



**SPECIAL AUDIT REPORT**  
**ON**  
**NATIONAL STRATEGIC SUPPORT UNIT**  
**OF TEN BILLION TREE TSUNAMI**  
**PROGRAMME**  
**AUDIT YEAR 2022-23**

**AUDITOR GENERAL OF PAKISTAN**



## **PREFACE**

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

The Directorate General Audit (Climate Change & Environment), a Field Audit Office of the Auditor General of Pakistan carried out Special Audit of National Strategic Support Unit (NSSU) of Ten Billion Tree Tsunami Programme (TBTTP) during the Audit Year 2022-23 covering financial years 2019-20 to 2021-22. The audit was conducted on a test check basis with a view to report significant findings to the management and other stakeholders. The Audit Report includes audit findings in shape of observations and recommendations for improvement that if considered will help the management and policy makers to achieve the objectives of Ten Billion Tree Tsunami Programme at Federal and Provincial level.

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

Findings / audit observations included in this report have been finalized in the light of the management responses. The PAO was repeatedly requested to convene DAC meeting vide letters dated 03.02.2023, 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

The Audit Report is submitted to the President of Pakistan in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan 1973, for causing it to be laid before both the houses of Majlis-e-Shoora (Parliament).

Islamabad.  
Dated: 11<sup>th</sup> August, 2023

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



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## **ABBREVIATIONS AND ACRONYMS**

AGP	Auditor General of Pakistan
AGPR	Accountant General Pakistan Revenues
ACS	Additional Chief Secretary
AG	Accountant General
AIR	Audit and Inspection Report
ARC	Annual Review Committee
AJK	Azad Jammu & Kashmir
BIPP	Biodiversity Information Portal of Pakistan
CC&E	Climate Change & Environment
CDA	Capital Development Authority
CDWP	Central Development Working Party
DAC	Departmental Accounts Committee
DD	Deputy Director
DDWP	Departmental Development Working Party
DG	Director General
DPD	Deputy Project Director
DSC	Departmental Selection Committee
ECNEC	Executive Committee of the National Economic Council
EIA	Environmental Impact Assessment
EPA	Environmental Protection Agency
ERRA	Earthquake Reconstruction and Rehabilitation Authority
FAM	Financial Audit Manual
FAO	Food and Agriculture Organization of UN
FFB	Federal Forestry Board
FIA	Federal Investigation Agency
GoP	Government of Pakistan
GST	General Sales Tax
GB	Gilgit Baltistan
GFR	General Financial Rules
GIS	Geographic Information Systems
GPS	Global Positioning System
HEC	Higher Education Commission
IEE	Initial Environmental Examination
IUCN	International Union for Conservation of Nature
ICT	Islamabad Capital Territory
IT	Information Technology

INTOSAI	International Organization of Supreme Audit Institutions
IWMB	Islamabad Wildlife Management Board
MCI	Metropolitan Corporation Islamabad
M&E	Monitoring & Evaluation
M&C	Media and Coordination
MoCC	Ministry of Climate Change
M/oPD&SI	Ministry of Planning Development and Special Initiatives
MHNP	Margallah Hills National Park
NDMA	National Disaster Management Authority
NGO	Non-Government Organization
NPD	National Program Director
NSSU	National Strategic Support Unit
OTS	Open Testing Service
PEPA	Pakistan Environmental Protection Act
PDMA	Provincial Disaster Management Authority
P&D Board	Planning and Development Board
PSC	Program Steering Committee
PSDP	Public Sector Development Programme
PSSU	Program Strategic Support Unit
PMNH	Pakistan Museum of National History
PMU	Project Management Unit
PLAN	Pollution Load Assessment Network
PPRA	Public Procurement Regulatory Authority
PPS	Project Pay Scale
RDB	Red Data Book
RFP	Request for Proposal
RPD	Regional Project Director
SDGs	Sustainable Development Goals
SLF	Snow Leopard Foundation
SoP	Standard Operating Procedure
TBTTP	Ten Billion Tree Tsunami Programme
ToRs	Terms of Reference
TSSUs	Territorial Strategic Support Unit
WWF	World Wide Fund for Nature
ZCBG	Zoo-cum Botanical Garden
ZSP	Zoological Survey of Pakistan



## **EXECUTIVE SUMMARY**

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

Special Audit of National Strategic Support Unit of Ten Billion Tree Tsunami Programme was included in the Audit Plan of the Directorate General Audit (CC&E) Islamabad for the Audit Year 2022-23.

The field audit was carried out during September-October, 2022 following which an Audit & Inspection Report (AIR) was issued to the National Project Director, National Strategic Support Unit of Ten Billion Tree Tsunami Programme and Ministry of Climate Change on 03.02.2023. The findings in shape of audit paras included in the report have been finalized in the light of the responses of the management. However, DAC meeting was not held / convened by the PAO despite repeated requests.

As a result of Audit, a number of issues related to organization and management, human resource and internal control weaknesses, performance, procurement and monitoring & evaluation etc. have been raised in the report. All these issues have been discussed in detail in Section - 4 of the audit report.

Based on the audit findings, it is imperative that the management may make efforts to consider and improve upon the areas highlighted in the report

and implement the audit recommendations in true spirit within a reasonable time frame.

## 1. INTRODUCTION

Ten Billion Tree Tsunami Programme (TBTTP), Phase-I is upscaling of "Green Pakistan Programme (Revival of Forestry & Wildlife Resources in Pakistan)". The Green Pakistan Programme was implemented in all provinces including Gilgit-Baltistan (GB), ex-FATA and Azad Jammu & Kashmir (AJK) through Ministry of Climate Change and Provincial/Territorial Forest and Wildlife Departments.

Taking into consideration the state of depleted forest areas and the meager position of funding in forest and wildlife sector, the Prime Minister of Pakistan inaugurated the Ten Billion Trees Tsunami Programme on 2<sup>nd</sup> September 2018 during "Plant for Pakistan Day" event. Subsequently, Ministry of Climate Change initiated consultative process to bring on board all federating units (i.e. the Provinces) and GB & AJK, prior to development of the proposed roadmap. The Ministry of Climate Change developed an integrated Umbrella PC-1 for four (04) years (2019-2023) and approved the same from Executive Committee of the National Economic Council (ECNEC) on 29<sup>th</sup> August, 2019 with a total cost amounting to Rs. 125.184 billion. The administrative approval for the project was issued on 26<sup>th</sup> September, 2019. The details of PC-I are as under:

### A-Forestry Component (enhancement of forest cover)

Unit	Cost of PC-I (Rs. in Billion)				
	No. of Plants (Billion)	Per Plant Cost (PKR)	PSDP Share	Prov. Share	Total
AJ & K	0.560	35	19.284		19.284
Gilgit-Baltistan	0.170	41	6.92		6.92
NSSU/ M/oCC	0.00025		7.191		7.191
Sub-total PSDP			33.395	0	33.395
Punjab	0.466	56.5	13.170	13.188	26.358
Khyber Pakhtunkhwa	1.000	27.34	13.67	13.67	27.34
Sindh	1.000	5.5	2.699	2.900	5.599
Balochistan	0.100	166	8.356	8.332	16.688
<b>Total</b>	<b>3.29625</b>		<b>71.29</b>	<b>38.09</b>	<b>109.38</b>

**B-Wildlife Component (Biodiversity Conservation and Institutional Strengthening)**

Unit	Cost of PC-I (Rs. in Billion)		
	PSDP Share	Prov. Share	Total
AJ&K	0.276		0.2762
Gilgit-Baltistan	0.360		0.360
Zoological Survey of Pakistan	0.129		0.129
NSSU/MoCC	4.735		4.735
<b>Sub-total PSDP</b>	5.500	0	5.500
Punjab	2.945	2.9453	5.891
Khyber Pakhtunkhwa	0.245	0.245	0.491
Sindh	0.112	0.116	0.228
Balochistan	1.741	1.741	3.483
<b>Total</b>	<b>10.544</b>	<b>5.0473</b>	<b>15.593</b>

*(Source: PC-I of TBTP)*

The Programme is in line with the Sustainable Development Goals (SDGs) with the specific target 15.1 “to ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and dry lands, in line with obligations under international agreements. Similarly, the programme is also in line with Target 15.2 “promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation”. Target 15.5 “Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and protect and prevent the extinction of threatened species” and Target 15.7 “Take urgent action to end poaching and trafficking of protected species of flora and fauna and address both demand and supply of illegal wildlife products” also relates to the programme.

