AUDIT REPORT ON
THE ACCOUNTS OF
GOVERNMENT OF GILGIT-BALTISTAN

AUDIT YEAR 2025-26

AUDITOR-GENERAL OF GILGIT-BALTISTAN

SERVING THE NATION BY PROMOTING ACCOUNTABILITY, TRANSPARENCY AND GOOD GOVERNANCE IN THE MANAGEMENT AND USE OF PUBLIC RESOURCES FOR THE CITIZENS

Preface

Section 98(4) of the Government of Gilgit-Baltistan Order, 2018 read with Section 9 of Auditor-General of Gilgit-Baltistan (Functions, Powers and Terms and Conditions of Services) Act, 2012 require the Auditor-General of Gilgit-Baltistan to conduct audit of the accounts of Government of Gilgit-Baltistan.

The report is based on audit of the accounts of the Government of Gilgit-Baltistan for the Financial Year 2024-25 and some formations of the previous financial years. The Directorate General of Audit, Gilgit-Baltistan conducted audit during 2025-26 on a test check basis with a view to report significant findings to the relevant stakeholders.

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

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

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

(Maqbool Ahmad Gondal)
Auditor-General of Gilgit-Baltistan

Dated:

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Abbreviations and Acronyms

ADP	Annual Development Program
AG GB	Accountant General Gilgit-Baltistan
AJK	Azad Jammu and Kashmir
ARDP	Annual Rural Development Program
B&R	Building and Road
BoQ	Bill of Quantities
Cft	Cubic Foot
CGA	Controller General of Accounts
COC	Condition of Contract
CPWA	Central Public Works Account
CPWD	Central Public Works Department
CSO	Civil Supply Officer
CSR	Composite Schedule of Rates
C&WD	Communication and Works Department
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DDO	Drawing & Disbursing Officer
DDWP	Departmental Development Working Party
DFO	Divisional Forest Officer
DHQ Hospital	District Headquarters Hospital
DoH	Directorate of Health
ECNEC	Executive Committee of the National Economic Council
EPC	Engineering, Procurement, and Construction
FAM	Financial Audit Manual
FC	Frontier Constabulary
FRF	Forest Regeneration Fund
FRFC	Forest Regeneration Fund Committee
FTR	Federal Treasury Rules
FW&E	Forest, Wildlife & Environment
FWF	Forest Welfare Fund
GB	Gilgit-Baltistan
GB DDWP	Gilgit-Baltistan Department Development Working Party
GBC	Gilgit-Baltistan Council
GBDMA	Gilgit-Baltistan Disaster Management Authority
GBRSP	Gilgit-Baltistan Rural Support Program
GCC	General Conditions of Contract
GFR	General Financial Rules
GP Fund	General Provident Fund
GRC	Grievances Redressal Committee
HDPE	High-density polyethylene pipe
HPP	Hydro Power Project
IS	Internal Security
KA&GB	Kashmir Affairs and Gilgit-Baltistan

KCBL	Karakoram Cooperative Bank Limited
KKH	Karakoram Highway
LAC	Land Acquisition Collector
LD	Liquidated Damages
LEA	Law Enforcing Agency
LG&RDD	Local Government & Rural Development Department
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
MoU	Memorandum of Understanding
MW	Mega Watt
NATCO	Northern Areas Transport Corporation
NCP	Non-Custom Paid
NLC	National Logistic Cell
NOC	No Objection Certificate
P&DD	Planning and Development Department
P/L	Providing and laying
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PASSCO	Pakistan Agriculture Storage Services Corporation
PC-I	Planning Commission Performa-I
PEB	Pre-engineered Building
PEC	Pakistan Engineering Council
PHE	Public Health Engineering
PHQ Hospital	Provincial Headquarters Hospital
PPRA	Public Procurement Regulatory Authority
RCC	Reinforced Cement Concrete
Rft	Running Foot
S& GAD	Services & General Administration Department
S/F	Supply and fixing
SE	Superintending Engineer
TSE	Technical Sanction Estimates
ToR	Terms of Reference
TS	Technical Sanction
USD	United States Dollar
W&P	Water & Power
XEN	Executive Engineer

Executive Summary

Section 98(1) of Government of Gilgit-Baltistan Order, 2018 provides that there shall be an Auditor-General of Gilgit-Baltistan who shall be appointed by the Governor on the advice of Prime Minister. Presently, the Auditor-General of Pakistan holds the office of the Auditor-General of Gilgit-Baltistan also. The Auditor-General of Gilgit-Baltistan has been given mandate under Section 98(4) of the Government of Gilgit-Baltistan Order, 2018 to conduct audit of the accounts of expenditures and receipts of the Government of Gilgit-Baltistan and any authority or body established by it.

The Directorate General of Audit Gilgit-Baltistan is Field Audit Office of the Department of Auditor-General of Gilgit-Baltistan. Sanctioned strength of the office is 55 including 19 officers. For audit activities, 13 officers and 05 senior auditors were available having 3,128 man-days. Total budget allocated for the Financial Year 2024-25 was Rs.154.780 million. This report is based on audit of the accounts of 127 formations of the Government of Gilgit-Baltistan.

SCOPE OF AUDIT

The audit universe of the Directorate General of Audit Gilgit-Baltistan includes audit of 773 formations working under 35 PAOs. Total receipts and expenditures of these formations were Rs.127,877.330 million and Rs.128,242.240 million respectively for the Financial Year 2024-25.

This Audit Report contains audit of 127 formations in respect of 35 PAOs/Departments having a total expenditure of Rs.66,376.430 million (Rs.28,873.770 million + Rs.37,502.660 million) for the Financial Years 2023-24 and 2024-25.

This audit report includes audit observations emanating from the audit of 127 formations involving expenditures of Rs.66,376.430 million.

i. Expenditures of Rs.37,502.660 million pertaining to 46 formations of 29 PAOs (out of 35 PAOs) for Financial Year 2024-25.
ii. Expenditures of Rs.28,873.770 million pertaining to 81 formations of 18 PAOs (out of 35 PAOs) of previous Financial Year 2023-24.

In addition to this compliance audit report, Directorate General of Audit, Gilgit-Baltistan also conducted audit of two Foreign Aided Project and two Financial Attest Audits and its audit reports have been prepared separately and submitted to the respective stakeholders.

Recoveries at the instance of audit

Recovery of Rs.3,578.867 million has been pointed out in this report and an amount of Rs.1.725 million was recovered and verified till finalization of the report.

Audit Methodology

Audit was conducted in accordance with the International Organization of Supreme Audit Institutions (INTOSAI) Auditing Standards as incorporated in Financial Audit Manual. During audit, desk audit and review of permanent files helped auditors in understanding the systems, procedures and environment of the audited entities before starting field activity. This facilitated identifying high-risk areas for substantive testing in the field.

Audit Impact

Major issues pointed out during audit were admitted by the management and corrective/remedial measures were initiated. The management keenly reviewed strengthening of internal controls and taking corrective measures thereupon.

The most significant examples of review of rules and regulations by the management and introduction of new policies and initiatives as a result of audit are enumerated as under:

i. On pointation of excess payment of discretionary grant by audit, the management of Chief Minister Secretariat has taken up the matter for amendment in the Chief Minister's (Salaries, Allowances and Privileges) Act 2021
ii. Director General, Anti-Corruption accepted the view point of audit for preparation of recruitment rules for the department.
iii. NATCO management was sensitized about the operational loss of Corporation and agreed to strengthen its internal controls to ensure the achievement of its objectives regarding maximization the profit and self-sustainability.
iv. With regard to negative balances of assets (Recovery of long-term advances) in AG GB books of accounts, the management took up the matter with FABS as well as Finance Department GB to resolve the issue.
v. AG GB took up the case with CGA with respect to securities deposits payments, issue and requested for detailed working of closing balances in G10113 for digitalization of payments on SAP.

Comments on internal controls

Internal Controls are tools for management to improve performance, prevent losses, and control mismanagement of public money as well as safeguarding government assets.

For effective management and achievement of the objectives, various types of internal controls are needed to be put in place. Accounting controls ensure completeness, accuracy, timeliness and reliability of accounts leading to meaningful conclusions. Financial controls help in estimation of receipts and expenditure, adequate disclosures, proper utilization of resources and judging institutional viability & buoyancy etc. Administrative controls help preventing misuse of authority, physical

losses, inappropriate sanctions of expenditure, disordered deployment of personnel and ineffective control on the affairs of institutions etc.

In most of the departments of Gilgit-Baltistan, there was lack of internal controls, as was evident from the following shortcomings pointed out in the key audit findings.

Key audit findings of the report

i. Reported cases of fraud, embezzlement and misappropriation i.e. over writing and manipulating figures etc. amounting to Rs.458.118 million was involved in 02 cases[1].

ii. HR/ Employees/ Management related irregularities i.e. recruitment rules, open competition etc. amounting to Rs.277.519 million were observed in 8 cases[2].

iii. Procurement related violations of GFR, FTR, PPRA, CPWD Code, Rules of Business etc. amounting to Rs.19,659.205 million were pointed out in 7 cases[3].

iv. Management of accounts with commercial banks i.e. opening of bank accounts and mismanagement of funds etc. amounting to Rs.15,791.772 million were highlighted in 06 cases[4].

v. Value for money and service delivery issues i.e. misuse of public assets, irregular release of funds, delay in completion of projects, non-obtaining of adjustment account etc. amounting to Rs.45,764.665 million were also observed in 12 cases[5].

vi. Non-recovery of Rs.3,578.867 million was pointed out in 27 cases[6].

vii. Instances of weakness in internal controls of Rs.3,170.942 million was pointed out in 14 cases[7].

Audit paras for the audit years 2024-25 and 2025-26 involving procedural violations, including internal controls weaknesses and irregularities not considered worth reporting to PAC, have been included in the Memorandum for Departmental Accounts Committee (MFDAC) and incorporated in the report as **Annexure-1.**

[1]Paras: 8.4.4, 12.4.1.

[2]Paras: 4.4.8, 4.4.15, 10.4.1, 10.4.2, 13.4.9, 16.4.1, 18.4.1, 19.4.7.

[3]Paras: 4.4.3, 4.4.12, 4.4.14, 7.4.3, 13.4.5, 13.4.6, 13.4.11.

[4]Paras: 6.4.6, 8.4.3, 12.4.2, 13.4.8, 14.4.1, 17.4.1.

[5]Paras: 4.4.7, 4.4.9, 6.4.1, 6.4.3, 7.4.4, 8.4.2, 13.4.1, 13.4.2, 13.4.10, 14.4.3, 19.4.8, 19.4.10.

[6]Paras: 2.4.1, 4.4.1, 4.4.5, 4.4.6, 4.4.10, 4.4.11, 4.4.13, 5.4.1, 6.4.5, 7.4.1, 9.4.1, 11.4.1, 11.4.2, 11.4.4, 11.4.5, 15.4.1, 17.4.2, 19.4.1, 19.4.2, 19.4.3, 19.4.4, 19.4.5, 19.4.6, 19.4.9, 19.4.11, 19.4.12, 19.4.13.

[7]Paras: 3.4.1, 3.4.2, 4.4.2, 4.4.4, 6.4.2, 6.4.4, 7.4.2, 8.4.1, 11.4.3, 11.4.6, 13.4.3, 13.4.4, 13.4.7, 14.4.2.

Recommendations

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

Based on the findings of this audit report, the following recommendations are placed before the management of the audited entities and other stakeholders:

i. The issue regarding embezzlement requires special attention for taking preventive measures to control recurrence of such incidents in future besides investigating the highlighted issue(s).
ii. Appointments be made in accordance with recruitment rules on merit through open competition.
iii. Procurement of goods, services and works contracts be made and executed in the light of provisions of GFR, Public Procurement Rules and instructions of Pakistan Engineering Council.
iv. All the bank accounts be closed and funds transferred to Gilgit-Baltistan Consolidated Fund, as per directions of Finance Department.
v. Government funds be utilized in most economical and efficient manner to obtain optimum benefits.
vi. Recovery of overpaid/excess amount be made and deposited into the government treasury.
vii. The internal controls be strengthened so that the loopholes be minimized.

CHAPTER-1

1. PUBLIC FINANCIAL MANAGEMENT ISSUES

1.1 Sectoral Analysis

The Government of Gilgit-Baltistan conducts its operations under the Government of Gilgit-Baltistan, Order, 2018. The Order provides for a Gilgit-Baltistan Consolidated Fund and Public Account. The annual budget statement is authorized by the Provincial Assembly in the form of budgetary grants. The financial statements reporting the financial activities of the government for the year.

The financial management system of government determines the objectives, formulates the policies, lays out the procedures, implements the programme, and allocates the budgets for all financial activities of government. A streamlined financial management practice ensures availability of sufficient funds and maintenance of a balance between income and expenses ensuring financial stability.

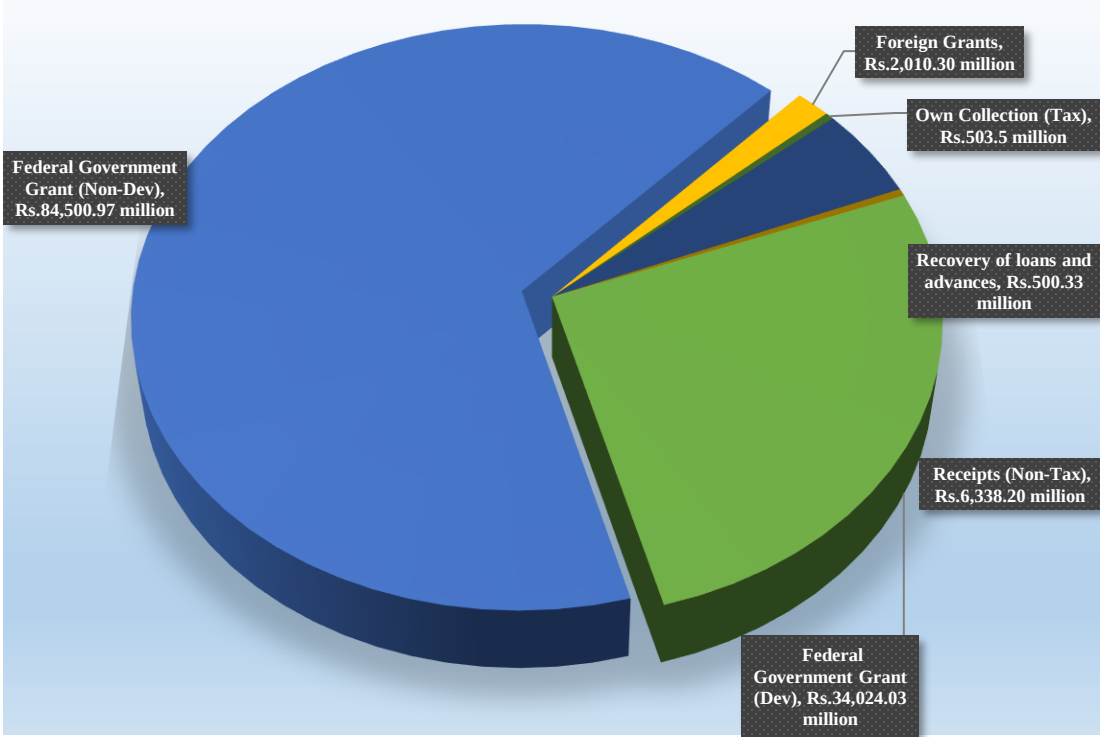
Total receipts of Government of Gilgit-Baltistan for the Financial Year 2024-25 were Rs.127.877 billion including grant from Federal Government. Details are as under:

Receipt for the Financial Year 2024-25

(Rs. in million)

S. No.	Composition of Receipts	Amount	%age
1	Grant from Federal Government (Development)	34,024.030	26.61
2	Grant from Federal Government (Non-Development)	84,500.970	66.08
3	Foreign Grants	2,010.300	1.57
4	Gilgit-Baltistan Govt.'s Own Collection (Tax)	503.500	0.39
5	Revenue and Other Receipts (Non-Tax) including sale proceeds of wheat (Rs.2,810.990 million)	6,338.200	4.96
6	Recovery of loans and advances	500.330	0.39
Total Receipts		**127,877.330**	**100**

Source: Financial Statement for the Financial Year 2024-25



The Federal Government grant of Rs.118,525.000 million constitutes 92.69% of the total receipts followed by foreign grants of Rs.2,010.300 million which was 1.57% of its total receipts. The tax receipts of the Government were Rs.503.500 million. Similarly, non-tax and other receipts were Rs.6,338.200 million. In non-tax revenue the major contribution was of sales proceeds of wheat i.e. Rs.2,810.990 million.

The Original Budget Grant for the Financial Year 2024-25 were Rs.140,172.000 million as per following details:

Original Budget Grant for the Financial Year 2024-25

(Rs. in million)

S. No.	Description	Original Budget Grant	%age
1.	Non-Development Budget	86,600.000	61.78
2.	Wheat Subsidy	19,072.000	13.61
3.	Capital (including Development) Budget	34,500.000	24.61
Total		**140,172.000**	**100**

Source: Appropriation Accounts for the Financial Year 2024-25

During the financial year 2024-25, the government of Gilgit-Baltistan obtained funds of Rs.39,338.543 million through supplementary grant and surrendered funds of Rs.51,161.406 million. Consequently, the final budget was reduced to Rs.128,349.137 million.

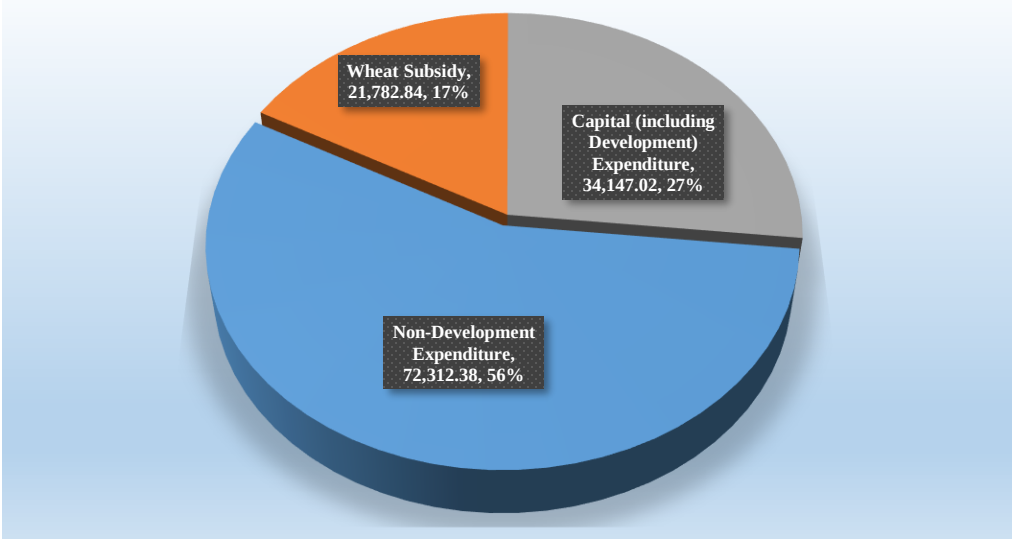
Against final budget the government made an expenditure of Rs.128,242.240 million leaving a saving of Rs.106.900 million which was 0.08% of the original grant. Details are as under:

Expenditure for the Financial Year 2024-25

(Rs. in million)

S. No.	Description	Expenditure	%age
1.	Non-Development Expenditure	72,312.384	56.39
2.	Wheat Subsidy	21,782.838	16.98
3.	Capital (including Development) Expenditure	34,147.016	26.63
Total		**128,242.238**	**100**

Source: Appropriation Account for the Financial Year 2024-25



Analysis of budget and expenditure reveals that on one side the government approved supplementary grant of Rs.39,338.543 million which was almost 28.06% of the original grant and on another side surrendered funds of Rs.51,161.406 million which constitutes almost 36.50% of the original grant.

The major expenditure of Rs.94,095.222 million was on non-development side which was 73.37% as compared to capital/development expenditure of Rs.34,147.012 million which was 26.63% of total expenditure.

For Annual Development Program (ADP) 2024-25 initially budget of Rs.34,500.000 million was allocated. The funds of Rs.17,041.371 million were obtained through supplementary grant and funds of Rs.17,333.356 million were surrendered. Consequently, the development budget was reduced to Rs.34,208.015 million against which funds of Rs.34,147.012 million were utilized leaving a savings of Rs.61.003 million.

Sector-wise development expenditure for the Financial Year 2024-25

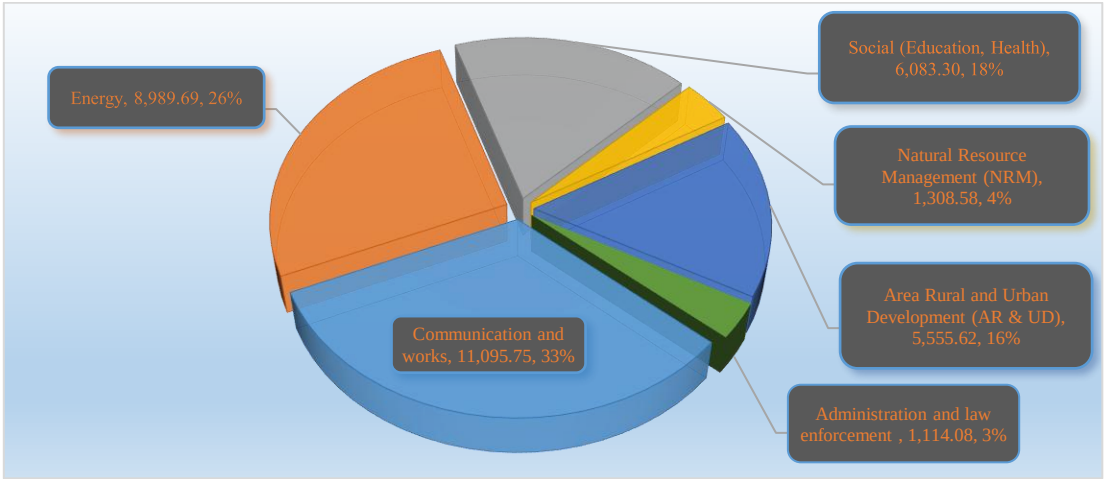
(Rs. in million)

S. No.	Sector	Development Expenditure	%age
1.	Communication and works	11,095.754	32.49
2.	Energy	8,989.686	26.33
3.	Social (Education, Health)	6,083.295	17.82
4.	Natural Resource Management (NRM)	1,308.575	3.83
5.	Area Rural and Urban Development (AR & UD)	5,555.621	16.27
6.	Administration and law enforcement	1,114.081	3.26
Total		**34,147.012**	**100**

Source: Appropriation Account for the Financial Year 2024-25

32.49% of development budget was utilized for infrastructure development in the region, followed by energy sector which utilized 26.33% of the total development budget. The Social Sector including Health and Education together utilized 17.82% whereas Natural Resource Management Sectors had collectively utilized 3.83% of the total development budget. Similarly, Area Rural and Urban Development has collectively utilized 16.27%. Administration and Law Enforcement Sector utilized 3.26% of the development budget.

The following pie chart shows the percentage of sector-wise development expenditure of the government during Financial Year 2024-25:



During financial year 2024-25 the Gilgit-Baltistan Government incurred non-development expenditure of Rs.94,095.222 million which also includes the expenditure on wheat subsidy.

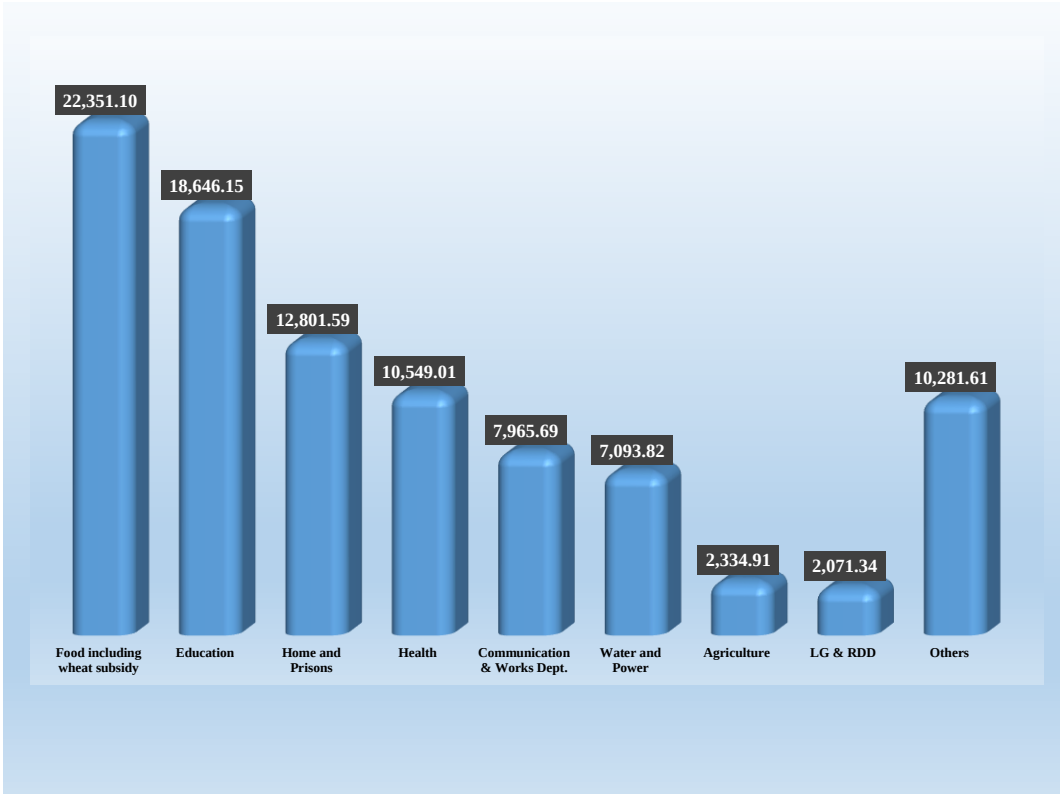
Department-wise non-development expenditure

(Rs. in million)

S. No.	Department	Expenditure	%age
1.	Food including wheat subsidy	22,351.098	23.75
2.	Education	18,646.148	19.82
3.	Home and Prisons	12,801.594	13.60
4.	Health	10,549.010	11.21
5.	Communication and Works	7,965.692	8.47

6.	Water and Power	7,093.824	7.54
7.	Agriculture	2,334.909	2.48
8.	LG & RD	2,071.340	2.20
9.	Others	10,281.607	10.93
Total		**94,095.222**	**100**

Source: Appropriation Account for the Financial Year 2024-25



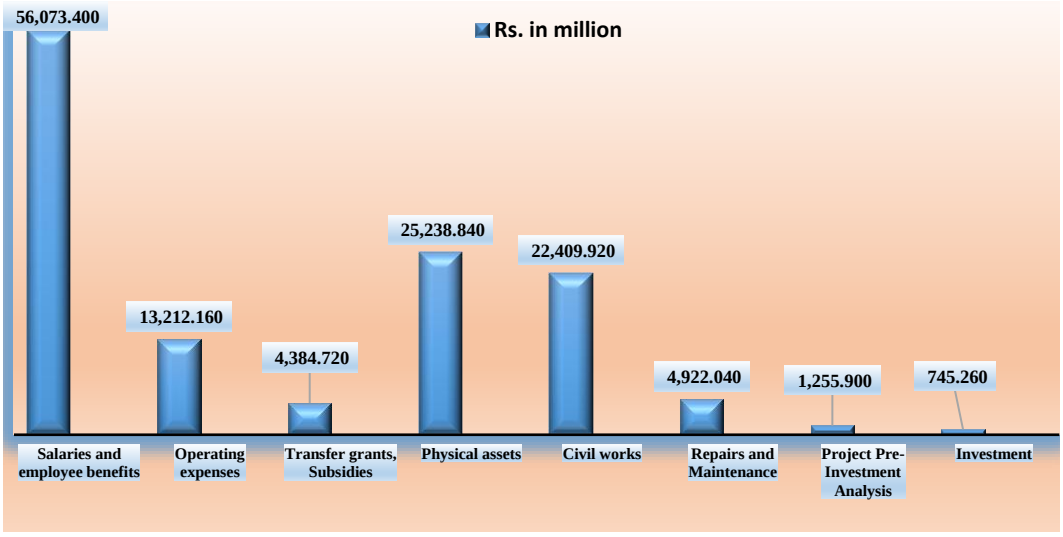
Eight PAOs made expenditure of Rs.83,813.615 million, as pointed out in above graph, which is 89.07% of the total expenditure. The remaining 27 PAO collectively utilized funds of Rs.10,281.607 million which is 10.93% of the total expenditure.

Head-wise detail of expenditure

(Rs. in million)

S. No.	Head	Amount	% age
1.	Salaries and employee benefits	56,073.400	43.72
2.	Operating expenses	13,212.160	10.30
3.	Transfer grants, Subsidies	4,384.720	3.42
5.	Physical assets	25,238.840	19.68
6.	Civil works	22,409.920	17.47
7.	Repairs and Maintenance	4,922.040	3.85
8.	Project Pre-Investment Analysis	1,255.900	0.98
9.	Investment	745.260	0.58
Total Expenditure		**128,242.240**	**100**

Source: Financial Statements for the Financial Year 2024-25



A broad-based planning is essential for the government to meet its development and non-development needs. Moreover, since the region has been declared as a tax-free zone, the government should focus on other revenue generating areas like tourism, mining, etc. to augment its financial position. The Government of Gilgit-Baltistan has established Gilgit-Baltistan Revenue Authority however the authority has not started its functions with reference to collection of revenue. The Government of Gilgit-Baltistan should make efforts to make it fully functional in accordance with its mandate.

The Gilgit-Baltistan government charges nominal rates from consumers as compared to cost of electricity production. Therefore, the government needs to reconsider the tariff policy to enhance its revenue besides streamlining the revenue collection system. The current financial management system of the government needs to be revisited through an integrated planning in order to maintain a balance between revenue and expenditure.

Unqualified audit opinions on financial statements and appropriation accounts of the Gilgit-Baltistan Government have already been issued.

The audit highlighted certain systemic weaknesses in the budgetary utilization and resource allocation by the government. The observations in this audit report are indicators of these weaknesses that arise primarily from lack of implementation of standard operating procedures, weak internal control mechanisms and financial and administrative mismanagement of financial resources.

1.2 AUDIT PARAS

1.2.1 Unjustified negative balance of current assets and recognition thereof – Rs.(-) 5,498.120 million

Direction 2.3.2.2 of APPM states that the information in the accounts and the supporting subsidiary records shall be accurate, representing the actual substance of past events, without undue errors or omission. This shall include correct and consistent classification of transactions and the recognition of revenues and expenditures in the correct time period. This objective shall be addressed by budgetary control procedures, a proper approval, certification and authorization process for payments, review and authorization of payroll schedules by a delegated authority, reconciliation of cheque/transfer advice to claim prior to signing by authorized signatory, reconciliation of tax revenue receipts to tax authority records, a regular, complete and up-to-date bank reconciliation, procedures and control for recording inter-entity transactions, maintenance of physical assets register, performance of regular stock takes, control over maintenance of permanent accounting records procedures and control for making adjustments to accounting, records, reconciliation of the general ledger to sub-ledgers, registers & source documents, detailed Chart of Accounts for classifying transactions and a regular post-audit process, both internal and external.

During the Financial Attest Audit of the Government of Gilgit-Baltistan for the Financial Year 2024-25, it was observed that its Financial Statements reflected negative balance of current assets amounting to Rs. (-)5,498.120 million which was contrary to the above-mentioned provisions of APPM. Scrutiny of SAP data depicted that the balance was derived from GL account F02113 Account with Government Servants under major object F02-Receivables (Assets) on account of recovery HBA, MCA and other Advances (as per disclosures to Notes of Accounts) with following details:

(Rs. in million)

Assets	Opening Balance	Increase in Assets (Dr.)	Decrease in Assets (Cr.)	Closing Balance
F02113-Account with Government Servants	(-)4,405.001	6.849	(-)1,099.968	(-)5,498.120

Audit observed that booking of credit entry in GL Account of Assets resulted in negative balance of F02-Receivables which was accumulating year by year.

Due to wrong mapping, amount of said recovery was being credited to GL account F02113 without making any debit entry against F02-Receivables which resulted in negative balance of major object F02-Receivables.

The matter was reported to AG GB in October, 2025. It was replied that the practice is in vogue since establishment of Office of AG in 2012 due to a systemic shortcoming in the SAP. The primary reason is that the employees of GB Government draw long-term advances from the Federal Consolidated Fund through AGPR sub-office, Gilgit. However, monthly recoveries of these advances are made from the

employees' pay by the AG Gb into GB Consolidated Fund. Since the credit entry is not offset by the debit entry, therefore the negative balances of current asset accumulate. However, observations were communicated to CGA FABS for solution. As soon as the wage type along with GL mapping changes are done in the SAP system, the issue is expected to be resolved.

DAC in its meeting held on 20.10.2025 directed to pursue the matter with FABS as well as Finance Department GB and resolve the issue before clearing house meeting. No progress was intimated till finalization of this Report.

Audit recommends to expedite the implementation of DAC decisions.

1.2.2 Overstatement of Consolidated Fund Receipts due to unjustified recognition of recovery of employee related advances – Rs.530.015 million

According to Direction 3.3.7.7 of Manual of Accounting Principle (MAP), where an entity acts as an agent, the revenues or expenses should not be recorded in the primary books of account other than as a matter of stewardship. For example, an entity collecting taxes will not normally control the future economic benefits embodied in the tax collections and as such would not recognize the taxes as revenues of the entity. The entity may however recognize "taxes collected on behalf of the Government" as subsidiary information on the overall performance of the entity.

During the Financial Attest Audit of the Government of Gilgit-Baltistan for the Financial Year 2024-25, it was noted that AG/DAOs of GB recognized recovery of Rs.530.015 million as Consolidated Fund Receipts of GB Government under Capital Receipt heads of accounts "E02501 House Building Advance", "E02502 Motor Car Advance" and "E02503 Motorcycle/Scooter Advance" and under Revenue Receipt (Interest Amount) heads of accounts "C01601 House Building Advance", "C01602 Motor Car Advance" and "C01603 Motorcycle/Scooter Advance". It was further observed that the AG/DAOs GB made the said recovery as an agent to revenue on behalf of Federal Government and these were not the actual receipt of GB Government therefore, recognition of the said recovery as the GB Government receipts is unjustified.

Due to weak financial controls, recovery on behalf of other Government was recognized as receipts in books of accounts which resulted in overstatement of Receipts in Financial Statements for the Financial Year 2024-25.

The matter was reported to AG GB in October, 2025. It was replied that it was due to a systemic shortcoming in the SAP. The primary reason is that the employees of GB Government draw long-term advances from the Federal Consolidated Fund through AGPR sub-office, Gilgit. However, monthly recoveries of these advances are made from employees through SAP automated payroll system by the AG GB which are credited to GB Consolidated Fund by the system. Issue has been referred to CGA, FABS to make changes in desired functionality and configure the issue in SAP

HR/Payroll module along with GL mapping. Once the changes are done in the SAP system, the issue is expected to be resolved.

DAC in its meeting held on 20.10.2025 directed the Management not to recognize the Public Account Receipts as Consolidated Fund receipts and also pursue the matter with FABS for rectification of errors in books of accounts and SAP before clearing house meeting. No progress was intimated till finalization of this Report.

Audit recommends to expedite the implementation of DAC decisions.

1.2.3 Difference in closing cash balance between Financial Statement and SBP – Rs.42.434 million

According to directions 6.3.4.1, 4.2 and 4.3 of Accounting Policy and Procedure Manual, monthly reconciliation of bank accounts is a necessary part of financial management and is also an effective measure for detecting and deterring fraud and irregularities. Every DAO shall prepare a monthly reconciliation statement for expenditures and receipts, as set out in direction. The respective Accountant General shall prepare a consolidated monthly reconciliation statement for each government bank account, as set out in direction as per 6.3.5.2 of APPM.

During the Financial Attest Audit of the Government of Gilgit-Baltistan for the Financial Year 2024-25, it was observed from Statement of Cash Flows provided by AG GB to O/o the DG Audit GB that closing cash balance as per Bank as on 30.06.2025 was Rs.20,432.66 million whereas actual closing cash balance as per Bank Statement SBP / NBP of the GB Government as on 30.06.2025 was Rs.20,496.209 million. Resultantly, there was a difference of Rs.63.553 million which could not be reconciled at closing of the Financial Year.

Due to weak internal controls, difference in cash balance reported in Financial Statements and in SBP / NBP Bank Statement could not be reconciled which resulted in reporting of understated cash balance and incorrect presentation of closing balance in the Financial Statements for the FY 2024-25.

The matter was reported to AG GB in October, 2025. It was replied that reconciliation with SBP is being carried out by this office on regular basis. As for difference is concerned, it is explained that AG/DAOs of GB make payments of Pension, GP Fund and long-term advances to GB Government employees on behalf of the Federal Government as per agreed mechanism between GB Government & Federal Government which are subsequently debited to Federal Consolidated Fund. After detailed scrutiny of record, amount of Rs.27.342 million has been reconciled and remaining amount will be reconciled with SBP through detailed working with DAOs and Treasury Offices. Audit verified the amount of Rs.21.119 million whereas for adjustment of Rs.6.222 million, bank confirmation is required.

DAC in its meeting held on 20.10.2025 decided to reduce the para to the extent of Rs.42.434 million (Rs.63.553 – Rs.21.119), in the light of verification by audit.

DAC directed to reconcile the remaining difference and produce record to Audit for verification along with bank confirmation for Rs.6.222 million.

After verification of record for Rs.21.119 million out of Rs.63.553 million the management did not provide the remaining unreconciled amount of Rs.42.434 million.

Audit recommends to expedite the implementation of DAC decisions.

1.2.4 Booking of expenditure in wrong GL Account – Rs.62.706 million

According to Direction 2.3.2.2 of the APPM, the information in the accounts and the supporting subsidiary records shall be accurate, representing the actual substance of past events, without undue errors or omission. This shall include correct and consistent classification of transactions and the recognition of revenues and expenditures in the correct time period. Moreover, according to chapter 4.2.9.2 of APPM, all expenditures must be classified in accordance with the Chart of Account, under the appropriate expenditure head.

During Financial Attest Audit of the Government of Gilgit-Baltistan for the Financial Year 2024-25, it was observed that AG/DAOs of GB made payments of Rs.62.706 million to employees in payroll under GL Account "A0123K Superior Executive Allowance". Scrutiny of record depicted that no such allowance exist in Gilgit-Baltistan. Resultantly, expenditure was misclassified and Financial Statements of the Government of Gilgit-Baltistan are not giving true and fair view of its financial transactions.

Audit is of the view that due to weak internal controls, transactions were recorded in wrong GL Account which resulted in compilation of defective Accounts.

The matter was reported to AG GB in October, 2025. It was replied that the misclassification pertained to system error in the GB server, where the system automatically replaced the GL Head A0123E – Executive Allowance with A0123K – Superior Executive Allowance. The technical issue was subsequently resolved at system level and this office corrected the misclassification through transfer entries ensuring proper classification under the correct GL Head. Audit stressed that the reply is not tenable as issue was not addressed properly for whole reported figure.

DAC in its meeting held on 20.10.2025 directed the Management to rectify the issue in the SAP system before clearing house meeting. No progress was intimated till finalization of this Report.

Audit recommends to expedite the implementation of DAC decisions.

1.2.5 Non-transfer of income tax and sale tax to quarters concerned – Rs.120.331 million

According to Para 5.2.2.1 of APPM "All monies received as revenue of the Government, must be booked in the name of the Government without delay and included in the Consolidated Fund of the respective Federal or Provincial Government". Rule 43 of the Income Tax Rules, 2002 provides that "All taxes collected or deducted are payable to the Commissioner by way of credit to the Federal Government by remittance to the Government Treasury or deposit in an authorized branch of the State Bank of Pakistan or the National Bank of Pakistan within the specified time as under: a. Where the tax is collected or deducted by the Federal Government or Provincial Government on the day the tax was collected or deducted; and b. Where the tax is collected or deducted by any other person within seven days from the end of each week ending on every Sunday".

During Financial Attest Audit and during review of the Civil Accounts/Financial Statements for the Financial Year 2024-25 of Government of Gilgit-Baltistan, it was observed that long outstanding balances of income tax and sale tax pertaining to pervious Financial Years were not transferred by the Accountant General Gilgit-Baltistan to quarters concerned. Details are as under:

(Rs. in million)

S. No.	Head of Accounts	Balance as on 01.07.2023	Receipts During the Year	Payment During the Year	Balance as on 30.06.2024
1	Income Tax Deduction from Contractors	111.681	53.274	45.816	119.139
2	Sales Tax Deduction at Source	-	2.109	0.917	1.192
Total		**111.681**	**55.383**	**46.733**	**120.331**

Audit is of the view that due to weak financial management, balances of Public Account were not transferred to quarters concerned which resulted in non-reflection of actual available cash balance of GB Government at bank as well as violation of rules.

The matter was reported to AG GB in October, 2025. It was replied that amount on account of GST has already been transferred to IRS GB (which is part of GB Council) on 15.09.2025. As far as the balance amount of Income Tax is concerned, it pertained to Self-Accounting Entities (SOE's) and PDs of Projects therefore, they are responsible to transfer the deducted amount to IRS GB being the withholding agent. This office had requested the concerned authorities to transfer the tax in light of audit observation however, in response to which partial amount was transferred by the executing agencies. Progress will be shared with Audit as and when the remaining amount is transferred by the concerned. Audit stressed to provide rule position to ascertain whether the aforesaid tax collected is required to be deposited to FBR or IRS GB.

DAC in its meeting held on 20.10.2025 directed the Management to produce the rule position along with proof of transfer of funds to the lawful tax authority. No progress was intimated till finalization of this Report.

Audit recommends to expedite the implementation of DAC decisions.

1.2.6 Non-compliance of instruction of CGA regarding G10113

Controller General of Accounts vide its letter Nos. CGA/FABS/Public Works Divisions/2024/164/691 dated 20.05.2025 and CGA/FABS/Public Works Division/2024/PF-I/26S-A dated 12.05.2025 provides that GL head Public Works / PWD Deposits G10113 contains balances of various accounts including security deposits. The CGA office had created following new GL heads against the GL head G10113 for separately recording / reporting of receipt and payments of transactions:

S. No.	GL Head	Name of GL	Remarks
1	G1120D	Public Works (Security Deposit)	Public Works (Security Deposit)
2	G10141	Public Works (internal cheques)	Normal
3	G10142	Public Works (Health)	Normal
4	G10143	Public Works (Education)	Normal
5	G10144	Public Works (TEVTA)	Normal
6	G10145	Public Works (Agriculture)	Normal
7	G10146	Public Works (Other Department)	Normal

The Controller General of Accounts has instructed to use above mentioned heads for recording transactions. Historical balances can be transferred from G10113 to above relevant heads. The head G10113 will not remain in use in future and hence blocked for posting in SAP System.

During Financial Attest Audit of the Accounts of Government of Gilgit-Baltistan for the Financial Year 2024-25, it was observed that G10113 head showing the balance of Rs.(-)6,235,208,950/- as on 30.06.2025. The CGA office has created seven (07) head of accounts against the G10113 for separately recording/reporting of receipts and payments transactions, contrary to the above-mentioned instructions, the said GL Account was not closed and balances were not transferred to new relevant GL Accounts / Security Deposit GL Account.

Audit is of the view that due to weak financial and internal controls, compliance of instructions of the CGA was not made which resulted in inappropriate maintenance of accounts.

The matter was reported to AG GB in October, 2025. It was replied that the instructions from CGA office were not directed to this office to close/block the head G10113 and regarding transfer of the balances to newly created heads. However, this office on its own took up the Security deposits G10113 issue with SOEs & PDs and requested for detailed working of closing balances in G10113 for digitalization of payments on SAP. Audit stressed to expedite the process of closure of GL G10113 as per the instructions of CGA and Auditor-General of Pakistan/Gilgit-Baltistan.

DAC in its meeting held on 20.10.2025 directed the Management to expedite the closure of GL G10113 and comply with the instructions at the earliest and produce record to Audit for verification. No progress was intimated till finalization of this Report.

Audit recommends to expedite the implementation of DAC decisions.

1.2.7 Non-maintenance and brought forwarding of Public Works Deposit balance in SAP System under GL Account G10113

According to Section 14.3.1.2 of APPM, the balances held in Public Account heads shall be carried forward from year to year, in accordance with the relevant Acts, Presidential Orders or other statutes governing each trust fund and special deposit account.

During the Financial Attest Audit of the Accountant General Gilgit-Baltistan for the Financial Year 2024-25, it was observed that the AG/DAOs did not ensure proper maintenance of accounting record, the detail is as under:

i. The funds of Public Works Deposit were placed/updated in system as en-bloc amount and same were not kept cost center wise and work wise for processing of claims.
ii. Public Works Deposit balances available against different cost centers and works under GL Account G10113 were not updated / brought forwarded in the SAP System.
iii. Consequently, payments / receipts were processed without verifying the actual avaiability of funds in system against relevant cost center.

It depicted weak financial discipline and exposes the account to potential irregular/ unauthorized receipts / withdrawal of funds and processing of claims under the said GL Account against relevant cost centers.

Audit is of the view that due to inadequate internal controls and non-reconciliation of balances between manual record and the SAP System claims were processed without authentication which not only distort the accuracy of financial reporting but also increase the risk of misuse of Public Works Deposits.

The matter was reported to AG GB in October, 2025. It was replied that under the existing procedures, cost center is not mandatory to process the claims of security deposits by SOEs and PDs. This office is trying its level best to maintain Cost Centers for payments and receipts of Security Deposits while making payments. Currently annual closing provision in SAP system does not exist to carry forward public balances cost center wise. This office already directed all SOEs/PDs to reconcile the actual balances of security deposits with AG/DAOs. To process the Payments of G10113 Security deposits through workflow and vendor wise basis, in SAP system, the CGA office has framed new payment procedure for the Public Works Divisions and directed this office to implement the new procedure in this office. The reply is not tenable as

APPM stressed to adopt same procedure for making payments whether from consolidated funds or from Public Account. Audit further stressed to verify the cost center wise and work wise balances in SAP.

DAC in its meeting held on 20.10.2025 directed the management to expedite the closure of GL G10113 and transfer of corrected balances in relevant GL heads and comply with the instructions at the earliest and produce record to Audit for verification. No progress was intimated till finalization of this Report.

Audit recommends to expedite the implementation of DAC decisions.

1.2.8 Booking of Public Account amount without cost centers under GL Account G10113 - Rs.2.771 million

According to Sections 2.3.2.2 and 5.2.2.3 of the APPM, the information in the accounts and the supporting subsidiary records shall be accurate, representing the actual substance of past events, without undue errors or omission. This shall include correct and consistent classification of transactions and the recognition of revenues and expenditures in the correct time period. All receipts should be identified in accordance with the Chart of Accounts specification.

During Financial Attest Audit of the Accountant General, Gilgit-Baltistan for the Financial Year 2024-25, it was observed that AG/DAOs of GB credited amount of Rs.2.771 million under GL Account "G10113-PW Deposit" without assigning the relevant cost centers and works against the transactions. Consequently, the amount was not classified against relevant cost centers which depicted financial indiscipline and did not present a true and fair view of Public Account financial transactions.

Audit is of the view that due to weak internal controls and non-compliance with the prescribed accounting framework, Public Account transactions were recorded under GL Account G10113 without cost center / work wise. The lapse led to the preparation of inaccurate and defective Accounts.

The matter was reported to AG GB in October, 2025. It was replied that in SAP system Cost Center with GL head in Public Accounts is not mandatory. This office will take up the case with the office of CGA, Islamabad to incorporate system checks to avoid payment/receipts without cost centers. Now CGA office has framed new payment procedures for Public Works Divisions the issue will be resolved. The reply is not tenable as APPM stressed to adopt same procedure for recognition of receipts whether of consolidated funds or Public Account. Audit further stressed to verify the transaction wise entries in SAP with supporting record.

DAC in its meeting held on 20.10.2025 directed the management to expedite the closure of GL G10113 and transfer of corrected balances in relevant GL heads. Comply the instructions at the earliest and produce record to Audit for verification regarding cost center wise booking of transactions. No progress was intimated till finalization of this Report.

Audit recommends to expedite the implementation of DAC decisions.

1.2.9 Non-compliance with CGA instructions regarding reconciliation of Receipts and Expenditure

According to the Controller General of Accounts Memo No.32/CGA/FM&E/4-1/2024-25 dated 19.02.2025, it has been explicitly directed that "100% reconciliation of Receipts and Expenditure must be ensured on priority basis and all efforts should be made to reconcile the manual data with SAP System as desired by the Controller General of Account, Islamabad". Furthermore, the reconciliation statement is required to be duly signed by the DDO/Divisional Accounts Officer and verified by the Accountant General Gilgit-Baltistan /District Accounts Officer concerned, in accordance with the prescribed accounting procedures and internal control framework.

During Financial Attest Audit of the Accounts of the Accountant General-Gilgit-Baltistan for the Financial Year 2024-25, it was observed that mandatory reconciliation of Receipts and Expenditure between manual records with the SAP System was not carried out in accordance with the CGA's instructions. Consequently, discrepancies were noted between manual and system-based financial data under GL Account G10113-Public Works Deposits resulting in un-reconciled balances and contravention of CGA's prescribed accounting framework. The lapse in carrying out SAP reconciliation also led to the absence of a verifiable audit trail for receipts and payments which undermined the accuracy, completeness and reliability of financial reporting.

(Rs. in million)

Sr. No.	GL Account G10113	Balance as on 01.07.2024	Amount Credit during The Year	Amount Debited During the Year	Balance as on 30.06.2025
1	Balances as per Manual Accounts	5,466.111	3,107.514	2,108.403	6,465.222
2	Balances as per System-based figure	5,153.580	3,153.010	2,071.382	6,235.209
3	Difference	(312.531)	45.496	(37.021)	(230.014)

Audit is of the view that non-compliance with CGA directives and failure to conduct mandatory reconciliation Receipts and Expenditure indicate weak financial management. The absence of reconciliation has rendered the accuracy and authenticity of recorded transactions doubtful, thereby heightening the risk of misclassification, error, or potential misappropriation of public funds.

The matter was reported to AG GB in October, 2025. It was replied that this office properly conducts monthly reconciliation of expenditure/receipt as well as Security Deposits receipts and payments with DDOs/Divisions on monthly basis. As far as the difference between manual figure and SAP figure in Accounts is concerned, the manual figures provided by Divisions also included the balances of Security Deposits with Federal Government. The previous balances of security deposits upto 31.5.2015 have been transferred to Federal Government. SAP system shows the

balances of Security deposit w.e.f. 01-06-2015 onwards. This office already requested to SOEs/PDs to reconcile the actual figure with AG/DAOs. Once the reconciliation process is completed, accordingly the balances will be updated in SAP system against each DDO. Audit stressed to expedite the process of closure of GL G10113 as per the instructions of CGA as well as office of Worthy AGP. However, during audit there was differences in balances with SAP figures and manual figures which were reflected in audit observation and require corrective action.

DAC in its meeting held on 20.10.2025 directed the management to expedite the closure of GL G10113 and reconcile the figures of manual accounts with SAP system. Comply with the instructions at the earliest and produce record to Audit for verification. No progress was intimated till finalization of this Report.

Audit recommends to expedite the implementation of DAC decisions.

1.2.10 Non-clearance of balances of "Clearing Accounts" as per provisions of APPM

According to Sections 16.4.1, 16.4.2 and 16.4.3 of APPM, Suspense and other clearing accounts will only be used in following situations: if there are insufficient details at the time of transaction, to indicate the appropriate head to be debited or credited, then the amount should be taken to the appropriate suspense head. If there is doubt as to whether the General Ledger are properly due to or from the Government then the suspense head should also be used. "Clearance of suspense accounts" Where a suspense account is used, the delegated officer in the DAO/AG/AGPR shall identify the correct transaction head to be used and clear the above suspense account on a monthly basis. The Accountant General is responsible to make sure that suspense accounts are cleared on a monthly basis and any outstanding item is investigated. "Clearing accounts" are special purpose accounts which are part of the double entry system, such as cheque clearing account, inter-entity clearing account. They should not be used for suspense transactions.

During Financial Attest Audit of the Accounts of Government of Gilgit-Baltistan for the Financial Year 2024-25, it was observed that following Public Account heads of accounts used as clearing Head of Accounts i.e. G01147, G05107 showed closing balances as on 30.06.2025. Contrary to the above-mentioned instructions, these heads of accounts were not cleared on monthly basis by the AG GB. The detail is as under:

(Amount in Rs.)

Sr. No.	GL Account	Balance as on 01.07.2024	Receipt	Payment	Balance as on 30.06.2025
1	G01147 Cheque pay clearing account (Non-food)	(-)25,529,115,753	(-)81,998,408,756	68,599,529,076	(-)38,927,995,433

2	G05107 Adjusting account between Federal & Provincial	25,530,718,191	(-)1,985,270,998	15,384,150,678	38,929,597,871

Audit is of the view that due to weak financial and internal controls, accounting procedures were not complied with as mentioned in the said Manual due to which authenticity of financial transactions and assurance regarding appropriate maintenance of accounts could not be ascertained.

The matter was reported to AG GB in October, 2025. It was replied that since the pension and GP Fund of GB Government Pensioners/Employees are being paid from Federal Consolidated Fund. Therefore, G01147 Cheque Pay Clearing Account shows credit balance and G05107 settlement account between federal and Provincial shows debit balance. Hence, there is no variation between G01147 and G05107 during the Financial Year 2024-25. The matter has already been taken up with the Government of GB to settle the issue. Once the issue is settled, the clearing heads will be adjusted accordingly. Audit stressed that there is a need to comply with requirement of APPM as highlighted in the audit observation.

DAC in its meeting held on 20.10.2025 directed the management to take up the matter with CGA/FABS for proper GL mapping in SAP in context of transaction pertaining to settlement accounts between Governments. No progress was intimated till finalization of this Report.

Audit recommends to expedite the implementation of DAC decisions.

1.2.11 Non-reporting of fixed assets and losses / damages to fixed asset

Direction 2.2.70 of the FRM, states that based on information supplied by the Departments on a specified form of Fixed Assets Registers as set out in Chapter 13 of APPM, shall be signed by the PAO of each Department before 7th of each month. After which, the AG GB will prepare the fixed asset statement.

During Financial Attest Audit of the Government of Gilgit-Baltistan for the Financial Year 2024-25, it was observed that AG/DAOs of GB made payments amounting to Rs.25,238.840 million under GL Account A09 Procurement of Physical Assets during 2024-25. Contrary to the above referred direction of APPM, the expenditure was not accounted for in fixed assets register and same was not declared/ reflected as assets in Balance Sheet for the FY 2024-25. Moreover, payments were also made for civil works regarding repair / improvement / rehabilitation of civil infrastructure each year that was caused due to natural calamities, floods, earthquakes as well as improvement/rehabilitation/special repairs to Government buildings etc. resulting into irreparable damage. No record was provided regarding reporting of these losses in annual accounts by the Accountant General Gilgit-Baltistan as required under the relevant rules. Furthermore, the Government departments are obligated to conduct

an assessment of such losses and write off such losses as per delegated financial powers and reporting such written-off values to the Accountant General for appropriate accounting treatment as per provisions of APPM and disclosure in the Financial Statements.

Audit is of the view that due to weak financial management, assets were not reported in Financial Statements besides non-accountal/reporting of losses in FS which resulted in defective maintenance of accounts and non-recognition of assets in violation of provisions of FRM.

The matter was reported to AG GB in October, 2025. It was replied that it is prime responsibility of the PAO to maintain Assets & Liabilities register and reporting of losses/damages of physical assets to Accountant General office to incorporate same figures in Financial Statements. This office has requested all PAOs to point out such losses/damages of their departments. Few departments have submitted Nil report. In the light of audit observation, this office has again approached all PAOs for the same. As and when any losses/damages are communicated to this office, the same will be shared with auditors for further guidance please. Audit stressed to expedite the process of data collection.

DAC in its meeting held on 20.10.2025 directed the management to get guidelines from office of CGA and implement the Fixed Assets Accounting in SAP to the extent possible. No progress was intimated till finalization of this Report.

Audit recommends to expedite the implementation of DAC decisions.

CHAPTER-2

2. CABINET DEPARTMENT

2.1 Introduction

A. According to Gilgit-Baltistan Rules of Business, 2009, the Cabinet Secretariat deals with functions relating to the provincial cabinet matters, promulgation and revocation of ordinances, all secretariat works for the cabinet and its committees, follow up and implementation of decisions of all committees, all matters relating to the Governor, Chief Minister, Provincial Ministers, Advisors and Special Assistants and implementation of the directives of the Chief Minister.



Audit Profile of Cabinet Department

(Rs. in million)

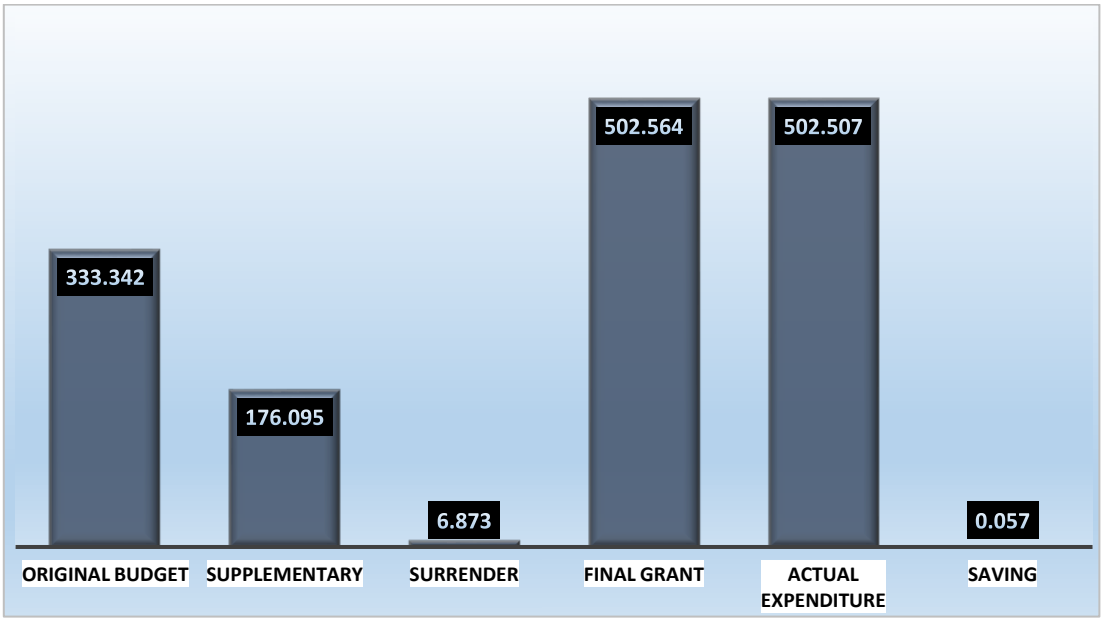
S. No.	Description	Total Nos.	Audited	Expenditure audited FY 2024-25	Receipts FY 2024-25
1.	Formations	1	1	502.560	-

B. Comments on Budget & Accounts (Variance Analysis)

Budget allocation and expenditures of the department for the Financial Year 2024-25 was as under:

(Rs. in million)

Grant No.	Original Budget	Supplementary	Surrender	Final Grant	Actual Expenditures	Saving
Non-Dev-05	333.342	176.095	-6.873	502.564	502.507	(0.057)



Initially, the department was granted non-development budget of Rs.333.342 million. During the year, supplementary grant of Rs.176.095 million was granted which is 52.83% of the original allocation. After surrender of Rs.6.873 million which constituted 2.06% of the total original allocation, the final grant accumulated to Rs.502.564 million against which the funds of Rs.502.507 million (99.98% of the final grant) were utilized.

2.2 Classified summary of Audit observations

Audit observations amounting to Rs.21.050 million were raised in this report during current audit of the department. Summary of the audit observations classified by nature is as under:

(Rs. in million)

S. No.	Classification	Amount
1.	Recovery	21.050

2.3 Comments on the status of compliance with PAC directives

Following PAC meetings were held to discuss the audit paras of the department:

Years	No of audit paras	No of Actionable Points	Compliance	Non-Compliance	% of Compliance
2016-17	2	2	0	0	0%
2017-18	3	3	2	1	67%
2018-19	3	3	3	0	100%

2.4 AUDIT PARAS

2.4.1 Irregular and unauthorized payment of Discretionary Grant to ineligible individuals against the Provision of the Act – Rs.21.050 million

Section 14 of the Ministers Gilgit-Baltistan (Salaries, Allowances and Privileges) Act No. VI of 2021 states that a sum of 1,500,000 per year shall be placed at the disposal of the Minister for making discretionary grants to the poor patients, orphan children, school fee of poor students and sports/charity organizations across the GB.

During the audit of office of the Secretary, Cabinet for the Financial Year 2024-25, it was noted that the management paid an amount of Rs.21.050 million to 60 individuals from the Discretionary Grant of the Ministers during 2024-25. Details are at **Annexure-2**.

