



AUDIT REPORT
ON
THE ACCOUNTS OF
CLIMATE CHANGE, ENVIRONMENT AND
DISASTER MANAGEMENT ORGANIZATIONS
OF THE GOVERNMENT OF BALOCHISTAN

AUDIT YEAR 2021-22

AUDITOR GENERAL OF PAKISTAN

PREFACE

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

The 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 2020-21 and accounts of some formations for previous years. The Directorate General Audit (Climate Change & Environment) conducted audit during the year 2021-22 on test check basis with a view to report significant findings to the relevant stakeholders. Audit Report includes systemic issues and audit findings having value of rupees one million or more. Relatively less significant issues are listed in the Annexure-I of the Audit Report. The audit observations listed in the Annexure-I shall be pursued with the Principal Accounting Officers at the DAC level. In 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. Sectoral analysis has been added in this report covering strategic review and overall perspective of audit results.

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

Most of the observations included in this report have been finalized in the light of the management responses and DAC meetings where convened by the Principal Accounting Officer (PAO).

The Audit Report is submitted to the Governor of 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.

Islamabad
Dated: 24th February, 2022

-S/d-
Muhammad Ajmal Gondal
Auditor-General of Pakistan

TABLE OF CONTENTS

ABBREVIATIONS & ACRONYMS	i
EXECUTIVE SUMMARY	iii
Chapter -1	1
Provincial Disaster Management Authority (PDMA), Balochistan	1
1.1 Introduction of Authority	1
1.2 Classified Summary of Audit Observations	5
1.3 Brief comments on the status of compliance with PAC Directives	5
1.4 AUDIT PARAS	6
Chapter-2	46
District Disaster Management Authorities (DDMAs), Balochistan	46
2.1 Introduction of the Departments	46
2.2 Classified Summary of Audit Observations	48
2.3 Brief Comments on the Status of Compliance with PAC Directives	48
2.4 AUDIT PARAS	49
Chapter-3	57
Environment Protection Agency (EPA), Balochistan	57
3.1 Introduction of Agency	57
3.2 Classified Summary of Audit Observations	60
3.3 Brief comments on the status of compliance with PAC Directives	60
3.4 AUDIT PARAS	61
 Annexure – I (MFDAC)	 68

ABBREVIATIONS & ACRONYMS

ABL	Allied Bank Limited
ADP	Annual Development Plan
AG	Accountant General
AGP	Auditor General of Pakistan
APPM	Accounting Policies and Procedures Manual
BEP Act	Balochistan Environmental Protection Act
BEPA	Balochistan Environmental Protection Agency
BEPT	Balochistan Environment Protection Tribunal
BOR	Board of Revenue
BPPR	Balochistan Public Procurement Rules
C&W	Communication and Works
CM	Chief Minister
CNIC	Computerized National Identity Card
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DDMA	District Disaster Management Authority
DDO	Drawing & Disbursing Officer
DG	Director General
DHQ	District Headquarter
EIA	Environment Impact Assessment
EPA	Environmental Protection Agency
EPD	Environmental Protection Department
FBR	Federal Board of Revenue
FAP	Foreign Aided Project
GFR	General Financial Rules
GoP	Government of Pakistan
IEE	Initial Environmental Examination
INTOSAI	International Organization of Supreme Audit Institutions
ISSAI	International Standards of Supreme Audit Institutions
IT	Information Technology
LD	Liquidated Damages
M/s	Messer
MoCC	Ministry of Climate Change
NBP	National Bank of Pakistan
NDMA	National Disaster Management Authority
NEQS	National Environmental Quality Standards
NGO	Non Government Organization
No.	Number

NOC	No Objection Certificate
P&D	Planning and Development
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PC-I	Planning Commission-I
PCSIR	Pakistan Council for Scientific and Industrial Research
PDMA	Provincial Disaster Management Authority
PDMF	Provincial Disaster Management Fund
PDP	Proposed Draft Para
PDWP	Provincial Development Working Party
PMU	Project Management Unit
PSDP	Public Sector Development Program
PTA	Pakistan Telecommunication Authority
Qty.	Quantity
Rs	Rupees
SAEs	Self Accounting Entities
UC	Union Council
Vol	Volume

EXECUTIVE SUMMARY

The Directorate General Audit (Climate Change & Environment) is mandated to conduct the audit of receipts and expenditure of the Environment and Disaster Management Organizations at the Federal, Provincial and district levels. The Directorate General conducts Compliance with Authority Audit, Financial Attest Audit and Performance Audit along with special audit and special studies of entities like Ministry of Climate Change, ERRA, NDMA, Civil Defence, PDMAs, DDMAs, Environment Protection Departments and Environmental Protection Agencies.

The Directorate General Audit (Climate Change & Environment) Islamabad has a human resource of 23 personnel with 5,842 man-days available. The annual budget of the Directorate General Audit (Climate Change & Environment) for the financial year 2020-21 is Rs. 62.133 million.

This report covers the audit of Provincial Disaster Management Authority (PDMA) Balochistan, District Disaster Management Authority (DDMA), Quetta, Commissioner office Nasirabad and Environmental Protection Department Balochistan.

As per Audit Plan both expenditure and receipts (where applicable) of these formations were audited on test check basis by selecting all main entities during the audit year 2021-22.

a. Scope of Audit

The Directorate General Audit (Climate Change & Environment) is mandated to conduct audit of 68 formations/offices working under three (03) PAOs / Departments in Balochistan. Total expenditure of these formations was Rs. 6.350 billion for the financial year 2020-21.

Audit coverage relating to expenditure for the current audit year comprises 04 main formations under 02 PAOs having a total expenditure of Rs. 2.220 billion for the financial year 2020-21. In terms of percentage, the audit coverage for expenditure is 35% of auditable expenditure.

In addition to this compliance audit report, Directorate General Audit (Climate Change & Environment) conducted one Foreign Aided Project (FAP) audit. Report of FAP audit has been prepared separately and submitted to the management and donor agency.

b. Recoveries at the Instance of Audit

As a result of audit, a recovery of Rs. 90.40 million¹ was pointed out in this report. No Recovery was effected from January to December 2021.

c. Audit Methodology

The Audit Year 2021-22 witnessed intensive application of desk audit techniques which included examining permanent files, computer generated data and other relevant documents along with the review of regulatory framework, policies and procedures applicable to the Auditee entities. Risk assessment was carried out by performing analytical procedures and reviewing internal controls. Desk review helped auditors in understanding the systems, procedures and environment of the audited entity and identification of high risk areas for substantive testing.

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

d. Audit Impact

A number of issues pointed out during the audit were admitted by the management and corrective and remedial measures were committed. The strengthening of internal control in the audited entities was well taken by the management on pointation of audit.

e. Comments on Internal Control and Internal Audit Department

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

¹ Para 1.4.20,1.4.26, 1.4.28, 1.4.29, 2.4.3

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

f. Key Audit Findings of the Report

- i. Recoveries amounting to Rs. 90.40 million² were pointed out in 05 cases.
- ii. Procurement related irregularities were found in 06 cases amounting to Rs. 326.27 million.³
- iii. 02 cases of payment without approval of the designated authority amounting to Rs. 193.91 million were observed.⁴
- iv. Non preparation of Annual Financial Statements and non adherence to PDMA Act was observed in one case.⁵
- v. Non adherence to the provisions of Balochistan Environmental Protection Act 2012 was observed in 05 cases.⁶

g. Recommendations

Recommendations in the audit reports of the Auditor General of Pakistan highlight actions that are expected to improve the performance of the audited entities when timely implemented. The appropriate and timely implementation of audit recommendations is an important part of realizing the full benefit of the audit activity by the Auditor General of Pakistan.

Audit recommends as under:

² Para 1.4.20, 1.4.26, 1.4.28, 1.4.29 2.4.3

³ Para 1.4.3, 1.4.4, 1.4.5, 1.4.7, 1.4.12, 1.4.16

⁴ Para 1.4.23, 1.4.24

⁵ Para 1.4.27

⁶ Para 3.4.1, 3.4.2, 3.4.3, 3.4.5, 3.4.6

- i. Recoveries should be made from the quarters concerned as pointed out in the audit observations.
- ii. Procurement should be made by PDMA and other entities in transparent and competitive manner strictly in accordance with the Balochistan Public Procurement Rules.
- iii. The PAOs should review and update the internal control structures periodically and put in place proper internal audit function in the respective entities.
- iv. PDMA Balochistan should prepare Annual Financial Statements for the Financial Year 2020-21 get them audited from the Auditor General of Pakistan and submit to the provincial government for requisite actions at that end.
- v. Initial Environmental Examination (IEE) and Environmental Impact Assessment (EIA) of all the housing schemes in Quetta should be conducted and review fee be got recovered from the defaulters.
- vi. Green squad should be established by EPA as required under the Act and inspection of vehicles be carried out at least once a month and mechanism shall be chalked out for issuance of warning tickets for violation as per section 21 of the Balochistan Environmental Protection Act, 2012.
- vii. Proper registers for IEE and EIA should be maintained as required under the law.
- viii. Environmental Protection Agency Balochistan should prepare and publish Annual Environment Reports on the state of the environment in the province.
- ix. Receipt and distribution record of relief items should be properly maintained by the relief departments and provided to the audit authorities for review, verification and inspection. In case of non-availability of necessary record the matter should be referred to SMBR for initiating a formal inquiry into the matter.

Chapter -1

Provincial Disaster Management Authority (PDMA), Balochistan

1.1 Introduction

A. 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 government of Balochistan established Provincial Disaster Management Authority to deal with natural disasters and calamities occurring in Balochistan and to make a plan annually to take measures for prevention and mitigation of natural disasters. For the purpose of relief measures and expenditure, a fund was created called Provincial Disaster Management Fund (PDMF). The Federal and Provincial Governemnts 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. The purpose for establishment of PDMA Balochistan was to facilitate sustainable social, economic and environmental development in Balochistan. The objectives of PDMA includes to develop 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.).

B. Comments on Budget and Accounts of audited entities (Variance Analysis)

(Rs. in million)

Financial Year	Budget	Expenditure	Balance
2020-21	2,344.53	2,095.603	248.927

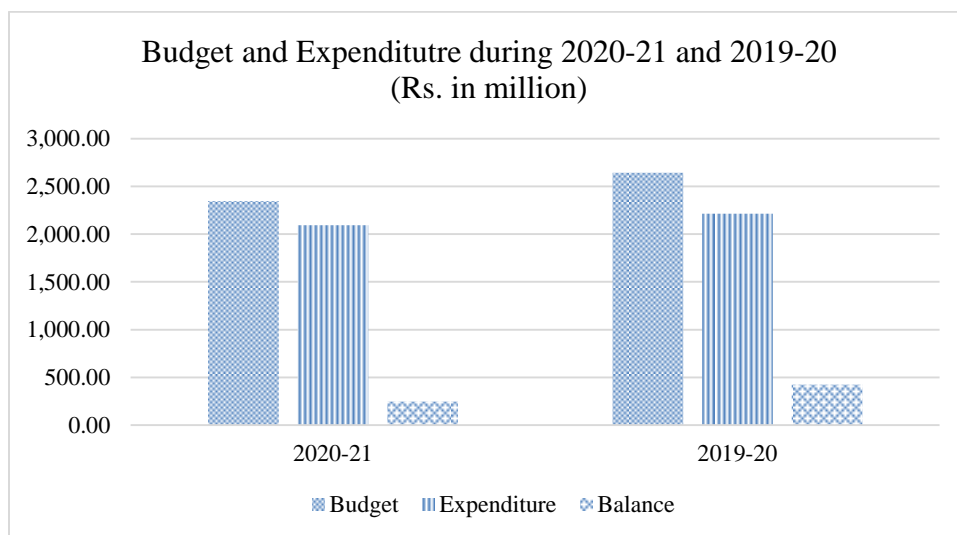
C. Sectoral Analysis

The details of the budget and expediture of PDMA Balochistan audited entities for the current year and previous year is tabulated as follows:

(Rs. in million)

Financial Year	Budget	Expenditure	Balance
2020-21	2,344.53	2,095.603	248.927
2019-20	2,643.127	2,215.704	427.423
Percentage (%) decrease in budget & expenditure	11.29%	5.73%	--

The graphical representation of budget and expenditure of last two financial years is given as under:



The above comparison indicates that there was 11.29% decrease in the budget of current year as compared to previous financial year.

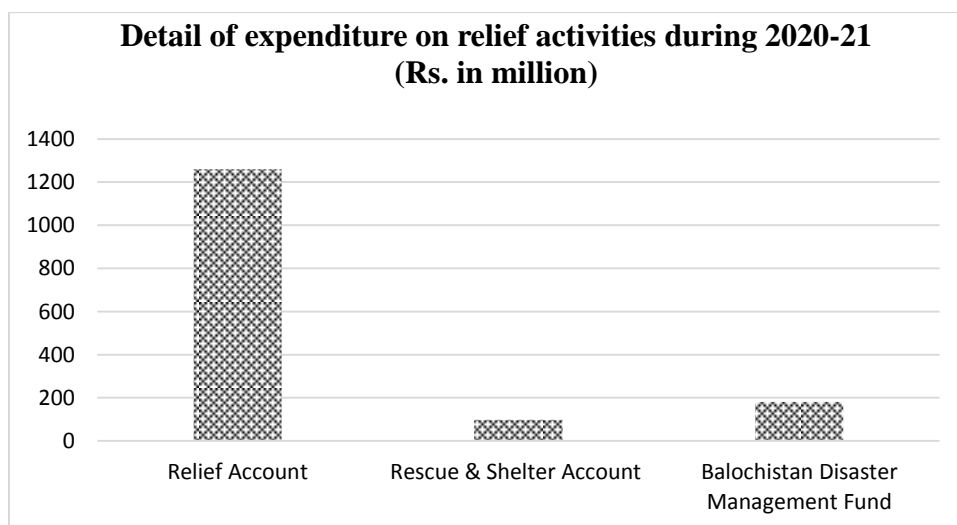
A review of the activities carried out by PDMA Balochistan indicates that major thrust of the activities was on post disaster activities and the relief activities were undertaken once the disaster had occurred. Apart from relief activities, the entity was also required to strengthen the early warning systems and early response to hazard threats and disaster situations by enhancing institutional capacities at the provincial, district and community levels, including those related to technology, training, human and material resources. The range of activities carried out by PDMA during FY 2020-21 reveals that mitigation measures were not catered for properly in the development schemes and effective policy interventions were not made to reduce

the risk of disasters. This contention is further strengthened by current year expenditure analysis where an amount of Rs. 1,540.439 million was spent on post disaster relief activities as compared to only Rs. 4.95 million spent on preparation of winter contingency plan. The detail of expenditure Rs. 1,540.439 million incurred on relief activities during financial year is as under:

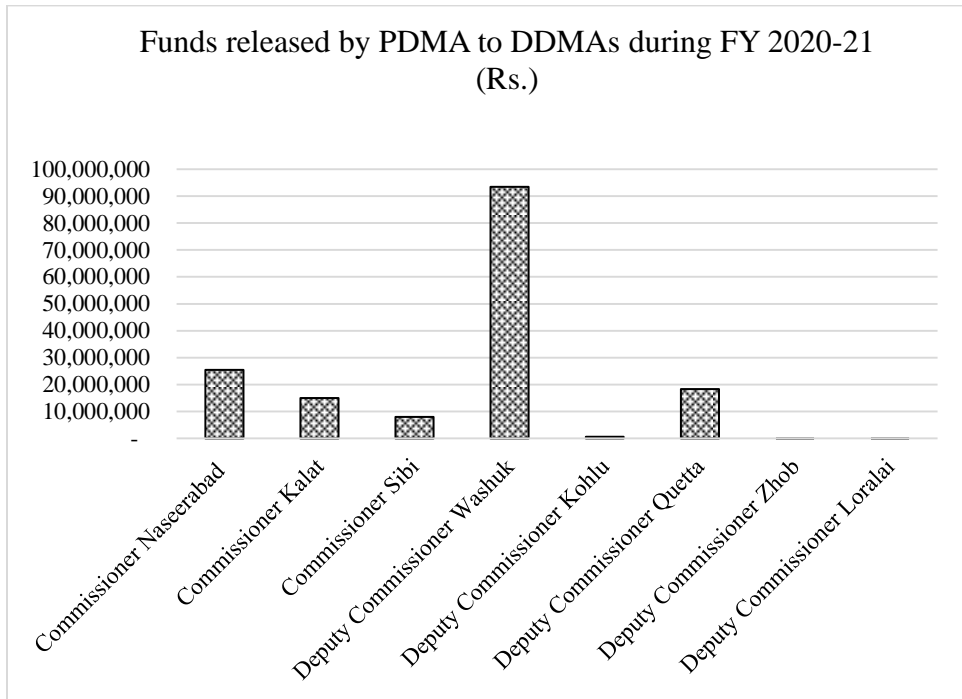
(Rs. in million)

S. No.	Name of account	Expenditure incurred during FY 2020-21
1.	Relief Account	1,260.072
2.	Rescue & Shelter Account	98.772
3.	Balochistan Disaster Management fund Account	181.595
Total		1,540.439

The graphical representation is as under:



PDMA has established District Disaster Management Authority in each district of Balochistan headed by Deputy Commissioner and funds and relief items are provided to Deputy Commissioners as and when required. However, and no proper organizational set up was in place for coordination between District Administration and PDMA. The funds transferred from PDMA Balochistan to various DDMA's during financial year for carrying out relief activities is given as follows:



One of the functions of PDMA is to prepare Community Based Disaster Risk Management (CBDRM) program in Balochistan. It was noticed that PDMA has prepared a program on CBDRM for different relevant CBOs and other stakeholders for launching activities regarding CBDRM. Moreover, PDMA has also developed guidelines and sample modules for initiating CBDRM activities in the province, which is a good step for raising awareness in the community for disaster risk reduction.

