



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
CLIMATE CHANGE, ENVIRONMENT AND DISASTER  
MANAGEMENT ORGANIZATIONS  
OF THE GOVERNMENT OF KHYBER PAKHTUNKHWA  
AUDIT YEAR 2021-22**

**AUDITOR GENERAL OF PAKISTAN**



## **PREFACE**

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

The report is based on audit of the accounts of Climate Change, Environment and Disaster Management Organizations of the Government of Khyber Pakhtunkhwa for the Financial Year 2020-21. The Directorate General Audit (Climate Change and Environment) conducted audit during the Audit Year 2021-22 on test check basis, with a view to report significant findings to the relevant stakeholders. Audit Report includes systemic issues and audit findings having value of rupees one million or more. Relatively less significant issues are listed in the Annexure-I of the Audit Report. The audit observations listed in the Annexure-I shall be pursued with the Principal Accounting Officer 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 through the next year's Audit Report. Sectoral analysis has been added in this report covering strategic review and overall perspective of audit results.

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

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

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

Islamabad  
Dated: 24<sup>th</sup> February, 2022

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



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## ABBREVIATIONS & ACRONYMS

ADP	Annual Development Plan
AGP	Auditor General of Pakistan
AIR	Audit & Inspection Report
CEW	Complex Emergency Wing
CLCP	Citizen Losses Compensation Program
CVSF	Civilian Victim Support Fund
C&W	Services & Works
DAC	Departmental Accounts Committee
DDMA	District Disaster Management Authority
DDMU	District Disaster Management Unit
DEO	District Emergency Office
DSC	District Steering Committee
EIA	Environment Impact Assessment
EPA	Environment Protection Agency
EPC	Environmental Protection Council
EPT	Environment Protection Tribunal
ERRA	Earthquake Reconstruction and Rehabilitation Authority
ERS	Emergency Rescue Service
FAM	Financial Audit Manual
GFR	General Financial Rules
GST	General Sales Tax
HQ	Headquarter
IEE	Initial Environment Examination
ITB	Instruction to Bidders
KPK	Khyber Pakhtunkhwa
KPPRA	Khyber Pakhtunkhwa Public Procurement Regularity Authority
KPRA	Khyber Pakhtunkhwa Revenue Authority
MFDAC	Memorandum for Departmental Accounts Committee
MHVRA	Multi Hazard Vulnerability Risk Assessment
NDMA	National Disaster Management Authority
NDM	National Disaster Management
NDMP	National Disaster Management Plan
PAC	Pubic Accounts Committee
PAO	Principal Accounting Officer
PaRRSA	Provincial Reconstruction, Rehabilitation and Settlement Authority
PDMA	Provincial Disaster Management Authority
PEC	Pakistan Engineering Council
PEOC	Provincial Emergency Operation Centre
TDPs	Temporary Displaced Persons
TORs	Term of References





## **EXECUTIVE SUMMARY**

The Directorate General Audit (Climate Change & Environment) is mandated to conduct the audit of receipts and expenditures of the Environment and Disaster Management Organizations at the Federal, Provincial and district levels. The Directorate General Audit conducts Compliance with Authority Audit, Financial Attest Audit and Performance Audit along with special audit and special studies of entities like Ministry of Climate Change, ERRA, NDMA, Civil Defence, PDMAs, DDMA/DDMUs, Rescue-1122, Environment Protection Departments and Environmental Protection Agencies.

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

This report covers the audit of Rescue-1122 (HQ) Khyber Pakhtunkhwa and its DEO Offices at Peshawar and Abbottabad, PDMA (Khyber Pakhtunkhwa) and DDMUs Peshawar, Khyber, Nowshera & South Waziristan, Secretary Office (Relief, Rehabilitation & Settlement Department) Khyber Pakhtunkhwa and Environment Protection Agency Khyber Pakhtunkhwa (HQ).

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

### **a. Scope of audit**

The Directorate General Audit (Climate change and Environment) is mandated to conduct the audit of 79 formations working under 2 PAOs / Departments in Khyber Pakhtunkhwa. Total expenditure of these formations was Rs. 22.44 billion for the Financial Year 2020-21.

Audit coverage relating to expenditure for the current audit year comprises 10 main formations under 02 PAOs having a total expenditure of Rs. 9.35 billion for the financial year 2020-21. In terms of percentage, the audit coverage for expenditure is 42% of auditable expenditure.

In addition to this compliance audit report, Directorate General Audit (Climate Change & Environment) conducted one Foreign Aided Project (FAP) audit.

Report of FAP audit will be prepared separately for submission to the management and donor agency.

**b. Recoveries at the Instance of Audit**

As a result of audit, a recovery of Rs. 22.223 million has been pointed out in this report. Recovery effected from January to December 2021 was Rs. 14.56 million and in rest of cases the proposed actions are under process.

**c. Audit Methodology**

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

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

**d. Audit Impact**

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

**e. Comments on Internal Controls and Internal Audit Department**

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

includes safeguarding of assets and ensuring that liabilities are identified and managed.

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

#### **f. Key audit findings of the report**

- i. Recoveries amounting to Rs. 22.223 million were pointed out in 4 cases.<sup>1</sup>
- ii. Procurement related irregularities were observed in 7 cases amounting to Rs. 294.552 million.<sup>2</sup>
- iii. There were irregularities of Rs. 2,031.83 million in 6 cases where management maintained accounts with commercial banks.<sup>3</sup>
- iv. There were 2 cases of non-maintenance of proper payment record amounting to Rs. 4,555.627 million.<sup>4</sup>

#### **g. Recommendations**

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

Audit recommends as under:

- i. Recoveries should be made from the suppliers / vendors as pointed out in the audit observations.
- ii. Procurement process should be made strictly in accordance with Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014.

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<sup>1</sup> 1.4.15,1.4.18,1.4.19,1.4.27.

<sup>2</sup> 1.4.3, 1.4.4,1.4.5,1.4.6,1.4.7,1.4.8,1.4.9.

<sup>3</sup> 1.4.10,1.4.11,1.4.12,1.4.13,1.4.14, 1.4.15.

<sup>4</sup> 1.4.18,1.4.23.

- iii. PDMA should include an un-ambiguous evaluation criterion in the bidding documents while making procurements.
- iv. Current accounts of PDMA / DDMUs maintained with commercial banks should be converted into PLS accounts as per instructions of Finance Department Khyber Pakhtunkhwa.
- v. PDMA should carry out a detailed review and reconciliation as to how much amount was released to M/s Zong and what amount was disbursed to TDPs so that the actual amount of funds and commission thereof required to be returned by M/s Zong could be ascertained.
- vi. Reconciliation of amounts disbursed on compensation programs should be made by PDMA on regular intervals with quarters concerned.
- vii. PDMA should obtain vouched accounts against the releases made to DDMUs / DCs for necessary adjustment after verification.
- viii. Appointment of contingent paid staff should be strictly made as per government rules and policy.
- ix. Environment Protection Agency should devise a comprehensive post-monitoring mechanism to oversee the implementation of the essential conditions of EIA approvals.
- x. The PAOs should review and update the internal control structures periodically and put in place proper internal audit function in the respective entities.



## **Chapter - 1**

### **Provincial Disaster Management Authority and Emergency Rescue Service (Rescue 1122) under Relief, Rehabilitation & 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 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 Serial No. 15 of the said Act, the Provincial Government of Khyber Pakhtunkhwa established Provincial Disaster Management Authority on 27 October 2008 to deal with the disaster management activities in the province. PDMA Khyber Pakhtunkhwa is mandated to prepare and implement the disaster management policies in the Province under National Disaster Management (Khyber Pakhtunkhwa) Act, 2012. The District Disaster Management Units (DDMUs) are mandated for executing disaster management activities at district level.

##### **Emergency Rescue Service 1122 Khyber Pakhtunkhwa**

The Khyber Pakhtunkhwa Emergency Rescue Service (Rescue 1122) was established in January 2010. Latter, 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 efficient and effective manner. Its function include to respond and carry out the relief operations for public in emergencies i.e. acts of terrorism, fire incidents, road traffic accidents, building collapse and medical emergencies.

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

(Rs. in billion)

Sr. No.	Financial Year	Name of formation	Budgeted	Expenditure
1.	2020-21	PDMA & DDMUs KPK	18.41	18.15
2.	2020-21	Rescue 1122 (HQ) & DEOs KPK	4.54	3.92
3.	2020-21	Department of Relief, Rehabilitation and Settlement, Khyber Pakhtunkhwa	0.32	0.31
<b>Total</b>			<b>23.272</b>	<b>22.377</b>

**C. Sectoral Analysis**

The Relief Rehabilitation and Settlement Department (RR&SD), KPK 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 and Directorate of Civil Defence act as implementation agencies of the Department.

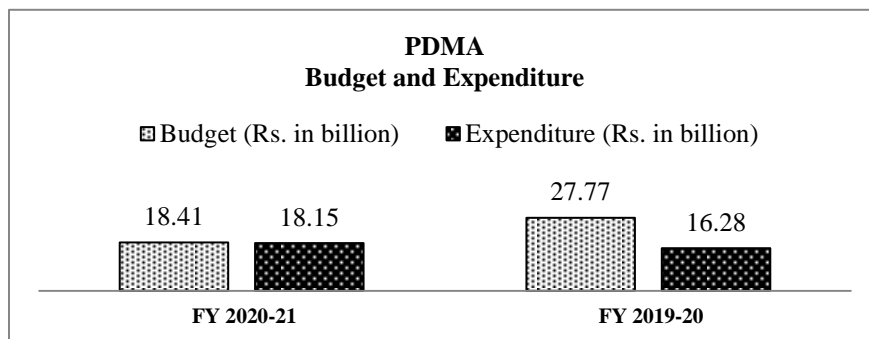
The detail of budget and expenditure of PDMA, KPK for the financial years 2020-21 & 2019-20 is as under:

(Rs. in

billion)

Sr.No	Financial Year	Formation	Budget	Expenditure
1.	2020-21	PDMA & DDMUs KPK	18.41	18.15
2.	2019-20	PDMA & DDMUs KPK	27.77	16.28

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



Out of the total expenditure of PDMA, KPK for the financial year 2020-21, major expenditure of Rs. 16 billion was incurred on Citizen Losses Compensation Program (CLPC) for Temporary Displaced Persons (TDPs) of newly merged areas of Khyber Pakhtunkhwa during operation Zarba-i-Azeb.

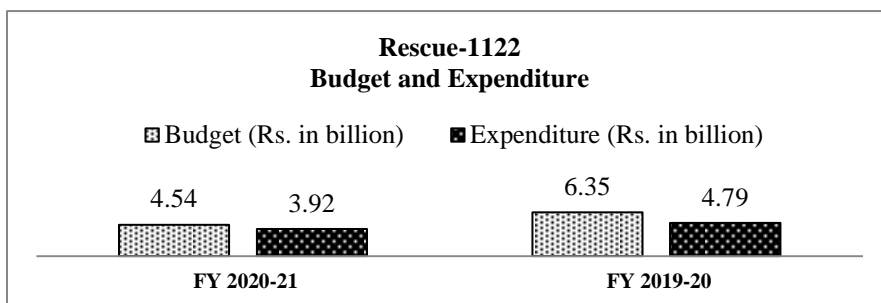
Provincial Disaster Management Authority (PDMA), KPK is the lead agency dealing with disasters and disaster planning in the province. While the Authority has achieved success in the post disaster related activities and relief operations in the aftermath of disasters, the activities related to mitigation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

The detail of budget and expenditure of Rescue-1122, KPK for the financial years 2020-21 & 2019-20 is as under:

(Rs. in billion)

Sr.No	Financial Year	Formation	Budget	Expenditure
1.	2020-21	Rescue 1122 (HQ) & DEOs KPK	4.54	3.92
2.	2019-20	Rescue 1122 (HQ) & DEOs KPK	6.35	4.79

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

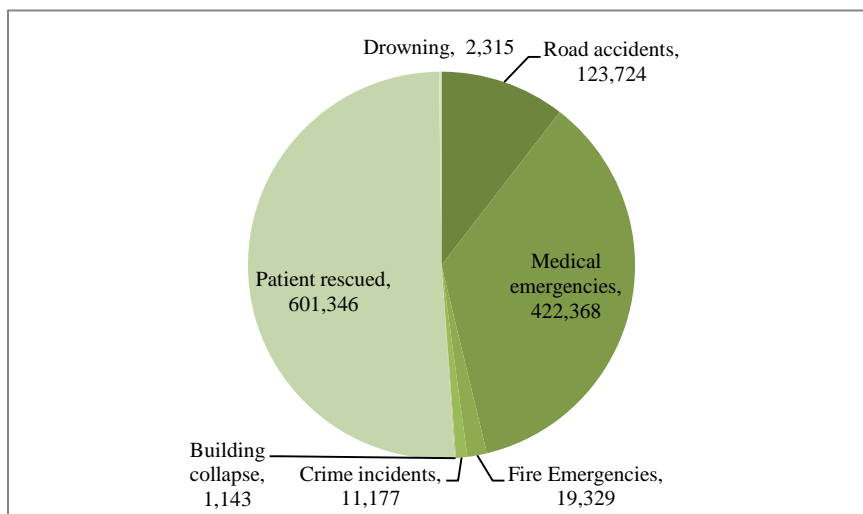




A review of Rescue-1122 expenditure for the financial year 2020-21 indicate that the major expenditure of Rs. 583 million was incurred on the expansion of Rescue Service in the newly merged areas of Khyber Pakhtunkhwa (procurement of specialized emergency vehicles and equipment), Rs. 324 million on patient referral ambulance service and Rs. 1,554 million as development expenditures on District Emergency Offices.

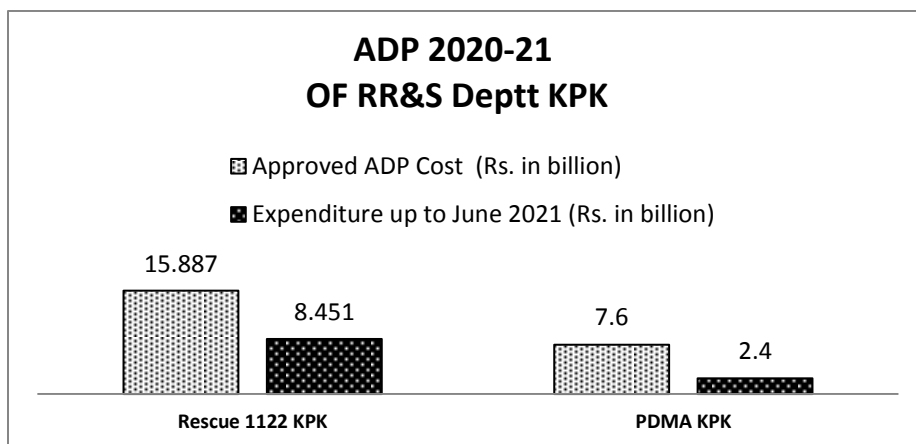
The Khyber Pakhtunkhwa Emergency Rescue Service (Rescue 1122) has played a key role in providing rescue services in the Province since inception. There is a need to expand the emergency service in all districts so as to cater the entire population of the Province. Emergency Service Academy has not been established so far resulting in lack of training and non-enhancement of HR skill. Moreover, Rescue1122 has not established Emergency Rescue Service Fund for dealing with emergency operations and staff welfare as required under Khyber Pakhtunkhwa Emergency Service Act 2012.

Data related to rescue operations carried out by Rescue Service 1122, Khyber Pakhtunkhwa since establishment to date is as under:



There are 35 ongoing projects of Relief, Rehabilitation & Settlement Department, KPK in the provincial ADP 2020-21, out of which 28 projects pertain to Rescue-1122 and 07 belong to PDMA. Rescue-1122 projects include development expenditures on District Emergency Offices, capacity enhancement of Rescue-1122, up-gradation of Rescue vehicles, establishment of Rescue Academy and Rescue

stations etc. PDMA projects include purchase of IT equipment, capacity building of PDMA, disaster mitigation and preparedness, economic revitalization of North Waziristan-compensation for business loss etc. The approved cost of these projects was Rs. 23,487 million and expenditure incurred was Rs. 10,877 million up to June 2021 representing 46% of approved cost. Graphical representation is as under:



The total size of ADP 2020-21 of Khyber Pakhtunkhwa was Rs. 177,000 million, out of which an allocation of Rs. 4,578 million (2.6%) was made for the development schemes of Relief, Rehabilitation and Settlement Department (PDMA & Rescue-1122) for FY 2020-21.

**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 2020-21	Revenue/Receipts audited FY 2020-21
1.	Formations	73 (main entity and regional/district offices)	9 (including main PDMA (HQ) & 4 DDMUs & Rescue-1122 (HQ) where major expenditure was incurred)	9.29	Nil
2.	<ul style="list-style-type: none"> <li>• Assignment Account</li> <li>• SDAs</li> <li>• Fund A/c (excluding FAP)</li> </ul>	1 Nil Nil 1	1 - - 1	Nil	Nil

3.	Authorities /Autonomous bodies etc. under the PAO	2	2	Nil	Nil
4.	Foreign Aided project (FAP) USAID Funded	1	1	0.902	Nil

## 1.2 Classified Summary of Audit Observations

Audit observations amounting to Rs. 7,241.963 million have been raised in this chapter of the audit Report pertaining to “Rescue-1122 (HQ) Khyber Pakhtunkhwa and its DEO offices in Peshawar & Abbottabad, PDMA (HQ) Peshawar and DDMUs / DCs at Peshawar, Khyber, Nowshera & South Waziristan. Recovery of Rs. 22.223 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.	Non- production of record	-
2.	Report cases of fraud, embezzlement, misappropriation and	-
3.	<b>Irregularities</b>	<b>7,241.963</b>
A	HR/Employees related irregularities	46.91
B	Procurement related irregularities	294.552
C	Management of Accounts with Commercial Banks	2,031.83
D	Taxation	6.201
4.	Value of money and services delivery issues	Nil
5.	Others	4,862.47

## 1.3 Brief Comments on the Status of Compliance with PAC Decision

This Directorate General started audit of Disaster Management Organizations of Khyber Pakhtunkhwa during the year 2016-17. No PAC decisions have been issued yet as the Audit Reports have not been discussed in the PAC.

## 1.4 AUDIT PARAS

### Irregularities (HR/Employees)

#### 1.4.1 Un-authorized appointment of staff on contingent basis by PDMA since 2014 and payment of salaries - Rs. 42.113 million

According to Para-139 of General Financial Rules Vol-I, contingencies regulated by scales include such charges as liveries to Class-IV servants, rewards for destruction of wild animals, diet and conveyance charges to witnesses and the like. The authority prescribing the scale should lay down the condition's precedent to the application of the scale, making it clear whether the bills must be countersigned before or after payment and what certificate should support the bills. It should be the duty of the Controlling officers to see that the charges incurred are in accordance with the prescribed scales and the conditions which govern them. Only class-IV employees can be hired on contingent basis as a temporary arrangement.