Audit observed as under:

i. The Grant was required to be spent on poor patients, orphan children, school fee of poor students and sports/charity organizations but instead of this, the amount was paid to 60 individuals on the basis of simple proforma on which it was mentioned as "Needy Person", which was in contradiction to Section 14 of the Act, 2021.
ii. No application of individual was available on record.
iii. No proof or documents are available which reflects that these individuals are covered under Section 14 of the Act, 2021.

Audit is of the view that payment of Discretionary Grant to individuals who were not covered under the eligibility criteria of the Act, 2021 was irregular and unauthorized.

The irregularity was pointed out during August, 2025. The management did not furnish the reply till the finalization of the report.

The PAO was requested to convene a DAC meeting on 16.12.2025 followed by a reminder on 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that proper record keeping be made and the only eligible beneficiaries be paid besides fixing the responsibility for irregular payment.

DP-03/2025-26

CHAPTER-3

3. CHIEF MINISTER'S SECRETARIAT

3.1 Introduction

A. According to Gilgit-Baltistan Rules of Business, 2009, Chief Minister Secretariat deals with Gilgit-Baltistan selection board and its constitution, proposal involving any change in the function or powers of department, recommendation for the grant of honors and awards, all cases relating to matters which are liable to involve Government into controversy with the Government of Pakistan or with another Provincial Government, Annual Budget Statement to be laid before the Gilgit-Baltistan Assembly, Authentication of the Schedule of Authorized Expenditure, Excess Budget statement and Transfer/ posting of officers mentioned in Schedules-III under Rules 18(1).



Audit Profile of Chief Minister's Secretariat

(Rs. in million)

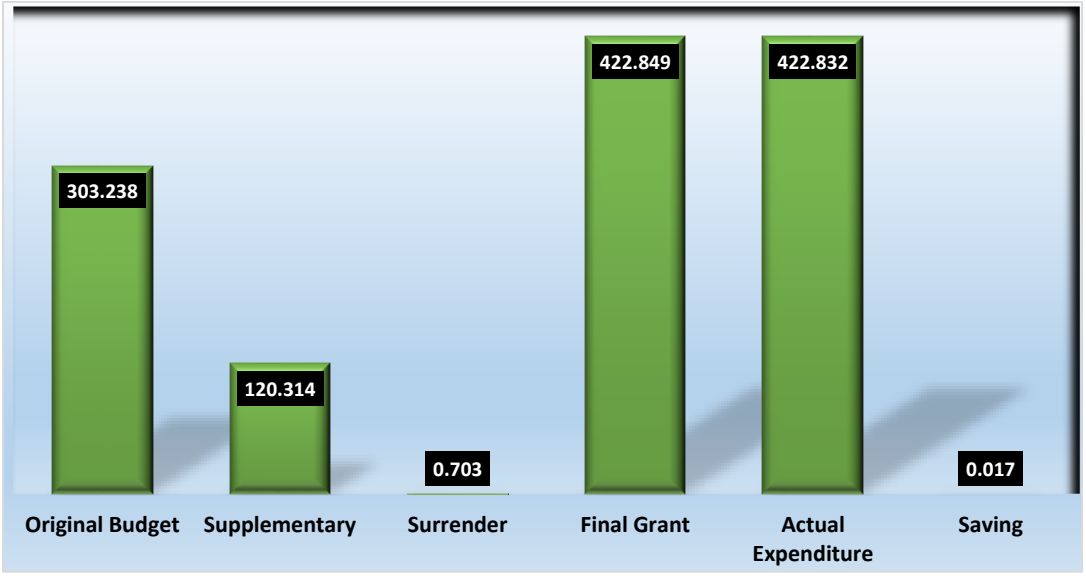
S. No.	Description	Total Nos.	Audited	Expenditure audited FY 2024-25	Receipts FY 2024-25
1.	Formations	02	01	394.530	0.180

B. Comments on Budget & Accounts (Variance Analysis)

Budget allocation and expenditures of Chief Minster's Secretariat for the Financial Year 2024-25 was as under:

(Rs. in million)

Grant No.	Original Budget	Supplementary	Surrender	Final Grant	Actual Expenditures	Saving
Non-Dev-02	303.238	120.314	-0.703	422.849	422.832	(0.017)



Initially, the department was granted non-development budget of Rs.303.238 million. During the year, supplementary grant of Rs.120.314 million was granted which is 39.67% of the original allocation. After surrender of Rs.0.703 million, the final grant accumulated to Rs.422.849 million against which the funds of Rs.422.832 million (99.99% of the final grant) were utilized.

3.2 Classified summary of Audit observations

Audit observations amounting to Rs.12.277 million were raised in this report during current audit of the department. Summary of the audit observations classified by nature is as under:

(Rs. in million)

S. No.	Classification	Amount
1.	Internal Control	12.277

3.3 Comments on the status of compliance with PAC directives

Following PAC meetings were held to discuss the audit paras of the department:

Years	No of audit paras	No of Actionable Points	Compliance	Non-Compliance	% of Compliance
2011-12	4	4	2	2	50%
2014-15	7	7	0	0	0%
2015-16	7	7	0	0	0%

3.4 AUDIT PARAS

3.4.1 Unauthorized placement and excess disbursement of Discretionary Grant – Rs.4.755 million

According to Section 13 of the Chief Minister Gilgit-Baltistan (Salaries, Allowances & Privileges) Act, 2021, a sum of Rs.5,000,000/- (Rupees Five Million only) per year shall be placed at the disposal of Chief Minister for making discretionary grants to the poor patients, orphan children, school fee of poor students and sports/charity organizations across the GB.

During the audit of office of the Secretary to Chief Minister Gilgit-Baltistan, Gilgit for the Financial Year 2024-25, it was observed that the management disbursed an amount of Rs.9.755 million to 311 individuals etc. out of the discretionary grant of Chief Minister, Gilgit-Baltistan. Details are at **Annexure-3.**

Audit observed that discretionary grant up-to the extent of Rs.5,000,000/- (Rupees five million only) per annum was required to be placed at the disposal of Chief Minister, GB whereas, an amount of Rs.9.755 million was placed at the disposal of Chief Minister GB which was disbursed and resulted in unauthorized placement and excess disbursement of discretionary grant worth Rs.4.755 million.

Audit is of the view that excess disbursement of discretionary grant worth Rs.4.755 million was made due to non-adherence to the proviso of Act and ineffective implementation of internal controls.

The irregularity was pointed during October, 2025. The management replied that amendment in the Chief Minister's (Salaries, Allowances and Privileges) Act 2021 has been passed by the Gilgit-Baltistan Assembly and assented by the Governor Gilgit-Baltistan, hence the payment to the beneficiaries was made after approval of the competent authority.

The reply was not accepted as the amendment in the Chief Minister's (Salaries, Allowances and Privileges) Act 2021 has not yet been assented by the Governor and notified.

The PAO was requested to convene a DAC meeting on 10.12.2025 followed by reminders on 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that amendments if approved by the Governor, Gilgit-Baltistan and notified in the Gazette may be obtained and shared with audit for verification.

Note: *The issue was reported earlier also in the Audit Reports for the Audit Year 2023-24 and 2024-25 vide para number 5.4.1, 5.4.2 and 4.4.1 having financial impact of Rs.5.245 million, Rs.2.40 million and Rs.7.036 million. Recurrence of same irregularity is a matter of serious concern.*

DP-694/2024-25

3.4.2 Irregular and unjustified payment of discretionary grant through DDO - Rs.7.522 million

Rules 157(1) of Treasury Rules states that Cheques drawn in favour of Government officers and departments in settlement of Government dues shall always be crossed "A/c payee only; Not negotiable".

During the audit of office of the Secretary to Chief Minister Gilgit-Baltistan, Gilgit for the Financial Year 2024-25, it was noted that an expenditure of Rs.9.755 million was incurred by the management on account of discretionary grant, out of which an amount of Rs.7.522 million was drawn through the DDO.

Audit observed that the management incurred expenditure of Rs.7.522 million from discretionary grant through DDO in cash instead of cross cheque. Details are at **Annexure-4**.

Audit is of the view that the irregularity of funds drawn in favour of DDO occurred due to non-adherence to provision of the Treasury Rules.

The irregularity was pointed out during October, 2025. The management replied that the beneficiaries were very poor and did not have any bank account, therefore, the payment was disbursed to them on the same day. However, since from current financial year all the government transactions and payments are now made online after inception of MPG and RAAST system by the Government of GB, therefore no delay in direct payment is taking place. Moreover, even the poors have access to various mobile banking apps like easypaisa etc.

The management accepted the point of view of the audit.

The PAO was requested to convene a DAC meeting on 10.12.2025 followed by reminders on 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that the matter may be investigated at an appropriate level for unjustified payment of discretionary grant to beneficiaries through DDO.

DP-696/2024-25

CHAPTER-4

4. COMMUNICATION AND WORKS DEPARTMENT

4.1 Introduction

A. According to Gilgit-Baltistan Rules of Business, 2009, the main functions of the Works Department include planning, designing, construction, machinery and equipment, maintenance and repairs of all government buildings, laying standards of specifications for various types of roads and bridges, planning and designing roads and related works, construction, maintenance, repairs and improvement of roads and bridges and development of integrated communication network for Gilgit-Baltistan.



Audit Profile of Works Department

(Rs. in million)

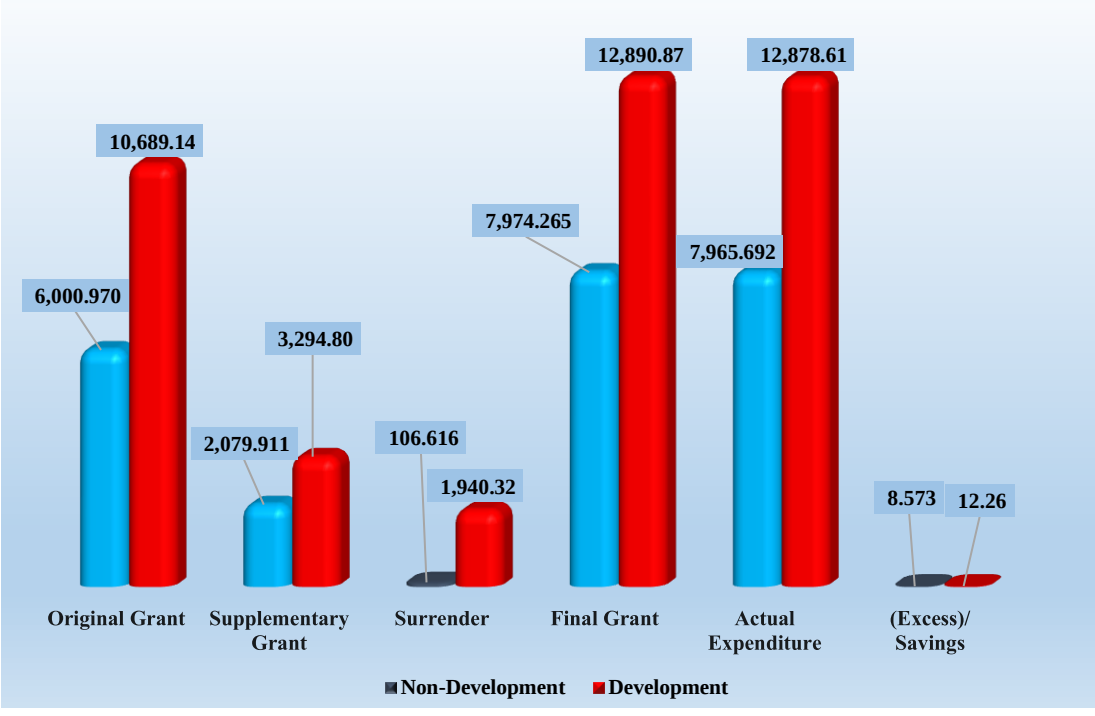
S. No.	Description	Total Nos.	Audited	Expenditures audited FY 2024-25	Receipts FY 2024-25
1.	Formations	24	12	7,674.520	2,223.550

B. Comments on Budget & Accounts (Variance Analysis)

Budget allocations and expenditures of Works Department for the Financial Year 2024-25 is as under:

(Rs. in million)

Grant No.	Original Budget	Supplementary	Surrender	Final Grant	Actual Expenditures	Saving
Non-Dev-23	6,000.970	2,079.911	-106.616	7,974.265	7,965.692	(8.573)
Dev-50 & 73	10,689.14	3,294.80	-1,940.32	12,890.87	12,878.61	(12.26)
Total	**16,690.11**	**5,374.71**	**-2,046.94**	**20,865.14**	**20,844.30**	**(20.83)**



An allocation of Rs.6,000.970 million was made for non-development budget. During the year, supplementary grant of Rs.2,079.911 million was approved which is 34.66% of the original allocation. The department also surrendered an amount of Rs.106.616 million which is 1.77% of the original grant. Against final grant of Rs.7,974.264 million the department utilized funds of Rs.7,965.692 million which is 99.89% of the final grant.

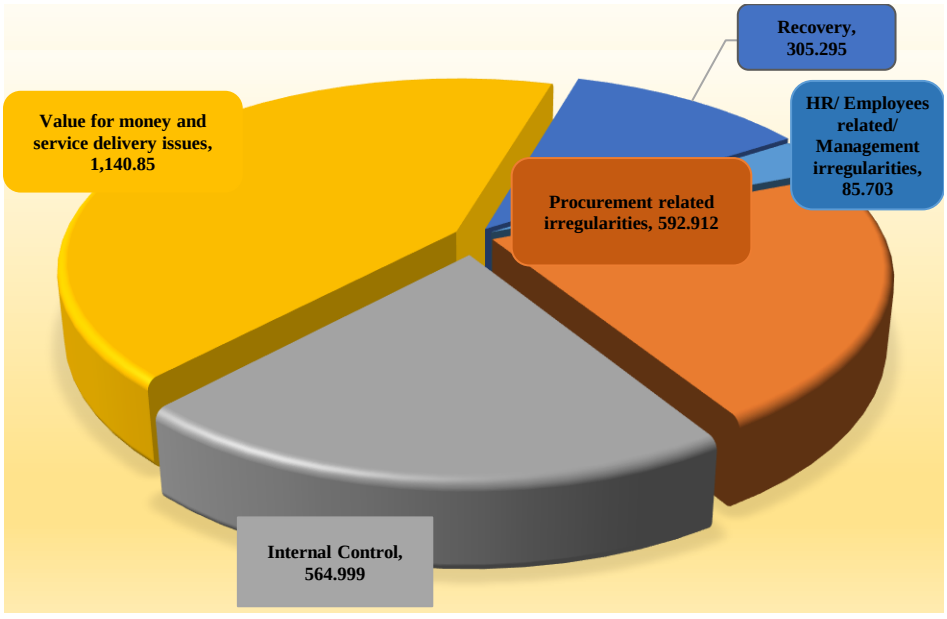
Similarly, allocation of Rs.10,689.140 million was made for development budget. Against the final grant of development budget of Rs.12,890.870 million, the department utilized funds of Rs.12,878.610 million which is 99.91% of the final grant.

4.2 Classified summary of Audit observations

Audit observations amounting to Rs.2,689.755 million were raised in this report during current audit of Works Department. This amount also includes recoveries of Rs.305.295 million. Summary of the audit observations classified by nature is as under:

(Rs. in million)

S. No.	Classification	Amount
1.	HR/ Employees related/ Management irregularities	85.703
2.	Procurement related irregularities	592.912
3.	Internal Control	564.999
4.	Value for money and service delivery issues	1,140.846
5.	Recovery	305.295
	Total	**2,689.755**



4.3 Brief comments on the status of compliance with PAC directives

Following PAC meetings were held to discuss the audit paras of the department:

Years	No of audit paras	No of Actionable Points	Compliance	Non-Compliance	% of Compliance
2010-11	10	3	1	2	33%
2011-12	19	4	1	3	25%
2012-13	34	5	1	4	20%
2013-14	37	37	2	0	5%
2014-15	73	73	0	0	0%
2015-16	66	5	2	3	40%
2017-18	11	2	0	2	0%
2018-19	15	1	0	1	0%
2019-20	60	1	1	0	100%
2020-21	23	5	0	5	0%
2021-22	18	4	3	1	75%
2022-23	32	8	1	7	13%
2023-24	31	25	6	19	24%
2024-25	32	1	0	1	0%

4.4 AUDIT PARAS

4.4.1 Overpayment due to non-deduction of cost of stone – Rs.14.926 million

According to rate analysis of Pak PWD Schedule of rates, 2012 (item No. 6 P-113) the item of P/L dry uncoursed rubble masonry in retaining wall etc. @ Rs.6,917.46 per 100 cft includes Rs.2,313.63 (2,075.00 per 100 cft+10% contractor profit) as cost of stone.

As per Pak PWD Specification 28.1.11, material obtained from blasting, Rock cutting will be closely stacked and 50% of the quoted rate for hard rock for un-stacked material was required to be reduced.

Pak PWD Schedule of Rates 2012 provides Item of work SR-6 page 149 "P/L dry uncoursed rubble masonry in retaining or compound wall etc. including scaffolding etc. complete without cost of stone is payable for Rs.4,603.84 %cft (6,914.16-2,313.32).

During the audit of the Executive Engineer, B&R Division Kharmang for the Financial Year 2023-24, it was noted that the management awarded the six (06) works to four (04) contractors. Details are as **Annexure-5.**

Audit observed as under:

i. The cost of stone was not deducted by applying item rate @ Rs.4,603.84 per 100 cft while making payments for dry uncoursed rubble masonry which resulted in excess payment of Rs.3.048 million to the contractors.
ii. The blasted stone was neither sorted/stacked by the contractors nor reduced the rate to the extent of 50% as required under PWD Specification for further utilization in other items of work which resulted into overpayment of Rs.6.636 million.
iii. An item P/L uncoursed rubble stone masonry in retaining or compound wall etc. including scaffolding etc., complete (SR-6 P-149) was paid for a quantity of 109,033 cft at full rate of Rs.6,917.16 %cft instead of Rs.4,603.84 %cft (without cost of stone) despite the availability of excessive stone obtained from excavation and available at nullah and road side. This resulted in overpayment of Rs.5.242 million.

Audit is of the view that overpayment occurred due to non-observance of PWD Schedule of Rates 2012, resulting in excess payment of Rs.14.926 million.

The irregularity was pointed out during April, 2025. The management replied that cost of stone @ Rs.1,500/- has been deducted. The serviceable material has been stacked and utilized in the item of un-coursed rubble masonry & filling. The management further stated that in Portion-II, out of 67,687.79 cft of blasted material, 50% (33,843.87 cft) was unserviceable, leaving 33,843.92 cft as dry material. They claimed that 40,130 cft was used in dry masonry without cost of stone at site, showing a nil balance and concluding that all available material was utilized without cost.

Further, for Portion-III, out of 49,339.42 cft of blasted material, 50% (24,669.71 cft) was declared unserviceable, leaving 24,669.71 cft as dry material. They further claimed that 20,930 cft was used in dry masonry without cost of stone and 10,894 cft was used for stone filling.

The reply was not accepted as the payment was made to contractor at full rate instead of reduced rate in violation of PWD Schedule of Rates 2012.

DAC in its meeting held on 15.01.2026 directed the management to adjust/recover the cost of stone at full rate from the contractor and get it verified from Audit.

Audit recommends that decision of DAC be implemented besides fixing the responsibility.

Note: *The issue was reported earlier also in the Audit Report for the Audit Year 2024-25 vide para number 5.4.9 having financial impact of Rs.1.189 million. Recurrence of same irregularity is a matter of serious concern*.

DP-34,36 and 37/2024-25

4.4.2 Non-obtaining of vouched accounts and non-mutation of acquired land- Rs.564.999 million

Rule 207(3) of GFR VOL-1 states that the recipient organization is required to submit vouched accounts or audited statement of the accounts to the sanctioning authority, in order to ensure that the grant was utilized for the purpose for which it was provided.

During the audit of two (02) offices of Communication and Works Department for the Financial Year 2023-24, it was noted that funds of Rs.564.999 million were transferred to different Deputy Commissioners/ Land Acquisition Collectors for acquisition of land against various development projects. Details are as under:

(Rs. in million)

S. No.	Division	Date of payment	Amount
01	XEN PHE/WASA Skardu	25.01.2020 to 30.06.2023	19.476
02	PD IPCEC Gilgit-Baltistan & AJK (Thallichi GB- Shounter AJK), Astore	05.04.2022	545.523
Total			**564.999**

Audit observed that the management neither received complete vouched account consisting of notification under Section 17(4) of Land Acquisition Act 1894, Awards, Qabz ul Wasool showing affectee wise detail of acquired land to consider final adjustment of the advance payment nor acquired land was got mutated in the name of the GB Government.

Audit is of the view that non-adjustment of the advances and non-mutation of the acquired land resulted in non-achievement of desired objectives. The irregularity occurred due to non-pursuance of the matter with the revenue department Gilgit.

The irregularity was pointed out during February to May, 2025. The department replied that the concerned offices have already approached the concerned Land Acquisition Collectors for early submission of the acquaintance rolls/adjustment accounts against the advance payments made for land acquisition. The required data is still awaited from the concerned offices.

The management accepted the point of view of audit.

DAC in its meeting held on 15.01.2026 directed the management to expedite the process of obtaining complete vouched accounts, mutation of acquired land and payment to landowners**.** DAC also directed to get the record verified by the Audit.

Audit recommends that adjustment of advances be made and mutation of acquired land be carried out accordingly.

DP-11&82/2024-25

4.4.3 Non-revalidation of performance guarantee – Rs.217.586 million

Clause 10 of COC Part-II states that the Contractor shall provide Performance Security to the Employer in the prescribed form. The said Security shall be furnished or caused to be furnished by the Contractor within 28 days after the receipt of the Letter of Acceptance. The Performance Security shall be of an amount equal to 10% of the Contract Price stated in the Letter of Acceptance. Such Security shall, at the option of the bidder, be in the form of either (a) bank guarantee from any Scheduled bank in Pakistan or (b) bank guarantee from a bank located outside Pakistan duly counter-guaranteed by a Scheduled Bank in Pakistan (c) an insurance company having at least AA rating from PACRA/JCR. The cost of complying with requirements of this Sub-Clause shall be borne by the Contractor. The performance security shall be valid until the contractor has executed and completed the works and remedied any defects therein in accordance with the contract.

During the audit of three (03) Executive Engineers of Communication and Works Departments Gilgit-Baltistan for the Financial Years 2023-24 and 2024-25, it was noted that fifty-two (52) works involving cost of Rs.2,175.839 million were awarded to various contractor and obtained performance guarantees equal to 10% of contract price from the insurance company. Details are as under:

(Rs. in million)

S. No.	Division	Cost	10% Security
01.	Executive Engineer B&R Division Kharmang	834.175	83.417
02.	Executive Engineer PHE/WASA Skardu	429.141	42.915
03.	Executive Engineer, Building Division, Gilgit	912.523	91.254
	Total	**2,175.839**	**217.586**

Audit observed that the contractors provided performance security @ 10% for Rs.2,175.839 million **(Annexure-6)** of the contract's prices in the shape of insurance bonds up to original completion period which stood expired. Whereas, the works were not completed so far.

Audit is of the view that non-revalidation of the performance guarantees put the government funds at risk. The irregularity occurred due to non-adherence to the provision of contract agreement.

The irregularity was pointed out during February to May, 2025. The department replied that letters have been issued to all contractors whose performance securities in shape of bank guarantee/bond have been expired with strict direction to submit the renewed Bank Guarantee at the earliest.

DAC in its meeting held on 15.01.2026 directed the department to expedite the revalidation of the performance security. In case of non-revalidation, proportionate recovery on cost of premium be effected and get it verified from Audit.

Audit recommends that decision of DAC be implemented.

Note: *The issue was reported earlier also in the Audit Reports for the Audit Years 2022-23, 2023-24 and 2024-25 vide para number 19.4.31, 24.4.3 and 5.4.6 having financial impact of Rs.4.970 million, Rs.324.088 million and Rs.358.285 million. Recurrence of same irregularity is a matter of serious concern.*

DP-42,86 and 622/2024-25

4.4.4 Less acceptance of insurance coverage against contract's cost

Clause 21.1 of COC Part-1 provides that the Contractor shall, without limiting his or the Employer's obligation and responsibilities under Clause 20, insure the work together with materials and plant for incorporation therein, to the full replacement cost (the term "cost in this context shall include profit). An additional sum of 15 per cent of such replacement cost, or as may be specified in Part II of these Conditions, to cover any additional costs of and incidental to the rectification of loss or damages including professional fees and the cost of demolishing and removing any part of the Works and of removing debris of whatsoever nature, the Contractor's Equipment and other things brought on the Site by the Contractor for a sum sufficient to provide for their replacement at the Site.

Clause-14 of the contract agreement provides that the contractors were required to insure works, equipment and liabilities for death or injury to any person. The amount to be insured is contract amount plus 15%.

During the audit of four (04) Executive Engineers B&R, Communication and Works Department for the Financial Year 2023-24, it was noted that the management awarded forty-three (43) works for Rs.3,071.627 million **(Annexure-7)** in previous

years and was required to obtain contract risk insurance coverage, third party insurance and insurance against workmen & machinery but the same were not obtained from the contractors to safeguard the government interest in sheer violation of contract agreement.

(**Rs. in million**)

S. No.	Department	Contract's Cost	Insurance coverage required (cost + 15%)	Insurance coverage obtained	Less insurance coverage
1.	XEN B&R Division Kharmang	834.175	959.301	-	959.301
2.	XEN B&R Division, Astore	1,054.206	1,212.337	10.542	1,201.795
3.	XEN B&R Nagar	585.827	673.701	5.800	667.901
4.	XEN Building Division, Gilgit	597.419	687.032	1.184	685.848
Total		**3,071.627**	**3,532.371**	**17.526**	**3,514.845**

Audit observed as under:

i. The management of B&R Kharmang neither obtained insurance policy from the contractor against the works as per contractual provision nor deducted the required cost from the contractor against uninsured period.
ii. Case at serial No.2 of above table, insurance policies for Rs.1,212.337 million was required instead of Rs.10.542 million.
iii. Case at serial No.3 of above table, the contractors provided an insurance policy with a coverage of only Rs.5.800 million, whereas the contracts required a policy for Rs.673.701 million.
iv. Case at serial No.4 of above table, the contractors provided an insurance policy with a coverage of only Rs.1.184 million, whereas the contracts required a policy for Rs.687.032 million

Audit is of the view that the management accepted less insurance coverage against projects and also did not recover/ deduct cost of insurance from the contractors for the uninsured period, resulting in loss to public exchequer. The irregularity occurred due to weak internal control.

The irregularity was pointed out during April, 2025. The management of B&R Kharmang replied that the para pertaining to various works and some of them has been completed at site and no insurance claim was involved. Projects on which work is in progress, notices have been issued to contractor for submission of insurance guarantee. The management of B&R Astore replied that the Insurance Guarantees was submitted as per the Contract Agreement amount. This is the first time the observation raised by the audit authorities. However, as per Audit observation, this office has issued letter to contractor for submission of Insurance guarantees equivalent to 100% of the Contract Amount plus 15%. The management of B&R Nagar replied that 1% insurance premium has been obtained from the Contractors, further most of the works are in completion stage, due to which no need of further insurance coverage. However,

it should be applied in new projects before issuance of start orders. It is further submitted that in the entire Gilgit-Baltistan region, obtaining 1% insurance premium from the contractors is a standard practice.

The reply was not accepted as insurance obtained from the contractor was at lesser rate in violation of contract agreement.

The PAO was requested to convene a DAC meeting on 17.06.2025 followed by reminders on 25.06.2025, 27.08.2025, 06.10.2025, 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that comprehensive insurance coverage be obtained from contractors as per contract agreement besides retrieving the recoverable amount of uninsured period.

Note: *The issue was reported earlier also in the Audit Reports for the Audit Years 2022-23, 2023-24 and 2024-25 vide para number 19.4.22, 24.4.4 and 5.4.8 having financial impact of Rs.3.484 million, Rs.35.952 million and Rs.88.617 million. Recurrence of same irregularity is a matter of serious concern.*

DP-03,06,43 and 623/2024-25

4.4.5 Non-imposition of liquidated damages -Rs.221.868 million

According to Clause 47.1 of the contract agreement (large works), liquidated damages @ 0.1% of contract price for each day of delay in completion of the work subject to maximum of 10% of contract price was to be charged for delay in completion of the work and Clause 7.4 of contract agreements (small works) provides that if the contactor fails to complete the works within the time for Completion, the contractor's only liability to the Employer for such failure shall be to pay the amount stated in the Contract for each day for which he fails to complete the works i.e. 10% of contract price.

Para 9.4 of the Project Management Guidelines (PMG) states that the project is approved with a specific period of completion. Efforts should be made to complete the project within the stipulated period to ensure flow of benefits well in time. Due to certain reasons, if extension in the implementation period is inevitable to achieve the planned objectives, the Principal Accounting Officer of the Ministries/Divisions is competent to accord extension in the implementation period but within the approved cost of the project.

During the audit of seven (07) Executive Engineers of Communication and Works Department Gilgit-Baltistan for the Financial Year 2023-24, it was noted that thirty-two (32) contracts were awarded at a cost of Rs.2,218.696 million. Details are at **Annexure-8**.

(**Rs. in million**)

S. No.	Department	Total cost	LD charges
1.	XEN B&R Division Kharmang	583.757	58.376
2.	XEN PHE/WASA Skardu	230.244	23.025
3.	XEN B&R Division, Shigar	52.476	5.246
4.	XEN B&R Division, Ghanche	418.677	41.867
5.	XEN B&R Division, Kharmang	512.684	51.268
6.	XEN B&R Division, Astore	163.271	16.327
7.	XEN B&R Nagar	257.587	25.759
	Total	**2,218.696**	**221.868**

Audit observed that the works were to be completed within stipulated time period. However, the contractors failed to complete the work within time. The management neither imposed liquidated damages nor granted extension of time.

Audit is of the view that non-imposition of liquidated damages due revenue of Rs.221.868 million was not realized. The irregularity was occurred due to non-adherence to the contract clauses.

The irregularity was pointed out during February to May, 2025. The management of B&R Kharmang replied that time extension has been granted by the concerned Chief Engineer. The management of PHE Skardu replied that due to less release of funds, competent authority has granted time extension and a revised PC-I has also been submitted to Secretary Works C&W which is in process. The management of B&R Ghanche replied that delay in completion of certain works occurred mainly due to unavoidable circumstances such as severe weather conditions, limited working season, delayed site clearance, late release of funds, and disruption in the supply of construction materials in remote project areas. These factors were beyond the control of both the department and the contractors. Furthermore, time extensions for the affected projects were duly recommended by the Engineer-in-Charge and approved by the competent authority.

The reply was not tenable as the time extensions was not granted by the PAO in violation of Project Management Guidelines.

DAC in its meeting held on 15.01.2026 directed the department to provide the Chief Engineer's time extension orders and justify that the Chief Engineer had the authority to grant the extension i.e. Delegation of Power regarding extension of time. DAC also directed to probe the matter that whether the delay was for non-availability of fund or otherwise (on part of contractor).

Audit recommends that matter be inquired, amount be recovered and responsibility be fixed.

Note: *The issue was reported earlier also in the Audit Reports for the Audit Years 2020-21, 2021-22 and 2022-23 vide para number 17.5.4, 7.4.1 and 18.4.14*

having financial impact of Rs.110.031 million, Rs.155.396 million and Rs.15.756 million respectively. Recurrence of same irregularity is a matter of serious concern.

DP-12,46,81,142,448,474 and 515/2024-25

4.4.6 Non-recovery of inbuilt cost from the contractors –Rs.32.968 million

Sub-clause-20.1 of Special Provision of Contract states that the Contractor shall construct, provide, furnish and maintain for Engineer, a site office and other facilities/equipment. No payment shall be made to Contractor for the works involved under this Sub-Clause.

Special Provision 720 of contract agreement provides that the Contractor shall provide twelve supporting staff including 04 survey helpers, 04 Lab helpers, 02 Naib Qasids and 02 Guards/Chowkidars as well as shared facility for non-key survey and lab staff of the Engineer's Representative. No payment shall be made to the contractor under SP 720. In case of non-provision of the facility, the actual cost thereof shall be deducted from the IPCs of the contractor.

During the audit of office of the three (03) Executive Engineers B&R of Communication and Works Department Gilgit-Baltistan and Project Inter Provincial Connectivity Economic Corridor Through Gilgit-Baltistan & AJK (Thallichi GB-Shounter AJK), Astore for the Financial Year 2023-24, it was noted that management awarded nine (09) contracts amounting to Rs.7,987.938 million to the contactors. The contractors were required to construct/erect/establish fully furnished offices along with provision of other site offices facilities for the Engineer and Staff/ Employer. Details are at **Annexure-9**.

Audit observed that neither the management obtained nor the contractor provided facilities amounting to Rs.32.968 million during the execution of work.

Audit is of the view that non-recovery of inbuilt cost of facilities deprived the government of its due receipt of Rs.32.968 million. The irregularity occurred due to non-adherence to the provision of the contract agreement.

The irregularity was pointed out during March, 2025. The management replied that the audit observation is not justified as the clause is non-payable and the cost is deemed to be included in the contractor's quoted rates. The projects were executed in remote and high-altitude areas where full-scale site facilities were impractical. In such areas, temporary buildings were arranged or hired from locals for supervision purposes. If Clause 20.1 were implemented in letter and spirit, contractors would include estimated cost in their bids to cover these requirements, resulting in inflated project costs and additional financial burden on the state. Moreover, clause 20.1 is generally intended for large-scale projects; applying it rigidly to small-scale works would lead to higher bid prices without corresponding benefit.

The reply is not tenable as the management did not recover the inbuilt cost from the contractors in violation of Sub-clause-20.1 of Special Provision of Contract.

DAC in its meeting held on 15.01.2026 directed the management of B&R Shigar to recover the amount of Rs.7.638 million from the contractors. Recovery shall be verified from Audit.

DAC meeting of B&R Nagar and PD IPCEC Astore was not held till finalization of the report.

Audit recommends that recovery be made and responsibility be fixed.

Note: *The issue was reported earlier also in the Audit Report for the Audit Years 2022-23, 2024-25 vide para number 19.4.18 and 5.4.4 having financial impact of Rs.4.215 million and Rs.5.092 million. Recurrence of same irregularity is a matter of serious concern.*

DP-04,17,140 and 610/2024-25

4.4.7 Irregular acceptance of insurance bond instead of bank guarantee – Rs.1,099.041 million

Item No. 5 of Letter of commencement of the work provides that Mobilization Advance as per clause 60.11 will be allowed on production of guarantee from any schedule bank of Pakistan.

Sub-Clause 33.1 of the EPC contract agreement provided that the Contractor will submit advance payment security for all advance payments in the form of Bank Guarantee issued by a Scheduled Bank of Pakistan or from a bank located outside Pakistan duly counter-guaranteed by a Scheduled Bank in Pakistan in favor of the Employer valid for a period twenty-eight (28) days beyond issue of taking over certificate.

During the audit of Project Inter Provincial Connectivity Economic Corridor Through Gilgit-Baltistan & AJK (Thallichi GB- Shounter AJK), Astore for the Financial Year 2023-24, it was noted that the management awarded a work "Inter Provincial Connectivity Economic Corridor Through GB & AJK" to M/s Wahab-Abel-Usman JV at an agreement cost of Rs.7,326.942 million on 17.03.2023. The work needs to be completed within 36 months i.e. 17.03.2026. The contractor was allowed 15% of contract price as mobilization advance of Rs.1,099.041 million against Insurance Bond No. 101/LHR/MAB-20/03/2023 dated 01.03.2023 valid up to 05.03.2024 issued by the United Insurance Company Limited.

Similarly, during the audit of office of the Executive Engineer, B&R Nagar for the Financial Year 2024-25, it was noted that a Project "Construction of 90 M RCC Bridge over Chalt River and 1.6 Km approach Road at Budalas Nagar-II on EPC Mode/Turnkey project basis" was awarded to M/s Khan Engineer & Contractors Pvt Limited at lump sum cost of Rs.281.268 million vide acceptance letter dated

03.02.2024 which was required to be completed within 24 months. The contractor was granted mobilization advance of Rs.42.190 million against insurance security No.UIC/D/P003/00000101554/0225/127 for Rs.43.00 million. Mode of payment was submitted by the contractor on 28.11.2024.

Audit observed that the management accepted insurance security instead of bank guarantee from the contractor.

Audit is of the view that accepting of insurance bond of Rs.1,141.233 million (Rs.1,099.041 million + Rs.42.192 million) instead of bank guarantee put the government at risk and held irregular. The irregularity occurred due to non-adherence to the Rules.

The irregularity was pointed out during March, 2025. The management stated that insurance bond was accepted as per prevailing departmental practice, fully covering the advance amount and the observation will however be complied in future.

The management accepted the point of view of the audit.

The PAO was requested to convene a DAC meeting on 17.06.2025 followed by reminders on 25.06.2025, 27.08.2025, 06.10.2025, 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that matter be inquired, outstanding advances be recovered and responsibility be fixed besides obtaining Bank Guarantee as required in the contract agreement.

DP-06 and 12/2024-25

4.4.8 Un-authorized change in provision of vehicles – Rs.67.470 million

ECNEC in its meeting held on 26.05.2021 approved PC-I of the Project "Inter Provincial Connectivity Economic Corridor Through GB & AJK (Thallichi GB - Shounter AJK), Astore" for Rs. 19,196.501 million. Cost Breakup of each package provides 25 new vehicles (05 vehicles in each package) including 01 Double Cabin, 01 Single Cabin and 3 Suzuki Jimny.

During the audit of Project Inter Provincial Connectivity Economic Corridor Through Gilgit-Baltistan & AJK (Thallichi GB- Shounter AJK), Astore for the Financial Year 2023-24, it was noted that the management awarded a work "Inter Provincial Connectivity Economic Corridor Through GB & AJK to M/s Wahab-Abel-Usman JV at an agreement cost of Rs.7,326.942 million on 17.03.2023. The work needs to be completed within 36 months i.e. 17.03.2026.

Audit observed that in the tender document of Package-III, ten (10) vehicles were replaced with two vehicles of Toyota Hilux REVO 2755 CC. The substitution of vehicles in tender documents against the approved PC-I provision stands unauthorized.

Audit is of the view that changes in vehicle resulted in violation of PC-I. The irregularity occurred due to weak contract management and internal controls.

The irregularity was pointed out during March, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 17.06.2025 followed by reminders on 25.06.2025, 27.08.2025, 06.10.2025, 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that the matter may be justified, condoned from the appropriate forum besides strengthening of internal controls.

Note: *The issue was reported earlier also in the Audit Report for the Audit Year 2024-25 vide para number 5.4.26 having financial impact of Rs.34.322 million. Recurrence of same irregularity is a matter of serious concern*.

DP-20/2024-25

4.4.9 Irregular payment against work done but not measured – Rs.41.805 million

Para 208 CPWA Code provides that unless in any case, the local Administration, after consultation with the Accountant General, direct otherwise, payments for all work done, otherwise than by daily labour and for all supplies are made- on the basis of measurements recorded in Measurement books, Form 23, in accordance with the rules in paragraph 209. The Measurement books should, therefore, be considered as very important accounting records. All the books belonging to a division should be numbered serially and a register of them should be maintained in Form 92 in the divisional office showing the serial number of each book, the names of the subdivisions to which issued, the 'date of issue and the date of its return, so that its eventual return to the divisional office may be watched.

During the audit of the following offices of the Executive Engineers of Communication and Works Department for the Financial Year 2024-25, it was noted that the management awarded fourteen (14) contracts of construction of buildings, metaling and construction of roads, strengthening of water supplies, etc. to different contractors:

(Rs. in million)

S. No.	Department	Amount Paid
1	XEN B&R Division, Ghanche	21.951
2	XEN B&R Division Kharmang	19.854
	Total	**41.805**

Audit observed that the contractors were paid Rs.41.805 million against work done but not measured. Details are at **Annexure-10**.

Audit is of the view that the irregularity occurred due to non-adherence to the provision of CPWA code and payment without actual measurement.

The irregularity was pointed out in July, 2025. The management of B&R Kharmang stated that the amount paid to the contractor on account of work done but not measured has been adjusted and the relevant record will be produced to audit for verification. The management of B&R Ghanche replied that due to short working days, the work done but not measured was carried out against the released funds in accordance with the actual site conditions.

The management accepted the point of view of the audit.

The PAO was requested to convene a DAC meeting on 16.12.2025 followed by a reminder on 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that the cost of unexecuted work be recovered from the persons at fault besides taking appropriate action against them and strengthening internal controls.

DP-03 and 04/2025-26

4.4.10 Non-credit of lapsed deposit into Government treasury-Rs.21.441 million

According to Para 399(iii) of CPWA Code, unclaimed balances for more than three complete accounts years should be credited to government as lapsed deposits.

During the audit of Executive Engineer B&R Division Ghanche for the Financial Year 2024-25, it was noted that an amount of Rs.21.441 million is lying unclaimed in security head for more than three accounting years, as lapsed deposit to government revenue.

Audit observed that management neither returned the security to the contractor nor credited to government treasury as revenue.

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

The irregularity was pointed out during July, 2025. The management replied that they have already issued a notice to the concerned contractors vide letter No.EE-AB-GHE_10/2022/3888 dated 28th March, 2024 for submission and clearance of their pending 10% security deposit claims. They also stated that there were disputes of security amounts.

The reply was not tenable as the unclaimed amount was not transferred into government treasury in violation of rules.

The PAO was requested to convene a DAC meeting on 27.08.2025 followed by reminders on 06.10.2025, 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that securities should be deposited into government treasury.

DP-468/2025-26

4.4.11 Overpayment on account of dollar parity in violation of contract agreement – Rs.9.425 million

Clause 5.2 Priority of contract documents provides the list of priority documents which includes (i) The contract agreement (ii) the letter of acceptance (iii) the completed form of Bid (iv) Special stipulations (Appendix-A to Bid), (v) the particular conditions of contract (vi) the general conditions of contract (vii) the priced bill of quantities (Appendix-D to Bid) (viii) the completed appendices to Bid (B,C,E to L), (ix) the Drawings, (x) the specification and (xi) any other.

According to Rule-11 of GFR each head of a department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

During the audit of office of the Executive Engineer B&R Astore for the Financial Year 2024-25, it was noted that a work "Procurement of Road Making Machinery & Snow Removing Machinery for Works Department Diamer-Astore" was awarded to M/s Shah Jahan Associates & Builders for Rs.74.330 million on 03.10.2022. The work needed to be completed within 06 months i.e. by 03.04.2023. The contractor was paid Rs.84.155 million including a claim of dollar parity for Rs.9.425 million on 23.06.2025.

Audit observed that dollar parity claim was inadmissible and resulted in an overpayment of Rs.9.425 million on the following grounds:

i. Appendix-B of the contract was left blank, with no mention of any foreign currency requirement which indicate that no foreign currency required.

ii. Payment of Rs.71.702 million (96% of BOQ cost) was made in June 2023, whereas the LC was issued later on 18.03.2024; submitted documents also did not pertain to the contractor's firm.

The above state of affairs reflects inadmissibility of dollar parity to the contractor and resulted in an overpayment of Rs.9.425 million.

Audit is of the view that overpayment occurred due to weak contract management and internal controls.

The irregularity was pointed out during August, 2025. The management replied that during the process of bidding, the L.C. for foreign materials was opened. The Contractor quoted rebated rates under the competitive bidding process and stood as the 1st lowest bidder. Dollar Parity is admissible under Contract Agreement PEC Clause 70.I and IB-13.2. The rates of foreign currency (Dollar) are recognized according to the authorized publications of the State Bank of Pakistan. As per Instruction to Bidders Clause IB-13.2, the Dollar Parity amounting to Rs.9,424,899/- was duly approved and paid after approval by the Chief Engineer Diamer Region with in approved cost of PC-I provision.

The reply was not accepted as the management made advance payment in violation of rules and without mentioning the foreign exchange requirement in appendix-B of contract/bid documents submitted by the contractor. The LC documents did not pertain to the contractor and there was variation of LC opening dates in the documents.

The PAO was requested to convene a DAC meeting on 06.10.2025 followed by reminders on 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends to recover the overpaid amount from the contractor besides strengthening internal controls.

DP-01/2025-26

4.4.12 Violation of PPRA Rules due to execution of additional works through existing contractors – Rs.362.857 million

Rule 23 of GB PPRA Rules 2021 states that the procuring agencies shall use open competitive bidding as the principal method of procurement for the procurement of goods, services, and works, read with Rule 45 (C)(iv), which provides that repeat orders not exceeding fifteen percent of the original procurement may be allowed.

During the audit of office of the Executive Engineer, B&R Division, Astore for the Financial Year 2024-25, It was noted that the management awarded the works (i)Construction of Water Supply Scheme from Bulashbar to Gorikote, Astore to M/s Haji Saltanat Khan & Son at Rs.45.979 million (start: 04.10.2018; completion: 24 months). Revised approval by GB DDWP-I on 23.06.2023 for Rs.133.661 million Paid Rs.116.716 million up to 23rd running bill (as of 14.05.2025). Scope enhanced by Rs.87.682 million – 190.70% increase over the original cost. (ii) Construction of Shingle Road, Perishing UC Halqa-II, Astore to M/s Lal Khan at Rs.13.897 million (start: 06.09.2023; completion: 24 months). Revised approval by GB DDWP-I on 26.04.2024 for Rs.106.279 million. Paid Rs.82.724 million up to 6th running bill (as of 30.05.2025). Scope enhanced by Rs.92.382 million – 664.76% increase over the original cost.

Further, during the audit of office of the Executive Engineer, B&R Nagar for the Financial Year 2024-25, it was noted that the management awarded the work i.e. "Improvement/widening and metaling of road from Chalt to Bar Kha Nagar-II" to M/s. Falcon Associates Pvt Limited at agreed cost of Rs.125.953 million on 10.01.2019. The Contractor started work on 10.01.2019 with a completion period of 36 months. The contractor was paid 25th running bill vide CV No. 93 dated 28.10.2024 for Rs.257.587 million including price adjustment of Rs.25.809 million.

Similarly, during the audit of office of the Executive Engineer, Building Division, Gilgit for the Financial Year 2024-25, it was noted that the management awarded the work i.e. "Construction of building for shelter home (Darul Aman) in GB Gilgit" to M/s Habib-ur-Rehman vide acceptance letter No AB/Acct/S/2017-18/484. dated 12.09.2017 at an agreed cost of Rs.87.775 million. The Contractor started work on 12.09.2017 with a completion period of 12 months. The contractor was paid 24th running bill vide CV No. 96 dated 30.06.2025 for Rs.164.743 million including price adjustment of Rs.25.066 million. Details are as under:

S. No.	Name of Division	Work	Contractor	Original cost	Revised cost	Difference amount	Increase %
1	XEN B&R Division Astore	Construction of Water Supply Scheme from Bulashbar to Gorikote, Astore	M/s Haji Saltanat Khan & Son	45.979	133.661	87.682	190.70%
2		Construction of Shingle Road, Perishing UC Halqa-II, Astore	M/s Lal Khan	13.897	106.279	92.382	664%
3	XEN B&R Division Nagar	Improvement/widening and metaling of road from Chalt to Bar Kha Nagar-II	M/s. Falcon Associates Pvt Limited	125.953	(257.587 – 25.809) 231.778	105.825	204.51%
4	XEN Building Division Gilgit	Construction of building for shelter home (Darul Aman) in GB Gilgit	M/s Habib-ur-Rehman	87.775	164.743	76.968	87.69%
Total				**273.604**	**636.461**	**362.857**	

Audit observed that additional scope/work was extended to original contractors without re-advertisement/competitive process.

Audit is of the view that violation of GB-PPRA Rules occurred due to ineffective exercising of internal controls, resulted irregularity.

The irregularity was pointed out during August, 2025. The management of B&R Astore replied that scope of work was enhanced due to a change of site and inclusion of some additional villages. The revised PC-I was duly approved by the competent forum. This was done in order to save time and to avoid higher rates/escalation claim from the contractor. Furthermore, the work of water supply was executed on an emergency basis through the original existing system. The original contractor had completed almost the original scope of work with in stipulated time

period. However, the local community approached Chief Minister Gilgit Baltistan and the concerned Member GBLA, Halqa-II Astore, with a demand of additional works, including 01 No. RCC Bridge with approach roads, as per site requirements and public demand, and Chief Minister issued verbal directives to revise the scheme. Accordingly, scheme was revised and got approved from competent forum thereby exceeding the original scope of work and executed the work through original contractor as the work is interconnected. The management of B&R Nagar replied that PAO was requested to constitute a fact-finding committee. After recommendation of the committee, departmental will proceed accordingly.

The reply of management of B&R Astore was not tenable as additional works awarded to existing contractor in violation of Gilgit-Baltistan Public Procurement Rules, 2022. In the case of B&R Nagar the management accepted the point of view of the audit.

The PAO was requested to convene a DAC meeting on 06.10.2025 followed by reminders on 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that matter may be inquired, and responsibility be fixed.

Note: *The issue was reported earlier also in the Audit Report for the Audit Year 2024-25 vide para number 5.4.12 having financial impact of Rs.2.880 million. Recurrence of same irregularity is a matter of serious concern*.

DP-03,13 and 617/2025-26

4.4.13 Undue financial aid to the contractor by allowing both secured and mobilization advances – Rs.4.667 million

Clause 60.11 of particular conditions of contract provides that Financial Assistance shall be made available to the contractor by the Employer by adopting any of the alternatives. Employer may opt either "Secured advance or "Materials or "Financial Assistance to Contractor".

During the audit of office of the Executive Engineer, Building Division, Gilgit for the Financial Year 2024-25, it was noted that a work "Construction of Police Station at Basin Gilgit" was awarded to M/s Shams Ur Rehman vide acceptance letter No. AB/Acct/S/2022-23/275 dated 01.12.2022 at an agreed cost of Rs.61.066 million. The work was got revised for Rs.128.249 on 03.10.2023. The contractor was allowed mobilization advance of Rs.2.540 million in 6th running bill CV No.12 dated 21.05.2025.

Audit observed that the management also allowed secured advance of Rs.4.667 million (3.206+1.461) to the contractor. Therefore, concurrent release of both advances was in violation of contract agreement and constituted undue financial benefit to the contractor.

Audit is of the view that the grant of both types of advances without adherence to contractual stipulations resulted in undue financial benefit to the contractor to the extent of Rs.4.667 million.

The irregularity was pointed out during August, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 06.10.2025 followed by reminders on 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that the matter needs to be probed and recover the undue financial benefit from the contractor, besides compliance of contractual provisions.

DP-618/2025-26

4.4.14 Irregular award of works by splitting procurement - Rs.12.469 million

Rule 12 of GB PPRA Rules, 2022 provides that a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned.

During the audit of office of the Executive Engineer, Building Division, Gilgit for the Financial Year 2024-25, it was noted that the management awarded fourteen (14) works amounting to Rs.12.469 million under non-development schemes, same nature of works was awarded at the same location through multiple contracts to the same bidder. Details are at **Annexure-11**.

Audit observed that award of works having identical nature work on the same location through splitting stands irregular in violation of GB PPRA Rules, 2022.

Audit is of the view that the irregular award of works through splitting occurred due to weak internal controls and violation of GB PPRA Rules, 2022.

The irregularity was pointed out during August, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 06.10.2025 followed by reminders on 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that the matter needs to be probed on account of splitting of works besides ensuring the compliance of procurement rules in true letter and spirit.

DP-624/2025-26

4.4.15 Irregular sanctioning of expenditure – Rs.18.233 million

Serial (9)(46) of Annexure-I to Rule-11 of Gilgit-Baltistan System of Financial Control and Budgeting Rules, 2009 states that Principal Accounting Officer has power to give administrative approval up to Rs.2.000 million for repair/maintenance works in respect of non-residential buildings.

During audit of the accounts of Executive Engineer, Building Division, Gilgit for the Financial Year 2024-2025, it was noted that Principal Accounting Officer (C&W) had made following re-appropriations from block allocation for repair/maintenance works amounting to Rs.18.233 million:

(Rs. in million)

S No.	Head of account	Name of work	Name of Contractor	Release Budget	Amount
1.	A-13370-Others (004-Other repair & Maint Block allocation)	Repair/renovation of chief minister secretariat (prime minister visit)	Afsar Jan	4.962	4.930
2.		Const. of citizen facilitation centre AC office Gilgit. (additional demand)	Ali Ghulam	3.873	3.871
3.		Repair/renovation and provision of missing facilities at rangers check post in Gilgit	Ali Ghulam	3.564	3.563
4.		Repair/renovation of midwifery school building at PHQ Gilgit	M/S Ishrat Hussain & Brothers	3.524	3.374
5.		Repair of sewerage system in rest house/ACS house i/c laying of rcc pipe 24" dia with main road Infront of rest house (additional demand)	Mohammad Nabi	2.497	2.495
Total					**18.233**

Audit observed that the Principal Accounting Officer (C&W) sanctioned administrative approvals and made re-appropriations from the block allocation for maintenance works beyond the delegated financial limit, which resulted in an irregular sanction of expenditure of Rs.18.233 million. The lapse occurred due to weak management controls.

Audit is of the view that the irregular sanctioning of expenditure occurred due to weak internal controls and violation of Gilgit-Baltistan System of Financial Control and Budgeting Rules, 2009 that resulted in an irregular sanction of Rs.18.233 million.

The irregularity was pointed out during August, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 06.10.2025 followed by reminders on 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends compliance of GB System of Financial Control & Budgeting in its true letter & sprit besides strengthening of internal controls.

DP-625/2025-26

CHAPTER-5

5. EXCISE & TAXATION, ZAKAT, USHER AND COOPERATIVE DEPARTMENT

5.1 Introduction

A. According to Gilgit-Baltistan Rules of Business, 2009, the Excise & Taxation, Zakat, Usher and Cooperative Department, Gilgit-Baltistan deals with registration of motor vehicles, collection of token tax, administration of district excise and taxation offices; registration of deeds and documents including registration fees. It also supervises and guides local, tehsil and district zakat committees and distribution of zakat funds to local zakat committees, deeni madrasas and welfare institutions. It ensures completion and collection of data regarding number of beneficiaries and the amount utilized. The department is also responsible for making arrangements for training of chairman and members of zakat committees and officers associated with zakat work, valuation of ushr, cooperative societies, banks and development funds and projects.



Audit Profile of Excise & Taxation, Zakat, Usher and Cooperative Department

(Rs. in million)

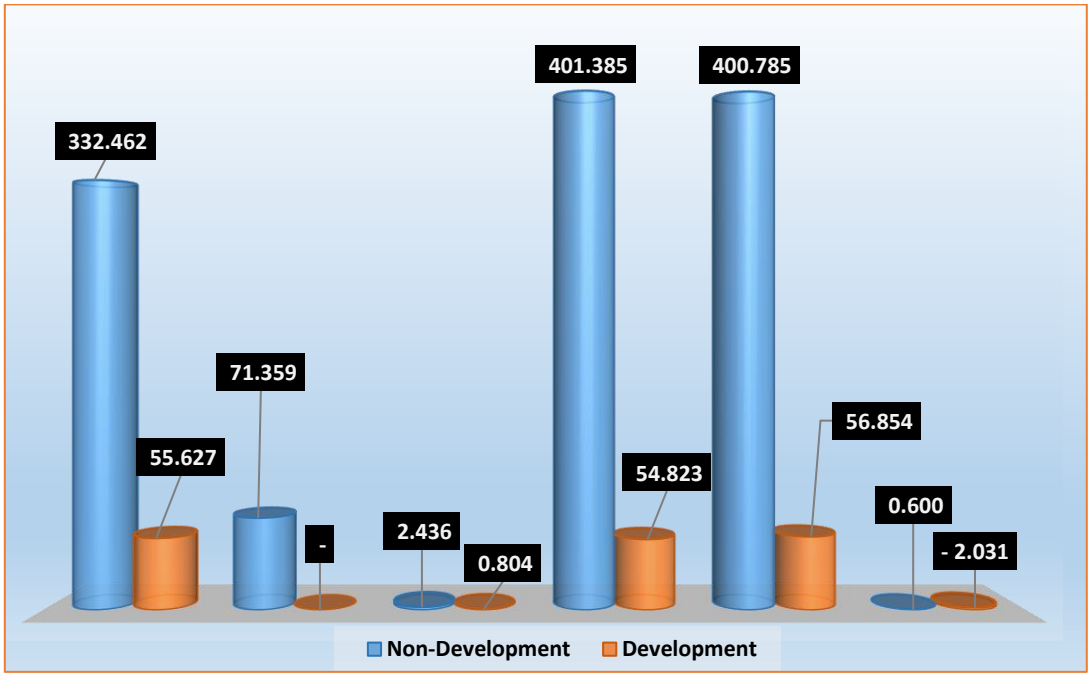
S. No.	Description	Total Nos.	Audited	Expenditures audited FY 2024-25	Receipts FY 2024-25
1.	Formations	05	02	29.680	-

B. Comments on Budget & Accounts (Variance Analysis)

Budget allocation and expenditures of the department for the Financial Year 2024-25 is as under:

(Rs. in million)

Grant No.	Original Budget	Supplementary	Surrender	Final Grant	Actual Expenditures	(Saving)/ Excess
Non-Dev-21	332.462	71.359	-2.436	401.385	400.785	(0.600)
Dev-71	55.627	-	-0.804	54.823	56.854	2.031
Total	**388.09**	**71.36**	**-3.24**	**456.21**	**457.64**	**1.43**



Initially, the department was granted non-development budget of Rs.332.462 million. During the year, supplementary grant of Rs.71.359 million was granted which is 21.46% of the original allocation. The final grant comes to Rs.401.385 million against which the department utilized Rs.400.785 million.

Similarly, under development grant funds of Rs.54.823 million were allocated during the year. The department utilized funds of Rs.56.854 million (which is 103.70% of the final grant) with excess expenditure of Rs.2.031 million.

5.2 Classified summary of Audit observations

Summary of the audit observations classified by nature is as under:

(Rs. in million)

S. No.	Classification	Amount
1.	Recovery	-

5.3 Comments on the status of compliance with PAC directives

Following PAC meetings were held to discuss the audit paras of the department:

Years	No of audit paras	No of Actionable Points	Compliance	Non-Compliance	% of Compliance
2014-15	6	6	1	5	17%
2016-17	3	3	0	3	0%
2016-17	7	7	0	7	0%
2019-20	3	3	0	3	0%

5.4 AUDIT PARAS

5.4.1 Non-collection of levies and duties from hotel/motels

Clause 4 of the Gilgit-Baltistan Hotel Regulation and Levy Act, 2020, states that there shall be levied and collected every year a levy on Motels, Camping Sites, Porter Service, Glimpse, Tour Operators, Tour Guides, Marriage Hall and Boats to be Charged to the Guests/customers, by the owner or management, thereof at the rate of five percent of total charge/fee. Ninety percent of the amount so collected shall be deposited in Gilgit Baltistan Consolidated Fund Account, through a challan on monthly basis. The remaining ten percent shall be retained by the owners of the hotels/guest houses as an incentive.

During the audit of office of the Excise and Taxation Officer, Gilgit for the Financial Year 2023-24, it was noted that levies and duties on hotels, motels, camping sites, porter service, Glimpse, tour operators, tour guides, marriage hall and boats which were required to be collected by the management under the law were not collected.

Audit observed as under:

i. The Hotel Regulation and Levy Act, 2020 has been enacted during 2020 despite lapse of considerable time and the management neither develop mechanism nor make any effort to collect the levies and duties.

ii. The management has no details of total number of hotels, motels, camping sites etc.

Audit is of the view that non-collection of levies and duties, resulted in less recovery of due receipt and is violation of provisions of Act, resultantly government has been deprived of its due revenue. The irregularity occurred due to non-adherence to the Rules.

The irregularity was pointed out during May, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 17.06.2025 followed by reminders on 23.06.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that levies and duties may be collected in accordance with Act besides strengthening the internal controls.

Note: *The issue was reported earlier also in the Audit Report for the Audit Year 2024-25 vide para number 8.4.1 having financial nil impact. Recurrence of same irregularity is a matter of serious concern*.

DP-338/2024-25

CHAPTER-6

6. FINANCE DEPARTMENT

6.1 Introduction

A. According to Gilgit-Baltistan Rules of Business, 2009, the Finance Department, Gilgit-Baltistan comprises of Secretary Office and 10 district treasuries. The department deals with management of public funds, framing of financial rules for guidance of the departments and supervision of maintenance of accounts, monitoring of receipts and expenditure and creation of new posts etc.



