

AUDIT REPORT
ON
THE ACCOUNTS OF
CLIMATE CHANGE, ENVIRONMENT AND DISASTER
MANAGEMENT ORGANIZATIONS
OF GOVERNMENT OF KHYBER PAKHTUNKHWA
AUDIT YEAR 2024-25



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

FOR THE CITIZENS OF PAKISTAN

PREFACE

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

This report is based on audit of the accounts of Climate Change, Environment and Disaster Management Organizations of Government of Khyber Pakhtunkhwa for the Financial Year 2023-24 and accounts of some formations for previous years. The Directorate General Audit (Climate Change and Environment), Islamabad conducted audit during the Audit Year 2024-25 on a test check basis, with a view to report significant findings to the relevant stakeholders. Audit Report includes systemic issues and audit findings having value of rupees one million or more. Relatively less significant issues are listed in the Annexure-I of the Audit Report. The audit observations listed in the Annexure-I shall be pursued with the Principal Accounting Officers (PAOs) at the DAC level. In cases where the PAOs do not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee in the next year's Audit Report. Sectoral analysis has been added in this report covering strategic review and overall perspective of audit results.

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

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

There are few audit paras which were also reported in last year Audit Report for the Financial Year 2023-24. Recurrence of such issues / irregularities is matter of concern and needs to be addressed.

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

Islamabad
Dated: 26th February, 2025

-Sd/-
Muhammad Ajmal Gondal
Auditor-General of Pakistan

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ABBREVIATIONS & ACRONYMS

AGP	Auditor-General of Pakistan
DC	Deputy Commissioner
ADC	Additional Deputy Commissioner
ADP	Annual Development Plan
AGPR	Accountant General Pakistan Revenue
AIR	Audit & Inspection Report
APR	Actual Payment Receipt
APPM	Accounting Policies and Procedure Manual
BoQ	Bill of Quantities
BoK	Bank of Khyber
CC&E	Climate Change and Environment
CTR	Cash Treasury Rules
CDR	Cash Deposit Receipts
CEW	Complex Emergency Wing
CEMS	Continuous Emission Monitoring System
CEO	Chief Executive Officer
CLCP	Citizen Losses Compensation Program
CNIC	Computerized National Identity Card
CPWA	Central Public Works Department
C&W	Communication & Works
DAC	Departmental Accounts Committee
DDMA	District Disaster Management Authority
DDMU	District Disaster Management Unit
DDMP	District Disaster Management Plan
DDO	Drawing and Disbursing Officer
DEO	District Emergency Office
DMIS	Disaster Management Information System
DMS	Deputy Medical Superintendent
DRR	Disaster Risk Reduction
DRM	Disaster Risk Management
D I Khan	Dera Ismail Khan
EIA	Environmental Impact Assessment
EIF	Environmental Improvement Fund

EMC	Environmental Monitoring Committee
EPA	Environmental Protection Agency
EPC	Environmental Protection Council
ERRA	Earthquake Reconstruction and Rehabilitation Authority
ERS	Emergency Rescue Services
FAM	Financial Audit Manual
FAP	Foreign Aided Project
FATA	Federally Administrated Tribal Areas
FDMA	Fata Disaster Management Authority
GD	Goods Declaration
GFR	General Financial Rules
GoKP	Government of Khyber Pakhtunkhwa
HQ	Headquarter
IEE	Initial Environmental Examination
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
KP	Khyber Pakhtunkhwa
KPPRA	Khyber Pakhtunkhwa Public Procurement Regularity Authority
KPEZMDC	Khyber Pakhtunkhwa Economic Zones Development & Management Company
KPRA	Khyber Pakhtunkhwa Revenue Authority
LD	Liquidated Damages
MS	Medical Superintendent
MFDAC	Memorandum for Departmental Accounts Committee
MoF	Ministry of Finance
MRA	Monthly Ration Allowance
MSA	Monthly Subsistence Allowance
NADRA	National Database and Registration Authority
NBP	National Bank of Pakistan
NDMA	National Disaster Management Authority
NDRMF	National Disaster Risk Management Fund
NDMP	National Disaster Management Plan
NEQS	National Environment Quality Standards
NFIs	Non Food Items
NOC	No Objection Certificate

PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PLS	Profit and Loss Sharing
PDMA	Provincial Disaster Management Authority
PDMP	Provincial Disaster Management Plan
PHED	Public Health Engineering Department
PSDP	Public Sector Development Program
RR&SD	Relief, Rehabilitation & Settlement Department
RRU	Rehabilitation and Reconstruction Unit
RoB	Rules of Business
SDA	Special Deposit Account
SOPs	Standard Operating Procedures
TDPs	Temporary Displaced Persons
TMA	Tehsil Municipal Administration
TNA	Training Need Assessment
TORs	Terms of Reference
UNDP	United Nations Development Program
USAID	United States Agency for International Development

EXECUTIVE SUMMARY

The Directorate General Audit (Climate Change & Environment) Islamabad conducts audit of expenditure and receipts of the climate change, environment and disaster related entities established at the Federal, Provincial and District levels. Its mandate includes Compliance with Authority Audit, Financial Attest Audit and Performance Audit along with Special Audit and Special Studies of entities like Ministry of Climate Change, Earthquake Reconstruction and Rehabilitation Authority (ERRA), National Disaster Management Authority (NDMA), Provincial Disaster Management Authorities (PDMAs), Environmental Protection Agencies (EPAs) and Civil Defense Organization.

However, in the wake of the increased global focus on measures to combat climate change, and not just disaster risk management, the government has formulated the ¹National Climate Change Policy (2021, updated from time to time). In the subject policy, the goal is stated as ‘To ensure that climate change is mainstreamed in the economically and socially vulnerable sectors of the economy and to steer Pakistan towards climate compatible development’.

It is further stated with utmost clarity that ‘Mitigating and adapting actions are considered to be the two key ways of combating climate change. The more immediate and pressing task for the country is to prepare itself for adaptation to climate change.’ It also emphasizes that ‘the updated Policy document has been designed in accordance to the requirements of Paris Agreement on climate change, Sustainable Development Goals and Sendai Framework for Disaster Risk Reduction. Hence, appropriate measures relating to disaster preparedness, capacity building, institutional strengthening; technology transfer and international cooperation have also been incorporated as important components of the policy.’

In the light of this paradigm shift from merely tackling disaster risk reduction in the government spending, and focus on the various dimensions of climate change measures it is deemed appropriate that this office also adapts to this government transition from the traditional spending and slowly and

¹¹ <https://mocc.gov.pk/SiteImage/Policy/NCCP%20Report.pdf>

gradually aligns audit with the government's funding direction and, to say the least, attempts to draw assurance of the impact of government's spending on climate change policy measures.

In line with the above, this office has begun transition from the traditional compliance audit of expenditure towards a greater focus on the impact of spending on mitigation and adaptation. For this purpose, with focus on public service delivery as the main area of consideration, the chapter 'Climate Change and Environment Management has been added to this report, with the sections 'Mitigation (Legal frame work, Governance & Impact) and 'Adaptation (Legal frame work, Governance & Impact) to highlight observations that directly pertain to these areas. Also under public service delivery, Disaster Risk Management (Response, Rescue, Recovery and Rehabilitation) has been added as a separate chapter given its unique dynamics and to ensure that is not inadvertently considered as a main sub-component of climate change.

Gradually, this office plans to shift focus from traditional compliance audit towards area-specific audit activity which highlights government spending on mitigation, adaptation and disaster risk reduction, and not just climate change and environmental pollution in general. Also, surveys conducted by audit teams have been added, where possible, to give a glimpse of the general perception of the local populace regarding the functioning and spending impact of that specific department.

This office has a human resource of 28 personnel with 55,776 available person-hours during Audit Year 2024-25. The annual budget of the Directorate General for the financial year 2024-25 is Rs. 104.084 million.

This report covers the audit of Relief Rehabilitation & Settlement Department, KP (Secretariat), Rescue-1122 Khyber Pakhtunkhwa, (including three DEOs at Swat, Nowshera and Khyber), Provincial Disaster Management Authority, Khyber Pakhtunkhwa (including five DDMA's/DDMU's at Bannu, Chitral Lower, Nowshera, Khyber and South Waziristan Lower), Directorate of Civil Defence, Peshawar and Environmental Protection Agency, Khyber Pakhtunkhwa including one EPA Regional Office, D I Khan.

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

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

a. Scope of audit

The audit universe of the Directorate General Audit (Climate Change & Environment) consists of 81 formations working under 2 PAOs / Departments of Government of Khyber Pakhtunkhwa. Total expenditure of these formations was Rs. 19.898 billion for the Financial Year 2023-24.

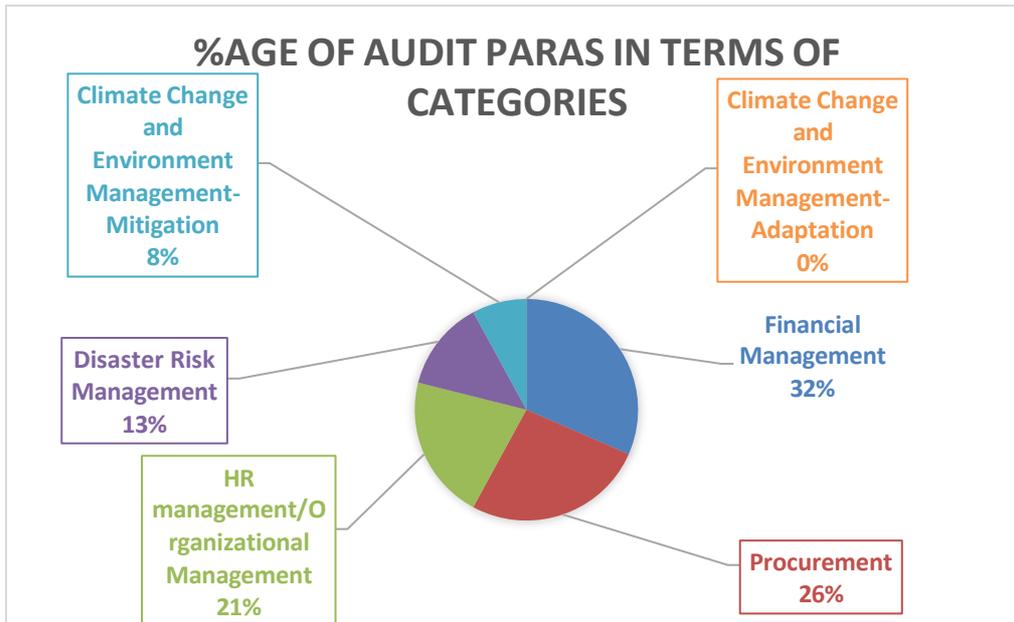
This audit report relates to expenditure of sixteen (14) main formations under 02 PAOs having a total expenditure of Rs. 16.796 billion for the financial year 2023-24. In terms of percentage, the audit coverage for expenditure was 84% of auditable expenditure.

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

b. Overview of the Audit Report

(Rs. in million)

Sr. No.	Categorizations of Audit Observations	No. of Paras	Amount
1.	Internal controls		
i	Financial Management	12	515.186
ii	Procurement Management	10	360.969
iii	HR management/Organizational Management	8	152.057
2.	Public Service Delivery / Performance		
A	Disaster Risk Management (Response, Rescue, Recovery and Rehabilitation)	5	12.568
B	Climate Change and Environment Management		
i	Mitigation (Legal frame work, Governance & Impact)	3	-
ii	Adaptation (Legal frame work, Governance & Impact)	-	-
Total number of observations in the report and total amount placed under audit observation		38	1040.780
Recoveries pointed out in the report		2	17.667



c. Recoveries at the Instance of Audit

Recovery of Rs. 17.667 million has been pointed out in this report and an amount of Rs. 11.804 million had been recovered and verified till finalization of this report.

d. Audit Methodology

The Directorate General Audit (Climate Change & Environment) in Islamabad audits the revenues and outlays of federal, provincial, and district-level organizations that deal with climate change, the environment, and disasters. It carries out Compliance with Authority Audit, Financial Attest Audit, Performance Audit, Special Audit, and Special Studies of Entities as per its mandate and directions from the Department of the Auditor-General of Pakistan from time to time.

Keeping in view Pakistan’s international commitments to climate change, ²The National Climate Change Policy (2021, periodically amended) was developed by the government in response to the growing emphasis on climate change mitigation strategies worldwide, rather than only disaster risk

² <https://mocc.gov.pk/SiteImage/Policy/NCCP%20Report.pdf>

reduction. According to the policy, the goal is to "steer Pakistan towards climate compatible development and ensure that climate change is mainstreamed in the economically and socially vulnerable sectors of the economy."

Therefore, in order to drive greater audit assurance, the traditional methods of compliance were supplemented with modern research techniques.³ As per the INTOSAI Journal of Government Auditing "One of the distinguishing features of audit organizations and reports is the emphasis on evidence to support findings and recommendations, so any techniques that have the potential to make that evidence more powerful should be given high priority. One way that offers that potential is to closely examine three of the techniques used by audit organizations to collect evidence: surveys, semi-structured interviews, and data collection instruments (DCIs)."

Beginning this year, the Office of the Director General Audit Climate Change and Environment has started application of research-driven survey audit methodology in addition to internal control tests in order to improve assurance of audit output and assess the impact of budgetary spending at the formation level for the Audit Year 2024-25. Using surveys carried out within the formation's or budgetary unit's catchment area, the methodology's objective was to appreciate public opinion and perceptions regarding an organization's operations, utility, and role in disaster risk reduction, climate change adaptation, and mitigation. This audit report includes narrative elaborations and graphical depictions of the responses pertaining to the formations pertaining to Khyber Pakhtunkhwa.

Audit Planning

During the planning phase, this office made considerable use of desk audit techniques. These methods included looking through permanent files, computer-generated data, and other relevant documents, as well as examining the rules, procedures, and regulatory framework that applied to the Auditee businesses. Internal control systems were analyzed and risk assessments were conducted for each entity. Desk reviews helped auditors understand the

³https://www.intosai.org/fileadmin/downloads/about_us/IJGA_Issues/2023/EN_Q3_2023_v5On3.pdf

environment, procedures, and systems of the examined entity and identify risk areas.

Audit Execution

4“It appears that a more targeted use of surveys and more frequent use of semi-structured interviews and data collection instruments have the potential to power up audit evidence and maximize the positive impact of audit organizations.” (INTOSAI Journal of Government Auditing, Q3 2023 - Audit Methodologies for Impact Vol. 50, No. 3)

The audit was carried out in compliance with the Department of the Auditor-General of Pakistan's Financial Audit Manual (FAM), which complies with the International Standards of Supreme Audit Institutions (ISSAIs). Assessing adherence to laws, rules, regulations, and policies as well as the effectiveness of internal controls was the main goal of the audit. The main methods used to acquire the evidence were surveys, policy document and monitoring report reviews, payment voucher inspections, and the gathering, interpretation, and analysis of primary and secondary data. This Office also created some unique risk assessment tools which include the “risk-requisition-observation linkage and assessment tool” (Annexure-II) for a better appreciation of risk assessment and audit output.

e. Audit Impact

Major issues pointed out during audit were admitted by the management and the entities agreed to review the pointed out issues and take necessary corrective actions. The strengthening of internal controls in the audited entities were also well taken by the management for review and corrective measures. Audit cycle impact classified under two categories.

1. Action taken on observation issue during audit or after issuance of AIR

No significant action by the entities on the observations issued during audit or after issuance of AIR.

⁴https://www.intosai.org/fileadmin/downloads/about_us/IJGA_Issues/2023/EN_Q3_2023_v50n3.pdf

2. Action committed by the management during DAC meetings

- i. **Procurement:** The management committed to adhere to all procurement-related policies and may prepare an annual procurement plan in accordance with budgetary processes and applicable rules and regulations.
- ii. **Reconciliation of Accounts:** Rescue-1122 was advised to reconcile the accounts in a timely manner.
- iii. **Regular Submission of Vouched Accounts:** Rescue-1122 will engage relevant stakeholders to ensure the regular submission of vouched accounts. The department may draft a checklist of requirements that must be fulfilled for the submission of complete and accurate vouched accounts, in accordance with all applicable rules and regulations.
- iv. **Auction Policy Formulation:** Rescue-1122 committed to formulating an auction policy in alignment with DAC directions.
- v. **Enforcement of Internal Controls:** Rescue-1122 committed to implementing robust internal control measures throughout the organization.
- vi. **Training Need Assessment:** Rescue-1122 committed to carry out Training Need Assessment (TNA) in financial management and draft an annual training plan for its human resource.
- vii. **Contract management:** The management agreed to review the contract documents in the light of relevant rules and regulations and develop standard operating procedures and tasks/activities check list for standardization and enhance efficiency.
- viii. **Code of conduct for ambulances:** The management committed to register and ensure minimum standards and code of conduct to be followed by rescue vehicles, ambulances and patient transportation services.
- ix. **Insurance for rescue staff:** The management committed to review the current compensation as per law and take it up with the competent forum for reconsideration/review on the basis of fair play and justice, including the matter regarding life insurance scheme as mentioned in the Rescue 1122 Act.

- x. Relief Rehabilitation & Settlement Department KP committed to submit the proposals regarding disaster management and mitigation to Provincial Disaster Management Commission.
- xi. Relief Rehabilitation & Settlement Department committed to prepare the conduct rules of Emergency Rescue Council and constitution of District Emergency Boards at District level.
- xii. Provincial Disaster Management Authority committed to reconcile the transactions with M/s Mobilink Microfinance Bank regarding disbursement to Temporary Displaced Persons.
- xiii. Provincial Disaster Management Authority committed to recover the stamp duty from the vendors.
- xiv. Provincial Disaster Management Authority committed to stop the practice of payments through personal accounts of camp managers.
- xv. Provincial Disaster Management Authority committed to prepare the annual procurement plan according to KPPRA rules in future.
- xvi. Provincial Disaster Management Authority committed to examine the construction and formulation of disaster-resident building codes, guidelines and architectural designs.
- xvii. Provincial Disaster Management Authority KP committed to comply with the relevant rules/ accounting procedures and make Annual Financial Statements and share with the audit.
- xviii. Provincial Disaster Management Authority KP committed to fully implement the Disaster Management Information System and enhance the skills of work force.
- xix. Provincial Disaster Management Authority KP committed to retrieve the PDMA vehicles from other departments and rationalize their pool.
- xx. Provincial Disaster Management Authority KP committed to prepare and got approved the Provincial Disaster Management Plan from the competent forum.
- xxi. Provincial Disaster Management Authority KP committed to conduct the annual physical verification of store.
- xxii. Provincial Disaster Management Authority KP and District Disaster Management Unit Bannu committed to convert the current account into Profit and Loss sharing account.
- xxiii. District Disaster Management Unit (DDMU) Khyber committed to arrange training of staff for proper maintenance of record.

- xxiv. District Disaster Management Unit (DDMU) Khyber committed to deposit the profit into government treasury.
- xxv. District Disaster Management Unit (DDMU) Khyber committed to identify the vulnerable areas as required under Act and conduct training and awareness program in consultation with PDMA.
- xxvi. District Disaster Management Units of Khyber, Bannu and Nowshera committed to prepare the annual reports.
- xxvii. District Disaster Management Unit Nowshera committed to submit the District Disaster Management Plan to the competent forum for approval and execution.

f. Comments on Internal Control and Internal Audit

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

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

g. Key audit findings of the report

- i. Recoveries amounting to Rs. 17.667 million were pointed out in 2 cases.⁵
- ii. There were 12 cases where financial management irregularities amounting to Rs. 515.186 million were noticed.⁶

⁵ 1.4.9, 1.4.19

⁶ 1.4.1 to 1.4.11 & 2.4.1

- iii. Procurement related irregularities were observed in 10 cases amounting to Rs. 360.969 million.⁷
- iv. HR/OM were observed in 8 cases amounting to Rs. 152.057 million.⁸
- v. Disaster Risk Management (DRM) related issues were observed in 5 cases amounting to Rs. 12.568 million.⁹
- vi. Mitigation in Climate Change and Environment Management related issues were observed in 3 cases.¹⁰

h. Audit recommendations

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

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

- i. Recoveries from the suppliers/vendors as pointed out in the audit observations may be made and deposited in the government treasury.
- ii. The PAOs may review and update internal control structures periodically and put in place proper internal audit function in the respective entities.
- iii. All procurements may be made strictly as per Khyber Pakhtunkhwa Procurement of Goods, Works and Services Rules, 2014 so as to safeguard the interest of the government while making procurements.
- iv. Income Tax, Sales Tax and other taxes as pointed out in the audit observations may be recovered and deposited to the concerned tax authorities.

⁷ 1.4.12 to 1.4.21

⁸ 1.4.22 to 1.4.23 & 2.4.2 to 2.4.7

⁹ 1.4.24 to 1.4.28

¹⁰ 2.4.8 to 2.4.10

- v. PDMA may finalize Provincial Disaster Management Plan for the province enabling it to execute disaster management activities in a planned manner.
- vi. PDMA may carry out detailed review and verification of funds received and utilized on Citizen Losses Compensation Program (CLCP) by the concerned district administration / executing agencies. Internal Audit of CLCP may also be carried out.
- vii. PDMA and DDMUs may maintain proper record of distribution of relief items to the affectees to the end user level. Moreover, PDMA may ensure that DDMUs maintain record of food and non-food items on Disaster Management Information System (DMIS) to achieve intended objective of development of DMIS.
- viii. Khyber Pakhtunkhwa Environmental Improvement Fund may be operationalized/ utilized for specified objectives so as to control pollution and rehabilitate and effectively improve the state of environment in the Province.
- ix. Environmental Protection Agency (EPA) Khyber Pakhtunkhwa may develop a proper mechanism to monitor that proponents are complying with the essential conditions of environmental approvals. Moreover, regular sites visits and monitoring activities may be carried out to ensure that conditions and commitments set forth at the time of granting environmental approvals are monitored and fully met.

Chapter - 1

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

1.1 Introduction

A. Provincial Disaster Management Authority Khyber Pakhtunkhwa

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

Rescue 1122 Khyber Pakhtunkhwa

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

As detailed in the audit methodology, the field audit teams carried out a sample survey to assess the impact of the budgetary expenditure and draw an impression from the catchment area.

B. Comments on financial expenditure audited entities

(Rs. in million)

Sr. No.	Financial Year	Name of formation	Budget	Expenditure	Savings
1.	2023-24	Secretary Relief, Rescue & Rehabilitation	92.573	72.649	19.924
2.	2023-24	PDMA Khyber Pakhtunkhwa & DDMA/DDMU at Bannu, Chitral Lower, Nowshera, Khyber and South Waziristan Lower	14,442.358	14,396.395	45.963
3.	2023-24	Rescue 1122 (Hqs) Khyber Pakhtunkhwa & DEOs at Swat, Nowshera and Khyber	2,254.514	2,217.862	36.650
4.	2023-24	Directorate of Civil Defence, Khyber Pakhtunkhwa	30.541	30.542	(0.001)
Total			16,819.986	16,717.448	102.533

Source: budget and expenditure statements

C. Sectoral Analysis

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

The total size of Annual Development Program (ADP) 2023-24 of Khyber Pakhtunkhwa was Rs. 175.400 billion, out of which an allocation of Rs. 2.338 billion (1.33%) was kept for the development schemes of Relief, Rehabilitation and Settlement Department (PDMA & Rescue-1122) for FY 2023-24.

There are 22 ongoing projects of Relief, Rehabilitation & Settlement Department, Khyber Pakhtunkhwa in the provincial ADP 2023-24, out of which 20 projects pertain to Rescue-1122 and 01 belong to PDMA. Rescue-1122 projects mainly include:

- i. Development expenditures on District and Tehsil Emergency Offices

- ii. Feasibility Study and Expansion of Emergency rescue Services to conduct mines rescue operations
- iii. Strengthening and Disaster Preparedness of Operational Districts of Emergency Rescue Services (Rescue 1122) Khyber Pakhtunkhwa.
- iv. Establishment Emergency Rescue Services (Rescue 1122) in 07 Tribal Districts of Khyber Pakhtunkhwa
- v. Extension of Emergency Rescue Services (Rescue 1122) in newly merged Districts of Khyber Pakhtunkhwa.

The ADP projects related to PDMA include:

- i. Economic revitalization of North Waziristan – Compensation for Business Lost (Phase-II)
- ii. Reconstruction and Rehabilitation of Flood Affected Infrastructure in District Swat

An expenditure amounting to Rs. 7.046 billion was incurred on these projects by June, 2024 out of the total approved cost of Rs. 11.285 billion.¹¹

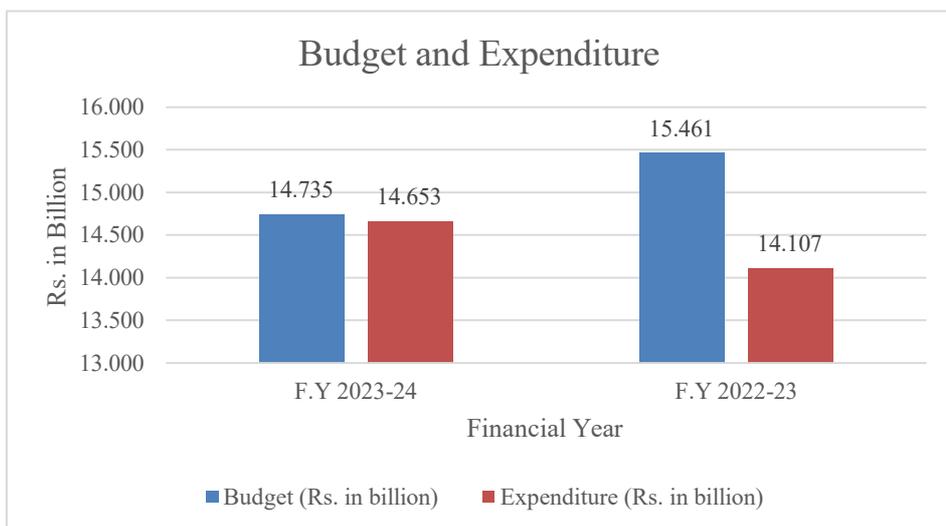
Details of budget and expenditure of PDMA, Khyber Pakhtunkhwa for the financial years 2023-24 & 2022-23 is as under:

(Rs. in billion)

Sr. No.	Financial Years	Name of Formation	Budget	Expenditure	Savings
1	2023-24	PDMA & DDMUs Khyber Pakhtunkhwa	14.735	14.653	0.082
2	2022-23	PDMA & DDMUs Khyber Pakhtunkhwa	15.461	14.107	1.354

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

¹¹ <https://pndkp.gov.pk/adp/>



Out of the total expenditure of PDMA, Khyber Pakhtunkhwa for the financial year 2023-24, major expenditure of Rs. 5.935 billion was incurred on Citizen Losses Compensation Program (CLCP) for Temporarily Displaced Persons (TDPs) of newly merged areas of Khyber Pakhtunkhwa and House Damages during Flood 2022.

Provincial Disaster Management Authority (PDMA), Khyber Pakhtunkhwa is the lead agency dealing with disasters and disaster planning in the province. While it has achieved success in the post disaster related activities and relief operations in the aftermath of disasters, the activities related to mitigation and prevention measures have not been well initiated and the focus has not been on the Disaster Risk Reduction (DRR) measures. The Provincial Disaster Management Plan had not been prepared by PDMA which indicates that there is lack of proper ground work and planning in dealing with the future disasters. PDMA has approved policy document i.e. Khyber Pakhtunkhwa, Provincial Disaster Management Authority Relief Compensation Regulations 2019, which is a good steps toward streamlining the compensation payments. However, in certain instance it was noticed that there were procedural lapses and lack of documentation while making the compensation payments.

Similarly, PDMA was not able to fully make use of Disaster Management Information System (DMIS) designed to enhance PDMA's core functions, including Warehouse Management, maintenance of records of food and non-food

items in both the main warehouse and district warehouses. Most of DDMUs did not enter record of receipt and distribution of Food Items / Non Food Items on DMIS.

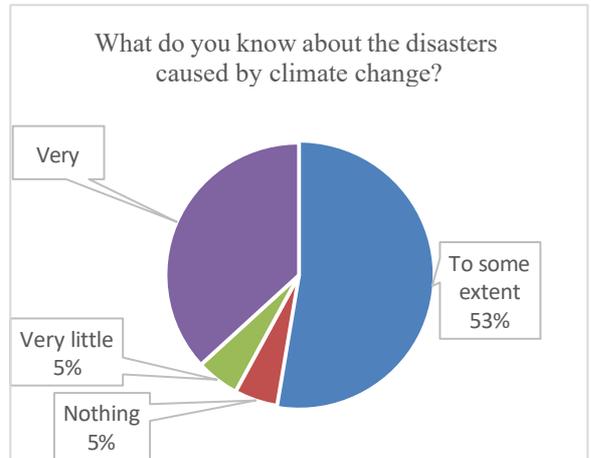
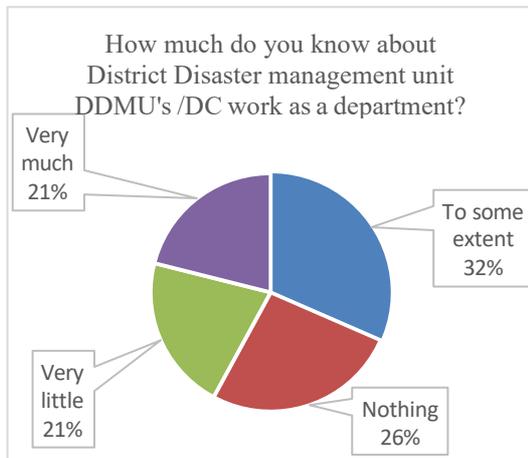
During audit, it was noticed by the audit team that District Disaster Management Units (DDMUs) lacked proper warehousing facilities. The relief items stock was mostly found stored in government offices. Critical deficiencies were consistently observed during the visit of these storage locations which includes disorganized stacking, insufficient pallet utilization, inadequate air circulation and structural instability. In times of disaster, the availability of both permanent and temporary warehouses plays a critical role in ensuring the swift and effective delivery of relief items to affected areas. These warehouses serve as logistical hubs, facilitating the storage, organization, and distribution of essential supplies that are vital for the survival and recovery of disaster-stricken communities. The DDMUs are required to look into this matter and take necessary measures.

As detailed in the audit methodology, the field audit teams carried out a sample survey to assess the impact of the budgetary expenditure and draw an impression from the catchment area.