Finance Department, Government of Khyber Pakhtunkhwa vide Notification No. BO.I/FD/5-8/2017-18 dated 30.06.2017 banned the appointment of contingent paid staff.

PDMA (Complex Emergency Wing), paid an amount of Rs. 42.113 million during the FY 2020-21 on account of salaries / wages of contingent staff as detailed below:

(Rs. in million)		
Sr. No	Description	Amount
1.	Payment of contingent staff of Bakka Khel Camp	16.655
2.	Contingent staff working in Director Complex Emergency Wing of PDMA	25.461
<b>Total</b>		<b>42.113</b>

Audit observed as under:

- i. Contingent staff could only be hired on Class-IV positions. PDMA / CEW hired contingent staff on other position from BS-1 to 18. Hiring of contingent staff (who were hired for 3 months and extended further for 3 months from time to time) against posts other than Class-IV posts was not covered under rules.
- ii. Hiring of Class-IV staff on contingent basis was temporary arrangement, however, the hired staff was serving in the department since 2014.

- iii. Designation wise need assessment of the posts was not prepared and approved by any competent authority.
- iv. Due process of recruitment was not followed. Personal information of the hired staff along with their TORs was not available on record.
- v. Employees working on same posts and designations were drawing different salaries and fixation of pay of each post was made in a discretionary manner.

Audit is of the view that appointment of staff was made in violation of instructions of Finance Department KPK and stands unauthorized.

The matter was pointed out to the management on 11<sup>th</sup> August 2021. The management in its reply stated that consequent to North Waziristan TDPs displacement in June 2014 and establishment of TDPs Camp in Baka Khel, Ex FDMA hired staff for camp management and TDPs grievances both in the camp and headquarter as per requirements of army formations and Temporarily Displaced Persons (TDPs). Their selection was made purely on contingent basis. Contracts were extended on monthly basis or after 90 days after reviewing their needs and performance whichever deemed appropriate. Process of recruitment was not followed. Personal information of the hired staff along with their TORs are not being maintained.

Reply of the management was not acceptable as appointment on contingent basis in violation of rules was irregular.

DAC meeting was held on 7<sup>th</sup> December 2021 and it was directed that administrative department should review the matter and prepare a comprehensive policy with respect to requirement of contingent staff, approval of strength and make appointments strictly as per rules and regulations.

Audit recommends that administrative department should prepare a comprehensive policy with respect to requirement of contingent staff, approval of strength and make appointments strictly as per rules and regulations.

(Para 35, PDMA KPK)

#### **1.4.2 Un-authorized appointment of staff on contingent basis by DDMU Khyber since 2016 - Rs. 4.797 million**

According to Para-139 of General Financial Rules Vol-I, contingencies regulated by scales include such charges as liveries to class IV servants, rewards for destruction of wild animals, diet and conveyance charges to witnesses and the like.

The authority prescribing the scale should lay down the condition's precedent to the application of the scale, making it clear whether the bills must be countersigned before or after payment and what certificate should support the bills. It should be the duty of the Controlling officers to see that the charges incurred are in accordance with the prescribed scales and the conditions which govern them. Only Class-IV employees can be hired on contingent basis as a temporary arrangement.

Finance Department, Government of Khyber Pakhtunkhwa vide Notification No. BO. I/FD/5-8/2017-18 dated 30.06.2017 banned the appointment of contingent paid staff.

Seven (07) employees were working in District Disaster Management Unit, Khyber under Citizen Losses Compensation Program on contingent basis since 2016. An amount of Rs. 4.797 million was paid on this account during the FY 2020-21 as detailed below:

(Rs. in million)

Sr#	Name	Designation	Monthly Salary July to Dec, 2020	Monthly salary Jan to June 2021	Total Salary
1.	Waleed Ahmad Saiddiqi	Co-Ordinator CLCP	70,000	73,500	0.861
2.	Muhammad Irtiza Ayub	MIS Officer	65,000	68,250	0.800
3.	Tufail Ahmed Khalil	M&E Assistant	60,000	63,000	0.738
4.	Syed Abbas Ahmad	M&E Assistant	60,000	63,000	0.738
5.	Farhad Khan	Data Entry Operator	45,000	47,250	0.554
6.	Abdul Ghafoor	Data Entry Operator	45,000	47,250	0.554
7.	Suliman Khan	Data Entry Operator	45,000	47,250	0.554
<b>Total</b>					<b>4.797</b>

Audit observed as under:

- i. Contingent staff could only be hired on Class-IV positions as per rules. DDMU Khyber appointed contingent staff on other positions in violation of rules.
- ii. Hiring of Class-IV staff on contingent basis was a temporary arrangement. However, the hired staff was serving in the department since 2016.
- iii. Post / designation wise need assessment was not prepared and approved by the competent authority.
- iv. Process of recruitment was not followed. Personal files containing all information along with their TORs were not available on record.

- v. Fixation of salary and approval was not available in record.
- vi. 5 % annual increment was also granted without any provision in rules.

Audit is of the view that appointment of staff was made in violation of instructions of Finance Department KPK and stands unauthorized.

The matter was pointed out to the management on 20<sup>th</sup> August 2021, but no reply was furnished by the management.

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

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

(Para 12, DDMU/ DC Khyber KPK)

## **Procurement**

### **1.4.3 Irregular award of contract for procurement of goods - Rs. 134.842 million**

Bidding documents for procurement of goods issued to bidders provides that minimum threshold for technical qualification is 70 % of the total marks. Bids failed to achieve 70 % marks in technical evaluation will stand disqualified. As per technical evaluation sheet, 15 marks were fixed for submission of audited accounts of last three years showing more than 50 million sales. 5 marks each year and zero marks for less than 50 million sales were fixed. 20 marks were fixed for last two years bank statement showing 50 million or more transaction. Similarly, 20 marks were fixed for product local performance and 4 marks for each satisfactory performance certificate of similar nature works. The firm shall provide clear address and phone numbers to verify the credentials. In case of unverifiable certificate zero marks shall be given.

PDMA, KPK awarded a contract for procurement of goods to M/s Aura Associates during FY 2020-21. As per technical evaluation, M/s Aura Associates secured 78.5 marks. PDMA paid an amount of Rs. 134.842 million to M/s Aura Associates for procurement of various goods as detailed below:

(Rs. in million)

Sr#	Description	Amount
1.	Kitchen sets	73.949
2.	Blankets	40.181
3.	Quilts	20.712
<b>Total</b>		<b>134.842</b>

Audit observed as under:

- i. Complete 15 marks were awarded to the bidder for submission of accounts; however, sales of one year were less than 50 million. Hence 05 extra marks were awarded.
- ii. For kitchen sets, 16 marks were given for 04 performance certificate. However, only one certificate was attached with the technical bid. Later on, two more certificates were provided from open record out of which one was not verifiable. Hence 8 to 12 marks were extra awarded.
- iii. In case of blanket and quilts, only two certificates were attached which clearly indicates that 08 extra marks were given to the bidder.

Audit holds that 13 to 17 extra marks were awarded to the bidder in violation of the evaluation criteria; hence, the bidder was not technically qualified as firm marks were less than the threshold limit of 70. Award of contract by increasing the marks was irregular.

The matter was pointed out to the management on 11<sup>th</sup> August 2021. The management in its reply stated that 10 marks were given for submission of accounts. The required certificates were provided by the bidder but during shifting of PDMA office the record was mixed up. However, required certificates are available and attached as ready reference.

Reply of the management was not cogent as the marks were awarded to the bidder in violation of the evaluation criteria; hence, the bidder was not technically qualified as its marks were less than the threshold limit. Further, the required certificates were not available at the time of evaluation. Provision of the same at later stage is not acceptable.

DAC meeting was held on 7<sup>th</sup> December 2021 and it was directed that the department shall examine the matter and conduct a detail fact finding and report be placed before DAC for consideration. Furthermore, the procurement agency shall keep all the record in an appropriate manner in future.



Audit recommends that department should conduct fact finding and report be placed before DAC for consideration.

(Para 03, PDMA KPK)

#### **1.4.4 Irregular award of contract for transportation services and payment of - Rs. 2.517 million**

According to Rule 11 of Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules, 2014, procurement opportunity over Rs. 2.5 million shall be advertised in print media, appearing in at least one National English and one Urdu daily newspaper with nationwide circulation along with advertising the same on the procuring entity's website and Authority's website, respectively.

Rule 39 and 40 further provides that all bids shall be evaluated in accordance with the evaluation criteria and other terms and conditions set forth in the bidding documents. No procuring entity shall introduce any condition, which discriminates between bidders or that is considered to be met with difficulty. In ascertaining the discriminatory or difficult nature of any condition reference shall be made to the ordinary practices of that trade, manufacturing, construction business or service to which that particular procurement is related.

PDMA KPK awarded a contract for provision of transportation services to M/s Islamabad Nowshera Goods Transport Company on 18.11.2020. The tender was floated on KPPRA website and two newspapers namely "Daily Aaj" and "Daily Munazam" Peshawar on 16.10.2020. The rates of 4-wheeler, 6-wheeler, 10-wheeler and 22-wheeler vehicles from warehouse Jalozai to 41 different destinations were required as per bidding documents. Each firm quoted different rates for different vehicles for 41 destinations. The management awarded contract to lowest bidder by calculating average rate of 41 destinations and then again taking average single rate of 4 types of vehicles.

Audit observed as under:

- i. Advertisement was not floated on the Authority's own web site.
- ii. Advertisement was floated in only two local newspapers instead of newspapers having wide circulation. Further advertisement was not floated in English Newspaper.
- iii. Method of evaluation of bids for award of contract was not mentioned in the bidding documents.

- iv. Method of making comparisons of rates after taking average of 41 different rates and then again averages for different types of vehicles was not fair and transparent. The rates were required to be obtained on per Kilometer basis to make the fair competition. The absence of bid evaluation criteria in the bidding documents led to discretion in decision making resulting in non-transparent evaluation of bids.
- v. Destinations which were falling outside the provincial jurisdiction i.e., GB, Quetta, Karachi and Lahore were included in the bid. These destinations were not required to be used frequently. Hence inclusion of the same was not justified as the same had impact on average rates.

Audit holds that procurement of transport services in violation of KPPRA rules 2014 was irregular.

The matter was pointed out to the management on 11<sup>th</sup> August 2021. The management in its reply stated that advertisement was floated in 03 newspapers through information department and also on the KPPRA website and the evaluation criteria was given in the bidding documents. The rates for 41 different stations were obtained. The contract was awarded on the basis of lowest price offered. Besides, considering the average, the individual rates quoted by the said firm were lowest among other bidders for each station. The relief items are different in weights and the stations/districts are scattered geographically, some districts are plain while some districts are located in hilly and hard areas. Secondly, the calculations of mileage may become difficult for each destination/delivery point across the province. The capital city of each province was included because during disasters or any emergency, PDMA donate or receive items from other provinces which require transportation for carriage. Moreover, some times NDMA donates the items which are available in other provincial headquarters like Karachi, Lahore & Islamabad. The rates were fixed through tender for the purpose to avoid hiring of transportation on quotation basis.

The reply of the management was not tenable as the claim of department that individual rates for all destinations quoted by the firm were lowest was not correct. The evaluation criterion was not provided in the bidding documents and the transportation services were hired in violation of the KPPRA rules 2014.

DAC meeting was held on 7<sup>th</sup> December 2021 and it was directed that matter shall be probed by the administrative department and report be shared with audit. Furthermore, the procurement agency should incorporate an un-ambiguous evaluation

criterion in the bidding documents and keep all the record in an appropriate manner in future.

Audit recommends that compliance of DAC decision be made and outcome be shared with audit. Moreover, PDMA should include an un-ambiguous evaluation criterion in the bidding documents while making procurements in future.

(Para 04, PDMA KPK)

#### **1.4.5 Irregular procurement of search lights - Rs. 2.00 million**

As per bidding documents of bid for procurement of search lights, the bidders were required to provide at least two successful transaction certificates of similar nature supplies as one of the mandatory requirements. The bid shall straightaway be rejected in case of non-compliance of any mandatory criteria.

PDMA, KPK awarded a contract to M/s MAD for purchase of search lights. An amount of Rs. 2.00 million was paid to the contractor during FY 2020-21.

Audit observed that the contractor was not fulfilling the criterion of having at least two successful transaction certificates of similar nature supplies as one of the mandatory requirements.

Audit is of the view that award of contract to the firm was violation of mandatory requirement of bidding documents and was irregular.

The matter was pointed out to the management on 11<sup>th</sup> August 2021. The management in its reply stated that the supplier submitted all the required documents along with certificates with the bid. However, the same was not reflected in the evaluation sheet which was a typing mistake.

The reply of the management was not acceptable as all the procurement committee members signed the bid evaluation sheets in which it was mentioned that the firm was not fulfilling the mandatory criteria technically. Therefore, the bid was not evaluated properly and in fair manner.

DAC meeting was held on 7<sup>th</sup> December 2021 and it was directed that matter shall be probed by the administrative department and report be shared with audit. Furthermore, the procurement agency shall keep all the record in an appropriate manner in future.

Audit recommends that matter should be inquired by the administrative department.

(Para 05, PDMA KPK)

#### **1.4.6 Irregular award of contract to ineligible firm in respect of fabrication of recovery vehicle - Rs. 52.995 million**

As per bidding documents following were the mandatory requirement as basic eligibility criteria to open technical proposal of a bidder:

- i. Sales Tax Registration & Income Tax Registration.
- ii. KPPRA Registration.
- iii. Certificate of Pakistan Engineering Council (PEC in category C-6 and above in ME-02, ME-05, & ME-06).

PDMA, KPK issued a work order amounting to Rs. 52.995 million on account of fabrication of recovery vehicle to M/s Javed Industrial Company on 30.04.2021. The mandatory requirement set out in the bidding documents for each bidder was to provide registration certificate with Pakistan Engineering Council in category C-6 and above in ME-02, ME-05 and ME-06.

Audit observed while scrutiny of documents submitted by M/s Javed Industrial Company that the firm was not registered with the Pakistan Engineering Council at the time of bidding process. Proof of registration attached with the bid documents was a renewal case applied in Pakistan Engineer Council in category C-5. Therefore, despite not meeting the mandatory eligibility criteria, the procurement committee considered the bid of M/s Javed Industrial Company for further evaluation and accordingly awarded the contract to the said firm declaring it as “best evaluated highest ranking bid”.

Audit is of the view that department awarded the contract to the firm which was non-responsive due to not fulfilling the mandatory requirements. This also indicates that there was an alleged pooling / cartel among the bidders as the competitor bidders did not raise any objection or showed grievance on it.

The matter was pointed out to the management on 30<sup>th</sup> August 2021. The management in its reply stated that firm was registered with Pakistan Engineering Council and before expiry of validity the same was applied for renewal. The firm was considered on its merit and considered advice of PEC that if the renewal application is placed before the expiry than the same may be considered. The rate quoted was lowest and therefore the work was awarded.

The reply of the management was not satisfactory. The contract was awarded to a firm which did not fulfil the mandatory requirements. The firm was to be

registered with PEC and merely applying of PEC registration was not sufficient. The firm was not eligible to be considered for technical and financial evaluation.

DAC meeting was held on 8<sup>th</sup> December 2021 and it was directed that administrative department shall probe the matter and report will share with audit within one month.

Audit recommends that the matter should be inquired at appropriate level by the administrative department.

(Para 01, Rescue 1122 (HQ), KPK)

#### **1.4.7 Non-transparent award of contract on account of procurement of video search cameras - Rs. 11.115 million**

As per the criteria set out in the bidding documents, total weightage of technical evaluation was 70% and weightage of financial evaluation was 30% and the contract was required to be awarded to the best evaluated highest ranking bid.

Emergency Rescue Service (Rescue-1122) Khyber Pakhtunkhwa invited tenders for purchase of video search cameras during the FY 2019-20. After evaluating the technical and financial proposals, the contract was awarded to M/s Ahmad Medix on 18.05.2020 amounting to Rs. 11.115 million and payment was made accordingly during FY 2020-21.

The result of the technical and financial proposals is as under:

Sr #	Evaluation Criteria	Max. Points	Points Obtained	
			M/s A-Tech International	M/s Ahmad Medix
1.	Compliance with Technical Specifications	15	15	15
2.	Financial/Bank Statements	15	15	15
3.	Previous Experience	10	10	05
4.	Staffing	05	05	05
5.	Office in Peshawar	05	00	05
Total Points of Technical Evaluation			45 (0.7*45=31.50)	45 (0.7*45=31.50)
Total Points of Financial Evaluation			30.00	30.00
<b>Total Weightage (Technical + Financial)</b>			<b>31.50+28.26=59.76</b>	<b>31.50+30.00=61.50</b>

Audit observed that as per the bidding documents, M/s A-Tech International provided proof of its office located in Peshawar with complete address and was eligible to obtain 05 marks but the procurement committee did not awarded 05 marks to the firm as per evaluation criteria. On the other side, procurement committee gave

05 marks to M/s Ahmad Medix despite the fact that proof of its office being located in Peshawar provided by the firm seemed fake as it was an unattested photocopy with incomplete address. The original letter head of M/s Ahmad Medix attached with the submitted bid and with other bids showed offices of the firms only in Lahore and Karachi.

Audit is of the view that the technical evaluation made on the basis of record attached with the bids did not depict a fair evaluation and the tender was awarded in an irregular manner.

The matter was pointed out to the management on 30<sup>th</sup> August 2021. The management in its reply stated that evidence or document was not attached with SBD's by M/s A-Tech that the firm has its registered office in Peshawar. Furthermore, M/s Ahmad Medix has provided undertaking of its 3S facility at Peshawar.

The reply of the management was not satisfactory. The documents provided by the department were not part of the bidding documents.

DAC meeting was held on 8<sup>th</sup> December 2021 and it was directed that administrative department shall probe the matter and the same be reported to the audit. The DAC further directed to take the rent agreement / ownership from the prospective bidders to ensure that their office existed in Peshawar. Furthermore, the blacklisting process be initiated against the bidders for false submission and declaration of the office existence in Peshawar.

Audit recommends that the matter should be probed by the administrative department.

(Para 02, Rescue 1122 (HQ), KPK)

#### **1.4.8 Irregular award of contract to the firm without fulfilling the mandatory evaluation criteria - Rs. 25.090 million**

As per terms and conditions laid down in advertisement for acquisition of Standard Bidding Documents and submission of tender, an affidavit regarding the non-blacklisting of the firm in any part of Pakistan was required to be submitted with application for Soliciting Bidding Documents.

Emergency Rescue Service (Rescue-1122) Khyber Pakhtunkhwa invited tenders for procurement of Mobile Mastig Tower. The mandatory requirements were to furnish the proof of registration with Income Tax, Sales Tax, KPPRA and Pakistan

Engineering Council. The firms were also required to provide affidavit with the bidding documents regarding non-blacklisting. Following firms participated in the bidding process:

- i. M/s High Tech Safety
- ii. M/s A-Tech Internal
- iii. M/s Global Fire Fighting

Further, the bidders were also required to provide financial statements, bank statement and staffing detail to evaluate that the bidder had sufficient resources to complete the contract in an effective and timely manner.