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

(Rs. in million)

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2020-21	Revenue / Receipts audited FY 2020-21
1.	Formations	01	01	2,095.603	Nil
2.	<ul style="list-style-type: none"> • Assignment Accounts • SDAs • ETC. (Excluding FAP)	Nil	Nil	Nil	Nil
		Nil	Nil	Nil	
		Nil	Nil	Nil	

3.	Authorities / Autonomous Bodies etc. under the PAO	Nil	Nil	Nil	Nil
4.	Foreign Aided Project (FAP)	01	01	204.392	Nil

1.2 Classified Summary of Audit Observations

Audit observations amounting to Rs. 1152.395 million have been raised in this report during the current audit of PDMA Balochistan. An amount of Rs. 88.15 million has been pointed out by Audit in the observations raised. Summary of the audit observations classified by nature is as under:

Table –II Overview of Audit Observations

(Rs. in million)		
Sr. No.	Classification	Amount
1.	Procurement related Irregularities	849.965
2.	Financial Management	213.08
3.	Human Resource Management	82.20
4.	Others	7.15
Total		1152.395

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

Procurement related irregularities

1.4.1. Constitution of procurement committee in violation of Balochistan Public Procurement Rules and irregular payment on account of procurement of face masks - Rs. 187.00 million

As per Rule 15 (2) of Balochistan Public Procurement Rules 2014, 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.

According to Rule 7 of Balochistan Public Procurement Rules 2014, "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."

PDMA Balochistan purchased 340,000 N95 face masks @ Rs.550 per mask amounting to Rs.187,000,000 from M/s Global Associates during the outbreak of Corona virus in the FY 2020-21. Details are as under:

(Rs. in million)

S. No.	Supply order No.	Cheque No./date	Bill No. and date	Unit Rate per Mask (Rs.)	Qty.in Nos.	Total Amount
1.	DG/PDMA/Acctt/Relief/2019-20/1587-88 dated 08.05.2020	63462331-32/06.08.2020	08/04.08.2020	550	80,000	4.400
2.	-do-	63462326-27/04.08.2020	07/30.7.2020	550	100,000	55.000
3.	-do-	63462324-5/29.7.2020	06/22.7.2020	550	150,000	82.500
4.	DG/PDMA/Acctt/Relief/2019-20/386-87 dated 30.06.2020	63462333-4/07.08.2020	09/06.08.2020	550	10,000	5.500
Total					340,000	187.00

Audit observed that the procurement was made on quotation basis without tendering and open competition.

Audit further observed that in order to purchase the above mentioned items, PDMA (Balochistan) formed a procurement committee comprising of five (5) members all from PDMA without including any member outside the PDMA (Balochistan).

Audit is of the view that procurement was made in violation of rules.

The matter was pointed out on 30.09.2021. PDMA replied that items were purchased on emergency and it was not possible at that stage to include member from other department because all other departments stood closed.

The reply of management is not acceptable because as per BPPRA rules PDMA was required to constitute procurement committee by including members from other departments also. Moreover, the procurement was made on quotation basis.

Audit recommends that the management should look into the matter for corrective measures.

PDP# 294 (PDMA)

1.4.2. Unjustified procurement of N95 face masks on quotation basis – Rs. 181.5 million

As per GFR 10 (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 purchased 400,000 Face masks N95 from M/s Global Associates on quotation basis during the financial year 2020-21 and paid an amount of Rs. 181,500,000 as under:

(Rs. in million)

S. No.	Bill No. and date	Required to be delivered on	Actual date of delivery as per delivery challan and Inspection Report	Period of delay	Unit Rate Rs./ Mask	Qty	Total Amount
1.	08/ 04.08.2020	22.05.2020	23.07.2020	61 days	550	80,000	44.000
2.	07/30.7.2020	22.05.2020	20.07.2020	58 days	550	100,000	55.000

3.	06/22.7.2020	22.05.2020	17.07.2020	55 days	550	150,000	82.500
Total						330,000	181.5

Audit observed as under:

- a. The work order was issued on 08.05.2020 with the delivery period of two weeks however only 70,000 face masks out of total 400,000 face masks were received within agreed two (02) weeks delivery period.
- b. No agreement was signed with the supplier.
- c. The purpose of emergency procurement was not achieved as the items were not delivered in time.

Audit is of the view that the procurement of N95 face masks on quotation basis instead of procuring the same through open tendering process and thereby payment of Rs. 181,500,000 was unjustified since purpose of emergency procurement was not achieved due to delayed delivery of N95 face masks after almost two months of issuance of work order.

The matter was pointed out on 30.09.2021. PDMA replied that Covid - 19 was at peak, all the businesses were closed, due to shortage and lockdown, the contractors were unwilling to work and M/s Global Associates was requested for provision of face masks which supplied the available 70,000 face masks and further time period was allowed for provision of remaining quantity of face masks (330,000).

The reply of PDMA is not acceptable as only 70,000 face masks out of 400,000 were supplied by the contractor within agreed period (02 weeks).

Audit recommends that the management should look into the matter for corrective measures.

PDP # 300 (PDMA)

1.4.3. Un-authorized procurement of vehicles – Rs. 110.90 million

According to Part VIII, Para 37 Schedule-II Serial No. 04 of PDMA Rules 2012, only ‘Authority’ i.e has administrative/financial powers to purchase vehicles.

The management of of PDMA (Balochistan) purchased vehicles from M/s Isuzu Quetta Motors during FY 2020-21 as detailed under:

(Rs. in million)

S. No.	Type of Vehicle/No. of vehicles purchased	Work Order No. & Date	Price per Vehicles (Rs.)	Total Amount Paid
1.	Ambulance with Equipments (03 No.)	PDMA/DG/Acct/2019-20/651-52 dated 17.02.2020	11,000,000	33.00
2.	Fire Fighting Trucks (03 No.)	-do-	14,950,000	44.85
3.	Water Bowser (03 No.)	-do-	6,950,000	20.85
4.	Fire Fighting Motor Cycles (05 No.)	-do-	490,000	2.45
5.	Wireless Communications (05 No.)	-do-	1,950,000	9.75
Total				110.90

It was observed that the above mentioned vehicles were purchased without administrative and financial approval of the Authority i.e PDMA Authority.

Audit holds that procurement of vehicles amounting to Rs. 110,900,000 without the administrative and financial approval of the Authority was irregular.

The observation was issued on 30.09.2021. The management replied that procurement of Rescue 1122 items are according to the PDWP meeting under the chairmanship of Additional Chief Secretary Planning and development dated 12.06.2013. The decision regarding procurement of stated items “ (The procurement of the Machinery and equipment) would be made through international Competitive Bidding and after fulfillment of all the codal formalities as are required as per lay down procedure and after assuring the funding for purpose.

The reply of the management is not cogent since as per PDMA rules, the approval of the provincial authority was required to purchase the vehicles.

The PAO was requested to convene DAC meeting however, the same was not convened till finalization of this report.

Audit recommends that the expenditure should be got regularized from the competent forum besides fixing responsibility on the person(s) at fault for procuring vehicles and making payment amounting to Rs. 110,900,000 without approval of the designated Authority.

Para # 24 of AIR (PDMA)

1.4.4. Unjustified purchase of tents without confirmation of standard specification – Rs. 85.520 million

Supply orders No.DG/PDMA/Acctt./Relief/2020-21/15-16 & 21-22 dated 14.09.2020 & 21.09.2020 for purchase of tents provided that “In order to ensure adherence to the standard specification, an appropriate sample to be sent to approved laboratories like PCSIR. Checking will be at the cost of venders. The product shall be acceptable only if all criteria are passed on the given sample”.

The management of PDMA Balochistan purchased tents from M/s Ghaznavi Contractor amounting to Rs. 85.520 million during the financial year 2020-21.

It was observed that as per record produced to audit, the samples of tents were not sent to approved laboratories like PCSIR, for confirmation of standard specification of tents. The detail is given follows:

(Rs. in million)

S. No.	Cheque No. / Date	Deliver Challan / Inspection Report	Qty.	Rate (Rs.)	Amount Paid
1.	63693253-55/ 17.09.2020	16.09.2020	1,000	17,600	17.60
2.	63693265-67/ 22.09.2020	21.09.2020	1,500	17,600	26.40
3.	63693268-70/ 28.09.2020	25.09.2020	1,500	17,600	33.60
4.	65193250-52/ 02.02.2021	25.09.2020	450	17,600	7.92
Total					85.52

Audit holds that in absence of proper laboratory tests, the specification / quality of items procured could not be ascertained and chances of supply of tents below specification cannot be ruled out. Audit is of the view that receipt of tents without confirmation of standards of items from the laboratory not only resulted into undue favor to the contractors but it has also made the quality of the tents received/procured doubtful.

The observation was issued on 30.09.2021. The management in its reply stated that the laboratory tests are attached with the reply. However, no document regarding laboratory tests was found attached with the reply.

The PAO was requested to convene DAC meeting however, the same was not convened till finalization of this report.

Audit recommends that the required confirmation of specifications should be done. Moreover, responsibility shall be fixed on the person(s) at fault for making payment amounting to Rs. 85,520,000 without confirmation of standards specifications of tents from the approved laboratory.

Para 31 of AIR (PDMA)

1.4.5. Irregular procurement of snow removing equipment without open tendering and competitive bidding – Rs. 65.556 million

As per Rule 15 (2) of Balochistan Public Procurement Rules 2014, 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.

Finance Department, Government of Balochistan vide letter No FD.S.IV.2-3 (Relief)/2019-20/621-25 dated 17th September, 2019 released Rs. 500 million (Rupees five hundred million) on account of purchase of snow removing machines and its accessories alongwith 05x tractors. The release of funds was subject to completion of all codal formalities/BPPRA rules and relaxation of ban where required. It was mentioned in the letter that concerned DDO shall be responsible for any violation of the above conditions.

The management of PDMA Balochistan paid an amount of Rs. 65,556,000 to M/s Green Care on account of procurement of Wheel Loader, Snow Blower and Snow Rescue Kits including boots. The detail is attached as **Annexure II**.

Audit observed that:

- a. The Finance Department of Balochistan had released the amount for said purpose subject to completion of all codal formalities/BPPRA rules. However, the procurement was carried out on quotations basis instead of tendering and open competition. The work order for procurement of these items was issued on 20.01.2020 i.e. after a period of 04 months after releases of funds.
- b. The delivery period for provision of these items was one month after issuance of work order i.e. 20.02.2020, however Wheel Loader and Snow Blower/snow Rescue Kits including boots were delivered in July 2020 and in December 2020 respectively. Thus, the purpose of resorting to alternative method of procurement was also not achieved.

Audit is of the view that despite availability of ample time to procure the above items on competitive rates through open tender, the decision to procure the items on quotation basis and payment of Rs. 65,556,000 to M/s Green Care was not justified and thus irregular.

The observation was issued on 30.09.2021. The management in its reply stated that there was Snowfall, Heavy Rain Fall Emergency in the month of January 2020 and then an uncertain outbreak of corona virus in the month of February 2020 and the situation was aggravating day by day which required action by PDMA and the entire staff remained engaged in making necessary arrangements. It was not possible to attend to other affairs and being simply due to this reason that the quotation could be obtained after 4 months.

The stance of the management is not acceptable as quotations were invited on 15.01.2020 when there was no covid-19 emergency. The supply order was issued on 20.01.2020 and items were to be delivered within a period of one month i.e. upto 20.02.2020 i.e. before the covid-19 issue. Further, snow fall in Quetta during the month of January is a routine matter.

The PAO was requested to convene DAC meeting however, the same was not convened till finalization of this report.

Audit recommends that responsibility should be fixed on the person(s) at fault for procuring Snow removing Equipments on quotation basis instead of inviting open tender for obtaining competitive rates.

Para # 33 of AIR (PDMA)

1.4.6. Irregular expenditure on account of hiring of transportation charges – Rs. 62.20 million

According to Rule 10(1) of the General Financial Rule, 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.

As per Accounting Policies and Procedure Manual Para No. 4.5.7.2 the authorizing officer shall ensure that the claim voucher (bill) bears valid evidence that preparation, approval and certification have been properly carried out.

Private coaches were hired by PDMA (Balochistan) for the transportation of stranded pilgrims from Iran border Taftan to Quetta and further to DG Khan, Lakki Marwat, Chaman, Lahore, Bahawalpur, Mianwali, Gujranwala, Rawalpindi, Gujrat and Sialkot. An amount of Rs. 62.20 million was paid to M/s Ghaznavi Contractors on account of transportation charges of hired buses.

Audit observed as under:

- a. No details (names and CNIC numbers) of persons was available to whom the transportation was provided.
- b. No record regarding job completion was available.
- c. As per record of PDMA, no request from any Deputy Commissioner or any other office was received for transportation of persons from one place to other place.
- d. No record regarding detention of buses and drivers was available in PDMA
- e. The detention of buses/drivers was not certified by any officer other than PDMA.

Audit is of the view that in the absence of above mentioned record, expenditure amounting to Rs. 62,200,749 on account of transportation charges and stay charges was irregular.

The matter was pointed out on 30.09.2021. PDMA replied that details of persons (names and NIC number) who were transported to different cities were not possible due to heavy influx of visitors entered at Pak-Iran border during Covid-19 and PDMA only provided services of transportation.

Reply of PDMA was not acceptable as the management was required to fulfill all the codal formalities before making payment as per General Financial Rules.

Audit recommends that the management should strengthen internal controls and fix responsibility on the person(s) at fault.

PDP# 296 (PDMA)

1.4.7 Irregular payment on account of purchase of wheel loader (for snow fall) – Rs. 47.54 million

As per Rule 15 (2) of Balochistan Public Procurement Rules 2014, 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.

PDMA (Balochistan) invited/received quotations for procurement of wheel loader (for snow fall) on 05.02.2020 and Work Order for supply of 4x wheel loaders was issued to M/s Green Care Trading (Pvt) Ltd on 10.02.2020 with the delivery schedule of 4-6 months after issuance of work order. Accordingly the contractor was paid Rs. 47,536,000 vide cheque no. 65193245 dated 26.01.2021.

Audit observed as under:

- a. There was no COVID-19 pandemic or emergency situation on 05.02.2020 necessitating the procurement through quotations.
- b. Delivery schedule of four months specified at the time of work order was indicative of the fact that the department had enough time to procure the subject items through proper tendering process and obtain competitive rates.
- c. Work order was issued in February 2020 and the items were delivered in January 2021 i.e. after eleven months of issuance of work order.
- d. In work order there was no clause added regarding penalty/liquidated damages for late delivery which was an undue favor to the contractor.

Audit is of the view that PDMA had enough time to procure the items through tendering process, however, the procurement was done on quotation basis instead of tendering which was irregular. Further, the items were delivered after 11 months of issuance of work order which was not justified.

The observation was issued on 30.09.2021. The management in its reply stated that the wheel loaders were purchased on quotation due to emergency basis. As in January/February 2020 heavy snow and rain fall took place across the Balochistan Province and usual codal formalities are not observed for making purchases in emergency as per Section-32 of NDMA Act 2010. The contractor had requested for extension of time period till December/ January 2021 and the same was delivered in the month of January 2021 dated (on 15.01.2021). The quotations were invited in

emergency of heavy snow and rainfall rather than the COVID-19 Emergency. The purchased equipments are related to snow and rainfall and not for Pandemic.

The reply is not acceptable because as per routine snow and rain is expected every year during winter season and PDMA is expected to make necessary arrangements as required. Incurrence of huge expenditure i.e. Rs. 47.54 million on quotation basis was therefore not justified. Further, the items were delivered after 11 months of the issuance of work order i.e. in January 2021.

The PAO was requested to convene DAC meeting however, the same was not convened till finalization of this report.

Audit recommends that responsibility shall be fixed on the person(s) at fault for procuring wheel Loader (for snow fall) on quotation basis instead of inviting open tender for obtaining competitive rates.

Para # 07 of AIR (PDMA)

1.4.8 Irregular payment on procurement of hard surface disinfection solution – Rs. 14.45 million

As per Rule 15 (2) of Balochistan Public Procurement Rules 2014, all procurements opportunities over one million rupees shall be advertised on the Authority’s website as well as in the newspapers as prescribed in these rules.