Ministry of Climate Change (MoCC) is the lead Implementing Partner with overall responsibility for program coordination, execution, supervision, including delivery of programme outputs and activities with the support of provincial and territorial Forest/ Wildlife Departments. The National Strategic Support Unit

(NSSU) is responsible for overseeing program management, planning and coordination with the Provincial Strategic Support Units (PSSUs), timely delivery of program inputs and achievement of outputs. The NSSU is also responsible for overall implementation of Ten Billion Tree Tsunami Programme, Phase-I.

## **2. AUDIT OBJECTIVE**

The objective of the Special Audit was to highlight deviations and irregularities, if any, in implementation and execution of Ten Billion Tree Tsunami Programme. The detailed audit objectives as per the approved ToRs are reproduced below:

- i. Environment impact assessment report.
- ii. Check the policy objectives of the government.
- iii. Procurement: see that proper procurement procedures were adopted.
- iv. Contract management: See that the proper contracts were signed and stamp duty was obtained.
- v. Duplication of Schemes: Check that the project activities did not overlap the already running afforestation schemes.
- vi. Check that the objectives laid down in PC I were being achieved without any deviation from the laid down provisions in PC I.
- vii. Check that the project targets were achieved.
- viii. Check the existing internal controls mechanism.
- ix. Check financial irregularities, unauthorized payments and calculation errors.
  - x. Check that economy, efficiency and effectiveness aspects were being adhered to in achieving the project objectives.
  - xi. Check that the statutory regulations of tax deduction were carried out.
  - xii. Check that necessary post plantation care was taken for saplings to survive.
- xiii. Check that the necessary monitoring and evaluation was carried out as per requirements and regular MAE reports were generated.
- xiv. To check sample / test physical verification of the area of plantation.
- xv. To check the number and type of plants, suitability of plants and areas.

### 3. AUDIT SCOPE AND METHODOLOGY

The scope of audit extended to examine the activities carried out by NSSU, Islamabad. The audit covered the period from the financial years 2019-20 to 2021-22. The audit was conducted in accordance with relevant guidelines issued by the Department of the Auditor General of Pakistan.

The evidence was gathered through observation; documentary review; inquiries from the management; assessment of relevant policy documents and monitoring reports; interpretation and analysis of primary and secondary data. Data was also collected through observation and unstructured interviews with the relevant officials.

Major policy documents reviewed included PC-I of TBTTP, Manual for Development Project (Revised 2019), General Financial Rules, Public Procurement Rules, SoPs and guidelines issued by the department.

Details of budget and expenditure of National Strategic Support Unit of Ten Billion Tree Tsunami Programme are as under:

<b>(Rs. in million)</b>		
<b>Financial Year</b>	<b>Allocation of Funds</b>	<b>Expenditure incurred</b>
2019-20	187.080	180.977
2020-21	180.234	176.672
2021-22	279.70	238.647
<b>Total</b>	<b>647.014</b>	<b>596.296</b>

*(Source: Budget and expenditure Statement of the TBTTP)*

## **4. AUDIT FINDINGS**

### ***4.1 Organization and Management***

#### **4.1.1 Non-convening of Program Steering Committee meetings of Ten Billion Tree Tsunami Programme**

According to Para 10.3 of PC-I of Ten Billion Tree Tsunami Programme (TBTTP), the Program Steering Committee (PSC) will provide guidance, oversee implementation of the program and coordination with provincial entities. The PSC will meet at least twice a year or as needed to review the programme implementation and to do any changes in budget within the scope of PC-I costing and activities.

Since inception of the programme in 2019, two (02) meetings of Programme Steering Committee (PSC) were held on 26.10.2020 and 23.08.2022.

During Special Audit of NSSU-TBTTP, Islamabad for the financial years 2019-22, it was observed that the PSC meetings were not convened as per PC-I provisions which required the PSC to meet at least twice a year.

Audit holds that the non-convening of PSC meetings on a regular basis resulted into weak oversight of project implementation along with lack of strategic guidance needed to achieve the Programme objectives.

Initial audit observation was issued on 17.11.2022. The management replied that two (03) meetings of the PSC have been convened and last (3<sup>rd</sup>) meeting was convened on 08.12.2022. Further, six (06) meetings of Federal Forestry Board (FFB) chaired by Minister of Climate Change were convened wherein the progress of TBTTP was also shared. The FFB conducted progress review of the programme along with necessary guidance and facilitation to the respective Provincial Forest and Wildlife Departments for the implementation of programme activities.

The reply was not satisfactory as the PSC meetings were not convened at least twice a year in violation of PC-1 provisions. Moreover, the membership and ToRs of the FFB and PSC were different from each other, therefore, convening of FFB meetings was not a substitute of PSC meetings.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that PSC meetings may be convened on a regular basis to oversee the implementation of the project and ensure proper coordination among the implementing partners and agencies.

(Para No. 7 of AIR on Special Audit of TBTP FY 2019-22)

#### **4.1.2 Non-convening of Annual Review Committee meetings of Ten Billion Tree Tsunami Programme**

According to Para 10.3 of PC-I of Ten Billion Tree Tsunami Program (TBTP), in addition to Program Steering Committee (PSC) meeting at Islamabad, the Annual Review Meeting (ARM) shall be conducted in Provinces, Azad Jammu & Kashmir (AJK) and Gilgit Baltistan (GB) on rotation basis and the number of the meetings shall be 6 in a year.

Provinces and Territorial areas i.e. AJK and GB of TBTP incurred an expenditure amounting to Rs. 31,157 million and 1,576 million on account of Forestry and wildlife components respectively during the FY 2019-20 to 2021-22.

During Special Audit of NSSU-TBTP, Islamabad for the financial years 2019-22, it was observed that the Annual Review Committees (ARC) meetings were not convened at provincial / territorial level i.e. AJK and GB on rotation basis as per provisions of PC-1.

Audit holds that due to non-convening of Annual Review Committee meetings, effective coordination for smooth implementation of project activities among Federal and Provincial governments was not possible, besides resulting in weak oversight of project activities at both Federal and Provincial level.

Initial audit observation was issued on 17.11.2022. The management replied that there was regular coordination with provinces/territories for review of project progress through zoom meetings due to Covid pandemic. NSSU regularly coordinates with the provinces/territories and reviews the progress reports submitted by the provinces/territories. Further, meetings on progress review of digital progress reporting with provinces/territories were also convened.