M/s Global Fire Fighting was awarded contract for purchase of Mobile Mastig Tower at a cost of Rs. 25.090 million.

During the scrutiny of the bid documents it was observed that the bidder did not provide affidavit that the firm was not blacklisted and not involved in any litigation anywhere in Pakistan. The firm also did not provide detail of its technical staff. Detailed scrutiny of the bank statement revealed that the firm was not financially sound and to cover the requirement of the technical evaluation it had deposited an amount of Rs. 4.852 million on 20.06.2019 and Rs. 3.3 million on 10.12.2019 and secured 15 points on the basis of having balance of Rs. 1.00 million and above.

Audit is of the view that the firm did not comply with mandatory requirements and technical evaluation criterion, hence was ineligible for awarding of contract. Therefore, award of contract to the firm was irregular.

The matter was pointed out to the management on 30<sup>th</sup> August 2021. The management in its reply stated that firm affidavit regarding non-blacklisting is available.

The reply was not satisfactory as the affidavit regarding black listing was not provided by the firm at the time of obtaining bidding documents.

DAC meeting was held on 7<sup>th</sup> December 2021 and it was directed that administrative department shall probe the matter and report will share with audit. DAC further advised for establishing a procurement wing of Rescue-1122 and to develop the check list for evaluation of bidding documents

Audit recommends that matter should be probed by the administrative department.

(Para 6, Rescue 1122 (HQ), KPK)

#### 1.4.9 Irregular procurement of uniforms - Rs. 65.993 million

According to standard bidding documents, the criteria of technical evaluation was as under:

Sr. #	Description	Total Marks
1.	Compliance with technical specifications	15
2.	Financial/Bank statement 01 million and above =15 0.5 million and above =10 0.5 million and below =05	15
3.	Previous Experiences (Similar Nature) 05 work order and above =10 04 work order and below =05	10
4.	Staffing	05
5.	Office in Peshawar	15
<b>Total points</b>		<b>50</b>

Emergency Rescue Service (Rescue-1122) Khyber Pakhtunkhwa awarded a contract to M/s Jahangir Sons Enterprises for procurement of uniforms.

It was observed that technical evaluation was not made in fair and transparent manner.

The shortcomings observed in technical evaluation are detailed as under:

- i. No breakup and detailed criterion of 15 marks against technical specification was given.
- ii. The audited financial statements were not provided by the bidder but full 15 marks were given. Financial position of M/s Jehangir sons was less than 1.00 million hence giving 15 marks instead of 10 was not justified. No Annual Financial Statements for last three years. were provided by M/s Jahangir Sons. In absence of AFS, the financial soundness could not be judged.
- iii. Only managerial staff detail was attached with the bid. The detail of technical staff was not provided by M/s Jehangir sons and still full 05 marks were granted. The grant of full marks was not justified.

Besides above audit also observed that:



- i. Attendance sheet of the participants as well as the procuring committee members was not prepared.
- ii. Minutes of meeting of technical and financial proposals were not recorded and signed by the procurement committee.
- iii. Pre-bid meeting was not convened and minutes of meeting were also not prepared.

Audit is of the view that the technical evaluation of the bidders was not made with due diligence and lacked transparency, hence award of contract stand irregular.

The matter was pointed out to the management on 30<sup>th</sup> August 2021. The management in its reply stated that all the record is available.

The reply of the management was not acceptable as the procurement was not transparent as breakup and basis of allocation of 15 marks was not available in comparative statement of technical evaluation.

DAC meeting was held on 8<sup>th</sup> December 2021 and it was directed that administrative department shall examine complete procurement process of uniforms and share the report with the audit within one month.

Audit recommends that administrative department should examine complete procurement process.

(Para 10, Rescue 1122 (HQ), KPK)

### **Management of Accounts with Commercial Banks**

#### **1.4.10 Un-necessary transfer of funds from CEW designated account to PDMF account and retention of balance - Rs. 563.214 million**

Government of Pakistan had announced budget grants / allocation through Federal Funds for TDP's camp management and house damage compensations as a result of military operation.

Finance Department KPK made releases to PDMA / Complex Emergency Wing (CEW) for TDPs in the designated bank account of CEW for camp management and compensation to TDPs.

Audit observed that an amount of Rs. 5,477.376 million was transferred from the designated account of CEW to PDMF (PLS) account for further disbursement on account of compensation to TDPs. Out of that an amount of Rs. 4,914.162 million

was released to various departments leaving a balance Rs. 563.213 million as on 30<sup>th</sup> June 2021.

Detail is as under.

		(Rs. in million)
Sr#	Description	Amount
1.	Amount transferred from CEW A/c to PDMF A/c	5,477.376
2.	<p><b>Expenditure /releases incurred out of PDMF A/c</b></p> <p>1. Releases to RRU Rs. 22.462 million.</p> <p>2. Releases to DC's for CLCP Rs. 3,818.957 million.</p> <p>3. Releases to 11 core (Army) Rs. 893.339 million.</p> <p>4. Releases to World Food Programme Rs. 63.044 million.</p> <p>5. Releases to Mobilink for Food Allowance Rs. 116.360 million.</p>	4,914.162
3.	Remaining Balance in PDMF A/c	<b>563.214</b>

Audit holds that amounts were unnecessarily transferred from the designated account of CEW to the PDMF profit bearing account. The amount could be utilized from the regular account opened for the purpose. The transfer of funds from designated account and parking them in PDMF account was not justified.

The matter was pointed out to the management on 11<sup>th</sup> August 2021. The management in its reply stated that PDMA KPK designated account was PLS while CEW-PDMA was not PLS at that time and in order to follow the instructions of Finance Department, it was deemed appropriate to keep the amount in a saving account of PDMA KPK. Immediate Rehabilitation funds are transferred to HQ 11 Corps and CLCP funds are released to Deputy Commissioners of merged districts of Khyber Pakhtunkhwa on demand.

Reply was not tenable as the funds were transferred without any requirement and unspent balance was not returned back to the designated account.

DAC meeting was held on 7<sup>th</sup> December 2021 and it was directed that matter regarding transfer of funds from designated account of CEW to PDMF be decided as per guidelines / instructions of Finance Department KPK.

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

(Para 38, PDMA KPK)

#### **1.4.11 Unspent balance laying in designated bank accounts - Rs. 36.429 million**

Para-7 of General Financial Rules Vol-I, provides that moneys may not be removed from the Public Account for investment or deposit elsewhere without the consent of the Finance Department.

As per PDMA budget for the FY 2020-21, the Finance Department KPK kept two hundred million each year as block allocation under the head others for Civil Victims Support Fund for making compensations to the affectees.

During audit of DDMUs / DCs Peshawar & Nowshera for the FY 2020-21, it was observed that amounts of Rs. 13.4 million and Rs. 23.029 million were still laying in the account by DC Peshawar & DC Nowshera respectively under Civil Victim Support Fund (CVSF) as on 30<sup>th</sup> June 2021. The funds were obtained from PDMA without any immediate requirement which remained unutilized during the whole Financial Year.

Audit holds that drawing / obtaining unnecessary funds from the public account without immediate requirement was not justified.

The matter was pointed out to the management on September 2021. The management in its reply stated that in case of DDMU / DC Peshawar, FBR had taken/withheld complete amount laying in bank account to recover its pending liabilities on account of Government taxes. Whereas in case of DDMU / DC Nowshera funds laying in the bank account are required to be paid to persons as per SOPs of PDMA, therefore, the amount cannot be surrendered.

DAC meeting was held on 9<sup>th</sup> December 2021 and it was directed that unspent amount under the head CVSF should be deposited back into Government Treasury and matter shall be referred to Finance Department for ex-post facto authorization / approval.

Audit recommends that unspent amount should be deposited back into Government Treasury.

(Para 09, DDMU/ DC Peshawar KPK & Para 02, DDMU/ DC Nowshera KPK)

#### **1.4.12 Blockade of Government funds under CLCP program in respect of un-cleared and undelivered cheques - Rs. 153.584 million**

According to the policy in respect of surveys for Citizen Losses Compensation Programme (CLCP) 2019, the team shall clearly communicate that each beneficiary shall have an active bank account to receive the payment. It also stipulates that survey team shall verify the ownership documents of the buildings.

DDMU / DC South Waziristan paid an amount of Rs. 1,958 million to the affectees on account of house damaged compensation under Citizen Losses Compensation Program (CLCP) during the year. As per procedure adopted by the DDMU, cross cheques in the name of beneficiaries were issued and delivered to the affectees by holding cheque distribution ceremonies.

Audit observed that cross cheques of Rs. 153.584 million were laying with the DDMU / ACs concerned and not yet handed over to the beneficiaries due to non-traceability or any other reason.

The detail is as under:

(Rs. in million)		
<b>Sr#</b>	<b>Description</b>	<b>Amount</b>
1.	Assistant Commissioner Ladha 191 cases	102.00
2.	Assistant Commissioner Ladha on account of court stay cases but no proper record of stay order 101 cases	38.00
3.	Assistant Commissioner Sarwekai	13.584
<b>Total</b>		<b>153.584</b>

Audit observed as under:

- i. CDRs of non-traceable individuals laying with DDMU resulted in blockage of Government funds which could not be utilized elsewhere.
- ii. It was also not clear that how many cross cheques out of handed over / delivered cheques were cleared / encashed by affectees as neither bank statement nor reconciliation was available.

Audit holds that cross cheques amounting to Rs. 153.584 million with un-traceable beneficiaries was not in line with CLCP survey SOPs and resulted into blockade of government funds.

The matter was pointed out to the management on 26<sup>th</sup> August 2021. The management in its reply stated that most of the beneficiaries have no bank account as the area is badly affected due to military operations and this office is still facing

problems in relief activities. All the beneficiaries were requested to open bank accounts so that funds may be transferred through cross cheques or vendors. In few cases the cross cheques were prepared and retained by the office as the beneficiaries have still not opened and given the bank account numbers. Cheques will be issued by the competent authority after opening of accounts.

The reply was not acceptable as the department had blocked the government funds in shape of un-cleared cheques. Further, no reconciliation was made with the bank and the bank statement was also not available with the DDMU.

DAC meeting was held on 9<sup>th</sup> December 2021 and it was directed that PDMA should get a report from DDMU South Waziristan regarding undisbursed funds, cancellation of in-valid cheques and proper reconciliation of expenditure / beneficiary payment with banks and report be shared with audit within 02 months. DAC further directed that current account be converted in PLS account in line with policy of Finance Department Khyber Pakhtunkhwa.

Audit recommends that reconciliation should be made besides conversion of current account into PLS account.

(Para 05, DDMU / DC South Waziristan KPK)

#### **1.4.13 Un-authorized opening and operating of bank accounts without approval of Finance Department and non-conversion of current bank accounts into PLS accounts - Rs. 341.416 million.**

According to Paragraph 3(ix) of Government of Khyber Pakhtunkhwa, Finance Department Letter No.2/3(F/L)FD/2019-20/Vol-XIII dated 03.02.2020, current account be converted to PLS mode and the profit earned on designated bank accounts be deposited in Government Treasury immediately except where Department / Offices/ Autonomous & Semi-autonomous Bodies / Organizations/ Corporations have been specifically permitted under some Statute /Act.

DDMU / DC South Waziristan and its subordinate AC offices were maintaining following bank accounts with National Bank in respect of relief funds released from PDMA, KPK:

The details are as under:

<b>(Rs. in million)</b>				
<b>Sr#</b>	<b>Description</b>	<b>Account No</b>	<b>Title</b>	<b>Closing Balance in Rs. as on 30.06.2021 as per cash book</b>
1.	DC SW- Covid-19	4165295334	COVID-19 SWTD	25.191
2.	DC SW-General Relief and LEAs	4133364533	TDPs FUND Zafar Islam	56.015
3.	DC - CLCP Operational Exp.	4117752304	Political Agent Mr. Sohail Khan 04	24.307
4.	DC- CLCP compensations	4150648883	CLCP Phase III	7.580
5.	A.C Sarwekai - CLCP + LEAs	4154579594	--	0.084
6.	A.C Ladha - CLCP + LEAs	4154579585	----	228.240
7.	DC office dormant account			000
8.	DC office dormant account			000
<b>Total</b>				<b>341.416</b>

Audit observed that all the above-mentioned accounts were opened and operated without approval of the Finance Department, Government of KPK.

Audit further observed that all these accounts maintained with the National Bank of Pakistan were current accounts. In light of Finance Department instructions, these current accounts were required to be converted into PLS accounts. Non-conversion of current accounts into PLS accounts resulted in loss to the public exchequer.

Audit holds that opening and operating bank accounts without approval of the Finance Department and non-conversion of current accounts into PLS accounts was not justified.

The matter was pointed out to the management on 26<sup>th</sup> of August 202. The management in its reply stated that these accounts are designated accounts which were opened by Deputy Commissioner for relief activities.

DAC meeting was held on 9<sup>th</sup> December 2021 and it was directed that matter regarding opening of Bank accounts shall be referred to Finance Department Khyber Pakhtunkhwa. Further, current accounts be converted in PLS account in line with the policy of Finance Department Khyber Pakhtunkhwa.

Audit recommends that the matter regarding opening of Bank accounts should be referred to Finance Department Khyber Pakhtunkhwa. Further, current accounts be

converted in PLS account in line with the policy of Finance Department Khyber Pakhtunkhwa.

(Para 7 DDMU / DC South Waziristan KPK)

#### **1.4.14 Blockage of huge Government funds under CLCP program in respect of un-cleared and undelivered CDR - Rs. 30.240 million**

According to the policy in respect of survey for Citizen Losses Compensation Programme (CLCP) 2019, the team shall clearly communicate that each beneficiary shall have an active bank account to receive the payment. SOPs further provided that survey team shall verify the ownership documents of the buildings.

DDMU / DC Khyber paid an amount of Rs. 1,028.537 million to the affectees on account of house damaged compensation under Citizen Losses Compensation Program (CLCP). As per procedure adopted by the DDMU, a single cheque in the name of bank was being issued along with list of beneficiaries. The bank accordingly prepared CDRs in the name of beneficiaries and handed over to the DDMU staff. DDMU accordingly delivered these CDRs to the concerned beneficiaries.

Audit observed that CDRs amounting to Rs. 30.240 million out of Rs. 1,028.537 million were laying with the DDMU and not handed over to the beneficiaries due to non-traceability. Similarly, amount in respect of previous years could also be outstanding due to non-traceable individuals, as the detail of previous years was demanded but not produced for scrutiny.

Audit further observed the following discrepancies:

- i. The procedure of disbursement through CDR instead of cross cheque was adopted without any approval of competent forum.
- ii. CDRs of non-traceable individuals laying with DDMU resulted in blockage of Government funds.
- iii. 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 laying un-cleared. This resulted in loss in shape of interest/profit on PLS account.
- iv. It was not clear that how many CDRs were handed over to ACs and to beneficiaries and how many were cleared finally. Similarly, it was also not clear as to how much cash was received by beneficiaries and how much was laying with bank.

- v. The bank was earning interest on the DDMUs amount by transferring the CDRs amount in its own name.

Audit holds that CDRs of Rs. 30.240 million with un-traceable beneficiaries was not in line with the CLCP survey SOPs and resulted into blockade of government funds.

The matter was pointed out to the management on 20<sup>th</sup> August 2021, but no reply was furnished by the management.

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

Audit recommends that matter should be inquired by the department.

(Para 10, DDMU / DC Khyber KPK)

#### **1.4.15 Non return of unspent balance held by DDMUs in designated accounts – Rs. 906.948 million**

Government of Khyber Pakhtunkhwa Finance Department Letter No.BO IX/FD/1-1/2020-21/Relief (COVID-19) dated 02.12.2020 provides that the balance amount (principal + mark-up) available with Relief, Rehabilitation and Settlement Department shall be returned / surrendered to Finance Department.

PDMA KPK released funds to District Disaster Management Unit (DDMUs) in the financial year 2020-21 to incur expenditure on Covid-19 activities.

Audit observed that unspent balances of Rs. 906.948 million at the end of financial year held with DCs/DDMUs out of releases made by PDMA, were not returned to Finance Department.

Details are as under:

(Rs. in million)

Sr#	District	Purpose	Available Balance
1.	Chitral Upper	Covid-19	2.416
2.	Mansehra	Covid-19	49.077
3.	Dir Upper	Covid-19	3.180
4.	Haripur	Covid-19	29.246
5.	Kohistan Upper, Dassu	Covid-19	11.718
6.	North Waziristan	Covid-19	1.882
7.	Karak	Covid-19	16.338
8.	Torghar	Covid-19	25.852



9.	Bannu	Covid-19	26.771
10.	Lakki Marwat	Covid-19	37.445
11.	Tank	Covid-19	19.550
12.	Kohistan Lower	Covid-19	38.788
13.	Dir Lower	Covid-19	19.023
14.	Buner	Covid-19	42.899
15.	Malakand	Covid-19	28.308
16.	D.I Khan	Covid-19	277.301
17.	Swat	Covid-19	54.791
18.	Khyber	Covid-19	49.886
19.	South Waziristan	Covid-19	25.191
20.	Peshawar	Covid-19	147.286
<b>Total</b>			<b>906.948</b>

Audit is of the view that non-surrender of funds was violations of government instructions resulting in blockade of funds.

Audit para was issued on 11.08.2021. It was replied that instructions for surrender of funds were issued to all DDMUs/DCs and some offices had surrendered funds to PDMA Fund account and for rest of offices the matter is still in progress.

DAC meeting held on 07.12.2021 directed that the amount returned by DDMUs be deposited into government treasury under relevant head of account and retrieval of funds from districts be expedited and complete record be shared with audit.

Audit recommends that amount should be surrendered to Finance Department in compliance of DAC decision.

(Para # 2 PDMA, KPK & paras # 1 each of DDUMs Khyber, Peshawar & South Waziristan )

## **Taxation**

### **1.4.16 Non-deduction of taxes from M/s Mobilink - Rs. 5.015 million**

Section 153(1)(c) of Income Tax Ordinance, 2001, states that 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.

PDMA (CEW) released an amount of Rs. 2,597.627 million to M/s Mobilink for onward disbursement of different monthly cash grants to Temporarily Displaced Persons (TDPs). As per agreement, M/s Mobilink was charging 1% commission / service charges.

It was observed that PDMA did not deduct Income Tax and Services Tax from the payments made to M/s Mobilink on account of commission charges.

The detail is as under:

(Rs. in million)						
Sr. No	Description	Amount	1% Commission	Income Tax	Service Tax	Amount
1.	Cash subsistence allowance to North Waziristan TDPs @ Rs. 12,000 per month	2399.481	23.757	1.069	3.564	4.633
2.	Return cash grant and transport cash grant to retiring TDPs	81.786	0.810	0.036	0.121	0.158
3.	Ration allowance to North Waziristan TDPs @ Rs. 12,000 per month	116.360	1.152	0.052	0.173	0.225
<b>Total</b>			<b>25.719</b>	<b>1.157</b>	<b>3.858</b>	<b>5.015</b>

Audit holds that non-deduction of government taxes resulted in loss to the government revenues.