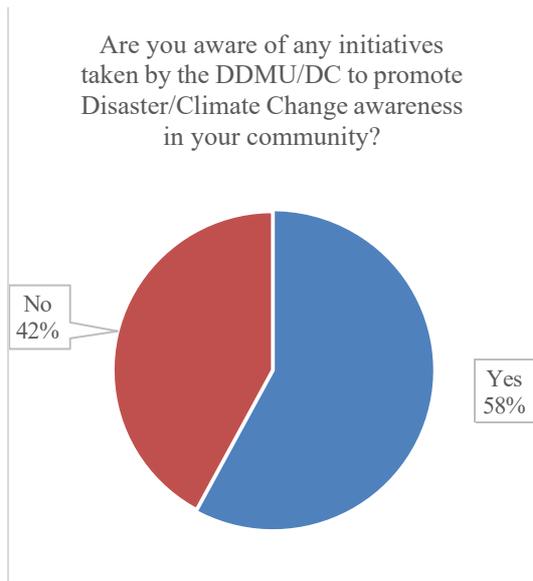
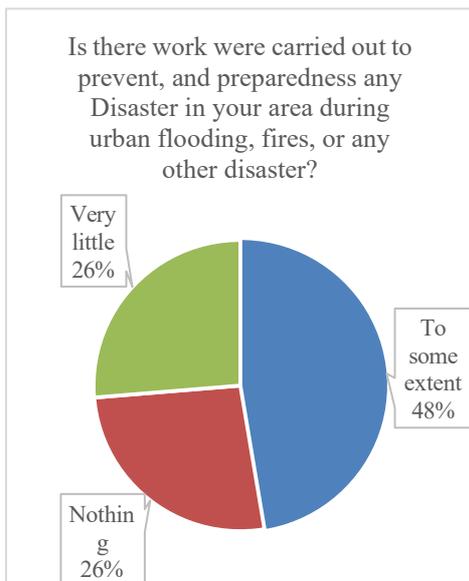
1.1.1 Public Opinion on Performance of DDMUs under PDMA

Directorate General Audit (Climate Change and Environment) conducted audit of five District Disaster Management Units (DDMUs) i.e. Chitral Lower, Khyber, Banne, South Waziristan Lower and Nowshera. A public questionnaire was used to gather opinions on their effectiveness. Due to law and order situation field audit team conducted public survey to the extent of DDMU Chitral Lower. The summarized results and conclusions pertaining to DDMU Chitral Lower are presented below:

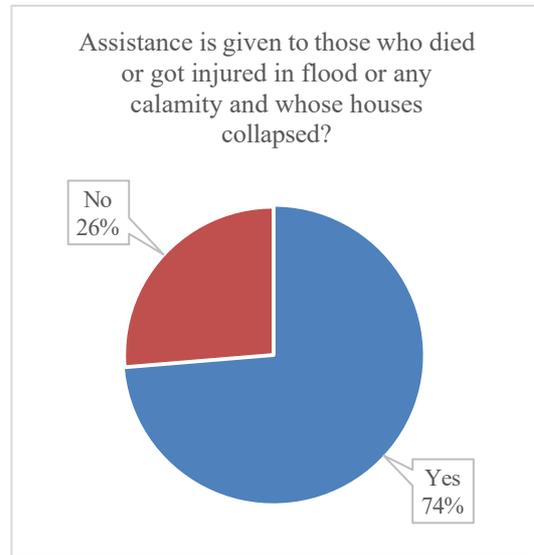
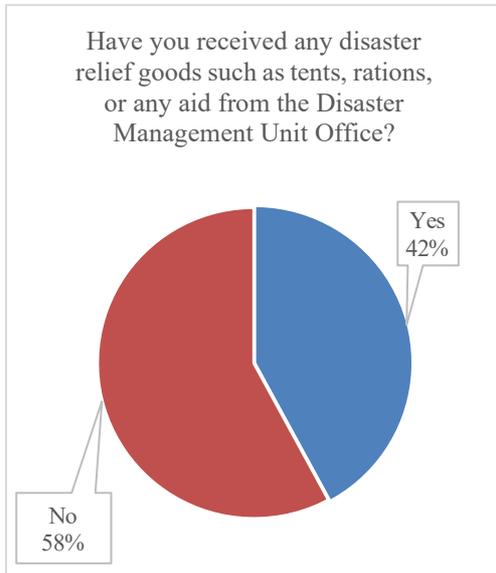
- **Awareness Levels:** A significant portion of participants has very limited or no knowledge about disasters caused by climate change i.e. 58% combined (53%+5%). Awareness of DDMU/DC as a department is also low 47% combined have very little or no knowledge 21% & 26% respectively.



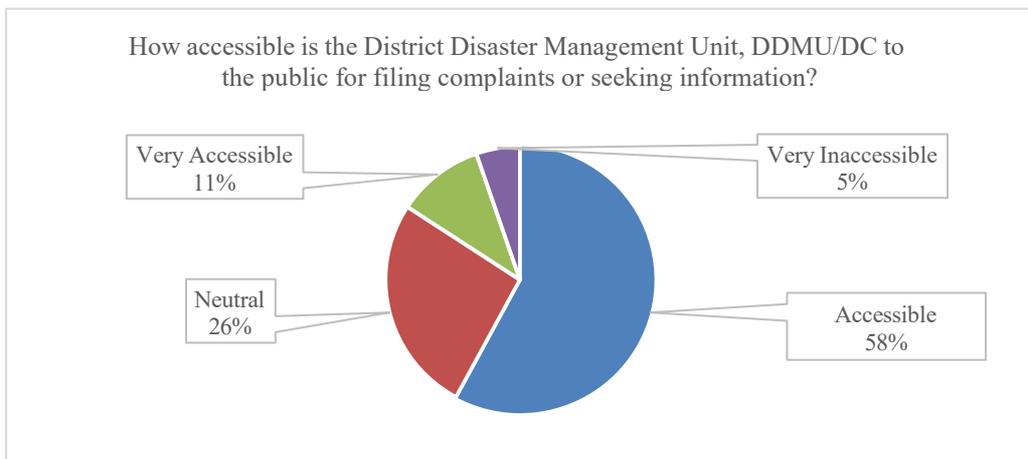
Preparedness and Prevention: 52% combined believe that very little or no work i.e. 26% & 26% respectively is being done for disaster prevention/preparedness. Only 58% are aware of awareness initiatives in their community.



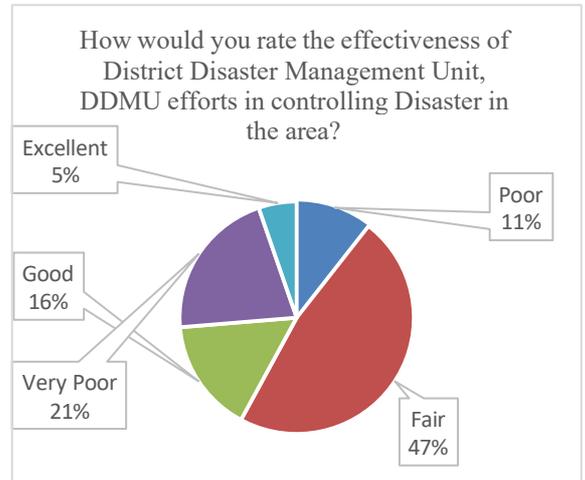
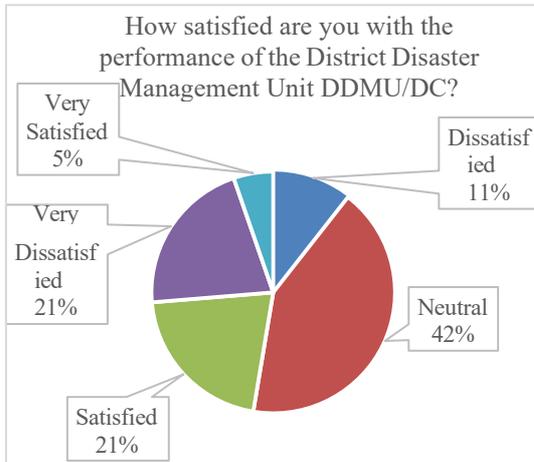
- Relief and Aid Distribution:** A majority (58%) have not received disaster relief goods. Assistance to disaster victims is also perceived as inadequate, with 26% reporting no support.



- **Accessibility and Responsiveness:** 58% find the DDMA accessible for complaints or information.



- **Overall Performance Ratings:** Satisfaction is low, as 32% combined (21% & 11%) dissatisfied or very dissatisfied and 27% combined were very satisfied and satisfied (5% and 21%). Effectiveness is rated 32% combined as poor or very poor 11% & 21% respectively, while only 21% combined rated it as good or excellent 16% & 5% respectively.



Conclusion:

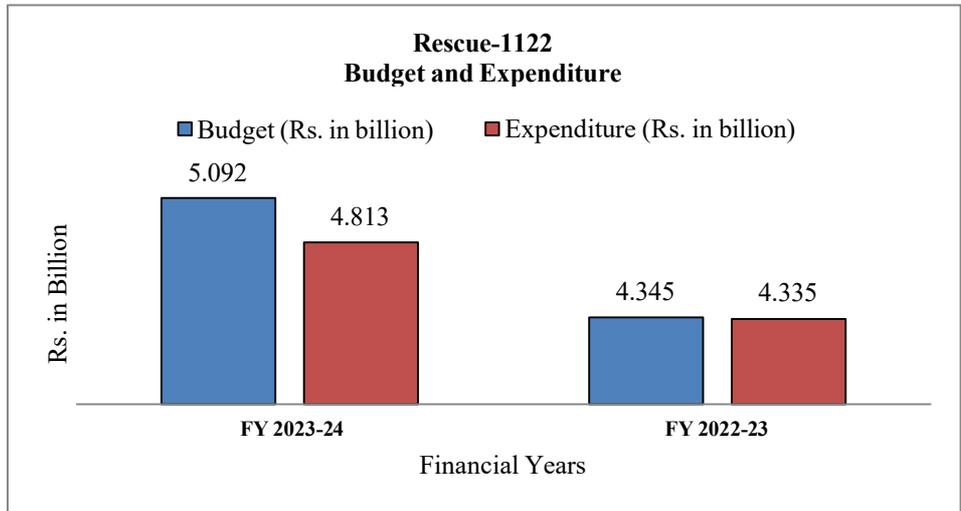
This analysis indicates that there is significant public dissatisfaction with the performance of the DDMA in these region, particularly in terms of awareness campaigns, preparedness, accessibility, and relief distribution. These insights can be further detailed and shared in a report or public forum to highlight areas of improvement for the DDMA.

The detail of budget and expenditure of Rescue-1122, Khyber Pakhtunkhwa for the financial years 2023-24 and 2022-23 is as under:

(Rs. in billion)

Sr. No.	Financial Years	Name of formation	Budget	Expenditure	Savings
1	2023-24	Rescue 1122 (HQ) & DEOs	5.092	4.813	0.279
2	2022-23	Rescue 1122 (HQ) & DEOs	4.345	4.335	0.010

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



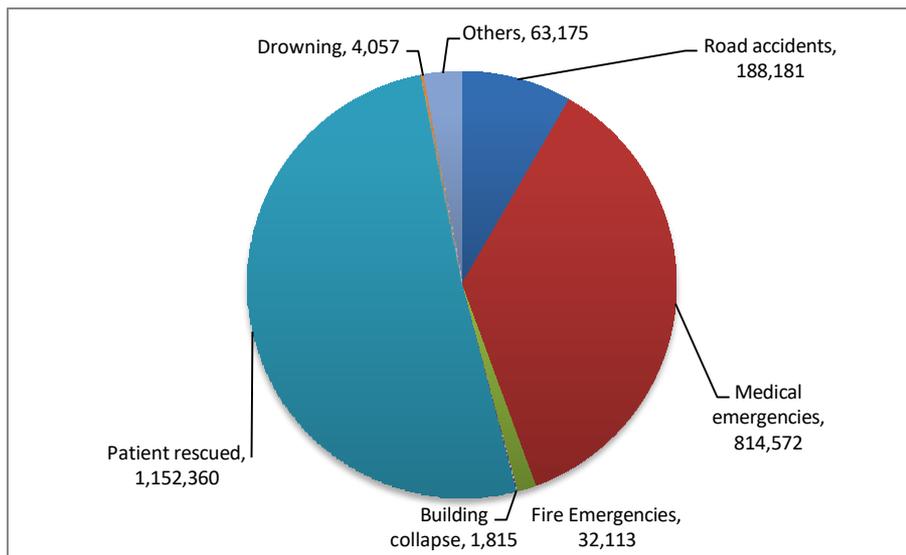
A review of Rescue 1122 expenditure for the financial year 2023-24 indicates that an expenditure amounting to Rs. 4.813 billion was incurred on establishment, expansion and operationalization of District Emergency Offices, while expenditure amounting to Rs. 840.995 million was expended on patient referral ambulance service.

The Khyber Pakhtunkhwa Emergency Rescue Service (Rescue 1122) has played a key role in providing rescue services in the province since inception. Emergency Rescue Service (Rescue 1122) Khyber Pakhtunkhwa took following major steps during the financial year 2023-24:

- i. Rescue 1122 service was fully operationalized in all districts of Khyber Pakhtunkhwa.
- ii. Expansion of Rescue 1122 stations to Tehsil level in Khyber Pakhtunkhwa including merged areas was under process and target of expansion in major tehsils was achieved.

However, certain measures are still required to be taken to achieve full benefits of this rescue service. To point out a few, the Emergency Service Academy has not been established so far resulting in lack of training and non-enhancement of skills and professional expertise of the staff. Similarly, Rescue 1122 has not established Emergency Rescue Service Fund to deal with emergency operations and staff welfare as required under Khyber Pakhtunkhwa Emergency Service Act 2012.

Data related to rescue operations carried out by Rescue Service 1122, Khyber Pakhtunkhwa since inception in 2010 to date i.e. 2024 is as under:



As detailed in the audit methodology, the field audit teams carried out a sample survey to assess the impact of the budgetary expenditure and draw an impression from the catchment area.

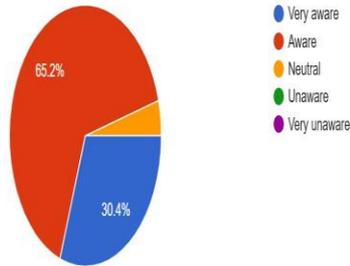
1.1.2 Public Opinion on Performance of Emergency Rescue Services (Rescue-1122), KP

Directorate General Audit (Climate Change and Environment) conducted audit of Emergency Rescue Services Rescue-1122, KP. A public questionnaire was used to gather opinions on their effectiveness. The summarized results and conclusions are as under:

Effectiveness of 1122 KP: The overall response is positive, focusing on 4.3% neutral responses identify areas for improvement.

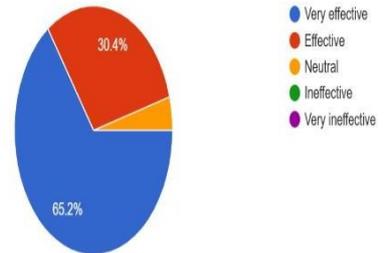
How aware are you of the climate change impacts affecting region?

23 responses



How would you rate the effectiveness of Rescue 1122's public awareness campaigns on climate-related risks?

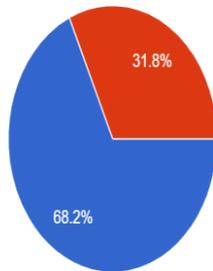
23 responses



The survey results demonstrate a high level of public satisfaction with Rescue 1122's emergency communication. By proactively addressing the concerns raised by respondents who rated the communication as "Neutral" or "Ineffective/Very Ineffective," Rescue 1122 can further enhance its communication efforts and ensure timely and effective information dissemination during emergencies.

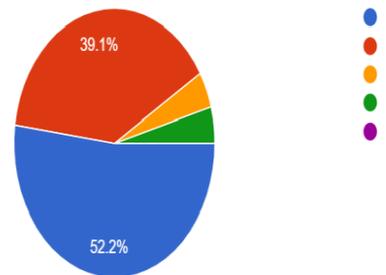
How would you rate the overall effectiveness of Rescue 1122 in emergencies, including climate-induced events (e.g., floods, landslides, etc.)?

22 responses



How effectively does Rescue 1122 communicate updates and instructions during emergencies?

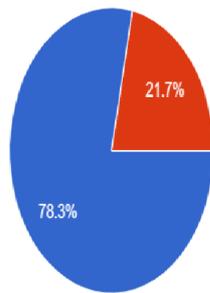
23 responses



Accessibility to Rescue-1122: The participants participated in the survey has shown overall response positive, the of respondents who rated the response time as "Average" warrant further investigation to identify potential areas for improvement. While the response to accessibility to 1122 is positive.

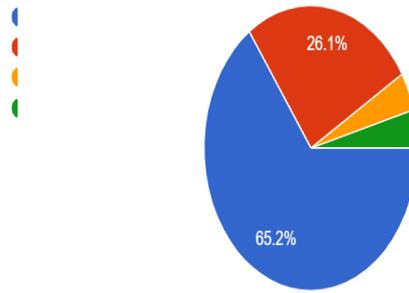
How accessible do you find the Rescue 1122 services?

23 responses



Rate the response time of Rescue 1122 when contacted for an

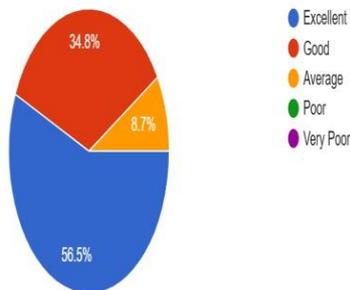
23 responses



Quality of Services: The survey results demonstrate a high level of public satisfaction with Rescue 1122, with 91.3% rating the quality of medical assistance as Excellent or Good, and 95.7% rating the effectiveness of fire and rescue operations as Very Effective or Effective. 8.7% of respondents rated medical assistance as Average, while 4.3% were Neutral about fire and rescue operations.

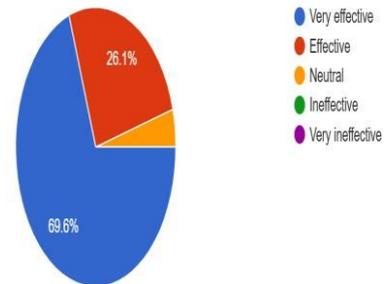
How would you rate the quality of medical assistance provided by Rescue 1122?

23 responses



Rate the effectiveness of Rescue 1122's fire and rescue operations

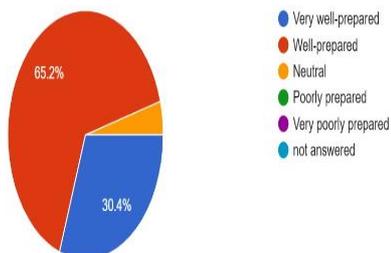
23 responses



Preparedness: The survey results demonstrate high public confidence in Rescue 1122's preparedness for climate-induced emergencies and a generally positive perception of their resource sufficiency. Maintaining open communication and advocating for increased resources will be vital to ensure continued effectiveness in mitigating climate change impacts.

How well do you think Rescue 1122 is prepared for climate-induced emergencies?

23 responses



Do you think Rescue 1122 has sufficient resources and infrastructure to handle climate change impacts?

23 responses

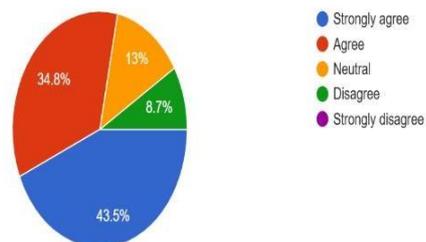


Table I: Audit profile of Relief, Rehabilitation & Settlement Department, Government of Khyber Pakhtunkhwa.

(Rs. in billion)

Sr. No	Description	Total Nos.	Audited	Expenditure audited FY 2022-23	Revenue/ Receipts audited FY 2022-23
1.	Formations	74 (main entities and regional /district offices)	14 (including PDMA (HQ), 12 DDMUs and Rescue-1122 (HQ) where major expenditure was incurred)	16.717	Nil
2.	<ul style="list-style-type: none"> • Assignment Account • SDAs • Fund A/c (excluding FAP) 	1 Nil 1	1 - 1	Nil	Nil
3.	Authorities /Autonomous bodies etc. under the PAO	2	2	Nil	Nil
4.	Foreign Aided project (FAP) USAID Funded	1	1	579.015	Nil

1.2 Classified Summary of Audit Observations

Audit observations amounting to Rs. 914.030 million have been raised pertaining to “Rescue-1122 (HQ), PDMA and DDMUs. Recovery of Rs. 17.667 million has been pointed out in the audit observations. Summary of the audit observations classified by nature is as under:

Table II: Overview of Audit Observations

		(Rs. in million)
Sr. No.	Classification	Amount
1.	Internal controls	
I	Financial Management	388.436
Ii	Procurement management	360.969
Iii	HR management/Organizational Management	152.057
2.	Public Service Delivery / Performance	
A	Disaster Risk Management (Response, Rescue, Recovery and Rehabilitation)	12.568
B	Climate Change and Environment Management	-
I	Mitigation (Legal frame work, Governance & Impact)	-
Ii	Adaptation (Legal frame work, Governance & Impact)	-

1.3 Brief Comments on the Status of Compliance with PAC Decision

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

1.4 AUDIT PARAS

Internal Controls

Financial Management

1.4.1 Misclassification of expenditure - Rs. 247.740

According to Para 5(d) of System of Financial Control and Budgeting, the Principal Accounting Officer is responsible for ensuring that the expenditure is not incurred in excess of the budget allocation. He shall ensure that payments are correctly classified under the appropriate heads of accounts and that departmental accounts are regularly reconciled every month with the figures communicated by the Controller General of Accounts (CGA)/Accountant General of Pakistan Revenues (AGPR).

KP Emergency Rescue Services (Rescue 1122) HQ Peshawar, incurred expenditures of Rs. 247.740 million on purchase of different rescue items and Civil work under ADP Schemes during the financial year 2023-24.

Audit observed from the reconciliation statement of the department that the expenditure has incurred from Head of Accounts other than approved in PC-I. The details are at **Annexure-III**.

Audit held that expenditure from the Head of Accounts under which no allocation was grant is misclassification of expenditure, which is a serious lapse and stands irregular.

Initial audit observation was issued on 26.07.2024. It was replied that the expenditure falls under the category of a single-line budget and for each Annual Development Program (ADP) scheme, the Finance Department designates a singular Head of Expenditure.

The reply was not acceptable, as the expenditure categorization deviates from the PC-I provisions. Civil work costs were incorrectly booked under "Others (Operating Expenditure)," while vehicle purchases were wrongly categorized as civil work. Similar discrepancies were found in other purchases detailed in the annexure.

The DAC held on 13&14.11.2024 directed the management that the matter may be referred to the PAC. The DAC also directed that the management may

carry out Training Need Assessment (TNA) in financial management and draft an annual training plan for its human resource, under intimation to Audit.

Audit recommends implementation of DAC decision.

(Para No. 13 of AIR 2023-24 Rescue 1122 (HQ), Khyber Pakhtunkhwa)

1.4.2 Non-maintenance of expenditure record – Rs. 65.385 million

According to Rule 213(5) General Financial Rules (GFR), advances made for public expenditure will be held under objection until a detailed account duly supported by vouchers is furnished in adjustment of them.

Moreover, according to Para 77 of Federal Treasury Rules, every officer receiving money on behalf of the Government should maintain a cash book in Form T. R. 4. All monetary transactions should be entered in the cash book as soon as they occur and attested by the head of the office in token of check. The cash book should be closed regularly and completely checked.

DDMU/DC Khyber received fund amounting to Rs. 65.385 million from Provincial Disaster Management Authority (PDMA), Khyber Pakhtunkhwa during the financial years 2022-24. Details are as under:

(Rs.in million)				
Sr. No.	Cheque No.	Date	Particulars	Amount
1	20763969	01.06.2023	Deputy Commissioner Khyber on account of General Relief Measures in respect of Khyber Tribal District	24.200
2	20764002	20.06.2023	Deputy Commissioner Khyber on account of Return Transportation regarding TDPs Families of Tiraah & Upper Bara	11.044
3	22100653	19-09-2023	Deputy Commissioner Khyber on acctt of Return & Rehabilitation TDPs Families of Maidan, Bagh, Paindi Cheena etc to Bara via Daboori Kohat during miscreants in r/o Khyber Tribal District	30.141
Total				65.385

During the audit of DDMU/DC Khyber for the financial year 2021-24, it was observed as under:

- i. Vouched account / supporting documents of the expenditure amounting to Rs. 65.385 million against the PDMA releases vide cheque Nos. 22100653 dated 19.09.2023, 20763969 dated

01.06.2023 and 20764002 dated 20.06.2023 were not available on the record.

ii. Entries were not made in the cash book.

Audit held that expenditure amounting to Rs.65.385 million could not be authenticated without vouched account / supporting documents.

Initial audit observation was issued on 13.09.2024. The management replied that the Cash Book is now being diligently maintained in accordance with the General Financial Rules (GFR) and Federal Treasury Rules. All monetary transactions are being entered on a daily basis, and regular checks are being conducted to ensure accuracy. Regarding the supporting documents for the expenditure against PDMA releases, it is submitted that all original records have been sent to PDMA, being the executing agency. However, photocopies of the relevant bills are available and will be made available to the audit team during the next audit.

The reply of the management was not satisfactory as no documents provided in support of the reply.

The Departmental Accounts Committee (DAC) meeting was held on 04 & 05.12.2024. DAC directed to make a fact finding committee and matter be referred to Finance Department, KP for clarification on the unforeseen account maintained for the funds related to defunct FATA releases.

Audit recommends implementation of DAC decision.

(Para No. 9 of AIR 2023-24 DDMU, Khyber)

1.4.3 Irregular/unlawful payments to the camp managers for disbursements – Rs. 26.939 million

According to Finance Department Khyber Pakhtunkhwa letter No.BO(W&M)/6-5/2019-20 dated 19.02.2020, in order to streamline the management in public account and observe fiscal discipline, it has been decided to stop forthwith all payments through open cheques or cash payments.

Moreover, according to Para 2.3.2.8 of Accounting Policies & Procedures Manual, to minimize the risk of fraud and corruption, payments shall be made through direct bank transfer and cheques.

Provincial Disaster Management Authority (PDMA)/ Complex Emergency Wing incurred an expenditure amounting to Rs. 26.939 million on account of miscellaneous expenditure and labor charges related to TDPs during financial year 2023-24. Details are at **Annexure-IV**.

During audit of Provincial Disaster Management Authority (PDMA) / Complex Emergencies Wing PDMA, Peshawar for the year 2023-24, it was observed as under:

- i. Payments of Rs. 26.939 million were made to the personal accounts of the camp managers for further disbursements. The method of payment has been in practice since many years. This continuous practice of payments through personal accounts directly contradicts the relevant rules and regulation established to ensure transparency in financial transaction. Furthermore, the process has inherent risk of misappropriation, misuse and fraud.
- ii. There is no mechanism in place for proper reconciliation of these transactions, raising concerns about transparency and accountability in the funds' disbursement process.

Audit held that making payments through the personal accounts of the camp managers was a clear violation of rules and regulations, raising serious concerns about the internal controls, legitimacy and authenticity of these transactions.

Initial audit observation was issued on 30.08.2024. The management replied that Complex Emergencies Wing PDMA has already initiated tendering process to hire contractors and tender will be floated in the newspaper shortly after approval of the PDMA Procurement Committee in light of KPPRA Rules 2014. In future, the expenditures will be carried out through tender process and payments will be made to the contractor after fulfilling the codal formalities as per rules.

The reply of the management was irrelevant and not according to audit queries.

The Departmental Accounts Committee (DAC) meeting was held on 04 & 05.12.2024. The management informed that due to hard area, payment was

disbursed into the personal accounts of camp managers on the analogy of DDO payments. DAC directed to inquire the matter by the Administrative Department and submit the report. Moreover, this practice should be stopped in future.

Audit recommends implementation of DAC decision.

(Para No. 6 of AIR 2023-24 PDMA, Khyber Pakhtunkhwa)

1.4.4 Blockage of Government funds under CLCP program due to undelivered CDRs – Rs. 16.000 million

According to SOPs for Citizen Losses Compensation Program (CLCP) 2019, during survey execution, the team shall clearly communicate that each beneficiary shall have an active bank account to receive the payment. As per SOP, Sr. No. N-5, survey team shall verify the ownership documents of the buildings.

DDMU/DC Khyber paid an amount of Rs.323.6 million to the affectees on account of house damaged compensation under Citizen Losses Compensation Program (CLCP) during the financial year 2021-24. As per procedure adopted by the DDMU, one cheque in the name of bank was being issued to bank along with list of beneficiaries. The bank than prepared CDRs in the name of beneficiaries and handed over to the DDMU staff. DDMU than delivered these CDRs to the individual beneficiary.

During audit of the DDMU/DC Khyber for the financial year 2021-24, it was observed as under:

1. CDRs amounting to Rs. 16.00 million were not handed over to the beneficiaries and were with DDMU since inception which resulted in blockage of Government funds. Details are at **Annexure-V**.
2. The procedure of disbursement through CDR instead of cross cheque was adopted without any approval of competent forum.
3. The whole amount in respect of all CDRs was debited to DDMU's account and credited to bank irrespective of the fact that some CDRs were not cleared and are lying with office. This resulted in loss in shape of interest/profit on PLS account.
4. The bank is earning interest on the undelivered CDRs.

Audit held that non-handed over CDRs resulted in blockage of Government funds.

Initial audit observation was issued on 13.09.2024. The management replied that the issuance of CDRs effectively mitigates this issue by providing a more flexible mechanism ensuring that funds remain secure and accessible to beneficiaries upon presentation. Efforts continue to reach the remaining beneficiaries, with a significant number having already collected their CDRs of the total amount of 323 million, 16 million remains unclaimed. Messages have been sent to the beneficiaries, but there has been no response yet.

The reply of the management was not satisfactory as the funds in shape of undelivered CDRs since 2017 was required to be cancelled and amount returned back to PDMA, which was not done.

The Departmental Accounts Committee (DAC) meeting was held on 04 & 05.12.2024. DAC directed to deposit the amount into the relevant fund within 15 days under intimation to audit.

Audit recommends implementation of DAC decision.

(Para No. 1 of AIR 2023-24 DDMU, Khyber)

1.4.5 Irregular cash withdrawal on account of profit – Rs. 12.169 million

According to the instructions circulated vide Government of Khyber Pakhtunkhwa Finance Department letter No.BO(W&M)6-5/2019-20 dated 19th February 2020, in order to eliminate cash payments and reduce issuance of open cheques by Accountant General Khyber Pakhtunkhwa and to stop payments in cash, all Principal Accounting Officers and DDOs were advised to stop all unnecessary cash payments and open cheques except critical payments in unavoidable circumstances.

