



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISASTER MANAGEMENT ORGANIZATIONS
KHYBER PAKHTUNKHWA
AUDIT YEAR 2017-18**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

AA	Administrative Approval
ADP	Annual Development Plan
C&W	Communication & Works
DAC	Departmental Accounts Committee
DDMO	District Disaster Management Officer
DDMU	District Disaster Management Unit
DDO	Drawing and Disbursing Officer
DG	Director General
DHO	District Health Officer
EOT	Extension of Time
ERRA	Earthquake Reconstruction & Rehabilitation Authority
ERS	Emergency Rescue Service
FDMA	FATA Disaster Management Authority
GFR	General Financial Rules
KKH	Karakoram Highway
KP	Khyber Pakhtunkhwa
LG&RD	Local Government and Rural Development
M&R	Maintenance and Repair
NAB	National Accountability Bureau
NBP	National Bank of Pakistan
NDMA	National Disaster Management Authority
NIT	Notice Inviting Tender
P&D	Planning & Development
PaRRSA	Provincial Relief, Rehabilitation & Settlement Authority
PDMA	Provincial Disaster Management Authority
PEOC	Provincial Emergency Operation Center
PPRA	Public Procurement Regulatory Authority
TMA	Tehsil Municipal Administration
TS	Technical Sanction
XEN	Executive Engineer

PREFACE

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

The report is based on audit of the accounts of Disaster Management Organizations of Government of Khyber Pakhtunkhwa for the financial year 2016-17 and accounts of some formations for previous years. The Directorate General Audit (Disaster Management) conducted audit during the year 2017-18 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and as a general principle attempt has been made to include audit findings having value of rupees one million or more. Relatively less significant issues are listed in the Annexure-I of the Audit Report. The audit observations listed in the Annexure-I shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

The Audit Report is submitted to the Governor of the 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.

-sd-

Dated: 20th February 2018

[JavaidJehangir]

Auditor-General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit (Disaster Management) is mandated to conduct the audit of receipts and utilization of funds spent by Disaster Management Organizations of the Federal, Provincial as well as District Governments. The office conducts regularity audit, financial attest audit, compliance with authority audit, audit of sanctions and propriety and performance audit of ERRA, NDMA, DG Civil Defense, PDMAs, FDMA, DDMA and Rescue-1122. The office is presently located at Islamabad with its one sub-office at Abbottabad.

The Directorate General Audit (Disaster Management) has a human resource of 46 personnel with 7,105 man-days available. The annual budget of the Directorate General Audit (Disaster Management) for the financial year 2017-18 is Rs 57.851 million.

There is 01 PAO (Secretary Relief, Rehabilitation & Settlement Department) and 58 auditable formations. The list is given in Annexure-II. As per Audit Plan both expenditure and receipts of these formations were audited on test check basis by selecting 06 out of 58 formations during Audit Year 2017-18.

In addition to planned audit, record verification of 04 offices / departments i.e. Executive Engineer Communication & Works Division Abbottabad, XEN C&W Division Chitral, XEN Irrigation Division Chitral and Deputy Commissioner Swat (Land Acquisition) was carried out in the light of DAC directives. The observations highlighted during record verification have also been incorporated in this report.

a. Scope of audit

Out of a total expenditure of Rs 3,059.839million (PDMA Rs 364.30 million, DC/DDMO Shangla Rs 212.698 million, DC/DDMO Swat Rs 4.190 million, KP ERS Rs 2,478.651 million) of Provincial Disaster Management Organizations, the DG Audit, Disaster Management audited an expenditure of Rs 852.473 million which in terms of percentage is 27.86% of auditable expenditure. The audit covered issues of propriety, efficiency and economy in public spending.

b. Recoveries at the instance of audit

Recoveries of Rs 45.211 million were pointed out by audit, out of which recovery of Rs 0.028 million was affected during the financial year 2017-18 at the time of compilation of this report. All the recoveries were not in the notice of Executive before audit.

c. Audit Methodology

The Audit Year 2017-18 witnessed intensive application of desk audit techniques which included examining permanent files, computer generated data and other relevant documents along with the policies and rules followed by Auditee. Risk assessment was carried out by performing analytical procedures and reviewing internal controls. Desk review helped auditors in understanding the systems, procedures and environment of the audited entity and identification of high risk areas for substantive testing.

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

d. Audit Impact

There were no changes in rules, practices and systems during this year on the recommendation of Audit.

e. Comments on Internal Control and Internal Audit Department

The organizations have Internal Controls in place but the same needs improvement. The system of Internal Audit is not in place except in PDMA.

f. Key audit findings of the report

- i. Irregular/ unauthorized payments / violation of rules in 08cases involving Rs 339.963 million were noticed.¹
- ii. Recoveries were pointed out in 5 cases amounting to Rs 45.211 million.²
- iii. There were 7 cases of weak internal control involving Rs 1,733.723 million.³
- iv. One case of non-production of record for Rs 109.428 million was noticed.⁴

e. Recommendations

¹Para 1.4.2, 1.4.5, 1.4.7, 2.4.3, 2.4.4, 2.4.5, 2.4.8, 2.4.9

²Para 1.4.2, 1.4.3, 1.4.5, 2.4.7, 2.4.8,

³Para 1.4.1, 1.4.3, 1.4.4, 1.4.6, 2.4.6, 2.4.7, 3.4.1

⁴Para 2.4.2

It is recommended that PAO should take necessary steps to evaluate the financial management systems in order to strengthen and institutionalize internal controls. Audit recommends that:

- i. Irregular/un-authorized payments should be regularized or recovered from the responsible as decided in the DAC.
- ii. Internal Controls should be strengthened and internal audit to be conducted on a regular basis. The internal audit report needs to be shared with Audit.
- iii. The asset management and inventory control system needs to be made effective through continuous monitoring.
- iv. The KPPRA rules need to be followed in letter and spirit by ensuring competition in order to benefit the departments while making procurements.
- v. Reconciliation of expenditure is mostly neglected; the same needs to be done regularly along with timely surrender of unspent balances.
- vi. Inquiries ordered by DAC should be completed in time and their findings need to be shared with audit.
- vii. Contractual obligations should be observed in letter and spirit.