An amount of Rs. 14,444,600 was paid by PDMA (Balochistan) during financial year 2020-21 on procurement of hard surface disinfection solution as detailed under:

(Rs. in million)

Item Description	Payee	Date of Quotation	Date of Work Order	Delivery Schedule	Date of Delivery of Items	Amount
Hard Surface Disinfection Solution (20,000 Ltr)	M/s Ghaznavi Contractor	28.05.2020	29.05.2020	Within 2 weeks of issuance of work order	28.09.2020	14.445
Total						14.445

Audit observed that:

- i. The procurement of above mentioned items was made on single quotation basis instead of inviting tender.
- ii. The procured items were received after four (04) months of issuance of work order which clearly indicates that the procurement of the items on emergency basis through single quotation was not justified.
- iii. Neither penalty charges clause was included in the work order nor were penalty charges deducted from the contractor for late delivery, which resulted in undue favor to the contractor.

Audit is of the view that in the light of above mentioned discrepancies, expenditure amounting to Rs. 14,444,600 on account of procurement of hard surface disinfection solutions was irregular.

The matter was pointed out on 30.09.2021. PDMA replied that delivery of disinfection solution was made on 08.06.2020.

The reply is not acceptable as inspection report indicates that the items were handed over to PDMA on 28.09.2020.

Audit recommends that responsibility should be fixed on the person(s) at fault for procuring the hard surface disinfection solution in violation of Balochistan Public Procurement Rules.

PDP# 293 (PDMA)

1.4.9 Irregular payment to the contractors without obtaining performance security – Rs. 11.00 million

Clause 7 of the Terms & Conditions of the contract provides that Performance Security @10% of the supply order value in the form of Pay Order, Demand Draft, Bank Guarantee, or Insurance Bond (by AA ranking Insurance Company) favoring the Procurement Officer, shall be required to be provided by the bidder at the time acceptance of supply order/award of contract. Further, as per Clause 17 the Terms & Conditions of the contract “Performance Security of the successful bidder shall be released within two months from the date of successful inspection. In case of unsatisfactory performance on part of the supplier, the Performance Security shall be forfeited or retained till satisfactory completion of task.

A Work Order amounting to Rs. 110,000,000 for supply of vehicles/Equipments for Rescue 1122 was issued by PDMA (Balochistan) to M./s Isuzu Quetta Motors vide letter No. PDMA/DGA/Acct/2019-20/651-52 dated 17.02.2020 during FY 2020-21.

It was observed that PDMA paid an amount of Rs. 66,220,499 to the contractor without obtaining Performance Security.

Audit holds that payment to the contractor without obtaining performance security amounting to Rs. 11,000,000 was irregular.

The observation was issued on 30.09.2021. The management in reply provided a simple paper as performance security, which cannot be accepted.

The PAO was requested to convene DAC meeting however, the same was not convened till finalization of this report.

Audit recommends that proper Performance Security should be obtained from the contractor besides fixing responsibility on the person(s) at fault for making payment without obtaining performance security.

Para # 22 of AIR (PDMA)

1.4.10 Irregular payment on purchase of oxygen cylinders – Rs. 10.68 million

As per Para 149 of GFR, Vol I, when materials are issued, a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched, or from his duly authorised agent.

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

Quotations for procurement of (240 CFT) oxygen cylinders, its refilling & loading/unloading were invited by PDMA (Balochistan) on 27.04.2021 and work orders amounting to Rs. 13,122,000 and Rs. 6,998,400 were issued accordingly vide letters No DG/PDMA Acctt/2019-20/48-49 dated 27.04.2021(for 300 cylinders) and DG/PDMA Acctt/2019-20/52-53 dated 30.04.2021(for 160 cylinders) to M/s Ghaznavi Contractor.

Audit observed that PDMA issued Oxygen Cylinders to different hospitals other than the specifications of cylinders which were purchased from the vendor. Details are as under:

S. No.	To whom provided/issued	Specifications of purchased/received cylinders	Specifications of provided/issued cylinders	No. of cylinders
1.	MS Bolan Medical Complex Hospital, Quetta	240 CFT	220 CFT	50
2.	M/s Sheikh Khalifa Bin Zayyad Complex Hospital, Quetta	240 CFT	220 CFT	100
3.	M/s Sandeman Provincial Hospital	240 CFT	220 CFT	100
Total				250

Audit is of the view that provision of 250 oxygen cylinders of different specifications amounting to Rs. 10,647,000 (42,588x 250) was not justified.

The matter was pointed out on 30.09.2021. PDMA replied that issuance of oxygen cylinders of 220 cft instead of 240 cft is due to clerical mistake.

The reply of the management is not acceptable as PDMA purchased cylinder of specification 240 cft however, issued 220 cft cylinders to different hospitals.

Audit recommends that the management should probe the matter.

PDP # 299 (PDMA)

1.4.11 Unauthorized payment of hiring charges for private coaches/buses hired for transportation of stranded pilgrims at Iran border Taftan – Rs. 10.37 million

According to Rule 10(1) of the General Financial Rule, 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.

As per Accounting Policies and Procedure Manual Para No. 4.5.7.2, the authorizing officer shall ensure that the claim voucher (bill) bears valid evidence that preparation, approval and certification have been properly carried out.

Private coaches were hired by PDMA (Balochistan) for the transportation of stranded pilgrims from Iran border Taftan to Quetta and further to DG Khan, Lakki Marwat, Chaman, Lahore, Mianwali, Gujrnawala, Bahawalpur, Rawalpindi, Gujrat and Sialkot. An amount of Rs. 28,826,000 was paid to M/s Ghaznavi Contractor vide cheque no. 1363462297 dated 15.07.2020 for hiring charges.

Audit observed that amount of Rs. 28,826,000 also included payment of Rs. 10,368,500 for those stations which were not mentioned in the work order as detailed follows:

Names of cities not mentioned in work order	Number of buses	Per bus stay days	Total No. of days buses stayed	Hiring charges per day without BRA (Rs.)	Total hiring charges without Tax (Rs.)	BRA Tax 15% (Rs.)	Total hiring charges including Taxes (Rs.)
Sukhur	1	9	9	38,696	348,261	52,239	400,500
Sukhur	1	7	7	38,696	270,870	40,630	311,500
Attock	7	31	217	38,696	8,396,957	1,259,543	9,656,500
Total					9,016,088	1,352,412	10,368,500

Audit is of the view that payment of hiring charges of private coaches/buses in respect of those cities which were neither mentioned in the quotation nor mentioned in the work order was unauthorized.

The matter was pointed out on 30.09.2021. PDMA replied that as per verbal orders of competent authority DG PDMA, the buses were sent to Sukhur and Attock. Comparative statement showing these stations has been provided.

The reply of PDMA is not acceptable as hiring charges were paid without written request from concerned DC, work order and fulfilment of other codal formalities.

Audit recommends that amount of Rs. 10,368,500 should be recovered from the vendor besides fixing responsibility on the person(s) at fault.

PDP# 295 (PDMA)

1.4.12 Irregular payment on procurement of snow removing machine – Rs. 9.75 million

As per Rule 15 (2) of Balochistan Public Procurement Rules 2014, 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.

PDMA Balochistan paid an amount of Rs. 9,750,000 to M/s Imran Enterprises during FY 2020-21 on procurement of Snow Removing Machine as follows:

(Rs. in million)

Date of Quotation	Date of Work Order	Delivery Schedule	Date of Delivery of Items	Amount (Rs.)
17.01.2020	21.01.2020	Within 01 month of issuance of work order	03.08.2020	9.75

It was observed that procurement of above mentioned items was made on single quotation basis instead of inviting tenders. The procured items were received after six (06) months of issuance of work order, which shows that the purpose of procurement of these items on emergency basis was not achieved. Further, neither any penalty charges clause was included in the work order nor penalty charges were recovered/deducted from the payable amount.

Audit is of the view that in the light of above mentioned discrepancies, expenditure amounting to Rs. 9,750,000 on account of procurement of Snow Removing Machines was irregular.

The observation was issued on 30.09.2021. The management replied that the purchase of snow removing machine was made in the month of January 2020 when there was an emergency of Heavy Snow and rain fall across the Balochistan Province. Moreover as per Section-32 of NDMA act 2010 usual codal formalities are not observed for making purchases in emergency and in the instant case the vendor could not make supply within the stipulated time because of outbreak of covid-19. The supplier submitted such application about his inability to supply the same because all borders and companies had closed their businesses and it was not possible to arrange the articles.

The reply is not acceptable because as per routine snow and rain is expected every year during winter season and PDMA is required to make necessary arrangements accordingly. Further as per delivery schedule the items were required to be delivered on 21.02.2020 i.e. before the covid-19 pandemic.

The PAO was requested to convene DAC meeting however, the same was not convened till finalization of this report.

Audit recommends that responsibility shall be fixed on the person(s) at fault for procuring the Snow Removing Machines in violation of Rules.

Para # 37 of AIR (PDMA)

1.4.13 Irregular expenditure on repair and maintenance of trucks in violation of Balochistan public procurement rules – Rs. 9.75 million

As per Rule 17 (a) of Balochistan Public Procurement Rules, 2004, “In cases of emergency, minimum time periods, specified in Rule 16 (fifteen 15 calendar days) may be reduced subject to the prior approval with reasons to be recorded by the Head of Department.” Further, as per Rule 15 (2), “All procurements opportunities over one million rupees shall be advertised on the Authority’s website as well as in the newspapers.”

PDMA Balochistan incurred an expenditure of Rs. 9,750,000 (Cheque No.64474498-64474500 dated 29.10.2020), Establishment Account) on repair and maintenance of Trucks and payment was made to M/s Tayyab & Brother. The procurement was made on quotation basis. The detail is attached as **Annexure III**.

The following shortcomings were observed in the procurement process:

- i. The quotations were requested on 04.05.2020 and the repair work was completed on 25.09.2020. Sufficient time was available to complete the tendering process and carrying out the procurement through principal method of procurement by obtaining competitive rates through open competitive bidding.
- ii. NOC was not obtained from Agriculture Engineering Work Department (Work Shop) regarding repair work.
- iii. Requests from drivers regarding repair of trucks was also not available in record.

Audit is of the view that the huge expenditure incurred on repair and maintenance of trucks on quotation basis instead of inviting tender was not justified and thus irregular.

The observation was issued on 30.09.2021. The management in its reply stated that since the Covid-19 emergency was underway, it was impossible to get all the vehicles repairs and therefore the vehicles were sent for replacement one by one in order to avoid disturbance of work during the emergency. As far as the quotation process is concerned PDMA rules explicitly permit to procure items through quotation instead of tendering during any emergency.

The reply of the management cannot be accepted as the quotations were requested on 04.05.2020 and the repair work was completed on 25.09.2020. Sufficient time was available to complete the tendering process and carrying out the procurement through principal method of procurement by obtaining competitive rates through open competitive bidding.

The PAO was requested to convene DAC meeting however, the same was not convened till finalization of this report.

Audit recommends that responsibility should be fixed on the person(s) at fault for getting repair work done on quotation basis instead of inviting tender and resultant loss to government.

Para # 16 of AIR (PDMA)

1.4.14 Irregular expenditure on purchase of tyres in violation of Balochistan public procurement rules 2014- Rs. 8.498 million

Rule 17 (a) of Balochistan Public Procurement Rules 2014, provides that “In cases of emergency, minimum time periods, specified in Rule 16 (fifteen 15 calendar days) may be reduced subject to the prior approval with reasons to be recorded by the Head of Department.” Further, as per Rule 15 (2), “All procurements opportunities over one million rupees shall be advertised on the Authority’s website as well as in the newspapers.”

According to the Agenda No.2 of the meeting regarding Provincial Disaster Management Commission held on 27.11.2019 in the Chief Minister Secretariat Balochistan, “The PDMA was required to utilize the Balochistan Disaster Management Fund only after approval from relevant forum (PDM Authority).

PDMA Balochistan incurred an expenditure of Rs. 8,498,400 on procurement of tyres for trucks. Payment was made to the vendor M/s Mir Qalati Khan & Brothers vide cheque No.01204641-43 dated 01.04.2020 from Balochistan Disaster Management Fund. Details are as follows:

(Rs. in million)

Sr. No.	Delivery Challan Date	Particulars	Unit Rate (Rs.)	Quantity	Amount paid
1.	16.10.2020	Tyre Tube with Langoti (7x50-16) Six Wheeler 22 Trucks (Six Tyres Each Truck)	36,700	132	4.844
2.	-do-	Tyre Tube with Langoti (1020) Ten Wheeler 07 Trucks (10 Tyres Each Truck)	52,200	70	3.654
Total					8.498

Following shortcomings were observed in the procurement process:

- i. Quotations were invited on 02.07.2020 and the Tyres were delivered on 16.10.2020 (as per delivery challan). Sufficient time was available to complete the tendering process and allowing completion of procurement with competitive rates through open tender.
- ii. The expenditure was incurred from Balochistan Disaster Management Fund, however approval of PDM Authority was not obtained.
- iii. NOC was not obtained from Agriculture Engineering Work Department (Work Shop) regarding replacement of tyres.

Audit hold that the expenditure amounting to Rs. 8,498,400 incurred on procurement of tyres on quotation basis and without obtaining approval of PDM Authority was irregular.

The observation was issued on 30.09.2021. The management in its reply stated that the expenditure had been made in emergency therefore; it was not possible to conduct Authority meeting at that stage. Ex-post facto approval of Authority meeting will be taken and copy of approval will be sent to audit for information.

The reply of the management is not acceptable as replacement of tyres was a routine matter and after covering certain mileage by the trucks, the tyres were required to be replaced. The matter was not a case of emergency in any manner and the management was bound to make the procurement of tyres on tender basis through competitive bidding process.

The PAO was requested to convene DAC meeting however, the same was not convened till finalization of this report.

Audit recommends that responsibility shall be fixed on the person(s) at fault.

Para# 20 of AIR (PDMA)

1.4.15 Irregular purchase of rescue track suit and rescue uniform in contravention to the basic eligibility criteria – Rs. 7.709 million

According to Serial # 13 of the Supply orders No.DG/PDMA/Acctt./Relief/2020-21/17-18 dated 16.09.2020 and specifications mentioned in the tender document, the PDMA Balochistan was required to procure Rescue Track Suit and Rescue Uniform, made by ISO certified company”.

As per GFR 148, Vol.-I, “All materials received should be examined, counted, measured or weighed as the case may be, when the delivery is taken, and they should be taken in charge by a responsible Government officer who should also see that the quantities are correct and their quality is good, and record a certificate to that effect. The officer receiving the stores should record them in the appropriate stock register.”

PDMA Balochistan purchased Rescue Track Suit and Rescue Uniform amounting to Rs. 7.709 million from M/s Abdul Manan during the financial year 2020-21. The detail is as under:

(Rs. in million)

S. No.	Name of Item	Delivery Challan / Inspection Report	Qty	Rate (Rs)	Amount Paid
1.	Rescue Track Suit	01.10.2020	500	1738	0.869
2.	Rescue Uniform	01.10.2020	500	5651	2.825
3.	Rescue Track Suit	17.05.2021	550	1700	0.935
4.	Rescue Uniform	17.05.2021	550	5600	3.080
Total					7.709

It was observed that as per record of PDMA (Balochistan) no documentary evidence was available to authenticate that the Rescue Track Suit and Rescue Uniform were procured from an ISO certified company.

Audit holds that procurement of Rescue Track Suit and Rescue Uniform in violation of the eligibility criteria and without confirmation of specifications (made by ISO certified Company) as required in tender documents/supply order not only resulted into unjustified expenditure amounting to Rs. 7,709,500, but it also led to undue favor to the contractor.

The observation was issued on 30.09.2021. The management in its reply stated that ISO certificate was attached with the reply. However, the same was not found attached with the reply.

The PAO was requested to convene DAC meeting however, the same was not convened till finalization of this report.

Audit recommends that matter shall be inquired at appropriate level and responsibility shall be fixed on the person(s) at fault.

Para # 15 of AIR (PDMA)

1.4.16 Non-renewal of performance guarantee- Rs. 7.00 million

According to Rule 44(1) of Balochistan Public Procurement Rules 2014, Procuring Agency shall, in all procurement of goods and works of value more than twenty-five (25) million, carried out through open competitive bidding, require security in the form of pay order or demand draft or bank guarantee or insurance bond by AA ranking insurance company, an amount sufficient to protect the Procuring Agency in case of breach of contract by the contractor or supplier or consultant, provided that the amount shall not be more than ten percent (10%) of contract price. According to Rule 44(2), the performance guarantee shall be released within sixty days of completion of the contract subject to clearance of everything else.