The reply was not satisfactory as management provided only 6 (six) minutes of progress review committee meetings held during the financial year 2020-21, while as per PC-1 provisions, each year, management was required to convene 06 Annual Review Committee (ARC) meetings in all provinces including territorial areas. Moreover, participation of members in meetings was not in accordance with quorum except in one meeting and policy of convening ARC meetings in each province / territorial area on rotation basis was also not adhered to as provided in the PC-I.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that TBTP management and higher authorities in MoCC and provinces should ensure to convene at least 01 ARC meeting in each province including AJK Gilgit Baltistan as per PC-1 provisions for effective oversight over project implementation for necessary input and guidance.

(Para No. 8 of AIR on Special Audit of TBTP FY 2019-22)

#### **4.1.3 Non-obtaining of Environmental Approval(s) for Ten Billion Tree Tsunami Programme activities**

According to Section 12(1) of Pakistan Environmental Protection Act 1997, no proponent of a project shall commence construction or operation unless he has filed with the Federal Agency an initial environmental examination or, where the project is likely to cause an adverse environmental effect, an environmental impact assessment, and has obtained from the Federal Agency approval in respect thereof.

National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTP) under the Ministry of Climate Change (MoCC) contained initiatives for enhancing forest cover, protection and conservation of wildlife, environmental legislation and institutional strengthening in all provinces including Islamabad Capital Territory (ICT). Some of salient initiatives under TBTP were:

- i) Development of National Parks Wetlands, Eco-tourism sites and safari parks etc.
- ii) Protect wildlife species and improve management of national wildlife parks, sanctuaries, national biosphere reserve and zoos.
- iii) Establishment of Zoo-cum Botanical Garden on 725 acres of ZSP land in Islamabad.

During Special Audit of NSSU-TBTTP, Islamabad for the financial years 2019-22, it was observed that IEE / EIA approvals in respect of programme activities were not obtained from Pak-EPA and respective Provincial EPAs.

Audit holds that the execution of program activities without obtaining Initial Environment Examination (IEE) / Environmental Impact Assessment (EIA) approvals was not justified as the program involved certain activities relating to land use as well as urban planning.

Initial audit observation was issued on 17.11.2022. The management replied that Programme activities does not fall under the list of projects listed in Schedule-I and II of Initial Environmental Examination and Environmental Impact Assessment (IEE and EIA) Regulations 2000 for which environmental approval is required from the Federal or Provincial EPAs.

The reply was not satisfactory as Sr. No. H&I of schedule-II of IEE/EIA Regulations 2000 requires EIA approval for projects involving land use studies, urban plans in large cities and all projects situated in environmentally sensitive areas. The programme activities included tree plantation, conservation of wildlife species, land use including management plan of Margallah Hills National Park (MHNP) and establishment of Zoo-Cum Botanical Garden (ZCBG) etc. All these projects aimed to utilize land for forestation and conservation of biodiversity requiring prior environmental approvals.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that the management may refer the matter to Pakistan Environmental Protection Agency and share outcome with audit authorities.

(Para No. 1 of AIR on Special Audit of TBTTP FY 2019-22)

#### **4.1.4 Non-forwarding of cases of employees and suppliers to FIA for criminal investigation**

According to Para 4(i) of Ministry of Climate Change Notification dated 02.12.2021, inquiry proceedings under (E&D) Rules 2020 were initiated against Deputy Project Director (DPD) wildlife. It was established in the inquiry that the official misused authority and issued financial sanction of the expenditure of Rs. 26.90 million without approval of competent authority and without taking delivery of items from the vendors as DPD (wildlife) and allegedly taken Rs. 15 Lakh from M/s Rayyan Enterprises and caused loss to the government exchequer. Accordingly, the DPD (wildlife) was awarded the major penalty of “Dismissal from Service” as prescribed under Rule 4(3) (e) of the Civil Servant (E&D) Rules, 2020 and the service contract was terminated w.e.f. 15.09.2021. Further, National Project Director (NPD) Ten Billion Tree Tsunami Programme (TBTP) was directed to forward the case of DPD (wildlife) to Federal Investigation Agency (FIA) for criminal investigation.

Further, according to Para 4(ii) of the above notification, the firms M/s Rayyan Enterprises, M/s Vertex International, M/s Stay Biz and M/s Al-Hamid Traders were also to be proceeded under PPRA Rule-2004 for not providing the store items as per approved specifications and their cases to be also referred to FIA for recovery of government funds.

During Special Audit of National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTP), Islamabad for the financial years 2019-22, it was observed as under:

- i. TBTP management did not forward the case of the terminated employee to FIA for criminal investigation.
- ii. The missing store items were not provided by the four (04) suppliers till date of audit i.e. November, 2022 and no progress was observed on the issue of receiving/rejecting Camera Traps of different specifications from suppliers.
- iii. The cases of four (04) suppliers were not referred to FIA for investigation and recovery of the assets.

Audit holds that non-adherence of decisions of competent authority was negligence on the part of TBTP management. Moreover, unresolved issue of Camera Traps resulted into loss to public exchequer besides non-safeguarding of government interest.

Initial audit observation was issued on 17.11.2022. The management replied that the inquiry was de-novo against the two officials of the programme and the same was in progress. Therefore, the case was not sent to FIA. The matter of the camera traps was examined and also discussed with PPRA authorities. According to PPRA authorities, the programme had paid all the tender amount to the vendor therefore it was the obligation of the vendor to supply the same equipment as mentioned in the tender document. Two (02) meetings were held with M/S Vertex International and vendor was advised to supply the camera traps as per the tender document but the supply is still awaited. If vendor fails to supply the equipment, necessary action will be initiated as per the provisions of PPRA besides recovery.

The reply of management was not satisfactory as the management was required to forward the cases to FIA as directed by the competent authority. The matter of de-novo inquiry against two (2) officials may be dealt separately.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that the cases may be forwarded to FIA without further loss of time and responsibility be fixed for non-submission of cases to FIA resulting in non-recovery of the amount from the defaulters.

(Para No. 27 of AIR on Special Audit of TBTP FY 2019-22)

#### **4.1.5 Non-finalization of Fact Finding Inquiries against TBTP officials**

According to instructions of Ministry of Climate Change (MoCC) conveyed through various Office Orders, the MoCC & TBTP management had to complete three (03) Fact Finding Inquiries against TBTP officials on account of various allegations.

Ministry of Climate Change (MoCC) initiated three (03) Fact Finding inquiries against officer / official of National Strategic Support Unit (NSSU) of Ten Billion Tree Tsunami Programme (TBTTP) Islamabad during financial years 2019-22. Details are as under:

<b>Sr. No.</b>	<b>Description</b>	<b>Members of Fact Finding Inquiry Committee.</b>	<b>Start Date of Inquiry</b>	<b>Due date for completion of Inquiries</b>	<b>Status</b>
1.	Misuse of Vehicles	DS (B&C)/SO (Admn-II)	28.01.2022	10.02.2022	In progress
2.	Mismanagement/ non-functional RSSU offices	DS (CC) & SO (F&A)	16.02.2022	02.03.2022	In progress
3.	Non-provision of Furniture /Stationery/ IT Equipment to RSSUs Offices	DPD(F), Web Developer, Wildlife Officer	27.06.2022	10.07.2022	In progress

During Special Audit of National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTTP), Islamabad for financial years 2019-22, it was observed that fact finding inquiries were not completed on time and the same were in progress till date of audit i.e. November, 2022.

Audit holds that delay in finalization of inquiries was unjustified and lapse on the part of management resulting in non-initiation of necessary corrective actions.