Officials of DDMU/DC Khyber withdrawn the cash amounting to Rs. 12,168,980 from the PLS Account No. 6580215671600026 during the financial year 2021-24 as detailed below:

(Rs. in million)

Sr. No.	Date of Cash withdrawal	Cash withdrawn by	Amount in Rs.
1	19.08.2022	Imtiaz Ahmed	9.072
2	03.08.2023	Abdullah	3.097
Total			12.169

During audit of the DDMU/DC Khyber for the financial years 2021-24, it was observed as under:

- i. Cash withdrawal was the violation of above cited rule.
- ii. According to the entry in the Cash Book the cash was withdrawn to deposit in the Government treasury but no record regarding deposit in the Government Treasury was available.
- iii. Entry in the cash book amounting to Rs. 9.072 million on account of profit withdrawn for the purpose to deposit in Government treasury was not verified by the Deputy Commissioner Khyber.

Audit held that cash withdrawal and cash payments was a significant weakness of internal control in respect of cash outflow of the organization.

Initial audit observation was issued on 13.09.2024. The management replied that cash was withdrawn for the purpose of depositing the profit into the Government Treasury. However, due to the ongoing dispute regarding the advance income tax deduction with the BoP, the necessary deposit records and corresponding treasury challans are not yet available. Once the issues with the Bank of Punjab regarding the income tax is resolved, the required records will be provided to the audit. The observation has been duly noted for compliance, and the treasury challan will be shown in the next audit for verification.

The reply of the management was not satisfactory as the amount of profit was required to be deposited into Government treasury.

The Departmental Accounts Committee (DAC) meeting was held on 04 & 05.12.2024. DAC directed that amount encashed along with accrued profit should be deposited into Government treasury within 30 days under intimation to audit failing which case may be referred to Anti-corruption Department.

Audit recommends implementation of DAC decision.

(Para No. 12 of AIR 2023-24 DDMU, Khyber)

1.4.6 Suspicious payment without supporting documents – Rs. 5.645 million

According to the Clause 4.5.3.1 of Accounting Policies and Procedure Manual (APPM), each claim should be accompanied by all necessary supporting documentation.

Complex Emergency Wing of Provincial Disaster Management Authority (PDMA) KP made payment amounting to Rs.5.645 million to the M/s Dawazai & Co. for transportation of the relief items from PDMA Warehouse HRF Jalozai to District Kurram, SWTD L&U and Mohmand during the financial year 2023-24 as detailed below:

S. #	District	K.M.	Per K.M Rate	Unit Rate in Rs.	No. of Vehicles	Total	Cheque No.	Date
1	Kurram	264	314	82,896	23 (6 w)	1,906,608	22511528-32	03.01.24
2	SWTD(L)	290	314	91,060	5 (6 w)	455,300	22511528-32	03.01.24
3	SWTD(U)	290	314	91,060	13 (6 w)	1,183,780	22511528-32	03.01.24
4	Mohmand	74	311	23,014	7 (6 w)	161,098	22511528-32	03.01.24
5	Kurram	264	314	82,896	8 (6 w)	663,168	22158478-82	23.05.24
6	SWTD(L)	290	314	91,060	5 (6 w)	455,300	22158478-82	23.05.24
7	SWTD(U)	290	314	91,060	9 (6 w)	819,540	22158478-82	23.05.24
Total						5,644,794		

During audit of Provincial Disaster Management Authority (PDMA) KP/ Complex Emergency Wing for the financial year 2023-24 it was observed that Goods Delivery Notes of the items were not available on record.

Audit held that payment to the vendor without supporting documents i.e. Goods Delivery Notes was irregular.

Initial audit observation was issued on 09.09.2024. The management replied that payment amounting to Rs. 5,644,794 to M/S Dawazai & Co. for transportation and necessary documents including GRN was available with the reply.

The reply of the management was not satisfactory as no documentary evidence was provided during audit as well as with the reply.

The Departmental Accounts Committee (DAC) meeting was held on 04 & 05.12.2024. DAC directed to produce the record for verification and subsequent settlement.

The management failed to provide the record for verification till finalization of this report.

Audit recommends implementation of DAC decision.

(Para No. 45 of AIR 2023-24 PDMA, Khyber Pakhtunkhwa)

1.4.7 Un-authorized deduction of advance Income Tax – Rs. 5.444 million

According to Section 49 Subsection 2 of Income Tax Ordinance 2001, the income of a Provincial Government or a Local Government in Pakistan shall be exempt from tax under this Ordinance, other than income chargeable under the head “Income from Business” derived by a Provincial Government or Local Government from a business carried on outside its jurisdictional area.

Moreover, according to Subsection 3 of Section 49, subject to sub-section (2) any payment received by the Federal Government, a Provincial Government or a Local Government shall not be liable to any collection or deduction of advance tax.

DDMU/DC Khyber was maintaining a PLS saving account No. 6580215671600026 at the Bank of Punjab. The balance in the bank account as on 30.06.2024 was amounting to Rs. 8.743 million.

During audit of DDMU/DC Khyber for the financial year 2021-24, it was observed that the Bank of Punjab had deducted an amount of Rs. 5.444 million as Income Tax on the profit amounting to Rs. 18.139 million. Details are at **Annexure-VI**.

Audit held that deduction of Income Tax at source by the Bank of Punjab on the interest income was violation of Section 49 of Income Tax Ordinance 2001.

Initial audit observation was issued on 13.09.2024. The management replied that a formal letter has been communicated to the Bank of Punjab (BoP) requesting the reversal of the unauthorized deduction, as the tax levy on such interest income contradicts the statutory exemption provided under Section 49 of the Income Tax Ordinance, 2001. Correspondence with the bank is ongoing, and once the matter is resolved, the outcome will be promptly shared with the audit.

The Departmental Accounts Committee (DAC) meeting was held on 04 & 05.12.2024. DAC directed to expedite the recovery of amount under intimation to audit.

Audit recommends implementation of DAC decision.

(Para No. 7 of AIR 2023-24 DDMU, Khyber)

1.4.8 Irregular payment to vendors / suppliers through cash - Rs. 2.750 million

According to Para 4.3.1 of Accounting Policies and Procedure Manual all expenditure apart from inter-government transfers, certain salaries & pension payment, GP Fund payments and those meet imprest account will be paid through cheque.

District Emergency Office (Rescue 1122) Swat, incurred an expenditure amounting to Rs. 2.750 million on purchase of various items through suppliers/vendors during the financial year 2023-24.

Audit observed that District Emergency Office (Rescue 1122) Swat for the Financial Year 2023-24, disbursed the payments in cash or through DDO rather than by cross-cheques to the specified suppliers or vendors. Details are at **Annexure-VII**. Furthermore, instead of cross cheque the amount of G.P Fund Rs. 143,464 of Mr. Inayat Khan (late) was also drawn in the name of DDO for onward payment to her widow.

Audit held that making payments to vendors in cash or through DDO was against the rules. Payment in cash may lead to risks, paying less and recording more, payment to unauthorized persons, misappropriation and teeming and lading by an employee of the department.

Initial audit observation was issued on 26.07.2024. It was replied that cross cheques were issued.

The reply is not acceptable, as cheques issued from Accountant General Office were issued in favor of DDO.

The DAC held on 15.11.2024 directed the management to cease the practice of cash payment immediately under intimation to finance and Audit. The DAC also directed the management to carry out a training need assessment for financial management, accounting and internal audit and contract management

and prepare an annual training plan accordingly under intimation to audit. The DAC further directed to send the case pertaining to this para to finance for regularization under intimation to audit.

Audit recommends implementation of DAC decision.

(Para No. 1 of AIR 2023-24 DEO Rescue 1122, Swat)

1.4.9 Non-deduction of Income Tax from supplier – Rs. 2.443 million

According to Section 153(1)(c) of Income Tax Ordinance, 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person on the execution of a contract, shall, at the time of making the payment, deduct tax from the gross amount payable.

According to Government of Pakistan, Regional Commissioner of Income Tax & Wealth Tax, Islamabad Letter No SO-II-10(118)/2005/5115 dated 08-01-2005, a contractor belonging to Taxable Area but executing contract in Tribal Area are liable to tax even if he is receiving payments in Tribal Area.

DDMU/DC Khyber paid Rs. 54.291 million to various contractors on account of catering services and crane service during Financial Year 2021-24.

During audit of DDMU/DC Khyber for the financial year 2021-24, it was observed that the management of DDMU Khyber did not deduct Rs. 2.443 million on account of Income Tax @ 4.5% from the bills of the contractors. The details are at **Annexure-VIII**.

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

Initial audit observation was issued on 13.09.2024. The management replied that the payments were made to contractors for catering and crane services executed within the jurisdiction of a tribal district. Consequently, no income tax was applicable in adherence to the tax exemption to the tribal districts under the Income Tax Ordinance, 2001 and relevant notifications.

The reply of the management was not satisfactory as exemption certificate was not provide in support of the reply.

The Departmental Accounts Committee (DAC) meeting was held on 04 & 05.12.2024. DAC directed to provide exemption certificate, failing which the tax amount be recovered from vendors under intimation to audit.

Audit recommends implementation of DAC decision.

(Para No. 5 of AIR 2023-24 DDMU, Khyber)

1.4.10 Irregular cash withdrawal by DDO – Rs. 2.421 million

According to the instructions circulated vide Government of Khyber Pakhtunkhwa Finance Department letter No.BO(W&M)6-5/2019-20 dated 19th February 2020, in order to eliminate cash payments and reduce issuance of open cheques by Accountant General Khyber Pakhtunkhwa and to stop payments in cash, all Principal Accounting Officers and DDOs were advised to stop all unnecessary cash payments and open cheques except critical payments in unavoidable circumstances.

Moreover, according to the Section 4.2.10.1 of Accounting Policies and Procedural Manual (APPM), all expenditures below the specified limit (as advised by the MoF) should be made through an imprest account (petty cash account). A petty cash book must be maintained by a delegated officer (Drawing and Disbursing Officer) in the entity responsible for the petty cash account. Moreover, Section 4.2.10.3 states that Ministry of Finance, in consultation with the Principal Accounting Officer (PAO) of the entity should set the limit of the imprest so that it requires reimbursement at least once a month, having due regard to the size of the department and the percentage of the imprest limit required to be spent before a reimbursement claim can be submitted.

Drawing and disbursing officer of Complex Emergency Wing, Provincial Disaster Management Authority (PDMA) KP withdrawn the cash amounting to Rs. 2,421,000 from the General Purpose (PLS Account) No. 3312127175 for the recoupment of Petty Cash and cash payments to vendors during the financial year 2023-24. Details are at **Annexure–IX**.

During audit of Provincial Disaster Management Authority (PDMA) KP/ Complex Emergency Wing for the financial year 2023-24 is was observed as under:

- i) Cash withdrawal amounting to Rs. 2.421 million was against the rules.

- ii) Approval limit of the Imprest money from Finance Department amounting to Rs. 200,000 per month was not available.
- iii) Bills / Cash memos amounting to Rs. 931,712 were not available against the cash withdrawal.
- iv) Petty cash book was not maintained for petty cash disbursement record.
- v) Cash memos/ Bills of petty cash were not verified by DDO as well as the section incharge who demanded the items. Furthermore, paid stamp was also not embossed on most of the Cash memos/ bills.
- vi) Most of the cash memos were of other cities i.e Gujranwala, Lahore, Islamabad etc which is unjustified.

Audit held that making cash payments to the vendors is against the rules.

Initial audit observation was issued on 09.09.2024. The management replied that provision of petty cash up to the limit of Rs. 200,000 has been approved by PAO / DG PDMA.

The reply of the management was not satisfactory as approved limit of the imprest money from Finance Department amounting to Rs. 200,000 was not available. Moreover, vouchers/bills amounting to Rs. 931,712 were not available against the cash withdrawal.

The Departmental Accounts Committee (DAC) meeting was held on 04 & 05.12.2024. DAC directed that matter be inquired and the outcome be shared with audit.

Audit recommends implementation of DAC decision.

(Para No. 32 of AIR 2023-24 PDMA, Khyber Pakhtunkhwa)

1.4.11 Un-authorized/ irregular cash withdrawal on account of operational expenses from relief fund – Rs. 1.500 million

According to the instructions circulated vide Government of Khyber Pakhtunkhwa Finance Department letter No.BO(W&M)6-5/2019-20 dated 19th February 2020, in order to eliminate cash payments and reduce issuance of open cheques by Accountant General Khyber Pakhtunkhwa and to stop payments in cash, all Principal Accounting Officers and DDOs were advised to stop all unnecessary cash payments and open cheques except critical payments in unavoidable circumstances.

Additional Deputy Commissioner Relief Chitral Lower withdrawn the Cash amounting to Rs. 1,500,000 through open cheque No. 57791693 dated 20.09.2022 issued by DC Chitral Lower from the bank account No. 4051576559 maintaining for relief purpose payments in the NBP Main Branch Chitral during the financial year 2022-23.

During audit of DDMU Chitral Lower for the financial year 2021-24, it was observed as under:

- i. Cash withdrawal amounting to Rs. 1.500 million was against the rules.
- ii. Utilization of relief purpose fund in connection with Operating expenses of ADC Relief Lower Chitral was not allowed as per rules. This fund can be used only for relief activities.
- iii. Bills / Cash memos amounting to Rs.1.500 million were not available against the cash withdrawal.

Audit held that cash withdrawal through open cheque from relief account was irregular/ un-authorized.

Initial audit observation was issued on 01.10.2024. The management replied that due to the severity of the disaster, the amount was used for immediate operational expenses to ensure a swift response. The ADC R&HR posted in the District has utilized the funds for immediate and swift response, without financial utilization the officer is unable to operate effectively. The documentations will be received from the then ADC(R) and presented to the audit please. In future the practice should be discouraged.

The reply of the management was not satisfactory as cash withdrawal through open cheque from relief account was irregular/ un-authorized.

Audit recommends that responsibility for cash withdrawal from relief account for operational expenses be fixed and amount be recovered from the concerned under intimation to this office.

(Para No. 6 of AIR 2023-24 DDMU, Chitral Lower)

Procurement

1.4.12 Irregular award of contract in violation of KPPRA Rules –Rs. 172.456 million

According para 6(2)(b) of the Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, single stage, two envelopes procedure shall be used where bids are to be evaluated on technical and financial grounds and price is taken into account after technical evaluation. Bid shall comprise a single package containing separate envelopes. Each envelope shall contain separately the financial proposal and technical proposal.

Rescue 1122 (HQ) KP, awarded contracts of Rs. 172.456 million (lot-16) to different vendors under the NDRMF scheme during the financial year 2023-24.

During the audit of Rescue 1122 (HQ) KP, it was observed that the management invited tenders under Para 6(2)(a), single stage, one envelope procedure. This method should be used where cost is the only determining factor. This shall be the standard method of procurement of goods for simple and routine nature and where no technical innovation is involved. However, the goods procure by the ERS (Rescue-1122) is of technical nature. Hence, the whole procedure of award of contract is ambiguous. The details are at **Annexure-X**.

Audit held that procurements was made in violation of KPPRA Rules.

Initial audit observation was issued on 26.07.2024. The management replied that simple and routine nature of the items added with the time bound activity, the single stage one envelope method was adopted.

The reply is not acceptable as the items purchased was of technical nature and without technical evaluation the purchase was irregular.

The DAC held on 13&14.11.2024 directed the management to seek advice of KPPRA regarding the matter under intimation to Finance Department and Audit.

Audit recommends implementation of DAC decision.

(Para No. 23 of AIR 2023-24 Rescue 1122 (HQ), Khyber Pakhtunkhwa)

1.4.13 Factitious contract award to M/s Trade Line Corporation for the supply of firefighting equipment – Rs. 53.140 million

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

Rescue 1122 (HQ), Khyber Pakhtunkhwa during the financial year 2023-24 signed contract agreement with M/S Trade Line Corporation on 08.08.2023 for purchase of firefighting equipment (Lot No. 05) under NDRMF Project and issued work order on 22.08.2023 with delivery time of 90 days.

During the audit of Rescue 1122 (HQ), Khyber Pakhtunkhwa the following irregularities were observed:

- i. Contract agreement was not signed by the competent authority i.e Director General and work order issued on 22.08.2023, which is a serious lapse on the part of management.
- ii. Without receiving any request / justification from M/S Trade Line Corporation for time extension, the management revised the contract agreement on 19.12.2023 for a period of two months i.e. upto 20.02.2024 and again for period upto 29.02.2024, which was not justified.
- iii. M/s Trade Line corporation was the supplier of imported firefighting equipment. According to Goods Declaration (GD), goods were received through import on 26.03.2024 and 29.03.2024 by the supplier. However, as per delivery challan goods were delivered to the department by the supplier on 27.02.2024. Strangely, as per record the goods were received before import.
- iv. Performance Guarantee bond was signed on 17.08.2023 whereas, the date of issuance of stamp paper was 12.12.2023.
- v. Stamp paper used for signing of Performance Guarantee bond issued from Islamabad with the statement ‘ONLY USED FOR ISLAMABAD’ whereas the guarantor belongs to Rawalpindi and supplier belongs to Peshawar.

Audit held that whole contract seems dubious.

The matter was brought to the notice of the management on 26.07.2024. Management replied that the contract was signed by authorized Director General. Delivery deadline extended to February 29, 2024, upon M/s Trade Line's request. Partial deliveries made on February 27th and 29th, 2024; goods received and delivered on February 29th 2024. Insurance Company clarified stamp paper requirements and corrected bond date. No rule as such bounds an entity to use stamp paper of that locality.

The reply of the management was not satisfactory as the provided documents were not sufficient and the matter was still unresolved.

The DAC held on 13&14.11.2024. DAC directed the management to conduct a fact finding inquiry in the matter and submit a report along with reasoning under intimation to audit.

Audit recommends implementation of DAC decision.

(Para No. 29 of AIR 2023-24 Rescue 1122 (HQ), Khyber Pakhtunkhwa)

1.4.14 Irregular award of contract for supply of ambulatory equipment – Rs. 25.500 million

As per revised administrative approval of scheme titled "Strengthening & Disaster Preparedness of Operational Districts of Emergency Rescue Service (Rescue-1122)" approved vide letter No. PO/RR&SD/1-2/2024/V01-1/4224 dated 24.04.2024, an amount of Rs.26.538 million was approved for purchase of Misc. ambulatory items.

The management signed a contract agreement with M/s Mushtaq Medicos at a cost of Rs. 25.500 million for supply of emergency ambulatory items on 22.03.2024.

During audit it was observed that:

1. Payment of Rs. 25.500 million for supply of emergency ambulatory items was made to M/s Mushtaq Medicos having tax payer profile "other service activities, services / contractor", which reveals that the supplier was not authorized for supply of drugs / medical related equipment.
2. The management has not produced work order issued to the contractor, which seems that an undue favor was extended to the contractor.

3. The post-delivery inspection of the items was conducted by a team of 04 members of consultant M/s East Asian, which includes Mechanical Engineer, Electrical Engineer, Public Health & Infrastructure Specialist and Project Coordinator. The member of consultant team has no specialization in medicine / pharmacy field. Therefore, the team was not relevant for inspection of medical equipment / items.
4. Furthermore, from the post-delivery inspection it also reveals that the consultant has not checked / inspected authorization license for medicine business of the vendor, drug regulator authority approval for the supply of items and adequate expiry period.
5. The Director General signed the approval of withdrawal application on 29 March 2024, prior to his official appointment as DG on 9 April 2024. This raises serious concerns about possible manipulation of authority.

Audit held that in view of the above irregularities, the payment made by the department stand irregular.

The issue was reported to management on 26.7.2024. The management replied M/S Mushtaq Medicos, a qualified supplier with a Category B license. Verification letter from a medicine specialist/doctor who is a member of the East Asian Consultant's inspection team confirms the compliance and quality of the supplied items. Dr. Muhammad Ayaz Khan (DG Academy/Director Operation) is the official representative for procurement.

The reply of the management was not cogent, as the letter was obtained after the work was completed, and the post-delivery inspection report lacks input from medical professionals. Moreover, the management claimed that Dr. Ayaz represented Rescue 1122. Therefore, submitting the withdrawal application with the representative's approval instead of the Director General was unauthorized.

The DAC held on 13&14.11.2024 directed the management to produce a certificate duly verified by the CEO of the firm. The DAC also directed that the management shall review the profile requirements provided by the consultants to ensure that an appropriate technical member is invariably included in the verification certificate provided by the consultant/firm at the time of pre and post-delivery inspections.

Audit recommends implementation of DAC decision.

(Para No. 20 of AIR 2023-24 Rescue 1122 (HQ), Khyber Pakhtunkhwa)

1.4.15 Undue favor to contractor for purchase of sub-standard SCUBA /SCBA Refilling Plant – Rs. 23.800 million

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

Emergency Rescue 1122 Service (HQ), Khyber Pakhtunkhwa during the financial year 2023-24 signed contract agreement with M/S Smart Jacks on 11.08.2023 for purchase of 14 SCBA & SCUBA Refilling Plant and 7 DCP refilling plant for an amount of Rs 30.450 million under NDRMF project.

During audit it was observed that the SCUBA/SCBA refilling plant purchased from M/S Smart Jacks for Rs. 23.8 million was substandard. A comparison of the plant's specifications with the original work order and the supplier's provided details confirmed the discrepancy as below:

Sr. No.	Specification as per work order	Specification as per Packing List
1.	Minimum 4-5HP four stage having working pressure 300-400 Bar	Maximum pressure 300 Bar
2.	Cylinder 9-12L	Cylinder 4L
3.	Compressed Air Charging rate should be 100-150/Litter per minutes	Not mentioned.
4.	Noise Level should be lowest to 100db, DIN EN 12021 Certified	Not mentioned

Audit held that procuring substandard SCUBA / SCBA refilling plant resulted into unjustified payment to supplier.

The matter was brought to the notice of the management on 26.07.2024. The management replied that in the packing list, which indicates a maximum pressure of 300 Bar and mentions an item labeled as "04L cylinder." However, it has been clarified that the "04L" listed in the packing list refers to extra lubricant provided by the firm, not an additional 04L cylinder.

The reply of the department was not cogent as purchased SCUBA/SCBA refilling plant has maximum pressure of 300 bar instead of required upto 400 bar. Furthermore, cylinder capacity is 4L instead of 9-12L.

The DAC held on 13&14.11.2024 directed the management to constitute a committee under DG Rescue-1122 and submit a fact-finding report within 60 days under intimation to audit.

Audit recommends implementation of the DAC decision.

(Para No. 34 of AIR 2023-24 Rescue 1122 (HQ), Khyber Pakhtunkhwa)

1.4.16 Unauthorized contract awarded for procurement of Personal Protective Equipment – Rs. 23.276 million

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

Emergency Rescue 1122 Service (HQ), Khyber Pakhtunkhwa during the financial year 2023-24, signed contract agreement with M/S V-Care on 21.03.2024 for purchase of Personal Protective Equipment for Rs.23.276 million under NDRMF Project.

During the audit of Emergency Rescue 1122 (HQ), KP the following irregularities were observed:

- i. The audit found that critical documents such as the affidavit of conformity, non-blacklisting, warranty, and compliance certificate were unsigned by the contractor. This raises questions about the diligence of the purchase committee, as these documents were essential for the technical evaluation process.
- ii. Contract was not signed by the Competent Authority, However, work order for supply was issued. This reveals weak internal control.
- iii. On withdrawal application Bank Al-Habib is mentioned whereas, the contractor provided the bank statement in support of his bidding documents as Contractor Bank is Bank Alfalah.
- iv. Pre delivery Inspection Report of the items procured was not available on record.

Audit held that awarding contract without fulfilling codal formalities stands unauthorized.

The matter was brought to the notice of the management on 26.07.2024. The management replied that contract agreement is duly signed by the competent authority. All critical documents, including the affidavit of conformity, non-blacklisting affidavit, warranty and compliance certificate, have been signed by the contractor. Both accounts belong to the same vendor.

The reply of the management was not satisfactory the contract agreement and essential accompanying documents, crucial for the bidding process, were unsigned when the contract was awarded, disregarding a fundamental requirement.

The DAC held on 13&14.11.2024 directed the management to probe the matter and submit a report within 60 days under intimation to Audit

Audit recommends implementation of the DAC decision.

(Para No. 36 of AIR 2023-24 Rescue 1122 (HQ), Khyber Pakhtunkhwa)

1.4.17 Un-authorized payment for provision of plastic pipes to the affectees for water supply - Rs. 20.232 million

According to Clause (4) of the Khyber Pakhtunkhwa Provincial Disaster Management Authority Relief Compensation Regulations 2019, the types of claims are loss of life, major or grievous injury, loss of property-Houses, loss of property-Livestock and Crops and Orchard on specified rates.

District Disaster Management Unit (DDMU) Chitral Lower incurred an expenditure amounting to Rs. 20.232 million on account of purchase of plastic pipes from M/s Sarhad Sanitary and distributed among the affecttees for restoration of water supply schemes during the financial year 2023-24. The detail is as under:

(Rs. in million)

Name of Vendor	Description	Cheque No.	Date	Amount
M/s Sarhad Sanitary	Plastic Pipes	35007719	27.07.2023	4.161
M/s Sarhad Sanitary	Plastic Pipes	35007723	31.07.2023	5.000
M/s Sarhad Sanitary	Plastic Pipes	47462127	31.07.2023	7.400
M/s Sarhad Sanitary	Plastic Pipes	47462134	06.03.2023	1.000
M/s Sarhad Sanitary	Plastic Pipes	47462145	29.08.2023	2.119
M/s Sarhad Sanitary	Plastic Pipes	52581105	20.06.2024	0.552
Total				20.232

During audit of District Disaster Management Unit (DDMU) Chitral Lower for the financial year 2021-24, it was observed as under:

- i. Provision of plastic pipes to the individuals was not covered in any policy/regulations of the Relief Rehabilitation & settlement Department KP i.e. Khyber Pakhtunkhwa Provincial Disaster Management Authority Relief Compensation Regulations 2019.
- ii. The restoration of the water supply schemes was the responsibility of the PHED & TMA Department.
- iii. The plastic pipes were provided without any approved rate of damaged water supply scheme.
- iv. The plastic pipes were provided without any approved estimate by PHED department or TMA Chitral Lower.
- v. Completion certificate of all the schemes was not provided by TMA Chitral Lower.

Audit held that provision of plastic pipes without any policy of RR&S Department was unauthorized.

Initial audit observation was issued on 01.10.2024. The management replied that observation noted.

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

(Para No. 10 of AIR 2023-24 DDMU, Chitral Lower)

1.4.18 Factitious contract award for supply of firefighting equipment – Rs. 18.800 million

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

Rescue 1122 (HQ), Khyber Pakhtunkhwa during the financial year 2023-24 signed contract agreement with M/S Ocean Trade Enterprises on 09.08.2023 for purchase of 15 KVA Generator (Lot No. 07) Rs. 18,800,000 (10 x 1,880,000) under NDRMF Project.

During the audit of Rescue 1122 (HQ), Khyber Pakhtunkhwa the following irregularities were observed:

- i. Revised contract is not signed by the competent authority.
- ii. Performance Guarantee bond was signed on 16.08.2023 whereas, the date of issuance of stamp paper was 12.12.2023.
- iii. Stamp paper used for signing of Performance Guarantee bond issued from Islamabad with the statement 'ONLY USED FOR ISLAMABAD', whereas, the guarantor belongs to Rawalpindi and supplier belongs to Peshawar.
- iv. As per work order, imported engine and alternator was to be provided. However, no proof for imported items was available.
- v. The generator provided to DEO Kurram, & Bajaur were without keys & batteries. Similarly, for Swat generator was provided without battery. Hence, the generators provided were not functioning.
- vi. The post-delivery report was also doubtful as on bill dated 21.02.2024, the Dy. Director (Procurement) instructed to inform the consultant for third party inspection. However, the third part inspection was issued on 19.01.2024.
- vii. Moreover, the delivery to the stations was made from 03.12.2023 to 06.12.2023 whereas the third party post inspection was made on 19.01.2024.

Audit held that contract seems doubtful.

The matter was brought to the notice of the management on 26th July 2024. The management replied that the revised contract has been duly signed by the Director General. The Insurance Company has corrected the clerical error on the performance bond. The imported engine and alternator comply with the work order specifications. Batteries and keys were provided to the districts of Kurram, Swat, and Bajaour, with all generators currently operational. The actual billing date is 21.12.2023, and the post-inspection report was issued on 19.01.2024. Generators were delivered to ten districts between 03-12-2023 and 06-12-2023, with a final inspection conducted at each district on 19-01-2024.

The reply of the management was not satisfactory as the Director General had not signed the contract till the time of audit. United Insurance Company informed that they had erroneously misprinted the stamp paper and now provided the corrected performance guarantee. The stance of the company was incorrect as the date of issue of stamp paper was later than the date of agreement. Goods Declaration for imported engine was also not provided for verification.

The DAC held on 13&14.11.2024 directed the management to initiate fact finding and submit a report within 60 days under intimation to Audit.

Audit recommends implementation of DAC decision.

(Para No. 30 of AIR 2023-24 Rescue 1122 (HQ), Khyber Pakhtunkhwa)

1.4.19 Non-forfeiting of performance guarantee of blacklisted firms – Rs. 15.224 million

According to Standard Form of Bidding Documents (Performance Security form), the Procuring Entity shall be the sole and final judge for deciding whether the Principal (Contractor) has duly performed his obligations under the Contract or has defaulted in fulfilling said obligations and the Guarantor shall pay without objection any sum or sums up to the amount stated above upon first written demand from the Procuring Entity forthwith and without any reference to the Principal or any other person.

Emergency Service (Rescue 1122) Headquarters Peshawar transferred funds under Annual Development Program (ADP) to C&W Department for execution of civil work for establishment of New Rescue Emergency stations.

During audit of Rescue 1122 (HQ) Khyber Pakhtunkhwa for the financial years 2023-24, it was observed that the following contractors did not complete their work within the stipulated time and C&W black listed the said firm. Audit further observed that performance guarantees provided by the contractor were not forfeited. Detail is as under:

(Rs. in million)

S #	Name of ADP Scheme	Name of Contractor	Date of Blacklisting of firm as per Executive Engineer C&W	Cost of Civil Work as per work order of	Amount of Performance Guarantee @ 10%
1.	Establishment of ERS (Rescue 1122) Station at Newly Merged District Orakzai Sub Station Ghiljo	M/S Muzammil Khan	14.07.2022	35.243	3.524
2.	Establishment of ERS (Rescue 1122) Station in District Kohat ADP No. 705/150133(2019-20) Sub Station Lachi	M/S Gul Construction Co. (Pvt) Ltd	28.11.2023	34.072	3.404
3.	Establishment of ERS (Rescue 1122) in 07 Tribal Districts of KP AIP No. 201920-RR073-Kurram	M/S Gul Construction Co. (Pvt) Ltd	17.11.2023	36.133	3.613
4.	Establishment of ERS (Rescue 1122) in District upper Kohistan ADP 1436/200010	M/s Fakhar-e-Alam	09.02.2021	46.829	4.683
Total				152.277	15.224

Audit held that non-forfeiture of the performance guarantee was violation of the clauses of contract agreement.