PDMA Balochistan issued a supply order on 31.08.2020 to M/s Toyota Zarghoon Motors Quetta (Authorized Dealer of M/s Indus Motor Co. Ltd) for procurement of 10 Toyota Troop Carrier 4x4 Ambulance @ Rs. 14,000,000 per vehicle amounting to Rs. 140,000,000. The delivery period was 03-04 months after issuance of Work order.

Audit observed that the performance Guarantee of Rs. 7,000,000 was expired on 30.08.2021 and the same was not renewed.

Audit holds that non renewal of performance guarantee was a failure on the part of management. The issue become more serious as no ambulance was delivered till the date of audit.

The observation was issued on 30.09.2021. The management replied that they had issued a letter to United Insurance Co of Pakistan Ltd stating about the renewal of Performance Guarantee for further one year i.e. up to 02-09-2022 and as soon as reply of renewal of performance guarantee is received in this Authority it will be provided to Audit.

The reply of the management is not satisfactory without provision of renewed performance guarantee.

The PAO was requested to convene DAC meeting however, the same was not convened till finalization of this report.

Audit recommends that performance guarantee should be got renewed.

Para # 08 of AIR (PDMA)

1.4.17 Irregular purchase of rescue items without tendering – Rs. 5.995 million

As per Rule 15 (2) of Balochistan Public Procurement Rules 2014, 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.

PDMA Balochistan invited tender and issued supply order for procurement of Rescue items vide supply order dated 11.08.2020. Later on the management of PDMA Balochistan issued another supply order to the same contractor (as repeat order) vide letter No. DG/PDMA/Acct/Relief/2020/17-18 dated 14.09.2020 for procurement of items from M/s Abdul Manan as follows:

(Rs. in million)

Supply Order No. & date	Name of Item	Unit Price in Rs.	Qty.	Total
DG/PDMA/Acctt/Relief/2020-21/16-19 dated 17.09.2020	Accessories (Trolley) for Fiber Boats	650,000	7	4.55
-do-	Roof of Fiber Boat	390,000	3	1.17
-do-	Reflector Jacket	550	500	.275
Total				5.995

Audit observed that above mentioned items were neither included in the list of items to be procured through tendering process nor these items were included in the 1st supply order issued vide letter dated 11.08.2020.

Audit is of the view that the procurement of above mentioned items was made without open competitive tendering process which was not only violation of BPRA Rules but also a serious lapse on the part of management. Hence, payment amounting to Rs. 5,995,000 vide Cheque No.65193241-43 dated 04.01.2020 in violation of BPPRA Rules was irregular.

The observation was issued on 30.09.2021. The management stated that as per BPPRA rule (51) sub clause (f) the Authority issued Repeat order to the same contractor i.e. M/S Abdul Manan Spare Parts Trading Co. which reflects the Accessories and Roof of Fiber Boats which is directly related to the core object Fiber Boats as mentioned in 1st Supply order of this Authority.

The stance of the management cannot be accepted as all the three items were neither mentioned in the tender documents nor included in the first supply order.

The PAO was requested to convene DAC meeting however, the same was not convened till finalization of this report.

Audit recommends that the matter should be inquired and responsibility be fixed on the person(s) at fault for procuring the rescue items in violation of BPPRA Rules.

Para # 30 of AIR (PDMA)

1.4.18 Irregular procurement of Covid-19 related items without fulfilling codal formalities - Rs. 4.989 million

According to the Agenda No.2 of the meeting regarding Provincial Disaster Management Commission held on 27.11.2019 in the Chief Minister Secretariat Balochistan, the PDMA was required to utilize the Balochistan Disaster Management Fund only after approval from relevant forum i.e PDM Authority.

According to the Notification No. PDMA/DG/Acctt/37/2019-20/792-800 dated 23rd February, 2020, the Director General Provincial Disaster Management Authority constituted a Procurement Committee for purchase of relief items/health equipment during emergency of Covid-19.

PDMA Balochistan incurred expenditure from Balochistan Disaster Management Fund amounting to Rs. 4,989,910 (Cheque No.99265334-36 dated 27.08.2020) on account of procuring IT equipment, online server and Media Wall TV. The payment was made to M/s GMD Brothers as detailed under:

S. No.	Item Name	Price	Quantity	Total Amount paid (Rs.)
1.	Laptop HP & Lenovo (i7 8 GB, 500 GB SSD, 10 th Gen,500 GB HDD)	130,000	4	520,000
2..	Printer HP	81,900	2	163,800
3.	Barcode Printer	56160	2	112,320
4.	Covid Website online Server (Including Domain)	270,000	1	270,000
5.	Covid Result Masking No	210,000	1	210,000
6	Covid Website GIS Map	80,000	1	80,000
7.	Samsung Tab & Hawai Tab	24,500	20	490,000
8.	Media Wall	3,143,790	1	3,143,790
Total				4,989,910

Audit observed as under:

- The expenditure amounting to Rs.4,989,910 was incurred without approval of the PDM Authority.
- The procurement was made without involvement of procurement committee.
- Inspection of the procured/received items was not made.
- Delivery challans of the procured items were not available on record.
- Necessary documents regarding warrantee of the equipment were also not available on record.
- The stock register entries of the items procured were not made / shown to audit.

Audit is of the view that in the light of above discrepancies, the expenditure amounting to Rs. 4,989,910 was incurred on account of procurement of Covid-19 related items stands irregular.

The matter was pointed out on 30.09.2021. PDMA replied that in the meeting of authority dated 22.04.2020, ex-post facto approval of Corona Emergency Call Centre was accorded and it was the responsibility of CMDU to constitute the procurement committee. PDMA had written a letter to provide the required documents and same will be provided as and when they are received.

The reply of PDMA is not acceptable as the observations raised in the audit para have not been addressed.

Audit recommends that responsibility should be fixed on the person(s) at fault.

PDP# 297 (PDMA)

1.4.19 Doubtful expenditure on hiring of trailer trucks, wheel floor body trucks for transportation of prefabricated room and wash rooms – Rs. 3.67 million

As per Para 149 of GFR, Vol I, when materials are issued, a written acknowledgment should be obtained from the person to whom they are ordered to be delivered or dispatched, or from his duly authorised agent.

PDMA Balochistan was requested by the Deputy Commissioners of different districts for placement of prefabricated rooms and wash rooms at main highways of different districts to cope with requirement of passenger traveling in these areas. Accordingly quotations were invited and work rider was issued to M/s Ghaznavi Contractor vide letter No. RC/PDMA/DG/Transport/39294 dated 09.11.2020 for transportation of fabricated rooms and wash room containers & their loading/unloading. An amount of Rs. 17,263,500 was paid for the said purpose vide cheque No. 65193246 dated 28.01.2021.

As per record provided to audit, the transportation of prefabricated room and wash rooms was carried out at different locations as per detail attached at **Annexure-IV**.

Audit observed that an amount of Rs. 3,671,500 was paid on account of transportation charges for those stations for which receivings of prefabricated rooms & wash rooms was not available in the record of PDMA.

Audit holds that in the absence of receiving of the remaining Prefabricated Rooms and Wash Rooms by PDMA at different locations/stations, the expenditure amounting to Rs. 3,671,500 (Rs. 17,263,500 – Rs.13,592,000) was doubtful.

The observation was issued on 30.09.2021. In reply the management stated that as per demand from various DC's regarding supply of prefabricated containers, this Authority acted accordingly and dispatched containers to the required stations.

In the absence of proper receiving of the remaining Prefabricated Rooms and Wash Rooms by PDMA at different locations/stations, the reply of the management cannot not acceptable.

The PAO was requested to convene DAC meeting however, the same was not convened till finalization of this report.

Audit recommends that the matter should be probed and report be shared with audit.

Para # 26 of AIR (PDMA)

1.4.20 Overpayment due to non delivery of rescue track suits and rescue uniforms - Rs. 2.190 million

As per GFR 148, Vol.-I, “All materials received should be examined, counted, measured or weighed as the case may be, when the delivery is taken, and they should be taken in charge by a responsible Government officer who should also see that the quantities are correct and their quality is good, and record a certificate to that effect. The officer receiving the stores should record them in the appropriate stock register.”

The management of PDMA Balochistan purchased 550 Nos each of Rescue Track Suit @ Rs. 1700 and Rescue Uniform @ Rs 5600 and paid an amount of Rs. 4,015,000 to M/s Abdul Manan during the financial year 2020-21.

It was observed that on the basis of delivery challan & inspection report dated 17.05.2021 in which it was shown that complete quantity of both the items has been delivered, PDMA paid an amount of Rs. 4,015,000 to the vendor, whereas as per record of warehouse, only 250 pieces of Rescue Track suits and Rescue Uniforms were actually received in warehouse on 28.8.2021. This resulted into over payment to the vendor amounting to Rs. to 2,190,000. The detail is as under:

(Rs. in million)

S. No.	Date of Supply order	Name of Item	Delivery Challan /Inspection Report	Qty	Amount Paid	Date of actual receiving of the items as per warehouse record	Qty received as per warehouse record	Qty of items not delivered	Amount of Quantity not delivered
1.	07.05.21	Rescue Track Suit	17.05.21	550	0.935	28.8.21	250	300	0.510
2.	-do-	Rescue Uniform	17.05.21	550	3.080	28.8.21	250	300	1.680
Total					4.015				2.190

Audit holds that payment of Rs. 2,190,000 on account of 300 pieces each of Rescue Track suits and Rescue Uniforms which were not received in the warehouse of PDMA was irregular and resulted in loss to government.

The observation was issued on 30.09.2021. The management in its reply stated that Rescue Uniforms and Rescue Suits were delivered as mentioned in supply order. The actual quantity reflected in PDMA stock Register was 550 Rescue Uniforms and 550 Rescue Track Suits. Warehouse received 250 Rescue and Track Suit each which reflects in warehouse record and 300 Rescue Uniform and Rescue Track Suit received in PDMA Office which is still lying in PDMA Office.

In reply the PDMA provided copy of stock register prepared subsequent to audit exercise, whereas copy of actual register is available with audit which indicates that items mentioned in the para have not been delivered and received by PDMA.

The PAO was requested to convene DAC meeting however, the same was not convened till finalization of this report.

Audit recommends that overpaid amount should be recovered from the contractor and deposited in the treasury. Besides, responsibility shall be fixed for the lapse. Further, an independent inquiry be held to probe the matter.

Para # 03 of AIR (PDMA)

1.4.21 Procurement of tyres in violation of Balochistan public procurement rules 2014 – Rs. 1.996 million

As Per Rule 11 (1) of Balochistan Public Procurement Rules Rules 2014, 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, as per Rule 15 (2) "All procurements opportunities over one million rupees shall be advertised on the Authority's website as well as in the newspapers."

PDMA Balochistan purchased Tyres for official vehicles amounting to Rs. 1.996 million during FY 2022-21. The details are attached as **Annexure V**.

Audit observed that management did not plan the purchase of Tyres at the start of the financial year and procurements were made in piece meal without open competition in violation of procurement rules.

Audit is of the view that the procurement of tyres during the entire year was required to be planned at the start of the financial year and was required to be purchased through open competitive bidding.

Audit holds that procurement of tyres amounting to Rs. 1,996,000 during FY 2020-21 on quotation basis instead of inviting tender was not justified.

The observation was issued on 30.09.2021. The management replied that as the department was officially bound to carry out its obligations during the emergency. The PDMA vehicles transported relief items round the clock to the far plunged area which made it mandatory to replace the tyres otherwise it would have been completely impossible to carry out transportation of essential goods to quarantine centers. However, the department will take care of such things in future.

The reply of the management is not acceptable since replacement of tyres was a routine matter and after covering a certain mileage by the trucks, their tyres are to be replaced which is in the knowledge of the management. The management was required to procure the tyre on tender basis after obtaining competitive rates.

The PAO was requested to convene DAC meeting however, the same was not convened till finalization of this report.

Audit recommends that the management should look into the matter and take corrective action. Besides, internal controls shall be strengthened to avoid similar recurrence in future.

Para # 17 of AIR (PDMA)

1.4.22 Overpayment on account of supply & installation of portable hand washing units – Rs. 1.71 million

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

A work order for supply/installation of 100 portable hand wash units & one month’s filling of water & liquid soap at 100 locations of Quetta was issued by PDMA (Balochistan) to M/s Qserve Enterprises on 26.04.2021.

Audit observed that as per list provided by Deputy Commissioner Quetta and the vendor, portable hand washing unit were installed at 77 locations instead of 100 locations. However, payment was made to the vendor for 100 locations. Consequently the vendor was overpaid an amount of Rs. 1,705,524 as under:

S. No.	Item Name	Qty Paid	Qty required to be paid	Difference (Qty)	Per Unit Cost (Rs.)	Total Price Over Paid (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7) (5x6)
1.	Provision of Liquid Soap & Refill Services (1 month)	100	77	23	20,790	478,170
2.	Provision of Liquid Soap & Refill Services (1 month)	90	77	13	23,908(20790 +3118)	310,804
3.	Provision of Portable Hand Washing Unit	100	77	23	39,850	916,550
Total						1,705,524

Audit is of the view that over payment to the supplier resulted in loss to government.

The matter was pointed out on 30.09.2021. PDMA replied that 23 portable hand wash units were handed over to different offices and their refilling was done.

The reply of PDMA is not acceptable as the vendor had supplied only 77 portable hand wash units as per list provided by Deputy Commissioner Quetta and the vendor.

Audit recommends that the overpaid amount of Rs. 1,705,524 should be recovered from the vendor and deposited into the government treasury.

PDP # 298 (PDMA)

Financial Management

1.4.23 Irregular expenditure under various heads without the approval of the authority – Rs. 116.24 million

As per Chapter 9 Para 30(1) of NDMA Act 2010 “The Provincial Governments shall, immediately after notifications issued by constituting the Provincial Authority and the District Authorities, establish for the purposes of this Act as fund to be called the Provincial Disaster Management Fund.”

As per Chapter 9 Para 30(4) of NDMA Act 2010 “The Provincial Disaster Fund shall be administered by the Provincial Authority towards meeting the expenses of emergency preparedness, response, mitigation, relief and reconstruction in the province.”

During the FY 2020-21 expenditure amounting to Rs. 116,238,046 was incurred by PDMA under different heads from Balochistan Disaster Management Fund. The details are attached as **Annexure VI**.

It was observed that contrary to the above referred clauses of NDMA Act 2010, PDMA (Balochistan) incurred expenditure amounting to Rs. 116,238,046 from BDMF without the approval of the Authority.

Audit holds that the payment under different heads from BDMF without obtaining approval of the Authority was violation of above referred clauses of NDMA Act and thus irregular.

The observation was issued on 30.09.2021. The management replied that all the expenditure mentioned in this para have approval of Authority in different minutes of Authority meeting and is not violation of NDMA Act 2010.

The reply of the management is not cogent as no documentary evidence/approval of the Authority has been provided with the reply.

The PAO was requested to convene DAC meeting however, the same was not convened till finalization of this report.

Audit recommends that expenditure amounting to Rs. 116,238,046 incurred in different heads without the approval of the Authority should be got regularized from the competent forum.

Para # 23 of AIR (PDMA)

1.4.24 Un-authorized payment from Balochistan disaster management fund – Rs. 77.67 million

As per Chapter 9 Para 30(1) of NDMA Act 2010 “The Provincial Governments shall, immediately after notifications issued by constituting the Provincial Authority and the District Authorities, establish for the purposes of this Act as fund to be called the Provincial Disaster Management Fund.”

As per Chapter 9 Para 30(4) of NDMA Act 2010 “The Provincial Disaster Fund shall be administered by the Provincial Authority towards meeting the expenses of emergency preparedness, response, mitigation, relief and reconstruction in the province.”

During the FY 2020-21 an amount of Rs. 77,666,112 was paid by PDMA (Balochistan) under different heads from Balochistan Disaster Management Fund. The details are attached as **Annexure VII**.

Audit observed that PDMA (Balochistan) incurred expenditure amounting to Rs. 77,666,112 from the Fund in above mentioned heads, whereas as per above referred clause of the NDMA Act 2010, Provincial Disaster Fund was required to be administered by the Provincial Authority towards meeting the expenses of emergency preparedness, response, mitigation, relief and reconstruction in the province.

Audit is of the view that the payment of Rs. 77,666,112 from the Disaster Management Fund for the purpose other than the purpose defined in the NDMA Act 2010 was irregular.

The observation was issued on 30.09.2021. The management replied that all the expenditure mentioned in this para have approval of Authority in different minutes of authority meeting and is not violation of NDMA Act 2010.

The reply of the management is not cogent as no documentary evidence/approval of the Authority was provided with the reply. Moreover, the Fund was used for the purposes other than the specified ones which was not justified.

The PAO was requested to convene DAC meeting however, the same was not convened till finalization of this report.

Audit recommends that the management should take corrective action and fix responsibility on the person(s) at fault. Besides, internal controls should be strengthened to avoid similar recurrence in future.