Initial audit observation was issued on 17.11.2022. The management replied that officers/officials of the respective committees have been requested to expedite the fact-finding inquiries.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that inquiries may be finalized at the earliest as per rules and policy.

(Para No. 29 of AIR on Special Audit of TBTTP FY 2019-22)

## **4.2 Performance**

### **4.2.1 Non-formulation of Red Data Book for Mammals**

According to Para 13 of wildlife component (Table-B) of PC-I of Ten Billion Tree Tsunami Programme (TBTTP), an amount of Rs. 129.91 million was earmarked for institutional strengthening of Zoological Survey of Pakistan (ZSP) and development of Red Data Book (RDB) for Mammals.

National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTTP) under the Ministry of Climate Change (MoCC) established ZSP Section and recruited 13 employees from Project Pay Scale (PPS-2 to PPS-8) under wildlife component for strengthening of ZSP and development of RDB for Mammals. Expenditure amounting to Rs. 19.491 million was incurred on salaries, purchase of equipment and surveys during the FY 2020-21 to 2021-22.

During Special Audit of NSSU-TBTTP, Islamabad for financial years 2019-22, it was observed as under:

- i. Process of hiring of consultant for development of RDB for mammals was initiated on 20.11.2020. However, process could not be completed till date of audit i.e. November, 2022 resulting into non-hiring of consultant.
- ii. Management conducted only seven (07) field surveys during FY 2020-21 on various mammals against target of seventeen (17) surveys. No survey was carried out during FY 2021-22.
- iii. Proposals for strengthening of ZSP and Establishment of its Regional offices were prepared and submitted to Director ZSP for comments. However, Director ZSP did not submit input and no further progress was achieved till date of audit i.e. November, 2022.
- iv. Management did not procure survey equipment i.e. 100 Camera traps, 5 Drone cameras, 6 spotting scope and 12 GPS Garmin as provided in the PC-I.

Audit holds that non-formulation of RDB for mammals and lack of progress towards strengthening of ZSP resulted into non-achievement of the objectives of programme.

Initial audit observation was issued on 17.11.2022. The management replied that the Development of RDB was in process in consultation with Pakistan Museum of Natural History (PMNH), Zoological Survey of Pakistan (ZSP), IUCN, WWF, Snow Leopard Foundation (SLF). 07 surveys for the development of RDB were conducted throughout Pakistan. The Programme in collaboration with ZSP and PMNH had initiated compilation of RDB for mammals of Pakistan which will be completed by end of 4th Quarter FY 2022-23. The PC-I for strengthening of ZSP had been developed and shared with Director ZSP for comments.

The reply of management was not satisfactory as management did not address the issues of non-hiring of consultant for development of Red Data Book and non-procurement of required equipment despite lapse of 02 years. Only seven (07) surveys were conducted for development of Red Data Book against target of seventeen (17). Moreover, management in its reply did not provide documentary evidence i.e. Memorandum of Understanding (MoU)/ agreement showing responsibility of each stakeholder in development of RDB. Oversight role of MoCC was also lacking in the development of Red Data Book. Further, preparation of PC-I for strengthening of ZSP after lapse of 03 years was lapse on the part of management.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that management may expedite process of development of RDB and take measures for strengthening of ZSP in consultation with stakeholders to achieve the objectives of the programme.

(Para No. 25 of AIR on Special Audit of TBTP FY 2019-22)

#### **4.2.2 Non-operationalization of Digital Dashboard of Ten Billion Tree Tsunami Program resulting in lack of transparency of the Programme**

According to Agenda Item No. 10 of 1<sup>st</sup> Federal Program Steering Committee of Ten Billion Tree Tsunami Programme (TBTTP) held on 26.10.2020, the Advisor on digitization of Ministry of Climate Change presented the digitized data entry and monitoring dashboard. The dash board was meant to ensure the transparency of the entire program. Further, according to decision No. (vi) of 2<sup>nd</sup> Federal Program Steering Committee of TBTTP held on 23.08.2022, all provinces and territories will ensure timely entry of data on Digital Progress Reporting System.

National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTTP) under the Ministry of Climate Change (MoCC) appointed five (05) Web Developers during the FY 2019-20 for establishment of dashboard for Forestry component showing annual targets of plantation and achievement. Wildlife component of Umbrella PC-1 also included strengthening of Zoological Survey of Pakistan (ZSP) and development of first ever Red Data Book of Pakistan on mammals. Seven (07) surveys on mammals have been conducted up till now for establishment of Red Data book.

During Special Audit of NSSU-TBTTP, Islamabad for the financial years 2019-22, it was observed as under:

- i. Dashboard for NSSU Islamabad component was not developed at all. NSSU Islamabad component entails important tasks of establishing GIS Lab, Provincial RSSUs, Margallah Hills National Park and Zoo cum botanical garden etc.
- ii. Dashboard for Forestry component was not developed properly as it only shows physical targets and achievements without any information on financial data of Forestry component i.e. Annual cash plans, Annual work plans, quarterly PSDP and ADP releases and expenditures etc.
- iii. Dashboard for TBTTP Wildlife component was not developed for real time data entry from field formations and for showing annual targets, achievements and financial data of Wildlife component.



- iv. Dashboard for ZSP component only included information of 01 survey relating to Punjab Urial in Salt and Kala Chitta Ranges out of 07 surveys conducted. Moreover, dashboard did not show any information on activities concerning strengthening of ZSP.

Audit holds that non-development of Wildlife, ZSP and NSSU Islamabad components in TBTP digital dashboard was lapse on the part of management resulting in lack of transparency in the operations. Digital dashboard in its current form does not fulfill the objectives of web-based progress reporting and monitoring of entire components of umbrella PC-1.

Initial audit observation was issued on 17.11.2022. The management replied that Information Technology (IT) firm was hired through a donor funded project which will support the program in development of wildlife dashboard and Biodiversity Information Portal of Pakistan (BIPP) for the ZSP. The BIPP incorporates all the data related to wildlife collected through wildlife surveys. The developed dashboard also includes activity wise financial information, however further updation will be pursued in consultation with the provinces/territories.

The reply of management was not satisfactory as Advisor on digitization of MoCC presented the idea of digitized data entry and monitoring dashboard during 1<sup>st</sup> Programme Steering Committee meeting held on 26.10.2020. Management was not able to develop necessary components and operationalize the dashboard despite lapse of more than two (02) years.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that TBTP management in consultation with provinces may upgrade the current dashboard by incorporating all umbrella PC-1 components along with annual work plans, cash plans and financial data thus enabling timely and efficient decision making.

(Para No. 12 of AIR on Special Audit of TBTP FY 2019-22)

### 4.2.3 Non-achievement of Plantation targets due to non-plantation of 494 million plants

According to Para 4 of PC-I of Ten Billion Tree Tsunami Programme (TBTTP), funds amounting to Rs. 109,380 million was earmarked under forestry component for period 2019-20 to 2022-23. Further, according to Para 11.6, the programme will be funded by Government of Pakistan and co-financed by Provincial Governments and Planning Commission will release funds in a bi-annual manner.

Ministry of Planning Development & Special Initiatives (M/oPD&SI) released funds amounting to Rs. 34,413 million to TBTTP under forestry component against approved allocation of Rs. 83,525 million during FY 2019-2022.