Audit Profile of Finance Department

(Rs. in million)

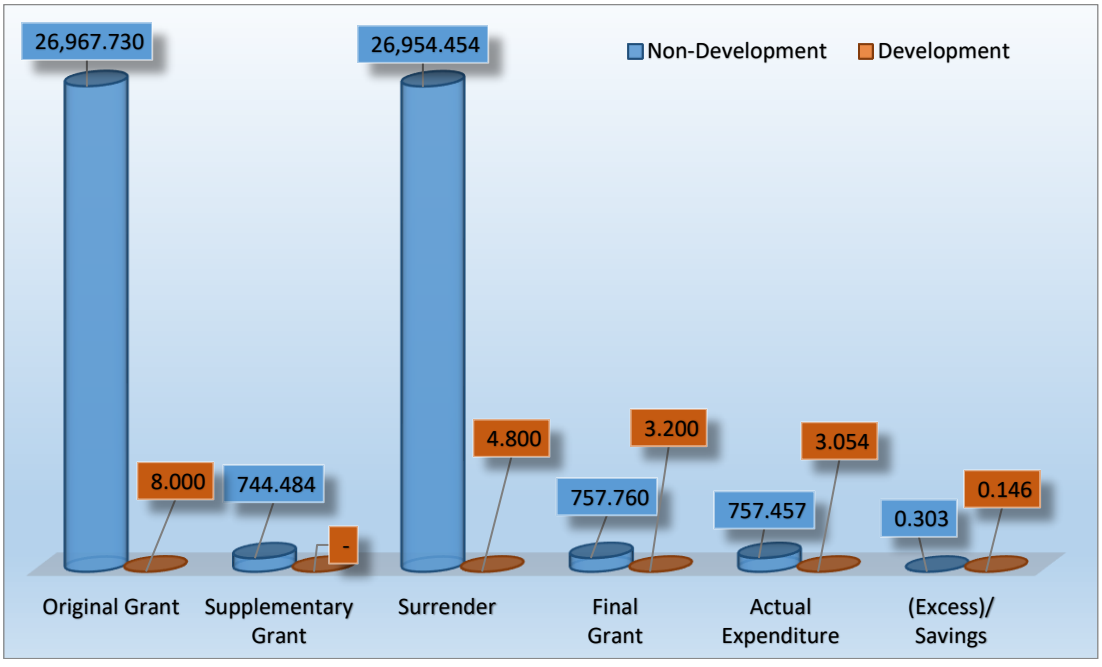
S. No.	Description	Total Nos.	Audited	Expenditures audited FY 2024-25	Receipts FY 2024-25
1.	Formations	02	01	639.490	-

B. Comments on Budget & Accounts (Variance Analysis)

Budget allocation and expenditures of the department for the Financial Year 2024-25 is as under:

(Rs. in million)

Grant No.	Original Budget	Supplementary	Surrender	Final Grant	Actual Expenditures	Saving
Non-Dev-14	26,967.730	744.484	-26,954.454	757.760	757.457	(0.303)
Dev-44&66	8.000	-	-4.800	3.200	3.054	(0.146)
Total	**26,975.730**	**744.484**	**-26,959.254**	**760.960**	**760.511**	**(0.449)**



Initially, the department was granted non-development budget of Rs.26,967.730 million. During the year, supplementary grant of Rs.744.484 million was granted which is 2.76% of the original grant. The department surrendered an amount of Rs.26,954.454 million which is almost equal to original grant. Against final grant of Rs.757.760 million the department utilized funds of Rs.757.457 million which is 99.96% of the total allocation.

Similarly, total development funds of Rs.3.200 million after adjustment of supplementary grant and surrendered were allocated during the year against which the department utilized Rs.3.054 million which constitute 95.44% of the final grant.

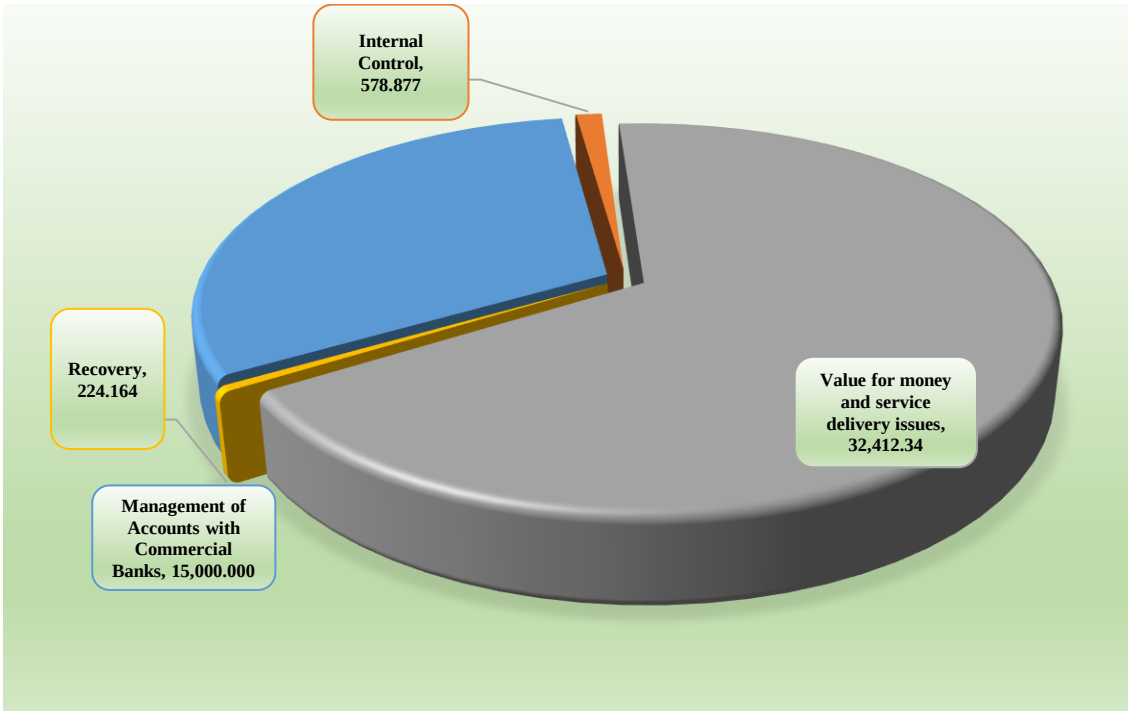
6.2 Classified summary of Audit observations

An audit observation amounting to Rs.48,215.376 million was raised in this report during current audit of the department. This amount also includes recoveries of Rs.224.164 million. Summary of the audit observations classified by nature is as under:

(Rs. in million)

S. No.	Classification	Amount
1.	Management of Accounts with Commercial Banks	15,000.000
2.	Internal Control	578.877
3.	Value for money and service delivery issues	32,412.335
4.	Recovery	224.164
	Total	**48,215.376**

Note: Actual expenditure was Rs. 639.490 million, however, the major portion of expenditure/amount was unaccounted for in the Finance Department's accounts.



6.3 Brief comments on the status of compliance with PAC directives

Following PAC meeting was held to discuss the audit paras of the department:

Years	No of audit paras	No of Actionable Points	Compliance	Non-Compliance	% of Compliance
2011-12	1	1	1	0	100%
2013-14	9	5	1	4	20%
2016-17	1	1	0	1	0%
2017-18	1	1	0	1	0%
2018-19	1	1	0	1	0%
2020-21	2	1	0	1	0%
2021-22	1	1	0	1	0%
2022-23	7	7	0	7	0%

6.4 AUDIT PARAS

6.4.1 Less creation of funds for ARDP schemes –Rs.550.000 million

Rule 4(a) of Gilgit-Baltistan Local Government and Rural Development Department (Works) Rules, 2022 states that block allocation shall be made for the LG&RD department by the Government from the Annual Development Program (ADP) of Gilgit-Baltistan. The government may determine a certain percentage (not

less than 5%) of Annual Development Program of Gilgit-Baltistan as block allocation for LG&RD Department.

During the audit of Finance Department Gilgit-Baltistan for the Financial Year 2024-25, it was noted that as per approved annual development program for the FY 2024-25, Finance Department allocated funds of Rs.20,000.000 million against ADP Schemes and funds of Rs.450.000 million were allocated for ARDP Schemes. However, the management was required to allocate 5% of ADP as per Gilgit-Baltistan Local Government and Rural Development Department (Works) Rules, 2022.

Audit observed that Finance Department did not allocate the funds to ARDP Schemes at prescribed rate which comes to Rs.1,000.000 million (Rs.20,000.000 X 5%), resultantly, shortfall of Rs.550.000 million occurred.

Audit is of the view that despite availability of savings under development grant, non-allocation of requisite funds to ARDP Schemes was not only unjustified but also non-fulfillment the legal requirement.

Audit is also of the view that reduction in allocation to the LG&RD Sector, which may negatively impact the progress of public services in rural areas. Local governments play a crucial role in delivering essential services at the grassroot level and insufficient budget allocation may hinder their ability to meet the needs of the people effectively. To ensure balanced and inclusive development, it is important that adequate financial resources are provided to strengthen local governance and support rural communities.

The irregularity was pointed out during July, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 27.08.2025 followed by reminders on 06.10.2025, 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that allocation for ARDP schemes be made at prescribed rate.

DP-529/2025-26

6.4.2 Non-transfer of recovered amount on account of BISP stipend to the Federal Government–Rs.93.677 million

According to Para 5.2.2.1 of APPM, all monies received as revenue of the Government, must be booked in the name of the Government without delay and included in the Consolidated Fund of the respective Federal or Provincial Government.

Government of Pakistan Benazir Income Support Programme (BISP) shared a list with Government of Gilgit-Baltistan vide letter No.1(16)/GR/BISP/Govt-Empl/2020, dated 18.05.2023 of those government employees who themselves or their

spouses were receiving stipend from BISP and requested to take disciplinary action in accordance with the respective E&D rules and make recovery effective thereof and share the status of recoveries with BISP. Furthermore, PAC in its 159th meeting held on 12.01.2023 directed to approach relevant departments and Chief Secretaries to ensure recoveries and strict disciplinary action.

During the audit of Finance Department Gilgit-Baltistan for the Financial Year 2024-25, it was noted that pursuant to directions of PAC and BISP, Government of Gilgit-Baltistan recovered the BISP stipend/ financial assistance amounting to Rs.93.677 million from employees of government of Gilgit-Baltistan during the Financial Years 2023-24 and 2024-25 and retained in Gilgit-Baltistan Consolidated Fund.

Audit observed that recovered amount of Rs.93.677 million was to be transferred to Federal Government, however, the amount has not been transferred to Federal Government so far.

Audit is of the view that lapse occurred due to non-adherence to the instruction of Federal PAC, BISP office and internal controls.

The irregularity was pointed out during July, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 27.08.2025 followed by reminders on 06.10.2025, 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that recovered amount be transferred to Federal Consolidated fund.

DP-530/2025-26

6.4.3 Un-justified provision of lump-sum/block allocation grant – Rs.31,862.335 million

Rule 19 of Gilgit-Baltistan System of Financial Control and Budgeting Rules, 2009 states that lump-sum provision in the budget shall not be proposed or made except in exceptional circumstances such as lump provision for late NIS, late receipt of directives etc. which shall be recorded. Where such a provision is made in the budget, expenditure sanction shall be given with the concurrence of the Financial Adviser.

During the audit of Finance Department Gilgit-Baltistan for the Financial Year 2024-25, it was noted that Finance Department made a provision of Rs.31,862.335 million in budget estimates as lump-sum provision/block allocation in both development and non-development. Details are as under:

(Rs. in million)

S. No.	Description	Budget Allocation	Block Allocation	% age
01	Development Budget for ADP	20,000.000	1,436.948	7.19
02	Non-Development Budget	74,322.267	30,425.387	40.94
Total		**94,322.267**	**31,862.335**	

Audit observed that the management allocated funds of Rs.30,425.387 million in non-development and Rs.1,436.948 million in development budget which was 40.94% and 7.19% of total non-development (Agriculture Department, School Education, Health Department, Finance Department, Water & Power Department, Communication and Works and Water Management & Irrigation Department) and development budget, respectively.

Audit is of the view that allocating budget as block allocation was unjustified and also against the provisions of GB System of Financial Control and Budgeting, 2009, as the existing arrangement has undermined the role of Assembly.

The irregularity was pointed out during July, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 27.08.2025 followed by reminders on 06.10.2025, 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that existing practice for provision of block allocation in budget may be discouraged and funds be allocated to respective offices in accordance with GB System of Financial Control and Budgeting, 2009.

DP-532/2025-26

6.4.4 Un-authorized retention of funds on account of recovery of long-term advances-Rs.485.200 million

According to direction 3.3.7.7 of Manual of Accounting Principle (MAP), where an entity acts as an agent, the revenues or expenses should not be recorded in the primary books of account other than as a matter of stewardship. For example, an entity collecting taxes will not normally control the future economic benefits embodied in the tax collections and as such would not recognize the taxes as revenues of the entity. The entity may however recognize "taxes collected on behalf of the Government" as subsidiary information on the overall performance of the entity.

According to para 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".

During the audit of Finance Department Gilgit-Baltistan for the Financial Year 2024-25, it was noted that an amount of Rs.485.200 million on account of recoveries of long terms advances and interest thereon in respect of Gilgit-Baltistan Government employees for the period 01.01.2024 to 31.12.2024 was credited to GB Consolidated Fund Account.

Audit observed that advances were paid from the Federal Budget; therefore, recoveries including interest thereon were required to be credited to the Federal Consolidated Fund. However, the Government of Gilgit-Baltistan, did not transfer the recovered amount from the GB Consolidated Fund to the Federal Consolidated Fund.

Audit is of the view that non-transferring of amount to the Federal Consolidated Fund was not only irregular but also tantamount to misuse of the Public Fund Account.

The irregularity was pointed out during July, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 27.08.2025 followed by reminders on 06.10.2025, 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that responsibility may be fixed for retention of funds besides transferring of fund to Federal Consolidated Fund.

DP-535/2025-26

6.4.5 Irregular retention of dividend by GBRSP - Rs.224.164 million

Section 28 of Gilgit-Baltistan Finance Act 2022, 2023, 2024 states that dividend earned from KCBL Shares of government shall not be utilized for any purpose and the same shall be deposited into GB Consolidated Fund by GBRSP through Treasury Office.

During the audit of Finance Department Gilgit-Baltistan for the Financial Year 2024-25, it was noted that Finance Department released funds of Rs.800.00 million to GBRSP for purchase of shares of KCBL on behalf of Government of Gilgit Baltistan.

Audit observed that the GBRSP received a dividend of Rs.304.164 million (Rs.24.767 million, Rs.47.863 million, Rs.71.534 million, Rs.80.000 million and Rs.80.000 million) during the years 2020-21 to 2024-25. Out of which only Rs.80.000 million was deposited to Gilgit-Baltistan Consolidated Fund and remaining amount of Rs.224.164 million was retained by GBRSP and utilized in different initiatives.

Audit is of the view that existing arrangement was not only inconsistent with the provision of Gilgit-Baltistan Finance Acts but also irregular and resulted in loss to government as well.

The irregularity was pointed out during July, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 27.08.2025 followed by reminders on 06.10.2025, 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that responsibility may be fixed for creation of liability in anticipation of funds besides stopping such practice.

DP-540/2025-26

6.4.6 Un-authorized opening of bank accounts and retention of funds outside consolidated fund – Rs.15,000.00 million

Rule 11 of Gilgit-Baltistan Rules of Business, 2009 states that no department shall, without previous consultation with the Finance Department, authorize any orders, other than orders in pursuance of any general or special delegation made by the Finance Department, which directly or indirectly affect the finances of Gilgit-Baltistan.

In terms of Schedule –II (Rule3(3) Serial No.4 of Gilgit-Baltistan Rules of Business, 2009 GB Finance Department is responsible Supervision and control of Provincial finances, preparation of Provincial budget, preparation of supplementary estimates and demands of excess grants and ways and means. Further, Finance department is also responsible for framing of financial rules for guidance of departments and supervision of maintenance of accounts.

Finance Department of the GB vide letter No.F.2(3)-BR-II/2000-1254 dated 08.11.2013 followed by letter No F.A&A-2(20)/2017 dated 27.09.2018 directed all departments to close all of their bank accounts maintained in various scheduled and non-scheduled bank and further directed that head of department to maintain only one bank account if required in the National Bank of Pakistan with the approval of Finance Department.

During the audit of Finance Department Gilgit-Baltistan for the Financial Year 2024-25, it was revealed that Finance Department directed all departments to close all of their bank accounts maintained in various scheduled and non-scheduled bank. Whereas, information provided by the Finance Department of GB regarding opening of bank accounts, it was noted that different departments are maintaining 719 bank accounts in different banks having consolidated balance of around Rs.15,000.00 million till 30.06.2024.

Audit observed as under:

i. As per report 108 bank accounts are maintained in various Schedule and Non-schedule banks by Deputy Commissioner's offices throughout the region.
ii. 53 bank accounts are maintained by different courts.

iii. According to Finance department, no transaction was made for the last two years in 390 current bank accounts which prove that these accounts are dormant.

iv. All bank accounts as identified by the Finance Department and Audit were opened without the approval of the Finance Department.

v. The Finance Department, in its role as the regulatory authority, failed to undertake effective measures to ensure the consolidation of government funds into the Consolidated Fund. Consequently, substantial amounts remained outside the official government accounts, reflecting weak financial oversight and non-compliance with established fiscal procedures.

Audit is of the view that opening of bank accounts without the approval of Finance Department was not only violation of rules but it also reflects weak control of Finance Department. The existing arrangement resulted in loss to the public exchequer and is utilized for misusing of public funds as the respective offices frequently transfer funds from one bank to another.

The irregularity was pointed out during July, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 27.08.2025 followed by reminders on 06.10.2025, 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that a mechanism may be made for transferring the funds into GB consolidated funds besides closing all such bank account and strengthening of internal controls in the government department/organizations.

Note: *The issue was reported earlier also in the Audit Reports for the Audit Years 2023-24 and 2024-25 vide para number 9.4.7 and 9.4.3 having financial impact of Rs.11,289 million and Rs.14,908.341 million. Recurrence of same irregularity is a matter of serious concern*.

DP-543/2025-26

CHAPTER-7

7. FOOD DEPARTMENT

7.1 Introduction

A. According to Gilgit-Baltistan Rules of Business, 2009, the Food Department Gilgit-Baltistan deals with the distribution of wheat and atta, supervision of ration depots, control over flour mills, administration of food laws and planning & construction of additional storage accommodation.



Audit Profile of Food Department

(Rs. in million)

Sr. No.	Description	Total Nos.	Audited	Expenditures audited FY 2024-25	Revenue/Receipts FY 2024-25
1.	Formations	12	8	22,137.748	281.640

B. Comments on Budget & Accounts (Variance Analysis)

Budget allocation and expenditures of the department for the Financial Year 2024-25 is as under:

(Rs. in million)

Grant No.	Original Budget	Supplementary	Surrender	Final Grant	Actual Expenditures	Saving
Non-Dev-25	471.443	113.325	-15.388	569.380	568.260	(1.120)
Dev-51&74	10.647	-	-2.578	8.069	7.839	(0.230)
Wheat subsidy-35	19,072.000	8,420.262	-5,709.423	21,782.839	21,782.838	(0.001)
Total	**19,554.090**	**8,533.587**	**-5,727.389**	**22,360.288**	**22,358.938**	**(1.350)**



Initially, allocation of Rs.471.443 million was made for non-development budget. During the year, supplementary grant of Rs.113.325 million was granted which is 24.04% of the original allocation. The department also surrendered an amount of Rs.15.388 million. Against final grant of Rs.569.380 million the department utilized funds of Rs.568.260 million which constitutes 99.80%.

Similarly, under development grant, funds of Rs.8.069 million were allocated during the year against which expenditure of Rs.7.839 million was made.

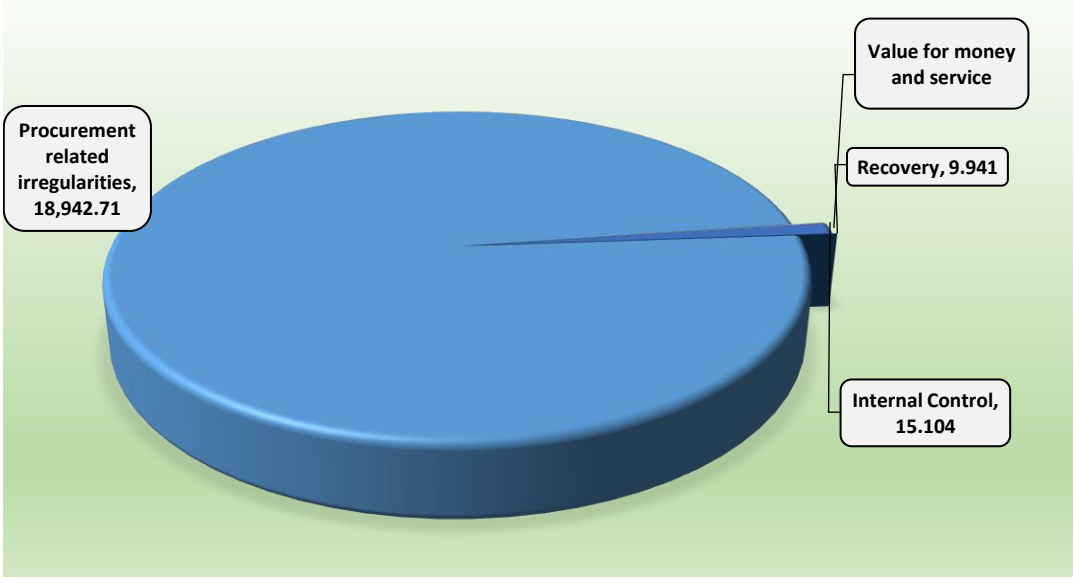
Moreover, the food department also deals with distribution of wheat. During the year, funds of Rs.19,072 million were allocated for purchase and transportation of wheat across the region. During the year, supplementary grant of Rs.8,420.262 million was obtained which was 44.15% of the total original allocation. The department also surrendered funds of Rs.5,709.423 million which constitutes 29.94% of the original allocation. Against final grant of Rs.21,782.839 million, the department utilized funds of Rs.21,782.838 million.

7.2 Classified summary of Audit observations

Audit observations amounting to Rs.19,167.755 million were raised in this report during current audit of the department. This amount also includes recoveries of Rs.9.941 million as pointed out by audit. Summary of the audit observations classified by nature is as under:

(Rs. in million)

S. No.	Classification	Amount
1.	Procurement related irregularities	18,942.710
2.	Internal Control	15.104
3.	Value for money and service delivery issues	200.000
4.	Recovery	9.941
	Total	**19,167.755**



7.3 Brief comments on the status of compliance with PAC directives

Following PAC meetings were held to discuss the audit paras of the department:

Years	No of audit paras	No of Actionable Points	Compliance	Non-Compliance	% of Compliance
2011-12	10	10	10	0	100%
2014-15	13	13	6	7	46%
2015-16	15	15	0	15	0%
2016-17	6	6	3	3	50%
2017-18	26	26	0	26	0%
2017-18	9	9	0	9	0%
2018-19	7	7	4	3	57%
2019-20	4	4	1	3	25%
2020-21	1	1	0	1	0%
2021-22	2	2	0	2	0%
2022-23	6	6	2	4	33%

7.4 AUDIT PARAS

7.4.1 Non-recovery of cost of short quantity of wheat–Rs.9.941 million

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

During the audit of Civil Supply Office, Astore for Financial Years 2022-23 and 2023-24, it was noted that the management sold 175,444 bags of wheat weighing 17,544,430 Kgs and collected revenue of Rs.278.340 million. According to physical verification carried out by the management, there was shortage of 795327 Kgs (8507 bags). The cost of deficiency comes to Rs.9.941 million (795327 Kgs x Rs.12.50 per kg).

Audit is of the view that management should workout the shortage gap of wheat stock that resulted in loss of Rs.9.941 million. The irregularity occurred due to weak internal control.

The irregularity was pointed out during February, 2025.

DAC in its meeting held on 17.05.2025 directed the management to conduct fact finding inquiry on a/c of shortage of wheat within one month and submit report to PAO and Audit.

Audit recommends that cost of deficient wheat be recovered from the contractors/persons involved besides tacking action against them as per the provision of contract agreements.

Note: *The issue was reported earlier also in the Audit Reports for the Audit Years 2021-22, 2023-24 and 2024-25 vide para number 5.4.2, 10.4.1 and 10.4.2 having financial impact of Rs.23.320 million, Rs.131.736 million and Rs.12.803 million. Recurrence of same irregularity is a matter of serious concern.*

DP-132/2024-25

7.4.2 Less-deposit of government receipt & non-reconciliation from treasury office – Rs.15.104 million

In terms of Rule 7 of Federal Treasury Rules Vol.-I, save as hereinafter provided in this section, all moneys received by or tendered to Government officers on account of the revenues of the Federal Government shall without undue delay be paid in full into a treasury or into the bank, into such bank or banks as may be

authorized by the State Bank of Pakistan in his behalf, and shall be included in the Federal Consolidated Fund of the Federal Government. No department of the Government may require that any moneys received by it on account of the revenues of the Federal Government be kept out of the Federal Consolidated Fund of the Federal Government.

During the audit of Civil Supply Office, Astore for Financial Years 2022-23 and 2023-24, it was noted that according to physical verification carried out by the management, an amount of Rs.126.950 million was realized on account of sale of wheat. Detail is given below:

(Rs. in million)

S. No.	Description	Received Amount	Acknowledged by treasury	Less Deposited
1	Sale of wheat	126.950	111.846	15.104
Total				**15.104**

Audit observed that the management realized an amount of Rs.126.950 million on account of sale proceed of wheat, whereas Rs.111.846 million were deposited into treasury, leaving a balance of Rs.15.104 million which was retained and not deposited in treasury.

Audit is of the view that retention of amount without cogent reasons was irregular. The irregularity occurred due to weak internal control.

The irregularity was pointed out during February, 2025.

DAC in its meeting held on 17.05.2025 directed the management to provide the reconciliation statement on a/c of sale proceeds of wheat.

Audit recommends that compliance of DAC directives be made and reconciliation statement of sale procced of wheat be shared with audit.

DP-133/2024-25

7.4.3 Procurement of wheat from M/s PASSCO without MOU/Agreement

Rule 19(viii & ix)) of GFR Volume I states that even in cases where a formal written contract is not made into order for supplies, etc., should be placed with at least a written agreement as to the price. Provision must be made in contracts for safeguarding government property entrusted to a contractor.

During the audit of office of the Directorate of Food, Gilgit for the Financial Year 2024-25, it was noted that the management procured wheat from the Pakistan Agricultural Storage and Services Corporation, Limited (PASSCO) for Rs.18,942.710 million during 2024-25. Details are as under:

(Rs. in million)

Register No.	Wheat lifting Period	Dated of Payment	Amount
1.	01.01.2024 to 31.03.2024	29.08.2024	3,357.188
2.	01.04.2024 to 30.03.2024	06.11.2024	1,030.187
3.	01.05.2024 to 31.05.2024	14.11.2024	812.322
5.	01.06.2024 to 30.06.2024	31.12.2024	1,689.704
4.	01.07.2024 to 31.07.2024	31.02.2024	591.280
6.	01.08.2024 to 30.09.2024	20.01.2025	2,386.671
7.	01.10.2024 to 31.10.2024	11.06.2025	1,881.847
8.	01.11.2024 to 31.12.2024	17.04.2025	4,185.948
9.	01.01.2025 to 28.01.2025	11.06.2025	2,163.677
10.	01.04.2025 to 30.04.2025	13.06.2025	843.886
Total			**18,942.710**

Audit observed that payment for procurement of wheat was made to the PASSCO during 2024-25 without any MoU/agreement.

Audit is of the view that procurement of wheat without any agreement/MoU was irregular.

The irregularity was pointed out during August, 2025. The management replied that payment to PASSCO during FY 2024-25 was made under a long-standing arrangement in line with approved terms and Government policy. Although a Draft MoU could not be executed due to technical issues and is still under process, the Department has initiated steps to finalize a formal MoU/agreement.

The management accepted the view point of the Audit.

DAC in its meeting held on 07.01.2026 directed that Draft agreement may be pursued with necessary additions and MoU will be signed with the PASSCO, besides regularizing the irregular procurement.

Audit recommends that matter be inquired, agreement be executed and responsibility be fixed.

DP-643/2024-25

7.4.4 Irregular accepting of insurance guarantee from M/s NATCO – Rs.200.00 million

Clause 1 of the Agreement between M/s NATCO and Directorate of Food states that the contractor shall provide/submit Performance Guarantee from a Scheduled Bank or cash security in the shape of TDR/CDR as security deposit of Rs.200.00 million pledged in the name of the Director Civil Supplies and Transport, Gilgit-Baltistan within one week of the signing of this agreement.

During the audit of office of the Directorate of Food, Gilgit for the Financial Year 2024-25, it was noted that the management engaged M/s Northern Areas

Transport Corporation (NATCO) on G-to-G contract for transportation of wheat from the PASSCO's Centers to Base-Godown Islamabad and from Islamabad to bulk centers Gilgit-Baltistan at agreed rates. The contract was awarded on 15.07.2024 and M/s NATCO submitted Insurance Guarantee from M/s East-West Insurance Company dated 13.09.2024 for Rs.200.00 million.

Audit observed that the management accepted Insurance Guarantee from M/s NATCO against requirement of Bank Guarantee.

Audit is of the view that accepting of Insurance Guarantee from M/s NATCO was against the spirit of bidding documents/terms and conditions of the agreement and was irregular.

The irregularity was pointed out during August, 2025. The management replied that the audit observation is noted. The Insurance Guarantee from M/S NATCO was accepted in good faith under GB Government/GB-PPRA tender policy and was considered valid at the time.

The management accepted the view point of the Audit.

DAC in its meeting held on 07.01.2026 directed the management to sought clarification from Finance Department GB for accepting of Insurance Guarantee instead of Bank Guarantee against the Agreement.

Audit recommends for early compliance of DAC directives.

DP-644/2024-25

CHAPTER-8

8. FOREST, PARKS, WILDLIFE AND ENVIRONMENT DEPARTMENT

8.1 Introduction

A. According to Gilgit-Baltistan Rules of Business, 2009, the Forests, Parks, Wildlife and Environment Department Gilgit-Baltistan deals with scientific management of existing public forest estates to maximize production of wood, minor forest produce and to create new forest resources, promotion of social/farm forestry on private lands, establishment of amenity forests and recreational parks, raising of tree plantations for strategic purposes in consultation with the National Sub-Committee on Defense Planting. The department also educates public on tree planting and provision of technical and advisory services on matters of afforestation to the people and government departments. It also implements the various provisions of Forest Act and rules framed there under. Besides, management of zoological gardens and promotion of wildlife, protection of wildlife by involving community organizations and provision of facilities for trophy hunting in the community protected areas are also the responsibilities of the department.



Audit Profile of Forest, Parks, Wildlife and Environment Department

(Rs. in million)

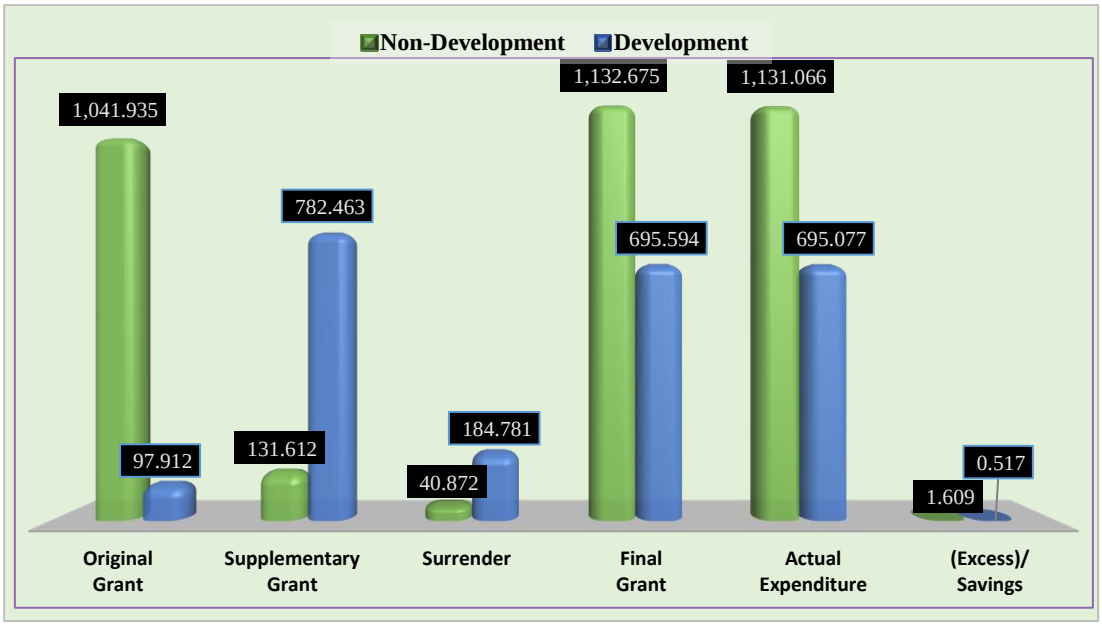
S. No.	Description	Total Nos.	Audited	Expenditures audited FY 2024-25	Revenue/Receipts FY 2024-25
1.	Formations	04	03	1,331.080	9.500

B. Comments on Budget & Accounts (Variance Analysis)

Budget allocation and expenditures of the department for the Financial Year 2024-25 is as under:

(Rs. in million)

Grant No.	Original Budget	Supplementary	Surrender	Final Grant	Actual Expenditures	Saving
Non-Dev-15	1,041.935	131.612	-40.872	1,132.675	1,131.066	(1.609)
Dev-45&67	97.912	782.463	-184.781	695.594	695.077	(0.517)
Total	**1,139.847**	**914.075**	**-225.653**	**1,828.269**	**1,826.143**	**(2.126)**



Initially, allocation of Rs.1,041.935 million was made for non-development budget. During the year, supplementary grant of Rs.131.612 million was approved which is 12.63% of the original allocation. The department also surrendered an amount of Rs.40.872 million which is 3.92% of the original allocation. Against final grant of Rs.1,132.675 million the department utilized funds of Rs.1,131.066 million which is 99.86% of the final grant.

Funds of Rs.97.912 million were allocated for development schemes. During the year supplementary grant of Rs.782.463 million which is 800%. An amount of Rs.184.781 million was surrendered which constitutes 188.72% of original budget, which shows poor financial management of the department and also against the basic principle of budgeting. During the year, funds of Rs.695.077 million were utilized against the final allocation of Rs.695.594 million which is 99.93% of the final allocation.

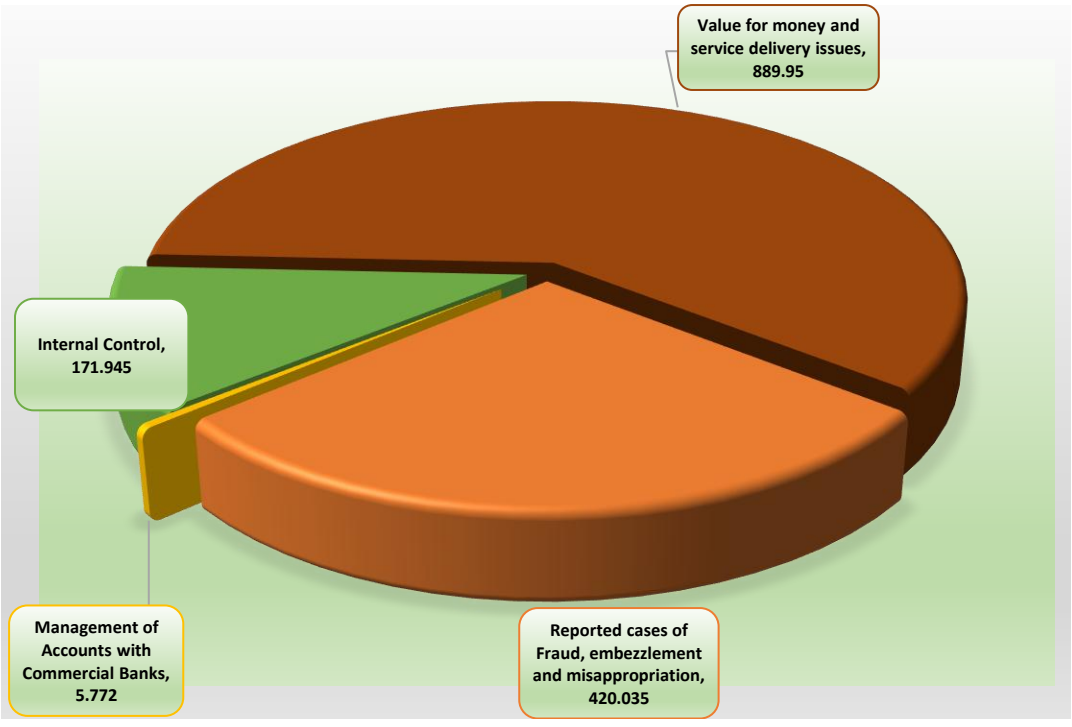
8.2 Classified summary of Audit observations

Audit observations amounting to Rs.1,487.702 million were raised in this report during current audit of the department. Summary of the audit observations classified by nature is as under:

(Rs. in million)

S. No.	Classification	Amount
1.	Reported cases of Fraud, embezzlement and misappropriation	420.035
2.	Management of Accounts with Commercial Banks	5.772
3.	Internal Control	171.945
4.	Value for money and service delivery issues	889.950
	Total	**1,487.702**

Note: An amount of Rs.889.950 million pertaining to value of non-auction of timber.



8.3 Brief comments on the status of compliance with PAC directives

Following PAC meetings were held to discuss the audit paras of the department:

Years	No of audit paras	No of Actionable Points	Compliance	Non-Compliance	% of Compliance
2010-11	4	4	1	3	25%
2011-12	6	6	4	2	67%
2020-21	1	1	0	1	0%
2021-22	8	8	3	5	38%
2022-23	16	16	8	8	50%

8.4 AUDIT PARAS

8.4.1 Non-transfer of 25% Government share into centralized account and non-disbursement of 75% community share on a/c of collection of park entry fee-Rs.171.945 million

According to agreement between the local community and the forest department dated 05.01.1992 both agreed that after deducting management charges, local graziers would be entitled to 70% of direct share when allowed and earned through trophy hunting within the boundaries of the Park (*The rate was revised by Central Karakoram National Park (CKNP) as 75% w.e.f. 01.01.2021). Further, the Chief Conservator, Forests, Parks & Wildlife, Gilgit-Baltistan, Gilgit letter No.CCF-6(3)/2021 dated 01.02.2022 regarding transfer of 20% Trophy Hunting Fee & 25% Park Entry Fee to FRF/FDF etc. into Centralized Account in National Bank of Pakistan Main Branch, Gilgit, wherein, it was desired that Trophy Hunting Fee & Park Entry Fee should be transferred to Centralized Account within 05 days positively.

During the audit of the accounts of the Wildlife Management Authority (WLMA) Deosai National Park, Skardu for the Financial Years 2022-2023 & 2023-2024, it was noted that the management received an amount of Rs.199.701 million on account of park entry fee during 1999-2000 to 2023-2024. The detail is as under:

(Rs. in million)

S. No.	Financial Year	Total Fee Collection	Government Share (25%)	Government Share Transferred	Government Share retained	Total Community Share (75%) retained	Remarks
1	1999-2000 to 2023-2024	199.701	49.925	27.756	22.169	149.776	The collection of entry fee in DNP starts from every May/June to October/ November subject to snowfall

Audit observed that out of total government share of Rs.49.925 million an amount of Rs.27.756 million was transferred and remaining amount of Rs.22.169 million was retained. In addition, 75% community share amounting to Rs.149.776 million was also not distributed among the local community.

Audit is of the view that retention of government and community shares since long resulted in depriving Government and community of its due receipts. The irregularity occurred due to non-adherence to the Rules.

The irregularity was pointed out during April, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 17.06.2025 followed by reminders on 25.06.2025, 27.08.2025, 06.10.2025, 23.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that remaining amount of government share be immediately transferred besides distribution of 75% community shares to eligible community under intimation to audit.

Note: *The issue was reported earlier also in the Audit Report for the Audit Year 2024-25 vide para number 11.4.5 having financial impact of Rs.272.805 million. Recurrence of same irregularity is a matter of serious concern.*

DP-73/2024-25

8.4.2 Non-disposal of confiscated timber - Rs.889.950 million

Section 3(6) of the Gilgit-Baltistan Forest Act 2019 read with amendment issued on 22.07.2024 states that illegally extracted timber or the existing illegal timber whether in Private or Protected Forests shall be seized, confiscated and disposed of by Forest Department as prescribed by the Provincial Government.

During the audit of four (04) formations of the Forest Department for the Financial Years 2022-23 to 2024-25, it was noted that the management confiscated 1,111,335.76 cft timber during various raids and the timber is dumped at various Check Posts. Details are at **Annexure-12**.

Audit observed that the department did not dispose the confiscated timber in light of the Gilgit-Baltistan Forest Act, 2019 as amended in 2024.

Audit is of the view that non-disposal of the confiscated timber deprived the government of its due receipt. The irregularity occurred due to non-adherence of the Rules.

The irregularity was pointed out during February to August, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 17.06.2025 followed by reminders on 25.06.2025, 27.08.2025, 06.10.2025, 23.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that the confiscated timber should be auctioned at the earliest.

Note: *The issue was reported earlier also in the Audit Reports for the Audit Years 2022-23, 2023-24 and 2024-25 vide para number 7.4.7, 11.4.6 and 11.4.10 having financial impact of Rs.500.59 million, Rs.500.302 million and Rs.1,276.126 million. Recurrence of same irregularity is a matter of serious concern.*

DP-95 and 148/2024-25

8.4.3 Irregular opening of bank accounts and retention of funds Rs.5.772 million

Finance Department, Gilgit-Baltistan vide letters No. F.2 (3)-BR-II/2000-1254 dated 08.11.2013 and No.F.A&A-2(20)/2017 dated 27.09.2018 conveyed to all departments of Gilgit-Baltistan to close all the bank accounts maintained in various scheduled and non-scheduled banks, except with National Bank of Pakistan. The head of department can maintain only one bank account in the National Bank of Pakistan with the approval of the Finance Department, if required.

During the audit of office of the Divisional Forest Officer Chilas for the Financial Year 2023-24, it was noted that the management was maintaining five bank accounts and the closing balances of these bank accounts were Rs.5.772 million as on 30.06.2024. Details of the bank accounts are as under:

(Rs. in million)

S. No.	Bank Account	Account No.	Amounts
1	The KCBL Chilas	CD-14693-00-6	0.321
2	Apna Micro Finance Chilas	CA-0400-1602-6400	1.721
3	The KCBL Chilas	CD-04469-00-9	1.397
4	The KCBL Chilas	CD-0433100-3	1.480
5	The KCBL PWD Branch Chilas	CD 03335-00-8	0.853
	Total		**5.772**

Audit observed that the management opened the said bank accounts without the approval of the Finance Department.

Audit is of the view that opening of bank accounts and retention of funds without the approval of the Finance Department was irregularity. The irregularity occurred due to non-adherence to the Rules.

The irregularity was pointed out during April, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 17.06.2025 followed by reminders on 25.06.2025, 27.08.2025, 06.10.2025, 23.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that un-authorized bank accounts be closed and matter be taken up with the Finance Division for regularization.

Note: *The issue was reported earlier also in the Audit Report for the Audit Year 2024-25 vide para number 11.4.1 having financial impact of Rs.14.249 million. Recurrence of same irregularity is a matter of serious concern.*

DP-102/2024-25

8.4.4 Non-framing of rules for utilization of forest regeneration fund–Rs.420.035 million

Section 11 of the Gilgit-Baltistan Forest Act, 2019 states that there shall be established a Fund to be known as Forest and Wildlife Fund vested in the Department. The Fund shall be raised and administered in a manner as may be prescribed.

According to Section 14 of the Gilgit-Baltistan Forest Act, 2019 Forest Regeneration Fund shall be used for improvement and development of Forests, Forest Ecosystems, Protected Areas, wastelands and river beds, preparation of forest management plans, conduct of forest surveys and forest inventories, preparation of status reports about forests and forestry, building and marketing of Forest Carbon Programs and Projects, etc. (serial No.01 to 24).

Section 331 of The Gilgit-Baltistan Forest Act, 2019 states that Government may make rules to carry out the purpose of this Act.

During the audit of four (04) offices of the Forest Department for the financial years 2022-23 to 2024-25, it was observed that the management utilized Rs.420.035 million from the Forest Regeneration Fund without framing or establishing the required FRF rules. Moreover, the funds were partly utilized for purposes other than approved FRF activities, Details are at **Annexure-13**.

(Rs. in million)

S. No.	Name of entity	Cost of schemes	Funds released / utilized
1	Chief Conservator Forest, Gilgit	404.499	233.406
2	Secretary, FW&E, Gilgit	329.350	172.886
3	Chief Conservator Forest, Gilgit (repair work)	-	4.243
4.	Secretary, FW&E, Gilgit (supply of items)	-	9.500
Total		**733.849**	**420.035**

Audit observed as under:

i. The funds of Rs.406.292 million on various schemes were utilized without formulating the procedure for maintenance and utilization of the Fund.

ii. Expenditure on repair of departmental vehicles of Rs.4.243 million and on various schemes for Rs.9.500 for the purposes other than approved activities from Forest Regeneration Fund was violation of the Act.

Audit is of the view that expenditure on schemes without framing of rules resulted in irregular and wastage of fund. Further, incurring of the expenditure on repair of vehicles and on various schemes beyond the mandate of the Act was also irregular. The irregularities occurred due to non-adherence to the Act.

The irregularity was pointed out during April to August, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 17.06.2025 followed by reminders on 25.06.2025, 27.08.2025, 06.10.2025, 23.10.2025, 16.12.2025 and

26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends for framing of rules, formulating procedure for maintenance and utilization of the Fund and responsibility be fixed against the person(s) at fault.

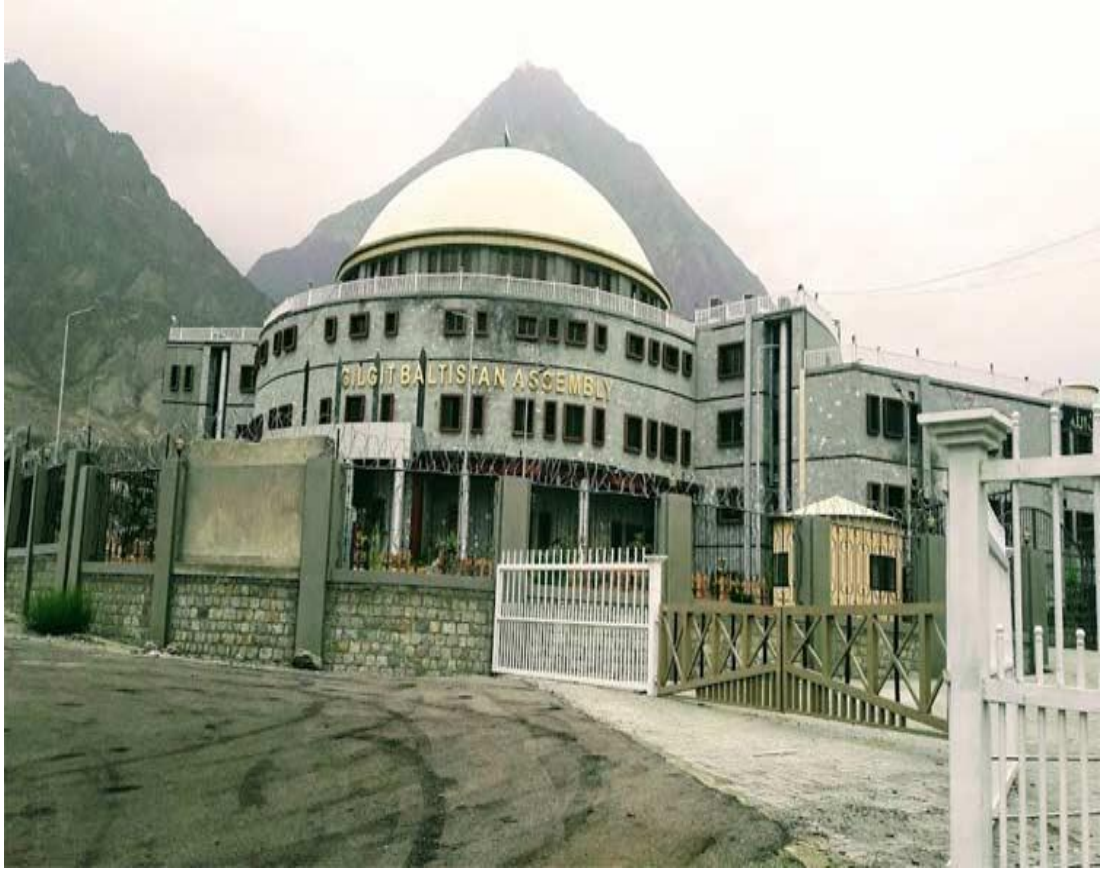
DP-06,125 and 129/2024-25

CHAPTER-9

9. GILGIT-BALTISTAN LEGISLATIVE ASSEMBLY

9.1 Introduction

A. Gilgit-Baltistan Legislative Assembly was established under Article-35 of the Gilgit-Baltistan (Empowerment and Self-Governance) Order, 2009. This assembly comprises of thirty-three members. Twenty-four members of the Assembly are elected directly on the basis of adult franchise. Six women members are elected on reserve seats. Three technocrat members are also elected on reserved seats. The term of the Assembly has been fixed for five years.



Audit Profile of Gilgit-Baltistan Legislative Assembly

(Rs. in million)

Sr. No.	Description	Total Nos.	Audited	Expenditures audited FY 2023-24	Receipts FY 2023-24
1.	Formations	01	01	434.849	-

B. Comments on Budget & Accounts (Variance Analysis)

Budget allocation and expenditures of Gilgit-Baltistan Legislative Assembly for the Financial Year 2023-24 is as under:

(Rs. in million)

Grant No.	Original Budget	Supplementary	Surrender	Final Grant	Actual Expenditures	Saving
Non-Dev-06	370.041	67.875	-3.024	434.892	434.849	(0.043)



Allocation of Rs.370.041 million was made for non-development budget. During the year, supplementary grant of Rs.67.875 million was granted which is 18.34% of the original allocation. The department also surrendered an amount of Rs.3.024 million. Against final grant of Rs.434.892 million, the Assembly Secretariat utilized funds of Rs.434.849 million which is almost 100% of the final grant.

9.2 Classified summary of Audit observations

Audit observations amounting to Rs.5.837 million were raised in this report during current audit of Gilgit-Baltistan Legislative Assembly. Summary of the audit observations classified by nature is as under:

(Rs. in million)

S. No.	Classification	Amount
1.	Recovery	5.837
Total		**5.837**

9.3 Brief comments on the status of compliance with PAC directives

Following PAC meetings were held to discuss the audit paras of the department:

Years	No of audit paras	No of Actionable Points	Compliance	Non-Compliance	% of Compliance
2018-19	1	1	1	0	100%
2019-20	1	1	1	0	100%
2022-23	3	3	3	0	100%

9.4 AUDIT PARAS

9.4.1 Irregular and unauthorized payment to GB Assembly Secretariat's employees – Rs.5.837 million

Section 14 of the Speaker, Deputy Speaker, and Leader of the Opposition GB Assembly (Salaries, Allowances and Privileges) Act No. VI of 2021 states that a sum of Rs.5,000,000, Rs.1,500,000 and Rs.1,500,000 respectively per year shall be placed at the disposal of the Speaker, Deputy Speaker, and Leader of the Opposition for making discretionary grants to the poor patients, orphan children, school fee of poor students and sports/charity organizations across the GB.

Serial No. 16 of Annex-I of the Gilgit-Baltistan System of Financial Control and Budgeting Rules, 2009 states that the PAO has full powers up to the level of Deputy Secretary/Additional Secretary and Special Secretary and equivalent.

Rule 10 of GFR Volume I states that no authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.

During the audit of Gilgit-Baltistan Assembly Secretariat, Gilgit for the Financial Year 2023-24, it was noted that the management paid an amount of Rs.5.837 million to GB Assembly Secretariat's employees upon the directions of Speaker, Deputy Speaker and Leader of Opposition during 2023-24. Details are at **Annexure-14**.

Audit observed as under:

i. The employees were only entitled from the regular budget of the Secretariat on account of Salaries, TA/DA and Honoraria (if so allowed) and not to be paid from the Head A-03970-Others used for operating expenditure of the Secretariat.

ii. An amount of Rs.5.837 million was paid to employees of Gilgit-Baltistan Assembly which was not legitimate charged i.e. Others-3970.

iii. Some employees were paid three times discretionary grant during the financial year 2023-24.

Audit is of the view that payment of amount from the Head A-03970 to the employees of the Gilgit-Baltistan Assembly Secretariat's employees, resulted in irregular and unauthorized. The irregularity occurred due to non-adherence to the Rules.

The irregularity was pointed out during June, 2025. The management replied that the discretionary grants have been funded since 2010 under sub-head A03970– Others as per rules, with no additional allocation. The Assembly Secretariat has initiated creation of a separate "Discretionary Grant" head and assured segregation of expenditures. Further the management stated that discretionary grant was paid to the poor or low paid employees.

The reply of the management was not acceptable because there was no provision for payment of discretionary grant to the employees.

The DAC in its meeting held on 16.09.2025 directed to regularize the expenditure from the competent authority besides framing of rules for disbursement.

Audit recommends that DAC directives be implemented.

DP-411/2024-25

CHAPTER-10

10. GILGIT-BALTISTAN RURAL SUPPORT PROGRAMME

10.1 Introduction

A. The Gilgit-Baltistan Rural Support Programme (GBRSP) was established on 04.11.2012 as non-profit organization registered under Section 42 of Companies Ordinance 1984. GBRSP is governed by fourteen members "Board of Directors", headed by the Chairman, elected by the Board of Directors (BoDs). Eleven permanent members of the BoD represent civil society, whereas Secretary Finance, Secretary Planning and Sectary LG&RD represent government of Gilgit-Baltistan as ex-officio nominee members. The Chief Executive Officer (CEO) and General Manager are responsible for managing day to day operations of the GBRSP. GBRSP has expanded its operation to all the districts of Gilgit-Baltistan by establishing regional and district offices. The GBRSP mainly depends on Grants-in-Aid provided by the government of Gilgit-Baltistan and interest received from the Endowment fund. The economic and social development of the region are the thematic areas and major functions of the GBRSP.



Audit Profile of Gilgit-Baltistan Rural Support Programme

(Rs. in million)

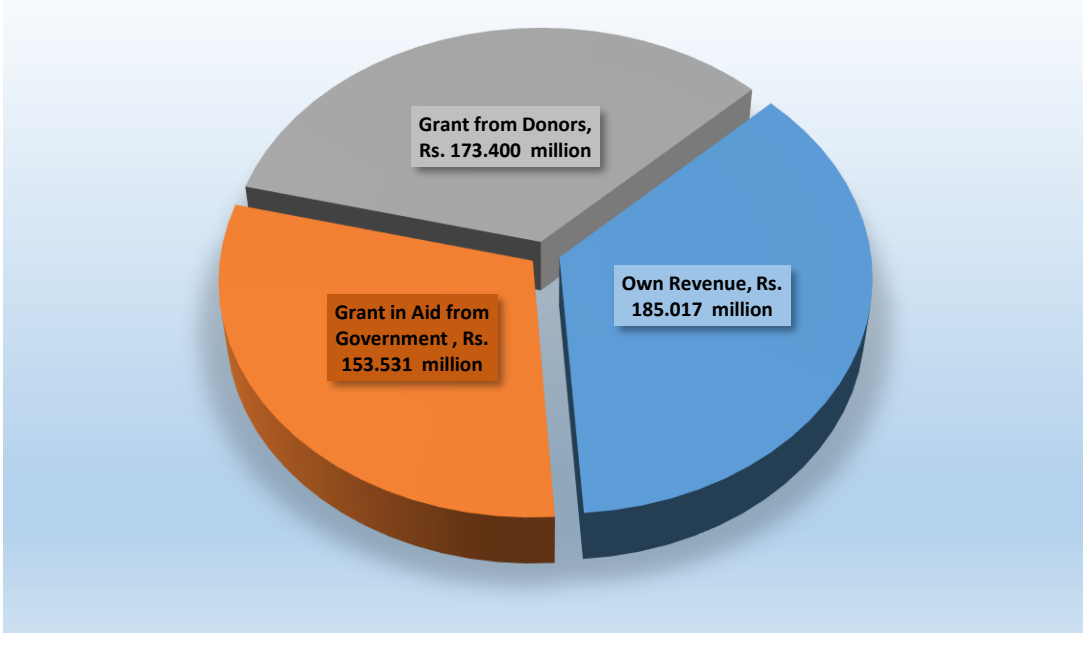
Sr. No.	Description	Total Nos.	Audited	Expenditures audited FY 2024-25	Receipts FY 2024-25
1.	Formations	01	01	576.885	-

B. Comments on Budget & Accounts (Variance Analysis)

Budget allocation and expenditures of Gilgit-Baltistan Rural Support Programme for the Financial Year 2024-25 is as under:

(Rs. in million)

	Own Revenue	Grant in Aid from Government	Grant from Donors	**Total Revenue**	Expenditures	**Net Profit/Loss**
GBRSP	185.017	153.531	173.400	511.948	576.885	(64.937)



During 2024-25 the company revenue including interest on endowment fund was Rs.185.017 million which comes to 36.14% of total revenue. However, the company also received grant of Rs.326.931 million from government of Gilgit-Baltistan and Donors which constituted 63.86% of total revenue.

Against total revenue of Rs.511.948 million the company incurred an expenditure of Rs.576.885 million. The loss of the company was Rs.64.937 million.

10.2 Classified summary of Audit observations

Audit observations amounting to Rs.48.776 million were raised in this report during current audit of company. Summary of the audit observations classified by nature is as under:

(Rs. in million)

S. No.	Classification	Amount
1.	HR/ Employees related irregularities	48.776

10.3 Brief comments on the status of compliance with PAC directives

No meeting of Public Accounts Committee (PAC) has been held to discuss audit paras of the department.

10.4 AUDIT PARAS

10.4.1 Irregular appointment of consultants/advisors – Rs.4.610 million

Clause 2.3.1 of the GBRSP Human Resource Manual states that all the positions will be filled through scrutiny, test and/or interview either by GBRSP or any recruiting firm/ third party.

Clause 2.3.2 states that guidelines for recruitment and selection which are Job analysis, invitation of application through advertisement, evaluation criteria, shortlisting of candidates, written test/interview, job offer, employee orientation, probation and reference checks.

During the audit of Gilgit-Baltistan Rural Support Programme for the Financial Year 2023-24, it was noted that the management of GBRSP paid an amount of Rs.4.610 million to three Consultants. Details are as under:

(Rs. in million)

S. No	Name	Designation	Offer letter Ref No	Salary per month	Salary paid during the financial year 2023-24
01	Ms. Ghazala Yasmeen	Advisor Partnership and Fund Raising	Cont-HR/07/2022 dt 07.02.2022	140,000	1.680
02	Mr Sajid Ali Khan	Advisor Community Physical Infrastructure	Cont-HR/08/2022 dt 28.02.2022	140,000	1.680
03	MR. Masood Ahmed Mir	Chief Technical Advisor MERL & Partnership & Fund Raising	HR/06/2022 dt 07.02.2022	250,000 (for five months)	1.250
				Total	**4.610**

Audit observed that the consultants were hired without due process in violation of GBRSP Human Resource Manual.

Audit is of the view that payment of salaries amounting to Rs.4.610 million to consultants resulted in irregularity and was in violation of GB HR Manual. The irregularity occurred due to non-adherence to the Rules.

The irregularity was pointed out during April, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 17.06.2025 followed by reminders on 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends to fix the responsibility for the irregularity.

Note: *The issue was reported earlier also in the Audit Report for the Audit Year 2024-25 vide para number 13.4.2 having financial impact of Rs.47.037 million. Recurrence of same irregularity is a matter of serious concern*.

DP-352/2024-25

10.4.2 Irregular provision of gratuity in addition to contributory provident fund Rs.44.166 million

Finance division Vide OM No. F-10 (1) R-7/2009-412 dated 21.01.2015 states that Autonomous/ Semi-autonomous bodies and Corporations etc. where the pension schemes do not exist then the payment of gratuity in addition to CPF should not be allowed to their employees on their quitting of service.

During the audit of Gilgit-Baltistan Rural Support Programme for the Financial Year 2023-24, it was noted that as per the record provided by the management there was a total balance of Rs.44.166 million under the head staff gratuity.

Audit observed that the management has created gratuity fund in addition to Contributing Provident Fund.

Audit is of the view that provision of gratuity (creation of liability) in addition to Contributory Provident Fund may result dual payment and was a violation of instruction of Finance Division. The irregularity occurred due to non-adherence to the Rules.

The irregularity was pointed out during April, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 17.06.2025 followed by reminders on 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that Finance Division’s instructions with regard to gratuity and CP Fund be followed.

DP-353/2024-25

CHAPTER-11

11. HEALTH DEPARTMENT

11.1 Introduction

A. According to Gilgit-Baltistan Rules of Business, 2009 the Health Department is responsible for prevention of adulteration of food stuff, control and prevention of infectious and contagious diseases and provision of vaccination. Besides, it also ensures the required facilities for maternity and child healthcare. Moreover, regulation of medical and other professional qualification and standards, medical institutions, chemical examination laboratories and blood transfusion services in Gilgit-Baltistan; collection, compilation, registration and analysis of vital health statistics and estimation of population for future projections are also the responsibilities of the department.