The matter was pointed out to the management on 11<sup>th</sup> August 2021. The management in its reply stated that funds were released to CEW-PDMA designated account maintained in Micro-Finance Bank account No. 100274717 for disbursement to the TDPs of Tribal Districts. The payment is not made to the vender directly. Furthermore, as per clause 3 of the agreement signed with Mobilink Micro Finance Bank, PDMA shall be liable to pay 1% commission on each transaction of beneficiaries (inclusive of all taxes) for disbursement. It is the responsibility of Mobilink Micro-finance Bank to provide the detail of their tax to FBR / KPRA.

Reply of the management was not acceptable as the PDMA did not deducted Income tax and Services Tax from the payments made to M/s Mobilink on account of commission charges.

DAC meeting was held on 7<sup>th</sup> December 2021 and it was directed that matter may be taken up with tax authorities for clarification and outcome may be shared with audit.

Audit recommends that all due taxes should be recovered from M/s Mobilink and deposit into government treasury.

(Para 30, PDMA KPK)

#### 1.4.17 Non deduction of government taxes from the vendors – Rs. 1.186 million

Deputy Commissioner Inland Revenue, Peshawar vide letter No. WH-UNIT-47/RTO/2020-2021/43 date 08-04-2020 stated that through Finance Act, 2020, the withholding tax under various heads have been changed w.e.f. 01.07.2020. The rate of withholding income tax is 3% on advertisement through print and electronic media. Further as per KPRA notification No. BO (Res-III) FD/2-2/2019-20/Vol-1), services tax @ 15% is applicable on transportation services w.e.f. 05.08.2020.

DDMU / DC Khyber procured various services and goods from different vendors and paid an amount of Rs. 6.591 million.

Audit observed that while making payment during the financial year 2020-21, income tax and services tax was not deducted from the vendors.

Detail is as under:

Sr#	Cheque No. & Date	Description	Amount (Rs. in million)	I. Tax 3% (Rs.)	PST 15% (Rs.)	Total (Rs. in million)
1.	21601731 dt 28.07.2020	Labour charges paid through Muhammad Sarwar	0.181	5,433	27,165	0.033
2.	21601732 dt 28.07.2020	Catering charges (COVID)- Shoaib catering Peshawar	0.162	4,847	24,233	0.029
3.	2002227173 dt 26.05.2021	Hiring Charges of vehicle- Super Kashmir rent a car services Peshawar	0.350	10,500	52,500	0.063
4.	21601717 dt 21.10.20	rent of generator Kamran Technical Company Peshawar	0.455	13,656	68,280	0.082
5.	200226691 dt 13.01.2021	Stationary charges CLCP/toner refilling - Waleed Ahmed	0.99	2,982	14,910	0.018
6.	21601734 dt 06.08.2020	Cooked food charges - Shoaib khan	5.002	150,048	750,240	0.900
7.	21601728 dt 28.07.2020	Purchase of furniture for establishment of office for corona from Saif wood furniture Peshawar	0.169	5,070	25,350	0.030
8.	21601740 dt 19.08.2020	Cooked food charges (COCID	0.173	5,205	26,024	0.031
<b>Total</b>			<b>7.482</b>	<b>197,740</b>	<b>988,702</b>	<b>1.186</b>

Audit is of the view that non-deduction of government taxes resulted in loss to the government revenues.

Audit para was issued on 20.08.2021 but no reply was provided by the management.

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

Audit recommends that government taxes should be recovered from the concerned and deposited into government treasury.

(Para#03 DDMU/DC Khyber)

## Others

### **1.4.18 Irregular award of work and payment of commission charges to M/s Mobilink - Rs. 25.719 million**

According to Rule 11 of Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules 2014, procurement opportunity over Rs 2.5 million shall be advertised in print media, appearing in at least one national English and one Urdu daily newspaper with nationwide circulation along with advertising the same on the procuring entity's website and Authority's website, respectively.

Rule 39 and 40 further provides that all bids shall be evaluated in accordance with the evaluation criteria and other terms and conditions set forth in the bidding documents.

PDMA Complex Emergency Wing (CEW) released an amount of Rs. 2,597.627 million to M/s Mobilink for onward disbursement of different monthly cash grants to TDPs on 1% commission charges.

The detail is as under:

<b>(Rs. in million)</b>		
<b>Sr#</b>	<b>Description</b>	<b>Amount</b>
1.	Cash subsistence allowance to North Waziristan TDPs @ Rs. 12,000 per month	2,399.481
2.	Return cash grant and transport cash grant to returning TDP	81.786
3.	Ration allowance to North Waziristan TDPs @ Rs. 12,000 per month	116.360
<b>Total</b>		<b>2,597.627</b>

Audit observed that the previously the services of cash disbursement of monthly cash grants to TDPs through branchless banking system was being provided by M/s Zong. The agreement with M/s Zong was terminated in May 2020 and after termination, the work was awarded to M/s Mobilink. However, the work was awarded to M/s Mobilink without competitive bidding process in violation of KPPRA rules. An amount of Rs. 2,597.627 million was released during the FY 2020-21 which includes 1% commission charges amounting to Rs. 25.719 million.

Audit holds that award of contract / work without competitive bidding process and without obtaining competitive rates was contrary to rules and hence irregular.

The matter was pointed out to the management on 11<sup>th</sup> August 2021. The management in its reply stated that previously M/s Zong was providing services since 2014 for disbursement of monthly sustenance allowance to the TDP @ 1.29% profit / commission. However, w.e.f 30<sup>th</sup> March 2020 M/s Zong did not provided further services and formal notice was also issued by M/s Zong Management on 8<sup>th</sup> May 2020 about business closure and termination of contract on one-month notice in line with the agreement. Keeping in view the above scenario, PDMA analyzed and deliberations were made on available options i.e. either to go for a fresh tender process or engage another existing disbursement partner i.e. Mobilink / Jazz which was already working under an agreement with PDMA. Keeping in view the closure of majority of offices due to Covid-19 pandemic and the sensitivity of regular uninterrupted disbursement of cash sustenance allowance, the subject matter was put-up as agenda item in PDM Authority meeting held dated 14<sup>th</sup> September 2020 wherein it was decided to engage the already existing partner .i.e. Jazz / Mobilink.

Reply of the management was not tenable as the previous vendor before quitting the services had given timely notice. Hiring of services of M/s Mobilink in violation of KPPRA rules was irregular.

DAC meeting was held on 7<sup>th</sup> December 2021 and it was directed that that the department shall examine the matter and conduct a detail fact finding and report be placed before DAC for consideration.

Audit recommends that fact finding report should be prepared by the administrative department.

(Para 28, PDMA KPK)

#### **1.4.19 Non availability of back-up data and non-reconciliation with M/s Zong for returning the undisbursed amount laying in bank account - Rs. 126.972 million**

As per agreement entered between CWE/FDMA and M/s Zong, PDMA was releasing the amounts to M/s Zong for onward disbursements to the IDPs on monthly basis since 2014.

Agreement between PDMA (CEW) and M/s Zong was terminated in May 2020. After termination of the agreement, M/S Zong returned an amount of

Rs 126.972 million laying in Askari Bank to CWE and the same was deposited in Complex Emergency Wing (CEW) designated bank account.

Audit observed that the detail showing the amount released by CEW from time to time and the amount disbursed to IDPs was not available / attached. Reconciliation on this account after termination of the agreement was not made by PDMA / CEW. Due to non-availability of complete details and non-reconciliation, it was uncertain that how much amount was required to be returned. Further it was not clear that commission amount for undisbursed amount was also returned or not.

Audit holds that without a detailed reconciliation showing transaction wise disbursement to IDPs the chances of non-utilization and non-returning of commission amount on undisbursed portion cannot be ruled out.

The matter was pointed out to the management on 11<sup>th</sup> August 2021. The management in its reply stated that proper verified online Management Information System is available to maintain the record of TDPs of merged districts of Khyber Pakhtunkhwa. All the required data both in hard and soft form has been submitted by the Mobilink Bank which can be shared on demand. Moreover, after proper reconciliation, Rs. 126.972 million was refunded to CEW-PDMA main designated account.

Reply of the management was not acceptable as no such data is available with the department. There was no reconciliation made as to how much funds were placed by PDMA at the disposal of the bank and how much amount was paid to TDPs. It was also not clear that whether commission charges on undisbursed amount were also returned back by the company or not as commission charges were claimed in advance by the company.

DAC meeting was held on 7<sup>th</sup> December 2021 and it was directed that administrative department shall inquire the matter. Further, PDMA shall conduct detailed reconciliation with the cellular company. It may be ensured that complete amount released by PDMA has been disbursed to TDPs and un-disbursed amount has been returned back along with the commission charges claimed in advance by the company.

Audit recommends that PDMA should carry out a detailed review and reconciliation as to how much amount was released to M/s Zong and what amount

was disbursed to TDPs so that the actual amount of funds and commission thereof required to be returned by M/s Zong be ascertained.

(Para 29, PDMA KPK)

#### **1.4.20 Unjustified payment of different monthly cash grants to TDPs without proper authentication - Rs. 2,597.627 million**

Para-12 of General Financial Rules Vol-I, provides that a controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided. In order to maintain a proper control should arrange to be kept informed not only of what has actually been spent from an appropriation but also what commitments and liabilities have been and will be incurred against it. He must be in a position to assume before Government and the Public Accounts Committee if necessary complete responsibility for departmental expenditures.

PDMA (CEW) released an amount of Rs. 2,597.627 million to M/s Mobilink for onward disbursement of different monthly cash grants to TDPs.

The detail is as under:

<b>(Rs. in million)</b>		
<b>Sr#</b>	<b>Description</b>	<b>Amount</b>
1.	Cash subsistence allowance to North Waziristan TDPs @ Rs. 12,000 per month - plus 1 % commission	2,399.481
2.	Return cash grant and transport cash grant to returning TDP	81.786
3.	Ration allowance to North Waziristan TDPs 14,401 families @ Rs. 8,000 per month - plus 1 % commission	116.360
<b>Total</b>		<b>2,597.627</b>

Audit observed that:

- i. Monthly cash subsistence allowance was paid to 15,229 families @ Rs. 12,000 per month. However, details of payees, their names, CNIC numbers, authentication from Army and District Administration was neither available nor provided.
- ii. Similarly, the detail of payees and its proper endorsement by the relevant authorities i.e. Pak army and District administration was not available and checked before making monthly payment of Return Cash Grant, Transport Cash Grant and ration allowance to the TDPs.

- iii. The claims were not checked by the approving authority and pre-audit was also not made before making payments.
- iv. Last return of 473 TDP families was made in March 2020, but payment was made for more than 2000 families. However, no such detail showing previous outstanding liabilities was attached with the claim.

Audit is of the view that payments of various cash grants to TDPs without following codal formalities and non-maintenance of proper verifiable record of payments was not justified.

The matter was pointed out to the management on 11<sup>th</sup> August 2021. The management in its reply stated that all data was initially collected by PDMA and shared with NADRA which was accordingly verified by the NADRA as per agreed business rule and also verified from time to time as and when required. A proper verified online MIS system is available to maintain the record of TDPs belong to all merged areas. All type of record is available in MIS online system. As per SOP, verification of record was not required from Army / district administration. Some of the returned family's amount had not been disbursed due to some technical issues and their amount was being provided to the company after clearance upon their request. Sequel to the above, 473 families returned and accordingly their return grant was processed along with liabilities amount of the pending cases. After merger, the affairs of Ex - FATA is the domain of provincial government. The subject grant has been initiated by PDMA after approval granted by the Chief Minister KPK through a summary.

Reply of the management was not satisfactory. The amount was released by accounts sections without any proper record, verification and pre-audit checks.

DAC meeting was held on 7<sup>th</sup> December 2021 and it was directed that matter should be inquired by the administrative department.

Audit recommends that matter should be inquired by the administrative department besides maintenance of proper record and reconciliation of disbursed amount.

(Para 31, PDMA KPK)



#### 1.4.21 Excess payment on account of monthly transport cash grants to TDPs - Rs. 12.2 million

As per approved policy, a return cash grant at the rate of Rs. 25,000 and transport cash grant at the rate of Rs. 10,000 was fixed for payment to the TDP families returning to their home stations.

PDMA (CEW) released an amount of Rs. 81.786 million to M/s Mobilink for onward disbursement of Return Cash Grant (RCG) and Transport Cash Grant (TCG) to returning TDPs. RCG was paid to 975 families and TCG was paid to 2,195 families in total.

It was observed from the district wise details that transport cash grant was paid to more numbers of families than the families receiving return cash grants.

The detail is as under:

(Rs. in million)

Sr#	District	RCG families	TCG families	Difference Excess TCG	Rate	Amount
1.	Bara Khyber	190	778	588	10,000	5.880
2.	Kurram	446	617	171	10,000	1.710
3.	S. Waziristan	339	800	461	10,000	4.610
<b>Total</b>		<b>975</b>	<b>2,195</b>	<b>1,220</b>		<b>12.200</b>

Audit holds that numbers of families receiving transport cash grants should be the same / equal to number of families receiving return cash grants. Increased numbers of families receiving TCG as compared to families receiving RCG shows that payment of TCG was made in excess than actually required.

The matter was pointed out to the management on 11<sup>th</sup> August 2021. The management in its reply stated that Transport Grant @ Rs. 10,000 was disbursed on CNIC, while Return Grant @ Rs. 25,000/- was disbursed on the ATM Cards. PDMA faced a lot of problems in disbursement of amount in respect of Return Grants through ATMs and accordingly collection percentage was low as compared to Transport Grants. This created a difference among the above referred grants. Funds were released to Mobilink Micro-Finance Bank for onward disbursement to leftover TDPs on duly verified data.

Reply of the management was not satisfactory as transport cash grant was paid to more number of families than the families receiving return cash grant but no reconciliation and detailed record was available with the department.

DAC meeting was held on 7<sup>th</sup> December 2021 and it was directed that matter shall be inquired by the administrative department to ensure that no excess / inadmissible payment has been made on account of transport cash grant.

Audit recommends the matter should be inquired by the administrative department.

(Para 32, PDMA KPK)

**1.4.22 Irregular issuance of cheques in the name of Tehsildar instead of legal heirs  
- Rs. 17.181 million**

According to Regulation 6 of Khyber Pakhtunkhwa Provincial Disaster Management Authority Relief Compensation Regulations 2019, the DDMU in each district shall be the Sanctioning Authority for all claims of compensations based on the assessment by the claim assessment committee assigned under the regulations. The Deputy Commissioner of the District concerned shall be the paying authority, after sanction of such payment by the DDMU concerned and subject to fulfillment of codal formalities.

DDMU / DC Peshawar expended an amount of Rs. 17.181 million on account of payment of general relief compensation to the affectees and rent of houses occupied by LEAs.

It was observed that payment was made through issuance of cheques in the name of Tehsildar instead of direct payments to the affectees, legal heirs and house owners.

The detail is as under:

(Rs. in million)

Sr #	Description	Cheque issue to	Cheque No	Cheque Date	Amount
1.	Houses Occupied by LEAs	Tehsildar	39381217	15.10.2020	1.491
2.	Compensation of Victims	Tehsildar	39381230	25.11.2020	10.600
3.	Compensation of Dengue Fever Victim Aleema	Tehsildar	39381232	08.12.2020	0.500
4.	Compensation of Victims	Tehsildar	39381240	09.02.2021	4.010
5.	Compensation in respect of Mr. Shah Alam	Tehsildar	39381241	09.02.2021	0.400
6.	Compensation of Victims	Tehsildar	39381242	09.02.2021	0.180
<b>Total</b>					<b>17.181</b>

Audit holds that issuance of cheques to the Tehsildar for further disbursement to the affectees, legal heirs and house owners was not justified. The authority was required to issue crossed cheque directly in the name of affectees / house owners.

The matter was pointed out to the management on 2<sup>nd</sup> September 2021. The management in its reply stated that duly verified acquaintance rolls were obtained from Tehsildar concerned after distribution. Verification of same was done through citizen feedback model.

Reply was not acceptable as issuance of cheques in the name of Tehsildar for further disbursement to the affectees, legal heirs and house owners was irregular. The paying authority was required to issue cheques directly in the name of affectees / house owners instead of Tehsildar.

DAC meeting was held on 9<sup>th</sup> December 2021 and it was directed that payment for previous cases may be regularized from the competent forum.

Audit recommends that regularization from the competent forum should be made.

(Para 12, DDMU/ DC Peshawar KPK)

#### **1.4.23 Irregular payment of compensation through cash instead of cross cheques -Rs. 5.903 million**

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

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

DDMU / DC Nowshera paid an amount of Rs. 5.903 million to the beneficiaries on account of relief compensations. The detail is attached at **Annexure-II**.

Audit observed that payments were made through open cheques instead of issuance of cross cheques. The same amount was reflected as cash withdrawn in the bank statement. Further, acquaintance roll was also not maintained.

Audit holds that issuance of open cheques instead of cross cheques was irregular.

The matter was pointed out to the management on 7<sup>th</sup> September, 2021. The management in its reply stated that cross cheques were issued to the beneficiaries but most of the beneficiaries returned the cheques with the request that bank refused to open the bank account due to biometric issues, hence open cheques were issued.

Reply was not acceptable as no evidence in support of reply was furnished.

DAC meeting was held on 7<sup>th</sup> December 2021 and it was directed to properly inquire the matter and report be shared with audit. In future issuance of open cheque be strictly discontinued and all payment shall be made as per Government rules and procedures.

Audit recommends that matter should be inquired by the administrative department.

(Para 03, DDMU / DC Nowshera KPK)

#### **1.4.24 Irregular payment on account of compensation - Rs. 14.1 million**

According to Regulation 6 of the Khyber Pakhtunkhwa Provincial Disaster Management Authority Relief Compensation Regulations 2019, the DDMU in each district shall be the sanctioning authority for all claims of compensations based on the assessment by the claim assessment committee assigned under the regulations.

Further, Regulation 7 provides that CNIC of the deceased and next of kin / legal heir, death certificate signed by the concerned medical officer / revenue filed staff / NADRA, original medical certificate issued by the district medical board, certified copy of ownership documents and pictorial evidence is the mandatory documentation for compensation cases. Regulation 5 provides that claim assessment committee shall include local school head master / principal among many others. Further the paying authority may make payment by way of electronic mode i.e. ATM, cellular company outlet or manual payment like bank draft/pay order payee's account cheque.

DDMU / DC South Waziristan and DDMU / DC Khyber disbursed an amount of Rs. 14.1 million during the FY 2020-2021 to the affectees out of general relief fund on account of natural disasters.