During Special Audit of National Strategic Support Unit of Ten Billion Tree Tsunami Program (NSSU-TBTTP), Islamabad for financial years 2019-22, it was observed that 494 million plants could not be planted during the period 2019 to 2022 as only 1,838.59 million plants were planted against the set target of 2,332.33 million. Details are as under:

Sr. #	Province / Territory	Target of No. of Plants to be Distributed/Planted/Regenerated				Actual achievement of No. of Plants Distributed/Planted/Regenerated			
		Plantation	Assisted Natural Regeneration (ANR)	Distribution	Total	Plantation	Assisted Natural Regeneration (ANR)	Distribution	Total
1.	Khyber Pakhtunkhwa	319.50	408.81	153.70	882.01	154.96	350.83	141.64	647.43
2.	Punjab	80.41	117.71	140.77	338.89	69.80	42.94	171.26	284.00
3.	Sindh	153.73	629.34	24.51	807.58	143.97	543.17	36.13	723.27
4.	Balochistan	27.82	2.00	4.76	34.58	9.54	-	2.62	12.16
5.	Azad Jammu & Kashmir	68.25	141.33	8.46	218.04	58.07	73.98	9.97	142.02
6.	Gilgit-Baltistan	21.99	15.00	14.27	51.26	8.70	10.82	10.20	29.72
7.	Nation Strategic Support Unit	-	-	-	-	-	-	-	-
<b>Total</b>		<b>671.70</b>	<b>1,314.19</b>	<b>346.47</b>	<b>2,332.36</b>	<b>445.04</b>	<b>1,021.74</b>	<b>371.82</b>	<b>1,838.60</b>

Audit holds that non plantation of a huge number of plants i.e. 494 million was not justified. The non-achievement of target of plantation defeated the major objective of the programme.

Initial audit observation was issued on 17.11.2022. The management replied that the Program and MoCC had already taken up the matter with M/o PD&SI for funds.

The reply was not satisfactory as management was responsible to achieve the plantation targets as conceived in programme.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that management may take necessary measures for achieving the plantation targets as conceived in the programme.

(Para No. 35 of AIR on Special Audit of TBTTP FY 2019-22)

#### **4.2.4 Non-achievement of Provincial Wildlife Components under Ten Billion Tree Tsunami Programme**

According to Para 4 of PC-I of Ten Billion Tree Tsunami Programme (TBTTP), an amount of Rs. 15,593 million was earmarked under wildlife component. Further, according to Para 11.6, the program will be funded by Government of Pakistan and co-financed by Provincial Governments and Planning Commission will release funds in a bi-annual manner.

Federal and Provincial governments released funds amounting to Rs. 3,363.62 million to Provincial Wildlife Departments during FY 2019-20 to 2021-22 for wildlife activities under the programme. Provincial wildlife departments incurred an expenditure amounting to Rs. 1,575.52 million during FY 2019-20 to 2021-22.

During Special Audit of National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTTP), Islamabad for financial years 2019-22, it was observed as under:

- i. Provincial wildlife departments did not initiated development work on 63 Wildlife activities worth Rs. 3,981.790 million. Details are as under:

(Rs. in million)

Sr. No.	Name of Province/Territory	No. of activities not initiated	Proposed Cost of Activities
1.	AJ&K	3	50.000
2.	GB	36	123.352
3.	Punjab	16	3714.713
4.	Balochistan	6	74.000
5.	Sindh	2	19.725
<b>Total</b>		<b>63</b>	<b>3,981.790</b>

- ii. Provincial wildlife departments could not utilize all released funds on wildlife activities and funds lapsed at the end of each financial year. **(Annexure-I)**
- iii. M/o PD&SI did not release funds amounting to Rs. 4.6828 billion ( $10.7285/4 \times 3 = 8.0464$ ,  $8.0464 - 3.3636 = 4.6828$ ) as conceived in the Umbrella PC-I of TBTTP.

Audit holds that non-initiation of development work on wildlife activities resulted into non-achievement of intended objectives of program.

Initial audit observation was issued on 17.11.2022. The management replied that project activities are prioritized and executed according to their cash/work plans and available budget released to provinces/territories.

The reply of management was not satisfactory as NSSU was responsible to ensure that work/cash plans contain all the activities as conceived in umbrella PC-I. Further, management did not take corrective measures for initiating 63 activities under the Wildlife component by provinces/territories despite availability of funds.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that management may initiate work on all activities under Wildlife component to achieve intended objectives of programme in a timely manner.

(Para No. 37 of AIR on Special Audit of TBTTP FY 2019-22)

#### **4.2.5 Non-Development of Margallah Hills National Park**

According to Table-B of Para-13 of Umbrella PC-1 of Ten Billion Tree Tsunami Programme (TBTTP), an amount of Rs. 4,735.46 million were allocated to National Strategic Support Unit (NSSU) Islamabad under Wildlife component which also included Rs. 1,689.66 million for Development & Management of Margallah Hills National Park (MHNP) or Islamabad Zoo.

Islamabad Wildlife Management Board (IWMB) prepared two (02) PC-1s titled i) Establishment of Margallah Wildlife Conservation Center (MWCC) and ii) Strengthening management of Margallah Hills National Park and Wildlife in Islamabad Capital Territory (ICT). The Departmental Development Working Party (DDWP) meeting for approval of the PC-Is was held on 07.05.2021.

During Special Audit of National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTTP) Islamabad for the financial years 2019-22, it was observed as under:

- i. The two (02) PC-Is conceived by IWMB were not approved and executed till the close of audit i.e. November, 2022.
- ii. Rs. 1,689.66 million was allocated for MHNP in the wildlife component of the programme remained unspent, thereby defeating the objectives of the wildlife component of the programme.

Audit holds that non initiation of the projects for management of MHNP which was an integral component of the TBTTP was unjustified as a very important component and task was omitted.

Initial audit observation was issued on 17.11.2022. The management replied that during the 3<sup>rd</sup> Quarter Review meeting of PSDP 2021-22 held on 11.04.2022 under the Chairmanship of Secretary Ministry of Planning Development and Special Initiatives (M/o PD&SI), it was discussed that Islamabad High Court (IHC) imposed ban on construction at Margallah Hills National Park (MHNP). Therefore, Capital Development Authority (CDA) was

advised that the sub PC-I may be revised accordingly. The matter has been included in the agenda of the 3<sup>rd</sup> Project Steering Committee (PSC) meeting for further consideration.

The reply was not satisfactory as it was responsibility of management to obtain revised PC-I from CDA to proceed further in the matter. However, the component was not undertaken and the management and conservation of Margallah Hills remained unaddressed in the programme.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that the management may take corrective measures to reinitiate the approval process of PC-I for development of MHNP as conceived in the programme.

(Para No. 15 of AIR on Special Audit of TBTTP FY 2019-22)

#### **4.2.6 Non-Establishment of Zoo-cum Botanical Garden**

According to Table-B of Para-13 of Umbrella PC-1 of Ten Billion Tree Tsunami Programme (TBTTP), an amount of Rs. 4,735.46 million were allocated to National Strategic Support Unit (NSSU) Islamabad under Wildlife component which also included Rs. 3,000 million for Development of Zoo-cum Botanical Garden (ZCBG).

A committee was constituted in Ministry of Climate Change (MoCC) for development of a Concept Note for establishment of ZCBG on international standards on 725 acres land of Zoological Survey of Pakistan (ZSP) in Bani Gala Islamabad. The process of hiring consultancy firm was initiated in May 2020. Request for Proposal (RFP) to hire services of consultant was finalized and approved by the Secretary MoCC in September 2021. After competitive bidding process, M/s M. Aslam Khan and Associates was declared as technically and financially qualified in February 2022.