HEALTH DEPARTMENT
GILGIT-BALTISTAN





Audit Profile of Health and Population Welfare Department

(Rs. in million)

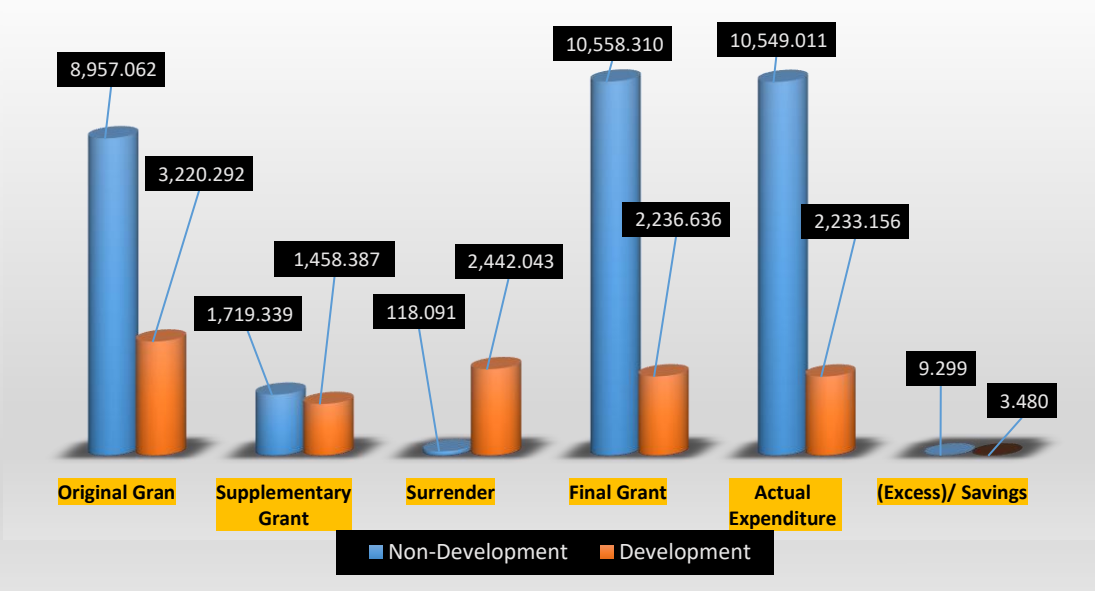
S. No.	Description	Total Nos.	Audited	Expenditures audited FY 2024-25	Receipts 2024-25
1.	Formations	25	13	6,225.100	57.870

B. Comments on Budget & Accounts (Variance Analysis)

Budget allocation and expenditures of the department for the Financial Year 2024-25 is as under:

(Rs. in million)

Grant No.	Original Budget	Supplementary	Surrender	Final Grant	Actual Expenditures	Saving
Non-Dev-12	8,957.062	1,719.339	-118.091	10,558.310	10,549.011	(9.299)
Dev-42&64	3,220.292	1,458.387	-2,442.043	2,236.636	2,233.156	(3.480)
Total	**12,177.354**	**3,177.726**	**-2,560.134**	**12,794.946**	**12,782.167**	**(12.779)**



Allocation of Rs.8,957.062 million was made for non-development budget. During the year, supplementary grant of Rs.1,719.339 million was approved which is 19.20% of the original allocation. The department also surrendered an amount of Rs.118.091 million which is 1.32% of the original grant. Against final grant of Rs.10,558.310 million, the department utilized funds of Rs.10,549.011 million which is 99.92% of the final grant leaving saving of Rs.9.299 million.

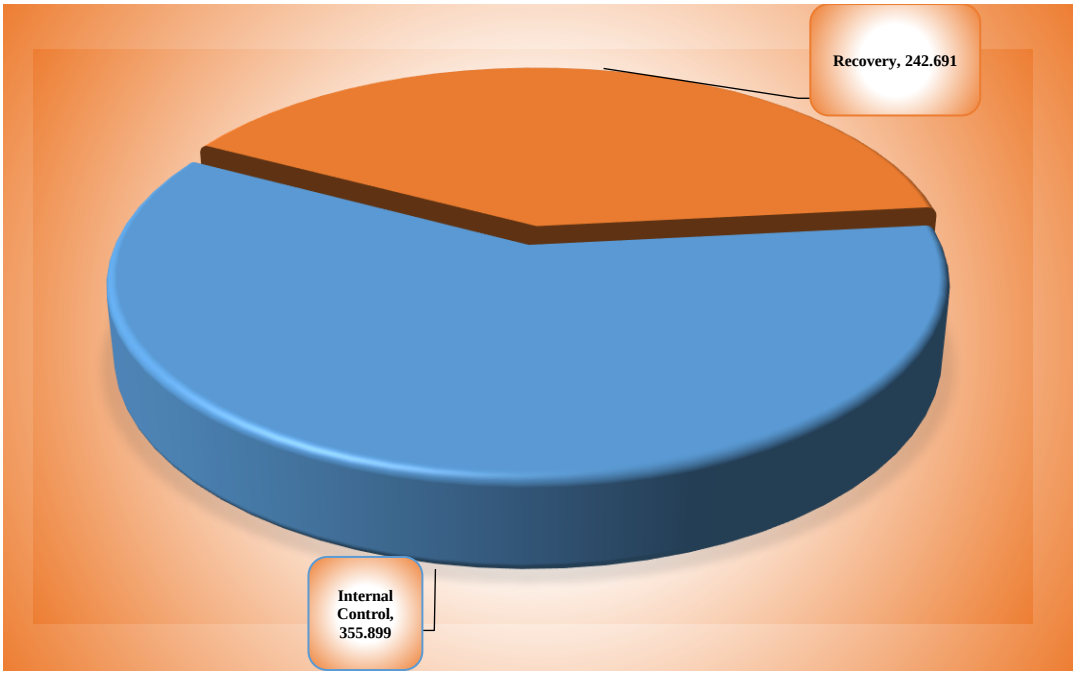
Similarly, allocation of Rs.3,220.292 million was made for development schemes. During the year, supplementary grant of Rs.1,458.387 million was approved which is 45.28% of the original allocation. The department also surrendered an amount of Rs.2,442.043 million which is 75.83% of the original grant. Against final grant of Rs.2,236.636 million the department utilized funds of Rs.2,233.153 million which is 99.84% of the final grant.

11.2 Classified summary of Audit observations

Audit observations amounting to Rs.598.590 million were raised in this report during current audit of the department. This amount also includes recoveries of Rs.242.691 million. Summary of the audit observations classified by nature is as under:

(Rs. in million)

S. No.	Classification	Amount
1.	Internal Control	355.899
2.	Recovery	242.691
	Total	**598.590**



11.3 Brief comments on the status of compliance with PAC directives

Following PAC meetings were held to discuss the audit paras of the department:

Years	No of audit paras	No of Actionable Points	Compliance	Non-Compliance	% of Compliance
2010-11	1	1	0	1	0%
2011-12	13	13	5	8	38%
2013-14	6	6	3	3	50%
2014-15	22	22	11	11	50%

11.4 AUDIT PARAS

11.4.1 Loss due to non-recovery of insurance claims -Rs.19.826 million

Clause 2.2 of the Agreement signed between the Government City Hospital, Gilgit and State Life Insurance on 30.04.2019 states that the State Life will process all submitted claims within 30 days, after receipt of completed claim submission form

and required documentation. Only claims covered under this agreement as per the specified treatment schedule will be reimbursed.

Clause 3.1 of the Agreement signed between the Government City Hospital, Gilgit and State Life Insurance on 30.04.2019 states that the Provider (City Hospital) will be reimbursed for services rendered as per the agreement against a package rate treatment fee schedule. The treatment rate schedule is listed in Appendix-II.

During the audit of City Hospital, Gilgit for the Financial Year 2024-25, it was noted that the management lodged 592 claims to State Life Insurance Corporation (SLIC) Pakistan under Sehat Sahulat Program for Rs.19.826 million for reimbursement. As per existing arrangements the SLIC required to reimburse the legitimate claims duly supported by evidence.

Audit observed that:

i. The State Life Insurance Corporation (SLIC) raised objections on the submitted cases due to missing documentation, laboratory tests, MRI/CT scans, X-rays, etc. As a result, the reimbursement claims amounting to Rs.19.826 million were withheld.

ii. The hospital requested SLIC for a one-time waiver of these objections; however, no response from the SLIC was received to date.

Audit is of the view that due to negligence of the management the hospital deprived its due receipts.

The irregularity was pointed out during July, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 27.08.2025 followed by reminders on 06.10.2025, 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that matter be inquired, recovery be pursued and responsibility be fixed.

DP-549/2025-26

11.4.2 Non-forfeiture of bid security on account of fake additional bank guarantee – Rs.50.000 million

Clause 32 of instructions to bidder provides that the successful bidder shall furnish to the employer a Performance Security in the form and the amount stipulated in the Bidding Data and the Conditions of Contract within a period of 28 days after the receipt of Letter of Acceptance. Failure of the successful bidder to comply with the requirements of Sub-clause IB.32.1 or Clauses IB.33 or IB.35 shall constitute sufficient grounds for the annulment of the award and forfeiture of the Bid Security.

During the audit of project Upgradation of PHQ Hospital Gilgit Based on Sustainable Master Plan for the Financial Year 2024-25, it was noted that the management obtained Rs.50.000 million as bid security and Rs.370.437 million in shape of bank guarantee bearing number 023DGA004535 issued by UBL Abbottabad branch from 1st lowest bidder i.e. M/s Sadaat Enterprises JV M/s Najeebullah Pvt Limited at an agreed contract cost of Rs.1,993.89 million. The bidder also provided performance guarantee of Rs.199.389 million vide guarantee No. 101/LHR/PB-73/07/2023 effective from 07.07.2023 to 06.07.2024. Additional bank guarantee of Rs.370.437 million was fake guarantee as informed by the UBL on 14.07.2023. Due to provision of fake bank guarantee, 1st lowest bidder was declared as unsuccessful and work was awarded to 2nd lowest bidder M/s Sultan Mahmood & Sons at an agreed contract cost of Rs.2,346.774 million.

Audit observed as under:

i. The financial bid evaluation report was finalized and uploaded on the PPRA website without verification of the submitted bank guarantees.
ii. Bid security of Rs.50.00 million was not forfeited despite provision of fake bank guarantee of Rs.370.437 million.
iii. No criminal proceeding was initiated against the bidder being involved in fraudulent practice.
iv. The firm was not blacklisted, as no information on PPRA, GB PPRA Website or SECP websites are available.

Audit is of the view that non-forfeiture of bid security occurred due to weak internal controls.

The irregularity was pointed out during July, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 27.08.2025 followed by reminders on 06.10.2025, 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends to recover bid security of Rs.50.00 million. Audit also recommends to investigate the issue of fake performance guarantee, fix responsibility against the person at fault besides pursuance of the case of blacklisting of the contractor with regulatory authorities.

DP-566/2024-25

11.4.3 Non-revalidation of mobilization advance guarantees– Rs.352.000 million

Clause 60.12 of the particular conditions of contract agreement provides that an interest free mobilization advance up to 15% of contract price stated in the letter of Acceptance shall be paid by the employer to the contractor upon submission Guarantee/Bond in the specified form of Schedule bank or an insurance company.

During the audit of project Upgradation of PHQ Hospital Gilgit Based on Sustainable Master Plan for the Financial Year 2024-25, it was noted that the management awarded a contract to M/s Sultan Mahmood & Sons at an agreed contract cost of Rs.2,346.774 million vide letter of acceptance dated 26.07.2023. The project needs to be completed within 48 months. The contractor was paid the 5th IPC amounting to Rs.885.759 million vide CV No. 1 dated 29.05.2025. The contractor was allowed mobilization advance of Rs.352.016 million (Rs.176.008 +Rs.176.008) against insurance guarantees Nos. UIC/D/P003/0000187632/0823/101 dated 07.08.2023 and 11.08.2023 effective from 07.08.2023 to 08.08.2024.

Audit observed that:

i. Mobilization advance guarantees were expired on 08.08.2024 which were not revalidated that put the government at risk.
ii. The consultants of the project were also not vigilant about the due adjustment/recovery of advances and revalidation of the guarantees.

Audit is of the view that non-revalidation of guarantees was a serious lapse and violation of contractual provision.

The irregularity was pointed out during July, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 27.08.2025 followed by reminders on 06.10.2025, 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that guarantees be revalidated.

DP-568/2024-25

11.4.4 Undue financial aid to the contractor by allowing both secured advance and mobilization advance – Rs.135.604 million

Clause 60.12 of the particular conditions of contract agreement provides that Financial Assistance shall be made available to the contractor by the Employer by adopting any one of the three alternatives. Employer may opt either "Secured advance or Materials" or "Financial Assistance to Contractor".

During the audit of project Upgradation of PHQ Hospital Gilgit Based on Sustainable Master Plan for the Financial Year 2024-25, it was noted that the management awarded a contract to M/s Sultan Mahmood & Sons at an agreed contract cost of Rs.2,346.774 million vide Letter of Acceptance dated 26.07.2023. The project was required to be completed within 48 months. The contractor was paid the 5th (IPC) for Rs.885.759 million on 29.05.2025. The contractor was allowed mobilization advance of Rs.352.016 million.

Audit observed that the management also allowed secured advance of Rs.135.604 million. The concurrent release of both mobilization advance and secured advance was in violation of contract agreement and constituted undue financial benefit to the contractor.

Audit is of the view that the grant of both advances without adherence to contractual stipulations resulted in undue financial benefit to the contractor to the extent of Rs.135.604 million on the cost of public exchequer.

The irregularity was pointed out during July, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 27.08.2025 followed by reminders on 06.10.2025, 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that the matter needs to be probed with a view to calculate the cost of financing and recover the undue financial benefit from the contractor besides fixing responsibility and strengthening internal controls.

DP-569/2024-25

11.4.5 Overpayment due to non-deduction of inbuilt cost from contractor – Rs.37.261 million

Sub-clause-15.5 of Special Provision of Contract states that the Contractor shall provide within 30 days of signing the contract, two 4x4 VIGO vehicles (latest model with AC and automatic gear)—one for the consultants and one for the PMU, two motorbikes (125cc) for the PMU as well as two laptops (Core i7, 8GB RAM, 1TB storage) with a printer and scanner, and two new iPhones (latest model), for use by the consultants at the site. These vehicles had to include drivers, fuel (POL), and maintenance, all at the contractor's cost, for the full duration of the project including the maintenance period. Non or delayed provision of these items shall fall within the meaning of non/late commencement of the Work(s) and the Contractor shall pay such penal sums as compensation.

Special Provision 15.1 of the contract agreement provides that the Contractor shall establish and maintain a Site Office. The Contractor shall provide all facilities in connection with the execution, completion, of the Works, remedying defects therein and maintenance of the utility's services. The facilities shall not be limited to the contractor's site office. The Contractor shall make arrangements for his own camp, workshops, yards, storage areas and areas of erection of equipment, offices for the Engineer / Employer / Consultant outside the site area and all approvals & permissions in this regard from the concerned authorities for all such facilities shall be the responsibility of the Contractor. The Contractor shall facilitate the Engineer in use of his site office if and when required by the Engineer in performance of his duties regarding the supervision of project.

During the audit of project Upgradation of PHQ Hospital Gilgit Based on Sustainable Master Plan for the Financial Year 2024-25, it was noted that the management awarded a contract to M/s Sultan Mahmood & Sons at an agreed contract cost of Rs.2,346.774 million vide letter of acceptance dated 26.07.2023. The project needs to be completed within 48 months. The contractor was paid 5th IPC for Rs.885.759 million vide CV No. 1 dated 29.05.2025.

Audit observed that neither the management obtained nor the contractor provided the inbuilt cost items to the employer/consultants for Rs.37.261 million. Detail is as under:

(Rs. in million)

S. No.	Description	Amount
1	2 Vigo latest model (Rs. 12.549 million x 2)	25.098
2	POL for 23 months (300 ltr x 2 vehicles x 23 months x Rs. 260 per ltr) August 2023 to June 2025	3.588
3	02 Driver cost (Rs. 50,000 x 2 Drivers x 23 months) August 2023 to June 2025	2.300
4	02 Honda 125cc bikes @ Rs. 200,000 per bike in August 2023	0.400
3	02 Laptop & 03 Printers and Scanner	0.475
4	Mobile Sets I-Phone Latest	0.800
5	Site offices for consultant and employers (Rs.100,000 X 2 X 23)	4.600
Recoverable Amount		**37.261**

Audit is of the view that non-recovery of inbuilt cost of items occurred due to non-adherence to the provision of the contract agreement and inefficient implementation of internal controls.

The irregularity was pointed out during July, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 27.08.2025 followed by reminders on 06.10.2025, 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that due recovery be effected against the inbuilt cost of items to safeguard government interest besides strengthening of internal controls.

DP-570 and 574/2024-25

11.4.6 Non-provision of performance guarantee and insurance guarantee by the consultants – Rs.3.899 million

Clause 3.4 – Liability of the Consultants of Consultancy Agreement provides that the consultant shall furnish performance security equal to 10% of the contract price stated in LOA in the form of insurance guarantees issued by an insurance company having at least AA rating from PACRA/JCR or bank guarantee from any schedule bank in favor of the client valid for completion of services. Clause 3.5 – insurance to be taken out by the Consultants also provides that the risk and coverage

shall be as follows third party motor vehicle liability insurance in respect of motor vehicle operated in Pakistan by the Consultants or their personnel or any sub-consultants or their personnel with a minimum coverage of Rs. 1.00 million. Insurance against loss or damages to equipment purchased in whole or in part with funds provided under the contract.

During the audit of project Upgradation of PHQ Hospital Gilgit Based on Sustainable Master Plan for the Financial Year 2024-25, it was noted that the management awarded a consultancy agreement to M/s SEM Engineers JV Vision being most advantageous bidder at an agreed cost of Rs.28.995 million in August 2022. Audit asked to provide performance guarantee of Rs.2.899 million and insurance guarantees Rs.1.00 million supplied by the consultants in accordance with contract agreement but the same was not available on record.

Audit observed that contractual provision was not fulfilled regarding obtaining of mandatory guarantees of Rs.3.899 million which resulted in violation of contract agreement and put the government interest at risk.

Audit is of the view that irregularity occurred due to weak internal controls.

The irregularity was pointed out during July, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 27.08.2025 followed by reminders on 06.10.2025, 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that due recovery be effected against the inbuilt cost of items to safeguard government interest besides strengthening of internal controls.

DP-571/2024-25

CHAPTER-12

12. HIGHER AND TECHNICAL EDUCATION DEPARTMENT

12.1 Introduction

A. According to Gilgit-Baltistan Rules of Business, 2009, the Education Department deals with the affairs of college education and grant of scholarship. The department is also responsible for education of handicapped students, promotion of scientific research, organization of all public libraries, promotion of sports, services matter except those entrusted to S&GAD Department.



Audit Profile of Higher Education Department

(Rs.in million)

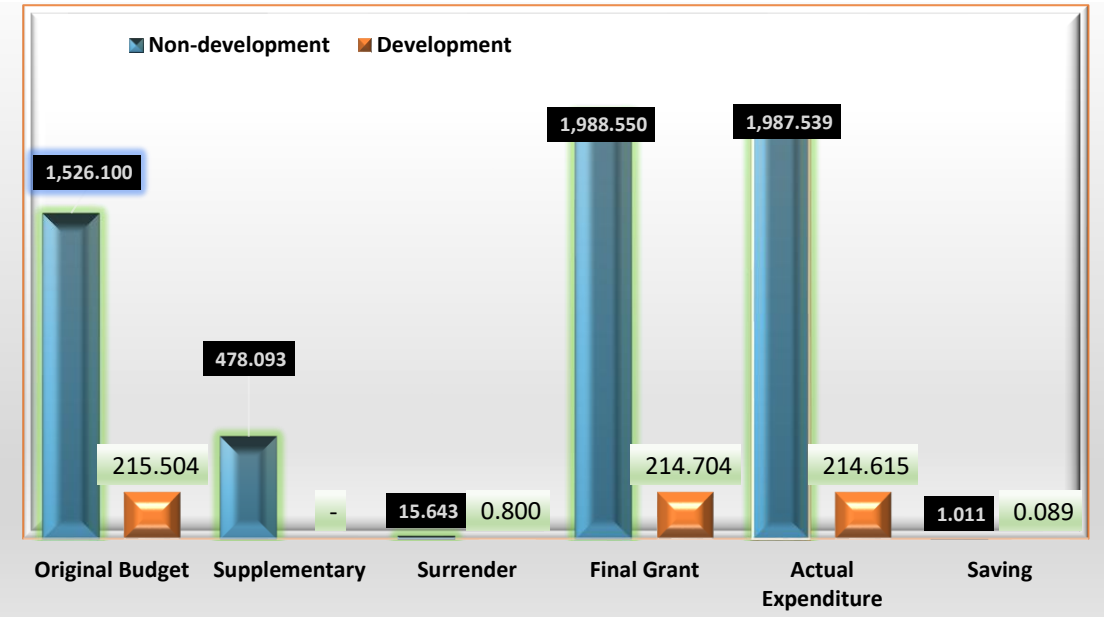
S. No.	Description	Total Nos.	Audited	Expenditures audited FY 2024-25	Revenue/Receipts FY 2024-25
1.	Formations	06	04	573.550	40.920

B. Comments on Budget & Accounts (Variance Analysis)

Budget allocation and expenditures of the department for the Financial Year 2024-25 is as under:

(Rs.in million)

Grant No.	Original Budget	Supplementary	Surrender	Final Grant	Actual Expenditures	Saving
Non-Dev-33	1,526.100	478.093	-15.643	1,988.550	1,987.539	(1.011)
Dev-57&80	215.504	-	-0.800	214.704	214.615	(0.089)
Total	**1,741.604**	**478.093**	**-16.443**	**2,203.254**	**2,202.154**	**(1.100)**



Originally, the department was granted non-development budget of Rs.1,526.100 million. During the year supplementary grant of Rs.478.093 million was granted which is 31.33% of the original allocation. After surrender of funds amounting to Rs.15.643 million, the final grant comes to Rs.1,988.550 million. The department utilized budget of Rs.1,987.539 million (which is 99.95% of final grant) leaving a saving of Rs.1.011 million.

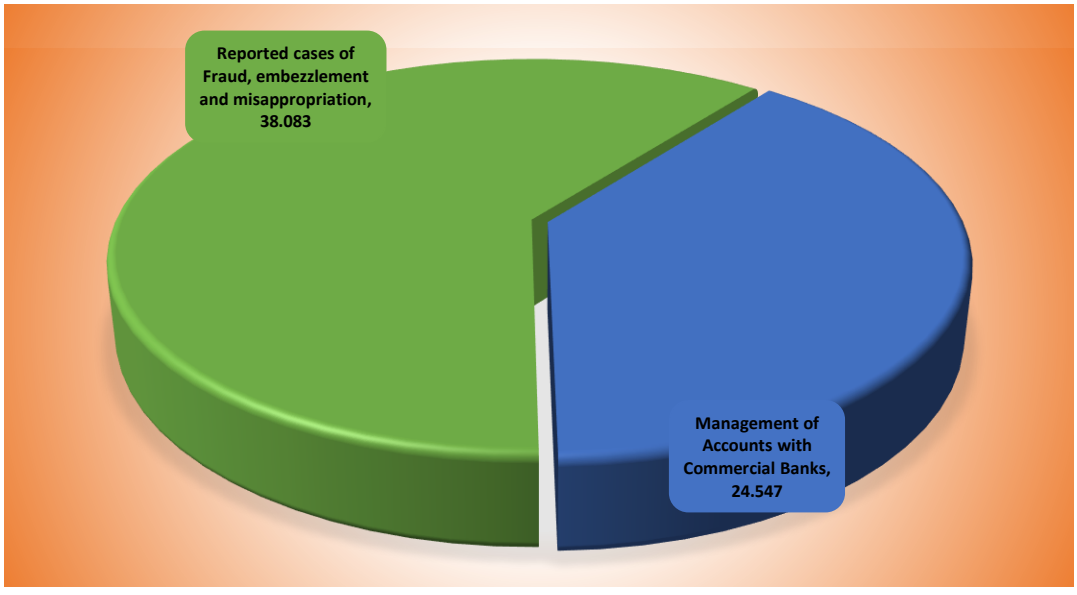
Similarly, under development grant, funds of Rs.214.704 million were allocated during the year against which expenditure of Rs.214.615 million was made which is almost 100% of final grant.

12.2 Classified summary of Audit observations

Audit observations amounting to Rs.62.630 million were raised in this report during current audit of department. Summary of the audit observations classified by nature is as under:

(Rs. in million)

S. No.	Classification	Amount
1.	Reported cases of Fraud, embezzlement and misappropriation	38.083
2.	Management of Accounts with Commercial Banks	24.547
Total		**62.630**



12.3 Comments on the status of compliance with PAC directives

Following PAC meetings were held to discuss the audit paras of the department:

Years	No of audit paras	No of Actionable Points	Compliance	Non-Compliance	% of Compliance
2010-11	2	2	0	2	0%
2016-17	4	4	1	3	25%
2019-20	2	2	0	2	0%

12.4 AUDIT PARAS

12.4.1 Irregular and unauthorized utilization of shopping complex receipts without approval of the Finance Department – Rs.38.083 million

Section 19 of the Finance Act, 2023 states that all the collections shall be deposited into Gilgit-Baltistan Consolidated Fund Account through treasury challans instead of cash collections. Even if collected in cash, the same shall be deposited in the treasury with in twenty-four-hours.

Rule 157(1) of Federal Treasury Rules (FTRs) states that cheques drawn in favour of Government officers and departments in settlement of Government dues shall always be crossed "A/c payee only- not negotiable".

During the audit of the Government Boys Degree College (GBDC), Skardu for the Financial Years 2018-19 to 2023-24, it was noted that the management collected Receipts of Rs.44.907 million from 61 commercial shops out of total 62 shops. In addition to above the College has opening balance of Rs.7.853 million. An amount of Rs.38.083 million was incurred on various heads of accounts by the management of

GBDC, Skardu including cash disbursement of Rs.20.195 million from the shopping complex receipts.

Audit observed as under:

i. The management was utilizing the receipts of the shopping complex amounting to Rs.38.083 million for aforementioned purposes, without approval of the Finance Department.
ii. The expenditure from the subject receipts were also not reflected in the appropriation accounts of the Gilgit-Baltistan Government.
iii. The management withdrew cash amount from the banks and also disbursed the cash to the visiting faculty and daily wagers.

Audit is of view that appropriation of receipts towards college expenditure without approval of Finance Department resulted in use of unbudgeted amount and was irregular and unauthorized. Further, withdrawal of cash and its disbursement in cash was also irregular. The irregularity occurred due to non-adherence to the Rules.

The irregularity was pointed out during May, 2025. The management replied that Government Boys Degree College Skardu, serving over 2,700 students from across Baltistan, faces severe faculty shortages. To address this, visiting faculty are hired and paid from rent collected from college-owned shops. These shops were built with student-collected funds (not government budget) after approval from the competent authority, following advice from the former Chief Executive of Northern Areas. As the shops were funded through student savings, their income is treated like other student funds and retained in the college account. This income is used for student welfare, mainly to pay visiting faculty to meet urgent teaching needs. Further, management stated that despite regular morning Intermediate Science classes, Government Boys Degree College Skardu also runs evening Intermediate Humanities classes - the only government college in Gilgit Baltistan to do so. Over 250 students are also accommodated in a rented building as per competent authority's directives. The college offers BS programs in five disciplines and ADP in three, making it the most diversified in the region. Due to limited faculty, visiting teachers are hired with proper approval. The payments earlier made through cheques in the name of visiting faculty after approval from competent authority and certificates by concerned Incharge of the class and supervision of the concerned committee.

The reply of the management is not acceptable because the management has neither provided any approval for utilization of receipt from Finance Department nor these expenditures are booked in accounts. Further, the management has no authority to collect the amount from students for constructions of shops and drawing cash for payment to teachers. Hence, these receipts are out of the Gilgit-Baltistan Consolidated Fund.

The PAO was requested to convene a DAC meeting on 17.06.2025 followed by reminders on 27.08.2025, 23.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that the irregularity may be stopped forthwith, amount be deposited in GB Consolidated Fund and responsibility be fixed for irregular and unauthorized utilization of receipts under intimation to Audit.

DP-298 and 299/2024-25

12.4.2 Irregular and unauthorized operating of bank account without approval of Finance Department – Rs.24.547 million

According to Finance Department, Gilgit Baltistan letters No.F.2(3)-BR-II/2000-1254 dated 08.11.2013 and letter No F.A&A-2(20)/2017 dated 27.09.2018, directed all departments to close all bank accounts maintained in various scheduled and non-scheduled banks and maintain only one bank account in the National Bank of Pakistan with the approval of the Finance Department, if necessary.

During the audit of the Government Boys Degree College (GBDC), Skardu for the Financial Years 2018-19 to 2023-24, it was noted that the management opened a bank account titled FG Degree College Shopping Complex Account No. 0476-00199639-01 maintained in HBL, Chowk Yadgar Branch, Skardu in private bank for the purpose of depositing the shopping complex receipts. The total amount collected and deposited by the College in this account from 2018-19 to 2023-24 was Rs.44.907 million and closing balance in the bank account as on 30.06.2024 was Rs.6.873 million.

Similarly, during the audit of Government Girls Degree College Skardu for the Financial Years 2018-19 to 2023-2024, it was noted that the college is maintaining eight (08) bank accounts. Details are as under:

(Rs. in million)

S. No.	Name of Bank	A/c Number	Closing balance 30-06-2024
1	NBP	4038131769 CD	1.479
2	NBP	486004038131769 CD	0.638
3	NBP	486004038131787 PLS	5.978
4	NBP	486004038131796 CD	1.503
5	NBP	486004038131778 CD	2.424
6	KCBL	0348350 (old 4426-00) CD	0.521
7	Soneri Bank	2010428346 CD	4.549
8	KCBL	04426-00-2 CD	0.582
	Total		**17.674**

Audit observed that the management was operating the bank accounts without approval of the Finance Department.

Audit is of view that operating of bank accounts (Rs.17.674 + Rs.6.873 million) without approval of the Finance Department resulted in depriving the government from its due benefits and was irregular and unauthorized. The irregularity occurred due to non-adherence to the Rules.

The irregularity was pointed out during May, 2025. The management of Government Boys Degree College (GBDC), Skardu replied that the accounts have been opened decades ago to deposit the shopping complex income. Opening of the account was necessary to carry out transactions of visiting faculty in order to run the institute smoothly. Without this account the payments to visiting faculty were not possible. The management did not comment on the authority for opening of the bank account.

The PAO was requested to convene a DAC meeting on 17.06.2025 followed by reminders on 27.08.2025, 23.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that irregular practice be stopped forthwith, matter be taken up with the Finance Department for necessary action and responsibility be fixed for the irregular and unauthorized action.

Note: *The issue was reported earlier also in the Audit Report for the Audit Year 2024-25 vide para number 16.4.4 having financial impact of Rs.20.052 million. Recurrence of same irregularity is a matter of serious concern*.

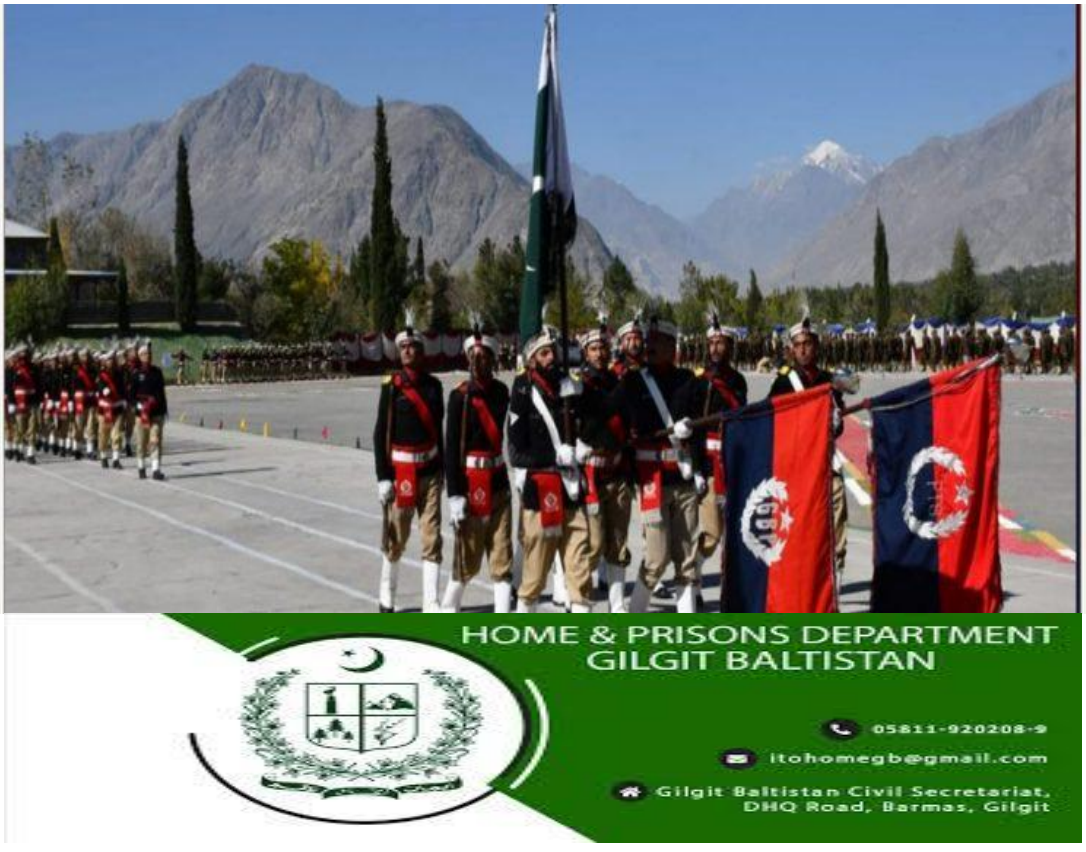
DP-302 and 372/2024-25

CHAPTER-13

13. HOME AND PRISONS DEPARTMENT

13.1 Introduction

A. According to Gilgit-Baltistan Rules of Business, 2009, the Home & Prisons department is responsible for maintenance of public order and internal security, reporting of crime and all matters connected with police establishment and administration. Moreover, management of prisons, reformatories, remand homes, borstal and similar institutions; civil defense, prevention of smuggling and enforcement of rules relating to control of traffic and inspection and checking of motor vehicles for the purpose of traffic control are also the functions of the department.



Audit Profile of Home and Prisons Department

(Rs. in million)

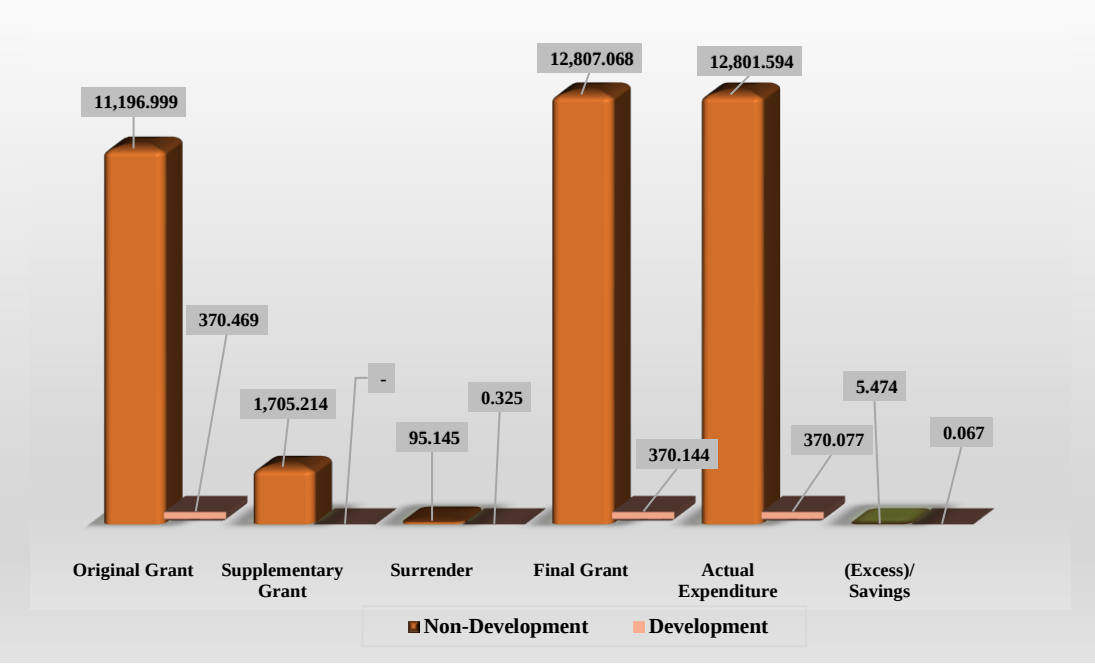
S. No.	Description	Total Nos.	Audited	Expenditures audited FY 2024-25	Revenue/Receipts FY 2024-25
1.	Formations	40	26	7,511.210	42.490

B. Comments on Budget & Accounts (Variance Analysis)

Budget allocation and expenditures of the department for the Financial Year 2024-25 is as under:

(Rs. in million)

Grant No.	Original Budget	Supplementary	Surrender	Final Grant	Actual Expenditures	Saving
Non-Dev-08	11,196.999	1,705.214	-95.145	12,807.068	12,801.594	(5.474)
Dev-38&60	370.469	-	-0.325	370.144	370.077	(0.067)
Total	**11,567.468**	**1,705.214**	**-95.470**	**13,177.212**	**13,171.672**	**(5.540)**



An allocation of Rs.11,196.999 million was made for non-development budget. During the year, supplementary grant of Rs.1,705.214 million was approved which is 15.23% of the original allocation. The department also surrendered an amount of Rs.95.145 million which is 0.85% of original allocation. Against final grant of Rs.12,807.068 million, the department utilized funds of Rs.12,801.594 million which is 99.96% of the final grant.

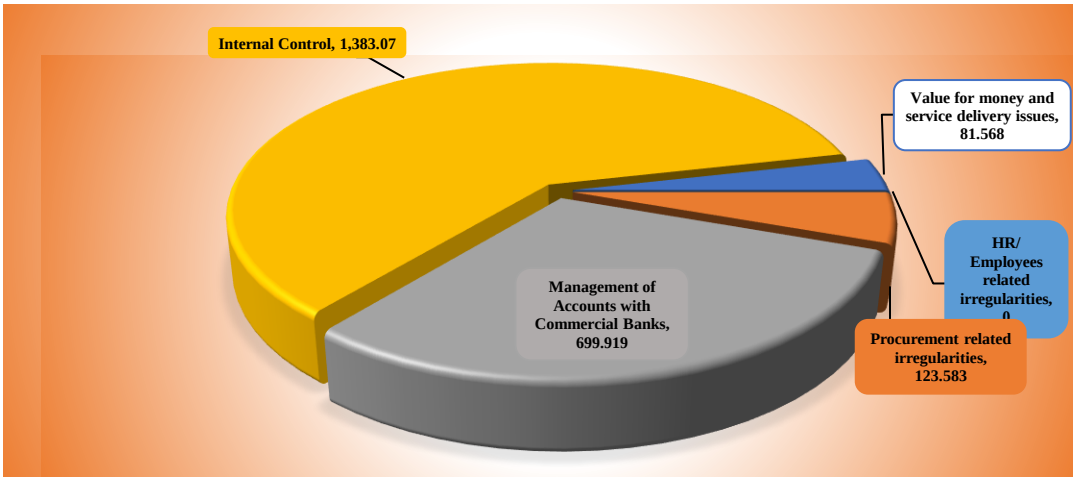
An allocation of Rs.370.469 million was made for development budget. Against final grant of Rs.370.144 million, the department utilized funds of Rs.370.077 million which is almost 100% of the final grant.

13.2 Classified summary of Audit observations

Audit observations amounting to Rs.2,288.136 million were raised in this report during current audit of the department. Summary of the audit observations classified by nature is as under:

(Rs. in million)

S. No.	Classification	Amount
1.	HR/ Employees/Management related irregularities	-
2.	Procurement related irregularities	123.583
3.	Management of Accounts with Commercial Banks	699.919
4.	Internal Control	1,383.066
5.	Value for money and service delivery issues	81.568
	Total	**2,288.136**



13.3 Brief comments on the status of compliance with PAC directives

Following PAC meetings were held to discuss the audit paras of the department:

Years	No of audit paras	No of Actionable Points	Compliance	Non-Compliance	% of Compliance
2010-11	22	1	1	0	100%
2011-12	26	1	0	1	0%
2013-14	13	8	3	5	38%
2014-15	57	2	1	1	50%
2014-15	26	26	0	26	0%
2015-16	44	3	3	0	100%
2020-21	8	1	1	0	100%
2020-21	12	2	0	2	0%
2021-22	5	2	0	2	0%

13.4 AUDIT PARAS

13.4.1 Irregular disbursement of grant to earthquake affectees–Rs.34.050 million

Section 70 (3) of the Government of Gilgit-Baltistan Order, 2018 states that the payment of money into that Fund, the withdrawal of money there from, the custody

of other moneys received by or on behalf of the Government, their payment into, and withdrawal from the Public Account of the Government, and all matters connected with or ancillary to the matters aforesaid, shall be regulated by the Act of the Assembly or, until provision in that behalf is so made, by rules made by the Governor.

Section 5(b) of the Controller General of Accounts (Appointment, Functions and Powers) Ordinance,2001 states that CGA shall authorize payments and withdrawals from the Consolidated Fund and Public Accounts of the Federal and Provincial Governments against approved budgetary provisions after pre-audited checks as the Auditor-General may, from time to time, prescribe.

During the audit of office of the Deputy Commissioner, Skardu for the Financial Year 2023-24, it was noted that the management withdrew the funds of Rs.34.050 million on account of payment to the earthquake affectees of district Roundu. The management further transferred an amount of Rs.30.150 million to Assistant Commissioner Roundu for disbursement by leaving a balance of Rs.3.900 million. The earthquake had hit the Roundu region on 27.12.2021. The assessment was carried out by the staff of AC Roundu comprising of Tehsildar, Naib Tehsildar, Girdawr, Patwaris with the help of core committee of earthquake affectees i.e. Shekh Bashir Nadirim Shekh Bashir Youlbu, Shekh Hashim and Shekh Muhammad Ibrahim.

Audit observed as under:

i. Funds were released in violation of Section 70 (3) of the Government of Gilgit-Baltistan Order, 2018.
ii. The entire amount was withdrawn in favour of DDO and deposited into private bank account of DC.
iii. Sanction for advance withdrawal was not sought from the Finance Department.
iv. No mechanism/ToRs/criteria were devised for payment. The funds were distributed equally among the affectees.
v. The payment to affectees was made in private bank accounts without applying pre-audited checks in violation of the provisions of the CGA Act.
vi. Unutilized grant of Rs.3.900 million for 52 households is still retained in private bank account, neither the grant was distributed nor the deposited into government treasury.
vii. Distribution of grant was not carried out through designated committee.
viii. As per acquaintance roll duplication in six cases were found and these funds retained in bank account of AC Roundu.
ix. Overwriting was found in acquaintance roll and cheques were handed over to notables instead of affectees.
x. CNICs / proof of residence from affectees were neither obtained by the assessment committee nor obtained during distribution of grants.

Audit is of the view that non-transparent payment to affectees may result in misappropriation. The irregularity occurred due to non-adherence to the provision of Gilgit-Baltistan Order, 2018 and rules.

The irregularity was pointed out during April, 2025. The management replied that it is a fact that an earthquake struck parts of Union Council Gunji and some villages of UC Stak on 27.11.2021. In response, a committee was duly notified by the GBDMA Skardu on 08-07-2024 for assessment and verification of affectees. Initially, a rough assessment reported 454 affectees. Upon receipt of the grant, the matter was re-referred to the committee for confirmation. The committee re-verified that 402 households had migrated, while some had not. The funds were received from the Chairman DDMA / DC Skardu through Cheque No. 288072024 dated 22nd July, 2024 and credited to the designated account of the Assistant Commissioner Roundu for onward disbursement. The amount was disbursed to 402 verified affectees as per the list finalized by the designated committee. In few cases, minor corrections were made to rectify name spelling issues, without altering CNICs. In certain cases, due to the absence of the affectees at the time of disbursement, cheques were handed over to responsible committee members.

The management did not reply the observation contained at serial No. iii, iv, v, vi, vii and xi, whereas, in other observation management accepted the audit point of view of audit.

DAC in its meetings held on 25.10.2025 and 15.11.2025 directed the management to constitute a Fact-Finding Committee headed by DG, GBDMA, Gilgit to unearth the factual position and submit its recommendations within fifteen days to PAO for further decision.

Audit recommends to implement the decision of the DAC.

DP-01/2025-26

13.4.2 Irregular disbursement of land compensation –Rs.11.480 million

Section 70 (3) of the Government of Gilgit-Baltistan Order, 2018 states that the payment of money into that Fund, the withdrawal of money there from, the custody of other moneys received by or on behalf of the Government, their payment into, and withdrawal from the Public Account of the Government, and all matters connected with or ancillary to the matters aforesaid, shall be regulated by the Act of the Assembly or, until provision in that behalf is so made, by rules made by the Governor.

During the audit of office of the Deputy Commissioner Skardu for the Financial Year 2023-24, it was noted that the management paid an amount of Rs.11.480 million on account of land compensation to the affectees of Jaglot-Skardu Road at mouza Baghrdo Sub-division Roundu.

Audit observed as under:

i. Jaglot-Skardu Road project executed by the Federal Government through NHA.
ii. Land compensation of entire road was paid by the NHA through LAC under Federal PSDP.
iii. Government of Gilgit-Baltistan released the funds to the same affectees for payment of land compensation of Jaglot-Skardu Road at mouza Baghrdo Sub-division Roundu from own resources without any development scheme, which was violation of Section 70 (3) of the Government of Gilgit-Baltistan Order, 2018.
iv. Funds were released under the head of account Purchase of Land and Building under non-development/recurring budget.
v. Funds were withdrawn from account office and deposited into private bank of the DC.
vi. Power has not been delegated by the PAO for sanctioning the expenditure under the said head of account.

Audit is of the view that payment from Gilgit-Baltistan Consolidated fund in addition to Federal PSDP may result in dual payment and was irregular. The irregularity occurred due to non-adherence to the Rules.

The irregularity was pointed out during April, 2025. The management replied that The Gilgit Baltistan Cabinet meeting held on 17th September, 2021 under the chairmanship of the Chief Minister, has approved and directed to Collector District Skardu for preparation of land compensation and Tarqi-e-Hasiyat of only those strip of land at Mouza Haramosh and Baghardo which are being affected by JSR project. The Collector Skardu before passing the award, asked approval from SMBR. The SMBR has approved it. This office has adopted Land Acquisition Act, 1894 and perform all codal formalities. The article 160 of constitution (national Finance Commission allow the provincial Government pay advance amount. As per this Article, there are many PSDP projects in which compensations were paid by the Provincial Govt.

The reply was not tenable as the management did not reply the audit observations.

DAC in its meetings held on 25.10.2025 and 15.11.2025 directed the management to constitute a Fact-Finding Committee headed by Commissioner Baltistan Division Skardu to unearth the factual position and to submit its recommendations within fifteen days to PAO for further decision.

Audit recommends to implement the decision of the DAC.

DP-04/2025-26

13.4.3 Un-authorized retention of funds- Rs.1,317.645 million

Rule 96 of GFR Vol-I states that money should not be spent hastily or in an ill-considered manner merely because it is available or that the lapse of grant could be avoided. In the public interest, grants that cannot be profitably utilized should be surrendered. The existence of likely savings should not be seized as an opportunity for introducing fresh items expenditure which might wait till next year.

During the audit of the office of the Deputy Commissioner Skardu for the Financial Year 2023-24, it was noted that the different departments transferred an amount of Rs.1,790.888 million up to close of Financial Year 2023-24 to DC Skardu/Land Acquisition Collector (LAC) for acquisition of land for 41 development schemes in the district. An amount of Rs.1,317.645 million in respect of 28 development schemes was available with LAC. Details are at **Annexure-15**.

Audit observed that unspent balance of 28 development schemes was not surrendered by the Land Acquisition Commissioner to the government.

Audit is of the view that retention of unspent balance outside government account was irregular and deprived the government of its due benefits. The irregularity occurred due to non-adherence to the Rules.

The irregularity was pointed out during April, 2025. The management replied that as per Section 4 of the land Acquisition Act, 1894 the Acquiring agency must deposit compensation amount in Collector account in advance. The mentioned schemes in subject audit Para are those schemes in which payment have been deposited in advance. The subject schemes are under process at different stages of Land Acquisition, therefore the amounts are pending in Collector account. Beside that the unused/ savings have already been deposited with Finance Department through Executive Engineer Acquiring Agency.

The management accepted the point of view of audit whereas, evidence for deposit of unused/ saving amount in to government treasury was not provided by the management to audit.

DAC in its meetings held on 25.10.2025 and 15.11.2025 directed to constitute a Fact-Finding Committee headed by SO ES to ascertain the facts and to submit its recommendations within fifteen days to PAO for further decision.

Audit recommends to implement the decision of the DAC.

Note: *The issue was reported earlier also in the Audit Reports for the Audit Years 2023-24 and 2024-25 vide para number 14.4.4 and 17.4.22 having financial impact of Rs.451.260 million and Rs.435.536 million respectively. Recurrence of same irregularity is a matter of serious concern.*

DP-09/2025-26

13.4.4 Non-maintenance of repair and POL record of IS duties vehicles-Rs.63.661 million

Rule 11 of GFR Vol-I states that each head of a department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

During the audit of the office of the Commissioner Gilgit Division for the Financial Year 2023-24, it was noted that the Secretary Home & Prison authorized the Commissioner office to place 41 vehicles at the disposable of Law Enforcing Agency for IS duty and incurred an expenditure of Rs.63.661 million on account of POL and repair.

Audit observed as under:

i. The management did not maintain vehicle wise record to control the POL and repair limit fixed by Chief Secretary.
ii. Prescribed Limit of fuel i.e. 250 liters was drawn in one go without considering the actual consumption/utilization and duty performance.
iii. Neither log book nor the movement register as required was maintained to substantiate the expenditure.
iv. Expenditure on POL and repair is regularly made without ensuring the status of vehicle whether it is operational or off road/non-operational as laid down in the mechanism.
v. Prescribed celling for repair of IS duty vehicles was not observed.
vi. Sanction of expenditure was split on consecutive dates by the management to avoid the approval of higher authority.

Audit is of the view that in the absence of approved mechanism, non-maintenance of requisite record and placement of the vehicles on the disposal of Law enforcement Agency for indefinite period is not only the violation of the rules and instructions of Chief Secretary but the existing arrangement is most conducive for misappropriation of funds.

The irregularity was pointed out during May, 2025.

DAC in its meetings held on 25.10.2025 and 15.11.2025 directed to constitute a fact-finding committee headed by Additional Deputy Commissioner Gilgit to ascertain the facts and to submit report within two weeks to PAO for further decision.

Audit recommends to implement the decision of the DAC.

DP-314/2025-26

13.4.5 Irregular expenditure on hiring of private vehicles- Rs.41.230 million

Section 26(iv) of Gilgit-Baltistan Finance Act-2023 states that the expenditure on purchase of assets, repair & maintenance and all other operational expenditures

shall be kept at bare minimum level while remaining within the budgetary allocation for the financial year.

Rule 15(2) of GB Public Procurement Rules 2022 states that all procurement opportunities over three million Pakistani Rupees should be advertised on the Authority's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

Rule 25 of GFR Volume-I states that all departmental regulations in so far as they embody orders or instructions of a financial character or have important financial bearing should be made by, or with the approval of, the Finance Department.

During the audit of Commissioner office Gilgit Division and Deputy Commissioner Chilas for the Financial Year 2023-24, it was noted that the offices incurred an expenditure of Rs.14.200 million and Rs.27.030 million respectively, on hiring of vehicles for FCNA HQ/Security.

Audit observed as under:

i. Policy/workable mechanism/rules/procedures were not formulated by the Home Department for provision of rented vehicles to FCNA HQ.
ii. Each three vehicles were hired @ Rs.12,000 and Rs. 6,000 per day for Commissioner Office Gilgit Division and Deputy Commissioner Chilas respectively on quotation basis without adopting open and transparent method. Neither any work order was issued nor any agreement made with the contractor.
iii. The management incurred expenditure on hiring of vehicles from market at the cost of public exchequer instead of requisitioning the vehicles from S&GAD Department.
iv. In original approved budget, a token grant of Rs.1,000 for Commissioner Office for Gilgit Division was allocated. The expenditure was in anticipation of receipt of budget which were arranged through supplementary grant and re-appropriation in violation of provision of Finance Act, 2023.

Audit is of the view that the expenditure was made in violation of the provisions of Finance Act and Public Procurement Rules, which resulted in irregular expenditure. The irregularity occurred due to non-adherence to the Rules.

The irregularity was pointed out during May, 2025. The management of DC Daimer replied that the office had carried out tender proceedings for the FY 2022-23. During the tender proceedings, only 16 vehicles were required to the concerned LEAs. However, 3 vehicles were additionally required by the LEAs. Later on the case was taken up with Gilgit-Baltistan Cabinet by Home & Prisons Department. Gilgit-Baltistan Cabinet accorded ex- post facto approval for hiring of 3 vehicles. In case of Commissioner office Gilgit the management replied that the hiring and deployment of vehicles for FCNA HQ were made under urgent Internal Security (IS) circumstances,

considering the sensitive and strategic nature of operations in Gilgit-Baltistan. Though the formal policy by the Home Department is under process, the deployment was based on verbal coordination and operational exigency, as per the Commissioner's mandate to ensure law and order.

The reply was not tenable as the management hired vehicles without adopting open competitive process in violation of Gilgit-Baltistan Procurement Rules, 2022 and no emergency was declared by the government of Gilgit-Baltistan.

DAC in its meetings held on 25.10.2025 and 15.11.2025 directed to constitute a fact-finding committee headed by Additional Secretary Home and Commissioner, Diamer/Astore Division to ascertain the facts and to submit report within two weeks to PAO for further decision.

Audit recommends to implement the decision of the DAC.

Note: *The issue was reported earlier also in the Audit Report for the Audit Year 2024-25 vide para number 17.4.20 having financial impact of Rs.4.020 million. Recurrence of same irregularity is a matter of serious concern.*

DP-316 and 329/2025-26

13.4.6 Irregular expenditure on hiring of IS duty vehicles- Rs.72.755 million

According to Rule-19 (A) of Gilgit-Baltistan Public Procurement Rules, 2022, the procuring agency shall arrange the procurement through framework agreements of recurrent or common use items, services including maintenance services and those commodities, whose market prices fluctuate during the term of the agreement, for a maximum period of three years and according to Rule-19-A (5) of Gilgit-Baltistan Public Procurement Rules, 2022, the authority shall make regulations, regulatory guides, guidelines or templates for procurement through framework agreements.

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

According to Rule 23 of GFR Vol-I, every Government officer is personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff.

During the audit of Deputy Commissioner office Chilas for the Financial Year 2023-24, it was noted that the office incurred an expenditure of Rs.72.755 million on hiring of 16 vehicles for IS duty since 2022.

Audit observed as under:

i. Tender was called by the district administration on 15.06.2022 for provision of sixteen (16) vehicles for Internal Security (IS) duty for the financial year 2022-23.

ii. As per the tender document, the tender was for one year only, i.e., 2022-23, without specifying the nature of the contract, whether it was a framework agreement or otherwise.

iii. After lapse of 21 months, it was decided in the meeting held on 19.04.2024 that existing agreement be converted to open framework agreement in violation of rule. Moreover, a fresh agreement as open framework was not made with the contractor.

iv. It is worth mentioning that contractor did not resist to provide the vehicles in 2025 at the same quoted rate as of 2022, despite hike in prices and inflation.

v. Neither the utilization summary was submitted by the LEA nor the management monitored/inspected the vehicles and payment was made to contractor for all vehicles from 2022.

Audit is of the view that conversion of annual agreement into open framework agreement, retrospectively and grant of extension till the close of Financial Year 2024-25, resulted in irregular payment. The irregularity occurred due to non-adherence to the Rules.

The irregularity was pointed out during May, 2025. The management replied that the office had carried out tender proceedings for the FY 2022-23. After culmination of the FY 2022-23, extension has been granted by Home and Prisons Department Gilgit-Baltistan vide letter No. SO(F&A)/ISV-Dmr/2023 dated 19th April, 2024. Accordingly, funds were placed by Finance Department Gilgit-Baltistan and payments were made.

The reply was not tenable as the extension of contract was granted as framework agreements after lapse of 21 months in violation of Gilgit-Baltistan Public Procurement Rules, 2022.

DAC in its meetings held on 25.10.2025 and 15.11.2025 directed to constitute a fact-finding committee headed by Commissioner, Diamer/Astore Division to ascertain the facts and to submit report within two weeks to PAO for further decision.

Audit recommends to implement the decision of the DAC.

DP-330/2024-25

13.4.7 Un-authorized deposit and retention of government funds- Rs.1.760 million

Rule 96 of GFR Vol-I states grants that cannot be profitably utilized should be surrendered. The existence of likely savings should not be seized as an opportunity for introducing fresh items expenditure which might wait till next year.

During the audit of the office of Deputy Commissioner Chilas for the Financial Year 2023-24, it was noted that an amount of Rs.1.760 million was remitted by the

Education Department to DC Diamer/Land Acquisition Collector (LAC) during the Financial Year 2023-24.

Audit observed as under:

i. A cheque of Rs.1.760 million was issued by the Education Department to LAC for acquisition of land, whereas, that scheme was not under the ambit of LAC Daimer.
ii. LAC deposited the cheque into its own bank account instead of returning to the executing agency.
iii. The funds are still in the account of LAC Daimer.

Audit is of the view that depositing of amount of Education Department in LAC Daimer, deprived the government from its due benefits and was irregular which needs to be refunded. The irregularity occurred due to weak internal control.

The irregularity was pointed out during May, 2025. The management replied that the amount will be returned to the department concerned and compliance will be shared with higher authorities as soon as possible.

The management accepted the point of view of audit.

DAC in its meetings held on 25.10.2025 and 15.11.2025 directed the management to transfer the amount to the concerned Department for deposit of same into Government Treasury.

Audit recommends to implement the decision of the DAC as the management did not verify the record till finalization of report.

DP-335/2024-25

13.4.8 Irregular and unauthorized opening of bank accounts and retention of land compensation funds-Rs.699.919 million

Rule 7 of GFR Vol-I states that unless otherwise expressly authorized by any law or rule or order having the force of law, moneys may not be removed from the Public Account for investment or deposit elsewhere without the consent of the Ministry of Finance.

Finance Department of the GB vide letter No.F.2(3)-BR-II/2000-1254 dated 08.11.2013 followed by letter No F.A&A-2(20)/2017 dated 27.09.2018 directed to all departments to close all the bank accounts maintained in various scheduled and non-scheduled bank and further directed that head of department to maintain only one bank account if required in the National Bank of Pakistan with the approval of Finance Department.

During the course of audit of the office of the Deputy Commissioner, Nagar for the period 2024-25, it was noted that the office was maintaining 06 bank accounts in different commercial banks for depositing land compensation funds received from different executing agencies. As per information provided by the District Kanoongo during Financial Year 2024-25 as on 30.06.2025 a balance of Rs.699.919 million was available in these accounts.

Audit observed as under:

i. The funds of land compensations were not deposited into treasury
ii. The funds were placed in accounts opened in private banks in violation of rules
iii. The bank accounts were opened without the approval of the Finance Division.
iv. The funds were transferred frequently from one bank account to another without assigning any reason.
v. Breakup of the closing balance was not maintained to ascertain the expenditure and unspent balance of the respective scheme/project.

Audit is of the view that the placement of land compensation funds in the bank accounts is not only serious violation of the Finance Department's instructions but it can lead to misappropriation of the funds.

The irregularity was pointed out during July, 2025. The management replied that The Honorable Chief Secretary Gilgit-Baltistan has authorized/allow all Government Department to open and deposit the funds in private banks i.e. KCBL, bank etc vide letter No. CS-I&C/1(10)/2013, dated 11th April, 2014. It is further submitted that after bifurcation of District Hunza and Nagar, the DC/Collector Nagar has opened the accounts in different bank to facilitate /easy access of General Public of far flung areas, the funds were deposited in the nearest private bank branches of the public areas. Furthermore, this office has already requested to Finance department Gilgit-Baltistan for approval/regularization of already opened/existed bank accounts in different private banks in district Nagar as opened by the than DCs/Collectors for deposit of land compensation funds vide this office letter No. DK-(N)/2018, dated 21st August,2021.

The management accepted the point of view of audit.