SUMMARY TABLES & CHARTS

Table 1 Audit Work Statistics

(Rs in million)

S. No.	Description	No.	Budget
1	Total Entities (Ministries/PAOs) in Audit Jurisdiction	01	5,527.616
2	Total formations in audit jurisdiction	58	5,527.616
3	Total Entities(Ministries/PAOs) Audited	01	5,216.045
4	Total formations Audited	06	5,216.045
5	Audit & Inspection Reports	06	852.473
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2 Audit observations regarding Financial Management

S. No.	Description (Areas)	Amount Placed under Audit Observation (Rs in million)
1	Unsound asset management	00
2	Weak financial management (specific)	1,791.784
3	Weak Internal controls relating to financial management	234.121
4	Others	157.209
	Total	2,183.114

Table 3 Outcome Statistics**(Rs in million)**

S.No.	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total last year
1	Outlays Audited	-	-	-	-	5,216.045	16,286.480
2	Amount Placed under Audit Observations /Irregularities	-	309.292	-	1,873.822	2,183.114	6,948.936
3	Recoveries Pointed Out at the instance of Audit	-	2.164	-	43.047	45.211	462.455
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5	Recoveries Realized at the instance of Audit	-	-	-	0.028	-	-

Table 4 *Table of Irregularities pointed out*

(Rs in million)		
S.No.	Description	Amount Placed under Audit Observation
1	Violation of rules and regulations, violation of principle of propriety and probity in public operations.	339.963
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	00
3	Accounting errors (accounting policy departure from IPSAS, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	00
4	If possible, quantify weaknesses of internal control systems.	1,733.723
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public money	00
6	Non-production of record.	109.428
7	Others, including cases of accidents, negligence etc.	00
	Total	2,183.114

Table 5 *Cost-Benefit*

S. No.	Description	Amount (Rs in million)
1	Outlays Audited (Items 1 of Table 3)	5,216.045
2	Expenditure on Audit	1.874
3	Recoveries realized at the instance of Audit	0.028
	Cost-Benefit Ratio	1: 0.015

Chapter - 1

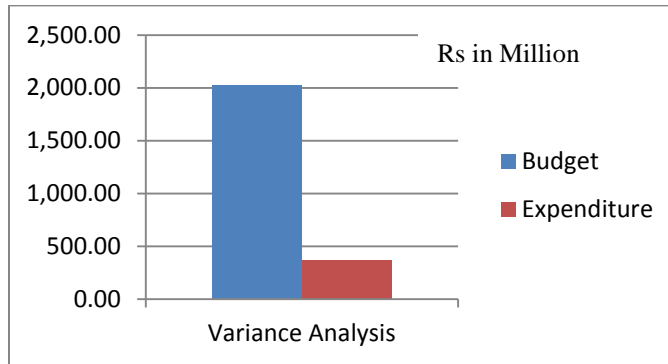
Provincial Disaster Management Authority (PDMA) Khyber Pakhtunkhwa

1.1 Introduction of Authority

Due to worldwide geographical changes, Pakistan was hit by several natural disasters such as earthquake on 8th October 2005 and 26th October 2015 in areas of province of Khyber Pakhtunkhwa. Furthermore, Military operation in North Waziristan Agency caused temporary displacement of millions of people along with loss to their life and property. To alleviate the suffering of affected people 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, Provincial Government of Khyber Pakhtunkhwa established Provincial Disaster Management Authority to deal with natural disasters and calamities occurring in Khyber Pakhtunkhwa and to make a plan annually to take measures for prevention and mitigation of loss from natural disasters. For the purpose of relief measures and expenditure, a fund was created called Provincial Disaster Management Fund (PDMF). The Federal and Provincial Government made provisions for the said fund in their annual budgets for carrying out activities and programs set out in their disaster management plans. PDMA has established District Disaster Management Units in each district of KP. Deputy Commissioner has been designated as District Disaster Management Officer (DDMO) who is supplied with funds and relief goods.

1.2 Comments on Budget & Accounts (Variance Analysis)

Sr. No.	Financial Year	Budget (Rs million)	Funds Released (Rs million)	Expenditure (Rs million)	Savings (Rs million)
1	2016-17	2,027.437	2,027.437	364.303	1,663.134



The expenditure incurred was less than the funds released to the entity because no major relief activity was carried out. However, the funds were kept to meet any unforeseen disaster.

1.3 Brief Comments on the Status of Compliance with PAC Directives

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

1.4 AUDIT PARAS

Irregularity & Non compliance

1.4.1 Failure in Execution of Released Budget and Surrender of Amount for Establishing Provincial Emergency Operation Center - Rs 130.777Million

PC-I of PEOC provides implementation schedule for establishment and functionalization of PEOC upto June 2017.

PC-I for Provincial Emergency Operation Center (PEOC) & MIS Section of PDMA & Development of MIS of PDMA under ADP No. 726 /130370 (2014-15) was approved for Rs 350.00 million during 2014-15. An amount of Rs 143.290 million was released by Finance Department Govt. of KP during 2014-15 to 2016-17. PDMA KP incurred Rs 12.513 million on establishment of PEOC during 2014-15 to 2016-17 while an amount of Rs 130.077 million was surrendered as detailed below:

Year	Budget Allocation (Rs in million)	Releases (Rs in million)	Expenditure (Rs in million)	Surrender (Rs in million)
2014-15	52.12	50.00	7.138	42.862
2015-16	142.861	48.290	1.399	46.891
2016-17	155.019	45.00	3.976	41.024
Total	350.00	143.290	12.513	130.777

The year wise breakup of expenditure shows spending on purchase of vehicles, POL, telephone bills, trainees internship fees and other miscellaneous heads instead of HR and office establishment as required in the TOR. Therefore the incurred expenditure has gone waste. Detail provided in Annexure III.

Audit holds that funds could not be utilized due to lack of interest and negligence on the part of PDMA KP within project period i.e. three years which deprived the planned benefits. The expenditure already incurred is wasted as PEOC has not been established till date.

The irregularity was pointed out in October 2017. It was replied that appointment process was halted by Finance and Establishment Departments. A summary was moved to CM on 06.11.16 and a note to Chief Secretary on 31.03.17 which are still in process. The purchase of IT equipment has been re-advertised during 2017-18. Rs 10.90 million were re-appropriated to C&W Dept. for establishment of GIS, MIS and Media Section. The PEOC has been redesigned. Divisional control Room has been established.

The reply is not acceptable as the PEOC could not be established and made functional. The amount already incurred has gone waste. The available funds could not be utilized and surrendered to Govt. due to lack of interest and mis-management.

The matter was reported to the PAO in November, 2017. In DAC meeting held on 18th January, 2018 the department ensured that the project will take off this year as the recruitment process has been completed. The DAC directed to expedite the process.

Audit recommends the implementation of the DAC decision.

PDP No. 141 &142 (PDMA KP)

1.4.2 Irregular Retention of Money in Chief Minister's Fund for IDPs -Rs 27.235 Million

According to Para 3.3.12.6 of Accounting Policies and Procedure Manual, all anticipated savings must be surrendered to the Government immediately as they are foreseen, but no later than 15th May each year. Savings from funds provided after 15th May must be surrendered no later than 30 June. No savings should be held in reserve for possible future excesses.

During audit of PDMA KP, it was observed that an amount of Rs 24.750 was lying as unspent balance out of Rs 83.00 million released by Finance Department on 04.09.2014 from Chief Minister KP Fund for assistance of Internally Displaced Persons (IDPs) of North Waziristan. The Finance Division vide letter dated 30.01.2015 authorized PDMA to purchase tents from balance amount. Neither tents were purchased nor amount surrendered to Govt. The balance amount of Rs 27.235million (as on 09.08.2017 including interest) is lying unspent since 2015.

Audit holds that account was required to be closed and amount surrendered to Govt. which was not done. Chances of personal interests cannot be ruled out.

The irregularity was pointed out in October 2017. It was replied that Finance Department has accorded approval for the purchase of tents out of the remaining balance.

The reply is not acceptable because approval for purchase of tents from balance amount was accorded in January 2015. The amount could not be utilized till date nor surrendered to Govt.

The matter was reported to the PAO in November, 2017. DAC in its meeting held on 18th January, 2018 directed to surrender the amount and get fresh authorization from Finance Department.