The matter was brought to the notice of the management on 26.07.2024. The management indicated that recovery efforts are currently in progress for three contracts.

The reply of the management was not satisfactory as till finalization of this report complete recovery proof was not shared with the audit.

The DAC held on 13&14.11.2024 directed management that record for verification will be provided to Audit within 60 days to Audit. The DAC also directed the management to review the contract documents in the light of relevant rules and regulations and develop standard operating procedures and tasks/activities check list for standardization and enhance efficiency under intimation to Audit.

Audit recommends implementation of DAC decision.

(Para No. 3 of AIR 2023-24 Rescue 1122 (HQ), Khyber Pakhtunkhwa)

1.4.20 Recurring loss due to mismanagement on account of hiring of vehicles – Rs. 4.886 million

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

Moreover, according to Para 11 of GFR Vol-I, 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.

Provincial Disaster Management Authority (PDMA) Khyber Pakhtunkhwa/ Complex Emergency Wing paid an amount of Rs. 4.886 million on account of rent of vehicles during the financial year 2023-24. The detail of rented vehicles and their usage is at **Annexure-XI**.

During Audit of PDMA KP for the financial year 2023-24, it was observed that PDMA hired various vehicles and paid an amount of Rs. 4.886

million on account of rent charges. The record further revealed that PDMA has allotted 19 vehicles to other departments from its pool of 65 vehicles. (Detail attached at Annexure-X). This situation highlights a clear case of resource mismanagement where on one hand, PDMA has irregularly allotted its vehicles to other departments, and on the other hand expenditure was being incurred on hiring of vehicles and paying rent charges. Had the PDMA not allocated its own vehicles to other department, a substantial amount of money spent on rental charges could have been saved.

Audit held that the failure of PDMA in efficient resource management resulted in recurring financial losses to government exchequer.

Initial audit observation was issued on 06.09.2024. The management replied that Assistant Director (Admin), PDMA has already issued several letters for recovery of subject vehicles

The Departmental Accounts Committee (DAC) meeting was held on 04 & 05.12.2024. The DAC directed to constitute a fact finding committee, having a member from Finance Department, KP to ascertain the rationale behind hiring of private vehicles and also expedite the matter for retrieving PDMA vehicles and rationalizing their pool of vehicle through competent forum. Moreover, the practice should be stopped forthwith.

Audit recommends implementation of DAC decision.

(Para No. 20 of AIR 2023-24 PDMA, Khyber Pakhtunkhwa)

1.4.21 Irregular procurement without approval of procurement committee – Rs. 3.655 million

According to the Relief Rehabilitation & Settlement Department Notification No, SO (Admn) RR&SD / 2-25/2022/369 dated 16.02.2023, the Secretary RR&SD constituted the Procurement Committee for procurement below Rs. 20 million in PDMA.

Complex Emergency Wing incurred an expenditure amounting to Rs. 3,665,432 on the procurement of Civil Works and Food Packs regarding repatriation of illegal foreigners as detailed below:

Sr. No.	Description	Amount (Rs.)
1	Civil Work	2.619
2	Food Packs (Juices Biscuits etc.)	1.046
Total		3.665

During audit of Provincial Disaster Management Authority / Complex Emergency Wing for the financial year 2023-24, it was observed as under:

- i) Procurement committee did not approved the rates.
- ii) Excess/ double quantities of food packs were purchased than work order quantities.
- iii) Made payment of Rs. 30,000 for 10 chairs and two tables instead of 20 chairs and two tables as mentioned in work order.
- iv) BOQ of the civil work was not prepared due to which completion of the civil work could not be authenticated.
- v) Overpayment on account of masson and labour amounting to Rs. 116,000 because services of the labours and massons are the part of civil work items.
- vi) Measurement sheets/book was not maintained to authenticate the execution of the Civil Work.
- vii) Stock entries of food items and their distribution/ issue record is not available.
- viii) Demand / need assessment of the food items is not available.

Audit held that incurring of expenditure without approval of the procurement committee was irregular and serious lapse on the part of management.

Initial audit observation was issued on 30.08.2024. The management replied that as the activity was carried out in emergency with a short notice by the Law Enforcement and District Administration Khyber, as a large numbers of truck, vehicle blocked the traffic of Peshawar till Landikotal, so it was not a normal activity and to control the crowd and smooth running of traffic the Takhta Baig point was established just for holing purpose of the families and trucks. The comparative statement and all quotation duly singed by the notified committee is place for perusal. No excess /double payment has been made, actually there are two bill one is for dated 2/11/2023 for Rs.508, 000/ and the second is for 3/11/2023 of Rs.538,000 which is again placed for perusal of the committee. The

bill erroneously show 10 chairs but the quantity of the chairs were 20 and 2 table for which the payment has been made. The stock entry justify the quantity of chairs and table which is placed for perusal as BOQ of civil work is placed for perusal DAC. As the area was large and there was dire need of labour and mason for fencing, cleaning of the area, collecting of carbage, and sprinkle of ground. Payment of civil work is made only for construction of wash/toilet/room, Septic Tank, water base, levelling and dressing, and internal electrification which could be verified from the running bill available on record. Payment of labour and mason is made for extra work which is not covered in civil work. Photocopies of MB are placed on file for perusal please. Inventory of stock not utilized are returned to the concerned section of PDMA, which is placed on file for record

The reply of the management was not satisfactory as the comparative statement was found unsigned during course of audit. However, copy of the comparative statement duly signed by some officers without mentioning their names and designations provided to audit with the reply. The second procurement dated 03.11.2023 is without any work order or other supporting record. Documentary evidence in most of cases were not provided in support of reply.

The Departmental Accounts Committee (DAC) meeting was held on 04 & 05.12.2024. DAC directed that the Administrative Department to inquire the matter and share the findings with the audit.

Audit recommends implementation of DAC decision.

(Para No. 10 of AIR 2023-24 PDMA, Khyber Pakhtunkhwa)

Human Resource management & Organizational Management

1.4.22 Over payment on account of monthly allowances to TDPs – Rs. 122.848 million

According to Para 23 of General Financial Rules (GFR) Vol-I, every Government officer should realize fully and clearly that he would 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.

Provincial Disaster Management Authority (PDMA) Khyber Pakhtunkhwa / Complex Emergency Wing paid an amount of Rs. 4,070.82 million during the financial year 2023-24 on account of monthly subsistence allowance (MSA @ Rs. 12,000) and monthly ration allowance (MRA @ Rs. 8,000) total Rs.240,000/year for each registered family of the TDPs. The payments are being made to the TDPs though Mobilink Microfinance Bank Ltd.

During Audit of Provincial Disaster Management Authority (PDMA) Khyber Pakhtunkhwa/Complex Emergency Wing for the Financial Year 2023-24, the management of CEW-PDMA provided data (soft form) of payment made to TDPs on account of MSA and MRA for the period July 2023 to June 2024. The analysis of the data revealed that overpayment of Rs. 122.848 million was made to the 703 registered families of the TDPs on account of MSA and MRA. The detail is at **Annexure-XII**.

Audit held that overpayment to the TDPs families against the prescribed/ approved rates of MSA & MRA was unjustified and recoverable from the concerned.

Initial audit observation was issued on 06.09.2024. The management replied that as per the ABN SOP, a primary IDP is eligible for allowances (MSA and MRA). The SOP also permits the same primary IDP to act as an Alternate Beneficiary Nominee (ABN) for another Primary IDP. In addition to this, the TDP Secretariat was duly notified regarding these payments, and the necessary approvals from the competent Authority are also available for your review.

The reply of the management was not satisfactory as record was not properly linked to conclude.

The Departmental Accounts Committee (DAC) meeting was held on 04 & 05.12.2024. DAC directed that the Administrative Department to probe the matter under intimation to audit.

Audit recommends implementation of DAC decision.

(Para No. 21 of AIR 2023-24 PDMA, Khyber Pakhtunkhwa)

1.4.23 Non-maintenance of non-food items (NFIs) stock register – Rs. 29.209 million

According to Rule 148 of GFR Vol-I. “All materials received should be examined, counted, measured or weighed as the case may be, when delivery is taken, and they should be taken in charges by a responsible Government officer who should see that the quantities are correct and their quality good, and record a certificate to that effect. The officer receiving the stores should also be required to give a certificate that he has actually received the materials and recorded them in the appropriate stock register.

Provincial Disaster Management Authority (PDMA) KP, provided relief items to District Disaster Management Unit (DDMU), Chitral Lower amounting to Rs. 29.209 million and Disaster Management Unit (DDMU), South Waziristan Lower amounting to Rs. 10.117 million during financial year 2023-24. The details are at Annexue-VI & II respectively.

During audit of DDMU Chitral Lower and District Disaster Management Unit (DDMU), South Waziristan Lower for the financial year 2023-24, it was observed that the items provided by the PDMA KP were not entered in the Stock Registers of Non-Food Items (NFIs).

Audit held that non-maintenance of stock register was lapse on the part of management and chances of misuse of the store items cannot be ruled out.

Initial audit observations were issued on 01.10.2024 and 03.10.2024 to the management of DDMU Chitral Lower and DDMU South Waziristan Lower respectively. The management of DDMU Chitral Lower replied that observation noted, necessary entries will be made and presented to the audit. Furthermore, in the exit meeting on 03.10.2024 it was replied by the management of South Waziristan Lower that observation has been noted for compliance.

The Departmental Accounts Committee (DAC) meeting was held on 04 & 05.12.2024. DAC directed to maintain proper record and provide during next audit.

Audit recommends implementation of DAC decision.

(Para No.18 & 2 of the AIR DDMU Chitral Lower & South Waziristan Lower)

Performance

Disaster Risk Management

1.4.24 Loss to Government due to missing of Tents – 12.568 million

According to the clause 8.2.2.1 of Accounting Policies and Procedures Manual (APPM), any loss of or deficiency in public monies caused by theft or otherwise, shall be immediately reported by the officer concerned (the custodian of public monies) to his/her superior officer as well as to the officer who has authority to write-off losses.

As per stock register of DC/DDMU Nowshera 517 tents were available in the store on 23.09.2024.

During audit of DDMU Nowshera for the financial year 2023-24 it was observed that physically 145 tents were available in the store on 23.09.2024 instead of 517 tents. According to the official responsible for store the tents were stolen.

Audit held that theft of 372 tents (517-145) @ Rs. 33,786 per tent amounting to Rs. 12,568,392 was a lapse on part of the management and loss to the government.

Initial audit observation was issued on 24.09.2024. It was replied that PDMA, KP have been provided 450 tents during the FY 2022-23, the stock entry has been made in the stock register at page No: 38. From the date of delivery as 5-7-2023 till audit period, this office issued 230 tents to flood affectees and the balance of tents as on 23-9-2024 are 220. Stock entry available in stock register at page No: 38-39. List of actual beneficiaries are attached for ready reference. Therefore the tents were not stolen nor misplaced but the entry in the stock register was not scrutinized and updated due to load of work and short availability of staff.

The reply of the management was not satisfactory as during field audit execution the tents were missing and were reported to be stolen.

The Departmental Accounts Committee (DAC) meeting was held on 04 & 05.12.2024. DAC directed to probe the matter through fact finding and the report be shared with audit.

Audit recommends implementation of DAC decision.

(Para No. 1 of AIR 2023-24 DDMU, Nowshera)

1.4.25 Non-implementation of NDMA Disaster Management stock pile instruction-2023

According to Para 7c of National Disaster Management logistic Stock Pile Instructions 2023 stock pile instruction 2023, PDMAs, SDMA and GBDMA stocks for non-food items, rescue and support equipment will be maintained in respective warehouse as 1 & 2 tier responders based on the levels outlined in the instructions as given at Annex-D

Provincial Disaster Management Authority (PDMA) KP has quantity of 61,920 of NFIs in the ware house and issued the supply order of 67,100 NFIs as detailed at **Annexure-XIII**.

During audit of PDMA KP for the financial year 2023-24, it was observed that the PDMA KP has still shortage of 1,321,992 NFIs to meet the target of stock pile as required under the NDMA stock piling instructions.

Audit held that shortage of non-food items leads to compromising/undermining the efforts of preparedness polices, and strategies.

Initial audit observation was issued on 30.08.2024. The management replied that PDMA KP maintain stockpiles as per storage capacity of PDMA warehouse and demands received from district administrations. PDMA already conducted tenders and signed framework agreements with the successful contractors for procurement of relief items as and when required subject to availability of funds. Recently PDMA procured relief and flood fighting equipment as per storage capacity and available funds. Fulfilling the stock pile requirements needs huge financial resources.

The reply of the management was not satisfactory as shortage of non-food items leads to compromising/ undermining the efforts of preparedness polices, and strategies.

The Departmental Accounts Committee (DAC) meeting was held on 04 & 05.12.2024. Management informed that framework agreement has been done with different vendors and procurement is made on the need basis. Since the sufficient

funds are not available to meet up the instruction of NDMA currently. DAC directed to take up the matter with competent forum for implementation of same.

Audit recommends implementation of DAC decision.

(Para No. 12 of AIR 2023-24 PDMA, Khyber Pakhtunkhwa)

1.4.26 Non-preparation of Provincial Disaster Management Plan

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

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

During audit of PDMA Khyber Pakhtunkhwa for the financial year 2023-24, it was observed that the Agency had not prepared the Provincial Disaster Management Plan (PDMP).

Audit held that non-preparation of the PDMP was a serious lapse on part of the management resulting into unplanned execution of disaster management activities and compromising/ undermining the effectiveness of mitigation/ adaptation polices/ strategies.

Initial audit observation was issued on 06.09.2024. The management replied that PDMA has initiated the process of development of Provincial Disaster Management Plan (PDMP). The draft has been prepared and finalized as per NDMA guidelines. At the moment, PDMA is also drafting the Provincial DRR policy. PDMA will serve as implementation framework to the mentioned policy. Upon finalization of the policy, both the documents will be approved from Provincial Disaster Management Commission.

The Departmental Accounts Committee (DAC) meeting was held on 04 & 05.12.2024. DAC directed to expedite the matter and PDMP should be prepared and got approved from the competent forum under intimation to audit.

Audit recommends implementation of DAC decision.

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2023-24 vide Para No. 1.4.37. Recurrence of same irregularity is a matter of serious concern.

(Para No. 23 of AIR 2023-24 PDMA, Khyber Pakhtunkhwa)

1.4.27 Non-preparation and submission of proposals regarding disaster management and mitigation

According to Schedule-II Rule 3(3) and Rule 9(4)(i) of Khyber Pakhtunkhwa Government Rules of Business 1985, one of the work of Relief, Rehabilitation and Settlement Department KP is submission of proposals regarding disaster management and mitigation to the Provincial Disaster Management Commission.

Duty of submission of proposals regarding disaster management and mitigation to the Provincial Disaster Management Commission was assigned to the Relief, Rehabilitation and Settlement Department KP vide above mentioned Rules of Business.

During audit of Relief, Rehabilitation and Settlement Department KP for the financial years 2022-24, it was observed that RR&SD, KP did not prepare and submit the proposals regarding disaster management and mitigation to the Provincial Disaster Management Commission.

Audit held that non-preparation and submission of proposals regarding disaster management and mitigation to the Provincial Disaster Management Commission was the serious lapse on the part of management.

Initial audit observation was issued on 20.09.2024. The management replied that the Director General PDMA is the member cum secretary of both the Provincial Disaster Management Commission and PDM Authority. The administrative department relies upon proposals submitted by PDMA. In compliance, DG PDMA has been directed to submit working papers/ proposals for submission of the same to Chairman of the Commission and for holding meetings of the PDMC.

The Departmental Accounts Committee (DAC) meeting was held on 04 & 05.12.2024. Management informed that Provincial Disaster Management

Authority has been directed to submit proposals for submission to the PDMC. DAC directed to expedite the matter under intimation to audit.

Audit recommends implementation of DAC decision.

(Para No. 4 of AIR 2023-24 RR&SD, Khyber Pakhtunkhwa)

1.4.28 Non preparation of conduct rules of Emergency Rescue Council and non-constitution of District Emergency Boards at District level

According to the Agenda item No.2 & 3 of the 14th meeting of Khyber Pakhtunkhwa Emergency Council held on 03.12.2020, the council approved the framing of conduct business rules for the Emergency Rescue Council (established under the section 5 of the Khyber Pakhtunkhwa Emergency Rescue Service Act 2012) and constitution of the District Emergency Board for a district for the prevention and effective management of emergency in the district as required by the section 2(a) read with Section-09 of Khyber Pakhtunkhwa Emergency Rescue Service Act 2012.

The Relief, Rehabilitation and Settlement Department KP was required to frame the Conduct Business Rules for the Emergency Rescue Council and constitution of the District Emergency Boards.

During audit of the Relief, Rehabilitation and Settlement Department KP for the financial years 2022-24, it was observed that neither Conduct Business Rules for the Emergency Rescue Council were framed nor District Emergency Boards were constituted after lapse of 3.5 years.

Audit held that non-framing of conduct business rules for the Emergency Rescue Council and non-constitution of the District Emergency Boards was serious lapse on the part of management and affects the efforts towards the response during the disaster.

Initial audit observation was issued on 20.09.2024. The management replied that committees for framing of Rules for “Conduct of Business Rules for the Emergency Rescue Council” and for District Emergency Boards has already been notified. Necessary instructions have been issued to expedite the process.

The Departmental Accounts Committee (DAC) meeting was held on 04 & 05.12.2024. The management informed that on the pointation of audit, preparation of conduct rules and constitution of District Emergency Board has been initiated.

DAC directed to expedite the matter and outcome will be shared with the audit within 90 days.

Audit recommends implementation of DAC decision.

(Para No. 8 of AIR 2023-24 RR&SD, Khyber Pakhtunkhwa)

Chapter – 2

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

2.1 Introduction

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

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

B. Comments on financial expenditure of audited formations:

(Rs. in million)

Sr. No.	Financial Years	Name of Formation	Budget	Expenditure	Savings
1.	2023-24	Environmental Protection Agency (HQ) (including Regional Office, D.I Khan)	116.712	98.429	18.283

Source: Budget and expenditure statements

C. Sectoral Analysis

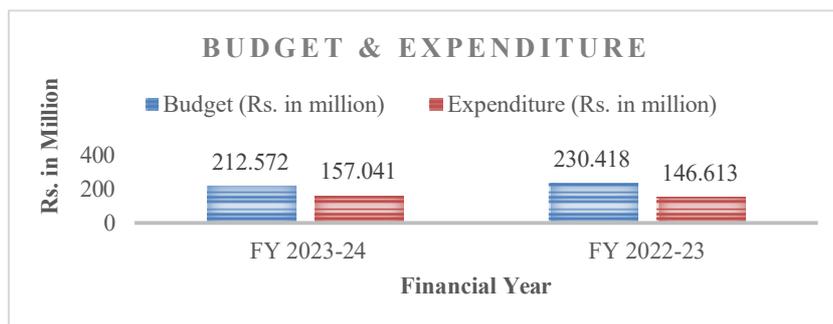
Environmental Protection Agency (EPA) works under the administrative control of Forestry, Environment & Wildlife Department, Khyber Pakhtunkhwa.

The detail of budget and expenditure of EPA Khyber Pakhtunkhwa for the financial years 2023-24 and 2022-23 is as under:

(Rs. in million)

Sr. No.	Financial Year	Budget	Expenditure	Savings
1.	2023-24	212.572	157.041	55.530
2.	2022-23	230.418	146.613	83.805

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



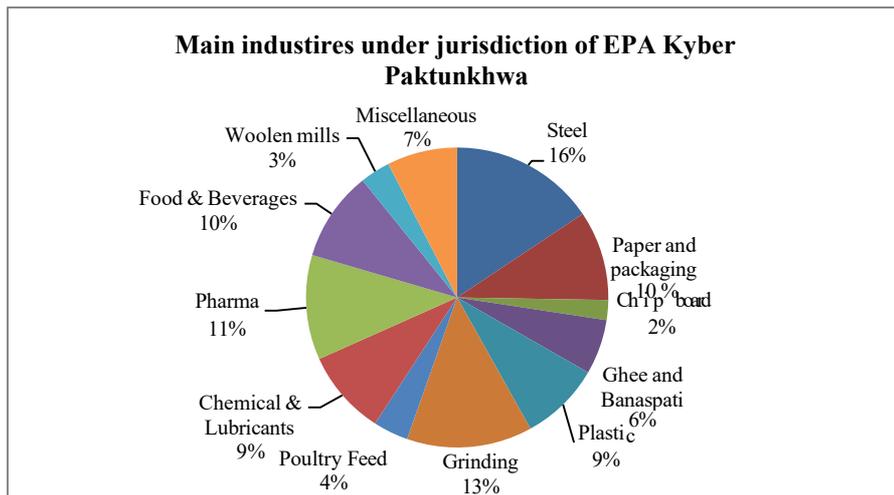
The major portion of expenditure of EPA, Khyber Pakhtunkhwa relates to Employees Related Expenses.

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

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

Source: Industrial survey by EPA, Khyber Pakhtunkhwa

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



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

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

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

address the environment related issues in the province, there is a strong need to enhance the share of Environmental Protection Agency (EPA) in the provincial ADP as well as launching of schemes under Federal PSDP.

EPA Khyber Pakhtunkhwa has recently taken some positive steps to strengthen the process of environmental approvals and monitoring. The Khyber Pakhtunkhwa Environmental Assessment Rules, 2021 were issued on 02.09.2021. These rules replaced the Pakistan Environmental Protection Agency (Review of Initial Environmental Examination and Environmental Impact Assessment Regulations), 2000 which were previously used for issuance of environmental approvals to the proponents.

It was noticed that since inception EPA Khyber Pakhtunkhwa could not operationalize and utilize KP Environmental Improvement Fund for providing financial assistance to the projects in public and private sectors and activities/operations of the agency designed for the protection, conservation, rehabilitation and improvement of the environment, prevention and control of pollution.

EPA Khyber Pakhtunkhwa has neither notified the environmentally sensitive area in the geographic region of KP nor constituted the Environmental Monitoring Committee (EMC) to take suitable mitigation measures in solving environmental problems and creating awareness on environmental issues.

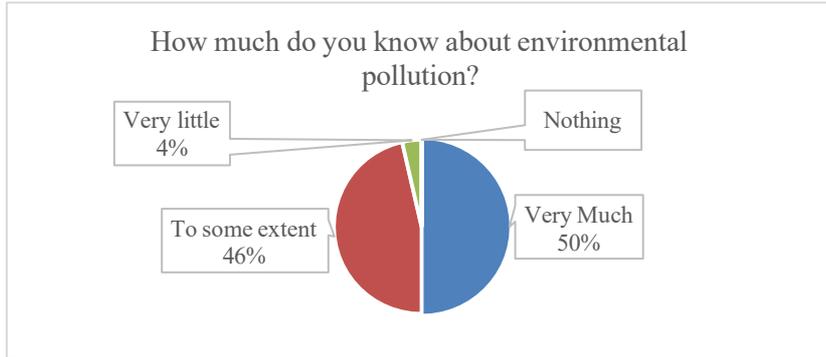
As detailed in the audit methodology, the field audit teams carried out a sample survey to assess the impact of the budgetary expenditure and draw impression from the catchment area.

2.1.1 Survey / Public Opinion on the Performance of EPA DI Khan KP

A survey was conducted regarding public opinion on the performance of Environmental Protection Agency (EPA), DI Khan. The bilingual (English and Urdu) survey consist of ten questions. Every question was given options to be selected by the participants. The age of participants (both male and female) ranged from 15 to 72 years. Question wise analysis of survey is given below:

Q1. How much do you know about environmental pollution?

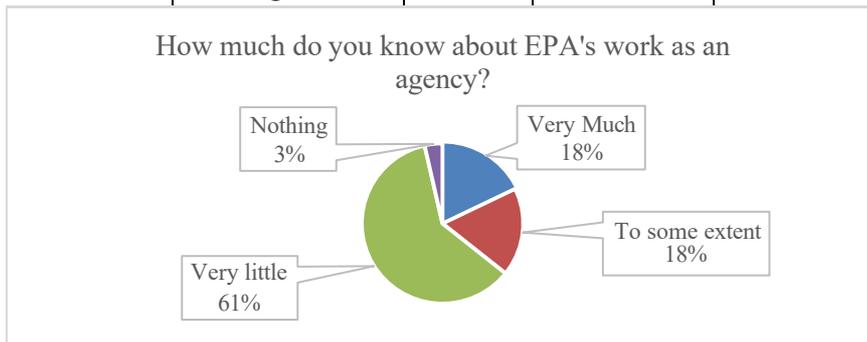
Response	Score	Percentage
Very Much	14	50%
To some extent	13	46%
Very little	1	4%
Nothing	0	0%



Analysis: Most of the respondents (50%) were aware about the environmental pollution. There was no person who didn't know about environmental pollution. Thus the results of survey are more reliable as the population is aware about the issue of environmental pollution.

Q2. How much do you know about EPA's work as an agency?

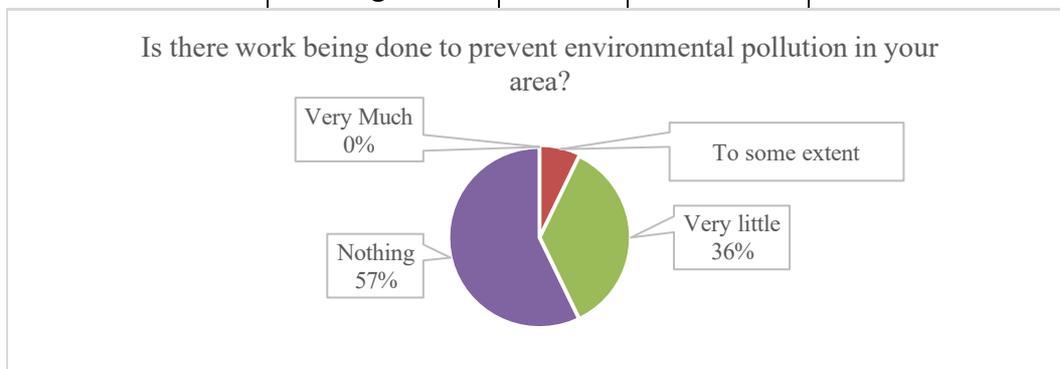
Response	Score	Percentage
Very Much	5	18%
To some extent	5	18%
Very little	17	61%
Nothing	1	4%



Analysis: 61% of the people don't know about the working of EPA and 36% people know very much or to some extent about EPA. This shows that EPA is not very active and few people knows very much about the working of EPA.

Q3. Is there work being done to prevent environmental pollution in your area?

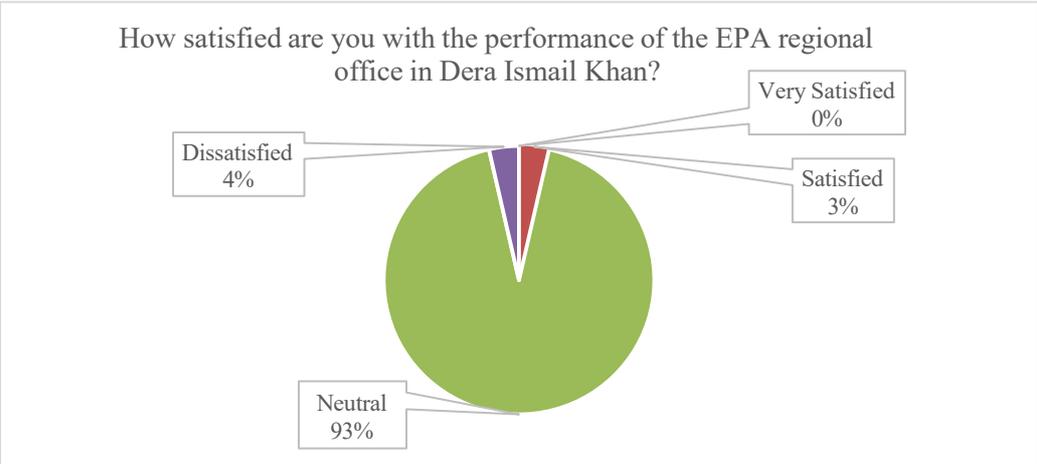
Response	Score	Percentage
Very Much	0	0%
To some extent	2	7%
Very little	10	36%
Nothing	16	57%



Analysis: Most of the people were of the view that very no or very little work (57%, 36%) work is being done to prevent environmental pollution in their area. Thus according to the public opinion, the progress of EPA is not too much good.

Q4. How satisfied are you with the performance of the EPA regional office in Dera Ismail Khan?

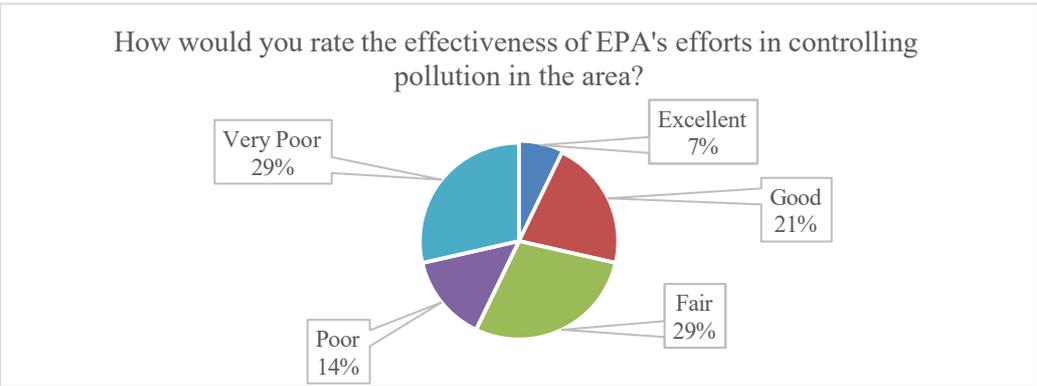
Response	Score	Percentage
Very Satisfied	0	0%
Satisfied	1	4%
Neutral	26	93%
Dissatisfied	1	4%
Very Dissatisfied	0	0%



Analysis: Maximum (93%) participants were neutral about the performance of EPA.

Q5. How would you rate the effectiveness of EPA's efforts in controlling pollution in the area?