DAC in its meetings held on 25.10.2025 and 15.11.2025 after detailed discussion settled the para subject to verification of documents regarding transferring of land compensation amount from commercial banks to NBP.

Audit recommends to implement the decision of the DAC as the management did not verify the record till finalization of report.

Note: *The issue was reported earlier also in the Audit Reports for the Audit Years 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25 vide para number 13.5.1,*

9.4., 11.4.14, 14.4.5 and 17.4.1 having financial impact of Rs.6,274.679, Rs.1,424.777 million, Rs.6,421.359 million, Rs.5,190.863 million and Rs.8,042.715 million respectively. Recurrence of same irregularity is a matter of serious concern.

DP-630/2024-25

13.4.9 Non-framing of recruitment rules/service regulations

Section 6 of Gilgit-Baltistan Emergency Service Act, 2012 states that there shall be constituted a Council to be known as the Gilgit-Baltistan Emergency Council.

Section 11 of Gilgit-Baltistan Emergency Service Act, 2012 states that:

(i) The Service may, from time to time, employ such officers or servants or appoint such experts or consultants, as it may consider necessary for the performance of its functions.

(ii) The number and nature of the posts in the Service, necessary criteria and the manner of appointment thereto shall be determined by the Council and the employees appointed to these posts shall receive such remuneration allowances and privileges and shall be subject to such terms and conditions of service as are laid down by the Council.

During the audit of Rescue 1122, District Gilgit for the Financial Years 2023-24 & 2024-25, it was noted that Emergency Service (Rescue 1122) was established in Gilgit-Baltistan in 2012.

Audit observed that Recruitment Rules / Promotion Rules / Regularization / Service Regulations have not yet been framed/approved.

Audit is of the view that in absence of recruitment rules/service regulation, the legality of appointments, promotions, leave, salary and other privileges given to employees of emergency service cannot be ascertained.

The irregularity was pointed out during September, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 23.10.2025 followed by reminders on 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommended that recruitment rules/service regulations in the light of provisions of Act be framed to regulate the service matters of employees.

Note: *The issue was reported earlier also in the Audit Report for the Audit Year 2024-25 vide para number 17.4.5 having nil financial impact. Recurrence of same irregularity is a matter of serious concern.*

DP-600/2024-25

13.4.10 Unauthorized and excess expenditure of Rs.36.037 million on repair, maintenance, and POL for Internal Security (IS) Vehicles

Under the Chief Secretary Gilgit-Baltistan's letters dated 27.07.2015 and 26.01.2019, the Commissioner Office Gilgit has authorized limit of expenditure for IS vehicles Rs. 6,000 per vehicle per month for repairs, 07 liters of lubricant per month, and 250 liters of POL per month. As per Delegation of Financial Powers {SO(F&A)/2023-24 dated 07.08.2024)}, the Secretary Home & Prisons was competent to sanction expenditure up to Rs. 500,000 only under "Repair & Maintenance of Transport."

During the audit of the Commissioner Office Gilgit, for the Financial Year 2024-25, it was noted that expenditure of Rs.22.500 million was incurred on repair and maintenance and Rs.32.000 million on POL for IS vehicles (totaling Rs.54.500 million) against the authorized ceiling of Rs.18.462 million as per above mechanism. Details are as under:

Authorized Heads	Authorized limit per Month (Rs)	No. of Vehicles	Per Annum Authorized Amount	Actual expenditure	Difference
Repairs & Maintenance	Rs. 6,000	39	2,808,000	16,275,600	13,467,600
Lubricant	(7 liters @ Rs.850) Rs.5,950	39	2,784,600	6,224,400	3,439,800
Total Fuel	(250 liters @ Rs. 110) Rs.27,500	39	12,870,000	32,000,000	19,130,000
			18,462,600	**54,500,000**	**36,037,400**

Audit observed as under:

i. The expenditure of Rs.36.038 million was incurred over and above the authorized celling.

ii. The sanctions of Rs.1.782 million dated 22.01.2025 was split-up to evade delegated powers. Details are as under:

S. No.	Date	Amount
1.	22.01.2025	185,310
2.	22.01.2025	476,290
3.	22.01.2025	487,320
4.	22.01.2025	249,000
5.	22.01.2025	384,000
Total		**1,781,920**

Audit is of the view that expenditure was incurred in violation of delegated powers and prescribed financial limits resulted in excess expenditure.

The irregularity was pointed out during October, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 16.12.2025 followed by a reminder on 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends matter be inquired and responsibility be fixed.

DP-653 /2024-25

13.4.11 Unauthorized procurement and expenditure on purchase of Firewood for Pak Rangers – Rs.9.598 million

According to Rule 15(1) of the Gilgit-Baltistan Public Procurement Rules, 2022, all procurements exceeding Rs.500,000 and up to Rs.3.00 million shall be advertised on the GB-PPRA website to ensure transparency and competition.

During the audit of the Commissioner Office, Gilgit for the Financial Year 2024-25, it was noted that expenditure of Rs.9.598 million was incurred under the head A03304 (Hot & Cold Weather Charges) for procurement of firewood allegedly supplied to Pakistan Rangers. The procurement was carried out in violation of PPRA Rules 2022.

Audit observed as under:

i. The procurement was made through simple three quotations without preparing a comparative statement, inviting sealed tenders, or publishing on the GB PPRA website, contrary to Rules 15(1).

ii. Provision of firewood to law-enforcing agencies deployed on Internal Security (IS) duty does not fall under any approved policy therefore, the expenditure is held irregular.

iii. No delivery challans, acknowledgements, or stock registers were available to verify supply, receipt, or utilization of firewood.

Audit is of the view that the expenditure was incurred without lawful authority and in violation of financial and procurement rules, due to weak internal controls and lack of administrative oversight. The irregularity of Rs.9.598 million lacks evidence of delivery and carries the risk of fictitious procurement or misappropriation of public funds.

The irregularity was pointed out during October, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 16.12.2025 followed by a reminder on 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends fixing responsibility on the officers concerned for violation of PPRA Rules, 2022, and recovery of Rs. 9.598 million unless the expenditure is duly verified through authentic delivery challans, acknowledged stock records besides its coverage under the law.

DP-655/2024-25

CHAPTER-14

14. LOCAL GOVERNMENT AND RURAL DEVELOPMENT DEPARTMENT

14.1 Introduction

A. According to Gilgit-Baltistan Rules of Business, 2009, the Local Government and Rural Development Department (LG&RDD), Gilgit-Baltistan deals with the matters relating to local councils, local rates and taxes, registration of birth, deaths and marriages, local council's development funds and schemes. Coordination for census is also the responsibility of the department.



Audit Profile of Local Government and Rural Development Department

(Rs. in million)

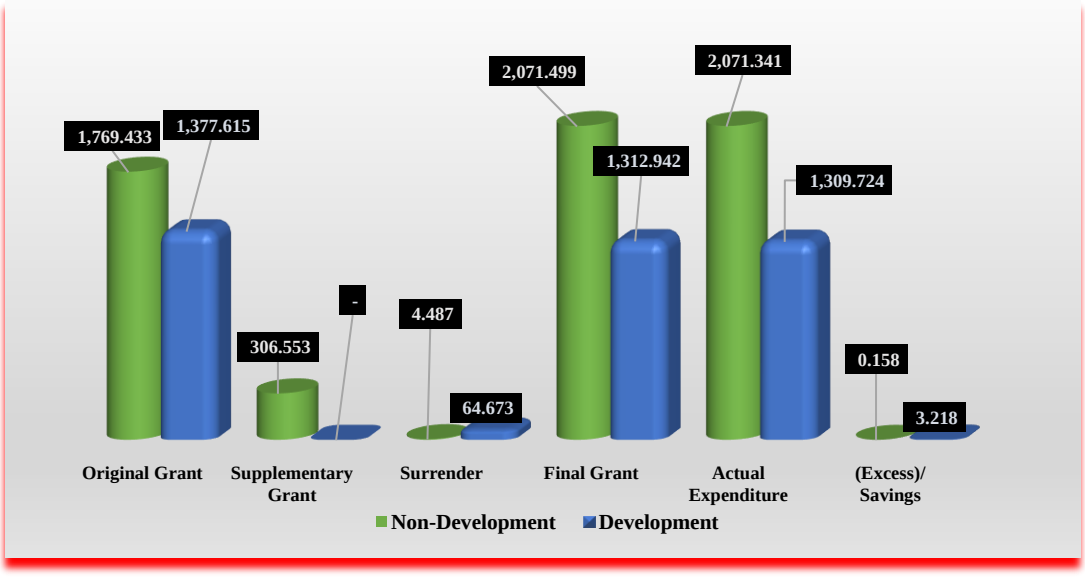
S. No.	Description	Total Nos.	Audited	Expenditures audited FY 2024-25	Receipts FY 2024-25
1.	Formations	10	05	332.960	1.540

B. Comments on Budget & Accounts (Variance Analysis)

Budget allocation and expenditures of the department for the Financial Year 2024-25 is as under:

(Rs. in million)

Grant No.	Original Budget	Supplementary	Surrender	Final Grant	Actual Expenditures	Saving
Non-Dev-13	1,769.433	306.553	-4.487	2,071.499	2,071.341	(0.158)
Dev-43&65	1,377.615	-	-64.673	1,312.942	1,309.724	(3.218)
Total	**3,147.048**	**306.553**	**-69.160**	**3,384.441**	**3,381.065**	**(3.376)**



An allocation of Rs.1,769.433 million was made for non-development budget. During the year, supplementary grant of Rs.306.553 million was approved which is 17.33% of the original allocation. The department also surrendered an amount of Rs.4.487 million which is 0.25%. Against final grant of Rs.2,071.499 million the department utilized funds of Rs.2,071.341 million which is almost 100% of the final grant.

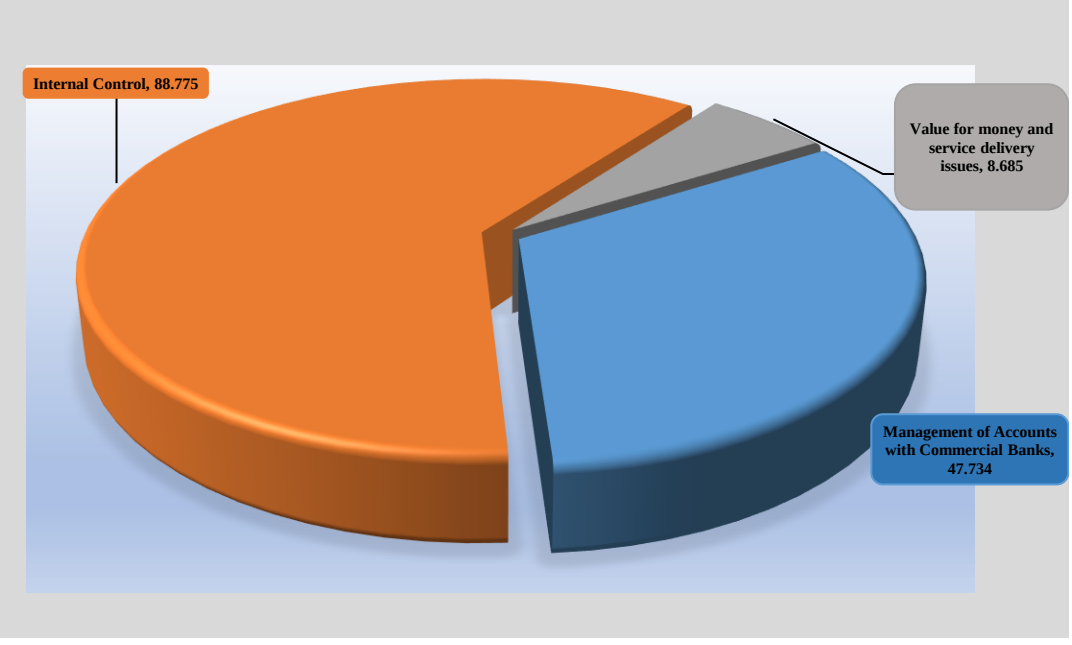
An allocation of Rs.1,377.615 million was made for development budget. The department surrendered an amount of Rs.64.673 million. Against final grant of Rs.1,312.942 million, the department utilized funds of Rs.1,309.724 million which is 99.75% of the final grant.

14.2 Classified summary of Audit observations

Audit observations amounting to Rs.145.194 million were raised in this report during current audit of the department. Summary of the audit observations classified by nature is as under:

(Rs. in million)

S. No.	Classification	Amount
1.	Management of Accounts with Commercial Banks	47.734
2.	Internal Control	88.775
3.	Value for money and service delivery issues	8.685
	Total	**145.194**



14.3 Brief comments on the status of compliance with PAC directives

Following PAC meeting was held to discuss the audit paras of the department:

Year	No of audit paras	No of Actionable Points	Compliance	Non-Compliance	% of Compliance
2010-11	6	6	5	1	83%
2011-12	13	13	5	8	38%
2013-14	13	13	5	8	38%
2014-15	13	13	13	0	100%
2015-16	24	24	19	5	79%
2016-17	11	11	7	4	64%
2017-18	4	4	2	2	50%
2018-19	3	3	1	2	33%

14.4 AUDIT PARAS

14.4.1 Un-authorized opening of bank accounts - Rs.47.734 million

Finance Department of the GB vide letter No.F.2(3)-BR-II/2000-1254 dated 08.11.2013 followed by letter No F.A&A-2(20)/2017 dated 27.09.2018 state that all departments to close all the bank accounts maintained in various scheduled and non-scheduled bank and further directed that head of department to maintain only one bank account if required in the National Bank of Pakistan with the approval of Finance Department.

During the audit for the Financial Years 2022-23 and 2023-24, it was noted that the two (02) offices of Rural Development Department, Gilgit-Baltistan were maintaining bank accounts in different commercial banks for depositing ARDP schemes and other funds. Details are as under:

(Rs. in million)

S. No.	Office Name	No. of Bank Accounts	Amount
1.	Deputy Director, LG&RD, Astore	03	20.562
2.	Deputy Director, LG&RD, Ghanche	07	27.172
Total		**10**	**47.734**

Audit observed that the bank accounts were opened without approval of the Finance Department for execution of ARDP Schemes and for Civil Registration and Vital Statistics Managements (CR&VSM).

Audit is of the view that opening of bank accounts without the approval of Finance Department deprived the government of its due benefits and was irregular. The irregularity occurred due to non-adherence to the Rules.

The irregularities were pointed out during February to May, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 17.06.2025 followed by reminders on 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that unauthorized bank accounts be closed and approval of Finance Department be obtained before opening of account.

Note: *The issue was reported earlier also in the Audit Reports for the Audit Years 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25 vide para number 14.5.2 11.4.1, 13.4.10, 15.4.7 and 21.04.1 having financial impact of Rs.63.725 million, Rs.60.630 million, Rs.21.207 million, Rs.1.798 million and Rs.91.032 million respectively. Recurrence of same irregularity is a matter of serious concern.*

DP-167 and 274/2024-25

14.4.2 Irregular retention of MDP schemes and ARDP schemes funds and – Rs.88.775 million

Rule 96 of GFR Vol-I states that money should not be spent hastily or in an ill-considered manner merely because it is available or that the lapse of could be avoided. In the public interest, grants that cannot be profitably utilized should be surrendered. The existence of likely savings should not be seized as an opportunity for introducing fresh items expenditure which might wait till next year.

Rule 14 of the of the Gilgit-Baltistan Local Government and Rural Development (Works) Rules, 2022 states that in case any scheme or schemes remain incomplete or work could not be initiated after release of mobilization advance, for whatsoever reason, the amount meant for such scheme or schemes shall be refunded into the joint account held by the deputy Director and the Project Manager. If in view of the concerned district officers, ample time is still left for conceiving/identification, execution and completion of any new such, change of nomenclature shall be proposed as per policy. However, the same amount shall be deposited into government treasury directly from the joint account of the concerned VDC if no such time/space is left.

During the audit of following offices of the Deputy Director of LG&RD Department for the Financial Years 2022-23 and 2023-24, it was noted that the Secretary Local Government and Rural Development Gilgit-Baltistan released funds of Rs.267.900 million for execution of 274 schemes under Members Development Program (MDP) funded by Gilgit-Baltistan Council and Annual Rural Development Plan (ARDP). The offices incurred an expenditure of Rs.179.125 million as on 30.06.2024 leaving a saving of Rs.88.775 million.

(Rs. in million)

S. No.	Offices	Type of schemes	No. of Schemes	Fund released	Expenditure	Savings
01	DD LG&RD Ghanche	MDP	27	20.955	16.313	4.642
02	DD LG&RD Ghanche	ARDP	208	114.497	71.034	43.463
03	DD LG&RD Shigar	ARDP	39	132.448	91.778	40.670
Total			**274**	**267.900**	**179.125**	**88.775**

Audit observed as under:

i. Unspent balance of Rs.4.642 million in respect of completed Members Development Program was retained by the department in private banks instead of refunding the amount to the Gilgit-Baltistan Council. Details are at **Annexure-16.**

ii. Audit observed that entire funds were drawn in favour of DDO and subsequently placed in private bank accounts out of which an expenditure of Rs.162.812 million (Rs.71.034 million + Rs.91.778 million, respectively) was made on execution of development schemes till 30.06.2024 and leaving a saving of Rs.84.133 million (Rs.43.463 million + Rs.40.670 million, respectively) which constitute 34% of released amount.

Audit is of the view that withdrawal of funds in favour of DDO and its subsequent deposit into private bank account and non-deposit of savings into government treasury has deprived the government from its benefits and was irregular and violation of rules. The irregularity occurred due to non-adherence to the Rules.

The irregularity was pointed out during May, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 17.06.2025 followed by reminders on 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that unutilized fund may be refunded to Gilgit-Baltistan Council.

Note: *The issue was reported earlier also in the Audit Report for the Audit Year 2024-25 vide para number 21.4.9 and 21.4.13 having financial impact of Rs.12.141 million and Rs.95.941million, respectively. Recurrence of same irregularity is a matter of serious concern.*

DP-270,273 and 361/2024-25

14.4.3 Non-distribution of sewing machines – Rs.8.685 million

Para 7.1 of Manual of Development Projects states that the objectives of any effort in project planning and analysis is to have a project that can be implemented to the benefit and socio-economic uplift of the society. The objective of initiating a project is to make it fully functional and getting them fully underway for achieving the goals envisaged without any time and cost over-run, in order that the economic benefits accrue according to the promises made in the scheme.

During the audit of office of the Deputy Director, Local Government and Rural Development Skardu for the Financial Year 2024-25, it was noted that the management awarded a contract to M/s Abdali Enterprise being lowest in competitive process for the procurement of sewing machines along with accessories for six different vocational centers in Baltistan at a cost of Rs.8.685 million under ADP scheme.

Audit observed that the scheme was completed in June, 2024 and all procurement was made accordingly. However, the sewing machines along with accessories were stored in a warehouse and have not been distributed to the vocational centers so far.

Audit is of the view that despite lapse of fourteen months, non-distribution of sewing machines to the vocational centers has not only rendered the scheme ineffective but has also led to the expiry of the warranty/guarantee.

The irregularity was pointed out during August, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 29.10.2025 followed by reminders on 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that matter be inquired and responsibility be fixed.

DP-06/2025-26

CHAPTER-15

15. MINERAL DEVELOPMENT, INDUSTRIES, COMMERCE & LABOUR DEPARTMENT

15.1 Introduction

A. According to Schedule-II of Gilgit-Baltistan Rules of Business, 2009, the functions of the Mineral Development, Industries, Commerce & Labour Department includes Geological surveys, development of mineral resources and regulation of mines, grant of prospecting licenses and mining leases besides planning and development of industries. It is also responsible for Industrial research, Industrial control and Industrial exhibitions within the country. The department conducts survey of Industries, preparing plans in respect of industries to be established in the public sector. It is responsible for preparation and implementation of Labour Laws and celebration of International Labour Day.



Audit Profile of Mineral Development, Industries, Commerce& Labour Department

(Rs. in million)

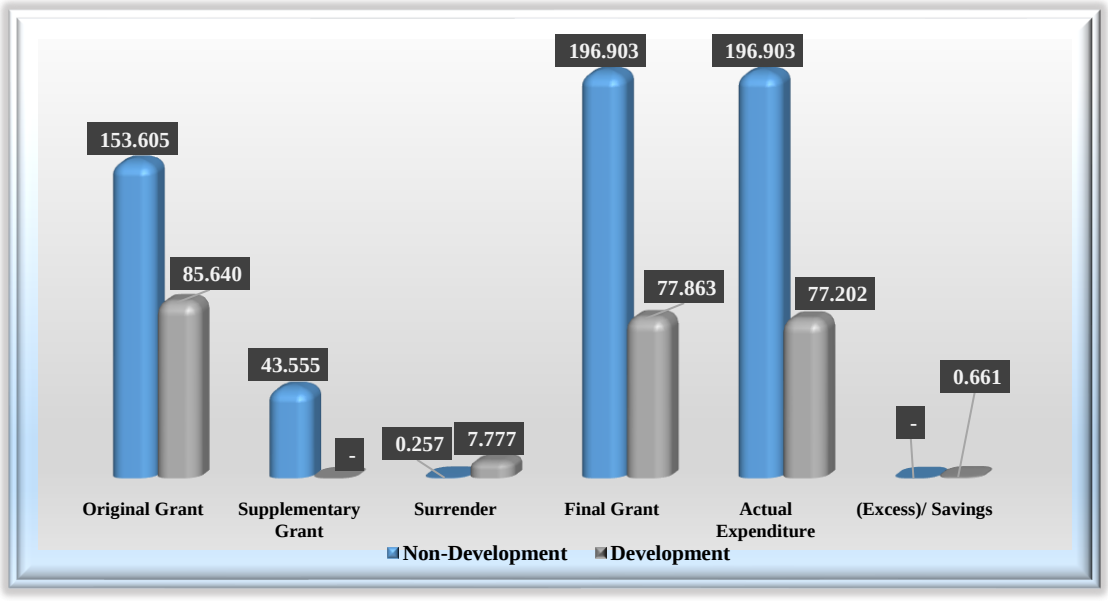
S. No.	Description	Total Nos.	Audited	Expenditures audited FY 2024-25	Receipts FY 2024-25
1.	Formations	03	03	274.105	106.820

B. Comments on Budget & Accounts (Variance Analysis)

Budget allocation and expenditures of the department for the Financial Year 2024-25 is as under:

(Rs. in million)

Grant No.	Original Budget	Supplementary	Surrender	Final Grant	Actual Expenditures	Saving
Non-Dev-19	153.605	43.555	-0.257	196.903	196.903	-
Dev-47&69	85.640	-	-7.777	77.863	77.202	(0.661)
Total	**239.245**	**43.555**	**-8.034**	**274.766**	**274.105**	**(0.661)**



An allocation of Rs.153.605 million was made for non-development budget. During the year, supplementary grant of Rs.43.555 million was approved which is 28.36% of the original allocation. The department also surrendered an amount of Rs.0.257 million. Against final grant of Rs.196.903 million the department utilized funds of Rs.196.903 million which is 100% utilization.

An allocation of Rs.85.640 million was made for development budget. The department surrendered an amount of Rs.7.777 million which is 9.08% of the original allocation. Against final grant of Rs.77.863 million the department utilized funds of Rs.77.202 million which is 99.15% of the final grant.

15.2 Classified summary of Audit observations

Audit observations amounting to Rs.5.866 million were raised in this report during current audit of the department. Summary of the audit observations classified by nature is as under:

(Rs. in million)

S. No.	Classification	Amount
1.	Recovery	5.866

15.3 Brief comments on the status of compliance with PAC directives

Following PAC meeting was held to discuss the audit paras of the department:

Years	No of audit paras	No of Actionable Points	Compliance	Non-Compliance	% of Compliance
2015-16	3	3	3	0	100%
2018-19	1	1	1	0	100%
2022-23	3	3	2	1	67%

15.4 AUDIT PARAS

15.4.1 Loss to government due to non-recovery of dead rent & fine – Rs.5.866 million

Rule-2 (IX) of mining concession rules 2016 states that "Dead Rent" means the rent of the leased area to be charged under these rules at the recovered rates specified by the Government from time to time.

Rule 104 (1) of ibid the renewal fee and Annual rent in respect of a mineral title shall be paid at such rates as may be notified by Licensing Authority (LA) from time to time and for the time being as provided in Schedule 2. (2) Payment of the annual rental pursuant to sub-rule (1) in respect of a mineral title shall be made within thirty days after the date of the issue of the mineral title and thereafter shall be made on the same date of each year.

During the audit of account of the Directorate Mines and Minerals, Gilgit for the Financial Years 2022-23 and 2023-24, it was noted that the management was required to collect dead rent from the leased area allotted to the land lease holders at the rate specified by Licensing Authority (LA) from time to time.

Audit observed that the management did not collect Rs.5.866 million on account of dead rent from the land lease holders. Details are as under:

(Rs. in million)

S. No.	Name of company	Location	Outstanding dues
01	M/s Al Rauf trade International	Ghizer	1.800
02	M/s SA technologies	Ghizer	0.708
03	M/s Success enterprises JV Pak Industrial Gemstone	Ghizer	1.646
04	M/s Al-Ahad Techno Associate Pvt. Ltd	Gilgit	0.024
05	M/s Dugah Minerals (Pvt.) ltd	Gilgit	0.040
06	M/s Paradise Marketing (PVT) ltd	Gilgit	0.018

07	M/s Yanda international	Hunza	0.964
08	M/s Royal Prime Gems & Minerals	Hunza	0.380
09	M/s Degan Exploration Woks	Hunza	0.286
Total			**5.866**

Audit is of the view that non collection of rent in time deprived Government of its due receipts. The irregularity occurred due to non-adherence to the Rules.

The irregularity was pointed out during May, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 17.06.2025 followed by reminders on 25.06.2025, 21.08.2025, 06.10.2025, 23.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends to speed up the efforts to collect the outstanding rent and fine.

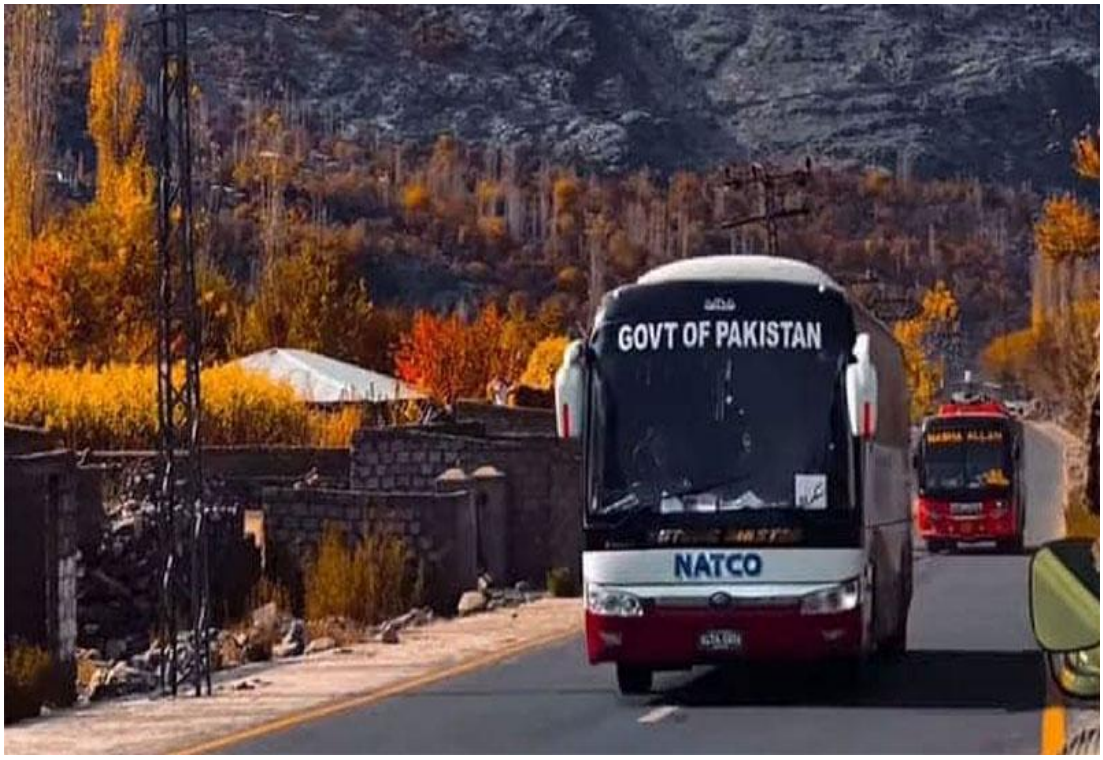
DP-405/2024-25

CHAPTER-16

16. NORTHERN AREAS TRANSPORT CORPORATION (NATCO)

16.1 Introduction

A. Northern Areas Transport Corporation (NATCO) (Private) Limited was incorporated in 1989 as a Private Limited Company. The company is primarily engaged in providing transportation facilities in northern areas of Pakistan. The company also provides subsidized transport service in the far-flung areas besides provision of concessional tickets to the students of Northern Areas. In accordance with provision of Memorandum of Association, the company is also authorized to promote and undertake the formation and establishment of such institutions, business or companies as may be considered to be conducive to the profit and interest of the Company. The company is wholly owned by the government of Gilgit-Baltistan. Under Article 52 of the Article of Association of the Company, the Chief Secretary Gilgit-Baltistan is the Chairman of the Board of Directors of NATCO, working under the supervision of the government. The managing director (MD) is the Chief Executive of the Company and he functions and exercises powers in relation to management and administration of the company subject to the general supervision and control of the chairman of Board/Chief Secretary, Gilgit-Baltistan.



Audit Profile of Northern Areas Transport Corporation (NATCO)

(Rs. in million)

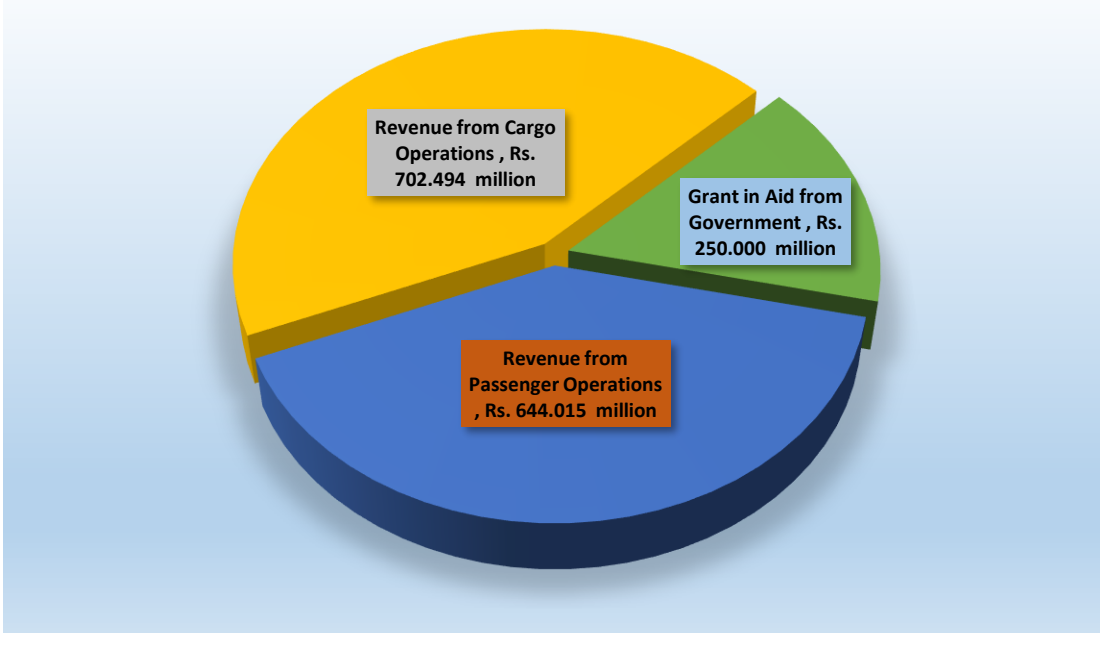
S. No.	Description	Total Nos.	Audited	Expenditures audited FY 2023-24	Revenue FY 2023-24
1.	Formations	01	01	1,736.479	1,596.509

B. Comments on Revenue and Expenditure (Variance Analysis)

Revenue and expenditure position of the Company for the Financial Year 2023-24 is as under:

(Rs. in million)

	Revenue from Passenger, Cargo, Operations and subsidy from Govt.	Cost of Service (Fleet, traffic and workshop charges)	Gross Profit/ (Loss)	Administrative expenses	Financial expenses	Operating Profit/ (Loss)	Other Income/ Loss	Net Profit/ (Loss)
NATCO	1,596.509	1,610.722	**(14.213)**	125.509	0.248	**(139.970)**	116.795	**(23.175)**



The revenue of the company for the Year 2023-24 was Rs.1,596.509 million including grant of Rs.250.000 million received from government. The revenue includes an amount of Rs.644.015 million generated from passenger operation which constitutes 40.34% of the revenue. Whereas, the company also generated revenue of Rs.702.494 million from cargo operation which comes to 44% of revenue of the company. In addition of revenue from passenger and cargo operation the company earned an amount of Rs.113.295 million as other incomes.

The overall expenditure of the company including cost of service, administrative expenses and financial expenses comes to Rs.1,736.479 million. During

the year, the company sustained a gross loss of Rs.14.213 million, whereas the operating loss was Rs.139.970 million. However, after making adjustment of other incomes the net loss of the company was Rs.23.175 million.

16.2 Classified summary of Audit observations

Audit observations amounting to Rs.139.970 million were raised in this report during current audit of the company. Summary of the audit observations classified by nature is as under:

(Rs. in million)

S. No.	Classification	Amount
1.	HR/ Employees/Management related irregularities	139.970

16.3 Brief comments on the status of compliance with PAC directives

No meeting of PAC has been held to discuss audit paras of the company.

16.4 AUDIT PARAS

16.4.1 Financial sustainability issues of the Corporation due to recurring operating losses – Rs.139.970 million

Rule 7(1) of the of the Public Sector Companies (Corporate Governance) Rules, 2013 states that significant issues including annual business plans, cash flow projections, forecasts and long-term plans; budgets including capital, manpower and expenditure budgets, along with variance analyses should be placed before the Board for its information and consideration, in order to formalize and strengthen the corporate decisions making process. Moreover, Para 19 of the Memorandum of Association of the Company states that the company will promote and undertake the formation and establishment of such institutions, business or companies as may be considered to be conducive to the profit and interest of the Company.

During the audit of the accounts of Northern Areas Transport Corporation (NATCO) for the Financial Year 2023-24, it was noted that the Entity's Management performed its core business operations i.e. provision of passenger transport / cargo services, fuel filling stations etc. through fleets of 185 passenger vehicles, 150 cargo vehicles, three filling stations etc.

Audit observed that the Corporation generated revenue of Rs.1,596.509 million during Financial Year 2023-24 whereas, total expenditure on account of management and operating activities under different heads of accounts was Rs.1,736.479 million which resulted in operating loss of Rs.139.970 million.

Audit is of the view that loss occurred due to non-devising of comprehensive business strategy with regard to estimation of potential revenue and lack of monitoring

mechanism over managerial / operating expenditure through annual budgeting. The irregularity occurred due to weak internal control.

The irregularity was pointed out during April, 2025.

DAC in its meeting held on 13.06.2025 directed the management to improve efficiency in business operations of the corporation as well as strengthen the internal controls to ensure achievement of its objectives regarding profit maximization and self-sustainability of NATCO.

Audit recommends to comply with the DAC directions and action be communicated to audit.

DP-245/2024-25

CHAPTER-17

17. SERVICES AND GENERAL ADMINISTRATION DEPARTMENT

17.1 Introduction

A. According to Gilgit-Baltistan Rules of Business, 2009, the Services and General Administration Department (S&GAD) manages District Management Service, service rules/service tribunal, Public Service Commission, preparation of Civil List and Official Gazette. Besides, preparation of Services Rules (other than Civil Service Rules) relating to various services and posts and interpretation thereof; provision of residential accommodation to government servants; training, cabinet matters, observance of national days, government hospitality and rent control and requisitioning of property are also the responsibilities of the department.

Services & General Administration
Department Gilgit-Baltistan



Audit Profile of Services and General Administration Department

(Rs. in million)

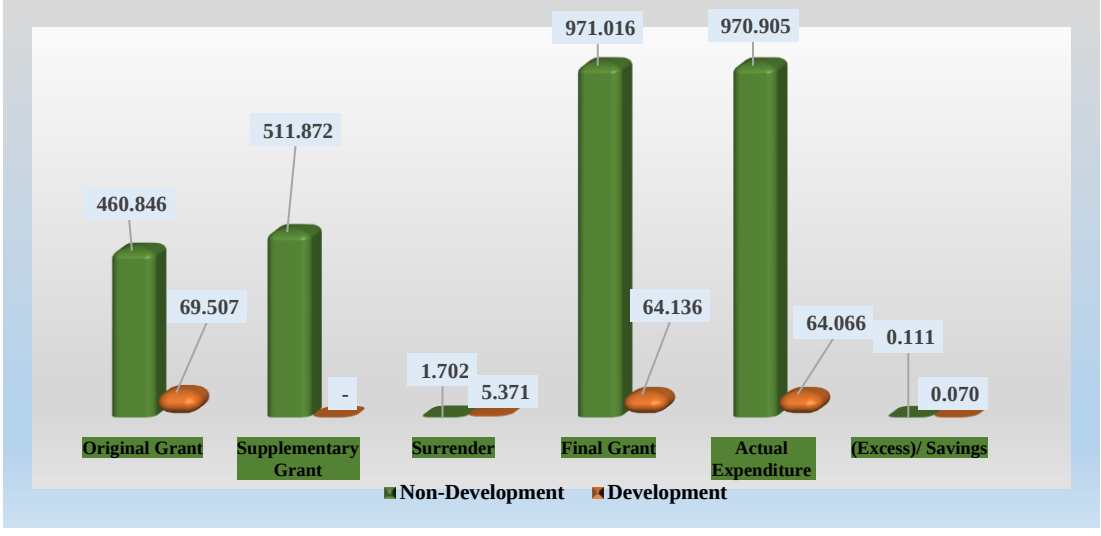
S. No.	Description	Total Nos.	Audited	Expenditures audited FY 2024-25	Revenue/Receipts FY 2024-25
1.	Formations	03	01	92.400	-

B. Comments on Budget & Accounts (Variance Analysis)

Budget allocation and expenditures of the department for the Financial Year 2024-25 is as under:

(Rs. in million)

Grant No.	Original Budget	Supplementary	Surrender	Final Grant	Actual Expenditures	Saving
Non-Dev-07	460.846	511.872	-1.702	971.016	970.905	(0.111)
Dev-37&59	69.507	-	-5.371	64.136	64.066	(0.070)
Total	**530.353**	**511.872**	**-7.073**	**1,035.152**	**1,034.971**	**(0.181)**



An allocation of Rs.460.846 million was made for non-development budget. During the year, supplementary grant of Rs.511.872 million was approved which is 111.07% of the original allocation. The department also surrendered an amount of Rs.1.702 million. Against final grant of Rs.971.016 million, the department utilized funds of Rs.970.905 million which is 99.98% of the final grant.

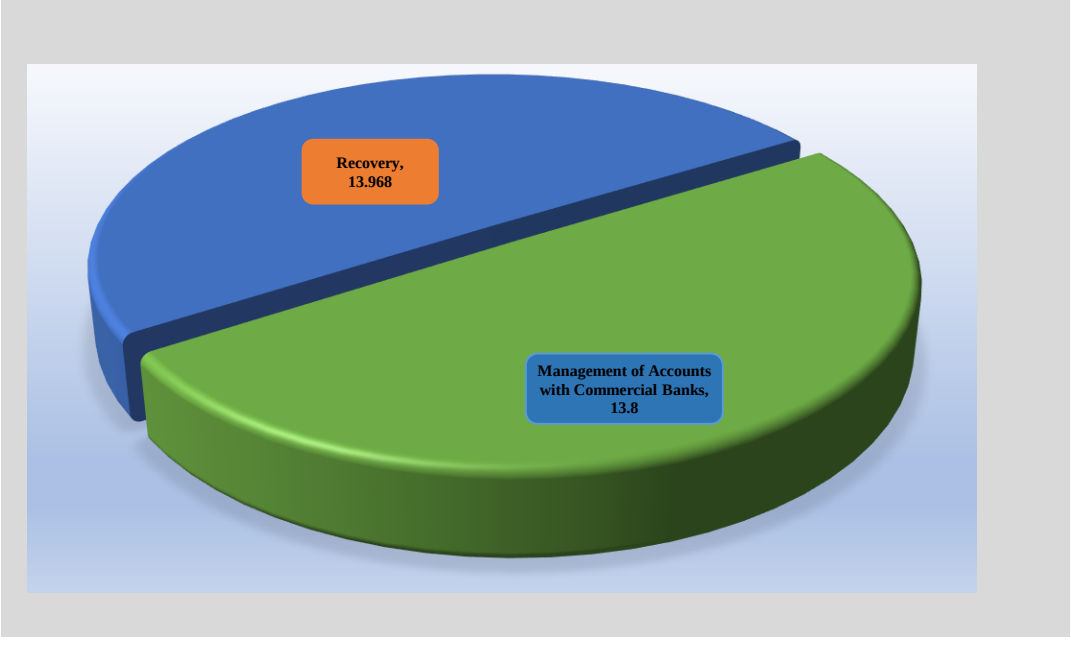
Similarly, allocation of Rs.69.507 million was made for development budget. The department surrendered an amount of Rs.5.371 million. Against final grant of Rs.64.136 million the department utilized funds of Rs.64.066 million which is almost 100% of the final grant.

17.2 Classified summary of Audit observations

Audit observations amounting to Rs.27.768 million were raised in this report during current audit of the department. This amount also includes recoveries of Rs.13.968 million. Summary of the audit observations classified by nature is as under:

(Rs. in million)

S. No.	Classification	Amount
1.	Management of Accounts with Commercial Banks	13.800
2.	Recovery	13.968
	Total	**27.768**



17.3 Comments on the status of compliance with PAC directives

Following PAC meetings were held to discuss the audit paras of the department:

Years	No of audit paras	No of Actionable Points	Compliance	Non-Compliance	% of Compliance
2010-11	15	15	11	4	73%
2011-12	5	5	1	4	20%
2014-15	5	5	4	1	80%
2015-16	1	1	0	1	0%
2016-17	3	3	2	1	67%
2019-20	2	2	1	1	50%
2020-21	2	2	2	0	100%
2021-22	4	4	3	1	75%
2022-23	3	3	3	0	100%

17.4 AUDIT PARAS

17.4.1 Un-authorized opening of bank account and retention of room rent charges – Rs.13.800 million

Finance Department, Gilgit-Baltistan vide letters No.F.A&A-2(20)/2006, dated 13.01.2014 & No.FA&A-2(20)/2017 dated 27.09.2018 directed to all the departments of Gilgit-Baltistan to close all the bank accounts maintained in various scheduled and non-scheduled banks, except National Bank of Pakistan. The head of department can maintain only one bank account in the National Bank of Pakistan with the approval of Finance Department, if required.

Section 19 of the Finance Act, 2023 states that all the collections shall be deposited into Gilgit-Baltistan Consolidated Fund Account through treasury challans instead of cash collections. Even if collected in cash, the same shall be deposited in the treasury with in twenty-four-hours.

During the audit of Gilgit-Baltistan House, Islamabad for the Financial Year 2023-24, it was noted that the management is maintaining a Bank Account bearing No.4000943864 in National Bank of Pakistan Marriot Hotel Branch, Islamabad. An amount of Rs.1.880 million was opening balance in the account and an amount of Rs.11.920 million on account of room rent charges was deposited into bank account and Rs.13.000 million was withdrawn from the account by leaving a balance of Rs.0.800 million as on 30.06.2024.

Audit observed that the management was operating the bank account without approval of the Finance Department. Further, the management was liable to deposit all the revenue into government treasury by the close of financial year.

Audit is of the view that the opening of bank accounts without approval of Finance Department, resulted in deprive of government from its due benefits and was irregular. The irregularity occurred due to non-adherence to the Rules.

The irregularity was pointed out during April, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 17.06.2025 followed by reminders on 19.06.2025, 21.08.2025, 06.10.2025, 23.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that approval from Finance Department for maintenance of bank account may be obtained besides depositing the revenue into government treasury.

DP-264/2024-25

17.4.2 Non-recovery of outstanding dues – Rs.13.968 million

Rule 26 of GFR states that it is duty of the Departmental Controlling Officer to see that all sums are regularly and promptly assessed, realized and duly credited in public account.

A meeting was convened on 21.07.2007 under the chairmanship of the Secretary Home, S&GAD, Revenue and Information Northern Areas (Nas). The meeting was attended by the Secretary Works NA PWD Gilgit, Deputy Secretary (A&A) Finance Department, Deputy Secretary (GAD), SDO NA House and the Caretaker NA House. It was decided that under the Reservation Policy regarding advance bookings, advance amount will be charged and debited to the accounts of such guests, who approach for advance bookings.

During the audit of Gilgit-Baltistan House Islamabad for the Financial Year 2023-24, it was noted that an amount of Rs.13.968 million was pending against occupants/guests. Details are as under:

(Rs. in million)

Year	Outstanding Amount
2019-20	1.611
2020-21	2.344
2021-22	2.945
2022-23	2.681
2023-24	4.387
Total	**13.968**

Audit observed that room rent from occupants/guests was not recovered by the management since long.

Audit is of the view that non-recovery of outstanding dues from guests/occupants/officers deprived the government from its due receipts. The irregularity occurred due to non-adherence to the Rules.

The irregularity was pointed out during April, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 17.06.2025 followed by reminders on 19.06.2025, 21.08.2025, 06.10.2025, 23.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that outstanding dues be recovered from the guests/occupants/officers and in case of failure the matter be taken up with their respective departments for recovery.

Note: *The issue was reported earlier also in the Audit Report for the Audit Year 2024-25 vide para number 23.4.2 having financial impact of Rs.5.148 million. Recurrence of same irregularity is a matter of serious concern.*

DP-266/2024-25

CHAPTER-18

18. SCHOOL EDUCATION DEPARTMENT

18.1 Introduction

A. According to Gilgit-Baltistan Rules of Business, 2009, the Education Department deals with the affairs of school education and grant of scholarship. The department is also responsible for education of handicapped children, promotion of scientific research, organization of all public libraries, promotion of sports, services matter except those entrusted to S&GAD Department.



Audit Profile of School Education Department

(Rs.in million)

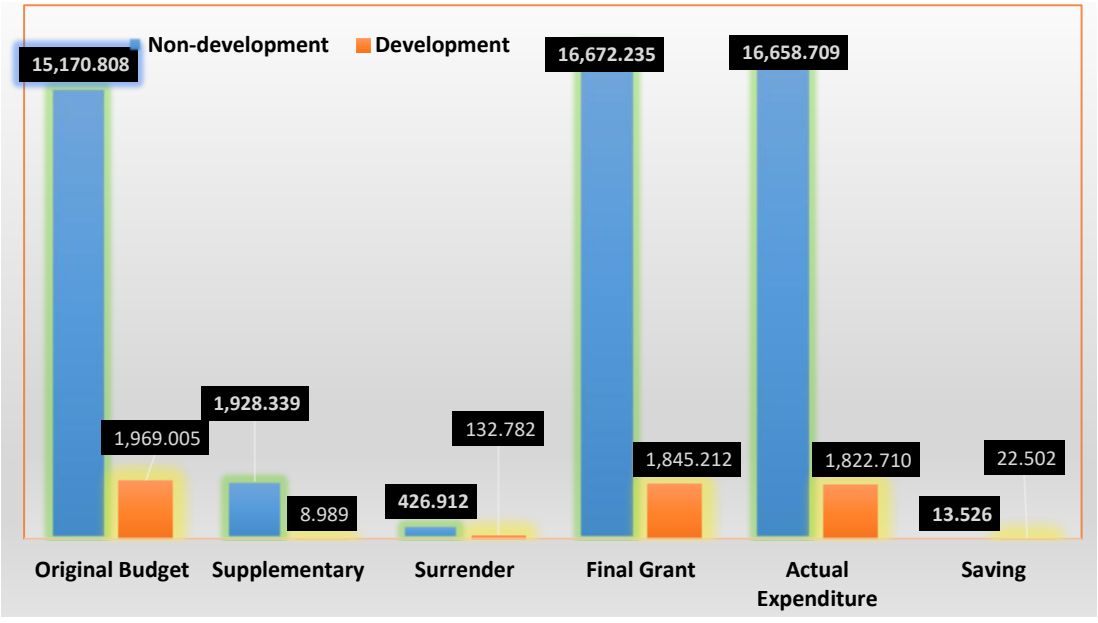
Sr. No.	Description	Total Nos.	Audited	Expenditures audited FY 2024-25	Receipts FY 2024-25
1.	Formations	15	07	1,211.190	1.900

B. Comments on Budget & Accounts (Variance Analysis)

Budget allocation and expenditures of the department for the Financial Year 2024-25 is as under:

(Rs.in million)

Grant No.	Original Budget	Supplementary	Surrender	Final Grant	Actual Expenditure	Saving
Non-Dev-11	15,170.808	1,928.339	-426.912	16,672.235	16,658.709	(13.526)
Dev-41&63	1,969.005	8.989	-132.782	1,845.212	1,822.710	(22.502)
Total	**17,139.813**	**1,937.328**	**-559.694**	**18,517.447**	**18,481.419**	**(36.028)**



Originally, the department was granted non-development budget of Rs.15,170.808 million. During the year supplementary grant of Rs.1,928.339 million was granted which is 12.71% of the original allocation. After surrender of funds amounting to Rs.426.912 million, the final grant comes to Rs.16,672.235 million. The department utilized budget of Rs.16,628.709 million leaving a saving of Rs.13.526 million which is 0.08%.

Education department has its own technical cell for execution of development projects relating to education sector. During the year, development budget of Rs.1,845.212 million was allocated to the department for execution of development schemes across the region. The department utilized development budget of Rs.1,822.710 million which is 98.78% of final grant.

18.2 Classified summary of Audit observations

Audit observation was raised in this report during current audit of department. Summary of the audit observations classified by nature is as under:

(Rs. in million)

S. No.	Classification	Amount
1.	HR/ Employees related/ Management irregularities	-

18.3 Comments on the status of compliance with PAC directives

Following PAC meetings were held to discuss the audit paras of the department:

Years	No of audit paras	No of Actionable Points	Compliance	Non-Compliance	% of Compliance
2010-11	3	3	3	0	100%
2011-12	7	7	6	1	86%
2013-14	11	11	10	1	91%
2014-15	13	13	12	1	92%
2015-16	23	23	12	11	52%
2016-17	5	5	3	2	60%
2017-18	1	1	0	1	0%
2019-20	14	14	2	12	14%
2020-21	2	2	0	2	0%
2021-22	3	3	1	2	33%
2022-23	22	22	7	15	32%

18.4 AUDIT PARAS

18.4.1 Non-functional IT Lab due to non-availability of IT teachers

In term of rules 3(3) Schedule-II (8) of the Gilgit-Baltistan Rules of Business, the Education Department deals with the affairs of school and college education and grant of scholarship.

During the audit of office of the Deputy Director Education, Skardu for the Financial Year 2023-24, it was noted that IT Labs were established in 40 Middle to High level Schools. The laborites are fully equipped with laptops, desktops, Chromebook, router and UPS backup besides required fixture and furniture.

Audit observed that there are only 07 professional IT teacher available in District Skardu for utilization of the lab and to impart IT education/training to the students against 40 IT Labs.

Audit is of the view that due to non-availability of IT/ specialized teaching staff in the schools deprived the local students from IT Teaching/education. The irregularity occurred due to weak internal control and weak management.

The irregularity was pointed out during April, 2025. The management replied that the shortage of professional IT teachers is acknowledged, and PC-Ivs have been submitted for sanction of required posts, after which recruitment will be carried out as per rules. Meanwhile, 16 Tech fellows and 119 Education fellows have been inducted, most of whom are IT-literate and subject specialists. As interim arrangements are ensuring continuity of IT education and the regular recruitment process is underway.

The management admitted the audit point of view regarding the shortage of professional IT teachers; however, they were engaging short-gap arrangements privately.

DAC in its meeting held on 05.10.2025 directed to provide the updated status of functionality of IT Labs and availability of IT Teachers besides Director Education Baltistan Division to also provide certificate in this regard.

Audit recommends that gap arrangement of IT teachers be discontinued and proper staff be appointed.

Note: *The issue was reported earlier also in the Audit Report for the Audit Year 2024-25 vide para number 24.4.4 having nil financial impact. Recurrence of same irregularity is a matter of serious concern*.

DP-93/2024-25

CHAPTER-19

19. WATER AND POWER DEPARTMENT

19.1 Introduction

A. According to Gilgit-Baltistan Rules of Business, 2009, the main functions of the Water & Power (W&P) Department include: administration of Electricity Act, 1910 and Electricity Rules, 1937, matters connected with distribution of power, development of small and medium hydro power stations and development and maintenance of local transmission lines.



Audit Profile of Water and Power Department

(Rs. in million)

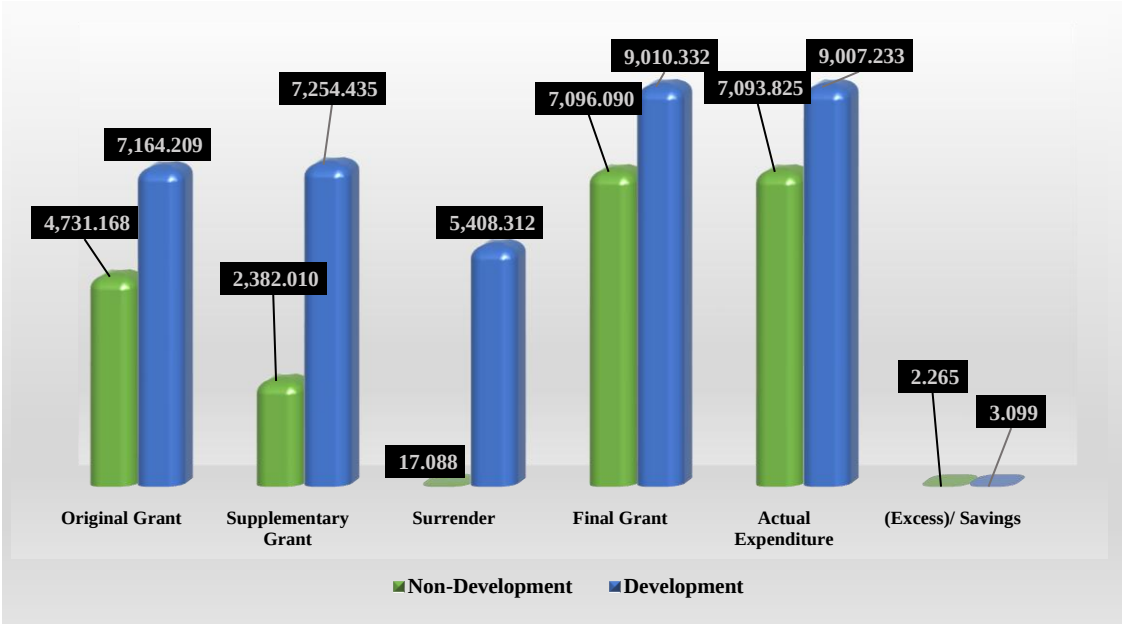
S. No.	Description	Total Nos.	Audited	Expenditures audited FY 2024-25	Receipts FY 2024-25
1.	Formations	32	15	12,638.500	1,793.670

B. Comments on Budget & Accounts (Variance Analysis)

Budget allocation and expenditures of Water & Power Department for the Financial Year 2024-25 is as under:

(Rs. in million)

Grant No.	Original Budget	Supplementary	Surrender	Final Grant	Actual Expenditures	Saving
Non-Dev-22	4,731.168	2,382.010	-17.088	7,096.090	7,093.825	(2.265)
Dev-49&72	7,164.209	7,254.435	-5,408.312	9,010.332	9,007.233	(3.099)
Total	**11,895.377**	**9,636.445**	**-5,425.400**	**16,106.422**	**16,101.058**	**(5.364)**



An allocation of Rs.4,731 million was made for non-development budget. During the year, supplementary grant of Rs.2,382.010 million was approved which is 50.35% of the original allocation. The department also surrendered an amount of Rs.17.088 million. Against final grant of Rs.7.096.090 million the department utilized funds of Rs.7,093.825 million which is 99.97% of the final grant.

Similarly, allocation of Rs.7,164.209 million was made for development budget. During the year, supplementary grant of Rs.7,254.435 million was approved which is 101.26% of the original allocation. The department also surrendered an amount of Rs.5,408.312 million which is 75.49%. Against final grant of Rs.9,010.332 million, the department utilized funds of Rs.9,007.233 million which is 99.96% of the final grant leaving saving of Rs.3.099 million.

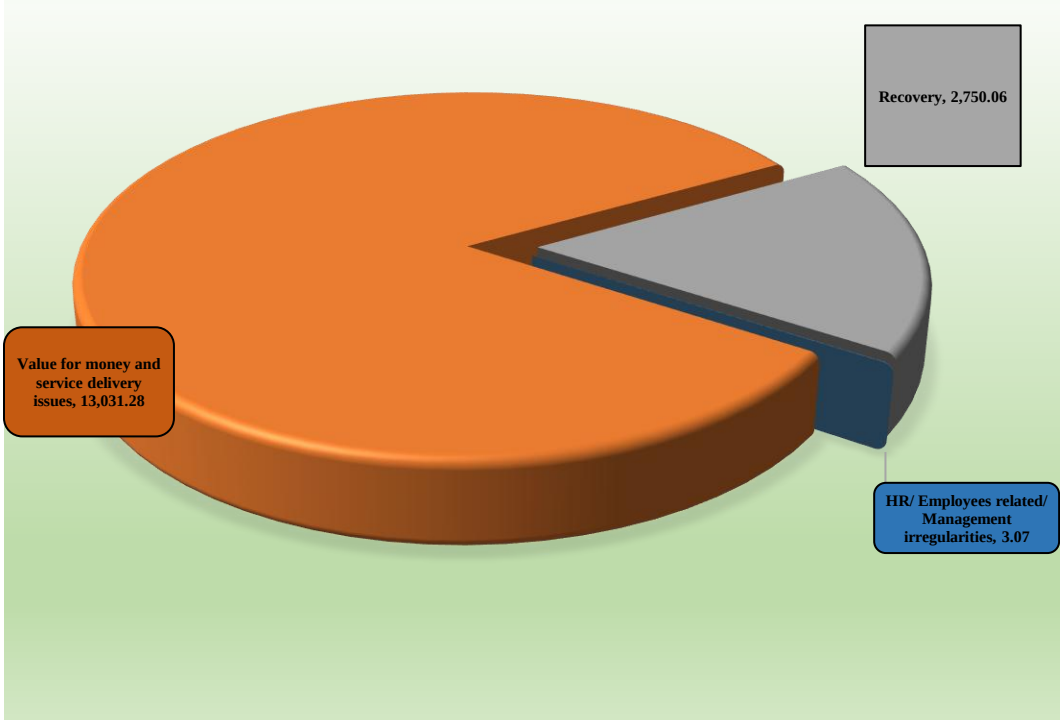
19.2 Classified summary of Audit observations

Audit observations amounting to Rs.15,784.406 million were raised in this report during current audit of the department. This amount also includes recoveries of Rs.2,750.055 million. Summary of the audit observations classified by nature are as under:

(Rs. in million)

S. No.	Classification	Amount
1.	HR/ Employees related/ Management irregularities	3.070
2.	Value for money and service delivery issues	13,031.281
3.	Recovery	2,750.055
Total		**15,784.406**

Note: Audit pointed out recovery of outstanding dues of electricity and value for money.



19.3 Brief comments on the status of compliance with PAC directives

Following PAC meetings were held to discuss the audit paras of the department:

Years	No of audit paras	No of Actionable Points	Compliance	Non-Compliance	% of Compliance
2010-11	11	11	8	3	73%
2011-12	20	14	9	5	64%
2012-13	32	32	6	26	19%
2013-14	52	52	23	29	44%
2014-15	49	49	13	36	27%

19.4 AUDIT PARAS

19.4.1 Non-recovery of liquidated damages – Rs.531.130 million

According to Clause 26.1 of General conditions of contract the contractor may claim an extension of the time for completion if delayed in completion of works beyond his control like additional work or failure of the employer etc. read with Clause 27 Preamble to bid provides that failure of the Contractor to meet the time for completion entitles the Employer to deduct from the Contract Price, the liquidated damages @ 0.05(%) percent per day of the Contract Price up to maximum 10% of contract price.

During the audit of 16 MW Hydro Power Project Naltar-III, Gilgit for the Financial Year 2023-24, it was noted that the project management, in continuation of 2nd revised PC-I approved by CDWP in its meeting held on 08.02.2021, signed amended contract agreement with EPC contractor M/s HMC on 03.09.2021 at an agreed cost of Rs.5,311.310 million to be completed within 30 months i.e. 03.03.2024. The contractor achieved physical progress of 55.125 % and financial progress of 33.46% up to June 2024. The contractor was paid Rs.1,354.531 million during the Financial Year 2023-24.