No compliance of the DAC directives was shown to audit till finalization of this report.

Audit recommends the implementation of the DAC decision.

PDP No. 140 (PDMA KP)

1.4.3 Non-Forfeiture of 10% Security / Performance Guarantee on Supply of Substandard Tents – Rs 8.042 Million

According to Clause 21 of KP PPRA 2014, the procuring entity may ask for a performance guarantee from the contractor, which shall not exceed 10 percent of the bid value. As per Para 3.6 of Supply Order dated 31.05.2016, in case the supply is not in accordance with specifications, 2% earnest money/ 10% security/performance guarantee of the total bid value will be forfeited in favor of PDMA KP besides blacklisting of the firm.

DG PDMA KP placed supply order for provision of 5750 family tents (along with all accessories) @ Rs 13,986 each on 31.05.2016 to M/s Azmat Khan & Brothers to be provided within 15 days of receipt of supply order at PDMA KP warehouse. The supplier provided 5750 tents out of which 5350 tents were found substandard / not meeting the required specification. The supplier was directed to replace the substandard tents within 05 working days. However, no replacement was forthcoming from record.

Audit is of the view that 10% security / performance guarantee for Rs 8.042 million (5750 x Rs 13,986 x 10%) was required to be forfeited beside black listing the firm as ibid but no such action was taken by management.

The irregularity was pointed out in October 2017. It was replied that the contractor filed a writ petition in the Peshawar High Court Peshawar. Since the matter was subjudice, neither payment has been made nor 2% earnest money has been released to supplier.

The reply was not acceptable because earnest money / 10% security / performance guarantee was required to be forfeited due to supply of defective tents which was not done.

The matter was reported to the PAO in November, 2017. In DAC meeting held on dated 18th January, 2018 the department apprised the DAC that contractor went to the court before initiation of any punitive action. The court has ordered arbitration which will be shared with the audit and further action will be taken as per orders of the Court.

Audit recommends the implementation of the DAC decision.

PDP No. 144 (PDMA KP)

1.4.4 Surrender of Funds on the Last Day of Financial Year–Rs1,533.831Million

According to Para 3.3.12.6 of Accounting Policies and Procedure Manual, all anticipated savings must be surrendered to the Government immediately as they are foreseen, but no later than 15th May each year. Savings from funds provided after 15th May must be surrendered no later than 30 June.

PDMA KP surrendered an amount of Rs 1,533.831 million to Finance Division on 30th June 2017 without utilization. The excess budget was required to be surrendered in the month of May 2017. However the same was surrendered on 30th of June due to which the same could not be utilized by Finance Division. The detail is as under:

S #	Grant / account	Amount Received (Rs in million)	Expenditure (Rs in million)	Amount surrendered (Rs in million)
1	Relief budget	1,771.78	260.18	1,511.596
2	Current budget	113.847	91.611	22.235
Total		1,885.627	351.791	1,533.831

Surrender of huge amount shows that the budget demands were not realistic and were based on approximate figures.

The irregularity was pointed out in October 2017. It was replied that usually huge amounts are allocated for relief measures as the disaster cannot be predicted. The funds were retained till the end as precautionary measures to avoid an unforeseen disaster and were surrendered to Finance Department as no major disaster occurred. As regards current budget, most of the posts are lying vacant in PDMA KP. Therefore budget under the head “Pay & Allowances” could not be utilized and surrendered.

The reply was not acceptable as the funds were allocated for monsoon contingency, procurements of relief and rescue items and general relief measures. The funds could not be utilized due to poor financial management.

The matter was reported to the PAO in November, 2017. The DAC in its meeting held on 18th January, 2018 directed for timely surrender of funds in future and

operationalization of the Provincial Disaster Management Fund account to meet the unforeseen disasters.

Audit recommends the implementation of the DAC decision.

PDP No. 146 (PDMA KP)

1.4.5 Non- Surrender of Unspent Balance Since May 2015– Rs 7.770 Million

According to Para 3.3.12.6 of Accounting Policies and Procedure Manual, all anticipated savings must be surrendered to the Government immediately as they are foreseen, but no later than 15th May each year. Savings from funds provided after 15th May must be surrendered no later than 30 June. No savings should be held in reserve for possible future excesses.

An amount of Rs 39.160 million was released to DC Swat under ADP scheme “Purchase of land for flood damaged schools in KP” during financial year 2014-15. During record verification, it was observed that out of this amount, Rs 31.389 million was paid as compensation to the owners of land. An amount of Rs 7.770 million was lying as unspent balance since 2015. This amount was not surrendered to PDMA KP. There was no policy or guidelines for disposal of unspent balance.

Audit is of the view that unspent funds were required to be surrendered or direction may be sought from PDMA KP for disposal which was not done.

The irregularity was pointed out in September 2017. It was replied that unspent balance has been kept intact till decision on the fate of assessed compensation amount of 03 houses demolished for the construction of schools. The proceedings are under process and the decision will be taken shortly.

The reply was not acceptable as the amount was lying unspent since 2015.

The matter was reported to the PAO in December, 2017. DAC in its meeting held on 18th January, 2018 directed the department to surrender the amount.

No compliance of the DAC directives was shown to audit till finalization of this report.

Audit recommends the implementation of the DAC decision.

PDP No. 192 (DC Swat)

1.4.6 Wasteful Expenditure on 04 Incomplete Schemes Washed Out in Flood - Rs 40.699 Million

According to Rule 22 of GFR Vol-I, any serious loss of immovable property, caused by fire, flood, cyclone, earthquake or any other natural cause, should be reported at once by the Departmental officer to the head of the department and by the latter to Government. When a full enquiry as to the cause and extent of the loss has been made, the detailed report should be sent by the departmental officer concerned and to the head of the department.

During verification of record, it was noticed that XEN Irrigation Division Chitral awarded four contracts during December 2014 and February 2015. The contractors were paid Rs 40.699 million upto June 2015 with pending liability of Rs 7.455 million. The progress report shows that the schemes were completely washed away during the flood of July / August 2015. The detail is as under:

Name of Scheme (Flood protection work)	Contractor	Bid Cost	Date of commencement	Date of measurement	Expenditure incurred (Rs)	Pending Liability (Rs)
AyunGole District Chitral	M/s New Sadat Builders	16.00	14.01.15	12.06.15	9,822,790	00
ReshumGole (in reaches)	M/s Niaz Muhammad	40.00	15.01.15	12.06.15	15,431,482	7.455
Construction of 5 Spurs at Green Lasht L/ side of Mastuj River	M/s Amanullah	11.349	15.01.15	11.06.15	11,444,815	00
BumborateGole (In reaches)	M/s Subhanud Din	4.00	22.12.14	12.06.15	4,000,000	00
Total					40,699,087	7.455

Audit holds that award of work during off season, execution in December and payment without detailed measurement creates doubts. Moreover, The report of losses / damages was not communicated to PDMA and departmental authorities.

The irregularity was reported in November 2017. It was replied that the work was carried out during December, January to April when the flow in the goles as well as river site remains low. The work was carried out to safeguard the adjoining abadis before the onset of flood season and the contractors were directed to work with full resources which was accordingly completed.

The reply was not acceptable as the entire expenditure has gone waste.