During Special Audit of National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTTP) Islamabad for the financial years 2019-22, it was observed as under:

- i. Despite lapse of more than 3 years, consultant could not be engaged for development of Master Plan and Detailed Design of ZCBG till date of audit i.e. November, 2022.
- ii. M/s M. Aslam Khan and Associates had withdrawn from its commitment in September 2022 for developing Master Plan and Detailed Design of ZCBG due to price escalation and inaction of TBTP management and controlling Ministry. The firm has requested to return its deposited bid security of Rs. 1.998 million due to inaction to finalize the award of work.

Audit holds that non-hiring of consultant for development of Master Plan and Detailed Design of ZCBG despite lapse of more than three (03) years was a serious lapse on the part of management resulting into non-establishment of Zoo-cum Botanical Garden as envisaged in PC-1.

Initial audit observation was issued on 17.11.2022. The management replied that the consultant M/s M. Aslam Khan & Associate was selected for preparation of conceptual design, master planning and detailed design for establishment of botanical garden. However, the work order was not issued to the qualified firm. Subsequently, the firm withdrew from the bid due to escalation in cost. The matter has been referred to the 3<sup>rd</sup> PSC meeting to suggest way forward.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that responsibility may be fixed on the officer(s) at fault for inordinate delay and inaction besides re-initiating the process of hiring of consultant as per rules.

(Para No. 16 of AIR on Special Audit of TBTP FY 2019-22)

#### **4.2.7 Non-development and execution of comprehensive plan for Islamabad as model city in terms of horticulture landscape**

According to Forestry Component of Ten Billion Tree Tsunami Programme (TBTP) PC-1, an amount of Rs. 1,200.00 million was earmarked for

‘Development and Execution of Comprehensive Plan for Islamabad as Model city in terms of Horticulture Landscape’.

Environment Directorate of Metropolitan Corporation Islamabad (MCI) prepared PC-I for development and execution of comprehensive plan for Islamabad as model city in terms of horticulture landscape which was placed before the Departmental Development Working Party (DDWP) on 09.06.2020. The draft minutes of DDWP were shared on 18.06.2020 with Environment Director of MCI with request to address observations raised by members of DDWP and submit revised PC-I.

During Special Audit of National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTTP), Islamabad for financial years 2019-22, it was observed that despite instructions of DDWP, MCI did not submit revised PC-1 of project. Ministry of Climate Change (MoCC) requested Secretary Interior, Mayor Islamabad and CDA chairman for submission of revised PC-1, however, no progress was achieved. Later, National Project Director (NPD) TBTTP requested MoCC to drop the said scheme from revised Umbrella PC-I of TBTTP.

Audit holds that due to non-submission of revised PC-I by MCI, development scheme could not be initiated resulting into non-development and execution of comprehensive plan for Islamabad as model city in terms of horticulture landscape. This resulted into non-achievement of the important objective of the programme.

Initial audit observation was issued on 17.11.2022. The management replied that the matter was taken up at Capital Development Authority (CDA), Metropolitan Corporation Islamabad (MCI) and M/o Interior. However, no response was received despite repeated follow ups. Moreover, the said activity was beyond the mandate of MoCC and the matter will be taken up at appropriate level at the time of revision of PC-I.

The reply was not satisfactory as all schemes in the program were approved from ECNEC and the management was required to implement the same to achieve the overall objective of the Program.



The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that the management may take up the matter at appropriate forum for execution of scheme as envisaged in the programme.

(Para No. 31 of AIR on Special Audit of TBTTP FY 2019-22)

#### **4.2.8 Non-Development of National Parks, Wetlands, Eco-tourism Sites and Safari Parks conceived under Ten Billion Tree Tsunami Programme**

According to Annex-IV of PC-1 of Ten Billion Tree Tsunami Programme (TBTTP), an amount of Rs. 3,895 million was earmarked for development of national parks, wetlands, ecotourism sites and safari parks etc.

A PC-I for ‘Development of national parks, wetlands, eco-tourism sites and safari parks’ was approved from Central Development Working Party (CDWP) on 05.10.2021. The PC-I was approved with eight (8) conditions for compliance by Ministry of Climate Change (MoCC) and Provincial Governments. MoCC forwarded updated replies of the eight (08) conditions to Ministry of Planning Development and Special Initiatives (M/o PD&SI) on 18.01.2022, which was returned on 28.01.2022 with observations.

During Special Audit of National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTTP), Islamabad for financial years 2019-22, it was observed that administrative approval of TBTTP was granted in September 2019, however, PC-I of the development scheme was approved from CDWP in October 2021 after lapse of 02 years. Moreover, the conditions of CDWP could not be addressed till conclusion of audit i.e. November, 2022 leaving the process incomplete.

Audit holds that due to non-compliance of CDWP conditions, the development scheme could not be initiated resulting into non-achievement of one of the major objectives of the programme.

Initial audit observation was issued on 17.11.2022. The management replied that the observations of the CWDP were shared with the provinces/territories for making revisions in the respective PC-Is. The revised

PC-I was received from Punjab only. However, PC-I from other provinces have not been shared yet. The matter has been placed in the agenda of 3<sup>rd</sup> Project Steering Committee (PSC) meeting for discussing future course of action.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that corrective measures may be taken for initiating development work on schemes as conceived in the programme.

(Para No. 39 of AIR on Special Audit of TBTP FY 2019-22)

#### **4.2.9 Non-execution of development schemes under forestry and wildlife components of Ten Billion Tree Tsunami Programme**

According to PC-1 of Ten Billion Tree Tsunami Programme (TBTP), an amount of Rs. 145.80 million was allocated for various development schemes under forestry and wildlife Components of the Programme.

National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTP) under the Ministry of Climate Change (MoCC) incurred an expenditure amounting to Rs. 595.758 million during financial years 2019-20 to 2021-22.

During Special Audit of NSSU-TBTP, Islamabad for financial years 2019-22, it was observed that forestry and wildlife development schemes under NSSU Islamabad could not be initiated till the conclusion of audit i.e. November, 2022. Details are as under:

(Rs. in million)

S. No.	Particular	Project Years				Project Total
		2019-20	2020-21	2021-22	2022-23	Amount
1.	Legislative Review of existing Wildlife legislations in conformity to National Wildlife Policy	10.00	9.00	-	-	19.00
2.	<b>Research &amp; Development</b>					
A.	Small scale research studies regarding wildlife baselines	6.00	6.30	5.30	6.30	23.90
B.	Internships of university students to impart practical training on wildlife issues	0.04	0.04	0.04	0.08	0.20
C.	GIS based Atlas of Mammals and Birds Distributions	-	1.00	1.00	-	2.00
	<b>Activities as per original PC-I</b>					-
3.	Review of state of existing Ramsar Sites of country for deletion or addition of sites.	-	0.35	0.35	-	0.70
	<b>Total (1+2+3)</b>	<b>16.04</b>	<b>16.69</b>	<b>6.69</b>	<b>6.38</b>	<b>45.80</b>
<b>Implementation of Cabinet Decisions (Annex-IV NSSU Component)</b>						
P.	Development and implementation of a comprehensive communications strategy for public awareness including dissemination of success stories	20.00	20.00	20.00	20.00	80.00
Q.	Engagement of stakeholders including donors, under innovative financing	5.00	5.00	5.00	5.00	20.00
	<b>Sub Total (P&amp;Q)</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>	<b>100.00</b>
	<b>Grand Total</b>	<b>41.04</b>	<b>41.69</b>	<b>31.69</b>	<b>31.38</b>	<b>145.80</b>

Audit holds that non-initiation of development schemes resulted into non achievement of the major objectives of the program related to forestry and wildlife sectors.