Audit further noted that on the request of the EPC contractor dated 13.05.2024, Secretary Water & Power/PAO granted conditional extension of time (EOT) from April 2024 to October 2024 that in case of failure to execute/complete the project during extended time, the penalty and delay charges shall get into effect from 1st April 2024.

Audit observed that EPC contractor did not complete the work in accordance with amended contract agreement. Failure of the contractor was established as reflected in the minutes of steering committee meetings as well as progress reports of the work. Non-imposition of liquidated damages resulted in non-recovery of Rs.531.130 million (5,311.310 x 10%).

Audit is of the view that the project was delayed abnormally, which resulted in non-achievement of objectives. The irregularity occurred due to weak internal control.

The irregularity was pointed out during March, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 17.06.2025 followed by reminders on 27.08.2025, 06.10.2025, 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that penalty be imposed and amount be recovered as per contract agreement.

Note: *The issue was reported earlier also in the Audit Report for the Audit Year 2024-25 vide para number 29.4.20 having financial impact of Rs.33.744 million. Recurrence of same irregularity is a matter of serious concern.*

DP-154/2024-25

19.4.2 Undue financial benefit to EPC contractor on account of secured advance – Rs.236.250 million

As per Schedules & Clause 33 of amended EPC contract, the EPC contractor will be paid ten percent (10%) of the amount as an advance payment against an irrevocable advance payment guarantee. The Employer may opt either "Secured Advance on Materials or Mobilization Advance.

During the audit of 16 MW Hydro Power Project Naltar-III, Gilgit for the Financial Year 2023-24, it was noted that Project Management allowed mobilization advance of Rs.522.736 million to the contractor @ 10% of contract price Rs.5,311.310 million out of which an amount of Rs.172.387 million was recoverable up to June 2024. In addition to mobilization advance, secured advance of Rs.236.205 million was also paid during the financial year 2023-24.

Audit observed that allowing secured advance in addition to mobilization advance was violation of contract agreement.

Audit is of the view that undue benefit to the contractor was provided against the provision of contract agreement. This resulted in undue financial benefits of Rs.236.205 million to the EPC contractor on the cost of public exchequer.

The irregularity was pointed out during March, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 17.06.2025 followed by reminders on 27.08.2025, 06.10.2025, 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that recovery of the amount be initiated besides fixing the responsibility.

DP-157/2024-25

19.4.3 Non-recovery of inbuilt cost from the contractor–Rs.51.592 million

According to Special provision 1.1.8.5 of the Contract Specification provides that the Contractor shall construct a double-story school building with a total covered area of 500 m², comprising a boundary wall, ten classrooms, two staff rooms, one Principal's office, one administration staff room, one meeting room, toilets, and a playground. The building shall be provided with sufficient lighting and equipped with a proper sewerage and water supply system.

According to Special provision 1.1.8.8. of the Contract Specifications provides that the Contractor shall purchase three (03) registered Non-Custom Paid (NCP) Toyota Prado TZ vehicles for the use of the Employer. The Contractor shall also bear the operation and maintenance costs of these vehicles, including fueling of up to a

maximum of 500 liters per month for each vehicle, throughout the duration of the project.

According to the Annexure A schedule of prices of the PC- 1 contractor is required to construct Permanent Office Building, Field Cabins, Accommodations, Mosque for Employer/Engineer and three permanent control building along head race channel.

During the audit of 20 MW Hydro Power Project Henzel, Gilgit for the Financial Year 2023-24, it was noted that the contract was awarded to CNEEC, FWO JV at agreed cost of Rs.10,841.055 million plus provisional sum of Rs.780.000 million vide letter of acceptance No.PD/20MW/HPP/1(2)/2019/91 dated 27.07.2021. As per contract the contractor was required to construct a double-story school building along with other structures and provision of vehicles to employer.

Audit observed that the contractor failed to provide the required facilities to the engineering staff i.e. office / rent of building for the engineers at site, transportation of vehicles, POL, and construction of schools, which was already included in the Bill of Quantities (BoQ) under the relevant clauses of the agreement. Despite this non-compliance, the management did not take corrective action to enforce the contractual provisions or recover the cost of Rs.51.592 million from the contractor.

(Rs. in million)

S. No.	Description	Amount
1	**Cost of the vehicles:** 3 Toyota Prado TZ (NCP) @ Rs.3,000,000/- (as per prevailing market rates)	9.00
2	POL 500x3x250x34	12.750
3	Rent of office building Per month @75000 x 31 months	2.325
4	**Construction of Schools 500M^2** 500 M^2 = 3.280 x 3.280 x 500 x 4000	21.517
5.	**Construction of Mosque**	6.000
	Total	**51.592**

Audit is of the view that in the absence of provision of allied facilities by the contractor, payment against these facilities was undue favour to the contractor, which resulted in excess payment. The irregularity occurred due to non-adherence to the Rules.

The irregularity was pointed out during April, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 17.06.2025 followed by reminders on 27.08.2025, 06.10.2025, 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that recovery against inbuilt cost of allied facilities be made besides fixing responsibility.

Note: *The issue was reported earlier also in the Audit Report for the Audit Year 2024-25 vide para number 29.4.19 having financial impact of Rs.19.076 million. Recurrence of same irregularity is a matter of serious concern*.

DP-103 and 115/2024-25

19.4.4 Excess payment to Project Director – Rs.3.570 million

According to Finance Division (Regulation Wing) Islamabad's office memorandum F.No.4(9)R-14/2008 dated 18th April 2022 the revised Project Pay Scales are as under:

Project pay scale	Regular BPS	Minimum	Increment 5%	Maximum
1	1-4	28,000	1,400	44,800
2	5-8	35,000	1,750	57,750
3	9-10	43,750	2,190	70,030
4	11-13	52,500	2,625	84,000
5	14-15	70,000	3,500	112,000
6	16	105,000	5,250	168,000
7	17	157,500	7,875	252,000
8	18	218,750	10,940	350,030
9	19	306,250	15,315	490,030
10	20	437,500	21,875	700,000
11	21	612,500	30,625	980,000
12	22	875,000	43,750	1,400,000

During the audit of 20 MW Hydro Power Project Henzel, Gilgit for the Financial Year 2023-24, it was noted that the PD was appointed against PC-I post of PPS-10 and the management incurred an expenditure of Rs.12.495 million on account of pay and allowances of Project Director. Details are as under:

(Rs. in million)

S. No	Months	No. of months	Pay drawn	Actual to be drawn PPS 10	Excess Amounts
1.	May 2022 to April 2023 @ 612,500 pm	12	7.350	5.250	2.100
2	May 2023 to Dec 2023 @ 643,125 pm	8	5.145	3.675	1.470
Total			**12.495**		**3.570**

Audit observed that the then Project Director was paid salary of PPS-11 instead of PPS-10 @ Rs.612,500 per month w.e.f. May, 2022 to till December, 2023. Hence, an amount of Rs.3.570 million was paid excess on account of pay and allowances.

Audit is of the view that payment of salary to Project Director in higher scale, resulted in excess payment and was irregular. The irregularity occurred due to weak internal control.

The irregularity was pointed out during April, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 17.06.2025 followed by reminders on 27.08.2025, 06.10.2025, 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that excess payment be recovered and responsibility be fixed.

DP-104/2024-25

19.4.5 Non-recovery and shortfall in electricity charges– Rs.49.277 million

Section 54 of the Electricity Act, 1910 states that any penalty imposed under Section 4, Sub-Section (2), every sum] declared to be recoverable by Section 5, clause (f), Section 6, Sub-Section (2), Section 14, Sub-Section (2), clause (h), Section 16, Sub-Section (2), Section 18, Sub-Section (2), or Sub-Section (4) or Section 26, Sub-Section (4), and every fee leviable under this Act, may be recovered, on application to a Magistrate having jurisdiction where the person liable to pay the same is for the time being resident, by the distress and sale of any moveable property belonging to such person.

Rule 26 of General Financial Rules (Vol-I) states that it is the duty of controlling officer to see that all sums due to Government are regularly and promptly assessed, realized and duly credited to Public Account.

During the audit of three (03) Executive Engineers of Water & Power Department for the Financial Year 2023-24, it was noted that an amount of Rs.49.277 million was outstanding on account of electricity bills against consumers and resulted in shortfall of revenue. Division wise details are as under:

(Rs. in million)

S. No.	Name of Division	Amount
1.	Executive Engineer Water & Power Division, Skardu	26.244
3.	Executive Engineer Water & Power Division, Ghizer	20.469
4.	Executive Engineer Water and Power Division Shigar	2.564
Total		**49.277**

Audit observed that management could not recover electricity charges from the private/commercial consumers.

Audit is of the view that due to non-collection of electricity charges the department was deprived from its due receipt. The irregularity occurred due to weak internal control.

The irregularities were pointed out during February to May, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 17.06.2025 followed by reminders on 27.08.2025, 06.10.2025, 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that efforts be made to collect the outstanding electricity charges.

Note: *The issue was reported earlier also in the Audit Reports for the Audit Years 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25 vide para numbers 16.5.2, 16.4.1, 18.4.11, 22.4.11, 29.4.6 having financial impact of Rs.144.909 million, Rs.338.992, Rs.52.336 million, Rs.93.419 million and Rs.906.806 million respectively. Recurrence of same irregularity is a matter of serious concern*.

DP-177,321,384/2024-25

19.4.6 Excess payment against escalation charges– Rs.52.088 million

Rule 11 of GFR Vol-1 states that each head of a department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

During the audit of the accounts of Executive Engineer Water & Power Division, Skardu for the Financial Year 2023-24, it was noted that management awarded a work "shifting of 3.5 MW HPP Maqpoonsar Bridge to Kachura and Soq, Skardu" to M/S Aajsons (Pvt) Ltd. at agreed cost of Rs.306.266 million on 21.06.2018 with completion period of 36 months. It was further noted that contractor was allowed payment of price adjustment amounting to Rs.138.447 million against total value of work done Rs.130.222 million. 11th running bill was paid to the contractor with total value of work done Rs.209.227 million vide voucher No.39 dated 22.06.2024.

Audit observed that according to the minutes of the meeting dated 27.04.2022, the contractor made a statement before the committee that 40% of total quantity of pipe was procured by him soon after payment of initial advance but did not hand over to the management due to some uncertainties. Hence, price adjustment up to the extent of 40% against total value of work done amounting to Rs.52.088 million (40% of Rs.130.222 million) on already procured pipes was not admissible to contractor.

Audit is of the view that payment of escalation charges against already procured pipe, resulted in excess payment and was irregular and undue favour. The irregularity occurred due to non-adherence to the Rules.

The irregularity was pointed out during March, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 17.06.2025 followed by reminders on 27.08.2025, 06.10.2025, 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that matter be inquired, amount be recovered and responsibility be fixed.

DP-181/2024-25

19.4.7 Non-deposit of performance guarantee– Rs.3.070 million

Clause 10.1 of the COC Part-II provides that the Contractor shall provide Performance Security to the Employer in the prescribed form. The said Security shall be furnished or caused to be furnished by the Contractor within 28 days after the receipt of the Letter of Acceptance. The Performance Security shall be of an amount equal to 10% of the Contract Price stated in the Letter of Acceptance. Such Security shall be in the form of (a) bank guarantee from any Scheduled Bank in Pakistan or (b) bank guarantee from a bank located outside Pakistan duly counter-guaranteed by a Scheduled Bank in Pakistan or (c) an insurance company having at least AA rating from PACRA/JCR. The cost of complying with requirements of this Sub-Clause shall be borne by the Contractor.

During the audit of Executive Engineer Civil Engineering Division Water and Power Diamer for the Financial Year 2023-24, it was noted that the management awarded the work "Construction of Forebay at 1.2 MW HPS Sheikho Tangir" to M/S Jan Alam JV Zulfiqar Alam 7 Brothers during the Financial Year 2023-24, through work order No. EE/CED/W&P-Dev/2018-19/947 dated 10.04.2024 with the approved cost of Rs.30.693 million.

Audit observed that the contractor did not submit the 10% Performance Guarantee amounting to Rs.3.070 million against the bid cost of Rs.30.694 million.

Audit is of the view that non-submission of performance guarantee, put the government funds at risk and is violation of contract agreement. The irregularity occurred due to non-adherence to the contract clauses.

The irregularity was pointed out during April, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 17.06.2025 followed by reminders on 27.08.2025, 06.10.2025, 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that matter be inquired and responsibility be fixed.

DP-238/2024-25

19.4.8 Potential loss to government due to abnormal delay in tendering process

CDWP approved that project "Establishment of Regional Grid Gilgit-Baltistan Phase-I" in its meeting held on 17.10.2019 for Rs.4,959.187 million including FEC of Rs.1041.08 million. Ministry of Kashmir Affairs & Gilgit-Baltistan issued administrative approval on 14.11.2019 with implementation period of 48 months.

During the audit of project Establishment of Regional Grid Gilgit-Baltistan Phase-I, Gilgit for the Financial Years 2021-22 to 2023-24, it was noted that bids were floated in national newspaper and PPRA website on 01.10.2021 to be opened on 04.11.2021. Fourteen (14) bidders purchased the bid documents, out of which two (02) bidders participated in bidding. In a limited participation, M/s SMS-XIYUTONG JV being the lowest bidder offered Rs.15,969.936 million and other firm M/s HEPSECMKBUILDERS CONSORTIUM offered Rs.19,537.680 million. After opening of financial bid 04.11.2021, the project management processed the case of revised PC-I with revised/ rationalized cost of Rs.9,148.509 million dated 09.08.2023 by reducing some scope of work, customs and duties and provisional sum. Letter of acceptance for Rs.7,741.427 million was issued after a lapse of 645 days (21 ½ months) vide dated 11.08.2023. Detail is tabulated as under:

(Rs. in million)

PC-I cost	Lowest bidder	Loss
4,959.187	15,969.936	11,010.749

Audit observed that an initial delay of 22.5 months occurred between the Administrative Approval (Nov 2019) and the invitation of bids (Oct 2021). Following bid opening (Nov 2021), a further delay of 21.5 months transpired before the issuance of the Letter of Acceptance. These cumulative delays resulted in the lowest bid (Rs.15,969.936 million) being significantly higher than the original PC-I cost (Rs.4,959.187 million), indicating a potential loss/escalation of Rs.11,010.749 million attributable to delayed procurement actions. This has resulted in increased project cost for a reduced scope, representing a loss of originally planned public benefits.

Audit is of the view that the significant cost escalation, result in excess payment and subsequent need for scope reduction was ill planning by the management. The irregularity occurred due to weak internal control.

The irregularity was pointed out during May, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 17.06.2025 followed by reminders on 27.08.2025, 06.10.2025, 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that the impact of delay in finalization of procurement process be worked and opportunity loss for delay process be avoided in future.

DP-305/2024-25

19.4.9 Non-credit of lapsed deposit into government treasury-Rs.1.432 million

According to Para 399(iii) of CPWA Code, unclaimed balances for more than three complete account years should be credited to government as lapsed deposits.

During the audit of the office of the Executive Engineer Water and Power Shigar for the Financial Year 2023-24, it was noted that an amount of Rs.1.432 million were lying unclaimed in Deposit head G101013 for more than three years.

Audit observed that management neither returned the security to the contractor(s) nor unclaimed amount credited to government treasury.

Audit is of the view that non-transferring of unclaimed security, deprived the government from its due receipt and was irregular. The irregularity occurred due to non-adherence to the Rules.

The irregularity was pointed out during May, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 17.06.2025 followed by reminders on 27.08.2025, 06.10.2025, 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that unclaimed security amount be deposited into government treasury.

DP-377/2024-25

19.4.10 Irregular acceptance of insurance guarantees instead of bank guarantees - Rs.20.532 million

According to the Particular Condition of Sub Clause 33.1 Terms of Payment "30% of contract value as Mobilization advance will be made against irrevocable bank guarantee on the prescribed form in the name of Executive Engineer Water and Payment".

According to the Particular Condition of Sub Clause 33.1 Others Terms of Payment "the contractor shall submit irrevocable performance guarantee equal to 10% of the contract price for the contract period from any scheduled bank of Pakistan in the name of Executive Engineer Water and Power".

During the audit of the office of the Executive Engineer Water and Power Shigar for the Financial Year 2023-24, it was noted that the contractors submitted Performance Guarantees amounting to Rs.20.532 million. Details are at **Annexure-17**.

Audit observed that the management accepted insurance guarantees from the contractors instead of bank guarantees required in agreement.

Audit is of the view that non-submission of bank guarantees against the provision of contact agreement and was held irregular. The irregularity occurred due to weak internal control.

The irregularity was pointed out during May, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 17.06.2025 followed by reminders on 27.08.2025, 06.10.2025, 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that matter be inquired, verified bank guarantees be obtained and responsibility be fixed.

DP-381/2024-25

19.4.11 Less deduction of security from the contractor -Rs.19.768 million

Para 89(e) of CPWD Code, states that where work or the supply of material is to be given out on contract, a deduction of 10% from the payments to be made on account of work done.

During the audit of accounts of the Executive Engineer Water and Power Generation Gilgit for the Financial Year 2023-24, it was noted that the management awarded two contracts and paid Rs.280.878 million to the contractors during FY 2023-24. Details are as under:

(Rs. in million)

S. No	Particular of Contract	Contractor	Payment	Security to be deducted	Security Deducted	Less Deduction
1	3.5 MW Hamaran Bilchar	Sultan Mehmood	52.700	5.27	2.7	2.570
2	3.2 MW Nomal Gilgit	Sultan Mehmood	22.725	2.273	1.20	1.073
3	06 MW Kargah	MK Builder	32.000	3.2	0.32	2.88
4	3.5 MW Hamaran Bilchar	Sultan Mehmood	36.098	3.609	1.50	2.109
5	3.2 MW Nomal Gilgit	Sultan Mehmood	20.000	2.00	1.00	1.00
6	06 MW Kargah	MK Builder	47.355	4.736	1.60	3.136
7.	06 MW Kargah	MK Builder	70.000	7.000	0.00	7.000
	Total		**280.878**	**28.088**	**8.320**	**19.768**

Audit observed that the management did not deduct 10% security on one running bill and deducted less than 10% security on remaining six (06) running bills.

Audit is of the view that less-deduction/non-deduction of security amounting to Rs.19.768 million, put the management at risk and was undue favour to the contractor. The irregularity occurred due to weak internal control.

The irregularity was pointed out during May, 2025. The management did not furnish the reply till finalization of the report.

The PAO was requested to convene a DAC meeting on 17.06.2025 followed by reminders on 27.08.2025, 06.10.2025, 29.10.2025, 16.12.2025 and 26.12.2025. However, the DAC meeting could not be convened till finalization of the report.

Audit recommends that necessary deduction from the bills be made and responsibility be fixed.

DP-393 and 394/2024-25

19.4.12 Non-recovery on account of sale of energy from Government of Gilgit-Baltistan – Rs.1,764.540 million

ECNEC while approving the revised PC-I of Sadpara Dam Project in 2009 directed WAPDA to sell energy to Government of Gilgit-Baltistan (GoGB) at the rate of Rs.5.74/kWh.

During audit of accounts of GM Finance (Coordination) WAPDA, Lahore for the period from July, 2022 to June, 2023, it was noted that as per original PC-I, WAPDA had to hand over Sadpara Dam project to GoGB after its completion but the same was not taken over by the GoGB due to capacity issues. Later on, ECNEC while approving the revised PC-I of the project directed WAPDA to sell energy to GoGB at the rate of Rs.5.74/kWh. As per direction of ECNEC, an amount of Rs.1,764.540 million on account of sale of energy was recoverable from GoGB but no efforts were made to recover this outstanding amount.

Audit is of the view that non-adherence to ECNEC's direction resulted in non-recovery of Rs.1,764.540 million on account of sale of energy from GoGB up to FY 2022-23.

The matter was taken up with the management in March, 2024 and reported to MoWR in July, 2024. The management replied that Chief Minister, Gilgit-Baltistan had been requested to direct Water & Power Department for reimbursement of generation revenue of Sadpara Dam Project. WAPDA was pursuing the matter, however, the same was still pending with GoGB.

No further progress towards recovery was intimated till finalization of this Audit Report.

The para was discussed in DAC meeting held on August 15 & 16, 2024, however, minutes of DAC meeting were not provided by the PAO MoWR despite issuance of request of the same till finalization of this Audit Report.

Audit recommends the management to pursue the matter for recovery of long outstanding amount of generation revenue from GoGB.

(Audit conducted by DGA Water Resources, Lahore-DP No.51/2024-25)

19.4.13 Non-recovery of operation & maintenance cost of powerhouse from the Government of Gilgit-Baltistan –Rs.40.408 million

According to Clause-1, 2 & 3 of the MoU signed between WAPDA and Water & Power Department (GoGB) on June 02, 2023, plant will be operated by WAPDA and Water and power Department (GoGB) will rectify any fault occurred without any claim. O&M cost of 3.6 MW Hydel Power Station, Thor Colony including salaries of engineers and staff and other related cost will be borne by Water and Power Department.

During audit of accounts of CEO/PD, DBDP for the period from July, 2023 to June, 2024, it was noticed that an amount of Rs.40.408 million on account of O&M cost of powerhouse for one year (2023-24) was outstanding against GoGB. As per MoU, this amount was required to be recovered from the concerned department of GoGB but the needful was not done.

Audit is of the view that on-adherence to aforementioned MoU resulted in non-recovery of O&M cost of powerhouse amounting to Rs.40.408 million from GoGB during FY 2023-24.

The matter was taken up with the management in August, 2024 and reported to MoWR in November, 2024. The management replied that the matter had been persistently pursued with GoGB and progress achieved in the matte would be Audit accordingly.

No further progress was intimated till finalization of this Audit Report.

The PAO was requested to schedule a DAC meeting vide this office letter dated December 10, 2024. Subsequently, as per procedure, two reminders were also issued on December 17 & 27, 2024, however, DAC meeting could not be scheduled.

Audit recommends the management to ensure recovery of O&M cost from the concerned without further delay of time.

(Audit conducted by DGA Water Resources, Lahore-DP No.119/2024-25)

Annexure-1 MFDAC Paras

(Rs. in million)

S No.	DP No.	Period Audit	Subject	Name of Formation	Amount	PAO
1.	21	2024-25	Opening of financial bid of non-responsive bidder on account of Generic Consumables	DD Agriculture Ghizer	1.200	Agriculture Department
2.	22	2024-25	Less-obtaining of bid security / call deposit receipt in violation of tender notice	DD Agriculture Ghizer	0.298	Agriculture Department
3.	47	2024-25	Irregular expenditure against 1% contingencies by director agriculture (GB), Gilgit from projects due to non-submission of PC-III	Dir Agriculture GB, Gilgit	70.315	Agriculture Department
4.	48	2024-25	Mis-procurement of office stationery, miscellaneous items and repair & maintenance of vehicles, motorcycles, generators etc.	Dir Agriculture GB, Gilgit	1.789	Agriculture Department
5.	49	2024-25	Irregular posting of employees on attachment basis	Dir Agriculture GB, Gilgit	131.472	Agriculture Department
6.	50	2024-25	Where about of miscellaneous items not known	Dir Agriculture GB, Gilgit	22.725	Agriculture Department
7.	51	2024-25	Non-existence of monitoring mechanism and non-submission of progress reports of project	Dir Agriculture GB, Gilgit	10.965	Agriculture Department
8.	52	2024-25	Un-authorized expenditure over & above the provision of PC-I	Dir Agriculture GB, Gilgit	0.351	Agriculture Department
9.	53	2024-25	Opening of financial bid of non-responsive bidders on account of Furniture Fixtures, Honey Bee colonies/ equipment, training refreshment, packaging & packaging and Trainer	Dir Agriculture GB, Gilgit	14.063	Agriculture Department
10.	198	2024-25	Non-Imposition/ deduction of Liquidated Damages due to Non-Completion of Work timely	DD Agriculture Ghanche	0.800	Agriculture Department
11.	199	2024-25	Irregular payment on account of appointment of contingent paid staff	DD Agriculture Ghanche	2.664	Agriculture Department
12.	200	2024-25	Mis-procurement of office stationery, miscellaneous items and repair & maintenance of vehicles, motorcycles, generators etc.	DD Agriculture Ghanche	2.050	Agriculture Department
13.	201	2024-25	Non-registration of vehicles by the department with ETO.	DD Agriculture Ghanche	-	Agriculture Department
14.	202	2024-25	Irregular expenditure on account of POL and repair & maintenance due to non-maintenance of log books and movement registers of vehicles	DD Agriculture Ghanche	1.350	Agriculture Department
15.	203	2024-25	Non-existence of monitoring mechanism and submission of progress report of	DD Agriculture Ghanche	25.342	Agriculture Department
16.	205	2024-25	Non-completion of project as per PC-I	DD Agriculture Ghanche	50.000	Agriculture Department
17.	206	2024-25	Opening of financial bid of non-responsive bidders on account of Agriculture input & Tools, supply of processing machines, fencing material Furniture Fixtures, training refreshment, packaging & training	DD Agriculture Ghanche	3.160	Agriculture Department

18.	207	2024-25	Where about of miscellaneous items not known	DD Agriculture Ghanche	2.050	Agriculture Department
19.	219	2024-25	Mis-procurement of Works	DD Agriculture Skardu	2.840	Agriculture Department
20.	220	2024-25	Under development and non-mutation of Nurseries	DD Agriculture Skardu	-	Agriculture Department
21.	221	2024-25	Non maintenance of distribution records	DD Agriculture Skardu	0.365	Agriculture Department
22.	222	2024-25	Irregular distribution of fencing material among farmers	DD Agriculture Skardu	1.200	Agriculture Department
23.	223	2024-25	Non conducting inspection for fencing material	DD Agriculture Skardu	2.988	Agriculture Department
24.	344	2024-25	Irregular expenditure on procurement of vehicle without obtaining approval of Austerity Committee	DD Livestock Hunza	0.200	Agriculture Department
25.	345	2024-25	Procurement of medicines without consultation of user departments	DD Livestock Hunza	6.255	Agriculture Department
26.	346	2024-25	Non-reconciliation of revenue collection and non-maintenance of cash book	DD Livestock Hunza	1.567	Agriculture Department
27.	439	2024-25	Unauthentic utilization of funds under CM's Initiative for Agriculture, Livestock and Fisheries	Secretary Agriculture Gilgit-Baltistan, Gilgit	234.718	Agriculture Department
28.	440	2024-25	Poor performance regarding utilization of funds under CM's Initiative for ALF	Secretary Agriculture Gilgit-Baltistan, Gilgit	65.282	Agriculture Department
29.	565	2024-25	Loss due to mortality of Fish (Eggs, Fry, Fingerling, Yearling, Adults)	AD Fisheries Gilgit	15.858	Agriculture Department
30.	486	2024-25	Irregular payment on account of TA/DA to Ministers/Sas/Advisors and recovery thereof	Secretary Cabinet, Gilgit	4.621	Cabinet Department
31.	488	2024-25	Misprocurement of spare parts and service contract of vehicles	Secretary Cabinet, Gilgit	24.130	Cabinet Department
32.	489	2024-25	Irregular payment on account of TA/DA without prior approval of CM	Secretary Cabinet, Gilgit	4.513	Cabinet Department
33.	695	2024-25	Unjustified expenditure on establishment of Chief Minister's GB's Camp Office at Islamabad	Secretary To Chief Minister GB, Gilgit	21.772	CM Secretariate
34.	11	2024-25	Loss to government due to acceptance of old model vehicles and non transfer of ownership	PD IPCED Thallichi Shounter GB AJK Project, Astore	-	Communication & Works Department
35.	13	2024-25	Unauthorized transfer of funds to LAC	PD IPCED Thallichi Shounter GB AJK Project, Astore	3.960	Communication & Works Department
36.	14	2024-25	Non-Completion of project	PD IPCED Thallichi Shounter GB AJK Project, Astore	19,195.501	Communication & Works Department
37.	15	2024-25	Undue financial benefit to the contractor due to non maintenance of control and Protection of Traffic	PD IPCED Thallichi Shounter GB AJK Project, Astore	-	Communication & Works Department

38.	16	2024-25	Undue financial benefit to the contractor due to non-fixing of project Sing Boards	PD IPCED Thallichi Shounter GB AJK Project, Astore	-	Communication & Works Department
39.	18	2024-25	Mis-procurement of Physical assets	PD IPCED Thallichi Shounter GB AJK Project, Astore	11.376	Communication & Works Department
40.	19	2024-25	Late deposit of tender proceeds into government treasury	PD IPCED Thallichi Shounter GB AJK Project, Astore	2.055	Communication & Works Department
41.	35	2024-25	Excess payment due to unauthorized execution of excess quantities of work	XEN B&R Kharmang	3.920	Communication & Works Department
42.	38	2024-25	Loss to government due to non-acceptance of bids at lowest rates	XEN B&R Kharmang	38.232	Communication & Works Department
43.	39	2024-25	Abnormal delay in award/start of the work	XEN B&R Kharmang	30.909	Communication & Works Department
44.	40	2024-25	Non-Compliance with Contractual Provision Regarding On-Job Training amount	XEN B&R Kharmang	0.607	Communication & Works Department
45.	41	2024-25	Non-Adjustment/Receipt of Vouched Accounts against advance payment made against Land Acquisition and Non-Mutation of Acquired land in the name of GB Government	XEN B&R Kharmang	25.576	Communication & Works Department
46.	44	2024-25	Non-preparation of PC-IV/Completion Report of Project	XEN B&R Kharmang	142.918	Communication & Works Department
47.	45	2024-25	Less receipt/collection of targets	XEN B&R Kharmang	2.896	Communication & Works Department
48.	80	2024-25	Non adjustment of secure advances in stipulated time period-	XEN PHE WASA Skardu	40.884	Communication & Works Department
49.	83	2024-25	Unauthorized extension in various projects without the approval of Competent Authority and non-imposition of LD charges	XEN PHE WASA Skardu	23.621	Communication & Works Department
50.	84	2024-25	Irregular award of contract without open Competition	XEN PHE WASA Skardu	7.070	Communication & Works Department
51.	139	2024-25	Overpayment due to bringing earth from borrow instead of utilizing available earth	XEN B&R Shigar	0.989	Communication & Works Department
52.	141	2024-25	Non-Adjustment/Receipt of Vouched Accounts of Land Acquisition Advance made to the Revenue Department and Non-Mutation of Acquired land in the name of GB Government	XEN B&R Shigar	40.000	Communication & Works Department
53.	144	2024-25	Un-Justified Expenditure	XEN B&R Shigar	7.956	Communication & Works Department

54.	191	2024-25	Irregular initiation of project without approval of ECNEC	P Director 30 MW HPP Ghowari, Ghanche	-	Communication & Works Department
55.	230	2024-25	Temporary embezzlement of Government receipts on account of rest house rent	Chief Engineer C&W Gilgit Region Gilgit	0.133	Communication & Works Department
56.	387	2024-25	Non-Maintenance of Vehicles Movement Register and Log Books	Chief Engineer C&W Diamer/Astore, Chilas	1.050	Communication & Works Department
57.	391	2024-25	No action against the un-authorized utilization of release share	Chief Engineer PWD Balistan, Skardu	2.000	Communication & Works Department
58.	442	2024-25	Non-credit of lapsed deposit into Government treasury	XEN B&R Kharmang	18.908	Communication & Works Department
59.	444	2024-25	Overpayment to contractor by not deducting the stone cost	XEN B&R Kharmang	0.433	Communication & Works Department
60.	446	2024-25	Non-Adjustment/Receipt of Vouched Accounts of Land Acquisition Advance made to the Revenue Department and Non-Mutation of Acquired land in the name of GB Government	XEN B&R Kharmang	28.757	Communication & Works Department
61.	447	2024-25	Non-obtaining of insurance coverage and non-recovery of inbuilt premium @ 1% of contract cost	XEN B&R Kharmang	1.565	Communication & Works Department
62.	449	2024-25	Non-Revalidation of Performance Security	XEN B&R Kharmang	9.569	Communication & Works Department
63.	450	2024-25	Irregularities in the provision of performance/advances bank guarantees	XEN B&R Kharmang	62.091	Communication & Works Department
64.	451	2024-25	Mis-procurement of Works	XEN B&R Kharmang	5.722	Communication & Works Department
65.	452	2024-25	Loss to government due to incomplete scheme	XEN B&R Kharmang	4.516	Communication & Works Department
66.	453	2024-25	Blockage of govt funds and un-necessary cost enhancement due to non-availability of site	XEN B&R Kharmang	4.025	Communication & Works Department
67.	454	2024-25	Mis-procurement of Works, Goods and Services	XEN B&R Kharmang	8.326	Communication & Works Department
68.	455	2024-25	Loss to Government due to Award of Work to the 4th Lowest Bidder	XEN B&R Kharmang	1.264	Communication & Works Department
69.	464	2024-25	Undue financial aid to the contactor in the shape of release of security before defect liability period	XEN B&R Ghanche	10.000	Communication & Works Department
70.	469	2024-25	Non-credit of lapsed deposit into Government treasury	XEN B&R Ghanche	12.814	Communication & Works Department
71.	473	2024-25	Overpayment due to non deduction of voids from the item of dry uncoursed rubble masonry	XEN B&R Ghanche	0.233	Communication & Works Department
72.	497	2024-25	Non-obtaining of vouched accounts	XEN B&R Nagar	34.335	Communication & Works Department

73.	498	2024-25	Overpayment due to non-deduction of cost of stone	XEN B&R Nagar	0.458	Communication & Works Department
74.	501	2024-25	Non-forfeiture of bid security	XEN B&R Nagar	0.435	Communication & Works Department
75.	505	2024-25	Non-revalidation of performance guarantees	XEN B&R Nagar	308.611	Communication & Works Department
76.	506	2024-25	Non-realization of revenue from Workshop and non-preparation of proformas accounts of workshop	XEN B&R Nagar	5.000	Communication & Works Department
77.	511	2024-25	Violation of PPRA Rules due to award of works through quotation by splitting	XEN B&R Nagar	1.452	Communication & Works Department
78.	513	2024-25	Blockade of funds due to non-utilization of cost machinery	XEN B&R Astore	52.250	Communication & Works Department
79.	609	2024-25	Loss to the government due to delayed procurement and price escalation	XEN Building Division Gilgit	97.721	Communication & Works Department
80.	611	2024-25	Non-recovery of income tax	XEN Building Division Gilgit	3.500	Communication & Works Department
81.	612	2024-25	Unauthentic payment of price adjustment	XEN Building Division Gilgit	145.956	Communication & Works Department
82.	613	2024-25	Unauthorized/Irregular payment of price adjustment	XEN Building Division Gilgit	116.553	Communication & Works Department
83.	614	2024-25	Loss to government due to irregular award of work	XEN Building Division Gilgit	1.614	Communication & Works Department
84.	615	2024-25	Non-forfeiture of bid security	XEN Building Division Gilgit	0.160	Communication & Works Department
85.	616	2024-25	Unauthentic procurement of food material million and non-recovery of tender fees	XEN Building Division Gilgit	6.990	Communication & Works Department
86.	619	2024-25	Irregular execution of works	XEN Building Division Gilgit	55.682	Communication & Works Department
87.	620	2024-25	Less Receipt/Collection of Target	XEN Building Division Gilgit	8.937	Communication & Works Department
88.	621	2024-25	Non-obtaining of vouched accounts	XEN Building Division Gilgit	4.781	Communication & Works Department
89.	145	2024-24	Irregular expenditure against Investigation Cost	DG Anti Corruption GB, Gilgit	1.000	DG Anti Corruption
90.	146	2024-25	Non-framing recruitment rules	DG Anti Corruption GB, Gilgit	-	DG Anti Corruption
91.	147	2024-24	Unauthorized deliverance of ACE, GB's vehicles to other departments	DG Anti Corruption GB, Gilgit	-	DG Anti Corruption
92.	337	2024-25	Non-achievement of annual revenue target	Excise & Taxation Officer Gilgit	102.597	Excise & Taxation Department
93.	339	2024-25	Non-implementation of rules of road safety and monitoring thereon	Excise & Taxation Officer Gilgit	-	Excise & Taxation Department

94.	340	2024-25	Non-auction/disposal of seized vehicles	Excise & Taxation Officer Gilgit	-	Excise & Taxation Department
95.	349	2024-25	Misprocurement of services against repair & maintenance of transport	Administrator Zakat and Usher Gilgit	4.631	Excise & Taxation Department
96.	350	2024-25	Non-deduction of conveyance allowances	Administrator Zakat and Usher Gilgit	2.014	Excise & Taxation Department
97.	519	2024-25	Excess expenditure over receipts affected the public fund account	Secretary Finance GB, Gilgit	3,564.564	Finance Department
98.	520	2024-25	Un-authorized utilization of block allocation	Secretary Finance GB, Gilgit	600.000	Finance Department
99.	521	2024-25	Un-authorized deviation of funds from development to non-development	Secretary Finance GB, Gilgit	2,335.668	Finance Department
100.	522	2024-25	Un-authorized utilization of PM's Schemes funds without reflecting in budget statement	Secretary Finance GB, Gilgit	2,044.584	Finance Department
101.	523	2024-25	Un-authorized utilization of funds from food account and non-reporting of savings	Secretary Finance GB, Gilgit	21,014.26	Finance Department
102.	524	2024-25	Un-authorized utilization of funds from development grant	Secretary Finance GB, Gilgit	25,865.294	Finance Department
103.	525	2024-25	Non-submission of adjustment account	Secretary Finance GB, Gilgit	3,835.695	Finance Department
104.	526	2024-25	Defective budgeting and utilization of funds	Secretary Finance GB, Gilgit	407.137	Finance Department
105.	527	2024-25	Difference in balances meet from the public fund account	Secretary Finance GB, Gilgit	1,119.677	Finance Department
106.	528	2024-25	Non-reconciliation of bank balances and difference	Secretary Finance GB, Gilgit	73.460	Finance Department
107.	531	2024-25	Non-preparation of budget and Non-reporting of development expenditure PAO wise	Secretary Finance GB, Gilgit	-	Finance Department
108.	533	2024-25	Un-authorized sanction of expenditure out of secret service fund	Secretary Finance GB, Gilgit	27.350	Finance Department
109.	534	2024-25	Irregular release of grants-in-aid and advance drawl	Secretary Finance GB, Gilgit	2,489.983	Finance Department
110.	536	2024-25	Non-recovery/ adjustment of bridge finance granted to NATCO	Secretary Finance GB, Gilgit	176.701	Finance Department
111.	537	2024-25	Non-creation of environment fund	Secretary Finance GB, Gilgit	1,304.672	Finance Department
112.	538	2024-25	Non-allocation of funds for financial assistance package	Secretary Finance GB, Gilgit	3,000.000	Finance Department
113.	539	2024-25	Un-authorized expenditure and creation of liability	Secretary Finance GB, Gilgit	7,625.000	Finance Department
114.	541	2024-25	Non-recovery of un-utilized funds from GBRSP	Secretary Finance GB, Gilgit	57.122	Finance Department

115.	542	2024-25	Irregular release of funds on account of group insurance and benevolent fund	Secretary Finance GB, Gilgit	328.373	Finance Department
116.	542	2024-25	Non-achievement of revenue targets	Secretary Finance, Gilgit	3,954.772	Finance Department
117.	131	2024-25	Non-maintenance of beneficiaries' data	CSO Astore	-	Food Department
118.	134	2024-25	Non-maintenance of cash book to record the sale proceeds of wheat	CSO Astore	278.340	Food Department
119.	135	2024-25	Procurement of sub-standard/ poor quality wheat	CSO Astore	186.351	Food Department
120.	136	2024-25	Procurement of sub-standard/ poor quality wheat	CSO Astore	186.351	Food Department
121.	137	2024-25	Improper storage of the wheat in the godown building.	CSO Astore	-	Food Department
122.	68	2024-25	Un-authorized retention of vehicle	Deosai National Parks Skardu	11.467	Forest & Wildlife Department
123.	69	2024-25	Irregular payment on account of appointment of contingent paid staff	Deosai National Parks Skardu	6.144	Forest & Wildlife Department
124.	70	2024-25	Where about of miscellaneous items not known	Deosai National Parks Skardu	1.223	Forest & Wildlife Department
125.	71	2024-25	Irregular expenditure on a/c of non-maintenance of log books and movement registers of vehicles	Deosai National Parks Skardu	2.046	Forest & Wildlife Department
126.	72	2024-25	Irregular and unauthorized formulation of unapproved policy guideline by the Wildlife Department for Establishment of Camping site/Hotel in the National Parks	Deosai National Parks Skardu	-	Forest & Wildlife Department
127.	74	2024-25	Non-submission of Adjustment /vouched account obtained from community on disbursement of 80% Trophy Hunting fee	Deosai National Parks Skardu	7.112	Forest & Wildlife Department
128.	96	2024-25	Loss to the government due to the non-formulation of timber disposal	DFO Chilas	25.480	Forest & Wildlife Department
129.	97	2024-25	Non recovery of rooted plants fee issued to community/ individuals from government nurseries	DFO Chilas	0.901	Forest & Wildlife Department
130.	98	2024-25	Non-levy of fees, royalty and surcharges from Chilghoza	DFO Chilas	-	Forest & Wildlife Department
131.	99	2024-25	Non formulation of mechanism for appointment and assessment of performance/duties of Neghabans	DFO Chilas	13.194	Forest & Wildlife Department
132.	101	2024-25	Irregular hiring of services of FC instead of establishment of Forest and Wildlife Force	DFO Chilas	0.986	Forest & Wildlife Department
133.	124	2024-25	Non-maintenance of books of accounts/cash book/ledger of Forest Regeneration Fund	Chief Conservator Forest Gilgit-Baltistan, Gilgit	2304.328	Forest & Wildlife Department
134.	126	2024-25	Irregular deposit of funds of Forest Regeneration Fund in commercial banks	Chief Conservator Forest Gilgit-Baltistan, Gilgit	722.833	Forest & Wildlife Department
135.	127	2024-25	Irregular and unauthorized payment against mobilization advance	Chief Conservator Forest Gilgit-Baltistan, Gilgit	5.100	Forest & Wildlife Department

136.	128	2024-25	Non recovery of insurance premium due to non-effecting of insurance policy against the works	Chief Conservator Forest Gilgit-Baltistan, Gilgit	0.391	Forest & Wildlife Department
137.	130	2024-25	Non-maintaining of stock inventories of physical assets	Chief Conservator Forest Gilgit-Baltistan, Gilgit	2.797	Forest & Wildlife Department
138.	150	2024-24	Non-recovery of liquidated damages	DFO Skardu	5.490	Forest & Wildlife Department
139.	151	2024-24	Non-revalidation of performance security	DFO Skardu	5.490	Forest & Wildlife Department
140.	322	2024-25	Irregular cash payment	DFO Ghanche	5.960	Forest & Wildlife Department
141.	323	2024-25	Un-justified payment on engagement of daily labour	DFO Ghanche	2.451	Forest & Wildlife Department
142.	324	2024-25	Non-registration of Saw Mills and loss to government	DFO Ghanche	2.260	Forest & Wildlife Department
143.	477	2024-25	Irregular expenditure on execution of renovation work	Secretary Forest, Gilgit	6.784	Forest & Wildlife Department
144.	480	2024-25	Non-achievement of revenue targets and non-realization of revenue under different heads of receipts	Secretary Forest, Gilgit	-	Forest & Wildlife Department
145.	482	2024-25	Non-investment of Forest & Wildlife Fund	Secretary Forest, Gilgit	3,296.330	Forest & Wildlife Department
146.	483	2024-25	Non-utilization of funds and non-completion of ADP Project despite release of funds	Secretary Forest, Gilgit	695.916	Forest & Wildlife Department
147.	484	2024-25	Distribution of community share without proper monitoring mechanism	Secretary Forest, Gilgit	248.505	Forest & Wildlife Department
148.	485	2024-25	Non-finalization of inquiries regarding financial embezzlement, illegal cutting/ transportation of wood etc.	Secretary Forest, Gilgit	-	Forest & Wildlife Department
149.	413	2024-25	Irregular allocation of Discretionary Grant under the Head A-03970-Others	Secretary, Legislative Assembly Gilgit-Baltistan, Gilgit	8.000	GB Assembly
150.	414	2024-25	Misprocurement of Plant and Machinery items	Secretary, Legislative Assembly Gilgit-Baltistan, Gilgit	2.500	GB Assembly
151.	415	2024-25	Misprocurement of Miscellaneous items	Secretary, Legislative Assembly Gilgit-Baltistan, Gilgit	4.500	GB Assembly
152.	416	2024-25	Irregular procurement of vehicles spare parts and repair and maintenance of vehicles	Secretary, Legislative Assembly Gilgit-Baltistan, Gilgit	11.000	GB Assembly
153.	417	2024-25	Irregular appointments/promotions of 47 officers	Secretary, Legislative Assembly Gilgit-Baltistan, Gilgit	-	GB Assembly
154.	351	2024-25	Irregular procurement by splitting up	Gilgit-Baltistan Rural Support Programme, Gilgit	1.858	GBRSP

155.	354	2024-25	Lending through Nonbanking micro finance loan program without obtaining license	Gilgit-Baltistan Rural Support Programme, Gilgit	34.689	GBRSP
156.	355	2024-25	Irregular utilization of funds	Gilgit-Baltistan Rural Support Programme, Gilgit	37.994	GBRSP
157.	356	2024-25	Irregular award of contract without open competition.	Gilgit-Baltistan Rural Support Programme, Gilgit	17.580	GBRSP
158.	357	2024-25	None conducting of the performance evaluation of Board of Directors/Senior Management	Gilgit-Baltistan Rural Support Programme	-	GBRSP
159.	458	2024-25	Irregular expenditure on repair and maintenance of vehicles	Secretary to Governor, Gilgit	2.799	Governor Secretariate
160.	567	2024-25	Non-obtaining of Insurance works	PD Up-gradation of PHQ Hospital Gilgit	2,698.790	Health Department
161.	572	2024-25	Overpayment due to non-deduction of water supply, cost of electricity, fire protection equipment and medical care	PD Up-gradation of PHQ Hospital Gilgit	2.000	Health Department
162.	573	2024-25	Non-fulfilment of directives of CPWP regarding undertaking feasibility of Project	PD Up-gradation of PHQ Hospital Gilgit	-	Health Department
163.	575	2024-25	Loss to government due to abnormal delay in tendering process and execution of works	PD Up-gradation of PHQ Hospital Gilgit	-	Health Department
164.	54	2024-25	Procurement of medicines without consultation of user departments	DHO Astore	9.202	Health Department
165.	55	2024-25	Non-recovery on account of delay supply of medicines	DHO Astore	0.058	Health Department
166.	56	2024-25	Irregular payment on account of appointment of contingent paid staff	DHO Astore	7.718	Health Department
167.	57	2024-25	Non-maintenance of leave record and non-deduction of conveyance allowance	DHO Astore	0.051	Health Department
168.	58	2024-25	Non-obtaining of license from PNRA to operate radiation generating machines/equipment	DHO Astore	-	Health Department
169.	59	2024-25	Wasteful expenditure of medicines due to non-maintenance of temperature of drug stores	DHO Astore	9.202	Health Department
170.	60	2024-25	Irregular expenditure against 1% contingencies DHO office from projects due to non-submission of PC-III	DHO Astore	42.362	Health Department
171.	61	2024-25	Non-registration of vehicles.	DHO Astore	-	Health Department
172.	62	2024-25	Non-functional/un-approved faps hospitals and civil dispensaries.	DHO Astore	-	Health Department
173.	63	2024-25	Shortcoming/deficiencies in the recruitment of SPS and allied staff during the period 2023-24.	DHO Astore	-	Health Department
174.	152	2024-25	Non-obtaining of License from PNRA to Operate Radiation Generating Machines/Equipment	MS DHQ Hospital Skardu	-	Health Department
175.	153	2024-25	Non-functional of medical equipment's / instruments	MS DHQ Hospital Skardu	-	Health Department

176.	170	2024-25	Non-recovery of penalty due to late supply of equipment	MS DHQ Hospital Astore	2.048	Health Department
177.	171	2024-25	Non-obtaining of performance security	MS DHQ Hospital Astore	2.316	Health Department
178.	172	2024-24	Non-obtaining of warrantees of biomedical equipment & free maintenance of equipment from the supplier	MS DHQ Hospital Astore	23.153	Health Department
179.	173	2024-24	Procurement of medicines without consultation of user departments	MS DHQ Hospital Astore	15.503	Health Department
180.	174	2024-24	Non-recovery of penalty due to delay supply of medicines etc.	MS DHQ Hospital Astore	0.315	Health Department
181.	175	2024-24	Non-Obtaining of License from PNRA to Operate Radiation Generating Machines/Equipment	MS DHQ Hospital Astore	-	Health Department
182.	242	2024-25	Non-confirmation of deposit of sales tax	DHO Kharmang	1.013	Health Department
183.	256	2024-25	Non-recovery on account of delay supply of medicines	MS DHQ Hospital Ghanche	0.325	Health Department
184.	257	2024-25	Non-deduction of house rent allowance and 5% maintenance charges	MS DHQ Hospital Ghanche	0.357	Health Department
185.	258	2024-25	Non-recovery of allowances during leave period from staff	MS DHQ Hospital Ghanche	0.640	Health Department
186.	259	2024-25	Overpayment on account of health sector reform allowance	MS DHQ Hospital Ghanche	0.298	Health Department
187.	295	2024-25	Recovery of substandard provision of medicines to DHO, Skardu	DHO Skardu	0.503	Health Department
188.	296	2024-25	Irregular attachment of DHO employees with other than Health Department	DHO Skardu	4.892	Health Department
189.	325	2024-25	Irregular non transparent award of work	DHO Ghanche	1.590	Health Department
190.	326	2024-25	Non verification of Educational credentials and Security Clearance of newly appointed employees and paid	DHO Ghanche	2.704	Health Department
191.	460	2024-25	Loss due to outsourcing of cleanliness of Hospitals to M/s GBWMC	Secretary Health	6.660	Health Department
192.	461	2024-25	Irregular and unjustified provision of funds through block allocation	Secretary Health	745.262	Health Department
193.	490	2024-25	Non-completion of development scheme for upgradation of hospital and reduction in quantity of equipment due to escalation in prices	DHO Ghizer	-	Health Department
194.	492	2024-25	Non-testing of drugs/medicines from DTL	DHO Ghizer	7.293	Health Department
195.	493	2024-25	Irregular local purchase of medicines without consultation of user departments	DHO Ghizer	2.599	Health Department
196.	494	2024-25	Misclassification of expenditure under Head of Account Purchase of Drugs and Medicine	DHO Ghizer	4.005	Health Department
197.	495	2024-25	Non-functional / uninstalled medical equipment / instruments	DHO Ghizer	6.876	Health Department
198.	547	2024-25	Non-transparent tendering process	City Hospital Gilgit	174.785	Health Department

199.	551	2024-25	Irregular award of purchase order to single responsive bidder without financial conformance	City Hospital Gilgit	3.890	Health Department
200.	552	2024-25	Delayed vendor payments and unauthorized liability creation	City Hospital Gilgit	58.631	Health Department
201.	553	2024-25	Irregular cash payments	City Hospital Gilgit	7.402	Health Department
202.	555	2024-25	Irregular award of supply order for Diet Charges and Loss due to accepting higher rates	City Hospital Gilgit	18.837	Health Department
203.	556	2024-25	Suspected misappropriation of POL for generator	City Hospital Gilgit	2.511	Health Department
204.	558	2024-25	Non deduction of Conveyance allowance	City Hospital Gilgit	0.793	Health Department
205.	559	2024-25	Irregular award of purchase of Ordnance items	City Hospital Gilgit	4.790	Health Department
206.	586	2024-25	Non-obtaining of license from PNRA to operate radiation generating machines/equipment	MS DHQ Hospital Hunza	-	Health Department
207.	637	2025-26	Irregular award of purchase order to single responsive bidder without financial conformance	DHO Gilgit	11.160	Health Department
208.	639	2024-25	Irregular Award of Contract for Minor Repair/Renovation of Health Institutions	DHO Gilgit	3.000	Health Department
209.	28	2024-25	Irregular payment on account of appointment of contingent paid staff	DD Special Education, Gilgit	3.552	Higher Technical and Special Education Department
210.	29	2024-25	Non-existence of internal controls in the office	DD Special Education, Gilgit	-	Higher Technical and Special Education Department
211.	30	2024-25	Un-authorized retention of vehicle	DD Special Education, Gilgit	-	Higher Technical and Special Education Department
212.	31	2024-25	Irregular expenditure on account of POL and repair & maintenance due to non-maintenance of log books and movement registers of vehicles	DD Special Education, Gilgit	1.100	Higher Technical and Special Education Department
213.	32	2024-25	Non-preparation of PC-IV/completion report of the project	DD Special Education, Gilgit	56.000	Higher Technical and Special Education Department
214.	23	2024-25	Non-framing of recruitment / service rules	DD Special Education, Gilgit	-	Higher Technical and Special Education Department
215.	24	2024-25	Non-deduction of withholding tax	DD Special Education, Gilgit	2.372	Higher Technical and Special Education Department
216.	25	2024-25	Unjustified expenditure on a/c of posting of ineligible staff/teachers	DD Special Education, Gilgit	12.996	Higher Technical and Special Education Department
217.	26	2024-25	Non-disposal of unserviceable/condemned vehicles	DD Special Education, Gilgit	-	Higher Technical and Special Education Department

218.	27	2024-25	Inappropriate financial management due to non-segregation of duties	DD Special Education, Gilgit	12.068	Higher Technical and Special Education Department
219.	300	2024-25	Recovery of outstanding rent from the shop tenants	Boyes Degree College Skardu	1.380	Higher Technical and Special Education Department
220.	301	2024-25	Irregular and unauthorized engagement of visiting faculty and daily wages employees	Boyes Degree College Skardu	44.165	Higher Technical and Special Education Department
221.	303	2024-25	Delay in deposit of Admission and Tuition Fee in Treasury	Boyes Degree College Skardu	8.720	Higher Technical and Special Education Department
222.	365	2024-25	Mismanagement and unauthorized utilization of prospectus receipts	Govt Girls Degree College Skardu	1.400	Higher Technical and Special Education Department
223.	366	2024-25	Un-authenticate hostel fee	Govt Girls Degree College Skardu	1.982	Higher Technical and Special Education Department
224.	367	2024-25	Mismanagement and unauthentic transport funds	Govt Girls Degree College Skardu	9.271	Higher Technical and Special Education Department
225.	368	2024-25	Irregular expenditure out of Student Security fund	Govt Girls Degree College Skardu	0.701	Higher Technical and Special Education Department
226.	369	2024-25	Non-recovery of Conveyance Allowance	Govt Girls Degree College Skardu	0.095	Higher Technical and Special Education Department
227.	370	2024-25	Un-verified admission receipts collected annually from the students	Govt Girls Degree College Skardu	-	Higher Technical and Special Education Department
228.	371	2024-25	Irregular appointment and payment of remuneration to visiting faculty through DDO	Govt Girls Degree College Skardu	3.156	Higher Technical and Special Education Department
229.	373	2024-25	Unjustified expenditure on attachment of teaching staff	Govt Girls Degree College Skardu	10.942	Higher Technical and Special Education Department
230.	374	2024-25	Irregular payment of Adhoc Relief Allowance 2010	Govt Girls Degree College Skardu	0.108	Higher Technical and Special Education Department
231.	2	2024-25	Irregular expenditure on repair of building	DC Skardu	2.143	Home & Prison Department
232.	3	2024-25	Irregular purchase of CCTV cameras and installation	DC Skardu	1.632	Home & Prison Department
233.	5	2024-25	Irregular expenditure disaster and mitigation Work	DC Skardu	5.700	Home & Prison Department
234.	64	2024-25	Non-recovery of 20 days fixed da, conveyance allowance and law & order charges from the employees on earned leave and LPR	SP Astore	0.433	Home & Prison Department

235.	65	2024-25	Inappropriate financial management due to non-segregation of duties	SP Astore	34.109	Home & Prison Department
236.	66	2024-25	Improper application of traffic violation ticketing system	SP Astore	0.279	Home & Prison Department
237.	67	2024-25	Issuance of driving licenses out of jurisdiction of licensing authority	SP Astore	-	Home & Prison Department
238.	79	2024-25	Irregular award of works due to violation of GB PPRA Rules	DIG Crime Branch, Gilgit	6.576	Home & Prison Department
239.	138	2024-25	Overpayment on account of regular allowance	DIG Crime Branch, Gilgit	1.033	Home & Prison Department
240.	184	2024-25	Non-maintenance of Cash Book and non-recording of financial transactions	DC Nagar	847.425	Home & Prison Department
241.	224	2024-25	Non-achievement of annual revenue targets set by Finance Department of Gilgit-Baltistan	SP Nagar	3.551	Home & Prison Department
242.	225	2024-25	Unauthorized expenditure over & above the released budget	SP Nagar	29.489	Home & Prison Department
243.	226	2024-25	Expenditure on POL of vehicles and improper maintenance of Log Books and Movement Registers	SP Nagar	6.794	Home & Prison Department
244.	227	2024-25	irregular expenditure on account of food charges	SP Nagar	1.282	Home & Prison Department
245.	228	2024-25	Irregular expenditure on repair of vehicles	SP Nagar	2.100	Home & Prison Department
246.	229	2024-25	Irregular payment of remuneration to contingent paid staff	SP Nagar	4.460	Home & Prison Department
247.	243	2024-25	Irregular expenditure for repair & maintenance of official vehicles without tendering process	AIG Police CID GB, Gilgit	4.123	Home & Prison Department
248.	244	2024-25	Non-obtaining of bid security / call deposit receipt in violation of tender notice	SP Ghizer	-	Home & Prison Department
249.	260	2024-25	Irregular payment of conveyance allowance and fixed Das to employees during leave	SSP Ghanche	0.330	Home & Prison Department
250.	261	2024-25	Non-registration of vehicles by the department with ETO	SSP Ghanche	-	Home & Prison Department
251.	262	2024-25	Issuance of driving licenses out of jurisdiction of licensing authority	SSP Ghanche	-	Home & Prison Department
252.	263	2024-25	Procurement of goods and services without open competitive bidding	SSP Ghanche	6.912	Home & Prison Department
253.	283	2024-25	Procurement of goods and services without open competitive bidding	DC Astore	6.220	Home & Prison Department
254.	284	2024-25	Mis-procurement due to incomplete / defective tendering process	DC Astore	10.075	Home & Prison Department
255.	285	2024-25	Irregular utilize of mitigation and relief work grant	DC Astore	4.276	Home & Prison Department
256.	286	2024-25	Unauthentic expenditure on special days	DC Astore	3.692	Home & Prison Department
257.	287	2024-25	Irregular and unauthorized expenditure against POL	DC Astore	4.644	Home & Prison Department
258.	289	2024-25	Irregular & unauthorized issuance of driver license and unauthentic collection & deposit of licensing fee	SP Gilgit	1.740	Home & Prison Department
259.	290	2024-25	Irregular and unauthentic collection/receipt against traffic violation fine/challans	SP Gilgit	6.228	Home & Prison Department
260.	291	2024-25	Misprocurement of Services	SP Gilgit	25.908	Home & Prison Department
261.	292	2024-25	Irregular and unauthorized allocation of government vehicles	SP Gilgit	3.327	Home & Prison Department

			to non-entitled officers and expenditure against POL thereon			
262.	293	2024-25	Misprocurement of stationery and other store items	SP Kharmang	1.811	Home & Prison Department
263.	294	2024-25	Irregular and doubtful expenditure on repair and maintenance of vehicles	SP Kharmang	2.300	Home & Prison Department
264.	312	2024-25	Irregular expenditure on purchase of firewood	Commissioner Office Gilgit	9.142	Home & Prison Department
265.	313	2024-25	Irregular expenditure on purchase of POL	Commissioner Office Gilgit	2.500	Home & Prison Department
266.	315	2024-25	Irregular allotment of vehicles to other offices	Commissioner Office Gilgit	6.202	Home & Prison Department
267.	317	2024-25	Irregular award of contract to higher bidder	Commissioner Office Gilgit	25.161	Home & Prison Department
268.	333	2024-25	Non-obtaining of acknowledgment receipt	DC Chilas	187.141	Home & Prison Department
269.	334	2024-25	Non-award of land	DC Chilas	101.844	Home & Prison Department
270.	336	2024-25	Non-imposition of Section 4	DC Chilas	45.443	Home & Prison Department
271.	341	2024-25	Violation of GB Public Procurement Rules due to irregularities in tendering process	SP Hunza	9.198	Home & Prison Department
272.	342	2024-25	Non-recovery of 20 days fixed DA and conveyance allowance from the pay of the employees on earned leave	SP Hunza	-	Home & Prison Department
273.	343	2024-25	Non-achievement of annual revenue targets set by Finance Department of Gilgit-Baltistan	SP Hunza	1.125	Home & Prison Department
274.	347	2024-25	Non-preparation and submission of PC-III of Projects	Central Police Office GB	27.931	Home & Prison Department
275.	348	2024-25	Non-Revalidation of Performance Security Bond	Central Police Office GB	6.796	Home & Prison Department
276.	358	2024-25	Incurrence of irregular and unauthorized expenditure	Commissioner Diamer, Chilas	104.154	Home & Prison Department
277.	359	2024-25	Mis-procurement of goods & services without inviting tenders and non-taking of articles in stock	Commissioner Diamer, Chilas	37.736	Home & Prison Department
278.	360	2024-25	Whereabouts of old/replaced items unknown	Commissioner Diamer, Chilas	0.658	Home & Prison Department
279.	388	2024-25	Irregular payment of liability on account of POL	SP Diamer, Chilas	1.150	Home & Prison Department
280.	389	2024-25	Irregular Expenditure on account of POL of vehicles	SP Diamer, Chilas	2.761	Home & Prison Department
281.	390	2024-25	Procurement due to defective tendering process	SP Diamer, Chilas	21.148	Home & Prison Department
282.	596	2024-25	Irregular/ Unjustified expenditure	Commandant Armed Reserve Police Gilgit	8.500	Home & Prison Department
283.	597	2024-25	Unauthorized payment of Fixed DA to reserved personnel stationed at police line	Commandant Armed Reserve Police Gilgit	21.563	Home & Prison Department
284.	598	2024-25	Unauthorized deployment of ARP personnel	Commandant Armed Reserve Police Gilgit	51.120	Home & Prison Department
285.	599	2024-25	Unjustified expenditure on pay & allowances of Police Polo Team and food of horses	Commandant Armed Reserve Police Gilgit	21.932	Home & Prison Department
286.	601	2024-25	Non-implementation of GB Emergency Services Act, 2012	Rescue 1122 Gilgit	-	Home & Prison Department