The matter was reported to the PAO in December, 2017. DAC in its meeting held on 18th January, 2018 directed the department that M&E Directorate P&D Department may be requested to submit a detail report on work done and the cost of damages to work done.

No compliance of the DAC directives was shown to audit till finalization of this report.

Audit recommends the implementation of the DAC decision and to fix the responsibility to concerned responsible for this loss.

PDP No. 194(Irrigation Division Chitral)

1.4.7 Irregular Enhancement of Contract Without Retendering–Rs 46.95 Million

According to Rule 18 (c)(v)(c) of KP PPRA 2014, a procuring entity may insure a variation order to include works which were outside the original scope of works subject to the value of variation order is not more than 15% of the original contract. Furthermore Para 2.58 of B&R Code provides that before a work is given out on contract, contract documents i.e. complete set of drawings, complete specification of work, schedule of quantities and set of conditions of contract must be prepared.

During record verification, it was observed that Rs 40.00 million was allocated by PDMA to C&W Abbottabad for repair / rehabilitation of damaged infrastructure. The Chief Engineer C&W Abbottabad instead of inviting tenders distributed the same amount by enhancing the scope of work to the two contractors already working on two projects of Rs 4.49 million and Rs 5.50 million as detailed below:

S. #	Name of work	Contractor	Contract Cost (Rs in million)			Increase %
			Initial	Enhanced	Increase	
1	Removal of landslides slips /repair of road – (2013-14)	M/s Ghulam Mustafa & Brothers	4.499	26.8	22.301	596%
2	Removal of landslides/ repair of roads (Sub Div.1) (2013-14)	M/s. Baidar Bakhat & Co	5.500	30.149	24.649	548%
Total			9.999	56.949	46.95	--

The irregularity was pointed out in September 2017. It was replied that the contracts of M&R contractors were enhanced as the retendering was not possible being emergent nature of work.

The reply was not acceptable as the contracts were enhanced beyond permissible limits.

The matter was reported to the PAO in December, 2017. DAC in its meeting held on 18th January, 2018 directed an inquiry committee to probe the issue and results of inquiry to be shared with Audit

No compliance of the DAC directives was shown to audit till finalization of this report.

Audit recommends the implementation of the DAC decision.

PDP No. 201 (C&W Abbottabad)

Chapter – 2

District Disaster Management Units (DDMUs)

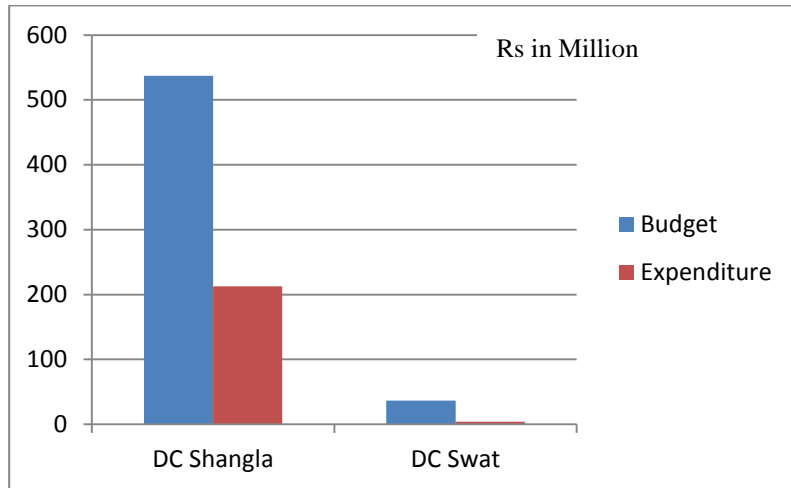
2.1 Introduction of DDMUs

Section 18 of NDMA Ordinance 2006 (re-promulgated as NDMA Act 2012) requires establishment of District Disaster Management Unit in each district of respective province. In compliance of this Act, Provincial Govt. of Khyber Pakhtunkhwa established District Disaster Management Unit in each District of Khyber Pakhtunkhwa. The Assistant Commissioner Headquarters concerned was designated as head of DDMU vide Notification No. SO(Estt:) RR&SD/3-12/2015/Vol-I dated 31st July 2015.

The functions of DDMUs are to prepare a District Disaster Management Plan including District Response Plan, Co-ordinate and monitor the implementation of national policy, provincial policy, national / provincial / district plan and to ensure that areas in the district, vulnerable to disaster are identified and measures for the prevention of disasters and the mitigation of its effects are undertaken by the departments of the government.

2.2 Comments on Budget & Accounts (Variance Analysis)

Sr. No.	Financial Year	Name of Entity	Budget (Rs million)	Funds Released (Rs million)	Expenditure (Rs million)	Saving (Rs million)
1	2016-17	DC Shangla	537.000	537.000	212.698	324.302
2	2016-17	DC Swat	36.555	36.555	4.190	32.365
Total			573.555	573.555	216.888	356.667



The expenditure incurred was less than the funds released to the entity because no major relief activity was carried out. However, the funds were kept to meet any unforeseen disaster

2.3 Brief Comments on the Status of Compliance with PAC Directives

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

2.4 AUDIT PARAS

Non-production/ concealment of record

2.4.1 Non- production of Inquiry Report of Provincial Inspection Team

Section 14 of Auditor General Functions and Powers 2001 provided that:

1. The officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with request for information in as complete a form as possible and with all reasonable expedition.
2. Any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules applicable to such person.

During the audit of DDMO/DC Shangla, it was observed that on the directions of Chief Minister KP, an inquiry regarding embezzlement of funds released for rehabilitation of infrastructure damaged by flood during 2016 was conducted by Provincial Inspection Team (PIT).The inquiry report was not produced to audit despite repeated requests.

Audit holds that non-production of record is serious lapse on the part of management.

The irregularity was reported to management in November 2017. It was replied that the inquiry report was not provided by Provincial Inspection Team.

The reply was not acceptable because the inquiry report was required to be produced to audit.

The matter was reported to the PAO in December, 2017. DAC in its meeting held on 18th January, 2018 directed PDMA to obtain the inquiry report from Provincial Inspection Team and share the same with audit.

No compliance of the DAC directives was shown to audit till finalization of this report.

Audit recommends the implementation of the DAC decision.

2.4.2 Non-Production of Record - Rs 109.428 Million

According to Section 14 of Auditor General Functions and Powers 2001:

1. The officer incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with request for information in as complete a form as possible and with all reasonable expedition.
2. Any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules applicable to such person.

DDMO/DC Shangla released Rs 53.494 million and Rs 51.00 million to TMA Puran and TMA Alpuri respectively out of funds released by PDMA KP for repair / rehabilitation of roads during rain / flood of March & April 2016. The relevant record was not produced on the plea that the same was lying with NAB under an inquiry.

Similarly an amount of Rs 4.934 million was paid to XEN C&W Shangla without record / vouchers. The detail is as under:

S. No.	Cheque No.	Date	Amount (Rs)
1	336263	28.06.16	4,833,975
2	0579927	20.06.17	99,971
Total			4,933,946

Audit is of the view that non-production of record is serious lapse on the part of management.

The irregularity was reported to management in November 2017. It was replied that the record is lying with NAB. The Cheques mentioned in the Para do not pertain to DDMO/DC office.