The detail of amount in respect of DDMU / DC Khyber is as under:

**(Rs. in million)**

Sr#	Cheque No	Description	Amount
1.	21601735	100 different types of general relief compensation cases	<b>10.420</b>

The detail of amount in respect of DDMU / DC South Waziristan is as under:

**(Rs. in million)**

Sr#	Cheque No	Date	Payee's name	Description	Amount
1.	16496684	29.04.21	Bakhmali Khan	Death compensation	1.00
2.	16496685	29.04.21	M. Younis	Death compensation	1.00
3.	16496686	29.04.21	M. Sadiq	Death compensation	1.00
4.	16496688	30.04.21	Farman Ullah	Injured	0.100
5.	16496689	30.04.21	Inayat Ullah	Death compensation	0.300
6.	16496690	30.04.21	Warey Jana	Injured	0.100
7.	16496691	30.04.21	Zain Ullah	-	0.100
8.	No record		No record	House damage	0.080
<b>Total</b>					<b>3.680</b>

Audit observed as under:

- i. Proper contingent bill / voucher containing the relevant documents was not prepared.
- ii. Death certificate and cause of death issued by relevant department were not attached / available.
- iii. Legal heirs' certificates of the deceased persons were not available.
- iv. Original medical certificate issued by the district medical board ascertaining type of injury were not available.
- v. Ownership documents of the property were not available / attached with the payment record.
- vi. No clear pictorial evidences in respect of house damages were attached with some cases.
- vii. Payment for death compensation was fixed @ 300,000 as per policy. However, payment @ 1,000,000 was made to three beneficiaries resulting in unauthorized payment of Rs 2.10 million in the office of DDMU/DC South Waziristan.

viii. No proper internal checks were found to be in place to avoid duplications and fake cases.

Audit is of the view that payments of compensation to affectees without following codal formalities and non-maintenance of proper verifiable record of payments was violation of rules.

The matter was pointed out to the management in August 2021. The management in its reply stated that all codal formalities were fulfilled before making the final payments to concerned and separate file and record was made. No reply was provided by DDMU / DC Khyber.

Reply was not acceptable as the payment was made in deviation of the approved policy.

DAC meeting was held on 7<sup>th</sup> December 2021 and it was directed that compensation payment of rupees one million per case as pointed out is deviation of policy and shall be got regularized from the competent forum. Further, the complete record as pointed out in audit observation be provided to audit for verification.

Audit recommends regularization from the competent forum should be made besides, providing complete record for audit verification.

(Para 03, DDMU / DC South Waziristan KPK & Para 07, DDMU / DC Khyber KPK)

#### **1.4.25 Irregular payment on account of house damaged compensation under CLCP program - Rs. 1,958 million**

According to policy for Citizen Losses Compensation Programme (CLCP) 2019 (N 1), the District Steering Committee will comprise of DC / ADC, AC, Army Rep (Commandant / Col / Lt Col), Engineer / XEN Buildings, Community Rep and Co-opted member. The DSC shall ensure transparency and efficiency of the overall process of survey verification and payments to beneficiaries and countersign the survey forms after receipts from survey teams. Survey team shall comprise a minimum of Tehsildar, Rep of Army (Captain / Major or above), engineer/sub engineer, school teacher and a community representative / local notable. No political Moharrar shall be deputed to replace Tehsildar in any team. Political Moharrar with acting charge of any tehsil shall not be part of survey team.

DDMU / DC South Waziristan paid an amount of Rs. 1,958 million to the affectees on account of house damaged compensation under Citizen Losses Compensation Program (CLCP).

The detail is as under:

<b>(Rs in million)</b>		
<b>Sr#</b>	<b>Description</b>	<b>Amount</b>
1.	Assistant Commissioner Ladha	1,392.00
2.	Assistant Commissioner Sarwekai	566.00
<b>Total</b>		<b>1,958.00</b>

Audit observed as under:

- i. Proper contingent bill / voucher containing the relevant documents was not prepared.
- ii. Official stamps of the members of the survey team i.e. Tehsildar, Army Major / Captain and engineer were not affixed along with the signatures.
- iii. Engineer / XEN Buildings and Community Rep were also not included in the DSC as the proformas were not countersigned by them.
- iv. Official stamp of the members of the District Steering Committee i.e. ADC and Army Rep. were also not affixed on the survey form along with their counter signatures.
- v. The forms were countersigned by the Assistant Commissioner instead of Additional Deputy Commissioner.
- vi. Acquaintance roll / receipts duly signed by all members in 90% cases were not available.
- vii. Property ownership documents were not verified and attached with the claim.

Audit is of the view that payments of house damage compensation to the affectees without following codal formalities and non-maintenance of proper verifiable record of payments was violation of rules.

The matter was pointed out to the management on 26<sup>th</sup> of August 2021. The management in its reply stated that complete record of payment has been maintained at each level according to time to time instructions and SOPs received from the higher ups in order to avoid irregular payments.

DAC meeting was held on 7<sup>th</sup> December 2021 and PDMA was directed to re-check the payments on sample basis in line with audit observation and report be shared with audit authorities for considering the settlement of Para.

Audit recommends that report regarding compliance of codal formalities in payment of claims should be prepared by the department.

(Para 04, DDMU/ DC South Waziristan KPK)

#### **1.4.26 Irregular payment on account of house damaged compensation under CLCP program - Rs. 29.280 million**

According to the policy for Citizen Losses Compensation Programme (CLCP) 2019), the District Steering Committee will comprise of DC / ADC, AC, Army Rep (Commandant / Col / Lt Col), Engineer / XEN Buildings, Community Rep and Co-opted member. The DSC shall ensure transparency and efficiency of the overall process of survey verification and payments to beneficiaries and countersign the survey forms after receipts from survey teams. Survey team shall comprise a minimum of Tehsildar, Rep of Army (Captain / Major or above), engineer / sub engineer, school teacher and a community representative / local notable. No political Moharrar shall be deputed to replace Tehsildar in any team. Political Moharrar with acting charge of any tehsil shall not be part of survey team.

The policy provided that during survey execution, the team shall clearly communicate that each beneficiary shall have an active bank account to receive the payment. It was further provided that survey team shall verify the ownership documents of the buildings.

DDMU / DC Khyber paid an amount of Rs. 1,028.537 million to the affectees on account of house damaged compensation under Citizen Losses Compensation Program (CLCP). The Audit Team on sample basis selected a tranche (10<sup>th</sup> tranche) in which an amount of Rs. 29.280 million was paid to the affectees as detailed below:

<b>(Rs. in million)</b>			
<b>Sr#</b>	<b>Description</b>	<b>No of affectees</b>	<b>Amount</b>
1.	Compete damage	60	24.00
2.	Partial damage	33	5.280
<b>Total</b>		<b>93</b>	<b>29.280</b>

Audit observed as under:

- i. Proper contingent bill / voucher containing all the relevant documents was not prepared.
- ii. Engineer / sub engineer and school teachers were not included in the survey teams as required.



- iii. As per policy, Rep of Army was to be a Captain / Major or above, however Lieutenants were made part of the survey team.
- iv. Representative of the Political Agent signed the proformas instead of Tehsildar as required.
- v. Engineer / XEN Buildings and Community Rep were not included in the DSC as the proformas were not found countersigned by them.
- vi. Property ownership documents were not verified and attached with the claim.
- vii. Payments were made by the way of CDRs in the beneficiary' name instead of cross cheques.
- viii. No reconciliation was made to ascertain that how many CDRs were cleared.

Audit is of the view that payments of house damage compensation to affectees without following codal formalities and non-maintenance of proper verifiable record of payments was violation of rules.

The matter was pointed out to the management on 20<sup>th</sup> August 2021, but no reply was provided by the management.

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

Audit recommends that matter should be inquired by the department.

(Para 09, DDMU / DC Khyber KPK)

#### **1.4.27 Irregular payment on account of house rent charges for houses occupied by Law Enforcement Agencies (LEAs) - Rs. 10.094 million**

As per policy "Terms of reference" (e), the Deputy Commissioner concerned will forward the complete case along with required document (ownership certificate, rent deed agreement, valid CNIC of the owner, rent assessment certificate by C&W department and NOC / Certificate from representative of Pakistan Army regarding occupation) to PDMA for further processing the cases.

DDMU / DC Khyber paid an amount of Rs. 12.405 million on account of rent of house to 30 owners hired for LEAs.

Audit observed that in 21 cases the codal requirements were not fulfilled. Details are as under.

(Rs. in million)

Sr#	Name	Cheque No	Cheque date	Amount
1.	Fahad Khan	2002226681	12.01.2021	1.140
2.	Malik Nasir Khan	2002227137	22.03.2021	0.110
3.	Muhammad Zahir	2002227159	13.04.2021	0.726
4.	Muhammad Yousaf	2002227160	13.04.2021	0.677
5.	Dolat Khan	2002227161	13.04.2021	0.213
6.	Ahmed Shah	2002227162	13.04.2021	0.166
7.	Umar Taj	21601742	08.09.2020	0.337
8.	Muhammad Sharif	21601743	08.09.2020	0.166
9.	Aurangzeb	21601745	08.09.2020	0.176
10.	Sulaiman Khan	21601746	08.09.2020	0.765
11.	Dilawar Khan	21601747	08.09.2020	0.130
12.	Bangi Shah	21601748	08.09.2020	0.594
13.	Waleef Khan	21601749	08.09.2020	0.661
14.	Sahms Ud Din	21601751	08.09.2020	0.361
15.	Rehmat Shah	21601752	08.09.2020	0.211
16.	Gul Rehman	21601753	08.09.2020	0.100
17.	Muhammad Idrees	21601754	08.09.2020	0.363
18.	Shah Meena	21601771	28.11.2020	0.168
19.	Niaz Ali	2002227204	30.06.2021	0.554
20.	Mansoor Khan	2002227211	19.07.2021	1.338
21.	Shafiq ur Rehman	2002227214	11.08.2021	1.140
<b>Total</b>				<b>10.094</b>

Audit observed the following shortcomings:

- i. Occupancy certificate from the occupant (Army / FC) was not attached.
- ii. Tenancy agreement between the lessor (the owner) and the lessee (LEAs / DDMU) was not made.
- iii. Ownership documents of the property were not available.
- iv. Rent assessment certificates from C&W Department were not obtained for fixation of rents.
- v. Period for which property was occupied was not available on record.

Audit holds that payment of rent without fulfillment of codal formalities, documentary proof of ownership, occupancy and calculation of rent was irregular.

The matter was pointed out to the management on 20<sup>th</sup> August 2021, but no reply was furnished.

Audit recommends that matter should be inquired to fix responsibility against the person (s) at fault.

(Para 11, DDMU / DC Khyber)

**1.4.28 Irregular issuance of cheques in the name of employees instead of vendors  
- Rs. 2.456 million**

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

DDMU / DC Khyber expended an amount of Rs. 2.456 million on procurement of different goods and services.

Details are as under:

(Rs. in million)					
Sr#	Date	Cheque No	Description	Cheque issue in favor of	Amount
1.	28.07.2020	21601727	Salary of Contingent Paid Staff hired for corona activities	Mr. Hammad Sarwar	1.187
2.	28.07.2020	21601731	Labour Charges (Corona)	Mr. Hammad Sarwar	0.181
3.	28.07.2020	21601728	Purchase of furniture for establishment of office for corona	Mr. Zia ur Rahman	0.169
4.	14.09.2020	21601758	Salaries of Contingent Paid Staff	Mr. Hammad Sarwar	0.407
5.	06.10.2020	21601767	Staff Salary for the month of September 2020	Mr. Hammad Sarwar	0.412
6.	13.01.2021	2002226691	Stationary Charges CLCP	Mr. Waleed Ahmad	0.099
<b>Total</b>					<b>2.456</b>

It was observed that the cheques were issued in the name of employees instead of making direct payments to the concerned vendors.

Audit holds that issuance of cheques in the name of employees instead of relevant vendors for different procurements was violation of rules and thus irregular.

The matter was pointed out to the management on 20<sup>th</sup> August 2021, but no reply was furnished.

Audit recommends that responsibility should be fixed on the person(s) at fault. Besides, internal controls should be strengthened to avoid recurrence of similar irregularity in future.

(Para 13, DDMU / DC Khyber KPK)

#### **1.4.29 Irregular payment on account of Secretariat Allowance - Rs. 3.822 million**

According to the Finance Department KPK notification No. FD(SOSR-II)8.7/2019 dated 27.11.2019, executive allowance/schedule post allowance will not be admissible to those employees who are getting other such like allowance (s) having high quantum of financial benefits. As per condition No. 3 of the Finance Department KPK Notification No. FD(SOSR-II)8.7/2016-17 dated 02.02.2018, PAS, PCS and PMS officers posted against scheduled post and are receipt of such allowances other than regular allowances shall be entitled to one of the allowances whichever is more beneficial.

During audit of Relief, Rehabilitation and Settlement Department for the FY 2020-21, it was observed that 06 officers were drawing Secretariat Allowance @ 30 % in addition to executive allowance @ 150% of the running basic pay.

Audit holds that secretariat allowance @ 30% amounting to Rs 3.822 million w.e.f. 01.07.2018 to 30.06.2021 in addition to executive allowance was inadmissible and hence stands irregular.

The Detail is as under:

(Rs. in million)

Sr#	Designation	F.Y 2018-19	F.Y 2019-20	F.Y 2020-21	Amount
1.	Section Officer	-	-	0.065	0.065
2.	Deputy Secretary	0.147	0.258	0.256	0.661
3.	Additional Secretary	0.285	0.296	0.301	0.883
4.	Section Officer	0.178	0.167	0.164	0.509
5.	Secretary	0.259	0.444	0.406	1.108
6.	Section Officer	0.187	0.186	0.224	0.596
<b>Total</b>		<b>1.055</b>	<b>1.351</b>	<b>1.415</b>	<b>3.822</b>

The matter was pointed out to the management on 16<sup>th</sup> August 2021. The management in its reply stated that case has been taken up with Finance Department, Khyber Pakhtunkhwa and reply of the same was awaited.

DAC meeting was held on 7<sup>th</sup> December 2021 and it was directed that matter shall be pursued with Finance Department and decision/outcome be shared with audit.

Audit recommends that the inadmissible amount should be recovered and deposit into government treasury.

(Para 07, RR & S Department KPK)

#### **1.4.30 Undue favour to contractor due to non-obtaining of performance guarantee - Rs. 2.288 million**

As per clause 14 of General Condition of Contract read with Clause 3 of Special Condition of the Contract, the supplier within 07 days of signing of the contract shall provide the purchaser a Performance Guarantee equivalent to 10% of the total Contract amount on the prescribed format and in prescribed manner. Failure to submit a Performance Guarantee shall result into forfeiture of Bid Security and Cancellation of Contract. The Performance Bank Guarantee shall be released upon completion of one year free of cost support and after sales services including all the warranties of hardware.

Emergency Rescue Service (Rescue-1122) Khyber Pakhtunkhwa issued work order to M/s Ahmad Medix Pvt. Ltd at a contract cost of Rs 22.885 million on account of fabrication of emergency ambulance for district Tank and Bunner in the FY 2020-21. Upon award of the contract, the Supplier was required to submit a performance guarantee of Rs. 2.288 million within 07 days.

Audit observed that department did not obtain any performance guarantee from the supplier as required under the GCC clause 14 and SCC clause 3 of the Contract Agreement.

Audit is of the view that non-obtaining of performance guarantee was not only violation of the contract agreement but also undue favour to the contractor.

The matter was pointed out to the management on 30<sup>th</sup> August 2021. The management in its reply stated that Bank Guarantee was taken for full period of the project completion and till the expiry of warranty period.

DAC meeting was held on 8<sup>th</sup> December 2021 and it was directed that the bank guarantee be released upon completion of the contract, however, 10% performance guarantee of the total cost be retained till expiry of the warrantee period

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

(Para 3, Rescue 1122 (HQ) KPK)

**1.4.31 Late obtaining of performance guarantees from the contractors - Rs. 8.951 million**

As per clause 33.1 of standard bidding documents, within twenty (20) days of the receipt of notification of award from the Procuring agency, the successful bidder shall furnish the performance security in accordance with the Conditions of Contract.

As per Special Conditions of Contract, the supplier within 07 days of signing of contract shall provide to the Purchaser a Performance Guarantee equivalent to 10% of the total contract amount on the prescribed manner. Failure to submit a Performance Guarantee will result into forfeiture of Bid Security and Cancellation of Contract.

Emergency Rescue Service (Rescue-1122) Khyber Pakhtunkhwa made different contracts for procurements during FY 2020-21. As per terms and conditions of the bidding documents, the performance securities were to be provided within 07 days from the date of award of the contracts.

Audit observed that the successful bidders did not provide the performance Guarantees in stipulated time. The procuring agency awarded the contracts without obtaining performance guarantees which was against the terms of the contract agreements.

The detail is as under:

(Rs. in million)

Sr.#	Name of Firm	Award Date	Due date of PG	Actual date of PG	Contract value	Performance Guarantee
1.	M/s Mohsin Engineering	18.05.2020	08.06.2020	23.10.2020	3.024	0.300
2.	M/s Ahmed Mehdix	18.05.2020	08.06.2020	15.02.2021	11.115	1.111
3.	M/s Global Fire Fighting	18.05.2020	08.06.2020	27.11.2020	25.090	2.509

4.	M/s Mehdix	Ahmed	30.04.2021	10.05.2020	10.06.2021	27.435	2.743
5.	M/s Mehdix	Ahmed	30.04.2021	10.05.2020	10.06.2021	22.885	2.288
<b>Total</b>							<b>8.951</b>

Audit is of the view that spirit of the Performance Guarantee was to safeguard the Government interest in case the contractor fails to fulfil contractual obligations. Hence, non-obtaining performance on due time was undue favour to the contractors and violation of the contract clauses.

The matter was pointed out to the management on 30<sup>th</sup> August 2021. The management in its reply stated that expansion of Rescue-1122 have been taken on war footing to facilitate the masses in emergencies and reduce the colossal losses to minimum. The work orders were issued despite delayed submission of performance guarantees to avoid any delays in supply of the desired equipment for Search & Rescue operation. Though performance guarantee has been obtained but in KPPRA Rules, the same is not mandatory.

The reply is not acceptable as performance guarantees were not obtained after lapse of considerable time as required under conditions of contract agreements.

DAC meeting was held on 8<sup>th</sup> December 2021 and it was directed that performance guarantees be obtained from the contractors and produce the same to audit for verification. DAC further directed that performance guarantee should be taken in a timely manner in future to ensure government interest.

Audit recommends that performance guarantees should be obtained as per the contract agreement.

(Para 11, Rescue 1122 (HQ) KPK)

#### **1.4.32 Irregular issuance of cheques in the name of employees instead of vendors and DDO - Rs. 28.243 million**

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

PDMA / Complex Emergency Wing expanded an amount of Rs 35.157 million on operating expenses during FY 2020-21.

It was observed that an amount of Rs. 28.243 million was paid through issuance of cheques in the name of employees instead of direct payments to the vendors. It was further observed that cheques amounting to Rs. 25.197 million alone were issued in the name of camp coordinator Bakha Khel. The detail is at **Annexure-III**.