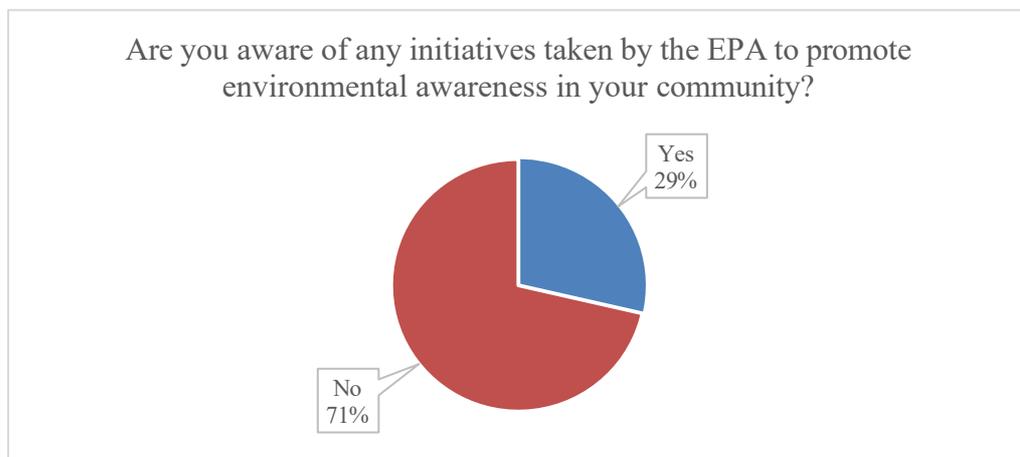
Response	Score	Percentage
Excellent	2	7%
Good	6	21%
Fair	8	29%
Poor	4	14%
Very Poor	8	29%



Analysis: The response of the general public was mixed, however inclined towards negative side regarding effectiveness of EPAs efforts in controlling pollution in the area.

Q6. Are you aware of any initiatives taken by the EPA to promote environmental awareness in your community?

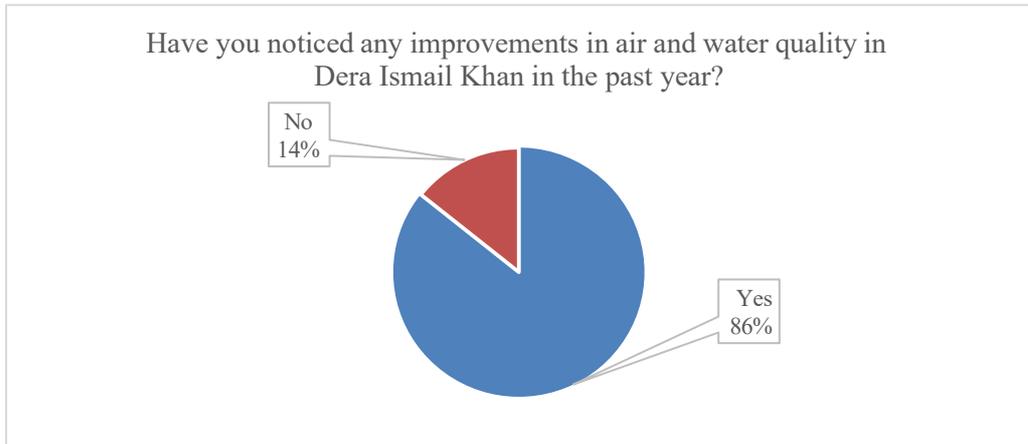
Response	Score	Percentage
Yes	8	29%
No	20	71%



Analysis: 71% of the people were not aware of any initiatives taken by the EPA to promote environmental awareness in their community. This shows the EPA is not so popular/ known organization or very few initiatives have been taken by EPA DI Khan to promote the environmental awareness.

Q7. Have you noticed any improvements in air and water quality in Dera Ismail Khan in the past year?

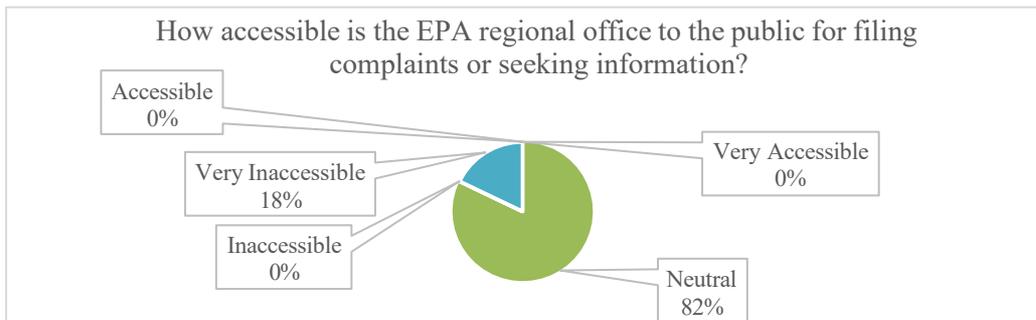
Response	Score	Percentage
Yes	4	14%
No	244	86%



Analysis: 86% of the sample population has not noticed any improvements in air and water quality in DI Khan. This shows that the performance of EPA is not upto mark.

Q8. How accessible is the EPA regional office to the public for filing complaints or seeking information?

Response	Score	Percentage
Very Accessible	0	0%
Accessible	0	0%
Neutral	23	82%
Inaccessible	0	0%
Very Inaccessible	5	18%



Analysis: Against this question, the response of the public was neutral. However, we cannot say it positive as the trend was towards negative side i.e., 82% people

were neutral and remaining 18% people were of the opinion that EPA office was very inaccessible to the public for filing complaints or seeking information.

Against Question 9 & 10 there were different general reviews of the people. Like, mostly the people gave comments to “save the environment”. Which shows that people are conscious about the environmental issues in their area.

Overall Analysis

Keeping in view the above one by one question wise analysis, if we analyze the survey as a whole, we will conclude that the performance of EPA DI Khan towards mitigation of environmental threats and adaptation of measures to reduce pollution, was not satisfactory.

Range (Age)	Frequency	%age
10-20	6	21%
21-30	10	36%
31-40	6	21%
41-50	3	11%
51-60	1	4%
61-70	1	4%
71-80	1	4%

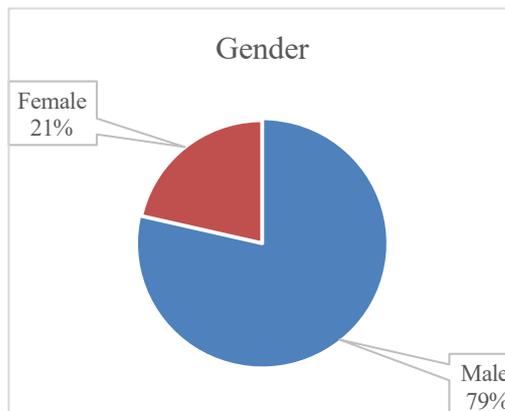
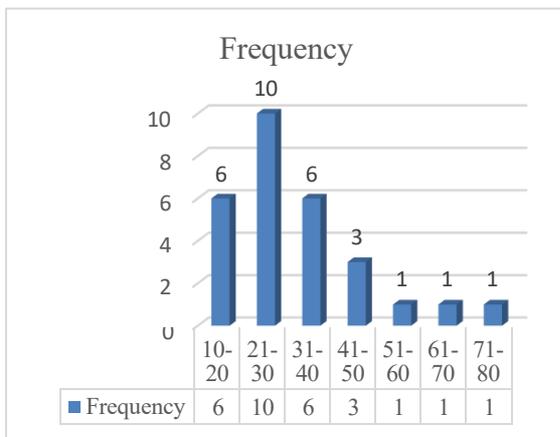


Table I: Audit profile of Forest, Environment & Wildlife Department, Government of Khyber Pakhtunkhwa (Environment only).

(Rs. in million)

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2022-23	Revenue/Receipts audited FY 2022-23
1.	Formations	7	2 (EPA HQs including Regional Office D.I Khan)	78.705	Nil
2.	<ul style="list-style-type: none"> • Assignment Account • SDAs • Etc. (excluding FAP)	Nil Nil Nil	-	Nil	Nil
3.	Authorities /Autonomous bodies etc. under the PAO	Nil	-	Nil	Nil
4.	Foreign Aided project (FAP)	Nil	-	Nil	Nil

2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs. 126.750 million have been raised pertaining to Environmental Protection Agency, Khyber Pakhtunkhwa. Summary of the audit observations classified by nature is as under:

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

Sr. No.	Classification	Amount
1.	Internal controls	
I	Financial Management	126.750
Ii	Procurement management	-
iii	HR management/Organizational Management	-
2.	Public Service Delivery / Performance	
A	Disaster Risk Management (Response, Rescue, Recovery and Rehabilitation)	-
B	Climate Change and Environment Management	
I	Mitigation (Legal frame work, Governance & Impact)	-
Ii	Adaptation (Legal frame work, Governance & Impact)	-

2.3 Brief Comments on the Status of Compliance with PAC Decision

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

2.4 AUDIT PARAS

Financial Management

2.4.1 Investment of environmental improvement fund without fair competition - Rs. 126.750 million

According to para 3(b) of Finance Division OM No.F4(1)/2002-BR.II dated 02.07.2003, duly forwarded to Finance Secretary NWFP, the process of selection of bank/(s) should be transparent. Therefore, prior to placing deposits with a bank under this new policy and in case the total working balances exceed Rs. 10 million, selection of bank/(s) as well as terms of deposits will be approved by the concerned Board of Directors/ Governing Body on the basis of competitive bids from at least three independent banks.

In the 3rd meeting of “Khyber Pakhtunkhwa Environmental Improvement Fund Board” it was decided that the Environmental Improvement Fund (EIF) may be invested by fixing the minimum amount of Rs. 120 million @ 21.50% for one year in the Khyber Bank profit bearing account to get maximum benefit till its utilization.

During audit of Khyber Pakhtunkhwa Environmental Protection Agency (KP-EPA) HQ for the financial year 2023-24, it was observed that five quotations were obtained from the banks including the Bank of Khyber, for the investment of EIF. Bank Alfalah offered highest profit rate of 21.45% on 14.04.2023 (at that time Monetary Policy rate issued by State Bank of Pakistan was 21%). Later on, the Authority obtained fresh quotation from the BOK on 24.07.2023 @ 21.50% and the funds amounting to Rs.126.750 million were invested at the same rate (at that time Monetary Policy rate issued by State Bank of Pakistan was 22%). It is pertinent to mention that quotations from other banks were not obtained for investment of fund. Keeping in view the increase in discount rate there were chances that the banks would offer higher rates.

Audit held that had the investment being made keeping in view the increasing trend of Monetary Policy interest rate/ discount rate, the higher investment rates could have been offered by the competitive banks.

Initial audit observation was issued on 12.07.2024. In exit meeting on 26.07.2024 it was replied by the management that for the purpose of the invest of

the EIF Fund in accordance with the decision of the EIF Board this office has approached all the Scheduled Banks located in Peshawar for their profit rates. Amongst the contacted Banks only Bank of Khyber has offered a profit @ 21.50% as per the dictates of the EIF Board. Thus, the amount was invested in BOK.

The reply was not acceptable as fair chance was not given to other banks to give their offer in response to BOK.

Audit, therefore, recommends that matter may be investigated and action be taken against the person held responsible for not observing the fair/ transparent competition procedure.

(Para No. 3 of AIR 2023-24 EPA KP)

Human Resource Management / Organization Management

2.4.2 Non-holding of KP Environmental Protection Council meetings

According to Section 3(3) of Khyber Pakhtunkhwa Environmental Protection Act, 2014, the Council (Khyber Pakhtunkhwa Environmental Protection Council) shall hold meetings, as and when necessary, but at least one meeting shall be held in a year.

In order to perform functions and exercise powers as mentioned under Section 4 of the Khyber Pakhtunkhwa Environment Protection Act 2014, the government established a Council known as the Khyber Pakhtunkhwa Environmental Protection Council on 08.02.2017.

During audit of Khyber Pakhtunkhwa Environmental Protection Agency (KP-EPA) HQ for the financial year 2023-24, it was observed that after establishment of The Khyber Pakhtunkhwa Environmental Council, a Board meeting was held only once on 05.07.2022. Thereafter, no meeting was convened till date of audit i.e., 09th July, 2024. Thus, Council meeting was not convened once in a year according to the schedule as provided in the Act.

Audit held that non-holding of Council meetings in accordance with time schedule provided in the Act was violation of the Act. Furthermore, the Council being an apex body of the Province regarding environment, could not facilitate Climate Change adaptation and mitigation actions in Khyber Pakhtunkhwa.

Initial audit observation was issued on 12.07.2024. In exit meeting on 26.07.2024 it was replied by the management that latest summary for EPC meeting was submitted for further necessary process and will be submitted to the audit team when finalized.

Audit recommends that the minutes of EPC meeting may be shared with audit.

(Para No. 4 of AIR 2023-24 EPA KP)

2.4.3 Non-adherence to decisions of Khyber Pakhtunkhwa Environmental Protection Council

According to letter No. Legal/EPC/457-67 dated 26.0.2022, the DG EPA directed the concerned officers to complete the assigned tasks at the earliest and submit reports to his office.

Numerous tasks were assigned to DG EPA office by the council i.e., amendments in laws, coordination with other departments, constitution of committees etc., in the 1st meeting of Environmental Protection Council (EPC) held on 05.07.2022.

During audit of Khyber Pakhtunkhwa Environmental Protection Agency (KP-EPA) HQ for the financial year 2023-24, it was observed the following decisions of the 1st Council meeting were not adhered, as detailed below:

S#	Agenda Item#	Decision of Agenda
1	1(b)	A general assessment of all NOCs already issued by EPA and Industries Department may be carried out periodically, and NOCs (or Environmental Approvals) for those units which are not complying with the conditions may be cancelled.
2	1(c)	Secretaries Local Government & Agriculture to re-access their regulatory mechanisms to determine protective mechanism to ensure agriculture land is not converted into housing societies.
3	3(a)	Mechanism will be devised for online monitoring of industrial units regarding emissions and effluents. The process will be started from major industries and EPA KP will acquire/ procure proper equipment for the purpose.
4	4(a)	The draft rules will be revised in consultation with non-official members and thereafter brought before the Council for approval, after due vetting of Law Department.
5	7(a)	Secretary FE&WD to constitute a committee for selection of uniform dress for EPA staff and place recommendations for approval before the cabinet.

Audit held that non-compliance of the decisions of the Council was a negligence on the part of management resulting in undermining the strategic role

of the body and non-implementation of decisions taken for mitigation of environment risk.

Initial audit observation was issued on 12.07.2024. In exit meeting on 26.07.2024, in response to Agenda Item 1(b) management replied that a letter regarding the said agenda Item was issued to the regional Directorates of this Agency on 25-08-2022. The required monitoring activities are in progress and will continue accordingly. As far as online monitoring of industrial units is concerned, the condition of CEMS (Continuous Emission Monitoring System) was incorporated in the Terms & Conditions of the Environmental Approval at the time of accordance, but the managements of the units are reluctant to install the same due to its expensive costs. And similarly specific equipment/setup for integration of the online monitoring will also be required by this Agency. So it will take some time for implementation in near future.

Audit recommends the progress reports of all the directorates showing total NOCs issued and their periodical assessment may be shared with audit. Moreover, the process of online monitoring may be ensured. Coordination with line department may also be made to ensure the compliance of agenda item 1(c), 4(a) and 7(a) under intimation to audit.

(Para No. 5 of AIR 2023-24 EPA KP)

2.4.4 Non-operational equipment for environmental analysis

According to Section 6 (2) (v) of Khyber Pakhtunkhwa Environmental Protection Act, 2014, the Agency may establish and maintain laboratories to help in the performance of its functions under this Act and to conduct research in various aspects of the environment.

The Environmental Protection Agency (EPA-KP) established a laboratory at Sherabad, Peshawar. There are eighty-five (85) different equipment for environmental analysis. Moreover, the automatic ambient air quality station was installed at the rooftop of Environmental Protection Agency (EPA) by JICA which had the capacity of measurement of parameters of the national ambient air quality standard

During audit of Khyber Pakhtunkhwa Environmental Protection Agency (KP-EPA) HQ for the financial year 2023-24, during visit of laboratory it was observed that 62% equipment were out of order as detailed below:

S#	Category/ Equipment for	Quantity	Non-Operational
1	Drinking Water Section	19	13
2	Ambient Air Section	09	07
3	Plastic	03	01
4	Waste Water Material Analysis	44	26
5	Stack Gas Analysis (Air Section)	10	06
	Total	85	53

Moreover, the out of order Air Ambient machine which is very important for gathering base line data, requires Rs. 12 to 15 million for repair.

Audit held that due to non-operational of equipment the Agency is not capable to perform its main function of environmental analysis.

Initial audit observation was issued on 19.07.2024. In exit meeting on 26.07.2024 it was replied by the management that agreed with the list of non-functional equipment in the lab of EPA. The fund is under process with the concerned Departments. Detailed reply will be submitted to the audit.

Audit recommends that efforts may be made for repair of machinery and equipment to achieve the objectives of mitigation and adaptation.

(Para No. 9 of AIR 2023-24 EPA KP)

2.4.5 Non-preparation of Annual Environmental Report for the year 2023-24

According to section 6 (1) (iv) of KP Environmental Protection Act 2014, the Agency shall prepare and publish an annual Environmental Report on the state of the environment in the Province.

Environmental Protection Agency (EPA) KP issued Annual Environmental Report for the year 2017. Environmental reporting is an important part of environmental management. It serves the systematic collection, evaluation and communication of environmental information. The aim is to provide an overview of the state of the environment as well as environmental impacts and pressures, and to identify opportunities for improvement.

During audit of Khyber Pakhtunkhwa Environmental Protection Agency (KP-EPA) HQ for the financial year 2023-24, it was observed that from last six (06) years the Annual Environmental Report was not prepared and published.

Audit held that due to non-preparation of the report, the Agency was not able to get help in taking timely decisions to avoid any damage, specifically to human health and environmental resources and to make informed decisions.

Initial audit observation was issued on 19.07.2024. In exit meeting on 26.07.2024 it was replied by the management that KPEPA is doing every possible effort for the completion of the project Shifting of EPA Laboratory to Pakistan Forest Institute and establishment of three regional laboratories at Abbottabad, Mingora, and D.I. Khan” in order to have true picture of the state of the environment for the preparation of annual environmental report on regular basis.

Audit recommends that efforts may be made to issue the report on regular basis.

(Para No. 10 of AIR 2023-24 EPA KP)

2.4.6 Delay in proceeding due to nonfunctional Environmental Protection Tribunal

According to Section 21 (2), (3) & (4) of Khyber Pakhtunkhwa Environmental Protection Act, 2014, the Tribunal (Khyber Pakhtunkhwa Environmental Protection Tribunal) shall consist of a Chairperson who is, or has been, or is qualified for appointment as, a Judge of the High Court and two members of which at least one shall be a technical member with suitable professional qualifications and experience in the environmental field as may be prescribed. The Chairman and members shall be appointed by Government after consultation with the Chief Justice of the High Court. For every sitting of the Tribunal, the presence of the Chairperson and not less than one member shall be necessary. However, in case of non-availability of the Chairperson the senior member shall act as a Chairperson till the availability of the Chairperson.

At present the post of Chairman Khyber Pakhtunkhwa Environmental Protection Tribunal is vacant.

During audit of Khyber Pakhtunkhwa Environmental Protection Agency (KP-EPA) HQ for the financial year 2023-24, it was observed that 209 number of

cases are pending due to nonfunctioning of Tribunal mere due to unavailability/ vacant post of Chairman of the Tribunal, whereas per relevant section of the act mentioned above, the senior member shall act as a Chairperson till the availability of the Chairperson.

Audit held that due to nonfunctioning of the Tribunal, 209 number of cases are pending which is causing delay in decisions pertaining to environmental issues.

Initial audit observation was issued on 22.07.2024. In exit meeting on 26.07.2024 it was replied by the management that the summery for appointment of chairman has been submitted to the quarters concerned after the resignation of Justice ® Afsar Ali Khan. In case of non-functioning of EPT, this agency implements EPO's under Section 17(3)(I) which is a proper/legal forum as per law.

The reply of the management was partially satisfactory, as under section 21 of the Act, in case of non-availability of the Chairperson the senior member shall act as a Chairperson till the availability of the Chairperson.

Audit recommends that a regular Chairperson be appointed under intimation to audit.

(Para No. 15 of AIR 2023-24 EPA KP)

2.4.7 Non-existence of proper follow up system for implementation of commitments laid down in EIA approvals

According to Rule 14(1) of Khyber Pakhtunkhwa Environmental Assessment Rules, 2021, every approval of an EIA or IEE or GEA shall, in addition to such conditions as may be imposed by the Agency, be subject to the conditions that the project shall be designed and constructed, and mitigation and other measures adopted, strictly in accordance with the EIA.

Moreover, according to Section 6(1) (xii), of the Khyber Pakhtunkhwa Environmental Protection Act, 2014, the Environmental Protection Agency shall carry out and conduct environmental monitoring and implementation of environmental approvals.

Khyber Pakhtunkhwa Environment Protection Agency, (KP-EPA) and Directorate of Environment Protection Agency (EPA), Dera Ismail Khan, KP

granted approvals of EIA of different projects with the condition that the proponents will carry out certain activities. Details are at **Annexure-XIV**:

During audit of KP-EPA (HQ) and Directorate of EPA, DI Khan, KP for the financial year 2023-24, it was observed that no record was available that the proponents had fulfilled terms and condition of the approvals granted against the projects.

Audit held that due to lack of effective monitoring system compliance of condition of environmental approval could not be ascertained.

Initial audit observation was issued on 23.07.2024 and 07.08.2024. Management of KP EPA (HQ) replied that Agency has made a monitoring committee that shall be carrying out monitoring and compliance checking visits in future.

Management of Directorate of EPA, DI Khan replied that the Monitoring team of this Agency recently visited the project sites of mentioned at serial No.1,2,3,4 & 5 where they found that the projects were not commenced yet. However, they provide assurance regarding compliance of the Terms and conditions of Environmental Approval accordingly.

The reply of the management was not satisfactory as the objection was raised overall regarding non-existing of proper follow-up system and the cases were quoted on sample basis.

The PAO was requested to convene DAC meeting vide letters dated 26.08.2024, 03.10.2024 and 29.10.2024. However, the meeting was not held till finalization of this report.

Audit recommends that monitoring reports as a result of visits of the above projects may be shared with audit. Moreover, the results of visits of monitoring committee established by the Agency for compliance checking may also be shared with audit.

(Para No. 22 & Para No. 11 of AIR 2023-24 EPA KP & AIR 2023-24 RO EPA D.I. Khan)

Public Service Delivery / Performance

Mitigation

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

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

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

During audit of Khyber Pakhtunkhwa Environmental Protection Agency (KP-EPA) HQ for the financial year 2023-24, it was observed that the Agency neither notified environmentally sensitive areas nor issued any guidelines to assist toward planning and preparation of projects located in environmentally sensitive areas.

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

Initial audit observation was issued on 19.07.2024. In exit meeting on 26.07.2024 it was replied by the management that sensitive area has been proposed agenda point for EPC to declare some areas as environmentally sensitive area. Detail reply will be submitted to Audit team.

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

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2023-24 vide Para No. 2.4.2 and Performance Audit Report on approvals & clearances of IEE/EIA and post clearness monitoring during last three years by

EPA, Khyber Pakhtunkhwa for the Audit Year 2021-22 vide Para No. 5.3. Recurrence of same irregularity is a matter of serious concern.

(Para No. 8 of AIR 2023-24 EPA KP)

2.4.9 Non-preparation of Khyber Pakhtunkhwa Environmental Quality Standards

According to Section 4(iii) & (iv) of Khyber Pakhtunkhwa Environmental Protection Act, 2014, the Council (Khyber Pakhtunkhwa Environmental Protection Council) shall approve the Khyber Pakhtunkhwa Environmental Quality Standards; liaise and co-ordinate with other Provinces and Federal Government, through appropriate inter-provincial forums, or Government Agency regarding formulation and implementation of standards and policies relating to environmental matters with an inter-provincial impact.

In order to perform functions and exercise powers as mentioned under Section 4 of The Khyber Pakhtunkhwa Environment Protection Act 2014, the government established a Council known as the Khyber Pakhtunkhwa Environmental Protection Council on 08.02.2017. One of the function of Council was to approve Environmental Quality Standards. These standards are very important for monitoring & evaluation of environmental performance and progress.

During audit of Khyber Pakhtunkhwa Environmental Protection Agency (KP-EPA) HQ for the financial year 2023-24, it was observed that the Council has not yet framed and approved the Environmental Quality Standards.

Audit held that non-preparation/ approval of Standards is against the sections of the Act. Furthermore, the Agency is not in the position to regulate and enforce the uniform standards across different regions and industries to mitigate the environmental risks and reduce its impact.

Initial audit observation was issued on 19.07.2024. In exit meeting on 26.07.2024 it was replied by the management that we may include framing of Khyber Pakhtunkhwa Environmental Quality Standards in the agenda for coming meetings of EPC.

Audit recommends that the matter may be looked into and strenuous efforts may be made to frame/ approve the Environmental Quality Standards as a serious step towards mitigation activities.

(Para No. 11 of AIR 2023-24 EPA KP)

2.4.10 Non-compliance of mitigation and adaptation policy

According to Khyber Pakhtunkhwa Climate Change Policy 2022, adaptation and mitigation policy measures were framed for sectors of Agriculture & Live Stock, Forestry, Human Health, Water Resources, Biodiversity, Energy Transport and Industries.

Environmental Protection Agency (EPA) KP was required to implement and coordinate with the line departments to implement the policy measures.

During audit of Khyber Pakhtunkhwa Environmental Protection Agency (KP-EPA) HQ for the financial year 2023-24, it was observed that the policy measures were not implemented as detailed at **Annexure-XV**.

Audit held that non-compliance of mitigation and adaptation measures resulted in non-implementation of Khyber Pakhtunkhwa Climate Change Policy 2022 in true spirit.

Initial audit observation was issued on 23.07.2024. In exit meeting on 26.07.2024 it was replied by the management that Line Departments are asked to implement the policy according to their own sectors. As a result, there are 417 Climate Adaptation and mitigation projects in each sector Annex-NDC.

Audit recommends that financial and physical progress of 417 projects may be shared with audit and efforts to coordinate with line departments for its implementation for adaptation and mitigation of climate change risks may also be shared with audit.

(Para No. 21 of AIR 2023-24 EPA KP)

ANNEXURES

Annexure-I (MFDAC)

Sr. No.	Name of Formation	AIR Para No.	Subject
1	PDMA	1	Non-obtaining of accounts against release of funds – Rs. 341 million
2	-do-	3	Un-disbursed amount not reversed by M/s Mobilink Microfinance Bank Limited - Rs. 15.622 million
3	-do-	5	Loss to Government due to non-deduction of stamp duty– Rs. 314,368
4	-do-	9	Un-authorized excess expenditures over the allocated budget in operational heads – Rs. 27.417 million
5	-do-	11	Non-return of the loan obtained from the PDMF- Rs. 696.252 million
6	-do-	13	Non-utilization of Funds received for the special compensation package – Rs. 10 million
7	-do-	17	Irregular extension of Agreement on account of Water Bowser- Rs. 3.763 million
8	-do-	18	Non-Acknowledgement of non-food items by Additional Deputy Commissioner Reliefs- Rs. 105.648 million
9	-do-	22	Excess payment of electricity charges pertaining to other offices- Rs. 6.667 million
10	-do-	24	Non-maintenance of fixed assets register for vehicles and non-maintenance of record of handing / taking over
11	-do-	25	Weak arrangements of PDMA warehouse to store relief items
	-do-	26	Irregular award of framework contract for rental vehicles– Rs. 1.467 million
12	-do-	27	Non-disposal of unserviceable stocks/ items
13	-do-	28	Unauthorized expenditure on the rental vehicles without contract agreement Rs. 1.227 million
14	-do-	29	Non-preparation of Annual Financial Statements
15	-do-	30	Non-preparation of PDMA Annual Report for the year 2023
16	-do-	33	Non-conducting of annual physical verification of stores and stocks
17	-do-	35	Non-formulation of PDMA rules
18	-do-	36	Un-authorized payment to unapproved TDP Families
19	-do-	37	Irregular payment of Honorarium to the officers– Rs. 0.654 million
20	-do-	41	Government sustained the Potential loss due to non-conversion of current account into PLS–Rs. 4.123 million
21	-do-	43	Un-authorized expenditure without concurrence of Finance Department Rs. 15.46 million
22	-do-	44	Irregular cash withdrawal - Rs. 1.934 million
23	-do-	42	Non deduction of conveyance allowance – Rs. 285,000
24	-do-	46	Non-submission of acknowledgement through MIS on account of compensation for Business- Rs. 42.70 million
25	-do-	48	Unverifiable expenditure on account of CVSF – Rs. 19.55 million
26	-do-	49	Loss due to non-deduction of Khyber Pakhtunkhwa Sales Tax on Services – Rs. 736,278
27	DDMU Bannu	2	Irregular payment of house damage compensation – Rs. 2.420 million
28	-do-	3	Government sustained potential loss due to non-conversion of current account into PLS–Rs. 4.588 million
29	-do-	4	Overpayment on account of death compensation grant - Rs. 7.500

Sr. No.	Name of Formation	AIR Para No.	Subject
			million
30	-do-	5	Irregular payment on account of compensation – Rs. 15.4 million
31	-do-	7	Irregular expenditure on account of death compensation without fulfilling codal formalities – Rs. 4 million
32	-do-	10	Non-preparation of guidelines for District Disaster Management Plan
33	-do-	11	Non-preparation of PDMA Annual Report for the year 2023
34	-do-	12	Internal audit of accounts and annual physical verification of relief store not carried out
35	DDMU Chitral Lower	1	Government sustained loss due to non-conversion of current account into PLS
36	-do-	2	Non-preparation of PDMA Annual Report for the year 2023
37	-do-	3	Loss to Government due to non-deduction of stamp duty from Suppliers – Rs. 743,297
38	-do-	4	Non-deduction of Disabled Persons Rehabilitation (DPR) Fund – Rs. 182,458
39	-do-	5	Internal audit of accounts and annual physical verification of relief store not carried out
40	-do-	7	Un-authorized/Irregular distribution of food packets on the event of Christmas - Rs. 500,000
41	-do-	8	Loss due to non-deduction of Khyber Pakhtunkhwa Sales Tax on Services – Rs. 1,485,730
42	-do-	9	Non-adjustment of advance payment out of relief funds worth Rs. 448,590
43	-do-	11	Irregular purchase of ration packages without open competition – Rs.1.596 million
44	-do-	12	Irregular payment of house damage compensation – Rs. 0.860 million
45	-do-	13	Irregular procurement without observing the KPPPR– Rs. 0.5 million
46	-do-	14	Non-recording of expenditure in Cash Book- Rs. 2.532 million
47	-do-	15	Irregular payment of Compensation through open cheques - Rs. 0.630 million
48	-do-	16	Irregular expenditure on account of death compensation without fulfilling codal formalities – Rs. 1.1 million
49	-do-	17	Non identification of areas vulnerable in the district and non-conducting of training and awareness program by the DDMU
50	-do-	19	Non delivery of the compensation cheques to the beneficiaries- Rs. 0.600 million
51	DDMU Khyber	3	Irregular expenditure without open competition – Rs. 22.354 million
52	-do-	6	Overpayment on account of Catering Services – Rs. 2.184 million
53	-do-	8	Non-deposit of profit into Government treasury - Rs. 18.339 million
54	-do-	13	Non-recording of expenditure in Cash Book- Rs. 11.964 million
55	-do-	14	Irregular expenditure without open competition – Rs. 61.54 million
56	-do-	11	Loss due to non-deduction of Khyber Pakhtunkhwa Sales Tax on Services – Rs. 67,200
57	-do-	15	Non identification of areas vulnerable in the district and non-conducting of training and awareness program by the DDMU
58	-do-	16	Non-preparation of guidelines for District Disaster Management Plan
59	-do-	17	Non-preparation of PDMA Annual Report for the year 2023