The reply is not acceptable as no record was produced to audit. The cheques were paid out of funds released by PDMA KP.

The matter was reported to the PAO in December, 2017. DAC in its meeting held on 18th January, 2018 directed to produce the record pertaining to Rs 104.494 million and to conduct an inquiry pertaining to Rs 4.934 million and the outcome of the inquiry may be shared with audit.

No compliance of the DAC directives was shown to audit till finalization of this report.

Audit recommends the implementation of the DAC decision.

Irregularities/ non-compliance**2.4.3 Unauthorized Payment Through Online Transfer and Cash / DDO Instead of Cross Cheques –Rs 49.927 Million**

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

DDMO/DC Shangla released Rs 118.949 million to executing departments out of PDMA KP funds for repair / rehabilitation of rain / flood effected schemes. It was observed that the departments have paid Rs 49.927 million to respective contractors through cash and online transfer as detailed below:

S #	Name of Department	Amount Released by DDMU (Rs in million)	Amount drawn through cash / DDO (Rs in million)	Amount Transferred Online (Rs in million)	Remarks
1	AD LG&RD	14.000	13.500	00	No detail of recipient and their account was mentioned
2	TMA Puran	53.949	6.720	29.410	
3	TMA Alpuri	51.000	0.297	00	
Total		118.949	20.517	29.410	
Grand Total (Rs 20.517 + Rs 29.410) = Rs 49.927 million					

No detail / justification for online transfer and cash payment was produced / made to audit.

Audit holds that above state of affairs is against the financial discipline which creates doubts and chances of embezzlement of Govt. money cannot be ruled out.

The irregularity was reported to management in November 2017. It was replied by AD LG&RD that the payment was made through bearer cheques due to non-availability of proper accountant. The TMA Puran replied that all the record is lying with NAB and payment through cash and online will be justified on receipt of the record. The TMO Alpuri replied that amount was paid for early mobilization and swift rehabilitation process.

The replies were not acceptable as the payment was required to be made through cross cheques.

The matter was reported to the PAO in December, 2017. DAC in its meeting held on 18th January, 2018 directed to conduct an inquiry and the outcome of the inquiry may be shared with Audit.

No compliance of the DAC directives was shown to audit till finalization of this report.

Audit recommends the implementation of the DAC decision.

PDP No. 210 (DC Shangla)

2.4.4 Irregular Award of 21 Schemes Without Observing Rules—Rs 14.00 Million

Rule 19 of KP PPRA2014 provides that procurement entity shall engage in open competitive bidding over the value of Rs 100,000 (2) shall be advertised in print media, appearing in at least one national English and one Urdu daily newspaper with nationwide circulation. Para-56 of CPWD Code requires preparation of proper technical sanction before commencement of the work.

DDMO/DC Shangla released Rs 14.00 million to AD LG&RD for repair / rehabilitation of damaged roads due to heavy rain / flood during April 2016. The schemes have been shown completed and amount of Rs 14.00 million paid to contractor. The scrutiny of record revealed following irregularities:

- i. Work has been awarded without NIT and all the 21 schemes were awarded to single contractor M/s Umar Rehman & Co.
- ii. An amount of Rs 3.20 million was drawn in advance and paid in cash to contractor in September whereas the work order was issued in October 2016.
- iii. TS has not been obtained till date of audit.
- iv. Detail damage assessment of roads was not carried out.
- v. Contractor bills on prescribed format and correspondence with contractor was not available to ascertain the execution of work through contractor.
- vi. Entire payment has been made in cash / DDO instead of cross cheques. Detail provided in Annexure IV.
- vii. Security has also not been deducted from contractor bills.
- viii. The completion certificates were found signed by Nazim without involving representative of union / village council. Date of completion was not mentioned on the certificates.

In view of the above irregularities, audit holds that the award, execution of work and payment made thereof is doubtful.

The irregularity was reported to management in November 2017. It was replied that due to emergency, the contractor was requested to execute the schemes. The schemes were approved by District Development Committee, damage assessment has not been carried out and security from bills not deducted being emergent nature of work.

The reply was not acceptable because the work was awarded six months after the emergency period and other irregularities were also observed.

The matter was reported to the PAO in December, 2017. DAC in its meeting held on 18th January, 2018 directed to conduct an inquiry and the outcome of the inquiry may be shared with Audit.

No compliance of the DAC directives was shown to audit till finalization of this report.

Audit recommends the implementation of the DAC decision.

PDP No. 212(LG&RDShangla)

2.4.5 Unauthorized Expenditure and Execution of Schemes Without Technical Sanction -Rs 192.630 Million

According to Para 178 (iii) of GFR Vol-I except in cases covered by any special rules or orders of Government, no work should be commenced or liability incurred in connection with it until a properly detailed design and estimate has been sanctioned. Para 56 of CPWD requires the preparation of proper Technical Sanction before commencement of the work.

XEN C&W Division Shangla awarded 10 contracts for Rs 192.630million during 2016-17 out of PDMA funds for repair / rehabilitation of Roads damaged due to heavy rain / flood in March & April 2016. An amount of Rs 93.617 million has been paid to contractors upto June 2017. Technical sanction has not been obtained till date of audit i.e. 17.11.2017. Detail of schemes is given at Annexure - V.

Audit holds that execution and payment for works without obtaining technical sanction is serious lapse on the part of management.

The irregularity was reported to management in November 2017. It was replied that TS is in process.

The matter was reported to the PAO in December, 2017. In DAC meeting held on 18th January, 2018 the department apprised the DAC that Technical Sanction is in process. DAC decided that Para will Stand.

Audit recommends that matter may be investigated to fix responsibility on the persons at fault.

PDP No. 223 (C&W Shangla)

2.4.6 Non-Forfeiture of Earnest Money and Security Deposit for Delayed Completion – Rs 12.848 Million

According to letters of acceptance dated 23.11.2016 issued by XEN C&W Division Shangla, in case of failure to complete the work within stipulated period, punitive action shall be taken against the contractors under the contract agreement which may result in forfeiture of earnest money and security deposits of contractor towards the Govt.

XEN C&W Division Shangla awarded 10 contracts on 23.11.2016 with completion period upto 30.06.2017 out of PDMA KP funds for repair / rehabilitation of rain / flood effected roads. It was observed that the contractors failed to complete the works within stipulated period but no punitive action was taken against defaulters i.e. forfeiture of security deposits and earnest money. This resulted into undue favor to contractors and loss to Govt. for Rs 12.848 million. Detail at Annexure VI.

The irregularity was reported to management in November 2017. It was replied that work was not completed due to revision in PC-1 and excessive raining in March, April 2017. Contractors applied for EOT which have been forwarded to the competent forum for approval, after decision of the competent authority action will be taken accordingly.

The reply was not acceptable as neither EOT was provided nor action was taken for delay in completion of works.

The matter was reported to the PAO in December, 2017. In DAC meeting held on 18th January, 2018 the department apprised that the case of EOT is submitted to the competent authority who may decide EOT if the reasons of delay are justified or decide as per Rules. DAC decided that Para stands till outcome of the case.

No compliance of the DAC directives was shown to audit till finalization of this report.

Audit recommends the implementation of the DAC decision.