Para # 42 of AIR (PDMA)

1.4.25 Unauthorized retention of bank profit – Rs. 15.40 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.

PDMA Balochistan was maintaining three bank accounts with ABL. The said accounts are non-lapsable and have been maintained by way of saving accounts and an amount of Rs. 15,405,870 was earned as profit during the financial year 2020-21 as detailed below:

(Rs. in million)			
Sr. No.	ABL A/c No.	Budget Description	Amount of Profit
1.	0010023955410012	PDMA Establishment	3.714
2.	0010023955530013	PDMA Relief	10.846
3.	0010023955550011	PDMA Shelter Account	0.844
Total			15.404

Audit observed that the profit earned was not deposited in the government treasury at the end of financial year or reported to the Finance Department for adjustment in next financial year budget.

Audit holds that non deposit of profit by the management of PDMA deprived the government from due revenues.

The observation was issued on 30.09.2021. In reply the management stated that the case had been put up in Authorities meeting and it was decided that the profit

of all the accounts of PDMA Balochistan be deposited in Relief Account for utilization of Relief activities.

The reply of the management is not acceptable since as per above mentioned clause of APPM, all monies received as revenue of the Government, must be banked in the name of the Government without delay.

The PAO was requested to convene DAC meeting however, the same was not convened till finalization of this report.

Audit recommends that profit earned should be deposited in the government treasury.

Para # 04 of AIR (PDMA)

1.4.26 Non deduction of income tax and GST on purchase of wheel loader (for snow fall) – Rs. 3.76 million

As per Section (3) (1) of Sales Tax Act, 1990 as amended from time to time, subject to the provisions of the Act, there shall be charged, levied and paid a tax known as sales tax at the rate of seventeen per cent of the value of supplies.

According to clause-B of Sub Section (i) and clause-A of Sub Section (i) of Section 153 of Income Tax Ordinance amended from time to time, rate of withholding tax for services is 10% and supply of Goods is 4.5%.

Quotations for procurement of 4x wheel loader (for snow fall) were invited by PDMA Balochistan on 05.02.2020 and Work Order was accordingly issued to M/s Green Care Trading (Pvt) Ltd Quetta on 10.02.2020 by indicating that rates were inclusive of all taxes. The vendor was paid an amount of Rs. 47,536,000 vide cheque no. 65193245 dated 26.01.2021.

Audit observed that the payment was made without deducting Income Tax and GST as follows:

(Rs. in million)

Total Amount of Work Order	Income Tax to be deducted	Amount of GST to be withheld	Total Amount Payable	Amount Paid to Vendor	Difference
a	b	c	d = a – (b+c)	e	f = e – d
47.536	2.139	1.616	43.781	47.536	3.755

Audit is of the view that the an amount of Rs. 2,139,120 and Rs. 1,616,224 was not deducted as Income Tax and GST respectively from the vendor which resulted into overpayment to the vendor and loss to government revenues.

The observation was issued on 30.09.2021. In reply the management stated that the contractor submitted the Goods Declaration Certificate in which Income tax; Sales Tax and Additional Sales Tax were deducted at source under section 148 of Income Tax Ordinance 2001.

The reply of the management is not acceptable since no document in its support was provided to ascertain the factual position.

The PAO was requested to convene DAC meeting however, the same was not convened till finalization of this report.

Audit recommends that overpaid amount of Rs. 3,755,344 should be recovered from the vendor and deposited in the treasury.

Para # 14 of AIR (PDMA)

1.4.27 Non-preparation of annual financial statements

As per Rule 33(2) of Balochistan Provincial Disaster Management Authority Rules 2012, "A Statement of Accounts in the prescribed form audited by the auditors (Chartered Accountants) shall be furnished to the Provincial Government."

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 Polices 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:

- a. A comparison of actual expenditure with original and supplementary budget.
- b. Details of excesses and surrenders and supporting explanatory notes (as provided by spending divisions and departments).

c. 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:

- i. Revenue and Expenditure Statement - Consolidated Funds.
- ii. Division / Department Schedule - Consolidated Funds
- iii. Public Account Summary Schedule
- iv. Statements of Cash Flows
- v. Grant Expenditure Analysis
- vi. Programs Report
- vii. Project Expenditure Statement
- viii. Statement Fixed Assets
- ix. Revenues Analysis
- x. Losses Report
- xi. 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 are a formal record of the financial activities and position of an entity. Financial Statements provide information about the financial position, performance and changes in financial position of an entity that is useful for stakeholders. Further, statements of Accounts of the Authority together with report of Auditor General of Pakistan were not being laid down before the Provincial Assembly.

Audit holds that this was a serious lapse and violation of PDMA Rules on the part of PDMA Balochistan. Inaction on part of the PDMA defeated the purpose and true spirit of the above mentioned provisions.

The observation was issued on 30.09.2021. The management in its reply stated that the instructions have been noted for compliance in future.

The PAO was requested to convene DAC meeting however, the same was not convened till finalization of this report.

Audit recommends that the Annual Financial Statements for the Financial Year 2020-21 should be prepared, got audited from the Auditor General of Pakistan and submitted to the provincial government for requisite actions at that end.

Para # 45 of AIR (PDMA)

Human Resource Management

1.4.28 Irregular payment of house rental ceiling to employees without fulfilling the required codal formalities- Rs. 46.75 million

Rule 23 of PDMA Rules 2012 ‘Hiring of Residential Accommodation’ provides that “The employees of the authority shall be entitled to hire a residential accommodation with the prior approval of the Provincial Authority”.

As per S&GAD Balochistan Notification No. CEO(S&GAD)/ House Requisition/2-1/2006/602-25 dated 04.09.2006, the government of Balochistan sanctioned “House Requisitioning Scheme” for the employees of Balochistan Civil Secretariat, Chief Minister’s Secretariat, Governor’s Secretariat, Provincial Assembly Secretariat, High Court of Balochistan and the office of the Provincial Ombudsman with the following Terms and Conditions;

- a. The applications along with copies of NIC, Pay Slips, Fard-e-Malkiyyat and Map of Accommodation will be forwarded by the Administrative Department of the Civil Servant to the Estate Office of the S&GAD for examination.
- b. In S&GAD a committee shall be constituted under the Additional Secretary (Regs) Deputy Secretary (Admn), Civil Estate officer, and an officer (of BS-17) of Finance Department and an Executive Engineer from C&W Department, as members to examine the rent of accommodation in accordance with the status of Government Servant.
- c. The committee shall submit its recommendations for approval of the Secretary S&GAD.
- d. After the approval of the authority, the Civil Estate Office S&GAD shall issue house requisitioning order indicating the rental ceiling to be drawn as per entitlement. The amount of the rent shall be paid through a cheque issued in the name of owner of the hired/rented house.

- e. The specifications of accommodation for each category are reproduced as **Annexure VIII**.

The management of PDMA paid an amount of Rs. 46,745,700 on account of House Rental Ceiling to the employees during the financial year 2020-21 without fulfilling any of the above required/mentioned codal formalities. Details are at **Annexure-IX**.

Audit holds that the payment of house rental ceiling amounting to Rs. 46,745,700 without fulfilling the codal formalities was irregular.

The observation was issued on 30.09.2021, but no reply was provided till finalization of this report.

The PAO was requested to convene DAC meeting however, the same was not convened till finalization of this report.

Audit recommends that irregular paid amount on account of house rental ceiling should be recovered and deposited in the treasury besides immediate stoppage of payment of house requisition ceiling. Moreover, internal controls should be strengthened to avoid similar recurrence in future.

Para # 05 of AIR (PDMA)

1.4.29 Inadmissible and unauthorized drawl of risk allowance – Rs. 35.45 million

According to Rule 22 of PDMA Rules 2012 titled “Pay and Allowances/Facilities”, the employees of the Authority shall be entitled to Pay and Allowances and other facilities as prescribed by the Finance Department, Government of Balochistan. In addition, these employees shall be eligible to receive following perks and Privileges as attraction to work in the service of Authority:

- (i) Authority Allowance @ 50% of the running pay scale.
- (ii) Utility Charges like electricity and gas charges as per approval of the Provincial Authority.

As per Clause 16 of NDMA Act 2010 “Powers and Functions of Provincial Authority Sub Section (1); “Subject to the provisions of this Act, a Provincial authority shall be responsible for implementing policies and plans for disaster management in the province”.

An amount of Rs. 35,448,000 was paid by PDMA (Balochistan) during FY 2020-21 to the officers/officials of the PDMA on account of “Risk Allowance”. Details are attached at **Annexure-X**.

Audit observed that the admissibility and payment of Risk Allowance to the employees of PDMA was neither covered under the PDMA Rules nor it was prescribed by the Finance Department of Balochistan as required in the Rule 22 of PDMA Rules 2012.

Audit holds that payment of Rs. 35,448,000 on account of Risk allowance was irregular and unauthorized and resulted in loss to government.

The observation was issued on 30.09.2021. The management in its reply stated that PDMA Balochistan is an government Authority and has its own Board of member called PDMA Authority comprising of 7 members from different departments of Govt of Balochistan. Besides, PDMA has its own Rule named as PDMA Rule 2012 in which it is clearly mentioned in sub rule 37 schedule II S.No.10 that Authority has full power to grant any allowance to PDMA employees and the same allowances were also approved by the Authority.

The stance of the management is not acceptable since payment of Risk Allowance is neither covered under the PDMA Rules nor it was prescribed by the Finance Department of Balochistan as required in the Rule 22 of PDMA Rules 2012.

The PAO was requested to convene DAC meeting however, the same was not convened till finalization of this report.

Audit recommends that inadmissible amount drawn on account of Risk Allowance should be recovered and deposited in the treasury. Besides, the payment of said allowance shall be stopped forthwith.

Para # 01 of AIR (PDMA)

Others

1.4.30 Irregular expenditure on account of compensation – Rs. 7.15 million

As per Accounting Policies and Procedure Manual Para No. 4.5.7.2, the authorizing officer shall ensure that the claim voucher (bill) bears valid evidence that preparation, approval and certification have been properly carried out.

An amount of Rs. 7,150,000 was paid by PDMA on account of compensation for deaths/injuries due to Kohlu cylinder blast incident occurred during a wedding ceremony at Kohlu on 08.11.2020. Detail are as under:

(Rs. in million)

S. No.	Reason for which amount paid	No. of persons	Amount paid @ per Person (Rs.)	Total Amount
1.	Death	12	400,000	4.80
2.	Serious	03	250,000	.75
3.	Stable	03	250,000	.75
4.	Discharged	11	50,000	.55
5.	Recovered	06	50,000	.30
Total Persons		35	Total Amount	7.15

Audit observed the following irregularities:

- a. Approval of the expenditure was not available in the record provided to audit.
- b. Death Certificate in case of death was not available on record.
- c. Discharge Certificate issued by the hospital in case of serious/stable/discharged/ recovered persons was not available on record.
- d. Documents regarding legal heirs of the martyred / death person(s) was not available.
- e. Acquaintance roll of received amount was not prepared and attached with payment vouchers.
- f. Survey list conducted by the any authorized person / committee constituted to assess the loss was not made available to Audit.
- g. No policy or eligibility criteria was available to declare the person injured/serious/stable/recovered.

Audit holds that payment of Rs. 7,150,000 on account of compensation for deaths/ injuries due to Kohlu cylinder blast, without fulfilling the codal requirements was irregular.

The observation was issued on 30.09.2021. In reply the management stated that blast took place in weeding ceremony at Kohlu on 08-11-2020 in which many injures as well as casualties were occurred. On the verbal direction of Hon'ble Chief

Minister Balochistan this Authority has compensated the injured and death cases and Authority (Director General PDMA) has initiated a summary stating about the payment of Kohlu blast.

The PAO was requested to convene DAC meeting however, the same was not convened till finalization of this report.

Audit recommends that the matter should be looked into by the management for ascertaining the factual position, besides providing documentary evidence as mentioned above.

Para # 28 of AIR (PDMA)

1.4.31 Non- preparation of annual report for the financial year 2020-21

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 report of PDMA’s activities for the 2020-21 was required to be submitted to the Provincial Government and Provincial Assembly in pursuance of the Act.

During audit it was observed that the annual report for 2020-21 was not prepared. Non-preparation of said report implies that PDMA-Balochistan did not disclose the performance to Assembly as required above. This was pre-requisite for the discussion in the parliament and for taking corrective measures/feed-back /directions from the legislators.

Audit holds that non- preparation and non submission of Annual (activities) Report was a serious lapse on the part of management of PDMA-Balochistan.

The observation was issued on 30.09.2021. In reply the management stated that PDMA Balochistan do not conceal any information from public rather promote its services. In this regard, PDMA generated a precise report for 2020 work and planning to generate same report for 2021. However, no report was found attached with the reply.

The PAO was requested to convene DAC meeting however, the same was not convened till finalization of this report.

Audit recommends that an annual report giving a true and full account of PDMA's activities during the previous year should be prepared and submitted to the provincial government for requisite action.

Para # 46 of AIR (PDMA)

Chapter-2

District Disaster Management Authorities (DDMAs), Balochistan

2.1 Introduction

A. The District Disaster Management Authorities were established under the National Disaster Management Act in 2010 in each District of Balochistan. The District Authority is responsible for planning, coordination and implementation activities related to disaster management in the District in accordance with the guidelines laid down by the National / Provincial Authority.

B. Comments on Budget and Accounts of Audited Entities (Variance Analysis)

The budget and expenditure position of DDMA Quetta and Commissioner office Nasirabad for the financial year 2020-21 is as under:

(Rs. in million)

Sr. No.	Name of Office	Financial Year	Budget	Expenditure
1.	District Disaster Management Authority, Quetta	2020-21	18.20	18.20
2.	Commissioner Office Nasirabad	2020-21	35.00	29.692
Total			53.20	47.892

The graphical representation of budget and expenditure of DDMA Quetta and Commissioner office Nasirabad for the financial year 2020-21 is as under:

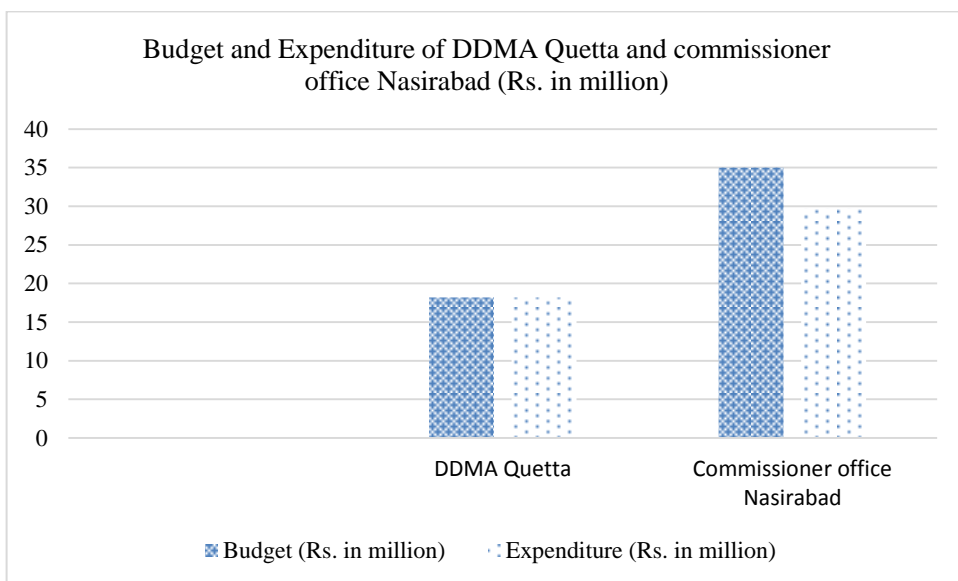


Table-I Audit Profile of District Disaster Management Authority (DDMA) Quetta and Commissioner Office Nasirabad

(Rs. in million)

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2020-21	Revenue / Receipts audit FY 2020-21
1.	Formations	26 (which include all DDMA's at district level)	02	47.892	Nil
2.	<ul style="list-style-type: none"> • Assignment Accounts • SDAs • ETC. (Excluding FAP) 	<p style="text-align: center;">Nil</p> <p style="text-align: center;">Nil</p> <p style="text-align: center;">Nil</p>	<p style="text-align: center;">Nil</p> <p style="text-align: center;">Nil</p> <p style="text-align: center;">Nil</p>	<p style="text-align: center;">Nil</p> <p style="text-align: center;">Nil</p> <p style="text-align: center;">Nil</p>	<p style="text-align: center;">Nil</p>
3.	Authorities / Autonomous Bodies etc. under the PAO	Nil	Nil	Nil	Nil
4.	Foreign Aided Project (FAP)	Nil	Nil	Nil	Nil

2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs. 52.81 million have been raised in this report during the current audit of DDMA's. An amount of Rs. 2.25 million has been pointed out by Audit in the observations raised. Summary of the audit observations classified by nature is as under:

Table –II Overview of Audit Observations

(Rs. in million)		
Sr. No.	Classification	Amount
1.	Procurement related irregularities	21.24
2.	Others	31.57
Total		52.81

2.3 Brief Comments on the Status of Compliance with PAC Directives

This Directorate General started conducting 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.