287.	602	2024-25	Non-opening of Emergency Service Fund Account	Rescue 1122 Gilgit	-	Home & Prison Department
288.	631	2024-25	Non-obtaining of acknowledgment receipt	Deputy Commissioner Nagar	680.889	Home & Prison Department
289.	632	2024-25	Loss to government due to maintenance of current accounts (non interest bearing accounts)	DC Nagar	116.168	Home & Prison Department
290.	652	2024-25	Irregular Evaluation and Award of Contract for Repair of Transport	Commissioner Gilgit	22.500	Home & Prison Department
291.	654	2024-25	Unauthorized and Excess Expenditure on Repair, Maintenance, and POL for Internal Security (IS) Vehicles	Commissioner Gilgit	36.038	Home & Prison Department
292.	656	2024-25	Splitting of Purchases in Violation of PPRA Rules 2022	Commissioner Gilgit	1.250	Home & Prison Department
293.	165	2024-25	Overpayment due to non-reduction of cost of stone	DD LG&RD Astore	2.306	LG&RD Department
294.	166	2024-25	Non-conducting of monitoring of ARDP schemes	DD LG&RD Astore	69.604	LG&RD Department
295.	168	2024-25	Non-Revalidation of Performance Security Bond	DD LG&RD Astore	11.328	LG&RD Department
296.	169	2024-25	Non recovery of Insurance Premium due to non-effecting of Insurance of works	DD LG&RD Astore	1.594	LG&RD Department
297.	240a	2024-25	Irregular opening and maintenance of Bank Account	Local Council Board, Gilgit	4.062	LG&RD Department
298.	240	2024-25	Non deduction of Provident Fund and group insurance from employees	Local Council Board, Gilgit	-	LG&RD Department
299.	269	2024-25	Irregular payment to village development committees without pre-audit	DD LG&RD Ghanche	114.497	LG&RD Department
300.	271	2024-25	Irregular execution of members' development schemes	DD LG&RD Ghanche	31.800	LG&RD Department
301.	272	2024-25	Irregular payment without measurement	DD LG&RD Ghanche	16.313	LG&RD Department
302.	275	2024-25	Un-authorized inclusion of scheme in ARDP	DD LG&RD Ghanche	36.220	LG&RD Department
303.	276	2024-25	Unauthorized expenditure on operational cost over and above the prescribed rates	DD LG&RD Ghanche	2.535	LG&RD Department
304.	277	2024-25	Irregular expenditure on left over schemes	DD LG&RD Ghanche	51.762	LG&RD Department
305.	278	2024-25	Inconsistencies in rules and delay in execution/approval of ARDP Schemes	DD LG&RD Ghanche	-	LG&RD Department
306.	279	2024-25	Non-deposit of government receipt into treasury	DD LG&RD Ghanche	2.182	LG&RD Department
307.	280	2024-25	Improper maintenance of measurement books for ARDP and MDP	DD LG&RD Ghanche	114.497	LG&RD Department
308.	281	2024-25	Irregular execution of work without adopting open competition	DD LG&RD Ghanche	2.880	LG&RD Department
309.	362	2024-25	Irregular award of construction work	DD LG&RD Shigar	1.200	LG&RD Department
310.	363	2024-25	Irregular purchase solar systems without open competition	DD LG&RD Shigar	1.800	LG&RD Department
311.	425	2024-25	Irregular payment to village development committees without pre-audit	DD LG&RD Skardu	29.245	LG&RD Department
312.	428	2024-25	Delay in approval of ARDP Scheme and inconsistencies in rules	DD LG&RD Skardu	-	LG&RD Department

313.	402	2024-25	Non transparent award of contract	Directorate Mines and Minerals, Gilgit	1.000	Mines & Minerals Department
314.	403	2024-25	Non achievement revenue targets set by Government of Gilgit Baltistan	Directorate Mines and Minerals, Gilgit	7.466	Mines & Minerals Department
315.	404	2024-25	Non-conducting of monitoring & evaluation and non-preparation & non-submission of PC-III during project's execution	Directorate Mines and Minerals, Gilgit	41.572	Mines & Minerals Department
316.	246	2024-25	Irregular accounting treatment and unauthorized utilization of Govt. grant for routine operating expenditure	NATCO Gilgit	414.000	NATCO
317.	247	2024-25	Utilization of Grant-in-Aids without maintaining prescribed record	NATCO Gilgit	766.000	NATCO
318.	248	2024-25	Irregular expenditure on repair of transport in violation of procurement rules	NATCO Gilgit	42.961	NATCO
319.	249	2024-25	Non-recovery of outstanding dues from cashiers	NATCO Gilgit	1.707	NATCO
320.	250	2024-25	Irregular transactions on account of POL of vehicles of GB Government	NATCO Gilgit	2.758	NATCO
321.	251	2024-25	Non-recovery of pending claims from defaulters	NATCO Gilgit	11.093	NATCO
322.	252	2024-25	Excess payments to vendors and cashiers	NATCO Gilgit	13.052	NATCO
323.	253	2024-25	Irregular expenditure on enroute repair of vehicles	NATCO Gilgit	87.278	NATCO
324.	254	2024-25	Irregular expenditure on POL of vehicles	NATCO Gilgit	715.976	NATCO
325.	255	2024-25	Irregular procurements in violation of procurement rules	NATCO Gilgit	79.776	NATCO
326.	265	2024-25	Un-authorized retention of heavy fleet of vehicles	GB House Islamabad	11.444	S&GAD
327.	267	2024-25	Irregular attachment of officers/officials	GB House Islamabad	-	S&GAD
328.	268	2024-25	Loss to government due to low occupancy of room	GB House Islamabad	18.665	S&GAD
329.	75	2024-25	Irregular and unjustified provision of funds through block allocation	Secretary Education GB, Gilgit	410.748	School Education Department
330.	76	2024-25	Non-implementation of grant-in-aid rules	Secretary Education GB, Gilgit	410.748	School Education Department
331.	77	2024-25	Irregular expenditure for procurement of plant & machinery without tendering process	Secretary Education GB, Gilgit	1.050	School Education Department
332.	78	2024-25	Irregular expenditure on procurement of vehicle without obtaining approval of Finance Department	Secretary Education GB, Gilgit	5.000	School Education Department
333.	87	2024-25	Irregular purchase of furniture and machinery & equipment	DD Education, Skardu	6.413	School Education Department
334.	88	2024-25	Irregular award of contract at higher rates and advance payment	DD Education, Skardu	3.080	School Education Department
335.	89	2024-25	Irregular purchase of furniture on quotation basis	DD Education, Skardu	1.238	School Education Department
336.	90	2024-25	Non-taking over the completed projects	DD Education, Skardu	111.985	School Education Department
337.	91	2024-25	Abnormal delay in completion of development scheme	DD Education, Skardu	282.369	School Education Department

338.	92	2024-25	Irregular functioning of schools without approval	DD Education, Skardu	-	School Education Department
339.	94	2024-25	Non-filling of vacant posts and non creation of posts of subject specialists	DD Education, Skardu	-	School Education Department
340.	327	2024-25	Irregular un-authorized execution of civil structure work	DD Education Ghanche	3.360	School Education Department
341.	328	2024-25	Irregular expenditure on purchase of Furniture and fixture and other equipment	DD Education Ghanche	9.665	School Education Department
342.	364	2024-25	Non-formulation of rules/regulations to regulate the different funds	Govt Girls Degree College Skardu	6.007	School Education Department
343.	401	2024-25	Irregular expenditure on POL and repair and maintenance of vehicle	Chief Engineer Works Education, Gilgit	2.400	School Education Department
344.	432	2024-25	Non-availability of specialized teaching staff for smart schools and learning management system	DD Education Gilgit	-	School Education Department
345.	433	2024-25	Non-functional of IT Lab due to non-availability of IT teachers	DD Education Gilgit	-	School Education Department
346.	434	2024-25	Poor academic results of different classes	DD Education Gilgit	-	School Education Department
347.	435	2024-25	Non-filling of vacant posts and non creation of posts of subject specialists	DD Education Gilgit	-	School Education Department
348.	436	2024-25	Abnormal delay in completion of development scheme	DD Education Gilgit	851.359	School Education Department
349.	437	2024-25	Non-provision of basic facilities in schools	DD Education Gilgit	-	School Education Department
350.	456	2024-25	Non-achievement of objectives due to non-performing of its mandatory functions by Senior Member Board of Revenue, Gilgit-Baltistan	SMBR GB, Gilgit	-	SMBR
351.	544	2024-25	Non declaration of the status of the department and non-allocation of business	Secretary Social Welfare, Gilgit	-	Social Welfare Department
352.	545	2024-25	Irregular award of contract of repair and Maintenance	Secretary Social Welfare, Gilgit	2.999	Social Welfare Department
353.	546	2024-25	Lack of Regulatory Framework and Enforcement Mechanism for NGO Registration	Secretary Social Welfare, Gilgit	-	Social Welfare Department
354.	406	2024-25	Mis-procurement of plant and machinery and furniture and fixture	Supreme Appellate Court Gilgit-Baltistan, Gilgit	2.280	Supreme appellate court
355.	407	2024-25	Irregular expenditure on repair and mainteance of vehicles	Supreme Appellate Court Gilgit-Baltistan, Gilgit	6.000	Supreme appellate court
356.	408	2024-25	Misprocurement irregular expenditure of stationery printings and other items	Supreme Appellate Court Gilgit-Baltistan, Gilgit	3.881	Supreme appellate court
357.	409	2024-25	Misprocurement of engine oil lubricants	Supreme Appellate Court Gilgit-Baltistan, Gilgit	1.603	Supreme appellate court
358.	105	2024-25	Non-Adjustment of vouched accounts of Land Acquisition Advance made to the Revenue Department Gilgit and Non-	PD 20 MW Henzel, Gilgit	49.800	Water & Power Department

			mutation of acquired land in the name of GB Government			
359.	106	2024-25	Non-adjustment of Mobilization Advance	PD 20 MW Henzel, Gilgit	1,626.158	Water & Power Department
360.	107	2024-25	Un-justified provision for land acquisition in PC-I	PD 20 MW Henzel, Gilgit	238.410	Water & Power Department
361.	108	2024-25	Non-accountal/disposal of trees removed from the Project site	PD 20 MW Henzel, Gilgit	-	Water & Power Department
362.	110	2024-25	No conduct of audit of consultants' accounts by client	PD 20 MW Henzel, Gilgit	-	Water & Power Department
363.	111	2024-25	Non-adjustment of Mobilization Advance amounting to Rs. 15.310 million from consultant (Integrated Environment)	PD 20 MW Henzel, Gilgit	15.310	Water & Power Department
364.	112	2024-25	Irregular award of additional works without open competition	PD 20 MW Henzel, Gilgit	194.235	Water & Power Department
365.	113	2024-25	Non – renewal of Insurance Premium	PD 20 MW Henzel, Gilgit	108.411	Water & Power Department
366.	114	2024-25	Non-recovery due to non-imposition of liquidated damages	PD 20 MW Henzel, Gilgit	1,084.105	Water & Power Department
367.	116	2024-25	Irregularities in the implementation of contract	PD 20 MW Henzel, Gilgit	-	Water & Power Department
368.	117	2024-25	Irregular payment to consultant	PD 20 MW Henzel, Gilgit	39.734	Water & Power Department
369.	118	2024-25	Less receipt/collection of target	Secretary W&P GB, Gilgit	745.505	Water & Power Department
370.	119	2024-25	Irregular creation of liabilities	Secretary W&P GB, Gilgit	58.496	Water & Power Department
371.	120	2024-25	Misprocurement of goods	Executive Engineer GBHEW, Gilgit	25.630	Water & Power Department
372.	121	2024-25	Irregular payments of salaries against HPP completed projects	Executive Engineer GBHEW, Gilgit	6.510	Water & Power Department
373.	122	2024-25	Doubtful utilization of copper in repair and rewinding of transfers	Executive Engineer GBHEW, Gilgit	2.500	Water & Power Department
374.	123	2024-25	Non-adjustment of defective/returned materials in stock register	Executive Engineer GBHEW, Gilgit	0.800	Water & Power Department
375.	155	2024-25	Non-obtaining of adjustment accounts against land acquisition	16 MW HPP Nalter-III, Gilgit	80.000	Water & Power Department
376.	156	2024-25	Excess expenditure over revised PC-I	16 MW HPP Nalter-III, Gilgit	287.203	Water & Power Department
377.	158	2024-25	Non-recovery of insurance premium	16 MW HPP Nalter-III, Gilgit	61.080	Water & Power Department
378.	159	2024-25	Overpayment on account of relocation of transmission lines	16 MW HPP Nalter-III, Gilgit	2.244	Water & Power Department
379.	160	2024-25	Non-provision of training to employer's staff	16 MW HPP Nalter-III, Gilgit	-	Water & Power Department
380.	161	2024-25	Non-submission of quarterly report on implementation of environmental management plan/measures	16 MW HPP Nalter-III, Gilgit	-	Water & Power Department
381.	162	2024-25	Non-recovery due to non-conducting of mandatory inspection/factory acceptance testing of E&M Equipment	16 MW HPP Nalter-III, Gilgit	-	Water & Power Department
382.	163	2024-25	Loss to government due to non-completion of project	16 MW HPP Nalter-III, Gilgit	4,697.350	Water & Power Department
383.	164	2024-25	Non-confirmation of rectification of sub-standard work/compliance of site instruction	16 MW HPP Nalter-III, Gilgit	-	Water & Power Department

384.	176	2024-25	Un-realistic revenue receipt against sale of electricity	XEN, W&P Division, Skardu	168.000	Water & Power Department
385.	178	2024-25	Non-adjustment/receipt of vouched accounts against WAPDA Dam Fund	XEN, W&P Division, Skardu	99.265	Water & Power Department
386.	179	2024-25	Non-maintenance of physical inventories of electrical infrastructure/assets	XEN, W&P Division, Skardu	206.021	Water & Power Department
387.	180	2024-25	Irregular expenditure under the umbrella of emergency	XEN, W&P Division, Skardu	4.607	Water & Power Department
388.	182	2024-25	Non-recovery of inspection fee against materials	XEN, W&P Division, Skardu	1.854	Water & Power Department
389.	187	2024-25	Misprocurement of Consultancy Services	PD 30 MW HPP Ghowari, Ghanche	78.962	Water & Power Department
390.	190	2024-25	Non-conduct of audit of consultant's accounts by client	PD 30 MW HPP Ghowari, Ghanche	-	Water & Power Department
391.	192	2024-25	grant of extension of time in submission of bids, holding of pre-bid meeting and Irregular adoption of international competitive bidding (ICB) procedure instead of national level	PD 30 MW HPP Ghowari, Ghanche	-	Water & Power Department
392.	193	2024-25	Irregular evaluation of technical proposals for construction works	PD 30 MW HPP Ghowari, Ghanche	-	Water & Power Department
393.	194	2024-25	Unauthorized retention of expired bids	PD 30 MW HPP Ghowari, Ghanche	-	Water & Power Department
394.	196	2024-25	Un-justified provision for land acquisition in PC-I	PD 30 MW HPP Ghowari, Ghanche	80.000	Water & Power Department
395.	197	2024-25	Non-rebidding of EPC as required by the GRC	PD 30 MW HPP Ghowari, Ghanche	-	Water & Power Department
396.	197	2024-25	Non-blacklisting of firm on submission of unauthentic/non-verifiable bank guarantee against bid security	PD 30 MW HPP Ghowari, Ghanche	-	Water & Power Department
397.	208	2024-25	Irregularity/Shortcoming in the award of contractor agreement	PD 26 MW Shagarthang HPP Skardu	-	Water & Power Department
398.	209	2024-25	Irregularities in the provision of performance security	PD 26 MW Shagarthang HPP Skardu	1,146.566	Water & Power Department
399.	210	2024-25	Irregular payment of Escalation	PD 26 MW Shagarthang HPP Skardu	183.231	Water & Power Department
400.	211	2024-25	Overpayment against contractor camp – Rs.4.791 million	PD 26 MW Shagarthang HPP Skardu	4.791	Water & Power Department
401.	212	2024-25	Non-Adjustment/Receipt of Vouched Accounts of Land Acquisition Advance made to the Revenue Department Skardu and	PD 26 MW Shagarthang HPP Skardu	25.197	Water & Power Department

			Non-mutation of acquired land in the name of GB Government			
402.	213	2024-25	Un-justified provision for land acquisition in PC-I	PD 26 MW Shagarthang HPP Skardu	222.690	Water & Power Department
403.	214	2024-25	Non-accountal/disposal of trees removed from the Project site	PD 26 MW Shagarthang HPP Skardu	-	Water & Power Department
404.	215	2024-25	Irregular award of additional works without open competition	PD 26 MW Shagarthang HPP Skardu	52.645	Water & Power Department
405.	216	2024-25	Irregular signing of consultant agreement	PD 26 MW Shagarthang HPP Skardu	129.712	Water & Power Department
406.	217	2024-25	Irregular appointments of project staff without adopting open competition	PD 26 MW Shagarthang HPP Skardu	-	Water & Power Department
407.	218	2024-25	Irregular usage of project vehicle other than project staff and hiring of vehicles on rent	PD 26 MW Shagarthang HPP Skardu	0.654	Water & Power Department
408.	231	2024-25	Non-Maintenance of Vehicles Movement Register and Log Books	Civil Engineer W&P Gilgit Region, Gilgit	5.900	Water & Power Department
409.	232	2024-25	Wasteful expenditure on sick schemes	Civil Engineer W&P Diamer Region, Chilas	389.303	Water & Power Department
410.	233	2024-25	Irregular award of work of extra items without open competition	Civil Engineer W&P Diamer Region, Chilas	106.839	Water & Power Department
411.	234	2024-25	Non-Revalidation of Performance Security	Civil Engineer W&P Diamer Region, Chilas	39.987	Water & Power Department
412.	235	2024-25	Irregular payment of Escalation	Civil Engineer W&P Diamer Region, Chilas	6.581	Water & Power Department
413.	236	2024-25	Non-Adjustment/Receipt of Vouched Accounts against advance payment made against Land Acquisition and Non-Mutation of Acquired land in the name of GB Government	Civil Engineer W&P Diamer Region, Chilas	30.000	Water & Power Department
414.	237	2024-25	Overpayment due to non-deduction of stacking cost	Civil Engineer W&P Diamer Region, Chilas	3.259	Water & Power Department
415.	239	2024-25	Non-obtaining of insurance coverage and non-recovery of inbuilt premium @ 1% of contract cost	Civil Engineer W&P Diamer Region, Chilas	0.306	Water & Power Department
416.	288	2024-25	Irregular posting of staff on attachment basis	Civil Engineer W&P Gilgit Region, Gilgit	4.783	Water & Power Department
417.	304	2024-25	Non-obtaining of adjustment accounts against land acquisition	Establishment of Regional Grid GB Phase-1, Gilgit	77.615	Water & Power Department
418.	305	2024-25	Loss to government due to abnormal delay in tendering process	Establishment of Regional Grid GB Phase-1, Gilgit	12,466.438	Water & Power Department

419.	306	2024-25	Non-recovery of insurance premium due to non-obtaining of mandatory insurance cover	Establishment of Regional Grid GB Phase-1, Gilgit	24.300	Water & Power Department
420.	307	2024-25	Overpayment on account of price adjustment due	Establishment of Regional Grid GB Phase-1, Gilgit	39.756	Water & Power Department
421.	308	2024-25	Non-provision of on-job training to employer's staff & international training to PMU staff	Establishment of Regional Grid GB Phase-1, Gilgit	9.730	Water & Power Department
422.	309	2024-25	Un-justified provision for land acquisition in PC-I	Establishment of Regional Grid GB Phase-1, Gilgit	483.200	Water & Power Department
423.	310	2024-25	Loss to government due to overlapping of design activities by consultants and EPC contractor	Establishment of Regional Grid GB Phase-1, Gilgit	134.620	Water & Power Department
424.	311	2024-25	Non-deposit of receipt of tender fee	Establishment of Regional Grid GB Phase-1, Gilgit	0.330	Water & Power Department
425.	318	2024-25	Undue financial aid to contractor in the kind of accepting mobilization bonds instead of bank guarantees against mobilization advance	XEN W&P Ghizer	30.109	Water & Power Department
426.	320	2024-25	Non-preparation of PC-IV/completion reports of projects	XEN W&P Ghizer	49.548	Water & Power Department
427.	375	2024-25	Unauthorized creation of liability	XEN W&P Shigar	16.243	Water & Power Department
428.	376	2024-25	Irregular execution of development projects-million	XEN W&P Shigar	624.898	Water & Power Department
429.	378	2024-25	Difference in CPWA Form 79 and Security Register	XEN W&P Shigar	0.160	Water & Power Department
430.	379	2024-25	Irregular expenditure out of PWD deposit account	XEN W&P Shigar	0.630	Water & Power Department
431.	380	2024-25	Loss to Government due to Award of Work to the 2nd Lowest Bidder	XEN W&P Shigar	3.713	Water & Power Department
432.	382	2024-25	Non-recovery of Insurance Premium due to non-effecting of Insurance Policy against the work	XEN W&P Shigar	3.319	Water & Power Department
433.	383	2024-25	Irregular awarding of contract over and above the technical sanction	XEN W&P Shigar	39.392	Water & Power Department
434.	386	2024-25	Irregular award of work of repair and maintenance of transformer	XEN W&P Shigar	0.599	Water & Power Department
435.	392	2024-25	Irregular payment from Security	XEN W&P (Generation), Gilgit	11.604	Water & Power Department
436.	395	2024-25	Unauthorized creation of liability	XEN W&P (Generation), Gilgit	62.817	Water & Power Department
437.	396	2024-25	Overpayment to contractor by not deducting the stacking cost	XEN W&P (Generation), Gilgit	0.432	Water & Power Department
438.	397	2024-25	Non-Revalidation of Performance Security	XEN W&P (Generation), Gilgit	40.827	Water & Power Department
439.	398	2024-25	Non-obtaining of insurance coverage and non-recovery of inbuilt premium @ 1% of contract cost	XEN W&P (Generation), Gilgit	4.082	Water & Power Department

440.	399	2024-25	Under-utilization of Hydel Power Stations as compared to the installed capacity	XEN W&P (Generation), Gilgit	-	Water & Power Department
441.	400	2024-25	Irregular execution of development projects-million	XEN W&P (Generation), Gilgit	109.326	Water & Power Department
442.	410	2024-25	Unauthorized & unjustified payment on account of Dollar Parity to contractors	XEN W&P (Generation), Gilgit	54.725	Water & Power Department
443.	603	2024-25	Non-obtaining of adjustment accounts	Secretary Water Management and Irrigation GB, Gilgit	14.998	Water Management & Irrigation Department
444.	604	2024-25	Non-framing of recruitment / service rules	Secretary Water Management and Irrigation GB, Gilgit	-	Water Management & Irrigation Department
445.	605	2024-25	Non-approval of Rive Protection Act 2024 & Water User Association Act 2024	Secretary Water Management and Irrigation GB, Gilgit	-	Water Management & Irrigation Department
446.	606	2024-25	Non-achievement of objectives due to non-performing of its statutory functions	Secretary Water Management and Irrigation GB, Gilgit	-	Water Management & Irrigation Department
447.	607	2024-25	Failure to provide capacity building training to Water Management & Irrigation staff	Secretary Water Management and Irrigation GB, Gilgit	-	Water Management & Irrigation Department
448.	608	2024-25	Irregular and unjustified provision of funds through block allocation	Secretary Water Management and Irrigation GB, Gilgit	15.000	Water Management & Irrigation Department

Annexure-2 Para No.2.4.1

Payment of Discretionary grant

S. No.	Name	Voucher No.	Amount
1	Mr. Noor Alam	1	600,000
2	Mr. Manzoor Hussain	2	300,000
3	Mr. Gulbaz Khan	3	300,000
4	Mr. Arshed Hussain	4	300,000
5	Mr. Gufran	5	300,000
6	Mr. Afsar Jan	6	300,000
7	Mr. Hifazat Ali	7	300,000
8	Mr. Shahid	8	300,000
9	Mr. Bakhtiar Ahmed	9	300,000
10	Mr. Raqeeb	10	300,000
11	Mr. Ghulam Nabi	11	300,000
12	Mr. Muhammad Tahir	13	200,000
13	Mr. Faizullah	15	300,000
14	Mr. Waqas Ahmed	16	300,000
15	Mr. Zakirullah	19	200,000
16	Mr. Nasir Jan	20	300,000
17	Mr. Sheraz	23	250,000
18	Mr. Karim Khan	26	300,000
19	Mr.Muhammad Ibrahim	27	200,000
20	Mr.Arslan Ahmed	29	300,000
21	Mr.Irfan Haider	32	300,000
22	Mr.Sakhiullah	33	400,000
23	Mr.Sher Zaman	34	300,000
24	Mrs.Basirat	35	50,000
25	Mr.Muhammad Afzal	36	300,000
26	Mr.Hussain	37	250,000
27	Mr.Shukat	39	450,000
28	Mrs.Hasina	40	50,000
29	Mr.Muhammad Afzal	41	200,000
30	Mr.Kamran Abbas	42	450,000
31	Mr.Ikram-ul-Haq	44	450,000
32	Mr.Ahsan Raziq	45	450,000
33	Mr.Sakhiullah	48	450,000
34	Mr.Mir Afzal	49	450,000
35	Mr.Gulbaz khan	51	450,000

36	Mr.Hifazat Ali	52	450,000
37	Mr.Gufran	53	450,000
38	Mr.Afsar Jan	54	450,000
39	Mr.Jamal Ahmed	55	450,000
40	Mr.Sher Zaman	56	450,000
41	Mr.Hussain	58	200,000
42	Mr.Manzoor Hussain	59	450,000
43	Mr.Shahid	60	450,000
44	Mr.Farman Ali Shah	61	450,000
45	Mr.Sakhiullah	62	450,000
46	Mr.Asif Hussain	63	450,000
47	Mr.Sher Gazi	64	450,000
48	Mr.Ibadullah	65	450,000
49	Mr.Abdul Karim	66	200,000
50	Mr.Azmattullah	67	450,000
51	Mrs.Hasina	69	50,000
52	Mr.Qaisar Abbas	70	450,000
53	Mr.Mir Afzal	72	450,000
54	Mr.Sharafat Hussain	73	450,000
55	Mrs.Shabina	74	200,000
56	Mr.Imran Khan	75	450,000
57	Mr.Hifazat Ali	77	450,000
58	Mr.Gulbaz khan	78	450,000
59	Mr.Gufran	79	450,000
60	Mr.Manzoor Hussain	80	450,000
		Total	**21,050,000**

Annexure-3 Para No.3.4.1

Details list of Beneficiaries of CM GB discretionary grant
During the Financial Year 2024-25

Sr. No	Name of Beneficiary	Amount Paid
1.	Mr. Qasim Hussain Chairman (Team Baltistan Aman Walk)	200,000
2.	Mr. Anwer S/o Mujawar R/o Tangir	30,000
3.	Mr. Rahim S/o Fapa Gull R/o Darel	20,000
4.	Mr. Mir Ahmed S/o Sher Ali R/o Tangir	40,000
5.	Mr. Alif Khan R/o Tangir	40,000
6.	Mr. Mehtaab Khan S/o Gull Sher Khan, Diamer	30,000
7.	Syed Hussain S/o Qamer R/o District Diamer	10,000
8.	Muhammad Yousaf Khatak S/o Samander Aman Teh. Tangi, Diamer	100,000
9.	Mr. Salimgeer S/o Iqbali R/o Tangir	20,000
10.	Mr. Gulaab Saeed R/o Darel	15,000
11.	Mr. Saif Ullah S/o Rash Baig R/o Tangir	15,000
12.	Mr. Waheed Alam S/o Shah Alam R/o Bonji	50,000
13.	Mr. Sher Muhammad S/o Wasiat Khan R/o Tangir	45,000
14.	Mr. Abdul Rouf S/o Hazrat Imam R/o Diamer	40,000
15.	Mr. Ghulam Nabi S/o Mosa	10,000
16.	Mr. Muhammad Tahir S/o Ali Rehmat	40,000
17.	Mr. Muhammad Hussain S/o Hajat Khan	10,000
18.	Mr. Muhammad Bhutto S/o Ghulam Mehdi	60,000
19.	Mr. Ismail S/o Hazi Khan R/o Darel	30,000
20.	Mr. Muhammad Din S/o Abdul Qavi R/o Tangir.	20,000
21.	Mrs. Baqh Nurah W/o Rafiullah R/o Kondas	15,000
22.	Mrs. Gull Afroz W/o Hafeez R/o Jutail Gilgit	15,000
23.	Mrs. Barkat Juma S/o Sabeer Ahmed R/o Gilgit	20,000
24.	Mr. Saifullah S/o Zafar Sha R/o Darel	20,000
25.	Mr. Chiraag Uddin S/o Raham R/o Tangir	20,000
26.	Mr. Fazal Noor S/o Mansoor R/o Tangir	10,000
27.	Mr. Mir Qalam S/o Muhammad Jabbar R/o Tangir	30,000
28.	Mr. Juma Mir S/o Faraz Khan R/o Astore	20,000
29.	Mr. Ikram Abbas Mugul R/o Gilgit	15,000
30.	Mr. Dilbar Khan S/o Abdul Rehman R/o Diamer	10,000
31.	Mr. Taj Muhammad S/o Fazal Ahmed R/o Tangir	10,000
32.	Mr. Ali S/o Muhammad Rawan R/o Tangir	10,000
33.	Mr. Habib ur Rehman S/o Irani	30,000
34.	Mr. Jan Muhammad S/o H. Jameel	20,000
35.	Mr. Kemia S/o Juma Mir R/o Diamer	50,000
36.	Mr. Alif Dar S/o Peer Muhammad R/o Gilgit	40,000
37.	Mr. Hafeez Ur Rehman S/o Shamsher Khan, Gilgit	30,000
38.	Mrs. Hameda W/o Zaheer Ahmed R/o Darel	30,000

39.	Mr. Muhammad Ameen R/o Tangir	30,000
40.	Mr. Abdul Khaliq Sweeper	30,000
41.	Mr. Muhammad Nazir S/o Sherdil Khan R/o Darel	30,000
42.	Mr. Mehdi Hassan S/o Dadu Khan R/o Nagar	30,000
43.	Mr. Abdullah S/o Shoraan R/o Diamer	50,000
44.	Mr. Muhammad Ibrahim S/o Muhammad R/o Mashaburum Ghache.	25,000
45.	Mr. Saeed Ullah S/o Said Malook R/o Darell.	30,000
46.	Mr. Inaam Ullah S/o Sher Bahadur R/o Diamer.	10,000
47.	Mr. Muhammad Naeem S/o Aman Ullah R/o Hudur Diamer.	50,000
48.	Mr. Bashir Khan S/o Gujar Khan R/o Ghizer.	30,000
49.	Mr. Sadar Khan S/o Umar Khan R/o Juglote.	30,000
50.	Mr. Molana Manzoor R/o Tangir	15,000
51.	Mr. Shukoor Jan S/o Muhammad Din R/o Astore.	30,000
52.	Mr. Mir Jalaluddin R/o Juglote	20,000
53.	Mr. Abdul Jabbar S/o Akber R/o Diamer	20,000
54.	Mr. Zameer Hussain S/o Mir Aman R/o Gilgit	10,000
55.	Mr. Mastaan Shah S/o Gul Saeed	5,000
56.	Mrs. Saba D/o Muhammad Ibrahim	10,000
57.	Mrs. Bibi Ayesha W/o Moli Bashir	20,000
58.	Mr. Saqib President Super Star Kashrote, Gilgit	100,000
59.	Mr. Nosher S/o Sahib Gull R/o Tangir	40,000
60.	Mrs. Ponam W/o Abdul Khaliq R/o Kondas	10,000
61.	Mr. Safiad Alam S/o Abdul Sattar R/o Khambari.	30,000
62.	Mr. Mehdi Hassan S/o Dadu Khan	30,000
63.	Mr. Ikram Abbas Mugul	15,000
64.	Mr. Muhammad Ayaz R/o Chilas	40,000
65.	Miss Aman Fatima D/o M. Haroon, Baseen Gilgit	10,000
66.	Mr. Shah Wali R/o Kohistan	40,000
67.	Mr. Haq Nawaz S/o Asraf Gull R/o Tangir	40,000
68.	Mr. Abdul Sattar R/o Khambari	10,000
69.	Mr. Jaloo R/o Maskay Tangir	30,000
70.	Mr. Misan Khan S/o Syed Wali Khan, R/o Juglote	20,000
71.	Mr. Rahmeer Yahwadi	40,000
72.	Mr. Rehmat Shah S/o Barkat Shah R/o Astore	15,000
73.	Mr. Aslam Khan S/o Jamal Khan. R/o Tangir	20,000
74.	Mr. Eshsan ul Haq S/o Fazaal Qadeem R/o Tangir	15,000
75.	Mr. Faqir Wali S/o Muhammad Rahman Ghizer	15,000
76.	Mr. Gull Zaib Alam	15,000
77.	Mr. Muhammad Ali S/o Bakhmal R/o Tagir	20,000
78.	Mr. Shareef Shah S/o Pishgal R/o Darel	40,000
79.	Mr. Qasim Shah S/o Iqbali R/o Tangir	30,000
80.	Mr. Zamin Khan S/o Syed Wali Khan, R/o Tangir	10,000
81.	Mr. Yardad S/o Hazrat Shah R/o Tangir	15,000
82.	Mrs. Bibi Sufiya	15,000

83.	Mr. Abdul Wakeel S/o Gujar Khan R/o Tangir	40,000
84.	Mr. Muhammad Namzan R/o Tangir	30,000
85.	Mr. Safdar Khan S/o Qalamdar Waiter	40,000
86.	Mr. Ehsan ul Haq	20,000
87.	Mr. Raees Ullah S/o Hayat Khan	30,000
88.	Mr. Haq Nawaz Youth Governor Gilgit-Baltistan.	100,000
89.	Mr. Shakeel Ahmed S/o Juma R/o Goharabad	40,000
90.	Mrs. Ghazala Azam R/o Ghanche	30,000
91.	Mr. Mehmood S/o Jumgha Syed R/o Koshitan	30,000
92.	Mr. Sadar S/o Norani R/o Tangir	15,000
93.	Mr. Barkat S/o Rozi R/o Tangir	15,000
94.	Mr. Abdul Munir S/o Abdul Mir	150,000
95.	Mrs Nargis W/o Muhammad Hussain R/o Skardu	20,000
96.	Mr. Hazrat Umer S/o M. Qadeer	30,000
97.	Mr. Sahib Khan R/o Juglote	30,000
98.	Mr. Abdul Qayoum	30,000
99.	Mr. Sherbaz khan Diamer	20,000
100.	Mr. Abdul Sattar S/o Bajeel	40,000
101.	Mr. Shan S/o Saitour	50,000
102.	Mr. Abbas Ali S/o Ahmed Ali R/o Astore	30,000
103.	Mr. Ghulam Ali S/o Bakhtawar	20,000
104.	Mr. Shah Zaman R/o Diamer	15,000
105.	Mr. Wali Khan S/o Syed ur Rehman	30,000
106.	Mr. Imtiaz Ahmed S/o Abdul Qayum R/o Diamer	30,000
107.	Mr. Zeeshan Akber, Mixed Martial Arts (MMA)	300,000
108.	Mr. Sana Ullah S/o Mulook R/o Tangir Paine	50,000
109.	Mr. Khubaib Ahmed R/o Konodas Gilgit	50,000
110.	Mrs. Maimuna W/o Khatak	30,000
111.	Mrs. Nelofer W/o Jalal Mir	30,000
112.	Mr. Muhammad Abbas S/o Khanzada	30,000
113.	Mr. Noshad Alam S/o Khush Hal	30,000
114.	Mr. Abdul Khaliq	25,000
115.	Mr. Azaz Wali S/o Syed Rehman R/o Frodi Tangir	100,000
116.	Mr. Abdul Qadoos S/o Jahangir R/o Joglote Tangir	50,000
117.	Mr. Ahsan Ullah S/o Arman Ullah Baig R/o Gojal Hunza	50,000
118.	Mr. Noor Syed S/o Sher Khan R/o Tangir	45,000
119.	Mr. Mulook S/o Rustam R/o Tangir	45,000
120.	Mr. Abdul Karim S/o Umer Khan R/o Tangir	40,000
121.	Mr. Azaz Wali S/o Syed Rehman R/o Tangir	30,000
122.	Mr. Qadir Muhammad S/o Jan Khan R/o Darel	20,000
123.	Molana Abdul Razaq	25,000
124.	Mr. Ghulam Bahadur S/o Sono R/o Darel	25,000
125.	Mr. Sadar Khan S/o Umer Khan R/o Tangir	30,000
126.	Mr. Fazal Hadi S/o Ahmad Mir R/o Tangir	20,000

127.	Mr. Fida Muhammad S/o Abdul Rahim R/o Gulapur	30,000
128.	Mr. Shams Uddin S/o Satbar R/o Tangir	20,000
129.	Mr. Muhammad Sidique S/o Azam Khan R/o Darel	15,000
130.	Mr. Bashir Ahmed S/o Naqshber R/o Darel	15,000
131.	Mr. Sultan Alam S/o Issa Khan R/o Hunza	25,000
132.	Mr. Abdul Raziq S/o Muhammad Azeem Khan R/o Tangir	100,000
133.	Miss Manisha Ali d/o Sher Ali R/o Rahim Abad Hunza	150,000
134.	Miss Maliha Ali d/o Sher Ali R/o Rahim Abad Hunza	150,000
135.	Mr. Nurani S/o Ali Ahmed R/o Tangir	50,000
136.	Mr. Hijab Wali S/o Shali Khan Ahmed R/o Darel	50,000
137.	Mr. Muhammad Bilal S/o Rahim Gull R/o Tangir	50,000
138.	Mrs. bushra Khatoon W/o Mazhar Hussain R/o Astore	50,000
139.	Mr. Khursheed R/o Chilas	50,000
140.	Mr. Ghulam Nabi S/o Balair Khan R/o Koshitan	50,000
141.	Mr. Imdad Ullah S/o Sher Alam R/o Tangir	50,000
142.	Mr. Syed ul Haq S/o Aaqil R/o Tangir	50,000
143.	Mr. Ejaz ul Haq S/o Mujawir Faqir R/o Tangir	50,000
144.	Mr. Ikram ul Haq S/o Haji Juda Faqir R/o Tangir	50,000
145.	Mr. Afzal Khan S/o Najmal R/o Tangir	50,000
146.	Mr. Sherma Khan S/o Shamar R/o Darel	50,000
147.	Mr. Shafaqat Ullah S/o Ashraf Ali R/o Tangir	50,000
148.	Mr. Fazal Rahmet S/o Noor Muhammad R/o Tangir	50,000
149.	Mr. Sherdad S/o Aman Shah R/o Tangir	50,000
150.	Mr. Ibrahim S/o Abdul Rehman R/o Diamer	50,000
151.	Mr. Muhammad Nawaz S/o Abdul Rehman R/o Tangir	50,000
152.	Molana Muhammad Tahir	30,000
153.	Mr. Imtiaz ur Rehman R/o Gunar Form Chilas	20,000
154.	Mrs. Pari Zad W/o Abdul Muqeem	30,000
155.	Mrs. Maryam W/o Abdul Sattar	20,000
156.	Molana Sher Azam Usmani	30,000
157.	Mr. Saif Ullah S/o Rash Baig	20,000
158.	Mr. Muhammad Ayub S/o Juma Khan	30,000
159.	Mr. Dewaan Safaid S/o Raikhan	20,000
160.	Mr. Raham Din S/o Syed Khuwaja Khan	30,000
161.	Mr. Malik Muhammad Mehdi S/o Syed Amir	20,000
162.	Mr. Aqal Mand S/o Ghazi	30,000
163.	Mr. Abdul Hadi S/o Sayour	20,000
164.	Mrs Nasheba W/o Gull Satumber	40,000
165.	Mr. Saif Ullah S/o Abdul Rehman	10,000
166.	Mr. Ramazan S/o Tajamul	30,000
167.	Mrs. Rubina W/o Nafas Ali	20,000
168.	Mr. Salahuddin S/o Muhammad Sharif	25,000
169.	Mr. Mehdi Hassan S/o Afiyat Khan	25,000
170.	Mr. Ghulam Ishaq Khan S/o Rauf	20,000

171.	Mr. Abdul Sattar S/o Bajal	15,000
172.	Mr. Ghulam Nabi S/o Kashkool	15,000
173.	Mr. Abbas Camp Office	40,000
174.	Mrs. Warina C/o Hiffazat Ullah	40,000
175.	Mrs. Mansira W/o Mulook	40,000
176.	Mr. Juma Mir S/o Rozman	40,000
177.	Mr. Himat ullah S/o Ashraf Ali R/o Tangir	40,000
178.	Molana Rizwan Ullah R/o Gilgit	40,000
179.	Mr. Raham Gull S/o Hafiz Ullah R/o Tangir	45,000
180.	Mr. Zaiwar S/o Syed Ameer R/o Tangir	45,000
181.	Mr. Syed Azam Khan S/o Shorbaz Khan	60,000
182.	Mr. Muhammad Mir S/o Syed Mir	20,000
183.	Mr. Sher Khan S/o Sher Wali R/o Chilas	20,000
184.	Mr. Ghulam Mehdi S/o Jaffer	25,000
185.	Mr. Totta S/o Potta	20,000
186.	Mr. Sher Dad S/o Aman Shah	50,000
187.	Mr. Afzl Khan S/o Najmal	50,000
188.	Mr. Ikram ul haq S/o Jadir Faqir	50,000
189.	Mr. Ejaz ul Haq S/o Mujavir Faqir	50,000
190.	Mr. Saeedulhaq S/o Aqil	50,000
191.	Mr. Imdad Ullah S/o Sher Alam	50,000
192.	Mr. Ghulam Nabi R/o Kohistan	50,000
193.	Mr. Hijal Wali S/o Shali Khan	50,000
194.	Mr. Norani S/o Ali Muhammad	50,000
195.	Mr. Ghazi S/o Muhammad Mir	45,000
196.	Mr. Rahim Gull S/o Hafiz Ullah	45,000
197.	Mrs. Warzena W/o Rehmat Alam	40,000
198.	Mr. Rizwan Ullah	40,000
199.	Mrs. Nashoba W/o Gul Samber	40,000
200.	Mr. Muhammad Tahir GB House	30,000
201.	Mr. Ghulam Mehdi S/o Jaffer	25,000
202.	Mr. Salahudin S/o Muhammad Sharif	25,000
203.	Mr. Mehdi Hussain S/o Afiyat Khan	25,000
204.	Mr. Saif Ullah S/o Rash Baig	20,000
205.	Mr. Ghulam Ishaq Khan S/o Rauf	20,000
206.	Mr. Malik Muhammad Sadi S/o Syed Mir	20,000
207.	Mr. Abdul Hadi S/o Sayour	20,000
208.	Mr. Imtiaz ur Rehman S/o Muhammad Musa	20,000
209.	Mr. Fakhar Alam S/o Ghulam Nabi	15,000
210.	Mr. Abdul Sattar S/o Bajal	15,000
211.	Mr. Saif Ullah S/o Abdul Rehman	10,000
212.	Mr. Abdul Rahim S/o Abdul Rahman R/o Tangir	100,000
213.	Mr. Pervaz R/o Chilas	50,000
214.	Mr. Abdul Wali Shah R/o Tangir	50,000

215.	Mr. Muhammad Yaqoob S/o M. Gull R/o Nagar	50,000
216.	Mr. Sarfaraz S/o Mirbaz Khan R/o Tangir	50,000
217.	Mr. Fiyaz Ahmed S/o Zain R/o Chilas	40,000
218.	Mr. Muhammad Yousaf S/o M. Saleem Shah	40,000
219.	Mr. Qadam Khan S/o Syed Pour R/o Tangir	40,000
220.	Mr. Fazal Noor S/o Mansoor R/o Tangir	30,000
221.	Mr. Muhammad Hassan R/o Rondu Skardu	20,000
222.	Mr. Nazeem Khan S/o Naib Khan	50,000
223.	Mr. Qasim Ali Islamabad	50,000
224.	Mr. Abdul Rasheed R/o Tangir Juglote	50,000
225.	Mr. Muhammad Ali S/o Muhammad R/o Chitral	40,000
226.	Mr. Kifayat Ali S/o Gulab Shah	40,000
227.	Mr. Sawaal Khan S/o Sher	30,000
228.	Mr. Masood Azam S/o Buk Wali	30,000
229.	Mr. Abdul Wahab S/o Jumma Khan	30,000
230.	Mr. Muhammad Issa S/o Sawar Khan	30,000
231.	Mr. Shakar Wali S/o Umer Jahan	30,000
232.	Mr. Abdul Hakeem S/o Molavi Sufyaan	20,000
233.	Mr. Naseer Uddin S/o Abdul Wahab	20,000
234.	Mr. Abdul Malik Shah S/o Qalab Shah R/o Bargo	15,000
235.	Mr. Muhammad Riaz S/o Khan Muhammad	15,000
236.	Mr. Ejaz ul Haq S/o Syed Mir	15,000
237.	Mr. Mujeeb ur Rehman S/o Abdul Naseer	15,000
238.	Mr. Abdul Ubur S/o Abdul Modod	15,000
239.	Mr. Husan Jan W/o Tota	15,000
240.	Mr. Shahzada Mir S/o Bathor	15,000
241.	Mr. Muhammad Bashir S/o Ghulam Hussain	15,000
242.	Molavi Abdul Wali S/o Abdul Hakeem	15,000
243.	Mrs. Roqia W/o Qasim	15,000
244.	Bibi Shola W/o Skarnder	15,000
245.	Mrs. Azeema W/o Muhammad Rafeeq	15,000
246.	Mr. Mir Zaman S/o Muhammad Ghayas	15,000
247.	Mr. Jalil Abasi S/o Safeer	15,000
248.	Mr. Muhammad Qadeer S/o Safeer	15,000
249.	Mrs. Hussna W/o Muhammad Azam	20,000
250.	Mrs. Abida	15,000
251.	Mrs. Hajira W/o Rehmat Ullah	15,000
252.	Mr. Salman Ali S/o Muhammad Bashir	50,000
253.	Mr. Rehmat Gani S/o Abdul Ghazi R/o Koshitan	40,000
254.	Mr. Hameed Ullah S/o Muhammad Jan	10,000
255.	Mr. Noor Afzal	25,000
256.	Molana Abdul Khaliq S/o Mir Khuwaja Khan	25,000
257.	Mr. Sikander Azam S/o Sikander Hussain	30,000
258.	Mr. Shakeel Ahmed S/o Juma Syed	20,000

259.	Mr. Naeem Ullah S/o Muhammad Kamal	30,000
260.	Mr. Hazar Wali S/o Aziz Ghulam	20,000
261.	Mr. Sohan Khan S/o Jangi	20,000
262.	Mr. Zafar Khan S/o Potta	25,000
263.	Mrs. Naseem W/o Mir Alam	20,000
264.	Mr. Saddam Hussain S/o Rauf Khan	20,000
265.	Mr. Abdul Shukoor S/o Muhammad Munir	35,000
266.	Mrs. Niamat Jama W/o Rehman Ullah	15,000
267.	Mrs. Gull Zareen W/o M. Ikram Khan	15,000
268.	Mrs. Ayesha W/o Atta Ullah	15,000
269.	Mr. Sharafat S/o Shah	15,000
270.	Mr. Mukhtar Ahmed S/o Ali	15,000
271.	Mr. Badar Zaman S/o Hakiya Hal	15,000
272.	Mr. Abdul Sadiq S/o Ali Ahmed	20,000
273.	Mr. Hazrat Dar S/o Niamat Dar	20,000
274.	Mrs. Bibi Hajira	20,000
275.	Mr. Shamsher Ali S/o Seran Shah	20,000
276.	Mr. Inayat Ullah Mir Jama Darulmubin Padi Bangla	20,000
277.	Mr. Mujahid S/o Nurmal Khan R/o Tangir	20,000
278.	Mr. Abdul Razaq S/o Shabor Khan	20,000
279.	Mr. Ambia S/o Sher Jhang	20,000
280.	Mr. Abdul Samad S/o Sher Jahan	20,000
281.	Mrs. Bilahoor W/o Salah Muhammad	20,000
282.	Mr. Muhammad Din S/o Abdul Qavi	20,000
283.	Mrs. Shahida W/o Mujeeb ur Rehman	20,000
284.	Mr. Abdul Shakoor S/o Muhammad Munir	35,000
285.	Mr. Ghulam Nabi S/o Ali Hussain	10,000
286.	Mr. Jamroz S/o Pora	25,000
287.	Mr. Fazal Muhammad S/o Muhammad Ameer	25,000
288.	Mrs. Shaista W/o Muhammad Iqbal	5,000
289.	Mrs. Robina W/o Rehmat Din	5,000
290.	Mrs. Ashnam W/o Anauatur Rehman	5,000
291.	Mrs. Goli W/o Saleem Khan	5,000
292.	Mr. Khalid Hussain S/o Muhammad Shukoor	5,000
293.	Mrs. Raqiba W/o Muhammad Yaqoob	5,000
294.	Mrs. Adeena W/o Akhter	5,000
295.	Mrs. Gul Badam W/o Abdul Qayoom	5,000
296.	Mrs. Robina W/o Izhar Ullah	5,000
297.	Mrs. Chinar Begum W/o Ameenullah	5,000
298.	Mrs. Alishba W/o Sanaullah	5,000
299.	Mr. Muhammad Nawaz S/o Abdul Ghafar	5,000
300.	Mrs. Gul Sang W/o Zafran	5,000
301.	Mr. Umer Sahib S/o Khandan	5,000
302.	Mr. Anwarul Haq S/o Nosherwan	5,000

303.	Mr. Shurat Wali S/o Sabor Khan	5,000
304.	Mr. Mujahid Khan S/o Nasrab Khan	5,000
305.	Mr. Hassan S/o Rozi Ali	20,000
306.	Mr. Iqbali S/o Muhammad Khan	45,000
307.	Mr. Naeem W/o Mir Alam R/o Tangir	20,000
308.	Mr. Muhammad Din S/o Zo Awar Khan	50,000
309.	Mr. Mainwal Masi Camp Office	20,000
310.	Mr. Amir Masi Camp Office	20,000
311.	Mr. Abuzar S/o Tasbel	30,000
	G. Total:	**9,755,000**
	Authorized payment	**5,000,000**
	Excess payment	**4,755,000**

Annexure-4 Para No.3.4.2

Details of payment of discretionary grant made through DDO
Secretary to Chief Minister Gilgit-Baltistan, Gilgit

Sr. #	Cheque number	Date	Vendor	Name of the payee	Amount paid	Paid Date
1	685536	21.08.2024	30106315	DDO CHIEF MINISTER GB	10,000	22.08.2024
2	685537	21.08.2024	30106315	DDO CHIEF MINISTER GB	30,000	22.08.2024
3	685538	21.08.2024	30106315	DDO CHIEF MINISTER GB	40,000	22.08.2024
4	685539	21.08.2024	30106315	DDO CHIEF MINISTER GB	50,000	22.08.2024
5	685540	21.08.2024	30106315	DDO CHIEF MINISTER GB	40,000	22.08.2024
6	685541	21.08.2024	30106315	DDO CHIEF MINISTER GB	45,000	22.08.2024
7	685542	21.08.2024	30106315	DDO CHIEF MINISTER GB	50,000	23.08.2024
8	685543	21.08.2024	30106315	DDO CHIEF MINISTER GB	50,000	22.08.2024
9	685544	21.08.2024	30106315	DDO CHIEF MINISTER GB	50,000	22.08.2024
10	685545	21.08.2024	30106315	DDO CHIEF MINISTER GB	50,000	22.08.2024
11	685546	21.08.2024	30106315	DDO CHIEF MINISTER GB	50,000	22.08.2024
12	685547	21.08.2024	30106315	DDO CHIEF MINISTER GB	60,000	22.08.2024
13	685548	21.08.2024	30106315	DDO CHIEF MINISTER GB	50,000	22.08.2024
14	685549	21.08.2024	30106315	DDO CHIEF MINISTER GB	50,000	22.08.2024
15	685550	21.08.2024	30106315	DDO CHIEF MINISTER GB	50,000	22.08.2024
16	685551	21.08.2024	30106315	DDO CHIEF MINISTER GB	45,000	22.08.2024
17	685552	21.08.2024	30106315	DDO CHIEF MINISTER GB	50,000	22.08.2024
18	688094	29.08.2024	30106315	DDO CHIEF MINISTER GB	30,000	30.08.2024
19	688095	29.08.2024	30106315	DDO CHIEF MINISTER GB	30,000	30.08.2024
20	688096	29.08.2024	30106315	DDO CHIEF MINISTER GB	30,000	30.08.2024
21	688097	29.08.2024	30106315	DDO CHIEF MINISTER GB	50,000	30.08.2024
22	688098	29.08.2024	30106315	DDO CHIEF MINISTER GB	30,000	30.08.2024
23	688099	29.08.2024	30106315	DDO CHIEF MINISTER GB	30,000	30.08.2024
24	688100	29.08.2024	30106315	DDO CHIEF MINISTER GB	30,000	30.08.2024
25	688101	29.08.2024	30106315	DDO CHIEF MINISTER GB	50,000	30.08.2024
26	688102	29.08.2024	30106315	DDO CHIEF MINISTER GB	50,000	30.08.2024
27	688103	29.08.2024	30106315	DDO CHIEF MINISTER GB	25,000	30.08.2024
28	688104	29.08.2024	30106315	DDO CHIEF MINISTER GB	40,000	30.08.2024
29	688105	29.08.2024	30106315	DDO CHIEF MINISTER GB	30,000	30.08.2024
30	688267	05.09.2024	30106315	DDO CHIEF MINISTER GB	50,000	09.09.2024
31	692010	24.09.2024	30106315	DDO CHIEF MINISTER GB	35,000	25.09.2024
32	692011	24.09.2024	30106315	DDO CHIEF MINISTER GB	30,000	25.09.2024
33	692012	24.09.2024	30106315	DDO CHIEF MINISTER GB	50,000	25.09.2024
34	692013	24.09.2024	30106315	DDO CHIEF MINISTER GB	30,000	25.09.2024
35	692014	24.09.2024	30106315	DDO CHIEF MINISTER GB	45,000	25.09.2024
36	692015	24.09.2024	30106315	DDO CHIEF MINISTER GB	30,000	25.09.2024

37	692134	25.09.2024	30106315	DDO CHIEF MINISTER GB	10,000	30.09.2024
38	692135	25.09.2024	30106315	DDO CHIEF MINISTER GB	30,000	30.09.2024
39	697738	15.11.2024	30106315	DDO CHIEF MINISTER GB	40,000	18.11.2024
40	697750	15.11.2024	30106315	DDO CHIEF MINISTER GB	50,000	18.11.2024
41	697751	15.11.2024	30106315	DDO CHIEF MINISTER GB	30,000	18.11.2024
42	697752	15.11.2024	30106315	DDO CHIEF MINISTER GB	30,000	18.11.2024
43	697753	15.11.2024	30106315	DDO CHIEF MINISTER GB	30,000	18.11.2024
44	697754	15.11.2024	30106315	DDO CHIEF MINISTER GB	50,000	18.11.2024
45	697764	15.11.2024	30106315	DDO CHIEF MINISTER GB	50,000	19.11.2024
46	697765	15.11.2024	30106315	DDO CHIEF MINISTER GB	40,000	19.11.2024
47	697766	15.11.2024	30106315	DDO CHIEF MINISTER GB	30,000	19.11.2024
48	697767	15.11.2024	30106315	DDO CHIEF MINISTER GB	50,000	19.11.2024
49	697768	15.11.2024	30106315	DDO CHIEF MINISTER GB	45,000	19.11.2024
50	697769	15.11.2024	30106315	DDO CHIEF MINISTER GB	50,000	19.11.2024
51	697770	15.11.2024	30106315	DDO CHIEF MINISTER GB	50,000	19.11.2024
52	697771	15.11.2024	30106315	DDO CHIEF MINISTER GB	50,000	19.11.2024
53	697772	15.11.2024	30106315	DDO CHIEF MINISTER GB	30,000	19.11.2024
54	697776	15.11.2024	30106315	DDO CHIEF MINISTER GB	25,000	19.11.2024
55	697777	15.11.2024	30106315	DDO CHIEF MINISTER GB	50,000	19.11.2024
56	697778	15.11.2024	30106315	DDO CHIEF MINISTER GB	45,000	19.11.2024
57	697779	15.11.2024	30106315	DDO CHIEF MINISTER GB	40,000	19.11.2024
58	697780	15.11.2024	30106315	DDO CHIEF MINISTER GB	45,000	19.11.2024
59	697781	15.11.2024	30106315	DDO CHIEF MINISTER GB	50,000	19.11.2024
60	697782	15.11.2024	30106315	DDO CHIEF MINISTER GB	50,000	19.11.2024
61	697783	15.11.2024	30106315	DDO CHIEF MINISTER GB	45,000	19.11.2024
62	697785	15.11.2024	30106315	DDO CHIEF MINISTER GB	35,000	19.11.2024
63	697786	15.11.2024	30106315	DDO CHIEF MINISTER GB	40,000	19.11.2024
64	697787	15.11.2024	30106315	DDO CHIEF MINISTER GB	50,000	19.11.2024
65	697788	15.11.2024	30106315	DDO CHIEF MINISTER GB	30,000	19.11.2024
66	697789	15.11.2024	30106315	DDO CHIEF MINISTER GB	50,000	19.11.2024
67	697790	15.11.2024	30106315	DDO CHIEF MINISTER GB	40,000	19.11.2024
68	697791	15.11.2024	30106315	DDO CHIEF MINISTER GB	40,000	19.11.2024
69	697792	15.11.2024	30106315	DDO CHIEF MINISTER GB	30,000	19.11.2024
70	698489	28.11.2024	30106315	DDO CHIEF MINISTER GB	25,000	09.12.2024
71	698490	28.11.2024	30106315	DDO CHIEF MINISTER GB	50,000	09.12.2024
72	698491	28.11.2024	30106315	DDO CHIEF MINISTER GB	40,000	09.12.2024
73	698492	28.11.2024	30106315	DDO CHIEF MINISTER GB	30,000	09.12.2024
74	698793	04.12.2024	30106315	DDO CHIEF MINISTER GB	50,000	09.12.2024
75	698794	04.12.2024	30106315	DDO CHIEF MINISTER GB	50,000	09.12.2024
76	698795	04.12.2024	30106315	DDO CHIEF MINISTER GB	45,000	09.12.2024
77	698860	12.12.2024	30106315	DDO CHIEF MINISTER GB	50,000	16.12.2024