PDP No. 215(C&W Shangla)

2.4.7 Unauthorized Release of Funds to Irrigation Division Swat and Press Clubs - Rs 1.545 Million

According to the Secretary RR&SD Govt. of KP vide letter dated 11.05.2016, funds under Relief Account of PDMA KP are strictly meant for death, injured, damaged houses compensation and general relief measures. All the administrative secretaries and DCs in KP were directed to adhere / comply in letter and spirit to the orders / instructions of competent authority.

DDMO/DC Swat released Rs 1.515 million to XEN Irrigation Division Swat for scheme i.e. Emergent Flood Work along Right Side of Swat River at Bara Dureshkhela Tehsil Matta District Swat. The administrative approval for the work / scheme was also accorded by DC Swat. The PDMA KP vide letter dated 23.08.2017 directed the DC to withdraw the AA and line department may be approached to arrange funds for the said scheme. However, withdrawal of administrative approval and recovery of amount released was not available on record.

Similarly Rs 20,000 was paid to Press Club Maingora vide cheque No. 24385308 dated 15.06.2017 and Rs 10,000 to Press club Swat vide cheque No. 24385301 dated 24.01.2017 out of Relief Funds.

Audit is of the view that release for civil works and press clubs out of relief fund was clear violation of rules / instructions.

The irregularity was reported to management in October 2017. It was replied that the amount was released in pursuance of emergency meeting held on 23.06.2016. As per Section 32 of NDMA Act 2010, XEN Irrigation Division Swat was authorized to carry out the work in the interest of general public and for protection of human lives / buildings. The payment to Press Clubs was made for conducting seminars meant for relief / earthquake activities for awareness of general public.

The reply was not acceptable as PDMA KP directed to withdraw the AA and arranging of funds by line department. Moreover relief funds were strictly meant for death, injured, damaged houses compensation and general relief measures.

The matter was reported to the PAO in December, 2017. DAC in its meeting held on 18th January, 2018 directed to recover the amount from departments.

No compliance of the DAC directives was shown to audit till finalization of this report.

Audit recommends the implementation of the DAC decision.

PDP No. 151(DC Swat)

2.4.8 Irregular Expenditure on Purchase of Medicine Through Quotation Instead of Tendering – Rs 0.831 Million

According to Rule 6 of KP PPRA 2014, a procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs 100,000.

DDMO/DC Shangla paid Rs 831,000 during December 2016 to DHO Shangla against record / vouchers for purchase of medicine during flood of April 2016. It was observed from record that a meeting of Heads of line departments was held on 06.04.2016 wherein the DHO Shangla informed the forum that sufficient stock of medicines were available to cope with the emergency of April 2016.

Following further irregularities were noted:

- i. NIT has not been published. Quotations were obtained during May 2016 and supply order issued on 22.07.2016.
- ii. In minutes of purchase committee dated 13.06.2016, it has been recorded that some medicine was purchased during July 2016 due to outbreak of Diarrhea.
- iii. The minutes revealed that emergency medicine and X-Ray films were also provided to Besham Hospital to meet usual accidents at Karakoram Highway.
- iv. An unsigned stock register was produced which showed that medicine remained in stock upto October 2010.
- v. The cheque has been issued in the name of DHO Shangla instead of supplier.

The above state of affairs creates doubts about the whole process of purchases.

The irregularity was reported to management in November 2017. It was replied that purchases was made in emergency. Stock register has been maintained and acknowledgement of supplier obtained.

The reply was not acceptable as medicine was purchased six months after the emergency without NIT.

The matter was reported to the PAO in December, 2017. DAC in its meeting held on 18th January, 2018 directed to conduct an inquiry and the outcome of the inquiry may be shared with Audit.

No compliance of the DAC directives was shown to audit till finalization of this report.

Audit recommends the implementation of the DAC decision.

PDP No. 211 (DC Shangla)

2.4.9 Overpayment Due to Incorrect Application of Rates – Rs 0.619 Million

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

ADLG&RD Shangla awarded contract to M/s Umar Rehman & Co. for removal of slides / slips from 21 existing roads for Rs 14.00 million. The work was required to be awarded against item of work (03-15) “Re-handling of gravel work or excavated rock--” as it does not include excavation. The paid bills of 4 schemes revealed that contractor was paid for excavation under items No. (03-59-a) “Roadway Excavation in unsuitable common material” @ Rs 308.89 and (03-09-a) “Excavation in shingle or gravel & rock not require blasting” @ Rs 377.43 as detailed below:

S. #	Name of scheme	Common material Qty	Rate applied (Rs)	Rate to be applied (Rs)	Diff: (Rs)	Amount (Rs)
1	Clearance of Karora Sliding	4,320.22	308.89	198.65	110.24	476,261
2	Clearance of Dandokay Road Koz Kana	105.00	308.89	198.65	110.24	11,575
		363.92	377.43	198.65	178.78	65,061
3	Clearance of Ranyal Road	123.47	377.43	198.65	178.78	22,073
4	Clearance of Mall SarKoz Kana	397.54	308.89	198.65	110.24	43,824
Total						618,796

This resulted into overpayment of Rs 618,796. It was further observed that all 21 schemes / roads involved clearance of slides / slip removal but the contractor was paid at higher rates.

The irregularity was pointed out in November 2017. It was replied that contractor was paid less than actual work done and no over payment has been made.

The reply was not acceptable as contractor was paid at higher rates.

The matter was reported to the PAO in December, 2017. DAC in its meeting held on 18th January, 2018 directed to recover the amount and other schemes may also be checked.

No compliance of the DAC directives was shown to audit till finalization of this report.

Audit recommends the implementation of the DAC decision.

PDP No. 213 (LG&RD Shangla)

Chapter – 3

Khyber Pakhtunkhwa Emergency Rescue Service (Rescue 1122)

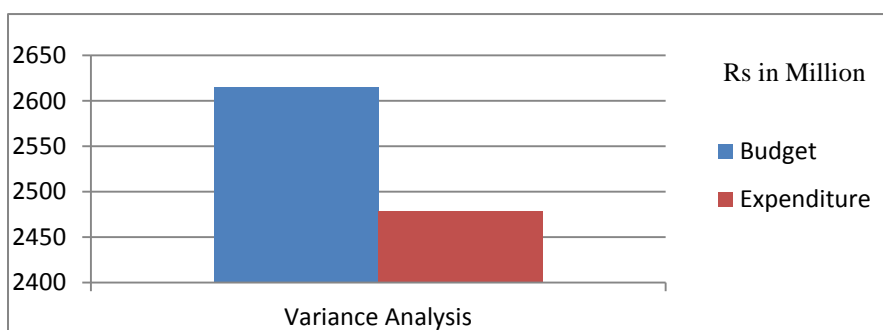
3.1 Introduction to the Department

The Khyber Pakhtunkhwa Emergency Rescue Service (Rescue 1122) was initiated under ADP Scheme since 1st January 2010 on the pattern of modern and tested model of Emergency Rescue Service in Punjab. The pilot project was initially started at Peshawar where it has successfully launched its activities and has been able to respond to and help in emergencies cases i.e. as a rescue of acts of terrorism, fire incidents, road traffic accidents, building collapse and medical emergencies such as heart attacks, delivery cases etc.