Audit also observed the following irregularities:

- i. Issuance of cheque in the names of employees and depositing of the same in personal accounts was irregular.
- ii. Expenditure of Rs 28.243 million was booked under the head miscellaneous. However, amount was expended under different heads i.e. stationary, utility charges, electric items, hardware items etc.
- iii. Annual planning for need assessment of various items was not done and purchases were made in piecemeal by the employee and then cheques were issued in their names instead of vendors.

Audit holds that issuance of cheques in the name of employees for different procurements were irregular. Further charging them under the head of miscellaneous instead of proper relevant head was also unjustified and irregular.

The matter was pointed out to the management on 11<sup>th</sup> August 2021. The management in its reply stated that petty expenditure was paid by the employees from their own pocket, therefore, cheques were issued in the name of employees. Secondly, the expenditure was booked under misc. head as the budget was approved under misc. head by the competent forum. lastly duration of TDPs camp is unpredicted, therefore, preparing proper procurement plan is very difficult.

DAC meeting was held on 7<sup>th</sup> December 2021 and it was directed that matter should be inquired by the administrative department and report be shared with audit.

Audit recommends that matter should be inquired by the administrative department. Moreover, the practice of issuance of cheques in the name of employees instead of vendors should be stopped and all payments should be made directly to the suppliers / vendors in future.

(Para No. 39 of PDMA, KPK)



**1.4.33 Irregular payment on account of contingent staff and labour charges – Rs. 2.207 million**

Para 10 of GFR of Volume-I provides that same vigilance should be exercised in respect of expenditure incurred from government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

DDMU/DC Khyber paid an amount of Rs. 2.207 million in the financial year 2020-21 to DC office employees on account of hiring of contingent paid staff for provision of services in Covid-19.

The detail is as under.

(Rs. in million)

Sr#	Date	Cheque No	Description	Cheque issue in favour of	Amount
1.	28.07.2020	21601727	Salary of Contingent Paid Staff hired for corona activities	Mr. Hammad Sarwar	1.187
2.	28.07.2020	21601730	Salary of corona staff	Mr. Sohail	0.020
3.	14.09.2020	21601758	Salaries of Contingent Paid Staff	Mr. Hammad Sarwar	0.407
4.	06.10.2020	21601767	Staff Salary for the month of September 2020	Mr. Hammad Sarwar	0.412
<b>Total Salary</b>					<b>2.026</b>
1.	28.07.2020	21601731	Labour Charges (Corona)	Mr. Hammad Sarwar	0.181
<b>Grand Total</b>					<b>2.207</b>

Audit observed as under:

- i. The prior approval of competent authority for hiring of staff on contingent basis was not obtained.
- ii. The purpose of hiring of contingent paid staff was not mentioned.
- iii. Process of hiring and fixation of pay was not recorded.
- iv. No acquaintance roll was maintained for contingent paid staff payment and record related to receipt of payment by the staff was not available.
- v. Number of quarantine centers, placement of staff, period of placement, TORs was not mentioned.

Audit is of the view that non-adherence to the codal formalities was violation of government rules and show weak internal controls.

Audit para was issued on 20.08.2021 but no reply was provided by the management.

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

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

(Para # 04 DDMU/DC Khyber)

#### **1.4.34 Irregular payment on account of hiring of vehicles/generators and POL charges – Rs. 3.807 million**

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

DDMU/DC Khyber paid an amount of Rs. 3.807 million in the financial year 2020-21 on account of hiring of vehicles and generator on rental basis for Covid-19 activities and POL charges for Citizen Losses Compensation Program (CLCP).

**Details are at Annexure-IV.**

Audit observed as under:

- i. Vehicles and generators were hired without prior approval of the competent authority.
- ii. The requirement of the vehicles on rental basis for Covid-19 pandemic management and CLCP staff was not mentioned.
- iii. The vehicles and generator were obtained without any market analysis and obtaining of competitive rates.
- iv. Agreement was not signed with the vendors.
- v. Utilization of the vehicle and generators for Covid-19 activities was not available on the record.
- vi. Log books and movement register were not maintained for use of vehicles and generator.
- vii. An amount of Rs. 30,000 was added in the generator bill for mechanic salary which was not justified.

Audit is of the view that non-adherence to the codal formalities was violation of General Financial Rules thus show weak internal controls.

Audit para was issued on 20.08.2021 but no reply was provided by the management.

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

Audit recommends that management should look into the matter and provide necessary record to ascertain the factual position.

(Para # 05 DDMU/DC Khyber)

#### **1.4.35 Non-verifiable expenditure on purchase of food for quarantine centers - Rs. 10.886 million**

Para 12 of GFR Volume-I provides that a controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided. In order to maintain a proper control the Competent Authority should arrange a system to keep itself informed not only of what has actually been spent from an appropriation but also what commitments and liabilities have been and will be incurred against it.

DDMUs/DCs Peshawar & Khyber paid an amount of Rs. 10.886 million during the financial year 2020-21 on account of procurement of cooked food for the Covid-19 suspect/patients at quarantine centers.

The detail is as under:

(Rs. in million)

Sr#	Description	Cheque No	Cheque Date	Amount	Remarks
1.	Provision of food at Shahi Bala QC 24.05 to 03.06.20 TMA Town III Peshawar	39381196	28.07.2020	2.053	Without any market rate analysis and quotations
2.	Provision of food at Shahi Bala QC 18.05 to 23.05.20. TMA Town III	39381197	28.07.2020	1.999	-do-
3.	Provision of food at QC ZAB PGPI 07.05 to 12.05.21. BEF Traders on account of Cooked Food	39381289	29.06.2021	0.076	On quotations basis
4.	Provision of cooked food at PGPI Duran QC. Malik Enterprises	39381290	29.06.2021	0.357	-do-

5.	Malik Enterprises for Cooked food to PGPI Quarantine Center	39381291	29.06.2021	0.701	-do-
6.	Provision of food at PGPI Duran QC. Malik Enterprises	39381292	29.06.2021	0.527	-do-
7.	Cooked Food Charges (by DC Khyber)	21601734	06.08.2020	5.00	-
8.	Cooked Food Charges Corona(by DC Khyber)	21601740	19.08.2020	0.173	-
<b>Total</b>				<b>10.886</b>	

Audit observed as under:

- i. Purchase committee to finalize the procurement process was not constituted for purchases indicated at Sr. No. 1 and 2. Market rate analysis and negotiations to obtain lowest competitive rates were also not made resulting in violation of PPRA rules.
- ii. Neither contract agreements were signed with vendors nor work orders were issued. This shows that rates were not agreed upon before procurement of items.
- iii. Vendors did not provide sales tax invoices. Calculation and deduction of income tax, GST and PST was not indicated on the bills.
- iv. Quarantine center wise daily detail of Covid-19 patient/suspects was not attached with the claim/voucher.
- v. Per day food requirement with regard to number of Covid-19 patient/suspects at each quarantine center was not attached with the claim/voucher.
- vi. Menu and scale were not prepared and approved for procurement in respect of Sr. No. 1 and 2.
- vii. Cheques were issued in the name of TMA instead of relevant vendors. The issuance/payment to vendors from TMA was not available on record.
- viii. Copies of cross cheques issued in the name of TMA were also not attached with the claim.

Audit is of the view that non-adherence to the codal formalities is violation of General Financial Rules and show weak internal controls.

Audit para was issued on 02.09.2021 to DC, Peshawar and on 20.08.2021 to DC, Khyber. DDMU/DC Peshawar office replied that procurement was made on emergency basis under emergency procedure, sales tax and PST deduction were duly followed in case of Sr. No. 3 to 6. Whereas, in case of Sr. 1 & 2 procurement was

made by TMA Town-III. Procurements were made for actual requirement as communicated by incharge of quarantine center on daily basis, food was provided as per need and availability of food items. Operations of quarantine centers were handed over to TMAs concerned and payment was released for procurement. Bank statement for reconciliation is available. No reply was provided by DC, Khyber.

DAC held on 09.12.2021 directed that administrative department shall probe the matter and report be shared with audit.

Audit recommends that management should probe the matter and fix the responsibility.

(Para # 02 DDMU/DC Peshawar & Para# 2 of DDMU, Khyber)

#### **1.4.36 Irregular expenditure without vouched accounts - Rs. 4.600 million**

Para 17 of GFR Vol-I provides that, it is the duty of every departmental and controlling officer to see that the Auditor General is afforded all reasonable facilities in the discharge of his functions, for the preparation of any account or report, which it is his duty to prepare. No such information nor any books or other documents to which the Auditor General has a statutory right of access may be withheld.

DDMU/DC South Waziristan office released an amount of Rs. 4.600 million in the financial year 2020-21 to AC office, Wana for incurring expenditure on account of Covid-19 activities.

Detail is as under:

(Rs. in million)

Sr#	Cheque No	Date	Amount
1.	821312	16.07.20	1.00
2.	821317	11.08.20	1.50
3.	821318	13.08.20	2.10
<b>Total</b>			<b>4.60</b>

Audit observed as under:

- i. No voucher/contingent bill was prepared and available in the record for release of payment.
- ii. No demand for the concerned office was available in the record.
- iii. Vouched accounts and reconciliations were not obtained from the concerned AC office in respect of payments, even after elapse of one year.

Audit is of the view that non-maintenance and non-provision of auditable record was violation of General Financial Rules thus show weak internal controls.

Audit para was issued on 26.08.2021. DDMU/DC South Waziristan office replied that relevant record is available i.e vouchers, no demand certificates, reconciliation etc. and same could be verified.

DAC held on 07.12.2021 and directed to obtain the vouched account from the concerned AC offices and be provided to audit for verification.

Audit recommends that management should look into matter and get the vouched accounts form the quarter concerned and accordingly verify and adjust the same.

(Para # 2 of DDMU/DC South Waziristan)

## Chapter – 2

### Environment Protection Agency (HQ) under Forest, Environment & Wildlife Department, Government of Khyber Pakhtunkhwa

#### 2.1 Introduction

A. After 18<sup>th</sup> 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. Environmental Protection Agency (EPA) Khyber Pakhtunkhwa was established in 1989 with headquarter at Peshawar. The Environmental Protection Agency (EPA) Khyber Pakhtunkhwa is mandated to ensure compliance with applicable environmental laws in industries, industrial & business units, development projects etc. under Khyber Pakhtunkhwa Environmental Protection Act, 2014. The major functions of Environment Protection Agency are 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 4 regions i.e. Peshawar, D.I Khan, Abbottabad & Swat.

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

(Rs. in million)

Sr. No.	Financial Year	Name of Formation	Budget	Expenditure
1.	2020-21	Environment Protection Agency KPK	85.69	62.56
<b>Total</b>			<b>85.69</b>	<b>62.56</b>

#### C. Sectoral Analysis

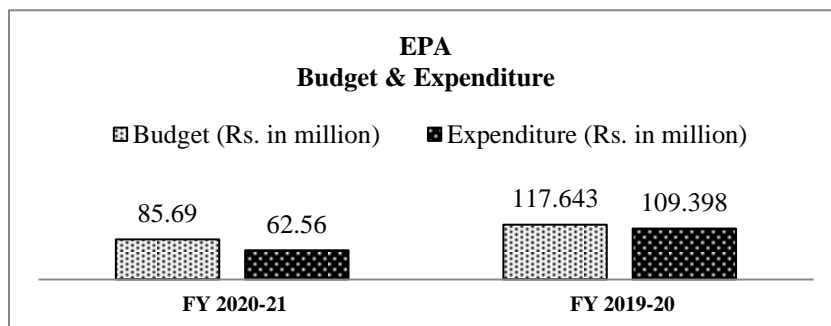
Environment Protection Agency works under the administrative control of Forestry, Environment & Wildlife Department, Khyber Pakhtunkhwa.

The detail of budget and expenditure of EPA (HQ), Khyber Pakhtunkhwa for the financial years 2020-21 & 2019-20 is as under:

(Rs. in million)

Sr. No.	Financial Year	Budget	Expenditure
1.	2020-21	85.69	62.56
2.	2019-20	117.643	109.398

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



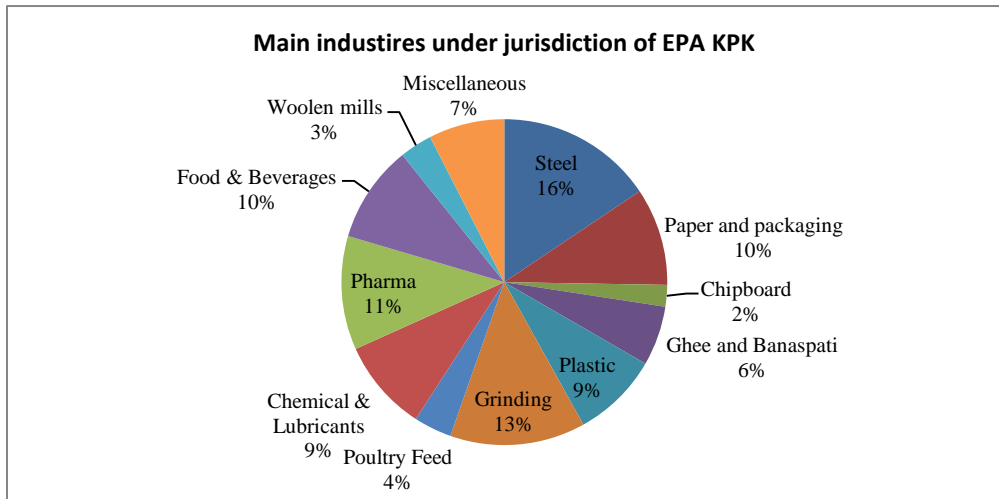
The major portion of expenditure of EPA, KPK relates to Employees Related Expenses (ERE).

The role of Environmental Protection Agency, Khyber Pakhtunkhwa is pivotal for environmental protection in the Province. Main industries under the jurisdiction of EPA, KPK are 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
<b>Total</b>		<b>186</b>



The major industries in the jurisdiction of EPA, KPK in term of percentage (%) is as under:



An analysis of the audit findings contained in the 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 the same is also understaffed. This is resulting into non- utilization of available resources and 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 Council and Advisory Committees have not been established resulting into non-achievement of objectives as envisaged in Khyber Pakhtunkhwa Environment Protection Act 2014. The department needs to be strengthened in terms of financial and human resources so as to fully achieve the conceived objectives. Similarly, the EPA is required to strengthen its monitoring and enforcement regime.

In the provincial ADP, there is only 1 ongoing project under EPA related to Zigzag technology for Brick Kilns. 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 Environment Protection Agency (EPA) in the provincial ADP as well as launching of schemes under Federal PSDP.

An expeditious formulation of coordination mechanism among all government departments at federal and provincial level is the need of the hour for conservation and rehabilitation of the environment and to cater for the issues related to underground water level, open water reservoirs, wildlife, fisheries and clean water etc. in the Province. Environment department is required to launch new schemes for mitigation and prevention of environmental hazards, besides capacity building of EPA offices.

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

**(Rs. in million)**

<b>Sr. No</b>	<b>Description</b>	<b>Total Nos.</b>	<b>Audited</b>	<b>Expenditure audited FY 2020-21</b>	<b>Revenue/Receipts audited FY 2020-21</b>
1.	Formations	<b>6</b>	<b>1</b> (including main EPA HQ where major expenditure was made)	<b>62.56</b>	Nil
2.	<ul style="list-style-type: none"> <li>• Assignment Account</li> <li>• SDAs</li> <li>• Etc.</li> </ul> (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 observation amounting to Rs. 53.403 million has been raised in this chapter pertaining to “Environment Protection Agency (HQ)”. Summary of audit observations classified by nature is as under:

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

<b>Sr. No</b>	<b>Classification</b>	<b>Amount</b>
1.	Non- production of record	Nil
2.	Report cases of fraud, embezzlement and misappropriation	Nil
3.	<b>Irregularities</b>	<b>53.403</b>
A	HR/Employees related irregularities	Nil
B	Procurement related irregularities	Nil
C	Management of Accounts with Commercial Banks	Nil
4.	Value of money and services delivery issues	Nil
5.	Others	53.403

**2.3 Brief Comments on the Status of Compliance with PAC Decision**

This Directorate General started audit of environment related organizations in KPK during year 2019-20 and no report has so far been discussed in PAC.

## 2.4 AUDIT PARAS

### Irregularities (Value of money and service delivery issues)

#### 2.4.1 Unauthorized working of Environmental Laboratories due to non-renewal of Certification from EPA

As per Rule 11 of National Environmental Quality Standards (Certification of Environmental Laboratories) Regulations 2000, no laboratory shall function as an environmental laboratory unless it is granted certification under the rules. According to Rule 13, "An application for renewal of certification shall be made in the form set out in Schedule IV to the EPA at least forty-five days prior to the date of expiry of the certificate issued under regulation 8.

Environment Protection Agency, KPK granted license / certification to the following laboratories as environmental Labs for one year as detailed under:

Sr#	Name	Period	Valid up-to	Renewal application date
1.	M/s Qarshi Research Industries Laboratory	One year	30.12.2020	Not applied
2.	M/s Steps Environmental Laboratory	One year	21.11.2020	18.11.2020
3.	M/s Integrated Environmental Laboratory	One year	15.11.2020	16.12.2020

It was observed that the validity period of the certification of the three labs had expired and the labs were functioning without valid certification by EPA. M/s Qarshi Research Industries Laboratories did not apply a fresh and the application of M/s Steps Environmental Laboratory and M/s Integrated Environmental Laboratory were received in EPA office on 18.11.2020 and 16.12.2020 respectively in contravention of renewal of certification rules.

Audit is of the view that the functioning of the laboratories without valid certification was unauthorized.

The matter was pointed out to the management on 4<sup>th</sup> October 2021, but no reply was furnished.

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

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

(Para 01, EPA (HQ) KPK)

#### **2.4.2 Non implementation of Terms & Conditions laid down in EIA approvals by EPA**

As per 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.

Environment Protection Agency, KPK granted approval of Environmental Impact Assessment (EIA) Report of M/s Hazara Steel Re-rolling Mills & Furnace. The approval was conveyed on 02.11.2020. The EIA approval was accorded subject to fulfillment of the terms and conditions as laid down in the EIA. The details of the main conditions are as under:

- i. The proponent shall submit agreement details for slag sale to foreign dealers and the record of the same shall be maintained at the unit.
- ii. The proponent shall submit quarterly compliance report of the conditions of Environment Approval.
- iii. CCTV cameras shall be installed at the effluents / emission sites and online access shall be provided to the CCTV Cameras recording to EPA KPK officials to ensure round the clock monitoring of Pollution Control Technology.
- iv. Plantation of 150 trees shall be carried out in the available open spaces of the proposed project unit.

The proponent was required to implement the conditions laid down in the EIA. However, it was observed that no post monitoring mechanism was devised by the EPA to get implemented the conditions of the EIA approval.

Audit holds that due to lack of effective monitoring system compliance of condition of environmental approval cannot be ascertained.