Sr. No.	Name of Formation	AIR Para No.	Subject
60	-do-	18	Internal audit of accounts and annual physical verification of relief store not carried out
61	DDMU Nowshera	2	Unauthorized payment of death compensation- Rs. 2 million
62	-do-	4	Profit not deposited into Government treasury – Rs. 2.640 million
63	-do-	5	Im-proper maintenance of Non-food items (NFIs) stock register
64	-do-	6	Non-availability of record of relief items – Rs. 2.577 million
65	-do-	7	Non-availability warehouse and improper stacking / storage of relief items
66	-do-	8	Non identification of areas vulnerable in the district and non-conducting of training and awareness program by the DDMU
67	-do-	9	Non-preparation of guidelines for District Disaster Management Plan
68	-do-	10	Non-preparation of PDMA Annual Report for the year 2023
69	-do-	11	Internal audit of accounts and annual physical verification of relief store not carried out
70	-do-	12	Unjustified payment of unloading charges- Rs.40,000
71	DDMU South Wazirastan Lower	1	Irregular payment on account of Civil Victims Compensation – Rs. 10.500 million
72	-do-	3	Non-preparation of Bank Reconciliation Statements
73	-do-	4	Overpayment on account of death compensation – Rs. 300,000
74	-do-	5	Irregular payment on account of compensation out of general relief fund – Rs. 8.980 million
75	-do-	6	Non-maintenance Cash Book for the financial year 2023-24
76	-do-	7	Non identification of areas vulnerable in the district and non-conducting of training and awareness program by the DDMU
77	-do-	8	Non-preparation of guidelines for District Disaster Management Plan
78	-do-	9	Non-preparation of PDMA Annual Report for the year 2023
79	-do-	10	Internal audit of accounts and annual physical verification of relief store not carried out
80	Secretariat R&RS	2	Double payment to the contractor on account of repair of building – Rs. 455,630
81	-do-	6	Over payment on account of executive allowance- Rs. 262,980
82	Directorate of Civil Defence stationed at Peshawar	2	Suspicious inspection on account of the delivery of goods - Rs. 78.759 Million
83	-do-	3	Irregular execution of contract and undue favour to the contractors without obtaining the performance guarantee - Rs. 99.998 Million
84	-do-	4	Un-authorized deduction of Advance Income Tax – Rs. 2,473.78
85	-do-	6	Inordinate shortage of budget and expenditure to perform Civil Defence activities
86	-do-	7	Unauthorized consumption of POL over prescribed ceiling limit on account of vehicles - Rs. 0.227 million
87	-do-	9	Non-preparation and implementation of Civil Defence Schemes

Sr. No.	Name of Formation	AIR Para No.	Subject
88	Emergency Rescue Service (Rescue-1122) (HQ) KP	2	Non-Compliance with NAB Ordinance-undisclosed Contracts Rs.770.876 Million
89	-do-	4	Expenditure incurred on doubtful imports Rs. 114.694 million
90	-do-	5	Non blacklisting & non- forfeiting of amount of CDR from M/S Uzair & Co. Rs. 198,000 .
91	-do-	6	Non-establishment of code of conduct for rescue vehicles, ambulances and patient transportation services
92	-do-	7	Non establishment of socially responsible emergency response teams
93	-do-	8	Delayed establishment of Khyber Pakhtunkhwa Emergency Services Academy (Rescue-1122)
94	-do-	9	Ineffective internal control environment due to absence of internal audit
95	-do-	10	Non reconciliation of accounts of ADP Difference of Rs.15.678 Million
96	-do-	11	Irregular purchase of heavy duty crane-Rs. 86.140 Million
97	-do-	12	Non-obtaining of vouched accounts - Rs. 123.751 million
98	-do-	14	Undue favor to M/S East Asian Consultants due to less deduction of taxes Rs. 1.313 million
99	-do-	15	Non-contribution in life insurance scheme and compensation of employees of Rescue 1122
100	-do-	16	Irregular repair of staff vehicles – Rs.4.999 million
101	-do-	17	Doubtful expenditures incurred on fabrication of motor bikes Rs. 12.599 million
102	-do-	19	Dubious signatures in pre-delivery and post-delivery inspection reports by the consultant technical teams Rs. 61.848 million
103	-do-	22	Non imposition of liquidated damages Rs. 12.052 million
104	-do-	25	Irregular procurement made from M/S Ghandhara Industries Ltd Rs. 95.800 million
105	-do-	26	Irregular procurement made from M/S Atlas Honda Ltd Rs. 6.914 million
106	-do-	27	Improper maintenance of Cash Book & Non reconciliation of NDRMF funded scheme Rs. 1390.183 million
107	-do-	28	Irregular / unjustified award of contracts
108	-do-	31	Undue favor made to contractor by accepting defective below specification snow remover Rs. 68.400 million
109	-do-	33	Undue favor to M/S Ocean Trade Enterprises for supply of combi tool rechargeable with extra batteries Rs. 51.300 million
110	-do-	35	Non obtaining of spare parts and other essential tools kits from the M/S Sky Trading Corporation
111	-do-	37	Pre and Post-delivery inspection by third party conducted on the same date
112	-do-	38	Performance Guarantee Bonds were signed before issuance of Affidavits Rs. 245.515 million
113	-do-	40	Non-obtaining of performance guarantee from the suppliers - Rs.18.170 million
114	-do-	41	Pending Court Cases of acquisition of land of Rescue 1122 substation

Sr. No.	Name of Formation	AIR Para No.	Subject
115	-do-	42	Non transfer of ownership of land acquired for the establishment of Rescue 1122 sub-stations.
116	-do-	43	Non compliance of Decision of Khyber Pakhtunkhwa Emergency Rescue Council
117	-do-	44	Non-conducting of meetings with the departments managing emergencies
118	-do-	46	Unjustified expenditures incurred on account POL Rs. 11.999 million
119	-do-	47	Unjustified expenditure incurred without physical progress- Rs. 1,734.200 million
120	-do-	48	Serious Discrepancies in Procurement of Surveillance Drones-Rs.10.520 million
121	DEO Nowshera	1	Non conducting of Internal Audit
122	-do-	2	Non registration of Emergency Vehicle
123	-do-	3	Irregular expenditure incurred on account of repair & maintenance Rs. 5.799 million.
124	-do-	4	Patient Referral Form Deficiencies Impede Rescue 1122 Effectiveness
125	-do-	5	Non-contribution in life insurance scheme and compensation of employees of Rescue 1122.
126	-do-	6	Uninsured Emergency Vehicles
127	-do-	7	Non-compliance of Decision of Khyber Pakhtunkhwa Emergency Rescue Council
128	-do-	8	Non-auction of unserviceable stock resulting in wastage of government money
129	-do-	10	Non deduction of conveyance allowance during earned leaves.
130	-do-	11	Irregular purchase of Drugs -Rs. 850,000
131	-do-	12	Personnel working not on the payroll of the office
132	-do-	13	Irregular purchase of POL for vehicles – Rs. 26.099
133	-do-	14	Un authorized expenditure on account of POL for vehicles at Peshawar-Rs. 498,522
134	-do-	15	Misuse on Emergency Rescue Services
135	DEO Swat	2	Un authorized expenditure on account of POL for vehicles at Peshawar-Rs. 3,641,070
136	-do-	3	Irregular expenditure incurred on account of repair & maintenance Rs. 8.170 million
137	-do-	4	Patient Referral Form Deficiencies Impede Rescue 1122 Effectiveness
138	-do-	5	Non establishment of Rescue Sub Stations at Tehsil Matta Rs. 196.735 million
139	-do-	6	Irregular purchase of Oxygen cylinder and Dry Chemical Powder Rs. 1.870 million
140	-do-	7	Unjustified POL drawn on account of parked vehicle amounting to Rs155,955
141	-do-	8	Irregular purchase of POL for vehicles – Rs. 49.99
142	-do-	9	Excessive fuel consumption with inadequate service output.

Sr. No.	Name of Formation	AIR Para No.	Subject
143	-do-	10	Irregular purchase of Drugs -Rs. 926,444
144	-do-	11	Non-auction of condemn ambulances resulting in wastage of government money
145	-do-	13	Doubtful Payment to vendor on account of POL Rs. 889,133
146	-do-	14	Non-contribution in life insurance scheme and compensation of employees of Rescue 1122.
147	-do-	15	Unlawful driving of Rescue vehicles without valid driving licenses
148	DEO Khyber	1	Non conducting of Internal Audit
149	-do-	3	Non operational of emergency dial in-number in District Khyber.
150	-do-	4	Non registration of Emergency Vehicle.
151	-do-	5	Irregular expenditure incurred on account of repair & maintenance Rs. 3.000 million
152	-do-	6	Non-compliance of Decision of Khyber Pakhtunkhwa Emergency Rescue Council
153	-do-	7	Non-contribution in life insurance scheme and compensation of employees of Rescue 1122.
154	-do-	8	Non-auction of unserviceable stock resulting in wastage of government money
155	-do-	9	Excessive fuel consumption with inadequate service output.
156	-do-	10	Misclassification of expenditures amounting to Rs.438,200
157	-do-	11	Un authorized expenditure on account of POL for vehicles at Peshawar-Rs. 227,678
158	-do-	13	Undue favor to vendors for non-deduction of taxes on account of repair & maintenance Rs. 2.998 million
159	-do-	14	Irregular purchase of POL for vehicles – Rs. 21.893
160	EPA (HQ) KP	2	Non-utilization of Khyber Pakhtunkhwa Environmental Improvement Fund for improvement of environment
161	-do-	6	Non-deposit of profit into Government treasury and unauthorized deduction of Income Tax – Rs. 17.792 million
162	-do-	7	Funds deposited into bank but not credited to account due to non-preparation of Bank Reconciliation Statement– Rs. 3.020 million
163	-do-	12	Deficiency of human resource on key operational positions
164	-do-	13	Non-obtaining of undertaking from proponent for acceptance of stipulated conditions of the environmental approval
165	-do-	14	Non-shifting of marble industry to Mohmand Economic Zone
166	-do-	16	Inordinate shortage of budget and expenditure to perform climate change research and training activities
167	-do-	17	Non-achievement of targets and increase in cost and delay in introduction of zigzag technology for brick kilns
168	-do-	18	Increase in cost and delay in shifting & establishment of environmental laboratories – Rs.309.58 million
169	-do-	19	Non-conduction of environmental audit of industrial units established before commencement of Act
170	-do-	20	Non-submission of compliance report by proponent

Sr. No.	Name of Formation	AIR Para No.	Subject
171	AIR RO EPA DI Khan	1	Non-conversion of Current bank account into PLS mode
172	-do-	2	Non-preparation of Bank Reconciliation Statements
173	-do-	3	Non-preparation and reconciliation of Expenditure Statements
174	-do-	4	Deficiency of human resource on key operational positions
175	-do-	5	Non-maintenance Cash Book
176	-do-	6	Non-maintenance IEE/ GIA Register
177	-do-	7	Inordinate shortage of budget and expenditure for awareness of public and monitoring activities
178	-do-	8	Funds deposited into bank but not credited to account – Rs. 1.000 million
179	-do-	9	Non-obtaining of undertaking from proponent for acceptance of stipulated conditions of the environmental approval
180	-do-	10	Non-submission of compliance report by proponent
181	-do-	12	Non-revision of operational approval
182	-do-	13	Unauthorized submission of lab analysis by the certified laboratory

Annexures (Related to paras - Chapter 1)
Annexure-II

Risk-requisition-observation linkage and Assessment Tool

Risk Area	Requisition of Record	Detail of Audit Observation of raised in line with identified risk / requisition of Record
Financial Discipline were followed.	<ol style="list-style-type: none"> 1. Detail of cost centers, DDOs / assignment account under DDMA 2. Detail of budget releases/receipts (each cost center) for relief activities. 3. Reconciled expenditure statements of each of the cost center/DDO separately 4. Detail of cash balances and surrenders at 30th June, 2024 5. Detail of all bank accounts along with bank statements and reconciliations 6. Cash book of each account 7. Cheque Register/ Cheque issue register 8. Detail of funds released to any other spending unit other than DDMA during F.Y 2023-24 on account of relief activities of various disaster including manmade and natural may be provided in following format. 9. Vouchers/ contingent bills and pay bills (hard and soft) 	Non maintenance of vouchers claims for each payment – Rs. 11.630 million.

Risk Area	Requisition of Record	Detail of Audit Observation of raised in line with identified risk / requisition of Record
Establishment / HR	Sanctioned and working strength of DDMA	Non availability of Technical Staff for Effective Disaster Management at DDMA
Procurement was made in accordance with PPRA Rules	<p>1. Detail of procurements made during the financial year.</p> <p>2. Notification regarding invoking emergency during the financial year 2023-24 along with procedure.</p> <p>3. Annual Procurement plan. Documents pertaining to all the procurements made through competitive bidding process during the FY 2023-24 i.e Correspondence files of procurements, standard bidding documents, advertisement, Bidders submitted bids, Minutes of meeting of Technical and Financial Committees etc. Contract agreements made with vendors / bidders Purchase order, deliver challans, stock registers etc. Any contracts signed during the period.</p>	No procurement was made during the Financial year
Compensation were made in accordance with SoPs	1. Detail of compensations paid to the affectees along with survey reports/assessment report.	<p>Payment compensations cases without verification by District Committee – Rs. 8.000 million</p> <p>Payment on account of minor and major injured person beyond the approved policy rates – Rs. 2.520 million</p>
Disaster Management Acts/rules/policies were followed	<p>1. District Disaster Management Plan and Contingency Plan with regard to risk assessment of disaster.</p> <p>2. Any Vulnerability Survey of the District.</p> <p>3. Any guide lines issued by the Provincial Departments & District Authorities.</p> <p>4. District Disaster Response Plan</p> <p>5. Guidelines for preparation of Disaster Management Plan by the department at district level.</p> <p>6. Annual Reports of DDMA.</p> <p>7. Any reports on examination of construction in the areas or helped the departments/ organizations in designing / preparation of building codes/ standards.</p>	<p>Para No. 1. Non conduct of training and awareness program by the DDMA</p> <p>Non-formulation of guidelines for District Disaster Management Plan</p> <p>Lack of Disaster Risk Reduction Plans and safety measures for industries prone to fire hazards provided in DDMP</p> <p>Non-conducting of survey and absence of remedial measures related to dangerous buildings - Rs. 22.000 million</p> <p>Non preparation of annual report resulting into Non-compliance of statutory requirement</p> <p>Non identification of areas vulnerable</p>

Risk Area	Requisition of Record	Detail of Audit Observation of raised in line with identified risk / requisition of Record
		in the district and non-undertaking of house hold survey in vulnerable areas
Internal Controls	1. Stock register along with issue/receipt vouchers and detail of unserviceable items. 2. Internal Audit Report. 3. Annual stock taking/physical verification report. 4. Disposal of store/assets during the year.	Irregular payment on account of POL – Rs. 3.830 million
		Non-conducting of internal audit of DDMA
Relief items were received, accounted for in the stock and issued accordingly	1. Detail of relief items received from NDMA/PDMA or any other source. 2. Detail of relief items distributed to the affectees or any other units (Flood/emergency and other relief activities). 3. Brief case load identified to maintain stock piles to response to various disasters in accordance with NDMA Guidelines 2016 and NDMA National DM logistic Stock Piles Instructions 2023. Moreover, actual stock piles maintained at PDMA and DDMA in accordance with various Disasters in light of Guidelines and Instructions of NDMA.	No relief items were procured and issued by PDMA.

Annexure-III
Audit Para No. 1.4.1

Misclassification of expenditure - Rs. 247.740

Sr . No.	Project Description & ID	Payee Name	Particulars	Object Head as per PC-I	As per reconciliation statement Amount actually book in AG object Head	Amount
1	Establishment of Emergency Rescue Services (Rescue	M/A A-Tech International	Purchase of Visio Search Camera	A09470	A012470	1,000,000

Sr . No.	Project Description & ID	Payee Name	Particulars	Object Head as per PC-I	As per reconcilia tion statement Amount actually book in AG object Head	Amount
	1122) in District Tank (PR-20100304)					
2	Establishment of Emergency Rescue Services (Rescue 1122) in District Tank (PR-20100304)	M/A A-Tech International	Purchase of Visio Search Camera	A09470	A012470	2,000,000
3	Establishment of Emergency Rescue Services (Rescue 1122) in Upper Chitral (ADP 200100)	M/A A-Tech International	Purchase of Visio Search Camera	A09470	A012470	3,048,000
Sub total (A)						6,048,000
4	Establishment of Emergency Rescue Services in District Upper Kohistan	M/S Ahmed Medix (Pvt) Limited	Fabrication of Ambulance, Rescue Vehicle & Water Rescue Van	A09501	A012470	9,647,000

Sr . No.	Project Description & ID	Payee Name	Particulars	Object Head as per PC-I	As per reconciliation statement Amount actually book in AG object Head	Amount
5	Establishment of Emergency Rescue Services in District Upper Kohistan	M/S Ahmed Medix (Pvt) Limited	Fabrication of Ambulance, Rescue Vehicle & Water Rescue Van	A09501	A012470	15,384,000
Sub total (B)						25,031,000
6	Extension of Emergency Rescue Service (Rescue 1122) sub station newly merged districts KP	Executive Engineer Building Division Tribes Districts South Waziristan	Civil Works	A012470	A03970	20,000,000
7	Extension of Emergency Rescue Service (Rescue 1122) sub station newly merged districts KP	Executive Engineer C & W Division Mohmand	Civil Works	A012470	A03970	20,000,000
8	Extension of Emergency Rescue Service	Executive Engineer C & W Division	Civil Works	A012470	A03970	10,000,000

Sr . No.	Project Description & ID	Payee Name	Particulars	Object Head as per PC-I	As per reconcilia tion statement Amount actually book in AG object Head	Amount
	(Rescue 1122) sub station newly merged districts KP	Orakzai				
9	Extension of Emergency Rescue Service (Rescue 1122) sub station newly merged districts KP	Executive Engineer Building Division District North Waziristan	Civil Works	A012470	A03970	20,000,000
10	Extension of Emergency Rescue Service (Rescue 1122) sub station newly merged districts KP	Executive Engineer Building Division Mohmand	Civil Works	A012470	A03970	5,000,000
11	Extension of Emergency Rescue Service (Rescue 1122) sub station	Executive Engineer C&W Division Merged District South	Civil Works	A012470	A03970	4,751,000

Sr . No.	Project Description & ID	Payee Name	Particulars	Object Head as per PC-I	As per reconcilia tion statement Amount actually book in AG object Head	Amount
	newly merged districts KP	Wazirista n				
12	Extension of Emergenc y Rescue Service (Rescue 1122) sub station newly merged districts KP	Executiv e Engineer C&W Division Merged District North Wazirista n	Civil Works	A0124 70	A03970	9,064,000
13	Extension of Emergenc y Rescue Service (Rescue 1122) sub station newly merged districts KP	Executiv e Engineer C&W Division Merged District Orakzai	Civil Works	A0124 70	A03970	5,936,000
14	Extension of Emergenc y Rescue Service (Rescue 1122) sub station newly merged	Executiv e Engineer C&W Division Merged District Bannu	Civil Works	A0124 70	A03970	15,000,00 0

Sr . No.	Project Description & ID	Payee Name	Particulars	Object Head as per PC-I	As per reconcilia tion statement Amount actually book in AG object Head	Amount
	districts KP					
15	Expansion of Emergency Rescue Service (Rescue 1122) at Tehsil Level and Establish ment of sub station KP	Executiv e Engineer C&W Division Nowsher a	Civil Works	A0124 70	A03970	20,000,00 0
16	Expansion of Emergency Rescue Service (Rescue 1122) at Tehsil Level and Establish ment of sub station KP	Executiv e Engineer C&W Division II Peshawar	Civil Works	A0124 70	A03970	20,000,00 0
Subtotal (C)						149,751,0 00
17	Feasibility Study and expansion of Emergency Rescue	M/A A- Tech Internatio nal	Purchase of Bearing Apparatus	A0947 0	A03970	24,000,00 0

Sr . No.	Project Description & ID	Payee Name	Particulars	Objec t Head as per PC-I	As per reconcilia tion statement Amount actually book in AG object Head	Amount
	Services to Mine Rescue Operation					
18	Feasibility Study and expension of Emergenc y Rescue Services to Mine Rescue Operation	M/A A- Tech Internatio nal	Purchase of Chain Saw, Hydraulic Cutter	A0947 0	A03970	16,660,00 0
19	Feasibility Study and expension of Emergenc y Rescue Services to Mine Rescue Operation	M/A A- Tech Internatio nal	Purchase of Rescue equipment	A0947 0	A03970	26,250,00 0
Sub total (D)						66,910,00 0
Total (Sum of A+B+C+D)						247,740,0 00

**Annexure-IV
Audit Para No. 1.4.3**

**Irregular/unlawful payments to the camp managers for disbursements–Rs.
26.939 million**

Payments to the camp managers

S. No	Cheque No	Cheque Date	Name of Camp Incharge	Head of account	Amount (Rs.)
1	20764041	11-07-2023	Mr.Shahid Ullah	Misc.	1,127,315

S. No	Cheque No	Cheque Date	Name of Camp Incharge	Head of account	Amount (Rs.)
				Expenditure	
2	20764042	11-07-2023	Mr.Shahid Ullah	Labor Charges	85,600
3	21781609	24-07-2023	Mr.Shahid Ullah	Misc. Expenditure	1,128,740
4	21781610	24-07-2023	Mr.Shahid Ullah	Labor Charges	77,600
5	21808834	04-08-2023	Mr.Shahid Ullah	Misc. Expenditure	1,104,820
6	21808835	04-08-2023	Mr.Shahid Ullah	Labor Charges	81,000
7	21808872	22-08-2023	Mr.Shahid Ullah	Misc. Expenditure	1,106,580
8	21808873	22-08-2023	Mr.Shahid Ullah	Labor Charges	82,800
9	21808924	06-09-2023	Mr.Shahid Ullah	Misc. Expenditure	1,055,375
10	21808925	06-09-2023	Mr.Shahid Ullah	Labor Charges	83,200
11	21808933	06-09-2023	Mr.Shahid Ullah	Misc. Expenditure	213,040
12	21808948	18-09-2023	Mr.Shahid Ullah	Misc. Expenditure	1,184,995
13	21808950	18-09-2023	Mr.Shahid Ullah	Labor Charges	86,400
14	22100526	18-09-2023	Mr.Shahid Ullah	Misc. Expenditure	159,000
15	22100671	10-10-2023	Mr. Imran Khan	Misc. Expenditure	1,041,525
16	22100672	10-10-2023	Mr. Imran Khan	Labor Charges	84,000
17	22100591	25-10-2023	Mr. Imran Khan	Misc. Expenditure	1,125,660
18	22100592	25-10-2023	Mr. Imran Khan	Labor Charges	82,400
19	22100618	07-11-2023	Mr. Imran Khan	Misc. Expenditure	1,295,630
20	22100619	07-11-2023	Mr. Imran Khan	Labor Charges	90,400
21	22100642	20-11-2023	Mr. Imran Khan	Labor Charges	87,600
22	22511480	27-11-2023	Mr. Imran Khan	Misc. Expenditure	1,045,550
23	22511495	19-12-2023	Mr. Imran Khan	Misc. Expenditure	1,175,400
24	22511496	19-12-2023	Mr. Imran Khan	Labor Charges	97,600
25	22511512	02-01-2024	Mr. Imran Khan	Labor Charges	139,600
26	22511517	02-01-2024	Mr. Imran Khan	Misc. Expenditure	235,200
27	22511518	02-01-2024	Mr. Imran Khan	Misc. Expenditure	1,494,960
28	22511541	19-01-2024	Mr. Imran Khan	Labor Charges	145,800
29	22511547	19-01-2024	Mr. Imran Khan	Misc. Expenditure	1,451,547

S. No	Cheque No	Cheque Date	Name of Camp Incharge	Head of account	Amount (Rs.)
30	22511548	19-01-2024	Mr. Imran Khan	Misc. Expenditure	235,200
31	22511549	24-01-2024	Mr. Imran Khan	Misc. Expenditure	1,195,940
32	22511554	24-01-2024	Mr. Imran Khan	Labor Charges	92,000
33	22511580	27-02-2024	Mr. Imran Khan	Misc. Expenditure	2,083,976
34	22511581	28-02-2024	Mr. Imran Khan	Labor Charges	86,400
35	22518402	13-03-2024	Mr. Imran Khan	Misc. Expenditure	987,205
36	22518413	25-03-2024	Mr. Imran Khan	Labor Charges	88,200
37	22518429	02-04-2024	Mr. Imran Khan	Misc. Expenditure	1,069,885
38	22518434	03-04-2024	Mr. Imran Khan	Misc. Expenditure	1,085,540
39	22518476	22-05-2024	Mr. Hamad Ullah	Misc. Expenditure	1,083,585
40	22518484	29-05-2024	Mr. Hamad Ullah	Misc. Expenditure	476,875
41	22518520	11-06-2024	Mr. Hamad Ullah	Misc. Expenditure	633,320
42	22518522	12-06-2024	Mr. Hamad Ullah	Misc. Expenditure	651,540
Total					26,939,003

Annexure-V
Audit Para No. 1.4.4

Blockage of Government funds under CLCP program due to undelivered CDRs – Rs. 16.000 million

S.N O	NAME	F/H NAME	CNIC	CDR No	DATE	DAMAG E	AMOUN T
1	Abdullah	Piyao Gul	21201-1991985-2	1217179	30/1/2017	Complete	400,000
2	Muntazir	Ounas Khan	21201-7245783-5	6335285	29/7/2021	Complete	400,000
3	Naseeb Khan	Lal Mir	21201-9914453-1	18515853	15/7/2017	Complete	400,000
4	Abdur rauf	Muhammad rafiq	21201-9584485-3	6347396	2/6/2021	Complete	400,000
5	Khumar shah	Redi gul	21201-5676225-9	6291424	2/6/2021	Complete	400,000
6	Islam Akbar	Muhammad Akbar	21201-5508835-5	6347422	2/6/2021	Partial	160,000
7	Zafran	Zaman Khan	17301-1246088-3	6654466	3/6/2021	Complete	400,000
8	Yar Khan	Gul Asghar	14301-5414463-7	6646624	31/1/2022	Complete	400,000
9	Aziz ur rehman	Meras gul	21201-	6646566	31/1/2022	Partial	160,000

S.N O	NAME	F/H NAME	CNIC	CDR No	DATE	DAMAG E	AMOUN T
			7318143-7				
10	Amjid Hussain	Majeed Khan	21201-7340051-3	6405529	16/6/2021	Complete	400,000
11	Noor Akbar	Adam Khan	21201-4503779-9	6405557	11/6/2021	Complete	400,000
12	Ghaliba Bibi	Mirza ali	21201-6724280-4	6582894 7	3/2/2022	Complete	400,000
13	Amar Khan	Shamar khan	21201-5788976-3	6582896 4	3/2/2022	Partial	160,000
14	Jasmin bibi	Aziz ur Rehman	21201-7613262-6	6582905 2	3/2/2022	Partial	160,000
15	Palawad Khan	Lal Kabir	21201-6955222-5	6582905 4	3/2/2022	Partial	160,000
16	Gul Said Khan	Said Kamal	21201-2812066-1	5614010	2/6/2021	Partial	160,000
17	Jarnel Khan	Awal Khan	21201-4978264-3	5614037	3/6/2021	Partial	160,000
18	Lal Mat Khan	Muhammad Saeed	21201-4187984-7	5614080	3/6/2021	Partial	160,000
19	Rehmat Gul	Gul Azam	21201-8644104-5	4599311	11/3/2019	Partial	160,000
20	Zar Behram	Hunar Shah	21201-3779204-5	1798955 3	1/4/2017	Complete	400,000
21	Said Ayat	Ningroz Khan	21201-4134842-5	6932419	19/11/201 9	Partial	160,000
22	Masta Khan	Muhammad Din Shah	21201-1372353-3	6645725	12/1/2021	Partial	160,000
23	Sher ali khan	Zar badin	21201-2256017-3	6940457	12/1/2021	Partial	160,000
24	Mirgha Jan	Said Ur Rehman	21201-9076036-7	6645712	13/1/2021	Complete	400,000
25	Noorab khan	Wazeer khan	21201-8246087-3	6645794	13/1/2021	Partial	160,000
26	Khan Zaro	Mir Jan	21201-9643354-8	6660662	12/1/2021	Partial	160,000
27	Umra Khan	Khial Qasim	21201-7398646-5	6542949	4/6/2021	Partial	160,000
28	Nazir gul	Lal khel	21201-1611586-1	5972186	29/7/2021	Partial	160,000
29	Samand Khan	Minat Khan	21201-6565999-5	6468650	3/6/2021	Partial	160,000
30	Rahman Ullah	Sahib gul	21201-1396366-7	6582875 4	31/1/2022	Partial	160,000
31	Nawab Khan	Nama Dar	21201-9500354-1	6582876 5	31/1/2022	Partial	160,000
32	Muhammad Siddique	Alam Jan	21201-6399112-7	4600206	31/1/2022	Partial	160,000
33	Safdar Khan	Yar Mat Khan	21201-7501850-1	4600253	31/1/2022	Partial	160,000
34	Bus Meera	Ghulam Jan	21201-0512930-0	4600285	31/1/2022	Partial	160,000
35	MUQEEM KHAN	JALANDAR SHAH	21201-8843825-3	464596	30/6/2017	Partial	160,000
36	HABIB GUL	ISLAM GUL	17301-3908490-5	464697	30/6/2017	Partial	160,000