2.4 AUDIT PARAS

Procurement related irregularities

2.4.1 Irregular payment on account of supply of food to quarantine centers and hospitals in Quetta – Rs. 15.00 million

As per para 149 of GFR Vol-I, when materials are issued, a written acknowledgment should be obtained from the person to whom they are ordered to be delivered or dispatched, or from his duly authorised agent.

Para 668 of FTR Vol-I provides that the grant released for departmental or allied purposes is subject to adjustment by submission of detailed accounts supported by vouchers or refund.

DDMA Quetta paid an amount of Rs. 15,000,000 during financial year 2020-21 to M/s Hanan Enterprises on account of supply of food to the quarantine centers and hospitals in Quetta. Dedtails are as under:

(Rs. in million)

Sr. No	Name of Vendor	Cheque No.	Date	Amount paid
1.	M/s Hanan Enterprises	97822527	02.12.2020	5.039
2.	-do-	97822528	03.12.2020	3.904
3.	-do-	97822529	04.12.2020	1.954
4.	-do-	97822530	04.12.2020	1.842
5.	-do-	97822534	18.12.2020	2.261
Total				15.000

Audit observed as under:

- a. Necessary details of the individuals to whom the food was provided was not available on record.
- b. The claims/bills were not verified by any responsible officer/official.
- c. List of persons who were admitted in hospitals/quarantine centers was not verified by the responsible officers of the hospitals/quarantine centers.
- d. Enrolment and discharge record in respect of patients of hospitals/quarantine centers in which food was provided was not available on record.

Audit is of the view that payment of Rs. 15,000,000 on account of provision of food/transportation charges was irregular and unverifiable.

The DAC meeting was held on 20.12.2021. DAC directed to produce documentary evidence related to distribution of food items and its verification by a responsible officer to audit for verification.

Audit recommends that the management should look into the matter for corrective measures and fix responsibility on person(s) at fault for making payment without fulfilling the codal formalities.

PDP # 302 (DDMA Quetta)

2.4.2 Irregular payment without documentary evidence of transaction/vouched Account – Rs. 2.64 million

Para 668 of FTR Vol-I provides that the grant released for departmental or allied purposes is subject to adjustment by submission of detailed accounts supported by vouchers or refund.

As per Cash Book of Commissioner office Nasirabad, an amount of Rs. 1,729,250 was shown on payment side of the cash book as detailed under:

(Rs. in million)			
S. No.	Cheque No.	Date of Cheque/ Payment	Amount
1.	1761561	29.09.2020	.2725
2.	1761593	05.10.2020	.5315
3.	-	06.05.2021	.2547
4.	-	21.06.2021	.3705
5.	-	21.06.2021	.3000
Total			1.7292

Audit observed that no record/vouchers regarding the above payments were available on record.

It was further observed that, two voucher (No. 15 dated 26.04.2021 and 79 dated 30.04.2021) amounting to Rs. 453,500 each were submitted by M/s Baloch Photostate & General Order Suppliers for payment on account of providing relief items to the general public and amount of Rs. 453,500 each was paid by Commissioner office Nasirabad to the vendor vide cheque No. 1713277 dated 07.06.2021 and cheque No. 1713276 dated 07.06.2021 without obtaining the documentary evidence of the transactions/vouched account.

Audit is of the view that the payment amounting to Rs. 2,636,250 (1,729,250+907,000) without documentary evidence of transaction/relevant record/vouched account was irregular.

Observation was issued on 07.10.2021. In reply the management provided incomplete record of the transaction, which did not fulfill the purpose of audit scrutiny.

In the DAC meeting held on 20.12.2021, it was directed to provide complete record/documentary evidence (vouched account) of the transaction.

Audit recommends that the management should look into the matter and take corrective actions.

Para # 04 of AIR (Commissioner Nasirabad)

2.4.3 Over payment to the vendor due to non deduction of Balochistan Sales Tax on services – Rs. 2.25 million

As per Second Schedule Part-B of Balochistan Sales Tax on Services (Amendment Act) 2019, Sales Tax @ 15% shall be charged on services provided or rendered by caterers, suppliers of food and drinks.

DDMA Quetta paid an amount of Rs. 15,000,000 to M/s Hanan Enterprises during FY 2020-21 on account of supply of food to the quarantine centers and hospitals in Quetta.

Audit observed that Sales Tax on Services @ 15% amounting to Rs. 2,249,999 was not deducted from the supplier. Details are as follows:

(Rs. in million)					
Sr. No	Name of Vendor	Cheque No.	Date	Amount paid	15% Balochistan Sales Tax on Services
1.	M/s Hanan Enterprises	97822527	02.12.2020	5.039	0.756
2.	-do-	97822528	03.12.2020	3.904	0.586
3.	-do-	97822529	04.12.2020	1.954	0.293
4.	-do-	97822530	04.12.2020	1.842	0.276
5.	-do-	97822534	18.12.2020	2.261	0.3393
Total				15.000	2.2503

Audit is of the view that non deduction of Sales Tax on Services by the DDMA Quetta resulted in loss to government revenues amounting to Rs. 2,249,999.

The DAC meeting was held on 20.12.2021. DAC directed to recover the amount of Balochistan Sales Tax on Services from vendor.

Audit recommends that amount should be recovered from the vendor and deposited in the government treasury.

PDP # 301 (DDMA Quetta)

2.4.4 Doubtful issuance of store items and ration bags without obtaining signature/thumb impression of recipients – Rs. 1.35 million

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

Following relief items were issued by Commissioner office Nasirabad to DDMA Jaffarabad during 2020-21:

S. No	Name of Item	Qty	Rate (Rs.)	Amount (Rs.)
1.	Ration Bags	200	2,500	500,000
2.	Tents	100	1,715	10,290
3.	Quilts	60	2,950	295,000
4.	Blanket	40		-
5.	Mist Fan	05		-
6.	Charpoy	20	1,298	194,700
7.	Plastic Mat	25	980	98,000
8.	Kitchen Set	12	4,995	249,750
Total				1,347,740

During audit it was observed that the above items were issued by Deputy Commissioner Jaffarabad to different persons without obtaining signature/thumb impression of the recipients/ authenticity of any officer/official.

Audit is of the view that issuance of store items and ration bags amounting to Rs. 1,347,740 without any documentary evidence i.e. signature or thumb impression of the recipients and its verification by any responsible officers/official resulted in unauthentic distribution of relief items which cannot be verified.

Observation was issued on 01.10.2021. In reply the management provided incomplete record of the transaction which did not fulfill the purpose of audit scrutiny.

In the DAC meeting held on 20.12.2021, it was decided that the para will be settled after provision of complete verified record regarding issuance & receipt of store items by the recipients.

Audit recommends that the management should look into the matter and take corrective actions besides provision of complete verified record regarding issuance & receipt of store items by the recipients..

Para # 01 of AIR (Commissioner Nasirabad)

Others

2.4.5 Non-availability of necessary record related to receipt and distribution of relief items – Rs. 30.28 million

As per GFR 148, Vol.-I, “All materials received should be examined, counted, measured or weighed as the case may be, when the delivery is taken, and they should be taken in charge by a responsible Government officer who should also see that the quantities are correct and their quality is good, and record a certificate to that effect. The officer receiving the stores should record them in the appropriate stock register.”

A number of relief items were issued by PDMA (Balochistan) to DDMA Quetta during FY 2020-21. The detail is attached at **Annexure XI**.

During audit of DDMA Quetta it was requested to provide complete distribution record related to above mentioned items i.e their entries regarding receipt, issuance and balances of available stocks, however the same was not made available for audit and inspection.

Audit is of the view that non-availability of the record related to receipt and distribution of relief items worth millions of rupees was a serious lapse on part of the management resulting in loss to government. Observation was issued on 01.10.2021, but no reply was received till the finalization of this report.

In the DAC meeting held on 20.12.2021, the management was of the view that no items were provided by PDMA Quetta to DDMA Quetta for further distribution. DAC directed the representative of DDMA to submit their stance through written reply.

Audit recommends that receipt and distribution record of all items should be provided to audit authorities for review, verification and inspection. In case of non-availability of necessary record the matter shall be referred to SMBR for initiating a formal inquiry into the matter.

Para # 05 of AIR (DDMA Quetta)

2.4.6 Irregular expenditure on account of clearing of roads – Rs. 1.290 million

According to Para 157 (2) of FTR, cheques drawn in favor of corporate or local bodies, firms, private persons for payments of Rs 200 and above or in favor of Central Gazetted Government servants or Central non-Gazetted Government servants drawing emoluments of Rs 2000 and above for payments in respect of their personal claims shall be crossed wherever such payments are made by cheques. Where payments are not made by means of crossed cheques, on specific request by payee order cheques only should be issued.

Commissioner office Nasirabad made payment of Rs. 1,290,000 (cheque No. 1694320 dated 28.08.2020) to DC Kachhi on account of hiring of machinery for clearing of road as follows:

(Rs. in million)

Sr. No.	Period of work	Name of Vendor	Amount
1.	07.08.20 to 11.08.20	Gul Khan S/o Shadi Khan, Tractors Owner, 12 Tractors	0.240
2.	07.08.20 to 11.08.20	Muhammad Nasir S/o Sultan Muhammad, Loader Driver, 4 Loaders @ Rs 15000	0.300
3.	07.08.20 to 11.08.20	Abdus Samad S/o Huzoor Bakhsh, Excavator Driver, 5 Excavators @ Rs 15000 per day	0.375
4.	07.08.20 to 11.08.20	Muhammad Ayoob S/o Abdul Ghafoor, Dumper Driver, 5 Dumpers @ Rs 15000 per day	0.375
Total			1.29

Audit observed the following discrepancies:

- a. The payment was made to the suppliers in cash instead of cross cheques.
- b. No measurement/detail of work done was available on record.
- c. The bill was not verified by concerned XEN of National Highway.

Audit is of the view that in light of above discrepancies, the amount of Rs. 1,290,000 paid on account of clearing of Roads was irregular.

Observation was issued on 07.10.2021. In reply the management provided incomplete record of the transaction which did not fulfill the purpose of audit scrutiny.

In the DAC meeting held on 20.12.2021, it was decided that the para will be settled after provision of complete record/vouched account regarding expenditure incurred on clearing of road.

Audit recommends that the management should look into the matter and take corrective actions besides, provision of complete record/vouched account regarding expenditure incurred on clearing of roads.

Para # 03 of AIR (Commissioner Nasirabad)

2.4.7 Non-maintenance of stockpiles for emergency situations

According to section 20(2)(P) of the National Disaster Management Act 2010, the District Authority may establish stock piles of relief and rescue materials or ensure preparedness to make such materials available at a short notice.

During audit of Commissioner office Nasirabad for the financial year 2020-21, the details regarding strategic reserve/stockpiles maintained by its DDMA's was requested but no such detail was available and provided to audit authorities.

Audit holds that non establishment of stockpiles of disaster relief items for emergency situation was not only violation of statutory obligation but it is also likely to compromise the availability of relief goods during emergency situations. Further, without stockpiles it is likely that delay may occur in provision of relief items to the affectees.

The observation was issued on 07.10.2021. The management replied that due to emergency situation no material was dumped at any stockpile otherwise stockpiles are established in each district headquarter. Due to involvement of emergency all relief goods were shifted directly to the affected sites.

The reply of the management is not satisfactory since stock piles should be maintained to meet the emergency situation.

In the DAC meeting held on 20.12.2021, it was directed that the para will be settled after provision of record regarding availability of stock already held.

Audit recommends that the management should look into the matter and take corrective measures accordingly besides, provision of record regarding availability of stock already held.

Para # 05 of AIR (Commissionere Nasirabad)

2.4.8 Non-preparation and non-submission of annual report to provincial government as required under NDM Act 2010

As per Section 41(2) of National Disaster Management Act 2010, “District 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.”

During audit it was observed that the Annual Report covering the activities of DDMA Quetta and Commissioner Nasirabad was not submitted to the Provincial Government and Provincial Assembly as required.

Audit holds that this was a serious lapse and violation of the National Disaster Management Act, 2010 on the part of DDMA Quetta and Commissioner Nasirabad office. Inaction on part of the DDMA's defeated the true spirit of the above mentioned legislation which limited the corrective measures and improvements resulting thereof from the discussion on the annual report of the DDMA's.

Observation was issued on 07.10.2021. The management replied that such instructions have been issued to the respective Deputy Commissioners to submit their performance report to the Provincial Government for the year 2020-21.

In the DAC meeting held on 20.12.2021, it was directed to provide the record regarding submission of annual report to the Provincial Government.

Audit recommends that the annual report for the Financial Year 2020-21 should be submitted to the provincial government for requisite actions at their end and necessary action be taken against the person(s) responsible for non-compliance of the statutory obligations.

Para # 07 of AIR (DDMA Quetta) and Para # 06 of AIR (Commissioner Nasirabad)

Chapter-3

Environment Protection Agency (EPA), Balochistan

3.1 Introduction

A. Environment Protection Agency (EPA), Balochistan Quetta was established vide Notification No S.O (OHM) 1 (5) / 2016-S&GAD /936-1025 dated 24.10.2016 under the administrative control of Secretary Climate Change and Environment department Government of Balochistan Quetta.

EPA is an attached department of the Climate Change and Environment Department Balochistan and is responsible to implement the Balochistan Environmental Protection Act, 2012 in the Province. This Act provides for the protection, conservation, rehabilitation and improvement of environment; prevention and control of pollution and promotion of sustainable development. Environmental Protection Agency also provides technical assistance to the Climate Change & Environment Department Balochistan for formulation of environmental policies and programs.

B. Comments on Budget and Accounts of audited entities (Variance Analysis) (Rs. in million)

Financial Year	Budget	Expenditure	Unspent Balance
2020-21	94.144	76.669	17.475

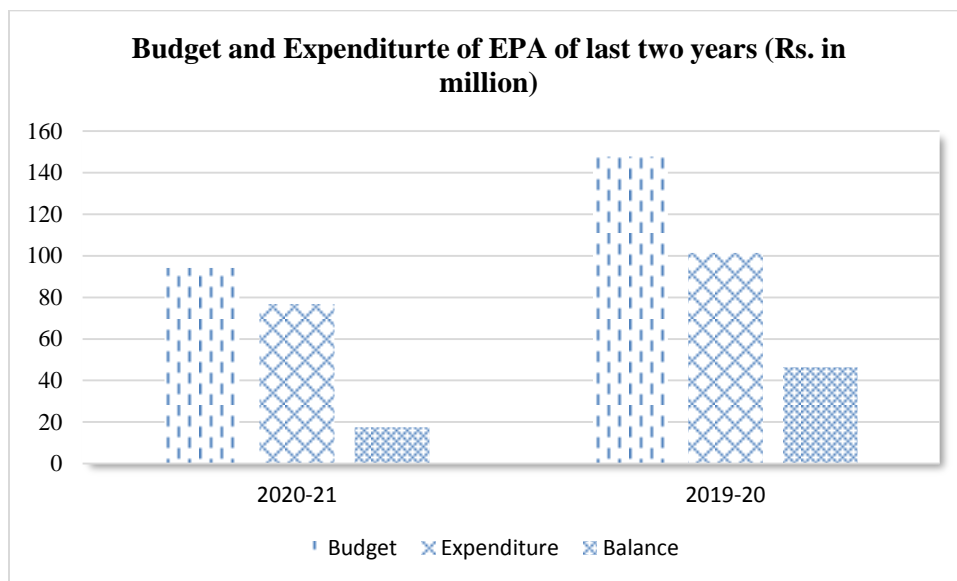
C. Sectoral Analysis

The details of the budget and expenditure of Environment Protection Agency Balochistan for the current year and previous year is tabulated below:

(Rs. in million)

Financial Year	Budget	Expenditure	Unspent Balance
2020-21	94.144	76.669	17.475
2019-20	147.79	101.449	46.34
Percentage (%) decrease in budget & Expenditure	36.29%	24.42%	

The graphical representation of budget and expenditure of last two financial years is given as follows:



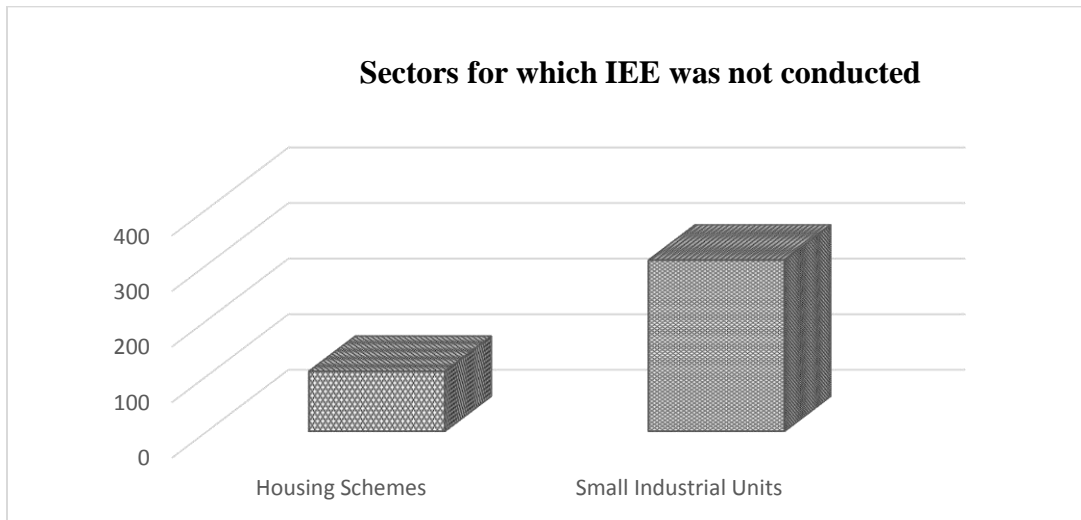
The above comparison indicates that there was 36.29% decrease in the budget of current year as compared to previous financial year.