Initial audit observation was issued on 17.11.2022. The management replied that the activities under the project were prioritized for implementation as per allocated budget. Due to shortage of funds, main focus was to perform the key activities of the Program. However, significant progress has been achieved under schemes i.e. “Engagement of stakeholder including donors under innovative financing” and “Development and Implementation of comprehensive communication strategy for public awareness including dissemination of success stories”.

The reply of management was not satisfactory as management could not initiate various development schemes under forestry and wildlife components during the three (03) years since inception of the program. Further, no documentary evidence was provided in support of the reply.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that management may take measures for initiating development work on schemes under forestry and wildlife components as conceived in the program.

(Para No. 40 of AIR on Special Audit of TBTTP FY 2019-22)

#### **4.2.10 Non-execution of Pollution Load Assessment Network (PLAN) Project for improvement of Air Quality Standards in Islamabad**

According to Annex-IV of PC-1 of Ten Billion Tree Tsunami Programme (TBTTP), an amount of Rs. 500 million was earmarked for project to improve Air Quality Standards of Islamabad.

Pakistan Environmental Protection Agency (Pak-EPA) prepared PC-1 of project titled 'Pollution Load Assessment Network (PLAN)' which was approved by Departmental Development Working Party (DDWP) on 10.09.2020 with total cost of Rs. 500 million. Revised PC-I was approved on 17.02.2021 with same cost to cater minor revisions in project. Pak-EPA advertised vacancies of PLAN project on 21.05.2021 and a scrutiny committee was constituted by Ministry of Climate Change (MoCC) for shortlisting of suitable candidates. Pak-EPA and TBTTP jointly carried out shortlisting of candidates. PAK-EPA intimated TBTTP to start recruitment vide PAK-EPA letter dated 30.11.2021, however, the same could not be initiated.

During Special Audit of National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTTP), Islamabad for financial years 2019-22, it was observed that the project could not be initiated due to non-completion of recruitment process. Moreover, scrutiny of record revealed that there was lack of clarity between PAK-EPA and TBTTP regarding ownership of project. Further,

no record for procurement of necessary equipment for PLAN project was available / provided during the course of audit.

Audit holds that due to lack of coordination and clarity among the executing departments, the PLAN project activities for improvement of Air Quality Standards of Islamabad could not be initiated resulting into non-achievement of programme objectives.

Initial audit observation was issued on 17.11.2022. The management replied that vacant positions under PLAN project were advertised twice during May-2021 and January 2022. Hiring of consultant for the procurement of scientific equipment was also advertised on PPRA website thrice, however, no bidder participated. Further, DG Pak-EPA requested Secretary, MoCC to delegate full administrative and financial powers of the PLAN project for smooth execution. The matter will be taken up in 3<sup>rd</sup> Project Steering Committee (PSC) meeting for discussing future course of action.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that the management may take necessary steps to execute the PLAN project so as to improve Air Quality Standards of the Capital city.

(Para No. 41 of AIR on Special Audit of TBTP FY 2019-22)

### ***4.3 Procurement and Contract Management***

#### **4.3.1 Mis-procurement of IT equipment and Office Furniture in violation of Public Procurement Rules – Rs. 22.513 million**

According to rule 29 and 30 of Public Procurement Rules, 2004, procuring agencies shall formulate an appropriate evaluation criterion listing all the relevant information against which a bid is to be evaluated. Failure to provide for an unambiguous evaluation criterion in the bidding documents shall amount to mis-procurement. Further, Rule 36 (b) provides for the method of Single stage – two envelope procedure for evaluation of bid.

National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTTP) under the Ministry of Climate Change (MoCC) issued Notice for Inviting Tender (NIT) for procurement of IT equipment, furniture and fixture through single stage two envelop method. In response, 14 bidders participated in the bidding process and 6 bidders were declared prequalified for supply of items. **(Annexure-II)**

During Special Audit of NSSU-TBTTP, Islamabad for the financial years 2019-22, it was observed as under:

- i. Technical evaluation criteria was not given in the bidding document as required under PPRA Rules.
- ii. Technical evaluation was not carried out and the bidders were qualified without any evaluation.
- iii. Scrutiny of the bid revealed that the essential information regarding registration with tax authorities, certificate of black listing of firm, past experience and financial soundness of bidders was not available.
- iv. 6 bidders were declared as qualified / responsive out of 14 bidders and bids of remaining 8 bidders were rejected without recording any reason/justification.
- v. The work orders were issued to the successful bidders without entering into contract agreements. Moreover, performance guarantees were also not obtained from successful bidders in violation of provision of bidding document.
- vi. Delivery challans were not available on record to ascertain that the items were received in accordance with the specification mentioned in bidding document and work orders.
- vii. Inspection of the received items was not carried out.

Audit holds that procurement was made in violation of rules resulting in mis-procurement.

Initial audit observation was issued on 17.11.2022. The management replied that bidders were rejected due to less experience and due to cancellation of tender items and purchase orders were issued to the successful bidders after fulfillment of conditions. Further, copy of the notification for constitution of

Technical Committee, minutes of the technical evaluation committee and attendance sheet of participation of the vendors / bidders and delivery challans are available on record.

The reply was not satisfactory as the dates of notification of technical committee and technical bid evaluation report were 23.04.2020 and 04.05.2020 respectively, which were prior to the Notice for Inviting Tender (NIT) date i.e. 17.05.2020. Moreover, the management did not provided the delivery challans and inspection reports of procured items.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that fact finding inquiry may be carried out and responsibility be fixed on the person(s) at fault.

(Para No. 4 of AIR on Special Audit of TBTTP FY 2019-22)

#### **4.3.2 Loss to Government due to advance payment and non-delivery of items by the suppliers – Rs. 6.457 million**

According to Para 2 of Purchase Order No. F. No.2(12)2019-20/TBTTP dated 08.06.2020, the supplier was required to arrange supply of items within 15 days from issuance of purchase, as per specifications given in bidding documents.

National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTTP) under the Ministry of Climate Change (MoCC) incurred an expenditure amounting to Rs. 6.457 million during FY 2019-20 on procurement of IT equipment from two (02) suppliers as detailed under:

**(Rs. in million)**

<b>Sr. No.</b>	<b>Name of Vendor</b>	<b>Description</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Price Per unit</b>	<b>Total amount Paid</b>
1.	M/s Vertex International	41 Camera Trap (PO issued for 100 camera traps)	7856415	30.06.2020	68,945	2.416
2.	M/s Rayyan Enterprises	2 Plotter Cartridge	7890721	26.06.2020	369,000	0.738
3.	M/s Rayyan Enterprises	1Plotter hp designjet	7890720	26.06.2020	794,000	0.794
4.	M/s Rayyan Enterprises	18 GPS devices	7856003	27.06.2020	139,400	2.509
<b>Total</b>						<b>6.457</b>

During Special Audit of NSSU-TBTTP, Islamabad for the financial years 2019-22, it was observed as under:

- i) Payment was made to the suppliers in advance without receipt of items and confirmation of specification.
- ii) No bank guarantee was obtained while making advance payment. Pay orders were obtained from the suppliers, which were fake as verbally confirmed by the management.
- iii) The suppliers did not supply the required items within fifteen (15) days of the date of purchase orders.
- iv) The items were not supplied till the conclusion of audit i.e. November, 2022.

Audit holds that advance payment to the suppliers without proper guarantee and non-receipt of items resulted in loss to government.