The matter was pointed out to the management on 4<sup>th</sup> October 2021, but no reply was furnished.

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

Audit recommends that the management should look into the matter for corrective measures. Besides, a comprehensive post-monitoring mechanism should be devised to oversee the implementation of the essential conditions of EIA approvals.

(Para 11, EPA (HQ) KPK)

### 2.4.3 Non-implementation of Corporate Social Responsibility (CSR) commitments laid down in EIA approvals

Rule 13 of IEE / EIA Regulation 2000 states that every approval of an IEE or EIA shall in addition to such conditions as may be imposed by the Agency be subject to the condition that the project shall be designed and constructed and mitigatory and other measures adopted strictly in accordance with the IEE or EIA.

Environment Protection Agency, KPK granted approval of EIAs of different projects with the condition that the proponents will carry out certain activities under Corporate Social Responsibility as detailed below:

Name of Proponent	EIA Approval	Detail of CSR Responsibility
M/s Fatima Oil & Ghee Mills Private Limited	EPA/EIA/Oil & Ghee/Fatima/Hatter/20/112-13 dated 24.09.2020	Distribution of company products among needy members. Financing to poor school/college students. Supporting healthcare and educational institutions by provision of equipment. Regular meetings of the management to find out ways and areas of CSR and steps to be taken.
M/s Lucky Cement Private Limited	EPA/EIA/Cement/Lucky/Clay/Lease-III/20/103-05 dated 25.08.2020	Free of cost medical facility from the existing BHU to locals. Provision of drinking water from company tube well. Allocation of one million per year for the specific villages to be utilized with the consultation of EPA and local committee.
M/s Saif Cement Private Limited	EPA/EIA/Cement-Indust/Saif/LS&C/19/56 dated 02.08.2019	Creation of employment opportunities. Establishment of dispensary. Vocational training to locals. Water filtration plant for providing clean drinking water. Improvisation of existing road network for logistic support to factory. A new road lining cement plant with Daki-Paharpur road would be developed in coordination with the concerned government department for better transportation for general public.
M/s Hazara Steel Mill Private Limited	EPA/EIA/Steel/Hazara/Haripur/20/34-35 dated 02.11.2020	Allocation of Rs. 16.00 million for construction phase which includes plantation plan, fire extinguishers, air pollution control system, settling tank / cooling tanks and maintenance of all these activities.

It was observed that no record was available that the proponents had fulfilled terms and condition of the approvals granted against the projects. Moreover, the Agency has not developed any monitoring system to check the implementation of conditions set out in EIA approvals. Due to Lack of effective monitoring system, EPA KPK was unable to identify the violations of EIA approvals and thus unable to take appropriate corrective actions.

Audit holds that due to lack of effective monitoring system compliance of condition of environmental approval cannot be ascertained.

The matter was pointed out to the management on 4<sup>th</sup> October 2021, but no reply was furnished.

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

Audit recommends that the management should look into the matter for corrective measures. Besides, a comprehensive post-monitoring mechanism should be devised and installed to oversee the implementation of the essential conditions of environmental approvals.

(Para 13, EPA (HQ) KPK)

### **Others**

#### **2.4.4 Uneconomical expenditure on preparation of industrial unit's database in KPK - Rs. 53.403 million**

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

EPA Rules require that an industrial unit in category "A" shall submit Environmental Monitoring Reports on monthly basis. The industrial units in category "B" shall submit Environmental Monitoring Reports on quarterly basis and industrial units classified under category "C" on a biannual basis.

Environment Protection Agency, KPK initiated a project titled "Inventory for Industrial Pollution in KPK" to make a database for all industrial units operating in KPK. The Scheme was approved with a cost of Rs. 53.403 million to be completed up-to June 2020.

The detail of database maintained under this project is as under:

<b>Sr. No.</b>	<b>Description of industrial units</b>	<b>Number of units</b>
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
<b>Total</b>		<b>186</b>

Audit observed that project was completed but the classification of the industry was not made as category “A”, “B” or “C”. The purpose of the project was to classify the units into the categories depending upon the level of liquid and gaseous effluents.

Audit is of the view that the intended objectives of the project were not achieved and the database was not established to produce desired results. Further, non-classification has also resulted in failure to monitor the environmental performance, preparation of environmental database and enforcement of the Environmental Quality Standards in respect of Industrial Units.

The matter was pointed out to the management on 4<sup>th</sup> October 2021, but no reply was furnished.

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

Audit recommends that the management should look into for taking corrective measures besides classifying the industrial units in relevant categories.

(Para 14, EPA (HQ) KPK)



**Annexure-I (MFDAC)**

<b>Sr. #</b>	<b>Para No.</b>	<b>Financial Year</b>	<b>Name of Formation</b>	<b>Subject</b>
1.	7	2020-21	PDMA, KPK	Irregular payment on account of electricity charges - Rs. 1.466 million
2.	8	2020-21	PDMA, KPK	Non-utilization of development budget released by Finance Department to run five different Projects and surrender - Rs. 37.722 million.
3.	9	2020-21	PDMA, KPK	Wasteful expenditure on camp management unit due to non-availability of key staff despite lapse of 4 1/2 years - Rs. 6.350 million
4.	11	2020-21	PDMA, KPK	Irregular release of relief funds to C&W for construction of roads and non-obtaining of accounts and non-reconciliation - Rs. 665 million
5.	12	2020-21	PDMA, KPK	Un-necessary obtaining of extra funds from Finance Department on account of CVSF and parking in PDMF account - Rs. 147.200 million
6.	13	2020-21	PDMA, KPK	Non obtaining of vouched accounts - Rs. 6868.849 million
7.	14	2020-21	PDMA, KPK	Un-authorized return of deducted GST to the vendor - Rs. 1.373 million
8.	15	2020-21	PDMA, KPK	Non deduction of Government taxes from the vendor - Rs. 0.194 million
9.	16	2020-21	PDMA, KPK	Irregular payment to DC Chitral on account of outstanding liability of contractor since 2015 - Rs. 3.810 million
10.	17	2020-21	PDMA, KPK	Irregular payment on account of TA/DA - Rs. 1.295 million
11.	18	2020-21	PDMA, KPK	Inadmissible drawl of executive allowance - Rs. 0.863 million
12.	19	2020-21	PDMA, KPK	In admissible drawl of project allowance - Rs. 0.0334 million
13.	20	2020-21	PDMA, KPK	Non deposit of sale of tender receipts in government treasury -Rs. 0.072 million
14.	21	2020-21	PDMA, KPK	Mis-procurement of office equipment - Rs. 8.539 million
15.	23	2020-21	PDMA, KPK	Non deposit of withheld Government taxes into Government treasury - Rs. 1.138 million
16.	33	2020-21	PDMA, KPK	Non-reconciliation with cellular companies for released and disbursed amount to TDP - Rs. 2724.599 million
17.	34	2020-21	PDMA, KPK	Irregular payment to World Food Program (WFP) for provision of food ration to TDPs - Rs. 63.044 million
18.	36	2020-21	PDMA, KPK	Wasteful expenditure on contingent paid staff - Rs. 10.980 million
19.	37	2020-21	PDMA, KPK	Inadmissible expenditure on contingent paid staff - Rs. 2.484 million
20.	40	2020-21	PDMA, KPK	Irregular payment on account of water bowser - Rs. 10.140 million

21.	42	2020-21	PDMA, KPK	Weak managed and un-organized Citizen losses Compensations Program (CLCP) and monthly Cash Grants program to IDPs and expenditure during FY 2020-21 - Rs. 8082.591 million
22.	44	2020-21	PDMA, KPK	Irregular award of contract agreement for provision of vehicles on rental basis - Rs. 2.813 million
23.	45	2020-21	PDMA, KPK	Irregular expenditure of RRU out of CLCP without having approved Budget - Rs. 11.724 million
24.	46	2020-21	PDMA, KPK	Un-authorized opening of bank account and retaining of balance - Rs. 16.182 million
25.	47	2020-21	PDMA, KPK	Irregular expenditure on hiring of vehicles - Rs. 2.273 million
26.	48	2020-21	PDMA, KPK	Irregular payments without pre-audit of the expenditure - Rs. 4,734.758 million
27.	49	2020-21	PDMA, KPK	Irregular expenditure beyond the budget provision - Rs. 1.690 million
28.	50	2020-21	PDMA, KPK	No stocktaking and physical verification of Assets
29.	51	2020-21	PDMA, KPK	Not conducting of internal Audit
30.	3	2020-21	DDMU, Peshawar	Non-verifiable expenditure on purchase of tent and crockery service for Covid-19 patients – Rs. 2.836 million
31.	4	2020-21	DDMU, Peshawar	Non-verifiable expenditure on rent of generator for quarantine center - Rs. 1.892 million
32.	5	2020-21	DDMU, Peshawar	Irregular payment on account of electricity charges of quarantine center - Rs. 3.535 million
33.	6	2020-21	DDMU, Peshawar	Irregular expenditure on purchase of medicine items for Covid-19 suspect/patients at quarantine center Rs 0.977 million
34.	7	2020-21	DDMU, Peshawar	Less deduction of Government taxes - Rs. 0.737 million
35.	8	2020-21	DDMU, Peshawar	Irregular expenditure on POL for Generator - Rs. 0. 638 million
36.	11	2020-21	DDMU, Peshawar	Irregular payment on account of house rent charges for houses occupied by Law Enforcement Agencies (LEAs) - Rs. 1.491 million
37.	13	2020-21	DDMU, Peshawar	Interest /profit on PLS bank account not taken on record - Rs. 7.108 million
38.	4	2020-21	DDMU, Nowshera	Irregular payment on account of compensation on account of general relief fund - Rs. 2.820 million
39.	6	2020-21	DDMU, Nowshera	Interest /profit on PLS bank account not taken on record and non-deposit in Government treasury - Rs. 0.260 million
40.	7	2020-21	DDMU, Nowshera	Irregular deposit of PDMA / PaRRSA cheque in DC's regular Account instead of relief account Rs. 25 million
41.	8	2020-21	DDMU, Nowshera	Non closure of old bank account maintained with NBP
42.	9	2020-21	DDMU, Nowshera	Non-maintenance of necessary record and accounts

43.	6	2020-21	DDMU, South Waziristan	Doubtful payment under Citizen Losses Compensation Program (CLCP)- Rs. 4871.200 million
44.	8	2020-21	DDMU, South Waziristan	Un-authorized appointment of staff on contingent basis since 2016 and payment - Rs. 4.140 million
45.	11	2020-21	DDMU, South Waziristan	Irregular appointment of staff on contingent basis for a period of four months - Rs. 0.960 million
46.	12	2020-21	DDMU, South Waziristan	Un-authorized payment on account of salary to contingent staff - Rs. 0.110 million
47.	14	2020-21	DDMU, South Waziristan	Non recording of transactions in Cash Book - Rs. 1.286 million
48.	15	2020-21	DDMU, South Waziristan	Doubtful expenditure due to improper maintenance of cash book
49.	16	2020-21	DDMU, South Waziristan	Non-provision of record
50.	17	2020-21	DDMU, South Waziristan	Non-Conducting of internal audit
51.	2	2020-21	RR&SD	Deposit of GST by the suppliers - Rs. 0.334 million
52.	5	2020-21	RR&SD	Irregular expenditure on account of internet/DSL services - Rs. 0.070 million
53.	8	2020-21	RR&SD	Non framing of rules by the subordinate departments (PDMA and Rescue 1122)
54.	11	2020-21	RR&SD	No stocktaking and physical verification of assets
55.	12	2020-21	RR&SD	Non conducting of internal inspection
56.	6	2020-21	DDMU, Khyber	Irregular payment on account of provision of catering services - Rs. 161,550
57.	8	2020-21	DDMU, Khyber	Irregular payment of general relief compensations - Rs. 3.200 million
58.	14	2020-21	DDMU, Khyber	Irregular payment on account of CVSF compensation - Rs. 0.300 million
59.	15	2020-21	DDMU, Khyber	Un-cleared transactions shown in bank statement of CLCP bank account Rs. 57.166 million
60.	16	2020-21	DDMU, Khyber	Doubtful expenditure due to improper maintenance of cash book
61.	17	2020-21	DDMU, Khyber	Non conducting of internal audit
62.	18	2020-21	DDMU, Khyber	Improper and non-maintenance of record
63.	19	2020-21	DDMU, Khyber	Non recording of transactions in Cash Book
64.	20	2020-21	DDMU, Khyber	Non reconciliations with banks in respect of CDRs
65.	5	2020-21	Rescue 1122 HQ, KPK	Award of contracts without approval
66.	9	2020-21	Rescue 1122 HQ, KPK	Non-safeguarding government interest on account of procurement of 50 kva generator – Rs. 9,480,000

67.	12	2020-21	Rescue 1122 HQ, KPK	Irregular execution of contracts without entering into contract agreement with the vendors
68.	13	2020-21	Rescue 1122 HQ, KPK	Excess procurement of uniform without need and demand analysis - Rs. 26.204 million
69.	14	2020-21	Rescue 1122 HQ, KPK	Un-authorized creation of liabilities - Rs. 9.119 million
70.	18	2020-21	Rescue 1122 HQ, KPK	Non-obtaining adjustment account of work done from C & W department - Rs. 437.200 million
71.	19	2020-21	Rescue 1122 HQ, KPK	Non registration of official vehicles despite lapse of a considerable time and no whereabouts of funds kept for the purpose in PC-1s – Rs. 23.294 million
72.	20	2020-21	Rescue 1122 HQ, KPK	Non-closure of designated bank account after completion of development schemes and non-deposit of unspent balance into Govt treasury - Rs. 524.510 million
73.	24	2020-21	Rescue 1122 HQ, KPK	Irregular appointment of staff due to non-adherence to appointment rules and criteria
74.	26	2020-21	Rescue 1122 HQ, KPK	Irregular deduction of withholding tax - Rs. 0.737 million
75.	4	2020-21	DEO Rescue 1122, Peshawar	Non-taking action against fake calls by rescue departments
76.	5	2020-21	DEO Rescue 1122, Peshawar	Unlawful driving of rescue ambulances without valid driving licenses
77.	6	2020-21	DEO Rescue 1122, Peshawar	Irregular expenditures on purchase of POL without any control mechanism - Rs. 1.76 million
78.	7	2020-21	DEO Rescue 1122, Peshawar	Non-conducting internal audit and annual verification of store & stock
79.	1	2020-21	DEO Rescue 1122, Abbottabad	Irregular payment of salaries to staff not posted at District Emergency Office, Abbottabad - Rs. 21.516 million
80.	2	2020-21	DEO Rescue 1122, Abbottabad	Non-obtaining of adjustment account of work done from C & W department - Rs. 99 million
81.	3	2020-21	DEO Rescue 1122, Abbottabad	Lack of action against the fake call at DEO, Abbottabad
82.	4	2020-21	DEO Rescue 1122, Abbottabad	Non-registration of official vehicles despite availability of funds in PC-1 - Rs. 1.220 million
83.	5	2020-21	DEO Rescue 1122, Abbottabad	Non-availability of core staff at District Emergency Office, Abbottabad
84.	6	2020-21	DEO Rescue 1122, Abbottabad	Non-preparation of annual budget estimates and non-performing financial functions

85.	7	2020-21	DEO Rescue 1122, Abbottabad	Deficiencies and shortcomings in the DEO 1122 building Abbottabad
86.	8	2020-21	DEO Rescue 1122, Abbottabad	Non-conducting internal audit and annual verification of store & stock
87.	2	2020-21	EPA KPK	Unverifiable amount credited in KPK Environmental Improvement Fund - Rs. 13.525 million
88.	3	2020-21	EPA KPK	Non-framing of Accounting Procedure of KPK Environmental Fund Account
89.	4	2020-21	EPA KPK	Non reconciliation of foreign donation and Transfer of unspent funds from Provincial Sustainable Development Fund (PSDF) Account to Khyber Pakhtunkhwa Environment Improvement Fund - Rs. 350,450
90.	5	2020-21	EPA KPK	Non-achievement of target of PC-1 "Zig Zag technology in construction and operation of brick kilns in KPK" due to ill planning - Rs. 112.85 million
91.	6	2020-21	EPA KPK	Unverified amount realized on account of Administrative Penalties due to non-maintenance of proper record as per EPA Act, 2014
92.	7	2020-21	EPA KPK	Improper maintenance of Registers of IEE, EIA and Check list of Projects
93.	8	2020-21	EPA KPK	Non-formulation of rules / regulations
94.	9	2020-21	EPA KPK	Non-convening of Khyber Pakhtunkhwa Environment Protection Council meetings
95.	10	2020-21	EPA KPK	Non Preparation of Annual Environmental Report
96.	12	2020-21	EPA KPK	Non obtaining of undertaking on stamp paper of EIA approval before commencement of work
97.	15	2020-21	EPA KPK	Non Filing of Complaints in Environmental Protection Tribunal on account of violation of Environmental Quality Standards
98.	16	2020-21	EPA KPK	Non establishment of EPA Laboratory at Regional levels and performance issues of existing EPA Laboratory at Peshawar
99.	17	2020-21	EPA KPK	Non maintenance of Stock register and non-conducting internal audit and annual verification of stock
100.	18	2020-21	EPA KPK	Non availability of record of legal wing
101.	19	2020-21	EPA KPK	Non-functioning of Air Quality Monitoring Station donated by JICA

**Annexures (Related to paras)**

<b>Annexure-II</b>					
<b>(Para # 1.4.21)</b>					
<b>Irregular payment of compensation through cash instead of cross cheques - Rs. 5.903 million</b>					
<b>Sr#</b>	<b>Description</b>	<b>cheque in favor of</b>	<b>Cheque date</b>	<b>Cheque No</b>	<b>Amount (Rs.)</b>
1.	House damage	Ramiz Khan S/o Mir Bahadur	23.07.2020	93902031	50,000
2.	Injury Case	Habib Ullah S/o rustam Khan	23.07.2020	93902017	200,000
3.	Death Case	Uzma Gul W/o Ismail Khan	23.07.2020	93902009	300,000
4.	Injury Case	Uzma Gul W/o Ismail Khan	23.07.2020	93902019	100,000
5.	House damage	Fayaz Muhammad S/o Musharaf Shah	23.07.2020	93902042	50,000
6.	Injury Case	Waheed Gul S/o Amro Din	26.08.2020	93902185	100,000
7.	House damage	Waheed Gul S/o Amro Din	26.08.2020	93902183	50,000
8.	House damage	Waqar Khan S/o Mir Bahadur	26.08.2020	93902147	100,000
9.	Death Case	Nadia D/o Malook	26.08.2020	93902189	300,000
10.	House damage	Farhad Ali S/o Abdul Gafoor	26.08.2020	93902166	50,000
11.	House damage	Gul Daraz Khan S/o Shamas Khan	26.08.2020	93902129	80,000
12.	House damage	Shams ul Wara W/o Sarwar Khan	26.08.2020	93902158	50,000
13.	House damage	Ijaz Ahmad S/o Jalozaï	26.08.2020	93902174	50,000
14.	-	Murak Khan S/o Razeem khan	26.08.2020	93902078	50,000
15.	House damage	Azaz Khan S/o Liaqat Ali	26.08.2020	93902171	50,000
16.	House damage	Banaras Khan S/o Rehmar Khan	26.08.2020	93902128	50,000
17.	House damage	Shoaib Ur Rahman S/o Abdur Rehman	26.08.2020	93902156	50,000
18.	Injury Case	Sadia W/o Shebar Khan	26.08.2020	93902184	100,000
19.	House damage	Zeeshan Khan S/o Gul Wali Khan	18.09.2020	93902197	100,000
20.	House damage	Muhammad Muaz S/o Saif	18.09.2020	93902196	100,000
21.	House damage	Qaiser Khan S/oTaj Gul	21.09.2020	4234542	30,000
22.	House damage	Zareen Khan S/o Khitab Gul	26.08.2020	93902103	30,000
23.	House damage	Rooh ul Amin S/o Zamin Khan	21.09.2020	4234538	50,000
24.	House damage	Khan Muhammad S/o Abdul Rehan	26.08.2020	93902091	50,000
25.	Death Case	Gohar Taj S/o Saleem Khan	16.10.2020	4234553	300,000
26.	House damage	Faqeer Muhammad S/o Badshah Gul	26.08.2020	93902058	100,000
27.	House damage	Jibran Khan S/o Fayaz Khan	22.10.2020	4234654	100,000
28.	House damage	Nazir Khan	22.10.2020	4234626	100,000