Based on the findings of this report and previous audit reports it appears that the Balochistan Environmental Protection Agency has not been able to achieve its objectives as were conceived since inception and effective environmental protection in the Province remains an issue. Only one Environmental lab is available in Quetta and 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.

One of the main function of Balochistan Environmental Protection Agency is to communicate its approval or otherwise within a period of four months from the date the Initial Environmental Examination (IEE) or Environmental Impact Assessment (EIA) is filed. Environment Protection Agency Balochistan did not conducted IEE in the following sectors:

S. No.	Name of Sector	No. of units for which IEE not conducted
1.	Housing Schemes	108
2.	Small Industrial Units	308
Total		416

The graphical representation of the sectors of which no IEE was conducted/approved is given as below:



Environment Protection Agency Balochistan is required to conduct IEE of the above sectors on priority basis so that the environmental issues are properly addressed and any violations etc. are properly monitored by the Agency.

In the provincial ADP no development schemes have been provided for Environment Department. Similarly, the Federal PSDP has also not catered for any environmental scheme for Balochistan. There is a strong need that environmental projects and schemes are properly catered for in federal PSDP and Provincial ADP.

Table-I Audit Profile of Environment Protection Agency (EPA), Balochistan**(Rs in million)**

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2020-21	Revenue / Receipts audit FY 2020-21
1.	Formations/offices	26 (including all regional offices)	01 (main EPA HQs where major expenditure was incurred)	76.669	Nil
2.	<ul style="list-style-type: none"> • Assignment Accounts • SDAs • ETC. (Excluding FAP)	Nil	Nil	Nil	Nil
		Nil	Nil	Nil	Nil
		Nil	Nil	Nil	Nil
3.	Authorities / Autonomous Bodies etc. under the PAO	Nil	Nil	Nil	Nil
4.	Foreign Aided Project (FAP)	Nil	Nil	Nil	Nil

3.2 Classified Summary of Audit Observations

Summary of the audit observations raised in this report pertaining to Environmental Protection Agency Balochistan classified by nature is as under:

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

Sr. No.	Classification	Amount
1.	Others	-

3.3 Brief comments on the status of compliance with PAC directives

This Directorate General started conducting the audit of Environmental Protection Agency, Balochistan since 2016-17 and no report / Para has so far been discussed in the PAC, therefore no directives were issued.

3.4 AUDIT PARAS

Others

3.4.1 Launching of housing schemes in Quetta without filing of Initial Environmental Examination (IEE), approval of EPA and submission of review fee resulting in adverse environmental effects in the capital city

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 15(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 fall under, Schedule-1 requires IEE @ Rs.50,000/- fee.

As per data available with Balochistan Environment Protection Agency (EPA) Quetta, there were 108 housing schemes in Quetta either fully constructed or under construction.

During audit of Environment Protection Agency (EPA) Balochistan Quetta for the FY 2020-21, it was observed that the proponents of the housing schemes did not file IEEs of the projects and no approval of EPA was obtained. Thus, neither any mandatory IEE of the projects was conducted by EPA nor any fee was deposited by the proponents for review.

It was also observed that the EPA did not conduct any survey of the projects from an environmental protection point of view and also failed to serve/issue any notice to the housing schemes. Moreover, no cases were filled in the Environmental Protection Tribunal against the defaulters.

Audit is of the view that EPA Balochistan Quetta was unable to perform its duties as required under the Act and no action was taken against the proponents of the housing projects resulting in adverse environmental effects.

Observation was issued on 28.10.2021, but no reply was provided till the finalization of this report.

The PAO was requested to convene DAC meeting however, the same was not convened till finalization of this report.

Audit recommends that the matter should be looked into and corrective measures shall be initiated. Besides, IEE of all the housing schemes in Quetta should be conducted and review fee amounting to Rs. 5,400,000 (108 x 50,000) be got recovered from the defaulters.

Para # 01 of AIR (EPA)

3.4.2 Non establishment of green squad in contravention with section 21 of Balochistan environmental protection act 2012

Section 21 subsection (4) of the Balochistan Environmental Protection Act, 2012 states that to regulate the provision of this Act a green squad comprising of representative of Traffic Police, Motor Vehicle Examiner, Excise & Taxation and EPA Balochistan shall be in place to monitor and inspect the automobiles running on the road as per the Environment Quality Standard.

Furthermore, subsection (5) of section 21 of the Balochistan Environmental Protection Act, 2012, provides that the inspection or monitoring shall be carried out at least once in a month wherein a mechanism be chalked out for issuance of warning tickets (red: Highly polluted, Blue: less polluted) on a prominent on the vehicle, as the case may be for specific period of time not exceeding 30 days to maintain the vehicle in order.

During audit of Environment Protection Agency (EPA) Balochistan Quetta for the FY 2020-21, it was observed that no green squad was in place in Balochistan to monitor and inspect the automobiles running on the road as per the Environment Quality Standards. Similarly, no inspection/monitoring of vehicles was carried out by EPA Quetta, as a result of which no vehicles were made off road and no punishment with fine was given by EPA Quetta during FY 2020-21.

Audit is of the view that non establishment of green squad and non-monitoring of vehicles was not only violation of BEPA Act 2012, but also resulted in adverse environmental effects.

Observation was issued on 28.10.2021, but no reply was provided till finalization of this report.

The PAO was requested to convene DAC meeting however, the same was not convened till finalization of this report.

Audit recommends that green squad should be established as required under the Act and inspection of vehicles be carried out at least once a month and mechanism shall be chalked out for issuance of warning tickets for violation as per section 21 of the Balochistan Environmental Protection Act, 2012.

Para # 02 of AIR (EPA)

3.4.3 Non maintenance of proper record related to Initial Environmental Examination(IEE) and Environmental Impact Assessment (EIA)

According to the Section 15(7) of the Balochistan Environmental Protection Act 2012, 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.

During audit of Environment Protection Agency (EPA) Balochistan Quetta for the FY 2020-21, it was observed that no separate registers for IEE and EIA were maintained by the Agency as required under the Balochistan Environmental Protection Act 2012.

Audit is of the view that non maintenance of registers for IEE and EIA containing brief particulars of each project, a summary of decisions taken and keeping the register open for inspection by the public at all reasonable hours was a clear violation of Balochistan Environmental Protection Act 2012. Moreover non-maintenance of proper record related to IEE and EIA is likely to hamper the process of issuance and post monitoring of the environmental approvals by the EPA Balochistan.

Observation was issued on 28.10.2021, but no reply was provided till finalization of this report.

The PAO was requested to convene DAC meeting however, the same was not convened till finalization of this report.

Audit recommends that proper registers for IEE and EIA should be maintained as required under the law.

Para # 08 of AIR (EPA)

3.4.4 Non-preparation and publication of annual Environment report by BEPA Balochistan

According to the Section (6) subsection (1) clause (d) of the Balochistan Environmental Protection Act, 2012, “The Environmental Protection Agency Balochistan shall prepare and publish an Annual Environment Report on the state of the environment”.

During audit of Environment Protection Agency (BEPA) Balochistan Quetta for the FY 2020-21, it was observed that Annual Environment Report on the state of the environment in the province was not prepared and published by the Agency during the year 2020-21.

Audit is of the view that non preparation of annual environmental report was a clear violation of the Balochistan Environmental Protection Act, 2012 and a serious lapse on the part of the management.

Observation was issued on 28.10.2021, but no reply was provided till finalization of this report.

The PAO was requested to convene DAC meeting however, the same was not convened till finalization of this report.

Audit recommends that the management should look into the matter and prepare the Annual Environment Reports as required under the Act.

Para # 09 of AIR (BEPA)

3.4.5 Delay in processing of Initial Environmental Examination (IEE) and Environmental Impact Assessment (EIA)

According to the Section 15(4) of the Balochistan Environmental Protection Act 2012, the Government Agency shall communicate its approval or otherwise

within a period of four months from the date the initial environmental examination (IEE) or environmental impact assessment (EIA) is filed complete in all respects in accordance with the prescribed procedure, failing which the initial environmental examination or, as the case may be, the environmental impact assessment shall be deemed to have been approved, to the extent to which it does not contravene the provisions of this Act and the rules and regulations.

During audit of Environment Protection Agency (EPA) Balochistan Quetta for the FY 2020-21, it was observed that following EIA/IEE cases were still under process in EPA for more than 04 months.

Sr. No.	Name and Address of the Proponent	Subject	Date of Submission/confirmation	Status	Delay Period
1.	Mr. Zahar Shah, Attal Coal Company, Airport Road Quetta	EIA Report for Attal Coal Company Quetta Balochistan	19.04.2021	Under Process	Two Months
2.	Dr. Rubina Kausar, Deputy Director (Environment), National Highway Authority, Islamabad	EIA of Consultancy Services for Feasibility Study & Preliminary Design for Dulazation of Kuchlac-Zhob Section of N-50 (350 KM)	03.03.2021	Under Process	Four Months
3.	M/S Dost Filling Station, Moza Bhroth Hub Road, Hub Chowki, Lasbela	IEE of M/S Dost Filling Station District Lasbela	2.03.2021	Under Process	Four Months
4.	Dr. Rubina Kausar, Deputy Director (Environment), National Highway Authority, Islamabad	EIA of Construction of Hoshab-Awaran-Khuzdar Section of M-8 (400 KM) (Two Lane Road)	03.03.2021	Under Process	Four Months
5.	Dr. Rubina Kausar, Deputy Director (Environment), National Highway Authority, Islamabad	EIA of Feasibility Study and Detailed Design of Construction of 2-Lane Carriageway at Bela – Awaran Road (142 KM)	03.03.2021	Under Process	Four Months

Audit is of the view that non communication of approval or otherwise within a period of four months was a serious lapse on the part of management of EPA.

Observation was issued on 28.10.2021, but no reply was provided till finalization of this report.

The PAO was requested to convene DAC meeting however, the same was not convened till finalization of this report.

Audit recommends that the cases should be processed as prescribed in the rules and responsibility for delay in processing of IEE and EIA be fixed on the person(s) at fault.

Para # 14 of AIR (EPA)

3.4.6 Lack of action on part of EPA Balochistan against the hospitals causing adverse effects on environment in violation of environmental protection Act 2012

According to the Clause 19(1) of the Balochistan Environmental Protection Act 2012, 'no person may collect, transport, sort, recover, store, dispose of or otherwise manage waste in a manner that results in a significant adverse effect'.

Similarly, Clause 19(3) provides that 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.

During audit of the Environmental Protection Agency Balochistan for the financial year 2020-21, a sample of environmental monitoring reports of hospitals in Quetta was reviewed by the audit team and it was observed that the hospitals/laboratories were not disposing hospital waste in an appropriate manner and there were violations of the above clauses of the Balochistan Environmental Protection Act 2012. Despite the violations the management of BEPA Quetta did not take any action against the hospitals/ laboratories i.e. imposition of penalty or legal prosecution under Section-30 of BEPA Act 2012 before the Balochistan Environmental Protection Tribunal. The detail of environmental monitoring reports of hospitals are attached at **Annexure-XII**.

Audit is of the view that inaction against the hospitals/ laboratories involved in the violation of BEPA Act 2012 was the serious lapse on the part of management resulting in environmental pollution in the Capital city.

Observation was issued on 28.10.2021, but no reply was provided till finalization of this report.

The PAO was requested to convene DAC meeting however, the same was not convened till finalization of this report.

Audit recommends that the EPA should look into the matter and impose penalties on the defaulting hospitals/laboratories involved in environmental degradation.

Para # 17 of AIR (EPA)

Annexures

Annexure – I (MFDAC)

Sr. #	Para No. of AIR	Name of formation	Subject
1.	11	PDMA	Non obtaining of Bank Guarantee for advance payment-Rs 140 Million
2.	19	PDMA	Mis-procurement on account of purchase of furniture & Fixture –Rs. 966,380
3.	21	PDMA	Irregular payment of final bill amounting to Rs 1.707 million without completion of the work/Issuance of completion certificate and non-recovery of the cost of dismantled iron – Rs 120,000.
4.	27	PDMA	Non imposition of liquidated damages – Rs 401,500
5.	29	PDMA	Overpayment due to adding GST in the quoted price – Rs 280,620
6.	32	PDMA	Unjustified Payment on account of compensation (for burnt/stolen Items in Quarantine Centre at Pak-Afghan border) – Rs 898,600
7.	34	PDMA	Overpayment on account of General Sales Tax (GST) – Rs 578,850
8.	35	PDMA	Loss to Government due to non-imposition of stamp duty – Rs 817,294
9.	36	PDMA	Deduction of Tax on Profit by Bank due to non-filing of Income Tax Returns by PDMA, Balochistan – Rs. 2.310 million.
10.	38	PDMA	<ul style="list-style-type: none"> a. Irregular payment on account of Special Secretariat Allowance & Additional Charge Allowance – Rs 1.70 million b. Non-production of record
11.	40	PDMA	Unjustified Expenditure on Hiring of Consultancy Firm for Development of Winter Contingency Plan 2020-21 for PDMA Balochistan – Rs. 4.95 Million
12.	41	PDMA	Non Submission of Vouched Account – Rs 29.62 Million
13.	43	PDMA	Unjustified Payment on account of Transportation of Prefabricated Rooms and Wash Room Containers – Rs 17.26 Million
14.	44	PDMA	Non establishment of Balochistan Rescue Service 1122 for the last 9 years

15.	47	PDMA	Non Appointment of Auditor and Non Establishment of Internal Audit System
16.	48	PDMA	Non Preparation and Updation of Annual Plan
17.	03	DDMA Quetta	Irregular Procurement of food Items from Unregistered Supplier Rs 14.324 Million
18.	04	DDMA Quetta	Irregular payment to the vendor on account of burial expenses without fulfilling codal formalities – Rs. 3.20 million
19.	06	DDMA Quetta	Non-maintaining of stockpiles for emergency situations
20.	02	Commissioner Nasirabad	Over Payment to the vendor due to Non deduction of Balochistan Sales Tax on Services and Income Tax – Rs 139,500 (49,500+90,000)
21.	03	BEPA Quetta	Irregular expenditure on purchase of Stationery without tender-Rs 344,190
22.	04	BEPA Quetta	Irregular Payment on account of Environment Day – Rs 1.29 Million
23.	05	BEPA Quetta	Non-surrender of unutilized funds to Government- Rs 4.133 million
24.	06	BEPA Quetta	Doubtful Expenditure on Seminars - Rs 748,565
25.	07	BEPA Quetta	Irregular expenditure on repair maintenance of vehicles & POL due to non- maintenance of Log Books and movement record – Rs. 3.055 million
26.	09	BEPA Quetta	Non-Preparation and publication of Annual Environment Report
27.	10	BEPA Quetta	Irregular Procurement on the Event of Conference on Polythene Bag - Rs 665,130
28.	11	BEPA Quetta	Irregular Expenditure on Printing of Visiting Cards - Rs 80,730
29.	12	BEPA Quetta	Irregular Promotion as Junior Clerks in EPA Balochistan
30.	13	BEPA Quetta	Unjustified Grant of Acting Charge to officials of EPA Balochistan
31.	15	BEPA Quetta	Non recovery of the penalty charges- Rs 100,000
32.	16	BEPA Quetta	Overpayment on account of POL Ceiling- Rs 66,441
33.	18	BEPA Quetta	Unjustified Payment on account of Repair of Vehicle – Rs 511,431
34.	20	BEPA Quetta	Non-disposal of old Vehicle
35.	21	BEPA Quetta	Non Conducting of Physical Verification of Store/Stock

Annexure II
(Para No.1.4.5)

Irregular procurement of snow removing equipment without open tendering and competitive bidding – Rs. 65.556 million							
Item Name	Qty	Amount Released on	Work order issued on	Delivery Period	Items Delivered in	Cheque no.	Amount (Rs.)
Wheel Loader	3	17.09 .2019	20.01 2020	01 Month	July 2020	63462323 dated 29.07.2020	35,652,000
Snow Blower	6	-do-	-do-	-do-	December 2020	65193240 dated 24.12.2020	22,407,840
Snow Rescue Kits including boots	115	-do-	-do-	-do-	December 2020	65193240 dated 24.12.2020	7,496,160
Total							65,556,000