The Emergency Rescue Service (ERS) Rescue 1122 was regularized under the Act of KP Assembly during July 2013. The ERS KP has expanded its projects / activities and established in other districts of KP i.e. Mardan, Swat, D.I.Khan and Abbottabad with further extensions to Buner, Upper Dir and Rustam & Katalung etc.

3.2 Comments on Budget & Accounts (Variance Analysis)

Sr. No.	Financial Year	Budget (Rsmillion)	Funds Released (Rsmillion)	Expenditure (Rsmillion)	Balance (Rs million)
1	2013-14 to 2016-17	2,615.05	2,615.05	2,478.65	136.40



The expenditure incurred was less than the funds released to the entities because no major relief activity was carried out. However, the funds were kept to meet any unforeseen disaster

3.3 Brief Comments on the Status of Compliance with PAC Directives

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

3.4 AUDIT PARAS

Irregularities / Non compliance

3.4.1 Non Imposition of Penalty on Late Delivery of Goods – Rs5.981Million

As per work orders issued by DG KP ERS (Rescue 1122) Peshawar, suppliers were required to complete supply within contract period, failing which penalty @ 5% of work order will be imposed.

DGKP ERS (Rescue 1122) Peshawar awarded various contracts for supply of vehicles, IT equipment and other rescue items costing Rs157.742 million to different suppliers. It was observed that the suppliers failed to supply the items within contract period despite issuance of notices. Neither supply was made in time nor the suppliers applied for extension of time. The department was required to impose and recover penalty @ 5% of contract cost for delay in supply which was not done. Detailed provided as Annexure -VII.

The irregularity was pointed out in September, 2017. The department replied that penalty was not imposed as delivery period was extended upon request of vendors, clearance from Defense & Interior Ministry was required for supply of some item which was beyond the control of vendors and production schedule of M/S Hino Pak was badly effected due to supplies from Japan hit by tsunami.

The reply was not tenable as penalty was not imposed for delay in supply.

The matter was reported to the PAO in December, 2017. DAC in its meeting held on 20th January, 2017 directed the department to impose and recover penalty for Rs 5.981 million.

No compliance of the DAC directives was shown to audit till finalization of this report.

Audit recommends the implementation of the DAC decision.

PDP No. 165 (KP ERS Rescue 1122)

Annexures

MFDAC

Annexure – I

S #	PDP #	Financial Year	Name of Formation	Subject
1	143	2016-17	PDMA KP	Non-obtaining of monthly accounts from DCs-Rs 218.267 million
2	147	2016-17	-do-	Overpayment due to non-deduction of conveyance allowanceRs 0.120 million
3	150	2016-17	-do-	Wasteful expenditure due to transportation of substandard tents – Rs 0.221 million
4	155	2016-17	DC Swat	Non-maintenance of Stock Register
5	156	2016-17	-do-	Difference in number of Compensation Cases paid by DDMO Swat and reported by PDMA Peshawar
6	162	2016-17	Rescue 1122 Peshawar HQrs	Irregular payment of salary to contingent paid staff – Rs 1.878 million
7	171	2013-14 to 2016-17	Rescue 1122 Dist. Peshawar	Overpayment on account of Non-Practicing Allowance and Health Allowance – Rs. 0.466million
8	181	2014-15 & 2015-16	C&W Chitral	Un-justified payment due to non-availability of relevant record Rs. 69.973 million
9	184	2014-15 & 2015-16	-do-	Unjustified payment of Rs. 3.427 (M) against contract cost of Rs. 2.605 million and other irregularities.
10	187	2014-15 & 2015-16	-do-	Non maintenance cash book for PDMA funds and non-submission of monthly vouchers Rs. 172.76 million
11	188	2014-15 & 2015-16	-do-	Irregular award of tender by way of pooling Rs. 5.500 million
12	190	2014-15	DC Swat	Irregular excess of payment of Rs. 11.477 million due to purchase of land through private negotiation
13	191	2014-15	-do-	Non-maintenance of cash book of finds received from PDMA and non-submission of monthly statements
14	195	2014-15	Irrigation Div. Chitral	Doubtful payment of Rs 8.00 million
15	196	2014-15	-do-	Overpayment of Rs 1.367 million due to execution and payment for item of work not provided in BOQ
16	197	2014-15	-do-	Irregular award of tender by way of pooling / cartel
17	198	2014-15	-do-	Non- maintenance separate cash book for PDMA Funds
18	200	2014-15	C&W Abbottabad	Non-maintenance of cash book and non-submission of monthly vouchers Rs. 40.000 million.
19	202	2014-15	-do-	Non-Deduction of additional earnest money & Stamp duty Rs. 939,000
20	203	2014-15	-do-	Unauthorized execution of work without AA and release of funds Rs. 8.462 Million
21	206	2014-15	-do-	Non-production of record
22	207	2016-17	C&W Shangla	Non-submission of Annual Reports to Provincial Govt. and non-preparation of Disaster Management Plan

23	216	2016-17	-do-	Unjustified award of Contracts for Repair / Rehabilitation without Damaged Assessment Reports- Rs 192.630 million
24	218	2016-17	-do-	Overpayment on Account of Excavation of Medium Rock- Rs 3.263 million
25	219	2016-17	-do-	Unjustified payment of Earthwork without execution of Road Work Rs. 9.655 million
26	224	2016-17	-do-	Doubtful award of tenders without approved PC-I and defective attendance of Participants Rs 192.630 million

Annexure –II

List of Entities in Audit Jurisdiction of Regional Directorate of Audit (Disaster Management) Abbottabad

S. No.	Name of entity	S. No.	Name of entity
1	PDMA KP Peshawar	30	KP ERS (Rescue 1122) District Peshawar
2	PaRRSA	31	KP ERS (Rescue 1122) District Mardan
3	DDMO Charsada	32	Director General Civil Defense Peshawar
4	DDMO Nowshera	33	Controller Civil Defense Charsada
5	DDMO Shangla	34	Controller Civil Defense Nowshera
6	DDMO Swat	35	Controller Civil Defense Shangla
7	DDMO Tank	36	Controller Civil Defense Swat
8	DDMO D.I.Khan	37	Controller Civil Defense Tank
9	DDMO Kohistan Upper	38	Controller Civil Defense DI Khan
10	DDMO Kohistan Lower	39	Controller Civil Defense Kohistan Lower
11	DDMO Upper Dir	40	Controller Civil Defense Kohistan Upper
12	DDMO Lower Dir	41	Controller Civil Defense Dir Upper
13	DDMO Peshawar	42	Controller Civil Defense Dir Lower
14	DDMO LakiMarwat	43	Controller Civil Defense Peshawar
15	DDMO Bannu	44	Controller Civil Defense LakkiMarwat
16	DDMO Battagram	45	Controller Civil Defense Bannu
17	DDMO Mansehra	46	Controller Civil Defense Battagram
18	DDMO Kohat	47	Controller Civil Defense Mansehra
19	DDMO Buner	48	Controller Civil Defense Kohat
20	DDMO Chitral	49	Controller Civil Defense Buner
21	DDMO Karak	50	Controller Civil Defense Chitral
22	DDMO Haripur	51	Controller Civil Defense Karak
23	DDMO Malakand	52	Controller Civil Defense Haripur
24	DDMO Abbottabad	53	Controller Civil Defense Malakand
25	DDMO Swabi	54	Controller Civil Defense Abbottabad
26	DDMO Torgar	55	Controller Civil Defense Swabi
27	DDMO Mardan	56	Controller Civil Defense Torgar
28	DDMO Hangu	57	Controller Civil Defense Mardan
29	KP ERS (Rescue 1122) Peshawar HQrs	58	Controller Civil Defense Hangu