S.N O	NAME	F/H NAME	CNIC	CDR No	DATE	DAMAG E	AMOUN T
37	ANWAR KHAN	ZAIRAT KHAN	21201-7234263-1	1219047	18/07/2017	Partial	160,000
38	SADIQ KHAN	RANGEEN KHAN	21201-1007300-7	1219064	30/6/2017	Partial	160,000
39	LAL AFZAL	GUL AFZAL	21201-2640883-9	1219048	30/07/2017	Partial	160,000
40	DAWOOD KHAN	ZAR JAN	21201-6168718-5	1218884	30/6/2017	Partial	160,000
41	IHSAN ULLAH	ZAKIR ULLAH	21201-6278377-3	434514	30/6/2017	Partial	160,000
42	Sadam Hussain	Ahmad Khan	21201-9689448-5	5955728	5/7/2018	Complete	400,000
43	Fazal Akber	Yar akber	21201-5589428-9	4600389	1/2/2022	Partial	160,000
44	Sohbat Khan	Abdullah Khan	21201-3441781-7	5829533	15/11/2017	Partial	160,000
45	Muhammad Ullah	Khad Wali	21203-4635337-5	17360588	21/02/2017	Partial	160,000
46	Mehrab Gul	Hamesh Gul	21201-7219848-3	64688701	30/7/2021	Partial	160,000
47	Muhammad Waqar	Muzafar shah	17301-0656232-9	6646480	28/1/2022	Partial	160,000
48	Banaz gul	Yar Muhammad	21201-9759177-3	6646490	28/1/2022	Complete	400,000
49	Muhammad Shabir	Gul Karim	21201-4204581-9	6646527	31/1/2022	Partial	160,000
50	Abdul Samad	Muhammad Ullah	21201-9700938-3	6646516	31/1/2022	Partial	160,000
51	Maseed Khan	Taimur Shah	21201-5361565-3	18515567	15/7/2017	Complete	400,000
52	Gul mat khan	Arbab din	21201-9656310-7	6543416	29/7/2021	Partial	160,000
53	Meena bibi	Alam khan	21201-0405030-4	6543425	29/7/2021	Partial	160,000
54	Rashid Khan	Taj Muhammad	21201-6974498-1	4478730	12/1/2021	Partial	160,000
55	Mirwal Khan	Adam Shah	21201-3830246-5	5737665	12/1/2021	Partial	160,000
56	Watan Khan	Akram Khan	21201-3851515-9	4370547	18/3/2022	Complete	400,000
57	Zartan Khan	Kaptan Malagori	42401-3130756-9	5718553	22/8/2019	Partial	160,000
58	Kamran	Mughal Baz	17301-5810216-1	5718563	22/8/2019	Partial	160,000
59	Islam Shah	Mian Shah	21201-4432531-7	5718564	22/8/2019	Partial	160,000
60	Yar Badshah	Said Badshah	21201-4204058-3	5718567	22/8/2019	Partial	160,000
61	Javed Khan	Yadam Khan	21201-6667363-5	4627014	11/3/2019	Complete	400,000
62	Abdul Wazir	Soorat Gul	42201-1408460-9	4627247	12/3/2019	Complete	400,000
63	Hazrat Suleman	Abdul Wazir	42201-7346248-9	4627261	12/3/2019	Complete	400,000
64	Yadam Khan	Hukam Khan	42401-7300166-7	4627226	12/3/2019	Partial	160,000

S.N O	NAME	F/H NAME	CNIC	CDR No	DATE	DAMAG E	AMOUN T
65	Tafseel Khan	Waris Khan	21201- 3659426-3	6932359	8/7/2020	Complete	400,000
66	Shoaib Afridi	Misri Khan	21201- 0624964-5	6932333	8/7/2020	Complete	400,000
67	Noormat Khan	Mir Ahmad Khan	21201- 4288771-9	1851586 2	15/7/2017	Complete	400,000
Total							16,000,000

Complete	22	8,800,000
Partial	45	7,200,000
Total	67	16,000,000

Annexure-VI
Audit Para No. 1.4.7

Un-authorized deduction of Advance Income Tax – Rs. 5.444 million

Sr. No.	Month	Profit Amount in (Rs.)	Income Tax Amount in (Rs.)
1	Jul-21	272,843	81,853
2	Aug-21	229,662	68,899
3	Sep-21	315,550	94,665
4	Oct-21	1,823,820	547,146
5	Nov-21	1,756,582	526,975
6	Dec-21	2,301,172	690,352
7	Jan-22	2,531,618	759,485
8	Feb-22	319,165	95,749
9	Mar-22	262,588	78,776
10	Apr-22	281,666	84,500
11	May-22	314,051	94,215
12	Jun-22	384,940	115,482
13	Jul-22	385,863	115,759
14	Aug-22	406,607	121,982
15	Sep-22	365,719	109,716
16	Oct-22	326,415	97,925
17	Nov-22	311,341	93,402
18	Dec-22	361,927	108,578
19	Jan-23	311,353	93,406
20	Feb-23	288,811	86,643

Sr. No.	Month	Profit Amount in (Rs.)	Income Tax Amount in (Rs.)
21	Mar-23	342,519	102,756
22	Apr-23	349,995	104,999
23	May-23	475,238	142,571
24	Jun-23	456,010	136,803
25	Jul-23	506,731	152,019
26	Aug-23	452,131	135,639
27	Sep-23	367,331	110,199
28	Oct-23	297,371	89,211
29	Nov-23	178,608	53,582
30	Dec-23	191,316	57,395
31	Jan-24	179,935	53,980
32	Feb-24	160,517	48,155
33	Mar-24	123,201	39,960
34	Apr-24	156,039	46,812
35	May-24	199,004	59,701
36	Jun-24	151,345	45,404
Total		18,138,983	5,444,695

Annexure-VII
Audit Para No. 1.4.8

Irregular payment to vendors / suppliers through cash -Rs. 2.750 million

S#	Cheque Issued to	Payment made on A/C of	Cheque #	Date	Amount
1	DDO Rescue 1122 District Emergency Office Swat	Stationary, advertisement	2632310	17-07-2023	25,840
2	DDO Rescue 1122 District Emergency Office Swat	Cost of other store	2632846	16-08-2023	116,600.00
3	DDO Rescue 1122 District Emergency Office Swat	POI	2634153	October-23	382,239
4	DDO Rescue 1122 District Emergency Office Swat	Cost of other store, stationary, POL	2634427	23/10/2023	503,121
5	DDO Rescue 1122 District Emergency Office Swat	Cost of other store, purchase of medicine, stationary, printing & publication, conveyance, advertisement	2680286	7.11.2023	41,440
6	DDO Rescue 1122 District Emergency Office Swat	POI	2680935	28.11.2023	377,435.00
7	DDO Rescue 1122 District	purchase of medicine,	2681795	29.12.2023	69,040

S#	Cheque Issued to	Payment made on A/C of	Cheque #	Date	Amount
	Emergency Office Swat	stationary, printing & publication			
8	DDO Rescue 1122 District Emergency Office Swat	POI	2681839	02.01.2024	385,025.00
9	DDO Rescue 1122 District Emergency Office Swat	POL and repair & maintenance	2725325	13.02.2024	123100
10	DDO Rescue 1122 District Emergency Office Swat	Cost of other store, printing & publication,	2726023	28.02.2024	24,430
11	DDO Rescue 1122 District Emergency Office Swat	printing & publication	2726411	20.03.2024	41,248
12	DDO Rescue 1122 District Emergency Office Swat	Cost of other store	2726822	21.03.2024	7,619
13	DDO Rescue 1122 District Emergency Office Swat	Cost of other store	2726821	21.03.2024	33,217
14	DDO Rescue 1122 District Emergency Office Swat	printing & publication	2768624	01.04.2024	9,524
15	DDO Rescue 1122 District Emergency Office Swat	Cost of other store	2769052	22.04.2024	4,762
16	DDO Rescue 1122 District Emergency Office Swat	Cost of other store	2769052	22.04.2024	4,762
17	DDO Rescue 1122 District Emergency Office Swat	Cost of other store, printing & publication	2769543	30.04.2024	1,818
18	DDO Rescue 1122 District Emergency Office Swat	Cost of other store, repair & maintenance	2807774	23-Apr-06	79,741
19	DDO Rescue 1122 District Emergency Office Swat	cost of other store	2806652	13.05.2024	68,724.00
20	DDO Rescue 1122 District Emergency Office Swat	cost of other store	2806651	13.06.2024	96,370
21	DDO Rescue 1122 District Emergency Office Swat	cost of other store	2806653	13.06.2024	168,903
22	DDO Rescue 1122 District Emergency Office Swat	cost of other store	2806810	20.06.2024	14,397
23	DDO Rescue 1122 District Emergency Office Swat	cost of other store	2806808	20.06.2024	20,690
24	DDO Rescue 1122 District Emergency Office Swat	printing & publication, cost of other store	2831608	25.06.2024	3000
25	DDO Rescue 1122 District Emergency Office Swat	printing & publication, cost of other store	2342736	28.06.2024	3,824
26	DDO Rescue 1122 District Emergency Office Swat	GP Fund of Late Inayat Khan	2807569	21.05.2024	143,464
Total					2,750,333

Annexure-VIII
Audit Para No. 1.4.9

Non Deduction of Income Tax from supplier – Rs 2.443 million

Sr. No.	Name of Contractor	Description	Period	Amount in Rs.	Income Tax @ 4.5 %
1	Israr Ud Din Khan	Catering Services	21.06.2015 to 03.07.2015	4,868,500	219,083
2	Israr Ud Din Khan	Catering Services	21.06.2015 to 03.07.2015	1,360,000	61,200
3	Israr Ud Din Khan	Catering Services	05.07.2015 to 16.07.2015	1,152,000	51,840
4	Israr Ud Din Khan	Catering Services	17.07.2015 to 08.08.2015	2,511,600	113,022
5	Israr Ud Din Khan	Catering Services	20.07.2015 to 08.08.2015	2,184,000	98,280
6	Israr Ud Din Khan	Catering Services	17.07.2015 to 08.08.2015	1,568,000	70,560
7	Israr Ud Din Khan	Catering Services	04.07.2017 to 13.07.2017	3,822,500	172,013
8	Israr Ud Din Khan	Catering Services	04.07.2017 to 13.07.2017	3,648,000	164,160
9	Israr Ud Din Khan	Catering Services	05.07.2015 to 16.07.2015	4,218,500	189,833
10	Israr Ud Din Khan	Catering Services	09.08.2015 to 10.09.2015	3,055,800	137,511
11	Israr Ud Din Khan	Catering Services	11.08.2015 to 07.09.2015	2,114,000	95,130
12	Israr Ud Din Khan	Catering Services	11.08.2015 to 10.09.2015	2,247,500	101,138
13	Israr Ud Din Khan	Catering Services	11.09.2015 to 23.09.2015	4,693,000	211,185
14	Israr Ud Din Khan	Catering Services	11.09.2015 to 23.09.2015	1,464,000	65,880
15	Israr Ud Din Khan	Catering Services	26.09.2015 to 19.10.2015	2,620,800	117,936
16	Israr Ud Din Khan	Catering Services	07.09.2016 to 04.11.2016	4,130,000	185,850
17	Israr Ud Din Khan	Catering Services	08.09.2016 to 26.10.2016	2,217,200	99,774
18	Israr Ud Din Khan	Catering Services	15.12.2016 to 03.08.2017	5,855,700	263,507
19	Newold Khyber Afghan Cargo & Crane Service	Crane Services	27.4.2023	560,000	25,200
Total				54,291,100	2,443,102

Annexure-IX
Audit Para No. 1.4.10

Irregular cash withdrawal by DDO – Rs. 2.421 million

S. No	Cheque No	Cheque Date	Payee	Amount (Rs.)	Available Vouchers	Vouchers not available
1	20764032	07-07-2023	DDO for Director CEW PDMA on acctt Recoupment of Petty Cash in respect of HQ CEW-PDMA for the month of July-2022	200,000	-	200,000
2	21808833	03-08-2023	DDO for Director CEW PDMA on acctt Recoupment of Petty Cash in respect of HQ CEW-PDMA for the month of August-2023	200,000	131,990	68,010
3	21808918	01-09-2023	DDO for Director CEW PDMA on acctt Recoupment of Petty Cash in respect of HQ CEW-PDMA for the month of September-2023	221,000	204,476	16,524
5	22100660	05-10-2023	DDO for Director CEW PDMA on acctt Recoupment of Petty Cash in respect of HQ CEW-PDMA for the m/o of October-2023	200,000	-	200,000
6	22100607	31-10-2023	DDO for Director CEW PDMA on acctt Recoupment of Petty Cash in respect of HQ CEW-PDMA for the m/o of November-2023	200,000	-	200,000
8	22511493	19-12-2023	DDO for Director CEW PDMA on acctt Recoupment of Petty Cash in respect of HQ CEW-PDMA for the m/o of December-2023	200,000	-	200,000
9	22511510	02-01-2024	DDO for Director CEW PDMA on acctt Recoupment of Petty Cash in respect of HQ CEW-PDMA for the	200,000	194,741	5,259

S. No	Cheque No	Cheque Date	Payee	Amount (Rs.)	Available Vouchers	Vouchers not available
			month of January-2024			
11	22511567	06-02-2024	DDO for Director CEW PDMA on acctt Recoupment of Petty Cash in respect of HQ CEW-PDMA for the month of Feb-2024	200,000	192,536	7,464
12	22511600	13-03-2024	DDO for Director CEW PDMA on acctt Recoupment of Petty Cash in respect of HQ CEW-PDMA for the month of March-2024	200,000	173,510	26,490
13	22518437	16-04-2024	DDO for Director CEW PDMA on acctt Recoupment of Petty Cash in respect of HQ CEW-PDMA for the month of April-2024	200,000	198,495	1,505
14	22518469	15-05-2024	DDO for Director CEW PDMA on acctt Recoupment of Petty Cash in respect of HQ CEW-PDMA for the month of May-2024	200,000	199,115	885
16	22518514	11-06-2024	DDO for Director CEW PDMA on acctt Recoupment of Petty Cash in respect of HQ CEW-PDMA for the month of June-2024	200,000	194,425	5,575
Total				2,421,000	1,489,288	931,712

Annexure-X

Audit Para No. 1.4.12

**Irregular award of contract of 16 LOTs without observing KPPRA Rules –
Rs. 172.456 million**

LOT #	Vandor Name	Description	Amount
1	V-Care Engineering	Personal Protective Uniform	23.276
2	Tradeline Corporation	Delivery Hose 2.5' (100 ft)	12.588
3	Three Leaves traders	Chain Saw	5.79
4	M/S Ocean Trading	Dewatering Pump (Portable)	6.96

LOT #	Vandor Name	Description	Amount
5	SSS International	Fire Ball	1.725
6	Tradeline Corporation	Hydraulic Cutter with pump	7.8
7	A-Tech International	SCUBA Diving Kit European	5.98
8	A-Tech International	Electric Rescue O2 system with hose	2.4
9	YSK International	Jumping Cushion (5*6.5*2.5m)	34.999
10	A-Tech International	Tripod European	1.8
11	AURO Soft	IT Equipment	5.568
12	Computer Data Solution	SMD Screen Large	4.7
		SMD Screen Small	
13	A-Tech International	SCBA Complete Set	4.5
14	A-Tech International	Water Rescue Stretcher	5.98
15	A-Tech International	Height Rescue Equipment	22.89
16	Mushtaq Medicose	Ambulatory Items	25.5
Total			172.456

Annexure-XI
Audit Para No. 1.4.20

Recurring loss due to mismanagement on account of hiring of vehicles – Rs. 4.886 million

S.No	Contractor Name	For the Month	Vehicle No.	Cheque No	Cheque Date	Amount (Rs.)
1	Super Kashmir Rent a Car	Jun-23	ADD-903, AVV-219, AGU-516, LEE-194, AKF-802 & KV-3442 in r/o HQ CEW PDMA	20764037	10-07-2023	384,930
2	Super Kashmir Rent a Car	Jul-23	AGU-516, ADH-141, ANZ-473, ADD-903 & LEE-194 in r/o HQ CEW PDMA	21808849	08-08-2023	319,410
3	Super Kashmir Rent a Car	Aug-23	AGU-516, ADH-141, ANZ-473, ADD-903 & LEE-194 in r/o HQ CEW PDMA	21808943	08-09-2023	319,410
4	Super Kashmir Rent a Car	Sep-23	AGU-516, ADH-141, ANZ-473, ADD-903 & LEE-194 in r/o HQ	22100673	11-10-2023	315,900

S.No	Contractor Name	For the Month	Vehicle No.	Cheque No	Cheque Date	Amount (Rs.)
			CEW PDMA			
5	Super Kashmir Rent a Car	Sep-23	AGU-516, ADH-141, ANZ-473, ADD-903 & LEE-194 in r/o HQ CEW PDMA	22511484	14-12-2023	315,900
6	Super Kashmir Rent a Car	November & December-2023	AGU-516, ADH-141, ANZ-473, ADD-903, LEE-194 & ADD-018) in r/o HQ CEW	22511513	02-01-2024	793,800
7	Super Kashmir Rent a Car	January-2024	AGU-516, ADH-141, ANZ-473, APU-944, BLT-748 & AAD-018 in r/o HQ CEW PDMA	22518417	25-03-2024	396,900
8	Super Kashmir Rent a Car	01-02-2024 to 06-03-2024	AGU-516, ADH-141, ADD-018, ANZ-473, APU-144, BLT-748 & HC-802 in r/o HQ CEW PDMA	22518447	23-04-2024	573,300
9	Gul Rent a Car	March-2024 & April-2024	BDF-874, AUA-457, ASE-886, AMG-460, AUV-298 & ABC-431) in r/o HQ CEW PDMA	22518465	15-05-2024	898,319
10	Gul Rent a Car	May-2024	BDF-874, AUA-457, ASE-886, AMG-460, AUV-298 & ABC-431) in r/o HQ CEW PDMA	22518515	11-06-2024	568,350
Total						4,886,219

Annexure-XII
Audit Para No. 1.4.22

Over payment on account of monthly allowances to TDPs – Rs. 122.848 million

Sr.No.	Amount Paid	Amount Required to be paid	Over paid amount in Rs.	CNIC # of the TDP
1	700,000	240,000	460,000	2150126403421
2	480,000	240,000	240,000	2150101039891
3	480,000	240,000	240,000	2150101251577
4	480,000	240,000	240,000	2150101575693
5	480,000	240,000	240,000	2150101833945
6	480,000	240,000	240,000	2150101944239
7	480,000	240,000	240,000	2150102141923
8	480,000	240,000	240,000	2150102549713
9	480,000	240,000	240,000	2150102782895
10	480,000	240,000	240,000	2150102827985
11	480,000	240,000	240,000	2150102980239
12	480,000	240,000	240,000	2150103193351
13	480,000	240,000	240,000	2150103228315
14	480,000	240,000	240,000	2150103305294
15	480,000	240,000	240,000	2150103906449
16	480,000	240,000	240,000	2150103930447
17	480,000	240,000	240,000	2150104129853
18	480,000	240,000	240,000	2150104710645
19	480,000	240,000	240,000	2150105133129
20	480,000	240,000	240,000	2150105713339
21	480,000	240,000	240,000	2150106783115
22	480,000	240,000	240,000	2150107072097
23	480,000	240,000	240,000	2150107221715
24	480,000	240,000	240,000	2150107317805
25	480,000	240,000	240,000	2150107814647
26	480,000	240,000	240,000	2150108228101
27	480,000	240,000	240,000	2150108636315
28	480,000	240,000	240,000	2150108824859
29	480,000	240,000	240,000	2150109501379
30	480,000	240,000	240,000	2150109562801
31	480,000	240,000	240,000	2150110625427
32	480,000	240,000	240,000	2150110754751
33	480,000	240,000	240,000	2150111001841
34	480,000	240,000	240,000	2150111069009
35	480,000	240,000	240,000	2150111164652
36	480,000	240,000	240,000	2150111295761
37	480,000	240,000	240,000	2150111368040
38	480,000	240,000	240,000	2150111521237

Sr.No.	Amount Paid	Amount Required to be paid	Over paid amount in Rs.	CNIC # of the TDP
39	480,000	240,000	240,000	2150111851241
40	480,000	240,000	240,000	2150112142103
41	480,000	240,000	240,000	2150112213135
42	480,000	240,000	240,000	2150112940312
43	480,000	240,000	240,000	2150112959203
44	480,000	240,000	240,000	2150113165915
45	480,000	240,000	240,000	2150113230785
46	480,000	240,000	240,000	2150113497461
47	480,000	240,000	240,000	2150114929741
48	480,000	240,000	240,000	2150114946459
49	480,000	240,000	240,000	2150115289377
50	480,000	240,000	240,000	2150116340491
51	480,000	240,000	240,000	2150116611589
52	480,000	240,000	240,000	2150116624639
53	480,000	240,000	240,000	2150116930338
54	480,000	240,000	240,000	2150117359133
55	480,000	240,000	240,000	2150117955419
56	480,000	240,000	240,000	2150118146929
57	480,000	240,000	240,000	2150118223831
58	480,000	240,000	240,000	2150118489423
59	480,000	240,000	240,000	2150119451915
60	480,000	240,000	240,000	2150119515135
61	480,000	240,000	240,000	2150119798827
62	480,000	240,000	240,000	2150120368337
63	480,000	240,000	240,000	2150120443597
64	480,000	240,000	240,000	2150120909013
65	480,000	240,000	240,000	2150121463088
66	480,000	240,000	240,000	2150122032283
67	480,000	240,000	240,000	2150122341212
68	480,000	240,000	240,000	2150122434404
69	480,000	240,000	240,000	2150122542613
70	480,000	240,000	240,000	2150122687151
71	480,000	240,000	240,000	2150122704305
72	480,000	240,000	240,000	2150122742855
73	480,000	240,000	240,000	2150122840227
74	480,000	240,000	240,000	2150123525445
75	480,000	240,000	240,000	2150123586329
76	480,000	240,000	240,000	2150123681439
77	480,000	240,000	240,000	2150123809107
78	480,000	240,000	240,000	2150123936145
79	480,000	240,000	240,000	2150124287497
80	480,000	240,000	240,000	2150124303589
81	480,000	240,000	240,000	2150124540970

Sr.No.	Amount Paid	Amount Required to be paid	Over paid amount in Rs.	CNIC # of the TDP
82	480,000	240,000	240,000	2150124856601
83	480,000	240,000	240,000	2150125193295
84	480,000	240,000	240,000	2150125666329
85	480,000	240,000	240,000	2150126424460
86	480,000	240,000	240,000	2150126496240
87	480,000	240,000	240,000	2150126705237
88	480,000	240,000	240,000	2150126730302
89	480,000	240,000	240,000	2150126738651
90	480,000	240,000	240,000	2150126795543
91	480,000	240,000	240,000	2150127555909
92	480,000	240,000	240,000	2150127718813
93	480,000	240,000	240,000	2150127874291
94	480,000	240,000	240,000	2150128146947
95	480,000	240,000	240,000	2150128359843
96	480,000	240,000	240,000	2150128786135
97	480,000	240,000	240,000	2150129069375
98	480,000	240,000	240,000	2150129315703
99	480,000	240,000	240,000	2150129454819
100	480,000	240,000	240,000	2150129483995
101	480,000	240,000	240,000	2150129687851
102	480,000	240,000	240,000	2150129737197
103	480,000	240,000	240,000	2150129809913
104	480,000	240,000	240,000	2150130042708
105	480,000	240,000	240,000	2150130132601
106	480,000	240,000	240,000	2150130310113
107	480,000	240,000	240,000	2150130939321
108	480,000	240,000	240,000	2150131084411
109	480,000	240,000	240,000	2150131116832
110	480,000	240,000	240,000	2150131771327
111	480,000	240,000	240,000	2150131990519
112	480,000	240,000	240,000	2150132109873
113	480,000	240,000	240,000	2150132255522
114	480,000	240,000	240,000	2150132322605
115	480,000	240,000	240,000	2150132415397
116	480,000	240,000	240,000	2150132461881
117	480,000	240,000	240,000	2150132467359
118	480,000	240,000	240,000	2150132573769
119	480,000	240,000	240,000	2150133047281
120	480,000	240,000	240,000	2150133722693
121	480,000	240,000	240,000	2150133851879
122	480,000	240,000	240,000	2150133915083
123	480,000	240,000	240,000	2150133929751
124	480,000	240,000	240,000	2150134323023

Sr.No.	Amount Paid	Amount Required to be paid	Over paid amount in Rs.	CNIC # of the TDP
125	480,000	240,000	240,000	2150134897825
126	480,000	240,000	240,000	2150135162386
127	480,000	240,000	240,000	2150135889343
128	480,000	240,000	240,000	2150136336151
129	480,000	240,000	240,000	2150136415835
130	480,000	240,000	240,000	2150136576067
131	480,000	240,000	240,000	2150136601744
132	480,000	240,000	240,000	2150136699850
133	480,000	240,000	240,000	2150137077479
134	480,000	240,000	240,000	2150137132485
135	480,000	240,000	240,000	2150137468261
136	480,000	240,000	240,000	2150137979009
137	480,000	240,000	240,000	2150138430117
138	480,000	240,000	240,000	2150138659067
139	480,000	240,000	240,000	2150138982179
140	480,000	240,000	240,000	2150140342914
141	480,000	240,000	240,000	2150140384885
142	480,000	240,000	240,000	2150140526589
143	480,000	240,000	240,000	2150140950969
144	480,000	240,000	240,000	2150141084249
145	480,000	240,000	240,000	2150141371139
146	480,000	240,000	240,000	2150142028531
147	480,000	240,000	240,000	2150142031575
148	480,000	240,000	240,000	2150142253189
149	480,000	240,000	240,000	2150142486697
150	480,000	240,000	240,000	2150142505587
151	480,000	240,000	240,000	2150142649459
152	480,000	240,000	240,000	2150143107316
153	480,000	240,000	240,000	2150143172095
154	480,000	240,000	240,000	2150144290087
155	480,000	240,000	240,000	2150144297253
156	480,000	240,000	240,000	2150144374165
157	480,000	240,000	240,000	2150144510155
158	480,000	240,000	240,000	2150144652073
159	480,000	240,000	240,000	2150145116182
160	480,000	240,000	240,000	2150145601657
161	480,000	240,000	240,000	2150145640425
162	480,000	240,000	240,000	2150145914819
163	480,000	240,000	240,000	2150145973129
164	480,000	240,000	240,000	2150145978111
165	480,000	240,000	240,000	2150146589977
166	480,000	240,000	240,000	2150146882035
167	480,000	240,000	240,000	2150146980173

Sr.No.	Amount Paid	Amount Required to be paid	Over paid amount in Rs.	CNIC # of the TDP
168	480,000	240,000	240,000	2150147000249
169	480,000	240,000	240,000	2150147249375
170	480,000	240,000	240,000	2150147416353
171	480,000	240,000	240,000	2150147457327
172	480,000	240,000	240,000	2150147997403
173	480,000	240,000	240,000	2150148513507
174	480,000	240,000	240,000	2150150908901
175	480,000	240,000	240,000	2150151484723
176	480,000	240,000	240,000	2150152024639
177	480,000	240,000	240,000	2150152383019
178	480,000	240,000	240,000	2150152449236
179	480,000	240,000	240,000	2150153046136
180	480,000	240,000	240,000	2150153339631
181	480,000	240,000	240,000	2150153817955
182	480,000	240,000	240,000	2150154705347
183	480,000	240,000	240,000	2150154898687
184	480,000	240,000	240,000	2150155017941
185	480,000	240,000	240,000	2150155210433
186	480,000	240,000	240,000	2150155227964
187	480,000	240,000	240,000	2150155345237
188	480,000	240,000	240,000	2150155379871
189	480,000	240,000	240,000	2150155448011
190	480,000	240,000	240,000	2150155526069
191	480,000	240,000	240,000	2150155937215
192	480,000	240,000	240,000	2150156170889
193	480,000	240,000	240,000	2150156222446
194	480,000	240,000	240,000	2150156754494
195	480,000	240,000	240,000	2150157083769
196	480,000	240,000	240,000	2150157120889
197	480,000	240,000	240,000	2150157183185
198	480,000	240,000	240,000	2150157649452
199	480,000	240,000	240,000	2150157775307
200	480,000	240,000	240,000	2150158690234
201	480,000	240,000	240,000	2150159205905
202	480,000	240,000	240,000	2150159311391
203	480,000	240,000	240,000	2150159371657
204	480,000	240,000	240,000	2150159399001
205	480,000	240,000	240,000	2150159746671
206	480,000	240,000	240,000	2150160180611
207	480,000	240,000	240,000	2150160498083
208	480,000	240,000	240,000	2150160618447
209	480,000	240,000	240,000	2150160682387
210	480,000	240,000	240,000	2150161123931

Sr.No.	Amount Paid	Amount Required to be paid	Over paid amount in Rs.	CNIC # of the TDP
211	480,000	240,000	240,000	2150161663743
212	480,000	240,000	240,000	2150162495027
213	480,000	240,000	240,000	2150162596911
214	480,000	240,000	240,000	2150162638309
215	480,000	240,000	240,000	2150162729673
216	480,000	240,000	240,000	2150163154035
217	480,000	240,000	240,000	2150163189665
218	480,000	240,000	240,000	2150163966233
219	480,000	240,000	240,000	2150164163477
220	480,000	240,000	240,000	2150164718156
221	480,000	240,000	240,000	2150164745277
222	480,000	240,000	240,000	2150164832105
223	480,000	240,000	240,000	2150164957229
224	480,000	240,000	240,000	2150165122441
225	480,000	240,000	240,000	2150165441473
226	480,000	240,000	240,000	2150165445121
227	480,000	240,000	240,000	2150165595725
228	480,000	240,000	240,000	2150165732045
229	480,000	240,000	240,000	2150165812403
230	480,000	240,000	240,000	2150166085323
231	480,000	240,000	240,000	2150166175169
232	480,000	240,000	240,000	2150166511379
233	480,000	240,000	240,000	2150166637691
234	480,000	240,000	240,000	2150166809888
235	480,000	240,000	240,000	2150167242105
236	480,000	240,000	240,000	2150167896603
237	480,000	240,000	240,000	2150167912453
238	480,000	240,000	240,000	2150168351343
239	480,000	240,000	240,000	2150168914239
240	480,000	240,000	240,000	2150170181827
241	480,000	240,000	240,000	2150170354425
242	480,000	240,000	240,000	2150170371710
243	480,000	240,000	240,000	2150170904965
244	480,000	240,000	240,000	2150171060553
245	480,000	240,000	240,000	2150171896767
246	480,000	240,000	240,000	2150172076633
247	480,000	240,000	240,000	2150172284015
248	480,000	240,000	240,000	2150172477449
249	480,000	240,000	240,000	2150172654433
250	480,000	240,000	240,000	2150172900349
251	480,000	240,000	240,000	2150173158093
252	480,000	240,000	240,000	2150173177293
253	480,000	240,000	240,000	2150173386081