Annexure III
(Para No. 1.4.13)

Irregular expenditure on repair and maintenance of trucks in violation of Balochistan public procurement rules – Rs. 9.75 million			
Sr. No.	Truck No.	Particulars	Amount paid in Rs.
1.	Truck No. QAK-2732, Six(06) Wheeler Truck	Minor Engine Overhauling	626,000
		Self & Generator Repair	15,000
		Denting Painting	60,000
		Kamani Repair	7,000
		Door Repair	10,000
		Dalha Repair	7,000
		Front Side Repair	25,000
2.	Truck No. QAK-2529 Six Wheeler Truck	Complete Engine Overhauling	1,000,000
3.	Truck No.QAK-2738 Six Wheeler Truck	-do-	1,000,000
4.	Truck No. QAK-2520 Six Wheeler Truck	-do-	1,000,000

5.	Truck No QAK-.2522 Six Wheeler Truck	-do-	1,000,000
6.	-do-	-do-	1,000,000
7.	Truck No.QBA-520 Ten Wheeler Truck	-do-	1,500,000
8.	Truck No.QAK-2521 Six Wheeler Truck	-do-	1,000,000
9.	Truck No.QBA-522 Ten Wheeler Truck	-do-	1,500,000
Total			9,750,000

Annexure IV
(Para No. 1.4.19)

Doubtful expenditure on hiring of trailer trucks, wheel floor body trucks for transportation of prefabricated room and wash rooms – Rs. 3.67 million

S. No.	Type of Vehicles (transported items)	From	To	Amount (Rs.)
1.	Six Wheeler Frash Body Truck	Warehouse PDMA, Quetta	Killa Abdullah at Chaman	168,000
2.	-do-	-do-	Kachhi	340,000
3.	-do-	-do-	Sibi	92,000
4.	-do-	-do-	Pishin	144,000
5.	-do-	-do-	S&GAD Quetta Balochistan	18,000
6.	-do-	-do-	Killa Abdullah at Chaman	30,000
7.	-do-	-do-	Lasbella	3,960,000
8.	-do-	-do-	Gawadar	8,840,000
Total				13,592,000

Annexure V
(Para No. 1.4.21)

Procurement of tyres in violation of Balochistan public procurement rules 2014 – Rs. 1.996 million

Sr. No.	Name of Supplier	Vehicle No.	Supply Order Date	Amount (Rs.)
1.	M/s Rasco Contractor	QBA-2536 (4 Tyres @ Rs.35000)	13.07.2020	140,000
2.	-do-	QAZ-03 (4 Tyres @ Rs 35000)	28.07.2020	140,000
3.	-do-	QBA-2537 (4 Tyres @ Rs 35000)	06.07.2020	140,000
4.	M/S Muhammad Jawaid	QAY-317 (4 Tyres @ Rs. 4000)	17.07.2020	16,000

5.	M/s Rasco Contractor	QAL-28 (4 Tyres @ Rs 32500)	06.11.2020	130,000
6.	M/s Shakir Traders	QAY-1409 (4 Tyres @ Rs 32500)	19.1.2021	130,000
7.	M/s Rasco Contractor	QAL-7373 (4 Tyres @ Rs 32500)	26.11.2020	130,000
8.	-do-	QAY-1228 (4 Tyres @ Rs 10000)	04.12.2020	40,000
9.	-do-	QAY-1406 (4 Tyres @ Rs 32500)	17.11.2020	130,000
10.	M/s Shakir Traders	QAV-3372 (4 Tyres @ Rs 32500)	08.01.2021	130,000
11.	M/s Shakir Traders	QBA-2534 (4 Tyres @ 46250)	06.04.2021	185,000
12.	-do-	QBA-2538 (4 Tyres @ 46250)	19.02.2021	185,000
13.	M/s Rasco Contractor	QBA-1087 (4 Tyres @ 10000)	28.12.2020	40,000
14.	M/s Shakir Traders	QAZ-01 (01 Tyre @ 55000)	31.05.2021	55,000
15.	M/s Rasco Contractor	QBA-2535 (04 Tyres @ 46250)	16.10.2020	185,000
16.	-do-	QBA-2539 (04 Tyres @ 46250)	26.03.2021	185,000
17.	M/s Rasco Contractor	QBA-0145 (04 Tyres @ 8750)	06.8.2020	35,000
Total				1,996,000

Annexure VI

Para No. 1.4.23

Irregular expenditure under various heads without approval of authority – Rs. 116.24 million		
S. No.	Head	Amount (Rs)
1.	TA/DA (DDMT)	825,690
2.	Other Charges	6,420,450
3.	Telephone & Trunck	31,099
4.	Advertisement	255,584
5.	IT Equipment charges	5,852,310
6.	M&E Charges	39,143
7.	Furniture & Fixture	966,380
8.	Stationary Charges	683,145
9.	Refreshement Charges	293,476
10.	Hot & Cold Charges	192,633
11.	Transfer Account	63,920,000
12.	COVID-19 Emergency	45,390
13.	Portable Hand Wash	4,499,066
14.	Locust Assessment	7,949,929
15.	Video & Alert SMS Covid-19	2,407,320
16.	Civil Work	21,840,935
17.	WHT	15,496
Total		116,238,046

Annexure VII**Para No. 1.4.24**

Un-authorized payment from Balochistan disaster management fund – Rs. 77.67 million		
S. No.	Head	Amount (Rs.)
1.	Pay of Temporary Staff	28,067,358
2.	TA/DA (DDMT)	825,690
3.	Miscellaneous Charges	663,305
4.	Seminar/Workshop	600,000
5.	Other Charges	6,420,450
6.	Telephone & Trunck	31,099
7.	Advertisement	255,584
8.	IT Equipment charges	5,852,310
9.	R&M Transport	9,280,150
10.	M&E Charges	39,143
11.	Printing & Publication	1,654,454
12.	Furniture & Fixture	966,380
13.	Stationary Charges	683,145
14.	Refreshment Charges	293,476
15.	Hot & Cold Charges	192,633
16.	Civil Work	21,840,935
Total Expenditure		77,666,112

Annexure VIII**Para No. 1.4.28**

Irregular payment of house rental ceiling to employees without fulfilling the required codal formalities- Rs. 46.75 million			
Category of the Property	Entitlement Basic Pay Scale	Minimum covered area in Sq Ft	Scale of Accommodation
1.	01-02	350 Sq Ft	One To Two Rooms with cooking area bath/W.C
2.	03-06	450	-do-
3.	07-10	550	Two to Three rooms, kitchen Bath/W.C
4.	11-13	750	-do-
5.	14-16	950	Drawing Rooms Dining Room, two bed rooms Kitchen Bath/W.C

6.	17-18	1250	-do-
7.	19	1550	Drawing cum Dining Room, Two or three bed rooms with two baths, Kitchen, One servant Quarter with toilet
8.	20	2000	-do-
9.	21	2500	Drawing cum Dining Room, Three bed rooms with three baths, Kitchen, One servant Quarter with toilet

Annexure – IX
(Para No. 1.4.28)

Irregular payment of house rental ceiling to employees without fulfilling the required codal formalities- Rs. 46.75 million			
S. No.	Designation	House Requisition per month paid (Rs.)	House Requisition 12 months paid (Rs.)
1.	Director Generals (BS-19)	37,989	455,868
2.	Directors (BS-18/19)	(28,574/37,989)	1,940,400
3.	Deputy Directors (BS-17/18)	28,574	2,400,216
4.	Accounts Officer PDMA BPS (17)	28,574	342,888
5.	Superintendent (BS-17)	28,574	2,400,216
6.	Assistant (B-16/14)	21,587	1,295,220
7.	Junior Clerks (BS-11)	17,183	3,889,608
8.	Store Keepers (BS-07)	11,391	1,43,6424
9.	Drivers (B-05)	7,625	1,737,384
10.	Security Guard (BS-05)	7,625	5,673,000
11.	Cooks (BS-05)	7,625	732,000
12.	Driver B-04	7,625	12,535,,500
13.	Supporting Staff (BS-04)	7,625	6,771,000
14.	Naib Qasids (BS-03, 02, 01)	4,881	801,648
15.	Chowkidars (BS-02)	4,881	351,432
16.	Cleaners (BS-02)	4,881	702,864
18.	Helpers (BS-02)	4,881	468,576
19.	Chowkidars (BS-01)	4,881	468,576
20.	Naib Qasids (BS-01)	4,881	1,757,160
21.	Sweepers (BS-01)	4,881	585,720
Total			46,745,700

Annexure X
(Para No. 1.4.29)

Inadmissible and unauthorized drawl of risk allowance – Rs. 35.45 million			
S. No.	Designation	Risk Allowance Per Month (Rs.)	Total Risk Allowance for the FY 2020-21
1.	Directors	30,000/ 25,000	1,980,000
2.	Deputy Directors	25000/ 20,000	1,920,000
3.	Executive Engineer PDMA	25,000	300,000
4.	Assistant Engineer	20,000	240,000
5.	Assistant Directors	20,000	960,000
6.	Superintendents		480,000
7.	Accounts Officer PDMA	20,000	240,000
8.	Assistant B-16	15,000	1,080,000
9.	Drone Operator B-15	10000	120,000
10.	Assistant Account Officer	10000	120,000
11.	Assistants B-14	10,000	600,000
12.	Senior Clerk B-14	10,000	600,000
13.	Store Keeper (B-07)	7000	84,000
14.	Junior Clerk B-11	10,000	600,000
15.	Transport Supervisor B-11	10000	120,000
16.	Security Supervisor B-9	10000	120,000
17.	Security Sup-8	7000	84,000
18.	Electrician B-08	7000	84,000
19.	Mechanic B-8	7000	84,000
20.	Mechanic B-8	7000	84,000
21.	Store Keeper (B-07)	7,000	336,000
22.	Tube Well Operator (B-07)	7,000	168,000
23.	Generator Operator (B-05)	7,000	168,000
24.	Driver B-05/06	7,000	1,176,000
25.	Security Guard B-5	7,000	5,208,000
26.	Cook B-05	7,000	672,000
27.	Driver B-04	5,000	8,160,000
28.	Supporting Staff B-04	5,000	4,500,000
29.	Plumber B-04		120,000
30.	Naib Qasid B-3/2/1	5,000	600,000
31.	Chowkidar B-02	5,000	360,000
32.	Cleaner B-2	5,000	720,000
33.	Helper B-2	5,000	480,000
34.	Chowkidar B-1	5,000	480,000
35.	Naib Qasid B-1	5,000	1,800,000
36.	Mali B-01	5,000	120,000
37.	Sweeper B-01	5,000	480,000
Total			35,448,000

Annexure XI
(Para No. 2.4.5)

Non-availability of necessary record related to receipt and distribution of relief items – Rs. 30.28 million					
S. No.	Date of Issue	Name of Item	Qty	Rate	Amount (Rs.)
1.	24.10.2020	Tents	06	1715	10,290
2.	02.01.2021	Quilts	100	2950	295,000
3.	02/08.01.2021	Blanket	300 (200+100)		-
4.		Folding Bed			-
5.	02/08.01.2021	Hygiene Kit	150(100+50)	1298	194,700
6	02.01.2021	Plastic Mat	100	980	98,000
7.	02.01.2021	Kitchen Set	50	4995	249,750
8	02.01.2021	Solar Light	100	1440	144,000
9.	02/08.01.2021	Gas Cylinders	104 (100+4)	1545	160,680
10.	02.01.2021	Jerry Can	50	500	25,000
11.	02.01.2021	Water Cooler	50	1025	51,250
12.	02/08.01.2021	Mix Clothes	700 (300+400)		-
13.	23/24.07.2020 & 08.09.2020	Water Tank 400gln	16	18,845	295,760
14.	19.11.2020	Pre-Fab Washrooms	03	130,000	390,000
15.	10.06.2021	Prefab Container	2	950,000	1900,000
16.	15/23.07/2020 & 18.05.2021	Disinfectant 200 ltr drum	154	722.23 per ltr	22,244,684
17.	24.10.2020/29. 03.2021	Surgical Mask	6000(5000+ 1000)	550	3300,000
18.	24.10.2020	Sanitizer 500ml	1500	615	922,500
19.	29.03.2021	Sanitizer 1ltr	100	696	696,00
Total					30,282,310

Annexure XII
Para No. 3.4.6

Lack of action on part of EPA Balochistan against the hospitals causing adverse effects on environment in violation of environmental protection Act 2012				
Sr. No.	Name of Hospital	Date of Visit	Finding of Monitoring Reports	Action Taken
1.	Sahib-e-Zaman, Shifa Khana Hospital Marri-abad, Quetta	06.10.2020	The Team observed that fire extinguishers were expired; dust bin's condition was poor and directed to change them all, and segregate the bio-medical waste.	-Nil-
2.	Al-Khidmat Hospital, Quetta	13.10.2020	The waste was mostly not segregated, scissor and syringe cutters were available, but the staff not culminated drip & syringe, staff was not in complete lab dress. The management had directed to collect and segregate the waste properly and further provide to the QMC vehicle, failing which strict disciplinary action will be taken against your hospital.	-Nil-
3.	Helper Eye Hospital, Quetta	13.10.2020	The fire extinguishers were expired; dust bin's condition was poor the waste supervisors had directed to segregate the waste in proper manner and further deliver to QMC for burial at incinerator site.	-Nil-
4.	Rehan Hospital	16.10.2020	The date of fire extinguishers installed in the hospital found expired, indoor plants were not placed in the hospital. The management has directed to place indoor plants and culminate the drips and syringes and properly segregate the waste, failing which strict action will be initiated against the hospital.	-Nil-
5.	M/S DOW Laboratory	16.10.2020	The team directed to segregate the waste properly and further provide it to the QMC vehicle for further transportation to the incinerator site.	-Nil-
6.	International Pathology Lab	16.10.2020	The dust bins were not according to our suggestion; they had directed to place covered dust bins and segregate the waste properly and further provide it to the QMC vehicle.	-Nil-

7.	Dr. Manzoor Jinnah Hospital / Clinic	19.10.2020	The team observed that Indoor plants were not placed nor fire extinguishers found available in the clinic, the staff was not segregating the waste on the spot. Nor they were providing waste to the QMC vehicle.	-Nil-
8.	Mufti Mehmood Hospital, Kuchlak	28.10.2020	The Lab staff present in Laboratory without proper dress, colored Dust Bins, Drip cutters, Disposable test tubes, fire extinguishers and disposable urine containers were not available. The Lab staff informed that they re-use the containers and test tubes again and again without sterilization or clearing from autoclave, because the hospital management has several time requested to provide the test tubes and urine containers, but they failed to do so.	-Nil-
9.	Liaqat Clinic, Kuchlak	28.10.2020	The staff was un-trained regarding Bio-medical waste and directed to cut/ culminate the drips and syringes as and when used, because they were not in practice to do so. The team directed to collect and segregate the waste properly and provide it to the QMC vehicle for further delivery to the incinerator site, because they were dumping the waste beside Railway track, which was exploring infection in surrounding area of Kuchlak.	-Nil-
10.	Saleem Medical Hospital	09.11.2020	The date of fire extinguishers installed in the hospital found expired, indoor plants were not placed in the hospital; overall cleanliness was normal, the management has directed to place indoor plants and culminate the drips and syringes and properly segregate the hazardous waste and provide it to the QMC, failing which strict action will be initiated against the hospital.	-Nil-
11.	M/s AASA Laboratory	9.11.2020	The team directed to collect and segregate the waste properly and provide it to the QMC vehicle for further delivery to the incinerator site.	-Nil-

12.	Doctor's Diagnostic Laboratory	9.11.2020	The waste was not segregated, syringes were not culminated, staff of the lab had advised to properly wear Lab dress, collect and segregate the waste for further provision to QMC vehicle.	-Nil-
13.	Heart & General Hospital	3.11.2020	Fire extinguishers not found available in the hospital, the staff was not segregating the waste on the spot. They were not providing waste to the QMC vehicle.	-Nil-
14.	Al-Hamd Laboratory	3.11.2020	The staff working in Lab found without safety measures not weared uniform, gloves, caps nor apron during the practice. It has been observed that the waste was not segregated nor placed dust bins according to the bio-medical waste rules, because of which the waste was mixed.	-Nil-
15.	Haji Sangeen Khan Hospital	28.9.2020	The date of fire extinguishers installed in the hospital was found expired, indoor plants were not placed in the hospital. The management has directed to place indoor plants and proper cutting of drips, syringes and segregation of hazardous waste.	-Nil-
16.	Abdul Khaliq Hospital	28.9.2020	The drips and syringes found without culminating, hospital waste was not segregated, nor provided to QMC or Pak Glorious Firm, cleanliness of the hospital was very poor, moping was nil and only one washroom/ toilet was dirty and useless. Plastic shoppers were thrown here and there in vicinity of hospital.	-Nil-