29.	House damage	Shamshaid Rehman S/o Gul Rehman	22.10.2020	4234631	30,000
30.	House damage	Said Bibi W/o Hazarat Gul	22.10.2020	4234637	50,000
31.	House damage	Naseem Bibi W/o Anwar Khan	22.10.2020	4234639	100,000
32.	House damage	Koosar khan S/o Safdar khan	26.08.2020	93902119	80,000
33.	House damage	Almas Bibi D/o Mian Gul	22.10.2020	4234655	50,000
34.	House damage	Niaz Gul S/o Ahmad Khan	22.10.2020	4234530	50,000
35.	House damage	Rabnawaz S/o Noor Khan	24.11.2020	4234690	100,000
36.	-	Niaz Muhammad S/o Dost Muhammad	24.11.2020	4234711	100,000
37.	House damage	Pari Begum W/o Shah Jahan	24.11.2020	4234709	80,000
38.	House damage	Tayab Gul S/o Janat Gul	24.11.2020	4234677	50,000
39.	House damage	Muhammad Ali S/o Mir Rahman	24.11.2020	4234705	30,000
40.	House damage	Amina W/o Iftikhar	23.12.2020	12831555	50,000
41.	House damage	Sheron Bibi W/o Khan Farooq	23.12.2020	12831532	100,000
42.	House damage	Ahmad Tariq S/o Tariq Javed	23.12.2020	12831552	100,000
43.	House damage	Waqar S/o Khair Muhammad	23.12.2020	12831543	100,000
44.	House damage	Wajid Ali S/o Niaz Ali	23.12.2020	12831541	80,000
45.	House damage	M.Zaman S/o Awal Shah	23.12.2020	12831547	30,000
46.	House damage	Sher Reham S/o Abdul Khaliq	23.12.2020	12831546	50,000
47.	House damage	Parogy W/o Nobat Khan	23.12.2020	12831550	50,000
48.	House damage	Inayat Ullah S/o Samin Jsan	23.12.2020	12831533	50,000
49.	House damage	Musman S/o Rahim Khan	25.01.2021	12831589	80,000
50.	House damage	Sahib shah S/o said bakhsha	25.01.2020	12831567	100,000
51.	House damage	Asad Ali S/O Mughal Sayed	25.01.2020	12831563	100,000
52.	House damage	Sania W/o Abdul Rehman	25.01.2020	12831588	100,000
53.	House damage	Parveen begum W/o Almas Khan	25.01.2020	12831569	50,000
54.	House damage	Razia Begunm D/o Sher Abaz Khan	01.04.2021	41515896	50,000
55.	House damage	Nouman Ali s/o Jan Ali	01.04.2021	41515898	100,000
56.	House damage	Shahida Begum w/o Iqbal	01.04.2020	41515902	100,000
57.	House damage	Akhtar Ullah S/o Faraz	01.04.2021	41515891	50,000
58.	House damage	Sohail Khan S/o Dawar Khan	28.04.2021	41515915	100,000
59.	House damage	Inam Ullah S/o Gohar Ali	28.04.2021	41515906	100,000
60.	House damage	Minhas Gul S/o Anar Gul	28.04.2021	41515916	100,000
61.	House damage	Zar wali khan S/o Mir Badshah	19.05.2021	41515920	50,000
62.	House damage	Zeeshan Khan S/o Gul Wali Khan	28.05.2021	41515930	80,000
63.	House damage	Akbar Ali S/o Muzammil Khan	28.05.2021	41515924	80,000

64.	House damage	Gul Faqeer S/o Said Faqeer	28.05.2021	41515913	50,000
65.	--	Lahore hotel food for Panagah	03.02.2021	12831594	53,295
66.	House damage	Bacha Begum W/o Fazal Rahman	25.01.2021	12831592	50,000
67.	House damage	Nabeela begum W/o Jamal khan	25.01.2021	12831578	30,000
68.	House damage	Zafar ullah S/o Sarwar Khan	25.01.2021	12831570	80,000
69.	House damage	Said Muhammad S/o Zarif khan	22.02.2021	12831599	30,000
70.	House damage	Shumaila bibi W/o Adnan	02.03.2021	12831615	50,000
71.	Injury	Fazal Amin S/o Fazal Wahab	02.03.2021	12831608	100,000
72.	House damage	Roos Ali S/o Bahadur Shah	02.03.2021	12831619	100,000
73.	House damage	Ejaz Azeem S/o Saad ul Akbar	23.12.2020	12831535	50,000
<b>Total</b>					<b>5,903,295</b>



<b>Annexure – III</b>					
<b>(Para # 1.4.30)</b>					
<b>Irregular issuance of cheques in the name of employees instead of vendors and DDO - Rs. 28.243 million</b>					
<b>Cheques issued in the name of employees—CEW</b>					
<b>Sr#</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Cheque No</b>	<b>Amount (Rs.)</b>
1.	28.07.2020	Inam Ali AD (Admin)	HQ petty Expenses	66672059	199,307
2.	19.08.2020	Inam Ali AD (Admin)	HQ petty Expenses	66672082	102,200
3.	19.08.2020	Ehsan ullah (Caretaker)	HQ petty Expenses	66672083	84,855
4.	25.08.2020	Fawad khan (Network Admn)	Renewal of CEW website	66672095	50,686
5.	27.08.2020	Ehsan ullah (Caretaker)	Repair of Generator 40 KVA	66672098	68,322
6.	31.08.2020	Inam Ali AD (Admin)	HQ petty Expenses	66672108	199,810
7.	31.08.2020	Muhammad Ejaz (Assistant)	HQ petty Expenses	66672112	59,360
8.	09.09.2020	Ehsan ullah (Caretaker)	Repair of Tonner control room (HQ) CEW	1677454	7,800
9.	18.09.2020	Fawad khan (Network Admin)	Purchase of UPS	1677466	14,915
10.	18.09.2020	Ghulam Akbar Kansaro	Photostat for National Assembly	1677470	18,150
11.	21.09.2020	Ejaz (Assistant CEW)	Purchase of 2 routers WIFI	1677471	11,400
12.	22.03.2020	Inam Ali AD (Admin)	HQ Repair of Rent a Car and other Expenses	1677473	97,428
13.	22.09.2020	Ehsan ullah (Caretaker)	Misc Expenditure HQ	1677474	92,300
14.	06.10.2020	Asif Zeb AD (Coord CEW)	Misc Expenditure HQ	1677495	7,900
15.	07.10.2020	Inam Ali AD (Admin)	HQ petty Expenses	1677502	199,932
16.	10.11.2020	Inam Ali AD (Admin)	HQ petty Expenses	1677539	198,408
17.	12.11.2020	Ehsan ullah (Caretaker)	Purchase of Tyre A-1304	1677563	8,701
18.	02.12.2020	Raheem Noor (Computer Operator)	Purchase of Laptop Batteries	1677596	21,800
19.	23.12.2020	Zia Ur Rahman District (Coordinator Khyber)	Misc Expenditure	1677626	85,816
20.	08.12.2020	Inam Ali AD (Admin)	HQ petty Expenses	1677609	195,301
21.	04.01.2021	Fawad khan (Network Admin)	Repair of Laptop	1677854	15,000
22.	05.01.2021	Sohail Khan (N/Q)	Repair of Photocopier	1677858	8,000

23.	19.01.2021	Syed Iqtidar Shah	Purchase of Hard Disk	1677879	25,000
24.	01.02.2021.	Inam Ali AD (Admin)	Petty Expenses HQ CEW	1677914	241,144
25.	02.02.2021	Ehsan ullah (Caretaker)	Repair of Vehicle AA- 5675	1677921	58,190
26.	02.02.2021	Inam Ali AD (Admin)	Repair	1677924	99,290
27.	02.02.2021	Inam Ali AD (Admin)	Court Case Expenses	1677932	11,200
28.	02.02.2021	Tariq Jamal (Assist CEW)	Repair of vehicle AA- 2215	1677933	38,970
29.	13.04.2021	Inam Ali AD (Admin)	Petty Expenses HQ CEW	1677729	222,280
30.	18.03.2021	Inam Ali AD (Admin)	Petty Expenses HQ CEW	1677695	198,695
31.	19.04.2021	Ehsan ullah Caretaker	Wiring of Telephone HQ CWE	1677749	21,510
32.	04.05.2021	Inam Ali AD (Admin)	Petty Expenses HQ CEW	1677780	160,500
33.	08.06.2021	Muhammad Fawad Khan (Admin)	Renewal of official Domain CEW	1677831	2,350
34.	09.06.2021	Inam Ali AD (Admin)	Petty Expenses HQ CEW	1677839	212,418
35.	24.06.2021	Muhammad Fawad Khan	Purchase of hard Drive	34798832	8,000
<b>Sub-Total (A)</b>					<b>3,046,938</b>
<b>Camp Bakka Khel</b>					
36.	02.07.2020	Imran Khan District Coordinator	Labour Charges TDP Camp Bakka Khel	66672397	215,400
37.	02.07.2020	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	66672401	785,050
38.	02.07.2020	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	66672405	346,855
39.	28.07.2020	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	66672056	395,585
40.	28.07.2020	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	66672058	722,620
41.	28.07.2020	Imran Khan District Coordinator	Repair of Transformer	66672061	82,000
42.	28.07.2020	Imran Khan District Coordinator	Replacement of tyres Vehicle BUA-1177	66672062	64,000
43.	12.08.2020	Imran Khan District Coordinator	Labour Charges TDP Camp Bakka Khel	66672071	244,800
44.	12.08.2020	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	66672074	688,285
45.	12.08.2020	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	66672075	602,470

46.	12.08.2020	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	66672077	96,280
47.	27.08.2020	Mudasir Ubaid	Repair of Transformer at TDP Camp Bakka Khel	66672101	63,075
48.	27.08.2020	Ameen	Repair of Tube Well at TDP Camp Bakka Khel	66672104	58,939
49.	27.08.2020	Imran Khan District Coordinator	Misc Expenditure)TDP Camp Bakka Khel	66672107	473,600
50.	09.09.2020	Imran Khan District Coordinator	Labour Charges TDP Camp Bakka Khel	1677457	198,400
51.	09.09.2020	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677459	603,325
52.	09.09.2020	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677460	700,074
53.	12.10.2020	Mudasir Ubaid	Repair of Transport TDP Camp Bakka Khel	1677507	85,600
54.	12.10.2020	Mudasir Ubaid	Repair of Transport TDP Camp Bakka Khel	1677508	71,100
55.	16.10.2020	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677509	481,105
56.	16.10.2020	Imran Khan District Coordinator	Labour Charges TDP Camp Bakka Khel	1677510	176,400
57.	16.10.2020	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677511	611,586
58.	16.10.2020	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677512	417,425
59.	16.10.2020	Imran Khan District Coordinator	Repair of vehicle TDP Camp Bakka Khel	1677515	46,368
60.	27.10.2020	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677521	602,895
61.	27.10.2020	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677522	456,920
62.	11.11.2020	Imran Khan District Coordinator	Labour Charges TDP Camp Bakka Khel	1677540	178,800
63.	11.11.2020	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677547	437,705
64.	11.11.2020	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677548	463,615
65.	11.11.2020	Ameen	Repair of Tube Well at TDP Camp Bakka Khel	1677549	64,970
66.	27.11.2020	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677576	716,788
67.	27.11.2020	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677577	793,925
68.	08.12.2020	Ameen	Repair of Tube Well at TDP Camp Bakka Khel	1677601	49,950

69.	08.12.2020	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677604	517,807
70.	08.12.2020	Imran Khan District Coordinator	Labour Charges TDP Camp Bakka kKel	1677605	207,000
71.	08.12.2020	Mudasir Ubaid	Repair of Transport	1677606	44,030
72.	23.12.2020	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677629	709,175
73.	23.12.2020	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677630	427,140
74.	23.12.2020	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677631	137,150
75.	23.12.2020	Mudasir Ubaid	Repair of Transformer at TDP Camp Bakka Khel	1677632	72,372
76.	23.12.2020	Ameen	Repair of Tube Well at TDP Camp Bakka Khel	1677635	55,722
77.	23.12.2020	Mudasir Ubaid	Repair of Transformer at TDP Camp Bakka Khel	1677638	48,876
78.	06.01.2021	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677859	922,435
79.	06.01.2021	Imran Khan District Coordinator	Labour Charges TDP Camp Bakka Khel	1677863	150,600
80.	06.01.2021	Ameen	Repair of Tube Well at TDP Camp Bakka Khel	1677865	57,720
81.	25.01.2021	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677889	686,355
82.	25.01.2021	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677890	360,705
83.	25.01.2021	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677891	361,900
84.	02.02.2021	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677934	447,990
85.	02.02.2021	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677935	432,220
86.	02.02.2021	Ameen	Repair of Tube Well at TDP Camp Bakka Khel	1677936	54,020
87.	02.02.2021	Imran Khan District Coordinator	Labour Charges TDP Camp Bakka Khel	1677942	164,400
88.	02.02.2021	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677654	585,345
89.	02.02.2021	Ameen	Repair of Tube Well at TDP Camp Bakka Khel	1677655	55,648
90.	08.03.2021	Imran Khan District Coordinator	Labour Charges TDP Camp Bakka Khel	1677668	57,600
91.	08.03.2021	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677669	532,155
92.	05.04.2020	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677704	381,235

93.	05.04.2020	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677705	190,145
94.	05.04.2021	Mudasir Ubaid	Repair of Transformer TDP Camp Bakka Khel	1677707	46,147
95.	15.04.2021	Imran Khan District Coordinator	Labour Charges TDP Camp Bakka Khel	1677731	75,600
96.	15.04.2021	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	6177733	504,000
97.	15.04.2021	Mudasir Ubaid	Repair of Transformer TDP Camp Bakka Khel	6177734	50,616
98.	30.04.2021	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677757	459,025
99.	30.04.2021	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677758	413,900
100.	30.04.2021	Ameen	Repair of Tube Well at TDP Camp Bakka Khel	1677759	53,946
101.	04.05.2021	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677778	735,955
102.	04.05.2021	Imran Khan District Coordinator	Labour Charges TDP Camp Bakka Khel	6177779	69,000
103.	25.05.2021	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677787	463,230
104.	25.05.2021	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677788	344,750
105.	25.05.2021	Ameen	Repair of Tube Well at TDP Camp Bakka Khel	6177789	57,572
106.	25.05.2021	Ameen	Repair of Tube Well at TDP Camp Bakka Khel	1677792	64,232
107.	07.06.2021	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	1677816	760,410
108.	07.06.2021	Ameen	Repair of Tube Well at TDP Camp Bakka Khel	1677817	65,712
109.	07.06.2021	Mudasir Ubaid	Repair of Transformer TDP Camp Bakka Khel	6177822	65,156
110.	07.06.2021	Imran Khan District Coordinator	Labour Charges TDP Camp Bakka Khel	6177825	84,600
111.	07.06.2021	Mudasir Ubaid	Repair of Transformer TDP Camp Bakka Khel	1677826	42,476
112.	24.06.2021	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	34798827	543,115
113.	24.06.2021	Ameen	Repair of Tube Well at TDP Camp Bakka Khel	34798828	58,164
114.	24.06.2021	Imran Khan District Coordinator	Misc Expenditure TDP Camp Bakka Khel	34798833	583,260
<b>Sub-Total (B)</b>					<b>25,196,521</b>
<b>Grand Total (A+B)</b>					<b>28,243,459</b>

(Rs in million)

<b>Annexure-IV</b>						
<b>Para No. 1.4.36</b>						
<b>Irregular payment on account of hiring of vehicles/generators and POL charges – Rs. 3.807 million</b>						
<b>Sr#</b>	<b>Date</b>	<b>Cheque No</b>	<b>Description</b>	<b>Vendor</b>	<b>Purpose</b>	<b>Amount</b>
1.	06.08.2020	21601733	Vehicle Hiring charges for Coordinator PDMA	Mr. Sayd Muhammad	COVID	0.166
2.	19.08.2020	21601736	POL for the generator of Quarantine Center Landikotal	Mr. Haji Akbar	COVID	0.466
3.	19.08.2020	21601737	POL for the generator of Quarantine Center Jamrud	Mr. Sayd Nabi	COVID	0.218
4.	19.08.2020	21601739	Transportation Charges Corona	Mr. Sayd Muhammad	COVID	0.055
5.	14.09.2020	21601757	Vehicle Hiring charges for Coordinator PDMA	Mr. Sayd Muhammad	COVID	0.275
6.	06.10.2020	21601768	Transportation Charges Corona	Sayd Muhammad	COVID	0.208
7.	12.01.2021	2002226689	CLCP survey POL	Shah Filling Station	CLCP	0.287
8.	21.01.2021	2002226692	Transport charges (Corona )	Sayd Muhammad	COVID	0.129
9.	21.01.2021	2002226693	Transport charges (Corona )	Mr. Sayd Muhammad	COVID	0.181
10.	06.05.2021	2002227172	POL Charges	M/s Shah Filling Station	CLCP	0.186
11.	26.05.2021	2002227173	Hiring Charges of vehicle	M/s Supper Kashmir rent a-car services	CLCP	0.350
12.	17.03.2021	2002227135	POL Charges	M/s Shah Filling Station	CLCP	0.376
13.	03.06.2021	2002227181	POL Charges	M/s Shah Filling Station	CLCP	0.242
14.	30.11.2020	21601787	POL Charges	M/s Shah Filling Station	CLCP	0.213
15.	21.10.20	21601717	rent of Generator	Kamran Technical company	COVID	0.455
<b>Total</b>						<b>3.807</b>