Annexure–III (1.4.1 PDP No. 141 & 142)

Detail of Expenditure of PEOC		
Financial Year	Particular	Amount (Rs)
2014-15	Purchase of Vehicles	6,878,000
	Advertisement	220,000
	Telenor	40,000
	Total (a)	7,138,000
2015-16	Duty Taxes etc.	350,000
	Internet Service	282,000
	Advertisement charges	212,000
	Telephone charges	150,000
	POL	125,000
	Purchase if IT equipment	72,000
	Web Charges	70,000
	Stationary	68,000
	Repair& Maintenance of vehicle	66,000
Total (b)	1,395,000	
2016-17	Stationary	25,000
	Duty Taxes	240,000
	Internet Services	384,000
	Hardware and Software	265,000
	POL	567,000
	Telephone charges	876,500
	Auto repair	100,000
	Furniture	768,000
	Internees	650,000
	Miscellaneous	100,000
Total (c)	3,975,500	
---	Grand Total (a+b+c)	12,510,000

Annexure IV (2.4.4 PDP No. 212)

S. #	Cheque No.	Date	Amount (Rs)	Remarks
1	349385	06.09.16	200,000	Cash Withdrawal
2	349386	06.09.16	1,000,000	Cash Withdrawal
3	349387	09.09.16	700,000	Cash Withdrawal
4	349388	14.10.16	1,350,000	Cash Withdrawal
5	349389	26.10.16	1,600,000	Cash Withdrawal
6	349391	26.10.16	1,000,000	Cash Withdrawal
7	349390	26.10.16	1,200,000	Cash Withdrawal
8	349392	18.11.16	3,500,000	Cash Withdrawal
9	349396	16.12.16	1,000,000	Cash Withdrawal
10	349398	16.12.16	900,000	Cash Withdrawal
11	349397	16.12.16	1,000,000	Cash Withdrawal
12	3494400	02.02.17	550,000	Cash Withdrawal
Total			14,000,000	---

Annexure V (2.4.5PDP No. 214)

S. #	Name of scheme	Name of Contractor	Date of award	Bid Cost (Rs)
1	KaroraChakisar Road (Pkg I)	M/s Altaf Khan & Co.	23.01.16	29,313,900
2	KaroraChakisar Road (Pkg II)	M/s Sohrab Sons	23.01.16	17,983,800
3	Karora Ajmer Road (Package II)	M/s Altaf Khan & Co.	23.01.16	14,500,720
4	Karora Ajmer Road (Package I) 3-km	M/s Sohrab Sons	23.01.16	26,678,400
5	YakhtangayPuran Road (Package I)	AM&CO	23.01.16	29,545,000
6	ChakisarDandaiRoa (Package-I)	M/s Altaf Khan & Co.	23.01.16	28,741,230
7	Lodar Road With Bridge	M/s NajeebUllah	23.01.16	14,088,690
8	Batkot Road	M/s NajeebUllah	23.01.16	4,138,200
9	Four Suspension Bridge (Kandow, Dandal, Pagoria&Ranyal)	AM&CO	23.01.16	9,471,000
10	YakhtangayPuran Road (Package II)	M/s Sohrab Sons	23.01.16	18,169,000
Total				192,629,940

Annexure VI(2.4.6 PDP No. 215)

S. #	Name of scheme	Name of Contractor	Date of award	Bid Cost (Rs)	Date of completion	Upto date expenditure (Rs in million)	Progress up to 30.06.17	Earnest Money (Rs)	8 % Security (Rs)	Grand Total (9+10)
1	2	3	4	5	6	7	8	9	10	11
1	KaroraChakisar Road (P-I)	M/s Altaf Khan & Co.	23.01.16	29.314	30.06.17	11.65	60%	640,000	1,186,620	1,826,620
2	KaroraChakisar Road (P- II)	M/s Sohrab Sons	23.01.16	17.984	Not provided	10.41	70%	390,000	832,864	1,222,864
3	Karora Ajmer Road (P II)	M/s Altaf Khan & Co.	23.01.16	14.501	30.06.17	10.35	80%	324,500	917,200	1,241,700
4	Karora Ajmer Road (P-I) 3-km	M/s Sohrab Sons	23.01.16	26.678	Not provided	11.47	60%	575,000	1,150,535	1,725,535
5	YakhtangiPuran Road (P-I)	AM&CO	23.01.16	29.545	30.06.17	10.8	50%	640,000	1,123,861	1,763,861
6	ChakisarDandai Road (P-I)	M/s Altaf Khan & Co.	23.01.16	28.741	Not provided	17.53	80%	618,500	1,799,999	2,418,499
7	Lodar Road With Bridge	M/s NajeebUllah	23.01.16	14.089	30.06.17	8.777	70%	318,500	702,200	1,020,700
8	Batkot Road	M/s NajeebUllah	23.01.16	4.138	Not provided	2.35	60%	94,250	187,843	282,093
9	4 Suspension Bridge (Kandow, Dandal, Pagoria&Ranyal)	AM&CO	23.01.16	9.471	30.06.17	2.99	60%	218,500	174,669	393,169
10	YakhtangiPuran	M/s	23.01.16	18.169	Not	7.29	75%	370,800	582,653	953,453

	Road (Package II)	Sohrab Sons			provided					
Total				192,630	--	93.617	--	4,190,050	8,658,444	12,848,505

Annexure VII(3.4.1 PDP No. 165)

S #	Name of contractor	Item to be provided	Contract Cost (Rs)	Award date	Delivery period	Delivery Date	Delay in supply	Remarks
1	M/s Javaid Indus Company	Aerial plat farm	16,725,000	10.03.16	60-days	16.05.17	14 months	EOT allowed w/o request. Penalty not imposed
2	M/s Express Technology	36 Desktop Computers	6,267,000	03.05.15	30-days	19.12.16	Not yet supplied	Penalty not imposed
3	M/s Meraj Engineering	11 Hydraulic Cutters	13,200,000	29.04.16	30-days	23.08.16	2-months 24 days	-do-
4	-do-	SCBA	900,000	29.04.16	30-days	29.09.16	4 months	-do-
5	M/s Ahmad Medix	Hydraulic Cutter	2,800,000	23.08.16	60-days	02.03.17	5months	-do-
6	-do-	Visio Search Camera	14,980,000	13.05.17	30-days	05.10.16	5months	-do-
7	-do-	4 Thermal Imaging Cameras	5,500,000	13.05.16	30-days	01.03.17	8 months	-do-
8	-do-	10 Wood Cutters	3,270,000	13.05.16	30-days	02.03.17	9 months	-do-
9	M/s Hino Motors	Rescue vehicles	42,700,000	10.12.15	120 days	NIL	Not yet supplied.	-do-
10	--do--	Support vehicles.	51,400,000	10.03.16	120-days	NIL	-do-	-do-
Total			157,742,000	--	--	--	--	--