Sr.No.	Amount Paid	Amount Required to be paid	Over paid amount in Rs.	CNIC # of the TDP
254	480,000	240,000	240,000	2150174290525
255	480,000	240,000	240,000	2150174452976
256	480,000	240,000	240,000	2150174602837
257	480,000	240,000	240,000	2150174809939
258	480,000	240,000	240,000	2150174893835
259	480,000	240,000	240,000	2150175671069
260	480,000	240,000	240,000	2150175850357
261	480,000	240,000	240,000	2150176262245
262	480,000	240,000	240,000	2150176622669
263	480,000	240,000	240,000	2150176684929
264	480,000	240,000	240,000	2150176856943
265	480,000	240,000	240,000	2150177198563
266	480,000	240,000	240,000	2150177348417
267	480,000	240,000	240,000	2150177461601
268	480,000	240,000	240,000	2150178153075
269	480,000	240,000	240,000	2150178921529
270	480,000	240,000	240,000	2150179516853
271	480,000	240,000	240,000	2150179943919
272	480,000	240,000	240,000	2150180148307
273	480,000	240,000	240,000	2150180364735
274	480,000	240,000	240,000	2150180435093
275	480,000	240,000	240,000	2150180714987
276	480,000	240,000	240,000	2150181194665
277	480,000	240,000	240,000	2150181864397
278	480,000	240,000	240,000	2150181929083
279	480,000	240,000	240,000	2150183716425
280	480,000	240,000	240,000	2150183746737
281	480,000	240,000	240,000	2150183775625
282	480,000	240,000	240,000	2150184128971
283	480,000	240,000	240,000	2150184136013
284	480,000	240,000	240,000	2150184871188
285	480,000	240,000	240,000	2150185293401
286	480,000	240,000	240,000	2150185551967
287	480,000	240,000	240,000	2150185596919
288	480,000	240,000	240,000	2150185932885
289	480,000	240,000	240,000	2150186250086
290	480,000	240,000	240,000	2150186416521
291	480,000	240,000	240,000	2150186503333
292	480,000	240,000	240,000	2150187704812
293	480,000	240,000	240,000	2150187838556
294	480,000	240,000	240,000	2150187982889
295	480,000	240,000	240,000	2150188076671
296	480,000	240,000	240,000	2150188149250

Sr.No.	Amount Paid	Amount Required to be paid	Over paid amount in Rs.	CNIC # of the TDP
297	480,000	240,000	240,000	2150188237179
298	480,000	240,000	240,000	2150189284671
299	480,000	240,000	240,000	2150189346459
300	480,000	240,000	240,000	2150189667655
301	480,000	240,000	240,000	2150190355136
302	480,000	240,000	240,000	2150190438345
303	480,000	240,000	240,000	2150190846573
304	480,000	240,000	240,000	2150191543559
305	480,000	240,000	240,000	2150191838583
306	480,000	240,000	240,000	2150191852327
307	480,000	240,000	240,000	2150193027167
308	480,000	240,000	240,000	2150193608457
309	480,000	240,000	240,000	2150193894121
310	480,000	240,000	240,000	2150194638919
311	480,000	240,000	240,000	2150195611459
312	480,000	240,000	240,000	2150195932657
313	480,000	240,000	240,000	2150196071781
314	480,000	240,000	240,000	2150196303237
315	480,000	240,000	240,000	2150196353425
316	480,000	240,000	240,000	2150196994775
317	480,000	240,000	240,000	2150197060177
318	480,000	240,000	240,000	2150197570347
319	480,000	240,000	240,000	2150197598682
320	480,000	240,000	240,000	2150197849775
321	480,000	240,000	240,000	2150198092127
322	480,000	240,000	240,000	2150198322571
323	480,000	240,000	240,000	2150198766025
324	480,000	240,000	240,000	2150199705113
325	480,000	240,000	240,000	2150199780413
326	480,000	240,000	240,000	9040627876031
327	472,000	240,000	232,000	2150117595101
328	472,000	240,000	232,000	2150137770431
329	472,000	240,000	232,000	2150156998615
330	472,000	240,000	232,000	2150179256787
331	472,000	240,000	232,000	2150189442541
332	472,000	240,000	232,000	2150196958920
333	468,000	240,000	228,000	2150181862971
334	468,000	240,000	228,000	2150197959639
335	460,000	240,000	220,000	2150107308963
336	460,000	240,000	220,000	2150111456301
337	460,000	240,000	220,000	2150113430936
338	460,000	240,000	220,000	2150116122999
339	460,000	240,000	220,000	2150128129119

Sr.No.	Amount Paid	Amount Required to be paid	Over paid amount in Rs.	CNIC # of the TDP
340	460,000	240,000	220,000	2150135238127
341	460,000	240,000	220,000	2150145044377
342	460,000	240,000	220,000	2150148436196
343	460,000	240,000	220,000	2150151671728
344	460,000	240,000	220,000	2150156713993
345	460,000	240,000	220,000	2150157809591
346	460,000	240,000	220,000	2150161073879
347	460,000	240,000	220,000	2150169940207
348	460,000	240,000	220,000	2150181793327
349	460,000	240,000	220,000	2150183951439
350	460,000	240,000	220,000	2150195478838
351	452,000	240,000	212,000	2150107110301
352	448,000	240,000	208,000	2150161935917
353	440,000	240,000	200,000	2150102731999
354	440,000	240,000	200,000	2150130561745
355	440,000	240,000	200,000	2150131600180
356	440,000	240,000	200,000	2150132216161
357	440,000	240,000	200,000	2150133067353
358	440,000	240,000	200,000	2150141083960
359	440,000	240,000	200,000	2150142576623
360	440,000	240,000	200,000	2150146919104
361	440,000	240,000	200,000	2150155177873
362	440,000	240,000	200,000	2150155420041
363	440,000	240,000	200,000	2150157733987
364	440,000	240,000	200,000	2150172182715
365	440,000	240,000	200,000	2150177114305
366	440,000	240,000	200,000	9040601208925
367	420,000	240,000	180,000	2150102656899
368	420,000	240,000	180,000	2150105687367
369	420,000	240,000	180,000	2150113749389
370	420,000	240,000	180,000	2150116215463
371	420,000	240,000	180,000	2150119824059
372	420,000	240,000	180,000	2150122020924
373	420,000	240,000	180,000	2150127275953
374	420,000	240,000	180,000	2150136883571
375	420,000	240,000	180,000	2150147557969
376	420,000	240,000	180,000	2150149798257
377	420,000	240,000	180,000	2150151423727
378	420,000	240,000	180,000	2150153631783
379	420,000	240,000	180,000	2150154927227
380	420,000	240,000	180,000	2150163384499
381	420,000	240,000	180,000	2150163740251
382	420,000	240,000	180,000	2150172692875

Sr.No.	Amount Paid	Amount Required to be paid	Over paid amount in Rs.	CNIC # of the TDP
383	420,000	240,000	180,000	2150187448741
384	420,000	240,000	180,000	2150190142801
385	420,000	240,000	180,000	2150191924873
386	400,000	240,000	160,000	2150101853605
387	400,000	240,000	160,000	2150103435339
388	400,000	240,000	160,000	2150106639454
389	400,000	240,000	160,000	2150106773691
390	400,000	240,000	160,000	2150109610081
391	400,000	240,000	160,000	2150111898559
392	400,000	240,000	160,000	2150114048545
393	400,000	240,000	160,000	2150118323361
394	400,000	240,000	160,000	2150119792557
395	400,000	240,000	160,000	2150124922635
396	400,000	240,000	160,000	2150127358307
397	400,000	240,000	160,000	2150127438549
398	400,000	240,000	160,000	2150128252381
399	400,000	240,000	160,000	2150128680375
400	400,000	240,000	160,000	2150129235601
401	400,000	240,000	160,000	2150134966701
402	400,000	240,000	160,000	2150135714669
403	400,000	240,000	160,000	2150136476599
404	400,000	240,000	160,000	2150138448683
405	400,000	240,000	160,000	2150143189569
406	400,000	240,000	160,000	2150144349079
407	400,000	240,000	160,000	2150153515529
408	400,000	240,000	160,000	2150153959117
409	400,000	240,000	160,000	2150154503918
410	400,000	240,000	160,000	2150154530954
411	400,000	240,000	160,000	2150156143727
412	400,000	240,000	160,000	2150156311763
413	400,000	240,000	160,000	2150161302328
414	400,000	240,000	160,000	2150164678836
415	400,000	240,000	160,000	2150169524859
416	400,000	240,000	160,000	2150170176069
417	400,000	240,000	160,000	2150171585921
418	400,000	240,000	160,000	2150172449884
419	400,000	240,000	160,000	2150174596665
420	400,000	240,000	160,000	2150177928085
421	400,000	240,000	160,000	2150185647223
422	400,000	240,000	160,000	2150188040483
423	400,000	240,000	160,000	2150188158125
424	400,000	240,000	160,000	2150189371615
425	400,000	240,000	160,000	2150189455087

Sr.No.	Amount Paid	Amount Required to be paid	Over paid amount in Rs.	CNIC # of the TDP
426	400,000	240,000	160,000	2150196274280
427	400,000	240,000	160,000	2150198595819
428	380,000	240,000	140,000	1120129517669
429	380,000	240,000	140,000	1120204034877
430	380,000	240,000	140,000	2150101267277
431	380,000	240,000	140,000	2150101383599
432	380,000	240,000	140,000	2150103671789
433	380,000	240,000	140,000	2150106019280
434	380,000	240,000	140,000	2150106760353
435	380,000	240,000	140,000	2150113836443
436	380,000	240,000	140,000	2150114259085
437	380,000	240,000	140,000	2150116120351
438	380,000	240,000	140,000	2150116762715
439	380,000	240,000	140,000	2150119446129
440	380,000	240,000	140,000	2150123758217
441	380,000	240,000	140,000	2150126739701
442	380,000	240,000	140,000	2150128822011
443	380,000	240,000	140,000	2150130134963
444	380,000	240,000	140,000	2150135414649
445	380,000	240,000	140,000	2150135498497
446	380,000	240,000	140,000	2150138066048
447	380,000	240,000	140,000	2150139041021
448	380,000	240,000	140,000	2150141322605
449	380,000	240,000	140,000	2150143925956
450	380,000	240,000	140,000	2150149420498
451	380,000	240,000	140,000	2150150053633
452	380,000	240,000	140,000	2150150879715
453	380,000	240,000	140,000	2150151435779
454	380,000	240,000	140,000	2150153129825
455	380,000	240,000	140,000	2150156268602
456	380,000	240,000	140,000	2150156911153
457	380,000	240,000	140,000	2150164496610
458	380,000	240,000	140,000	2150166197761
459	380,000	240,000	140,000	2150167150181
460	380,000	240,000	140,000	2150168090526
461	380,000	240,000	140,000	2150176600440
462	380,000	240,000	140,000	2150176857373
463	380,000	240,000	140,000	2150180594111
464	380,000	240,000	140,000	2150183982237
465	380,000	240,000	140,000	2150184834407
466	380,000	240,000	140,000	2150191280687
467	380,000	240,000	140,000	2150191306579
468	380,000	240,000	140,000	2150195435575

Sr.No.	Amount Paid	Amount Required to be paid	Over paid amount in Rs.	CNIC # of the TDP
469	380,000	240,000	140,000	9040601165519
470	372,000	240,000	132,000	4230110665889
471	360,000	240,000	120,000	2150102318307
472	360,000	240,000	120,000	2150103698366
473	360,000	240,000	120,000	2150103768341
474	360,000	240,000	120,000	2150103781446
475	360,000	240,000	120,000	2150106396697
476	360,000	240,000	120,000	2150106854081
477	360,000	240,000	120,000	2150108513841
478	360,000	240,000	120,000	2150109592637
479	360,000	240,000	120,000	2150114727279
480	360,000	240,000	120,000	2150115958257
481	360,000	240,000	120,000	2150119442837
482	360,000	240,000	120,000	2150123099911
483	360,000	240,000	120,000	2150130729069
484	360,000	240,000	120,000	2150130754996
485	360,000	240,000	120,000	2150131316385
486	360,000	240,000	120,000	2150132264527
487	360,000	240,000	120,000	2150134150027
488	360,000	240,000	120,000	2150134773335
489	360,000	240,000	120,000	2150135836269
490	360,000	240,000	120,000	2150136081487
491	360,000	240,000	120,000	2150136659078
492	360,000	240,000	120,000	2150138008069
493	360,000	240,000	120,000	2150138035863
494	360,000	240,000	120,000	2150140037145
495	360,000	240,000	120,000	2150142446275
496	360,000	240,000	120,000	2150146133921
497	360,000	240,000	120,000	2150149852577
498	360,000	240,000	120,000	2150151801377
499	360,000	240,000	120,000	2150151867955
500	360,000	240,000	120,000	2150152050115
501	360,000	240,000	120,000	2150155500063
502	360,000	240,000	120,000	2150155641244
503	360,000	240,000	120,000	2150157841529
504	360,000	240,000	120,000	2150160462549
505	360,000	240,000	120,000	2150168457433
506	360,000	240,000	120,000	2150169409277
507	360,000	240,000	120,000	2150169979215
508	360,000	240,000	120,000	2150171555691
509	360,000	240,000	120,000	2150174951495
510	360,000	240,000	120,000	2150177489753
511	360,000	240,000	120,000	2150182072695

Sr.No.	Amount Paid	Amount Required to be paid	Over paid amount in Rs.	CNIC # of the TDP
512	360,000	240,000	120,000	2150182668365
513	360,000	240,000	120,000	2150185463723
514	360,000	240,000	120,000	2150187156387
515	360,000	240,000	120,000	2150187247807
516	360,000	240,000	120,000	2150191723667
517	360,000	240,000	120,000	2150194456076
518	360,000	240,000	120,000	2150199762600
519	360,000	240,000	120,000	9040601470717
520	352,000	240,000	112,000	2150198668309
521	348,000	240,000	108,000	2150124541565
522	344,000	240,000	104,000	2150169511921
523	340,000	240,000	100,000	2150102316805
524	340,000	240,000	100,000	2150102652793
525	340,000	240,000	100,000	2150106746377
526	340,000	240,000	100,000	2150107448182
527	340,000	240,000	100,000	2150108076025
528	340,000	240,000	100,000	2150113825459
529	340,000	240,000	100,000	2150118148562
530	340,000	240,000	100,000	2150119447691
531	340,000	240,000	100,000	2150120428022
532	340,000	240,000	100,000	2150122663893
533	340,000	240,000	100,000	2150122982153
534	340,000	240,000	100,000	2150124893607
535	340,000	240,000	100,000	2150128785675
536	340,000	240,000	100,000	2150129102341
537	340,000	240,000	100,000	2150129956733
538	340,000	240,000	100,000	2150131976506
539	340,000	240,000	100,000	2150135585593
540	340,000	240,000	100,000	2150136103755
541	340,000	240,000	100,000	2150143129929
542	340,000	240,000	100,000	2150144465193
543	340,000	240,000	100,000	2150144521770
544	340,000	240,000	100,000	2150144608731
545	340,000	240,000	100,000	2150145140994
546	340,000	240,000	100,000	2150145243527
547	340,000	240,000	100,000	2150147586627
548	340,000	240,000	100,000	2150147900603
549	340,000	240,000	100,000	2150149009065
550	340,000	240,000	100,000	2150149466559
551	340,000	240,000	100,000	2150150629537
552	340,000	240,000	100,000	2150151545805
553	340,000	240,000	100,000	2150151619238
554	340,000	240,000	100,000	2150152243683

Sr.No.	Amount Paid	Amount Required to be paid	Over paid amount in Rs.	CNIC # of the TDP
555	340,000	240,000	100,000	2150152737371
556	340,000	240,000	100,000	2150153757849
557	340,000	240,000	100,000	2150153837747
558	340,000	240,000	100,000	2150153863153
559	340,000	240,000	100,000	2150156082283
560	340,000	240,000	100,000	2150159055131
561	340,000	240,000	100,000	2150160152075
562	340,000	240,000	100,000	2150160466555
563	340,000	240,000	100,000	2150160522747
564	340,000	240,000	100,000	2150162011387
565	340,000	240,000	100,000	2150163083154
566	340,000	240,000	100,000	2150163163163
567	340,000	240,000	100,000	2150163401547
568	340,000	240,000	100,000	2150165751625
569	340,000	240,000	100,000	2150167555297
570	340,000	240,000	100,000	2150169479251
571	340,000	240,000	100,000	2150172790757
572	340,000	240,000	100,000	2150173366447
573	340,000	240,000	100,000	2150173627611
574	340,000	240,000	100,000	2150175064551
575	340,000	240,000	100,000	2150175668247
576	340,000	240,000	100,000	2150175843607
577	340,000	240,000	100,000	2150178205699
578	340,000	240,000	100,000	2150178505063
579	340,000	240,000	100,000	2150181514257
580	340,000	240,000	100,000	2150183249553
581	340,000	240,000	100,000	2150183600439
582	340,000	240,000	100,000	2150184102935
583	340,000	240,000	100,000	2150185649874
584	340,000	240,000	100,000	2150186743111
585	340,000	240,000	100,000	2150188304735
586	340,000	240,000	100,000	2150189543455
587	340,000	240,000	100,000	2150193619601
588	340,000	240,000	100,000	2150195986441
589	340,000	240,000	100,000	2150197052845
590	340,000	240,000	100,000	2150197689689
591	340,000	240,000	100,000	2150197812391
592	340,000	240,000	100,000	2150198196361
593	328,000	240,000	88,000	2150132158491
594	328,000	240,000	88,000	2150146048421
595	320,000	240,000	80,000	1120203442073
596	320,000	240,000	80,000	1120203646541
597	320,000	240,000	80,000	2150101144391

Sr.No.	Amount Paid	Amount Required to be paid	Over paid amount in Rs.	CNIC # of the TDP
598	320,000	240,000	80,000	2150102317741
599	320,000	240,000	80,000	2150103241187
600	320,000	240,000	80,000	2150108021329
601	320,000	240,000	80,000	2150108887112
602	320,000	240,000	80,000	2150109386637
603	320,000	240,000	80,000	2150114082735
604	320,000	240,000	80,000	2150114463188
605	320,000	240,000	80,000	2150115122783
606	320,000	240,000	80,000	2150122932207
607	320,000	240,000	80,000	2150124064589
608	320,000	240,000	80,000	2150127085793
609	320,000	240,000	80,000	2150127670388
610	320,000	240,000	80,000	2150127755835
611	320,000	240,000	80,000	2150135814447
612	320,000	240,000	80,000	2150145018005
613	320,000	240,000	80,000	2150147359753
614	320,000	240,000	80,000	2150147543183
615	320,000	240,000	80,000	2150149046415
616	320,000	240,000	80,000	2150150200161
617	320,000	240,000	80,000	2150151411315
618	320,000	240,000	80,000	2150153376809
619	320,000	240,000	80,000	2150156517513
620	320,000	240,000	80,000	2150156854779
621	320,000	240,000	80,000	2150162324578
622	320,000	240,000	80,000	2150163219538
623	320,000	240,000	80,000	2150163656231
624	320,000	240,000	80,000	2150163865421
625	320,000	240,000	80,000	2150166256921
626	320,000	240,000	80,000	2150168565135
627	320,000	240,000	80,000	2150169262693
628	320,000	240,000	80,000	2150172342419
629	320,000	240,000	80,000	2150172397142
630	320,000	240,000	80,000	2150177579854
631	320,000	240,000	80,000	2150178209763
632	320,000	240,000	80,000	2150181051927
633	320,000	240,000	80,000	2150181265003
634	320,000	240,000	80,000	2150185367961
635	320,000	240,000	80,000	2150186968540
636	320,000	240,000	80,000	2150189764364
637	320,000	240,000	80,000	2150192351250
638	320,000	240,000	80,000	2150194863791
639	320,000	240,000	80,000	9040601212215
640	316,000	240,000	76,000	2150132874408

Sr.No.	Amount Paid	Amount Required to be paid	Over paid amount in Rs.	CNIC # of the TDP
641	300,000	240,000	60,000	2150103920347
642	300,000	240,000	60,000	2150108924192
643	300,000	240,000	60,000	2150109344788
644	300,000	240,000	60,000	2150111297514
645	300,000	240,000	60,000	2150112662549
646	300,000	240,000	60,000	2150114728100
647	300,000	240,000	60,000	2150125947067
648	300,000	240,000	60,000	2150128397777
649	300,000	240,000	60,000	2150132491173
650	300,000	240,000	60,000	2150133336175
651	300,000	240,000	60,000	2150137896773
652	300,000	240,000	60,000	2150142254388
653	300,000	240,000	60,000	2150146256584
654	300,000	240,000	60,000	2150148579410
655	300,000	240,000	60,000	2150150129959
656	300,000	240,000	60,000	2150151152577
657	300,000	240,000	60,000	2150152156989
658	300,000	240,000	60,000	2150164990487
659	300,000	240,000	60,000	2150170383791
660	300,000	240,000	60,000	2150172048998
661	300,000	240,000	60,000	2150176850259
662	300,000	240,000	60,000	2150184093293
663	300,000	240,000	60,000	2150187207731
664	300,000	240,000	60,000	2150188558349
665	300,000	240,000	60,000	2150190843772
666	300,000	240,000	60,000	2150193082143
667	300,000	240,000	60,000	2150195169722
668	300,000	240,000	60,000	2150197307703
669	300,000	240,000	60,000	2150198947273
670	300,000	240,000	60,000	2220145621815
671	280,000	240,000	40,000	2150106288811
672	280,000	240,000	40,000	2150115846811
673	280,000	240,000	40,000	2150122000271
674	280,000	240,000	40,000	2150130916311
675	280,000	240,000	40,000	2150154187897
676	280,000	240,000	40,000	2150155855409
677	280,000	240,000	40,000	2150171335285
678	260,000	240,000	20,000	2150108484571
679	260,000	240,000	20,000	2150113020325
680	260,000	240,000	20,000	2150113124199
681	260,000	240,000	20,000	2150118653086
682	260,000	240,000	20,000	2150119021783
683	260,000	240,000	20,000	2150121382175

Sr.No.	Amount Paid	Amount Required to be paid	Over paid amount in Rs.	CNIC # of the TDP
684	260,000	240,000	20,000	2150132663503
685	260,000	240,000	20,000	2150132872328
686	260,000	240,000	20,000	2150137499633
687	260,000	240,000	20,000	2150139306463
688	260,000	240,000	20,000	2150141424329
689	260,000	240,000	20,000	2150150555453
690	260,000	240,000	20,000	2150151242493
691	260,000	240,000	20,000	2150153042043
692	260,000	240,000	20,000	2150154569449
693	260,000	240,000	20,000	2150157473696
694	260,000	240,000	20,000	2150158134947
695	260,000	240,000	20,000	2150168045079
696	260,000	240,000	20,000	2150169666876
697	260,000	240,000	20,000	2150172223543
698	260,000	240,000	20,000	2150182032230
699	260,000	240,000	20,000	2150190956138
700	260,000	240,000	20,000	2150197318115
701	260,000	240,000	20,000	2150198238877
702	260,000	240,000	20,000	2150198935085
703	252,000	240,000	12,000	2150138193347
Total			122,848,000	

Annexure-XIII
Audit Para No. 1.4.25

Non-implementation of NDMA Disaster Management stock pile instruction-2023

S.NO	ITEMS/ DESCRIPTION	PDMA KP Stock Level@ 0.35Mn Population (Qty)	Qty at PDMA KP Warehouse	Supply Order Issued. (Qty)	Total Quantity	Shortage
1	2	3	4	5	6 = (4+5)	7 = (3-6)
1	Family Size Tents	58,333	6976	6000	12976	45,357
2	Drilling Hammer	194	0	0	0	194
3	Tarpaulin Sheet	58,333	3349	5000	8349	49,984
4	Hygiene Kits	58,333	642	5000	5642	52,691
5	Blankets	175,000	44381	0	44381	130,619
6	Mattress	175,000	180	11000	11180	163,820
7	Quilts	175,000	1312	10000	11312	163,688
8	Kitchen Sets	58,333	2593	0	2593	55,740
9	Mosquito Nets	175,000	730	20000	20730	154,270
10	Dewatering Pump	3500	1	100	101	3,399

11	Sleeping Bags	350,000	60	10000	10060	339,940
12	Water Cooler	58,333	0	0	0	58,333
13	First Aid Kits	58333	0	0	0	58,333
14	Latrine Tents	14583	0	0	0	14,583
15	Generator	3500	111	0	111	3,389
16	Hand Pallet Trolley	70	0	0	0	70
17	Jerry Canes	29,167	1585	0	1585	27,582
Total		1,451,012	61,920	67,100	129,020	1,321,992

Annexure-XIV
Audit Para No. 2.4.7

Non-existence of proper follow up system for implementation of commitments laid down in EIA approvals

Khyber Pakhtunkhwa Environment Protection Agency, (KP-EPA)			
S#	Proponent/ Project	Date of Approval	Terms & Conditions
1	Dhadla Sugar Mill	16.08.2022	Tree plantation must be carried out in the open spaces and around the boundary wall.
2			The proponent shall submit compliance report for air, water and waste water on quarterly basis through EPA KP certified laboratory.
3			The proponent shall be liable to finalize the CSR activities and budget in consultation with district administration DI Khan and EPA Regional Office DI Khan keeping in view the demands of local and quantum of the project including establishment of education and health facilities in DI Khan KP as committed.
4	Great Chef Oil Industries	21.08.2023	Plantation of 100 trees including chinar of at least 10 ft height shall be carried out in the open spaces of the factory as per submitted plan.
5			The proponent shall adopt all precautionary and mitigation measures recommended in EIA report.
6	Wahid Hafiz Edible Oil Refinery	24.08.2022	Noise pollution caused by equipment and operations that generate loud noise shall be controlled by acoustic treatments to keep the noise level within permissible limits of NEQS. Machineries shall be properly maintained and lubricated.
7			Plantation shall be carried out in the open spaces of the laboratory as per submitted plan.
8			A comprehensive CSR document shall be finalized and submitted to this Agency keeping in view the demand of local and quantum of project activity.
9	Chirat Cement Factory	05.12.2022	Ambient air and noise analysis reports of the site and surroundings with in radius of 1000 m, specially towards the human settlements, shall be submitted to this Agency on quarter basis.
10			Plantation plan for the mining area shall be submitted to this agency before commencement of mining activities.
11			CSR activities of the project shall be based on demands of the

			locals like provision of health facilities medicines to BHUs, education facilities, skill development training, water supply schemes etc.
12			Safe distance/ buffer zone of minimum 500 m with thick plantation shall be maintained from the surrounding human settlements.
Directorate of Environment Protection Agency (EPA), Dera Ismail Khan, KP			
S#	Proponent/ Project	Date of Approval	Terms & Conditions
1	Seismic Survey Pezu Block OGDCL	05.05.2023	6(m) The proponent shall do landscaping and restore the environment after completion of survey.
2			6(q) The proponent shall plant three thousand trees of 6-7 feet height of indigenous species in district Tank, DI Khan and Lakki Marwat in consultation with respective field offices Forest Department and shall also take measures for protection and upkeep of these trees.
3	Seismic Survey Wali Block OGDCL	05.05.2023	6(p) The proponent shall plant three thousand trees of 6-7 feet height of indigenous species in district Bannu and Lakki Marwat in consultation with respective field offices Forest Department and shall also take measures for protection and upkeep of these trees and shall maintain their proper record.
4			6(q) The proponent shall allocate sufficient budget for enhancement/ beautification of environment and must ensure steps for safeguard of eco system of the area.
5			6(r) The proponent shall do landscaping and restore the environment after completion of survey.
6	Mall of Hangu Pvt. (Ltd)	16.05.2023	6(l) The proponent shall plant five hundred trees of 6-7 feet height of indigenous species in district Kohat/ Hangu in consultation with respective field offices Forest Department and shall also take measures for protection and upkeep of these trees.
7			6(m) The proponent shall allocate sufficient budget for enhancement/ beautification of environment and must ensure steps for safeguard of eco system of the area.
8	Premier Cement Limited	31.05.2023	6(p) The proponent shall plant five hundred trees of 6-7 feet height of indigenous species in consultation with respective field offices Forest Department
9			6(q) The proponent shall allocate sufficient budget for enhancement/ beautification of environment and must ensure steps for safeguard of eco system of the area.
10	MOL Pakistan Oil & Gas Co.	08.11.2023	6(i) Social welfare program shall be carried out for the local communities and shall be communicated to this office and budget must be allocated for community uplift program for immediate surroundings.
11			6(k) The proponent shall do landscaping and restore the environment after completion of survey.
12			6(p) The proponent shall plant three thousand trees of 6-7 feet height of indigenous species in district Kohat in consultation

			with respective field offices Forest Department and shall also take measures for protection and upkeep of these trees.
13	Fatima LPG	06.07.2022	6(j) Plantation of 100 plants of Dakki Dates, lamon, pine, jamun, kangi palm and shesham etc. before the operation of unit.
14	Storage & Filling Plant		6(n) NOC from explosive department must be provided to this agency before initiation of physical activities at the site. (Note:Operational approval obtained on 06.03.2024)

Annexure-XV
Audit Para No. 2.4.10

Non-compliance of mitigation and adaptation policy

S#	Policy Measure	Sector	Mitigation/ Adaptation
1	Map potentially harmful weeds (such as Parthenium) and implement protective measures.	Agriculture & Live Stock	Adaptation
2	Improve feed nutritional quality by using multi-nutrient blocks (MNB) made from urea, molasses, vitamins and minerals.	-do-	-do-
3	Capacity building of farmers on appropriate animal husbandry practices & disease prevention.	-do-	-do-
4	Assess probable viral infections in the future and propose preventive actions in the wake of Climate Change.	-do-	-do-
5	Female engagement in plant nurseries should be encouraged.	Forestry	-do-
6	Carry out research to assess the effects of Climate Change on human health and the health sector in KP Province, evaluating the risk of conditions, symptoms and diseases that are likely to have an influence on human health.	Human Health	-do-
7	At all levels of service delivery, improve data recording, reporting, analysis and storage of climate-sensitive disorders.	-do-	-do-
8	Promote research on low carbon and renewable energy sources, technologies and on the feasibility and cost-effectiveness of available sources.	Energy	Mitigation

S#	Policy Measure	Sector	Mitigation/ Adaptation
9	Create a transport sector GHG emissions inventory at the district level.	Transport	-do-
10	Ensure the use of recycled water at car-wash facilities.	-do-	-do-
11	Relocate industries away from the urban hubs, wherever possible.	Industries	-do-