78	702541	04.12.2024	30106315	DDO CHIEF MINISTER GB	50,000	09.12.2024
79	702596	05.12.2024	30106315	DDO CHIEF MINISTER GB	45,000	09.12.2024
80	702787	12.12.2024	30106315	DDO CHIEF MINISTER GB	50,000	16.12.2024
81	714119	13.02.2025	30106315	DDO CHIEF MINISTER GB	50,000	19.02.2025
82	714122	13.02.2025	30106315	DDO CHIEF MINISTER GB	50,000	19.02.2025
83	714123	13.02.2025	30106315	DDO CHIEF MINISTER GB	50,000	19.02.2025
84	714124	13.02.2025	30106315	DDO CHIEF MINISTER GB	50,000	19.02.2025
85	714125	13.02.2025	30106315	DDO CHIEF MINISTER GB	50,000	19.02.2025
86	714214	13.02.2025	30106315	DDO CHIEF MINISTER GB	50,000	18.02.2025
87	714215	13.02.2025	30106315	DDO CHIEF MINISTER GB	50,000	18.02.2025
88	714216	13.02.2025	30106315	DDO CHIEF MINISTER GB	50,000	18.02.2025
89	714218	13.02.2025	30106315	DDO CHIEF MINISTER GB	50,000	18.02.2025
90	714219	13.02.2025	30106315	DDO CHIEF MINISTER GB	50,000	18.02.2025
91	714220	13.02.2025	30106315	DDO CHIEF MINISTER GB	50,000	18.02.2025
92	714221	13.02.2025	30106315	DDO CHIEF MINISTER GB	50,000	18.02.2025
93	714222	13.02.2025	30106315	DDO CHIEF MINISTER GB	50,000	18.02.2025
94	714223	13.02.2025	30106315	DDO CHIEF MINISTER GB	50,000	18.02.2025
95	714501	21.02.2025	30106315	DDO CHIEF MINISTER GB	20,000	25.02.2025
96	714502	21.02.2025	30106315	DDO CHIEF MINISTER GB	25,000	25.02.2025
97	714503	21.02.2025	30106315	DDO CHIEF MINISTER GB	20,000	25.02.2025
98	714504	21.02.2025	30106315	DDO CHIEF MINISTER GB	30,000	25.02.2025
99	714505	21.02.2025	30106315	DDO CHIEF MINISTER GB	20,000	25.02.2025
100	714506	21.02.2025	30106315	DDO CHIEF MINISTER GB	25,000	25.02.2025
101	714507	21.02.2025	30106315	DDO CHIEF MINISTER GB	25,000	25.02.2025
102	714508	21.02.2025	30106315	DDO CHIEF MINISTER GB	45,000	25.02.2025
103	714509	21.02.2025	30106315	DDO CHIEF MINISTER GB	30,000	25.02.2025
104	714594	24.02.2025	30106315	DDO CHIEF MINISTER GB	20,000	28.02.2025
105	716767	21.02.2025	30106315	DDO CHIEF MINISTER GB	20,000	25.02.2025
106	716768	21.02.2025	30106315	DDO CHIEF MINISTER GB	15,000	25.02.2025
107	716769	21.02.2025	30106315	DDO CHIEF MINISTER GB	20,000	25.02.2025
108	716770	21.02.2025	30106315	DDO CHIEF MINISTER GB	15,000	25.02.2025
109	716771	21.02.2025	30106315	DDO CHIEF MINISTER GB	30,000	25.02.2025
110	716772	21.02.2025	30106315	DDO CHIEF MINISTER GB	20,000	25.02.2025
111	716779	21.02.2025	30106315	DDO CHIEF MINISTER GB	40,000	25.02.2025
112	716780	21.02.2025	30106315	DDO CHIEF MINISTER GB	40,000	25.02.2025
113	716781	21.02.2025	30106315	DDO CHIEF MINISTER GB	45,000	25.02.2025
114	716782	21.02.2025	30106315	DDO CHIEF MINISTER GB	45,000	25.02.2025
115	716783	21.02.2025	30106315	DDO CHIEF MINISTER GB	30,000	25.02.2025
116	716784	21.02.2025	30106315	DDO CHIEF MINISTER GB	40,000	25.02.2025
117	716785	21.02.2025	30106315	DDO CHIEF MINISTER GB	40,000	25.02.2025
118	716786	21.02.2025	30106315	DDO CHIEF MINISTER GB	40,000	25.02.2025

119	716787	21.02.2025	30106315	DDO CHIEF MINISTER GB	50,000	25.02.2025
120	716788	21.02.2025	30106315	DDO CHIEF MINISTER GB	50,000	25.02.2025
121	716789	21.02.2025	30106315	DDO CHIEF MINISTER GB	50,000	25.02.2025
122	716790	21.02.2025	30106315	DDO CHIEF MINISTER GB	30,000	25.02.2025
123	716791	21.02.2025	30106315	DDO CHIEF MINISTER GB	30,000	25.02.2025
124	716792	21.02.2025	30106315	DDO CHIEF MINISTER GB	10,000	25.02.2025
125	716793	21.02.2025	30106315	DDO CHIEF MINISTER GB	20,000	25.02.2025
126	716794	21.02.2025	30106315	DDO CHIEF MINISTER GB	20,000	25.02.2025
127	716796	21.02.2025	30106315	DDO CHIEF MINISTER GB	20,000	25.02.2025
128	716800	21.02.2025	30106315	DDO CHIEF MINISTER GB	20,000	25.02.2025
129	716802	21.02.2025	30106315	DDO CHIEF MINISTER GB	30,000	25.02.2025
130	716901	24.02.2025	30106315	DDO CHIEF MINISTER GB	40,000	28.02.2025
131	717627	17.03.2025	30106315	DDO CHIEF MINISTER GB	30,000	19.03.2025
132	717628	17.03.2025	30106315	DDO CHIEF MINISTER GB	20,000	19.03.2025
133	717629	17.03.2025	30106315	DDO CHIEF MINISTER GB	50,000	19.03.2025
134	717630	17.03.2025	30106315	DDO CHIEF MINISTER GB	50,000	19.03.2025
135	717631	17.03.2025	30106315	DDO CHIEF MINISTER GB	40,000	19.03.2025
136	717632	17.03.2025	30106315	DDO CHIEF MINISTER GB	40,000	19.03.2025
137	717634	17.03.2025	30106315	DDO CHIEF MINISTER GB	50,000	19.03.2025
138	717870	20.03.2025	30106315	DDO CHIEF MINISTER GB	50,000	26.03.2025
139	717871	20.03.2025	30106315	DDO CHIEF MINISTER GB	40,000	26.03.2025
140	718263	27.03.2025	30106315	DDO CHIEF MINISTER GB	40,000	15.04.2025
141	718478	11.04.2025	30106315	DDO CHIEF MINISTER GB	50,000	15.04.2025
142	718483	11.04.2025	30106315	DDO CHIEF MINISTER GB	50,000	15.04.2025
143	718484	11.04.2025	30106315	DDO CHIEF MINISTER GB	30,000	15.04.2025
144	718485	11.04.2025	30106315	DDO CHIEF MINISTER GB	30,000	15.04.2025
145	718486	11.04.2025	30106315	DDO CHIEF MINISTER GB	50,000	15.04.2025
146	718487	11.04.2025	30106315	DDO CHIEF MINISTER GB	45,000	17.04.2025
147	718488	11.04.2025	30106315	DDO CHIEF MINISTER GB	50,000	17.04.2025
148	718489	11.04.2025	30106315	DDO CHIEF MINISTER GB	45,000	17.04.2025
149	718490	11.04.2025	30106315	DDO CHIEF MINISTER GB	50,000	17.04.2025
150	718491	11.04.2025	30106315	DDO CHIEF MINISTER GB	50,000	17.04.2025
151	718492	11.04.2025	30106315	DDO CHIEF MINISTER GB	40,000	15.04.2025
152	718493	11.04.2025	30106315	DDO CHIEF MINISTER GB	45,000	15.04.2025
153	718494	11.04.2025	30106315	DDO CHIEF MINISTER GB	45,000	15.04.2025
154	718495	11.04.2025	30106315	DDO CHIEF MINISTER GB	45,000	15.04.2025
155	718496	11.04.2025	30106315	DDO CHIEF MINISTER GB	45,000	15.04.2025
156	718497	11.04.2025	30106315	DDO CHIEF MINISTER GB	50,000	17.04.2025
157	718498	11.04.2025	30106315	DDO CHIEF MINISTER GB	50,000	17.04.2025
158	718499	11.04.2025	30106315	DDO CHIEF MINISTER GB	50,000	17.04.2025
159	718500	11.04.2025	30106315	DDO CHIEF MINISTER GB	40,000	15.04.2025

160	721572	15.04.2025	30106315	DDO CHIEF MINISTER GB	50,000	17.04.2025
161	721756	16.04.2025	30106315	DDO CHIEF MINISTER GB	40,000	22.04.2025
162	721757	16.04.2025	30106315	DDO CHIEF MINISTER GB	40,000	22.04.2025
163	721758	16.04.2025	30106315	DDO CHIEF MINISTER GB	85,000	22.04.2025
164	721759	16.04.2025	30106315	DDO CHIEF MINISTER GB	45,000	22.04.2025
165	721760	16.04.2025	30106315	DDO CHIEF MINISTER GB	45,000	22.04.2025
166	721761	16.04.2025	30106315	DDO CHIEF MINISTER GB	50,000	22.04.2025
167	721762	16.04.2025	30106315	DDO CHIEF MINISTER GB	40,000	22.04.2025
168	721763	16.04.2025	30106315	DDO CHIEF MINISTER GB	40,000	22.04.2025
169	721764	16.04.2025	30106315	DDO CHIEF MINISTER GB	40,000	22.04.2025
170	721765	16.04.2025	30106315	DDO CHIEF MINISTER GB	40,000	22.04.2025
171	721766	16.04.2025	30106315	DDO CHIEF MINISTER GB	45,000	22.04.2025
172	723502	11.04.2025	30106315	DDO CHIEF MINISTER GB	50,000	17.04.2025
173	723503	11.04.2025	30106315	DDO CHIEF MINISTER GB	40,000	17.04.2025
174	723958	09.05.2025	30106315	DDO CHIEF MINISTER GB	20,000	19.05.2025
175	724265	16.05.2025	30106315	DDO CHIEF MINISTER GB	50,000	19.05.2025
176	724333	20.05.2025	30106315	DDO CHIEF MINISTER GB	50,000	21.05.2025
177	724336	20.05.2025	30106315	DDO CHIEF MINISTER GB	45,000	21.05.2025
178	724337	20.05.2025	30106315	DDO CHIEF MINISTER GB	30,000	21.05.2025
179	724338	20.05.2025	30106315	DDO CHIEF MINISTER GB	40,000	21.05.2025
180	724339	20.05.2025	30106315	DDO CHIEF MINISTER GB	40,000	21.05.2025
181	724340	20.05.2025	30106315	DDO CHIEF MINISTER GB	45,000	21.05.2025
182	724341	20.05.2025	30106315	DDO CHIEF MINISTER GB	40,000	21.05.2025
183	724342	20.05.2025	30106315	DDO CHIEF MINISTER GB	30,000	21.05.2025
184	724343	20.05.2025	30106315	DDO CHIEF MINISTER GB	50,000	21.05.2025
185	724344	20.05.2025	30106315	DDO CHIEF MINISTER GB	50,000	21.05.2025
186	746369	29.06.2025	30106315	DDO CHIEF MINISTER GB	39,470	30.06.2025
187	747089	29.06.2025	30106315	DDO CHIEF MINISTER GB	16,000	30.06.2025
188	747090	29.06.2025	30106315	DDO CHIEF MINISTER GB	7,000	30.06.2025
Total					**7,522,470**	

Annexure-5 Para No.4.4.1

Detail of cost of stone overpaid

(Rs. in million)

Name of Work & contractor	Qty/cft	Overpaid Rate	Amount	Premium	Overpaid Amount
Imp/Widening of Road from Changmar Bridge to Tota Imtiaz Lake Ganokh Kharmang M/s Welcome Gultari	184,845	813.32	1.503	51.70%	2.281
Improvement/ Rehabilitation of road from shirting Kharmang to Fultux Gultari M/s Ghulam Abbas & Welcome Gultari Contractor JV	87,355	813.32	0.711	8 %	0.767
Total					**3.048**

Name of Works	Name of Contractor	Qty	Amount with Premium	Overpaid Amount
Improvement/ Rehabilitation of road from shirting Kharmang to Fultux Gultari	M/s Ghulam Abbas & Welcome Gultari Contractor JV	512,447	12.639	6.319
Construction of Vet Dispensary at Apojanpa Torghon, Kharmang	M/s Ali & Sons	15,386	0.633	0.317
Total				**6.636**

Work	Contractor	Qty	Rate	Rate to be applied	Diff	Premium	Amount	Amount with premium
Imp/widening & re-alignment of road from Mehdiabad to Dapakatisho linking Deosai Halq-III Kharmang Portion-II	M/s Haji Hamid Hussain & Sons	60,195.06	6,917.16	4603.84	2313.62	106%	1.393	2.869
-do- portion III		48,838.60	6917.16	4,603.84	2313.62	110%	1.129	2.373
Total								**5.242**

Annexure-6 Para No.4.4.3

(Rs. in million)

Non-Revalidation of Performance Guarantee							
S. No.	**Name of work**	**Contractor**	**CA Cost**	**Performance insurance guarantee**		**days lapsed**	**10% insurance**
				start Date	**End date**		
1	Const of 10 Bedded Burn Unit Ph-I Hospital Skardu (DHQ Hospital Skardu)	M/S HAK & Sons GB Govt. Contractor	70.509	4/9/2019	3/9/2020	1691	7.051
2	Up Gradation of A- Class Dispensary Kowardu to Basic Health Unit & Construction of C-Class Dispensary at Tongus Roundu and Aliabad Kowardu	Mr.Muhammad Ishaque Govt. Contractor Roundu	6.62	1/10/2019	30-09-20	1664	0.662
3	Up Gradation of A- Class Dispensary Kowardu to Basic Health Unit & Construction of C-Clas Dispensary at Tongus Roundu and Aliabad Kowardu (Up Gradation of A-Class Dispensary Kowardu to Basic Health Unit)	M/S Zulfiqar Ali Sadpara Govt. sContractor Skardu	18.405	14-10-19	13-10-20	1651	1.841
4	Up-Gradation of 20 Bedded Civil Hospital Thowar Roundu in to 30 Beded	Mr.Ali Muhammad Roundu	13.22	12/6/2021	11/6/2022	1045	1.322
5	Const. of Additional Room with Wash room at Hoto/Katpanah Kachura	M. Abdullah & Sons	4.796	20-07-22	19-07-23	642	0.480
6	Const. of FAP at Sari and Construction of C-Class Dispensary at newasher Roundu (Portion-I)	City Construction & Enterprises	9.183	14-09-23	13-12-24	129	0.918
	Const. of FAP at Sari and Construction of C-Class Dispensary at newasher Roundu (Portion-II)	Syed Hashim & Sons	2.953	14-09-23	13-12-24	129	0.295
7	Const. of FAPs at Ganji Bala, Batiyal, Thorsay,Skoyo and Hingo	Najaf Ali Roundu & Sons	7.253	5/10/2023	4/1/2025	107	0.725
8	Const. of 02 Nos C-Class dispensary at Thorgo Bala & Kariko Doro	Syed Mehdi Shah & Sons	12.598	16-08-23	15-08-24	249	1.260
9	Const. of Up Gradation of C Class Dispensary in to MCH Centera at Stakchan and Shagarthang Halqa-II Skardu	Zakir Hussain & Sons Kachura	6.034	8/8/2023	7/8/2024	257	0.603
10	Construct of water supply Channels Supply Pumps in Roundu valley	New Karakorum Enterprise	18.11	3/10/2019	2/10/2020	1662	1.811
11	Imp/Existing water supply at Thowar Roundu GBLA-8(Portion-I)	Saleem Baig J.V M.Ali Jinnah	18.11	5/10/2021	4/10/2022	930	1.811
12	Construction of lift water supply system in Cadet College Skardu	Kh.M.Afzal & Sons J.V M.Hassan & Sons Mayourdo	9.052	2/6/2022	1/6/2023	690	0.905
	Const. of Lift water at Chumik Chunpakor Imambargah Kalam and Kharpocho area and cosnt of Drain from ImamBargah Kalan to Hussaini Chowk Skardu	Muhammad Sulman Sadpara & Sons	9.164	6/8/2022	5/8/2023	625	0.916

13	Const. of Water Supply Scheme at Roundu Halqa-IV Roundu (Portion-I)	Ghulam Ali & Sons	24.503	13-09-22	12/9/2023	587	2.450
14	Const. of Water Supply Scheme at Roundu Halqa-IV Roundu (Portion-II)	Qabil Hussain & Brothers	10.645	24-09-22	23-09-23 576		1.065
15	Const. of water supply at Gamba, Shigari Kalan,Giayoul Sundus, Katpanah, Ranga. Zazna, Tandal, Kharbo Chundah,Kowardu,Qumrah, Hoto and Kachura Halqa--II (Portion I)	Kh. M. Afzal & Sons J.V Alies Enterprises	25.187	23-09-22	22-09-23 577		2.519
	Construction of Irrigation Channel in Bagardu Roundu	Muhammad Amin Baghardo	8.352	29-06-22	28-06-23 663		0.835
16	Const. of water supply at Gamba,Shigari Kalan,Giayoul Sundus, Katpanah. Ranga, Zazna, Tandal, Kharbo,Chundah,Kowardu,Qumrah ,Hoto and Kachura Halqa--II (Portion II)	,Wazir Mh. Ali & Brothers J.V Mh.Sulman	23.4	5/4/2023	4/4/2024	382	2.340
17	Imp/Extension of wiaer supply from Alamdar Chowk to Kacho Mehdi House Gangupi Skardu-I Alamdar Chowk to Sayzgar Khore Chunpa Khor and Chumik Skardu	Shahid Abbas	11.992	12/10/2023	11.01.2025	100	1.199
18	Const. of Complaint Offices at Various Places of Skardu Town and P/F of HDPE Pipe of Variosu dias at Shamsuddin Muhallah (Portion-I)	Muh. Ibrahim & Sons Hassan abad	20.616	12/10/2023	11/4/2025	10	2.062
	Const. of Up-Gradation of water supply Scheme for new Ranga Kushmarah and Nianior etc Halqa-II Skardu	Gh.Abbas Gultari J.V Saleem Baig and Brothers J.V Wajid Ahmed Khan	54.269	13-10-23	12/1/2025	99	5.428
19	Provision of water supply to left over areas at Shamsudin Town Saythang Olding Brolmo Colony Gultari Muhallah Nianor Bongstoq Khore Kachura and Const of 08 Noes Complaint Office at various Place of Skardu (PortionIII)	Darbar Construction J.V Sadpara Builders	16.94	12/10/2023	11/1/2025	100	1.694
20	Provision of water supply to left over areas at Shamsudin Town Saythang Olding Brolmo Colony Gultari Muhallah Nianor Bongstoq Khore Kachura and Const of 08 Noes Complaint Office at various Place of Skardu (Portion III)	Ghulam Hassan & Sons J.V Ali Muhammad Sadpara	27.23	12/10/2023	11/4/2025		2.723
Sub-total			**429.141**				**42.915**

Detail of Non-revalidation of Performance Guarantee For the Year 2023-24

S. No.	Name of Works	Contractor Name	Contract Amount	P.G Amount	Period from
1	Const of roads in GBLA-11, 1-Remaining leftover alignment at hargosil, Const of RCC culverts/ Pipe at Narghoch Torghone	M/s Akhtar Govt. Contractor	11.410	1.141	14.06.2023 to 13.06.2024

2	Imp/Widening Realignment of road from Mehdiabad to Dapa Katisho linking Deosai	M/s Ayoub & Sons JV Muhammad Akhtar	32.710	3.271	27.05.2023 to 26.05.2024
3	Const of RCC Bridge over indus river at Changmer	M/s Aaj Sons JV Haji Hamid Hussain &Sons	413.943	41.394	07.04.2023 to 06.04.2024
4	Const. of water supply scheme in GBLA-II, at Palpaldo	M/s Syed Manzoor Ali Shah	2.600	0.260	07.04.2023 to 06.04.2024
5	Const. of Irrigation Channel at Somon	M/s Bashir Ahmed and Sons	9.897	0.990	20.06.2023 to19.06.2024
6	Const. of water supply scheme in GBLA-II,at Kharmang Khas & Tazipilongba	M/s Abdullah Daghoni	14.170	1.417	31.03.2023 to 30.03.2024
7	Improvement/ Rehabilitation of road from Shirting to Fultux Gultari	M/s Ghulam Abbas & Welcome Gultari	12.860	1.286	04.08.2019 to 03.08.2020
8	Imp/Widening of road from Changmer Bridgeto Tota Imtiaz Ganokh	M/s Welcome Gultari	21.570	2.157	03.03.2022 to 03.03.2024
9	Metalling of road from Main road to Manthokhsa waterfall & const. of road from Mantho to Rongule	M/s Mohammad Ali Sukimaidan	107.550	10.755	30.07.2019 to 29.07.2020
10	Const.of DHQ Hospital at Kharmang	M/s Aaj Sons JV HAK & Sons	109.140	10.914	02.08.2019 to 01.08.2020
11	Const of inspection benglow at Manthokha Waterfall Kharmang	M/s Ghulam Haider & Sons	18.200	1.820	03.09.2019 to 02.09.2020
12	Const of Protective work dredging work at Akhonpa Gasing	M/s Sosar Enterprise JV Ali Surmo & Sons	29.640	2.964	13.02.2023 to 12.02.2024
13	Const. of water supply scheme in GBLA-II, at Marmaq and Goma Thali Torghone	M/s Muhammad Ayoub & Sons	7.470	0.747	09.02.2023 to 08.02.2024
14	Imp/Widening of Line road GBLA-II, Tabsi Rat	M/s Syed Manzoor Ali Shah	12.900	1.290	15.12.2022 to 11.12.2023
15	Imp/realignment of link road in high attitude ares in Kharmang and Imp/Widening and realignment of sharp bends at Marmaq	M/s Muhammad Ayoub & Sons	10.471	1.047	16.12.2022 to 30.12.2023
16	Const. of Irrigation Channel at Maidan-e-Sadat	M/s Nisar & Co	19.644	1.964	19.09.2022 to 18.09.2023
Sub-total			**834.175**	**83.417**	

Sr. No.	**Name of Work**	**Name of Contractor**	**Contract Period from**	**Contract Period To**	**Contract Price**	**Last Paid bill**	**Last Bill Amount**	**P.G Amount**	**P.G Period from**	**P.G Period TO**
1	Const of Police station at Basin Gilgit	Shams Ur Rehman	01-12-22	01-12-24	61.065	6th R.Bill	28.409	6.107	03-11-22	02-11-24
2	Development of yak at high altitude of	Mohammad Asghar	15-12-23	14-06-23	4.052	2nd R.Bill	2.600	0.405	24-11-2023-	23-11-24

	Pakistan Gilgit Baltistan									
3	Support to enhance protection and promotion of small scale forming in district Gilgit Pre-fabricated office for supervisor at Naltar site development and stone pitching compound wall iron fencing fish pound gulmikai kargah and laying of 8" dia for Basin Nullah	M/S Gabbaro associates	15-06-23	14-06-24	57.510	2nd R.Bill	4.454	5.751	17-07-23	16-07-24
4	Re-Furnishment of and Re-const of toilets of kitchen of the GB House Islamabad	M/S Shah Jahan associates & Builders	14-06-24	13-06-25	117.293	3rd R.Bill	116.133	11.729	13-06-25	12-06-24
5	Execution of incomplete work of Police officer colony ARP HQ and water supply for Police colony Sakwar Gilgit (Extension)	M/S Aurangzeb & Sons JV Nazir Khan	05-04-22	04-04-24	11.800	12th R.Bill	103.122	1.181	23-03-23	22-03-24
6	Commercial trout fish forming in Ghizer and Gilgit	Hisam Ullah Baig	02-05-22	01-05-24	2.210	9th R.Bill	20.769	0.222	20-04-23	29-04-24
7	Const of Inspection banglow Chirah Bagrote	Mulazim Hussain	29-10-18	28-10-19	9.970	8th R.Bill	16.007	0.997	13-10-19	30-12-24
8	Up-gradation of 20 to 30 bedded	Naimat Khan	08-11-23	07-11-25	62.228	6th R.Bill	31.999	6.223	15-11-23	14-11-24

	hospital at Sai Juglote									
9	Up-gradation of BHU into 10 bedded hospital at Nomal Halqa-I Gilgit	M/S Abdul Jalal	13-04-23	12-04-25	54.241	9th R.Bill	53.449	5.424	04-04-23	03-04-25
10	Const of 10 bedded hospital at Jutal Halqa-III Gilgit	Abdul Jalal	13-04-22	12-04-25	51.718	8th R.Bill	57.083	5.172	04-04-23	03-04-25
11	Const of remaining work of Govt Qtr Adjacent to GB Gilgit (Const of Govt Qtr Cat-III-01 block C	Azhar Khan Haidar	16-12-24	12-12-26	14.806	3rd R.Bill	18.678	1.481	12-12-24	11-12-25
12	Const / Extension of Shaheed Saif Ur Rehman Hospital as per Master plan Gilgit	Mufti Mehmood	20-06-24	19-06-26	155.809	5th R.Bill	46.968	15.581	06-06-24	05-06-25
13	Re-Furbishment of and Re-const of toilets of kitchen of the GB House Islamabad (Extension)	M/S Shah Jahan associates & Builders	14-06-24	13-06-25	117.293	3rd R.Bill	116.133	11.729	12-06-24	11-06-25
14	Const accommodation training and administrative of SPU GB Police	M/S Shah Jahan associates & Builders	29-03-24	28-03-26	145.755	2nd R.Bill	106.864	14.576	25-03-24	24-03-25
15	Const of approach road building for Shaheed Saif Ur Rehman Hospital Gilgit (CS Directives)	M/S Aurangzeb & Sons	26-03-24	24-06-24	34.973	2nd R.Bill	30.000	3.497	06-03-24	05-03-25

16	Execution of incomplete work of Police officer colony ARP HQ and water supply for Police colony Sakwar Gilgit (Extension)	M/S Aurangzeb & Sons JV Nazir Khan	05-04-22	04-04-24	11.800	12th R.Bill	103.122	1.181	22-03-24	21-03-25
Sub-total					**912.523**			**91.256**		
Grand Total					**2,175.839**			**217.586**		

Annexure-7 Para No.4.4.4

(Rs. in million)

Detail of Non-revalidation of Performance Guarantee for the Year 2023-24				
S. No.	**Name of Works**	**Contractor Name**	**Contract Amount**	**Period from**
1	Const of roads in GBLA-11, 1-Remaining leftover alignment at hargosil, Const of RCC culverts/ Pipe at Narghoch Torghone	M/s Akhtar Govt. Contractor	11.41	14.06.2023 to 13.06.2024
2	Imp/Widening Realignment of road from Mehdiabad to Dapa Katisho linking Deosai	M/s Ayoub & Sons JV Muhammad Akhtar	32.71	27.05.2023 to 26.05.2024
3	Const of RCC Bridge over indus river at Changmer	M/s Aaj Sons JV Haji Hamid Hussain &Sons	413.943	07.04.2023 to 06.04.2024
4	Const. of water supply scheme in GBLA-II, at Palpaldo	M/s Syed Manzoor Ali Shah	2.6	07.04.2023 to 06.04.2024
5	Const. of Irrigation Channel at Somon	M/s Bashir Ahmed and Sons	9.897	20.06.2023 to19.06.2024
6	Const. of water supply scheme in GBLA-II,at Kharmang Khas & Tazipilongba	M/s Abdullah Daghoni	14.17	31.03.2023 to 30.03.2024
7	Improvement/ Rehabilitation of road from Shirting to Fultux Gultari	M/s Ghulam Abbas & Welcome Gultari	12.86	04.08.2019 to 03.08.2020
8	Imp/Widening of road from Changmer Bridgeto Tota Imtiaz Ganokh	M/s Welcome Gultari	21.57	03.03.2022 to 03.03.2024
9	Metalling of road from Main road to Manthokhsa waterfall & const. of road from Mantho to Rongule	M/s Mohammad Ali Sukimaidan	107.55	30.07.2019 to 29.07.2020
10	Const.of DHQ Hospital at Kharmang	M/s Aaj Sons JV HAK & Sons	109.14	02.08.2019 to 01.08.2020
11	Const of inspection benglow at Manthokha Waterfall Kharmang	M/s Ghulam Haider & Sons	18.2	03.09.2019 to 02.09.2020
12	Const of Protective work dredging work at Akhonpa Gasing	M/s Sosar Enterprise JV Ali Surmo & Sons	29.64	13.02.2023 to 12.02.2024
13	Const. of water supply scheme in GBLA-II, at Marmaq and Goma Thali Torghone	M/s Muhammad Ayoub & Sons	7.47	09.02.2023 to 08.02.2024
14	Imp/Widening of Line road GBLA-II, Tabsi Rat	M/s Syed Manzoor Ali Shah	12.9	15.12.2022 to 11.12.2023
15	Imp/realignment of link road in high attitude ares in Kharmang and Imp/Widening and realignment of sharp bends at Marmaq	M/s Muhammad Ayoub & Sons	10.471	16.12.2022 to 30.12.2023
16	Const. of Irrigation Channel at Maidan-e-Sadat	M/s Nisar & Co	19.644	19.09.2022 to 18.09.2023
		Total	**834.175**	
		15% Premium	**125.126**	
		Grand Total	**959.301**	
XEN B&R Nagar			**673.7**	

XEN B&R Astore							
S. No.	**Name of Work**	**Name of Contractor**	**Contract Price**	**Ins.G Valid from**	**Ins. G Valid To**	**Ins. G obtained Amount**	**Ins. G to be obtained**
1	Const/Imp/widening and Rigid pavement from Jutay to Kalapani i/c Convesion /Re-Alignment of 02 Km road repaling point to shonigai (Package -II)	M/S Afsar Jan and Sons (JV) M/S Khan Engineer	372.888	12/5/2025	11/5/2027	3.728	428.821
2	Const/Imp/widening and Rigid pavement from Jutay to Kalapani i/c Convesion /Re-Alignment of 02 Km road repaling point to shonigai (Package -I)	M/S Seven Star Khiner Traders and Builders Govt. Contractor R/O Chilas	395.03	25-4-2025	24-7-2025	3.95	454.285

3	Const.and Metalling of road in Halqa -I Astore Portion No.I	M/S Matiullah & Sons	36.308	4/12/2024	3/12/2025	0.363	41.754
4	Const. of 04 Km link road at Maikyal /Nowgam (2.5 Km)	M/s Inamullah & Brothers	7.449	10/2/2025	10/2/2027	0.074	8.566
5	Const. of 800 ft link road at Kalalote Astore	M/S Muhammad Umar & Brothers	2.668	14-02-2025	14-02-2027	0.026	3.068
6	Const. of Protective Bund at Kalalote	M/S Sohail Ahmed & Brothers	3.828	14-02-2025	14-02-2027	0.038	4.402
7	Establishment /Const. of Torusist Facilation center at Katchik Astore	M/S Haji Aqil Hussain and Sons	2.73	05-08-20224	4/8/2025	0.027	3.14
8	Const. of link road Harcho to Imam Bargah Astore portion NO.iv)	M/S Abdul Rehman & Sons	8.034	17-06-25	16-6-2026	0.08	9.239
9	Imp/Widing of road from Civil Supply depo to Doidass Gorikote	M/S Abdul Rasheed (JV) Abdul Rehman & Sons	21.404	21-3-2025	20-06-2027	0.214	24.614
10	Pavement of link road from Farpah to Kudkhist Dashkin	M/S Ghulab Khan & Sons (JV) M/S Shabbir Alam Lone	13.664	17-10-2024	16-10-2026	0.136	15.713
11	Const. of 20 Bedded Hospital at Gudai	M/S Haji Umer Yar & Sons (JV) Cooridoor Const. Company	99.959	20-11-2024	31-01-2028	0.999	114.953
12	Const . Of Rigid /PCC Pavement from Nasir camp Minimerg Astore	M/S Muhammad Nazir Khan & Sons Govt. Contractor	61.475	8/10/2024	5/1/2027	0.614	70.696
13	Conversion of Small susp. Bridge into RCC Bridge in Diamer- Astore Region (District Astore) Const. of approach road from RCC Bridge at Dodagai , Banash Qamari and Minimerg -III	M/S Muhammad Nazir Khan & Sons Govt. Contractor	28.764	7/8/2025	6/8/2025	0.287	33.079
	Total		**1,054.21**			**10.542**	**1,212.34**
					Less Insurance		**1,201.79**

Detail of Insurance Guarantees at lesser amount i/r of Building Division, Gilgit

S. No.	Name of Work	Name of Contractor	Contract Period from	Contract Period To	Contract Price	Insurance Amount	Insurance Period from	Insurance Period TO
1	Up-gradation of 20 to 30 bedded hospital at Sai Juglote	Naimat Khan	8/11/2023	7/11/2025	62.23	0.622	27-12-23	27-12-25
2	Const of remaining work of Govt Qtr Adjacent to GB Gilgit (Const of Govt Qtr Cat-III-02 block A	Asif Hussain & Brothers JV Rakaposhi Builders	2/1/2025	1/7/2025	19.68	0.197	25-12-24	25-12-25
3	Const of remaining work of Govt Qtr Adjacent to GB Gilgit (Const of Govt Qtr Cat-III-01 block C	Azhar Khan Haidar	16-12-24	12/12/2026	14.81	0.148	12.12.24	11/12/2025
4	Const of ware house excise & taxation	M/S north power Pvt	13-03-25	12/3/2027	21.67	0.217	6/3/2025	5/3/2026
	Total				**118.379**	**1.184**		
S. No.	**Name of Work**	**Name of Contractor**	**Contract Period from**	**Contract Period To**	**Contract Price**	**Insurance Amount**	**Insurance Period from**	**Insurance Period TO**

1	Completion of remaining work govt residential quarters adjacent to GB assembly Gilgit (Const of Govt Quarter Cat-III 01 Block Jutial Gilgit	M/s Mashroof Ahmed & Sons	6/3/2025	5/9/2026	20.55	0		
2	Const of addition rooms in existing building and district office building at Astore	M/S Eagle Enterprises	13-03-25	12/6/2025	12.505	0		
3	Construction of Directorate of Fisheries Office Building Gilgit (Additional Works)	M/s Ejaz Hussain Enterprises	25-11-24	23-02-25	2.96	0		
4	Promotion of trout fish forming Gilgit Baltistan	Haji Mohammad Taqi & Sons JV Sulaiman & Sons JV Intikhab Malik	14-04-25	13-04-26	88.98	0		
5	Const of office at Gilgit Board of Revenue	MK Builder JV Haji Umar Yar and Sons	15-05-25	15-05-27	97.72	0		
6	Addition / Alteration of district court Resid / Accommodation	Ajmal Hussain	31-01-25	31-01-26	5.207	0		
7	Const of boundary wall and Guard room at site of GB House Muzaffarabad and Jamu Kashmir	M/S Hussain Ali & Sons JV M/S Shoukat Ali & Sons Birgals JV M/S Haji Umar Yar & Sons	11/6/2025	11/6/2026	74.4	0		
8	Construction of Pubic Place at Barmas pain Gilgit	M/S Hussain Ali & Sons JV M/S Murtaza Ali & Sons JV M/S Wajahat Hussain & Sons	11/6/2025	11/6/2026	130.13	0		
9	Const of excise police station in 03 district in GB	Abdul Jalal	17-06-25	16-06-27	46.593	0		
	Total				**479.045**			
	15% of contract price				**71.851**			
	Total				**550.896**			
	G. Total				**3,514,612**			

Annexure-8 Para No.4.4.5

Non-imposition of liquidated damages

(Rs. in million)

S. No.	DP No.	Scheme/Works	Contractor Name	Contract Amount/ Payment	Amount of LD
Executive Engineer B&R Division Kharmang					
1	DP-46	Const. of RCC Bridge over Indus River at Changmer, Kharmang	M/s AAJ & Sons JV Haji Hamid Hussain & Sons	413.943	41.394
		DHQ Hospital Kharmang	M/s Aaj Sons JV HAK & Sons	109.123	10.912
		Const of Road in GBLA-II, Kharmang Portion-I	M/s Muhammad Ayoub & Sons	21.316	2.132
		Imp/ Widening of road from Changmer Bridge to Tota Imtiaz Ganokh	M/s Welcome Gultari	21.57	2.157
		Management, Conservation & Development of Fisheries Resources in District Kharmang	M/s Qasimi Brothers JV Nisar & CO.	17.805	1.781
			sub-total	**583.757**	**58.376**
XEN PHE/WASA Skardu					
2	DP-81	Construction of 10 bedded burn Unit at City Hospital Skardu, DHQ Hospital	M/s HAK &Sons GB	70.509	7.051
		Construction of protective work at Sundus	M/s Hajji Muhmmad and Sons JV Ali Khan and sons	49.979	4.998
		Construction of water supply Channel/Supply/pump in Rondu Valley	M/s New Karakoram Enterprises	18.11	1.811
		Upgradation of A Class Dispensary Kuardo to BHU	M/s Zulfiqar Ali Sadpara	18.405	1.841
		Construction of irrigation Channel in Baghardo	M/s Muhammad Amin Baghardo	8.532	0.853
		Construction of Chief Engineer Office in Baltistan Region	M/s Muhammad Afzal and Brothers Sadpara	44.093	4.409
		Provision of water supply to over areas of Shamsudin town etc.	M/s Muhmmad Ibrahim and sons Hussain Aabad	20.616	2.062
			sub-total	**230.244**	**23.025**
Executive Engineer B&R Division, Shigar					
3	DP-142	various contracts	Various Contractors	52.476	5.246
			sub-total	**52.476**	**5.246**
Executive Engineer B&R Division -Ghanche					
4		Up gradation of FAP Khorkondo Kundus into BHU.	M/S Five brother const. co JV Shakoor Jan & Sons	17.258	1.726
		Up gradation of FAP Khorkondo Kundus into BHU. (Cat-III Qtr & V Qtr)	Zamin Abbas & Brothers	10.754	1.075
		Const. of water supply GBA-23 Ghanche (Const of water supply Marikpoa, Shorowa and Broqpa Bara)	AH Builders	6.739	0.674
		Metaling of road from Karmading to Khurkondo Kondus	Indus Trading Co	56.344	5.634

		Const of 140 Mtr RCC bridge over Hushey river at Machlu to Haldi Dist. Ghanche	AAJ & Sons Pvt Ltd JV BLTB Construction Co. Gillgit	319.054	31.905
		Construction of link road Machulu Lah and Ghursey	Haji Muhammad Ali Manjapa & Sons	8.528	0.853
			sub-total	**418.677**	**41.867**
Executive Engineer B&R Division -Kharmang					
5	DP-448	Imp/Realignment of link road high altitude area of Kharmang Valley, Chechethang & Vahchra	Wazir Ghulam Hussain	7.489	0.749
		Imp/Realignment of link road high altitude area of Kharmang Valley, link road Marmaq	Muhammad Ayub & Sons	10.471	1.047
		Construction of Roads in GBLA-II Kharmang (Portion-I)	Muhammad Ayub & Sons	21.316	2.132
		Const. of shingle road in Halqa- III Kharmang District (Ph-i) Const. of link road Pakila Wazirpi Skal at Katisho	Muhammad Abideen	6.001	0.6
		Imp/Rehabilitation of Missing Health Facilities of District Kharmang	Muhammad Raza Bresil	9.564	0.956
		Imp/Widening & Re-alignment of road from Mehdi Abad to Dapa Katisho linking raod Deosai	Abdul Karim & Sons	27.412	2.741
		Const. of RCC bridge Over indus river at Changmir District	M/S AAJ & Sons	413.943	41.394
		Imp/Realignment of Link road at GBLA-II Kharmang, Musa chowk to Shama Damping	Shabbir Hussain and Sons	14.712	1.471
		Construction of left over road in Halqa III Skardu and Kharmang District (Const of 40 ft Bridge Dong Mehdi Abad	Muhammad Ali Numberdar	1.776	0.178
			sub-total	**512.684**	**51.268**
Executive Engineer B&R Division -Astore					
6	DP-515	Imp/Metalling of road from Perising Vallage, Astore (Phase-I)	M/s Muhammad Ali & Brothers	105.084	10.508
		Construction of Link Road from Turbling to Harcho, Astore	M/s Muhammad Shafa & Sons	12.208	1.221
		Construction of Water Supply Scheme from Bukashbur to Gorikot, Astore	M/s Haji Saltanat Khan & Sons	45.979	4.598
			sub-total	**163.271**	**16.327**
Executive Engineer, B&R Nagar					
7	DP-12	"Improvement/widening and metaling of road from Chalt to Bar Kha Nagar-II"	M/s Falcon Associates Pvt Limited	257.587	25.759
			sub-total	**257.587**	**25.7587**
Grand Total				**2,218.696**	**221.868**

Annexure-9 Para No.4.4.6

Detail of contract awarded to different contractors and site facilities (as per prevailing market rates

(Rs. in million)

S. No.	DP No.	Division	Name of works and Contractors	Cost of Contract	Description	cost as per contract	Total cost
1.	DP-140	XEN B&R Shigar	Construction of 30 bedded hospital, M/s HAK & Sons (JV) Haji Hassan & Sons (Pvt) Ltd.	116.034	Fully Furnished office construction Cost 300 sft office x Rs.4,500 sqft (two rooms)	4.050	7.638
					Furniture	0.750	
			Construction of 270 Rft. Span Suspension Bridge at Doghoro Basha and Construction of Ehsan Suspension bridge at Korfong Nullah Braldo, Mr. Zulfiqar Ali Sidpara.	67.592	Computer, Monitor, Flash drives etc.	0.240	
					Printer, Fax, Telephone, Internet Facility, maintenance cost of equipment and utility bills etc. Telephone facility (4000 per month x 24 months) = 96,000 A3 Colour Printer price = 70,000. A3 Plain paper Photocopier = 75,000. Digital camera (12.5 pixel/ 8 GB SD) = 15,000 approx. per annum maintenance cost (50,000) =100,000. (bills + Janitorial Services etc.)	1.068	
			Construction of 300 Rft. Span Suspension Bridge at Doghoro Basha (270 Ft) Span, M/s Nisar Hussain Shigri	45.321	Electric Appliances: UPS 2000watts = 30,000 02 Stabilizers (10,000 x 2) = 20,000 Two 1.5 Ton Air Conditioners (160,000 x 2) = 320,000 Two 6 cft Refrigerators (Rs. 50,000 x 2) = 100,000	1.410	
					Stationery Rs 20,000 per annum (Rs.20,000 x 2 years)	0.120	
2.	DP-17	Project Director (IPCEC)	Inter Provincial Connectivity Economic Corridor Through Gilgit-Baltistan & AJK (Thallichi GB- Shounter AJK), Astore, M/s Wahab-Abel-Usman JV	7,326.942	4 Survey Helpers (4 x 0.070 rate x 15 months) = Rs.4.200 million 4 Lap Helpers (4 x 0.070 rate x 15 months) = Rs.4.200 million 2 Naib Qasid (2 x 0.050 rate x 15 months) = Rs.1.500 million 2 Guard/Chowkidar (2 x 0.040 rate x 15 months) = Rs.1.200 million	-	11.100
3.	DP-04	XEN, B&R Nagar	Improvement/Widening and Metaling of 18 KM Road from Chalt to Bar Khas Nagar", M/s MS Falcon Associates Pvt. Ltd	125.953	Fully Furnished office construction Cost (approximately) 300 sq. ft office x Rs.4,500 sq. ft (two rooms)	1.350	4.046
					Furniture	0.250	
					Computer, Monitor, Flash drives etc.	0.080	
					Printer, Fax, Telephone, Internet Facility, maintenance	0.356	

					cost of equipment and utility bills etc. Telephone facility (4000 per month x 24 months) = 96,000 A3 Colour Printer price = 70,000. A3 Plain paper Photocopier = 75,000. Digital camera (12.5 pixel/ 8 GB SD) = 15,000. per annum maintenance cost (50,000 approx.) =100,000 approx. (bills + Janitorial Services etc.)		
					Electric Appliances: UPS 2000watts = 30,000 02 Stabilizers (10,000 x 2) = 20,000 Two 1.5 Ton Air Conditioners (160,000 x 2) = 320,000 Two 6 cft Refrigerators (Rs. 50,000 x 2) = 100,000	0.470	
					Stationery Rs 20,000 per annum (Rs.20,000 x 2 years)	0.040	
					Taking over Contractor's Camp office at the completion	1.000	
					Water Supply, Electricity, Medical care and operation and maintenance of camp	0.500	
4.	DP-610	XEN Building Division Gilgit	Construction of 10 bedded Hospital Jutal Halqa-III Gilgit, M/s Abdul Jalal.	51.718	Fully Furnished office construction Cost 300 sft office x Rs.4,500 sqft (two rooms)	5.400	10.184
			Construction of 30 Bedded Hospital at Jalalabad District Gilgit, M/s Abdul Baqi.	82.082	Furniture	1.000	
			Execution of Incomplete work of Police Officer Colony ARP HQ and Water Supply for Police Colony Sakwar Gilgit, M/s Aurangzeb JV Nazir Khan.	118.055	Computer, Monitor, Flash drives etc	0.320	
			Up-gradation of BHU Nomal Into 10 Bedded Hospital, M/s Abdul Jalal	54.241	Printer, Fax, Telephone, Internet Facility, maintenance cost of equipment and utility bills etc Telephone facility (4000 per month x 24 months) = 96,000 A3 Colour Printer price = 70,000. A3 Plain paper Photocopier = 75,000. Digital camera (12.5 pixel/ 8 GB SD) = 15,000. per annum maintenance cost (50,000) =100,000 approx. (bills + Janitorial Services etc)	1.424	
					Electric Appliances:	1.880	

					UPS 2000watts = 30,000 02 Stabilizers (10,000 x 2) = 20,000 Two 1.5 Ton Air Conditioners (160,000 x 2) = 320,000 Two 6 cft Refrigerators (Rs. 50,000 x 2) = 100,000		
					Stationery Rs 20,000 per annum (Rs.20,000 x 2 years)	0.160	
			Total	**7,987.938**			**32.968**

Annexure-10 Para No.4.4.9

***Detail of contracts awarded to different contractors (*Work done but not measured)**

(Rs. in million)

S. No	Name of Work	Name of Contractor	CV & Date	Amount
01.	Upgradation of 10 bed civil hospital Thagus into 30 beds	M/S MAB and sons GB Pvt Ltd.	CV 137 dated 25.06.2025	7.600
02.	Construction of Assistant Commissioner's house Daghoni	M/S Murad & Sons JV Mohammad Ibrahim	CV 155 dated 30.06.2025	2.500
03.	Upgradation of 10 bed civil hospital Daghoni into 30 beds	M/S Zulfiqar Sadpara	CV 133 dated 26.06.2025	7.851
04.	Metalling of road from main road to Narzanpisar of Thagus	M/S Dowa Construction company	CV 84 dated 25.10.2024	4.000
Work done but not measured - Ghanche				**21.951**
01.	Const. Improvement / Realignment of road in Distt. Kharmang.	Shakir Hussain & Brother JV Haji Muhammad Ibrahim & Brother Govt. Contractor	09 & 12-06-2025	1.280
02.	Const. Imp / Realignment of road in Kharmang	M.S MARAY Corporation JV M&A Sons Govt. Contractor	15 & 12-06-2025	1.120
03.	Imp / strengthening of water supply system in left over areas of Katisho valley, panda & Ghasing Distt. Kharmang.	Musa Khan Shigri Govt. contractor Shigar	22 & 16-06-2025	1.175
04.	Imp / strengthening of water supply system in left over areas of Katisho valley, panda & Ghasing Distt. Kharmang	Ghulam Muhammad & brother Mehidabad Govt. contractor Mehdiabad.	23 & 16-06-2025	3.000
05.	Imp / strengthening of water supply system in left over areas of Katisho valley, panda & Ghasing Distt. Kharmang	Nizami Builders JV Ghulam Ali Govt. contractor Skardu	24 & 16-06-2025	0.568
06.	Imp / strengthening of water supply system in left over areas of Katisho valley, panda & Ghasing Distt. Kharmang	Akber Numberdar Govt. Contractor & JV Mohd Ali Shigri	25 & 16-06-2025	3.128
07.	Imp / strengthening of water supply system in left over areas of Katisho valley, panda & Ghasing Distt. Kharmang	Muhammad Ali Hassan Colony Govt. Contractor Skardu	26 & 16-06-2025	2.749
08.	Upgradation of 10 bedded hospital Mehdiabad into 20 bed	Hussain Enterprises JV Muhammad Qurban & Brothers Govt. Contractor	30 & 18-06-2025	2.000

09.	Const. of Vet. Dispensaries at Ghaves Kharmang	Danish Sadpara Govt. contractor Skardu	50 & 26-06-2025	1.245
10.	Inp / Rehabilitation of missing health facilities of Distt. Kharmang	Mohd. Raza Bresil Govt. Contractor Kharmang	52 & 27-06-2025	3.589
Work done but not measured - Kharmang				**19.854**
			Total	**41.805**

Annexure-11 Para No.4.4.14

(Rs. in million)

Detail of Works Awarded through Splitting Building Division, Gilgit				
S. No.	**Contractor Name**	**Name of Work**	**Release**	**Amount**
1	Afsar Jan	S/O WAITING HALL MISSING ITEMS AT CM SECRETARIAT	1.000	0.992
2	Afsar Jan	S/O WAITING HALL MISSING ITEMS AT CM SECRETARIAT	1.722	1.719
3	Afsar Jan	S/O WAITING HALL MISSING ITEMS AT CM SECRETARIAT	0.900	0.899
			Total	**3.610**
S.#	**Contractor Name**	**Name of Work**	**Release**	**Amount**
1	Ali Ghulam	REPAIR/RENOVATION OF ANTI CORRUPTION COURT GILGIT	1.000	0.996
2	Ali Ghulam	REPAIR/RENOVATION OF ANTI CORRUPTION COURT GILGIT	1.000	0.996
			Total	**1.992**
S.#	**Contractor Name**	**Name of Work**	**Release**	**Amount**
1	Eagle Enterprises GB	REPAIR/RENOVATION OF ASSISTANT COMMISSIONER HOUES GILGIT	0.800	0.795
2	Eagle Enterprises GB	REPAIR/RENOVATION OF ASSISTANT COMMISSIONER OFFICE GILGIT	0.800	0.80
			Total	**0.875**
S.#	**Contractor Name**	**Name of Work**	**Release**	**Amount**
1	M/S Ishtiaq Traders International	WHITE WASHING OF AG OFFICE GILGIT	0.500	0.498
2	M/S Ishtiaq Traders International	REPAIR/WHIT WASHING OF ACCOUNTANT GENERAL OFFICE (additional Demand)	0.948	0.947
			Total	**1.445**
S.#	**Contractor Name**	**Name of Work**	**Release**	**Amount**
1	Mohammad Nabi	REPAIR/RENOVATION OF CHIEF SECRETARY HOUSE AT GILGIT	2.270	2.225
2	Mohammad Nabi	MINOR REPAIR RENOVATION OF CHIEF SECRETAR HOUSE AT GILGIT (INTERNAL ELECTRIFICATION)	0.784	0.780
			Total	**3.005**
S.#	**Contractor Name**	**Name of Work**	**Release**	**Amount**

1	Wajahat Hussain	REPAIR/RENOVATION OF ADDITIONAL CHIEF SECRETARY OFFICE AT CENTRAL SECRATRAIT JUTIAL GILGIT.	1.000	0.998
2	Wajahat Hussain	REPAIR/RENOVATION OF ADDITIONAL CHIEF SECRETARY OFFICE AT CENTRAL SECRETARAIT JUTIAL GILGIT	0.550	0.544
			Total	**1.542**
			Grand Total	**12.469**

Annexure-12 Para No.8.4.2

Detail of Confiscated Timber

(Rs. in million)

S No.	Name of Place	Entity name	DP No.	Total confiscated timber (cft)	Amount
1	CF House/Garden	DFO, Chilas	DP-95/2024-25	2,985.22	3.267
2	Zero Point Check Post			665.55	0.932
3	Raikote Check Post			2,237.22	2.899
4	Tangir	Secretary, FW&E	DP-04/2025-26	63,612	882.852
5	Darel			38,338	
6	Khanbery			31,531	
7	Thore			157,112	
8	Chilas (HQ)			251,903	
9	Gonner Farm			27,000	
10	Thak Niat			25,000	
11	Sai			509,069	
12	Dambudus Check Post	DFO, Skardu	DP-148/2024-25	1,882.77	0
Total				**1,111,335.76**	**889.95**

Annexure-13 Para No.8.4.4

Detail of expenditure incurred from FRF

(Rs. in million)

S. No.	Name of entity	DP No.	Registration No.	Type of Vehicle	Allocation	Amount
1	Chief Conservator Forest, Gilgit	129/2024-25	GLT-3241	Land Cruiser	Forest Secretariat	0.500
2			AST-5	Suzuki Gimni	PS to CCF	0.250
3			DMR-2184	Suzuki Gimni	SDFO (Prosecution)	0.250
4			DMR-2184	Suzuki Gimni	SDFO (Prosecution)	0.250
5			AST-5	Suzuki Gimni	PS to CCF	0.013
6			GLT-3241	Land Cruiser	Forest Secretariat	1.009
7			GLT-3241	Land Cruiser	Forest Secretariat	0.355
8			DMR-2022	Suzuki Gimni	GAD	0.500
9			DMR-25	Toyota Rivo	CCF	0.280
10			DMR-25	Toyota Rivo	CCF	0.036
11			DMRC-26 & 27 & 28	Toyota Single Cabin	Diamer	0.800
Total						**4.243**

S. No.	Name of entity	DP No.	Description of work/supplies	Amount
1	Secretary, FW&E, Gilgit	06/2025-26	Installation of audio/sound system in conference hall	0.935
2			LED TV 75" inches	0.600
3			Installation of wooden partitions, shelves, aluminum gates, glass along the partitions etc.	3.163
4			Supply of furniture for offices and complex inc. conference tables/chairs, executive office tables/visitor chairs, revolving chairs, water dispensers, 5 seaters sofas, computer tables/chairs etc.	3.600
5			Internal decoration	0.252
6			Video link system for conference hall	0.950
			Total	**9.500**

Annexure-14 Para No.9.4.1

S. No.	Voucher No.	Grant	Name of Person	Cheque No.	Dated	Amount
1.	24	Speaker	Rahimullah S/o Syed Jan, Gilgit	621870	07.11.2023	270,000
	216	Speaker	Rahimullah S/o Syed Jan, Gilgit	684367	28.06.2024	600,000
2.	25	Speaker	Musa Ali S/o Ismail, Nagar	625482	08.11.2023	270,000
3.	96	Speaker	Mr. Zulfiqar Ali S/o Safar Ali	645562	13.02.2024	250,000
4.	97	Speaker	Mr. Abdul Latif S/o Naqeeb Khan	645561	13.02.2024	300,000
5.	197	Speaker	Mr. Shah Khalil S/o Rozi Baig	672035	10.06.2024	277,000
6.	176	Speaker	Mr. Arif Hussain S/o Mr. Shaukat Ali	668266	05.06.2024	300,000
	217	Speaker	Mr. Arif Hussain S/o Mr. Shaukat Ali	684000	28.06.2024	360,000
7.	218	Speaker	Mr. Ejaz Ahmed S/o Himmat Ali	685178	28.06.2024	600,000
8.	219	Speaker	Mr. Shah Nawaz S/o Mr. Ghulam Murtaza	684351	28.06.2024	600,000
9.	220	Speaker	Mr. Ali Madad S/o Mr. Zindagan Shah	685181	28.06.2024	540,000
10.	41	Deputy Speaker	Mr. Tufail Abbas	629611	10.11.2023	270,000
11.	68	Deputy Speaker	Mr. Dildar Ali	643184	05.01.2024	300,000
12.	11	Leader of Opposition	Mr. Ghulam Muhammad	620207	09.10.2023	100,000
	123	Leader of Opposition	Mr. Ghulam Muhammad	649554	29.03.2024	100,000
	199	Leader of Opposition	Mr. Ghulam Muhammad	672037	10.06.2024	150,000
13.	12	Leader of Opposition	Mr. Jannat Baig	620206	09.10.2023	100,000
	124	Leader of Opposition	Mr. Jannat Baig	649842	04.04.2024	100,000
	200	Leader of Opposition	Mr. Jannat Baig	672039	10.06.2024	100,000
14.	122	Leader of Opposition	Mr. Maisum Ali S/o Mr. Arshad Ali	649843	04.04.2024	100,000
	214	Leader of Opposition	Mr. Maisum Ali S/o Mr. Arshad Ali	672038	10.06.2024	150,000
Total						**5,837,000**

Annexure-15 Para No.13.4.3

Detail of Schemes

(Rs. in million)

S. No.	Name of Scheme	Amount received	Amount disbursed/ awarded amount	Balance
1	Const. of Bypass Road RPC to SCO Mess officer Skardu (Ph-I)	120.001	78.198	41.803
2	Const. of Shito to Poldo Basho	2.304	2.275	0.029
3	Const. of road from Olding Goma Showa in Pakora Sha Skd-I	8.364	0.000	8.364
4	Existing road from Talu to Talu Broq	8.750	0.000	8.750
5	Const./ Metalling of L/R in Halqa-II Skd-Ph-I	12.500	3.698	8.802
6	Imp/Widening & metalling of existing road from Radio Pakistan Chowk to RCC bridge Hargisa	6.000	0.000	6.000
7	L/R Halqa-III Skd	7.000	0.000	7.000
8	Metaling of existing road Kowardu and Qumrah	0.897	0.000	0.897
9	Jeepable raod Bisingo to youching Basho	3.514	0.000	3.514
10	Const. of road from JSR to Tormik, Bilamik and Thorsay Roundu	5.000	0.000	5.000
11	Improvement of Basho to Basingo	6.148	0.000	6.148
12	Vet. Dispensary Shilla Halqa-III	0.391	0.000	0.391
13	Metalling of road in Skd-II shigari Khurd, Niyanure, Kushmarah and Astana	2.602	0.000	2.602
14	Const. of leftover road in Halqa-III Skd and Kharmang	10.631	0.000	10.631
15	Targeting blue revolation toward food, nutrition & livelihood security through conservation of local species in GB	1.000	0.000	1.000
16	Imp/Wide/realigment of road from Sermik to shila	5.006	0.000	5.006
17	Metalling of existing road from Thowar Pain to Thowar Bala Dambudas Area and Baghardo roundu (Modified)	1.322	0.000	1.322
18	Cont. /Wid of L/R at Bilamik thorsay, Harbot and Mandi Union	3.000	0.000	3.000
19	Const. & Metalling of leftover roads at GBLA-8 Skd-II	1.000	0.000	1.000
20	Establishment of Girl Degree College Roundu	6.000	0.000	6.000
21	Establishment of Girls Degree college in Skardu	5.000	0.000	5.000
22	Upgradation of GMS to HS Kowardu	4.025	0.000	4.025
23	Establishment of GPS Thangrate and Upgradation of GMS to HS Bilamik Halqa-IV	1.255	0.000	1.255
24	Upgradation of 03 Nos GPS	7.415	0.000	7.415
25	Upgradation of GPS to MS Nar etc.	0.788	0.000	0.788

26	Air field lightning System PAF	632.148	10.013	622.135
27	Harpo Power Project	607.662	247.894	359.768
28	Gorikot Shagharthang Astor Road	190.000	0.000	190.000
Total		**1,659.722**	**342.078**	**1,317.645**

Annexure-16 Para No.14.4.2

Detail of Member Development Completed Schemes

(Rs. in million)

S. No.	Name of Scheme	Approved cost	Payment made	Balance
1	Const. of P/Bund Sawlitoq Ghanche Nallah Khaplu District Ghanche	0.700	0.630	0.070
2	Const. of Library Al-Asar Public School Yougo District Ghanche	1.000	0.935	0.065
3	Const. of P/Bund Near Masjid Ahl-e-sunat Nallah Ghanche Khaplu District Ghanche	1.000	0.900	0.100
4	Construction of Bath Room near Masjid Noorbkhashia Khansar Khaplu District Ghanche	0.600	0.476	0.124
5	Construction/ repair of poney track satchun Broq Chowar District Ghanche	0.500	0.165	0.335
6	Repair of Water Channel Goni hang Kuwas District Ghanche	0.500	0.165	0.335
7	Const. of Culvert/repair road Ihli Khaplu District Ghanche	0.600	0.198	0.402
8	Const. of Protective Bund at Talis Nullah Village Talis District Ghanche	3.000	2.550	0.450
9	Const. of Cricket Ground/leveling and retaining wall at Zongkha Union Gouncil Ghowari District Ghanche	3.000	2.709	0.291
10	Provision of solar system and installation of lift irrigation at Kalan Chorbat District Ghanche	1.000	-	1.000
11	Const. of Protective Bund at Nullah Village Yougo District Ghanche	3.000	1.530	1.470
Total		**14.900**	**10.258**	**4.642**

Annexure-17 Para No.19.4.10

Details of performance guarantee

(Rs. in million)

S. No.	Details of guarantee	Name of bank/Insurance	Particular	Amounts
1.	Performance Security	United Insurance Company	02 MW HPP PH-IV (Setup Transfer of 11 KV) Hassan Sadpara construction	2.586
2.	Mobilization Advance	United Insurance Company	02 MW HPP PH-IV (Setup Transfer of 11 KV) Hassan Sadpara construction	7.757
3.	Mobilization Advance	United Insurance Company	02 MW HPP PH-IV (Transmission Line) Hassan Sadpara construction	10.189
Total				**20.532**