Initial audit observation was issued on 17.11.2022. The management replied that inquiry was completed and penalties have been imposed. Moreover, a technical committee was being constituted to solve the issue as vendors were ready to provide the items as mentioned in the inquiry report.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that responsibility may be fixed on the person responsible for advance payment to the supplier, besides management should take up the matter with suppliers for supply of required items forthwith and impose liquidated damages for late delivery.

(Para No. 5 of AIR on Special Audit of TBTTP FY 2019-22)

#### **4.3.3 Unjustified procurement of 04 Luxury vehicles and excess payment to supplier – Rs. 3.764 million**

According to PC-I of Ten Billion Tree Tsunami Programme (TBTTP), 24 Double Cabin 4x4 vehicles, 01 Corolla car and 7 motorcycles were allowed for procurement under the programme.



National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTTP) under the Ministry of Climate Change (MoCC) incurred an expenditure amounting to Rs. 144.771 million on procurement of vehicles & motorcycles during FY 2019-20. An advance payment amounting to Rs. 142.416 million was made to M/s Indus Motors Company Ltd. Karachi for procurement of Toyota Double Cabin. The vehicles included nineteen (19) 4x4 Double Cabin E STDMT (Standard) for Rs. 112.993 million (Rs 5.947 M each) and 4 luxury 4x4 Double Cabin (2 Revo-G and 2 Revo-V) vehicles for Rs. 27.555 million (Rs. 6.89 M each).

During Special Audit of NSSU-TBTTP, Islamabad for the financial years 2019-22, it was observed as under:

- i. An amount of Rs. 128.000 million was provided in the PC-I for procurement of the vehicles, however vehicles amounting to Rs. 142.416 million were procured resulting in excess procurement amounting to Rs. 14.416 million.
- ii. Four (04) vehicles were procured with upgraded specification (Revo-V and Revo-G) which was 0.941 million costly than the standard (Revo-S) model.
- iii. Excess payment amounting to Rs. 1.873 million was made to M/s Garden Motors Lahore for procurement of vehicles, which was not recovered till date of audit i.e. November, 2022. Details are as under:

**(Rs. in million)**

<b>Description</b>	<b>Name of Vendor</b>	<b>Amount paid</b>	<b>To be paid</b>	<b>Excess paid</b>
Advance payment for Toyota Double Cabin	Indus Motors company Ltd Karachi	142.416	140.543	1.873

Audit holds that procurements of vehicles over and above the PC-I provisions was not justified resulting in excess expenditure on the component.

Initial audit observation was issued on 17.11.2022. The management replied that TBTTP received quotations from vendor for procurement of 24 double cabin vehicles for Rs. 142.416 million. Total purchase price of these vehicles was further increased up to Rs. 142.728 million. Management of the

programme procured 19 double cabin vehicles and four (04) auto-transmission vehicles were procured to utilize the remaining amount of Rs. 5.635 million after obtaining revised No Object Certificate (NOC) from Finance Division. Further, no restrictions on specifications i.e. manual/auto was provided in the PC-I. Further, the matter for refund of excess payment has been taken up with M/s Garden Motors Lahore.

The reply was not satisfactory as the Programme initially obtained quotations for procurement of 24 Manual Transmission double cabin 2755 CC vehicles with Ex-factory price of Rs 5.934 million per vehicle. At the time of making advance payment, vendor quoted total price of Rs 5.947 million per vehicle which included Ex-factory price of Rs 5.912 million and transportation and insurance charges of Rs 35,000. Freight & insurance charges were ignored by management at the time of obtaining quotation. Instead of buying 24 double cabin vehicles as per PC-1 through re-appropriation of funds amounting to Rs. 0.312 million, Management decided to procure total 23 vehicles including 04 auto-transmission vehicles and made payment amounting to Rs. 142.728 million to vendor. Finance Div. NoC allowed programme to procure 24 double cabin vehicles with increase in engine capacity of vehicle from 2500CC to 2800CC. Finance div did not allowed the management to procure 04 auto transmission vehicles by decreasing number of vehicles procured. Further, the management also utilized the excess funds amounting to Rs. 14.728 million (Rs.142.728 – Rs.128.00) against allocated funds i.e. Rs. 128 million on procurement of vehicles.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that expenditure may be incurred within the provisions and approved cost provided in the PC-I. Besides, recovery of overpaid amount be made from the supplier.

(Para No. 2 of AIR on Special Audit of TBTP FY 2019-22)

#### 4.3.4 Purchase of laptops at higher rates – Rs. 2.943 million

According to Para 2 of Purchase Order No. F. No.2(12)2019-20/TBTTP dated 08.06.2020, the supplier was required to supply laptops with specified specifications as contained in the purchase order.

National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTTP) under the Ministry of Climate Change (MoCC) entered into contract agreement with M/s Al Mehar & Sons for supply of 28 Laptops @ Rs. 247,000 per laptop with display screen size of 17.3 inches. Payment amounting to Rs. 6.916 million was made vide cheque No. 7856005 dated 27.06.2020.

During Special Audit of NSSU-TBTTP, Islamabad for the financial years 2019-22, it was observed that M/s Al Mehar & Sons supplied laptops with display screen size of 15.6 inches instead of 17.3 inches contrary to agreed size of laptop display screens.

It was further observed that same laptop with 15.6 inches display screen size was offered by M/s Rayyan Enterprises @ Rs. 141,880 per laptop. Details are as under:

(Amount in Rs.)

Rate offered by M/s Mehar & Sons with 17.03 Display size.	Rate offered by M/s Rayyan Enterprises with 15.6 Display size.	Loss
Rs. 247,000 per unit Total comes to Rs. 6,916,000 (Rs. 247,000 x 28)	Rs. 141,880 per unit Total comes to Rs. 3,972,640 (Rs. 141,880 x 28)	Rs. 2,943,360 (Rs. 247,000 – Rs. 141,880 = Rs. 105,120 x 28)

Audit holds that acceptance of laptops with 15.6 inches screens @ Rs. 247,000 per laptop by management despite the fact that the same laptop was available @ Rs. 141,880 from M/s Rayyan Enterprises resulted in loss of Rs. 2,943,360 (247,000 – 141,880= 105,120 \*28) to public exchequer.

Initial audit observation was issued on 17.11.2022. The management replied that M/s Rayyan Enterprises quoted price of Rs. 141,880 per laptop with screen size 15.6 of inches and M/S Mehar & Sons quoted price of Rs. 247,000 per laptop with screen size of 17.3 inches. Due to Covid pandemic, imports/exports were banned and prices of IT equipment increased. The required screen size of

17.3 inches was not available in the market. On verbal directions, a committee was constituted for market evaluation with regard to price and availability of required specification. Committee informed that due to fluctuation in prices, specification of 15.6 inches was not available even at Rs. 245,000. Therefore, the Laptops with 15.6 inches screen size were received from vendor and the difference of Rs. 56,000 (Rs. 2,000 per laptop) was deposited into government treasury.

The reply was not satisfactory as the management accepted the laptops contrary to agreed specification and did not avail the opportunity to procure laptops with same specifications from M/s Rayyan Enterprises who had quoted Rs. 141,800 per laptop at lower prices. Further, management did not take any action against the vendor for non-provision of items of required specification.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that responsibility may be fixed on the person (s) at fault and the overpaid amount should be recovered from the responsible official(s).

(Para No. 6 of AIR on Special Audit of TBTP FY 2019-22)

#### **4.3.5 Procurement of stationery and miscellaneous items in violation of Public Procurement Rules – Rs. 1.271 million**

According to Rule (9) of Public Procurement Rules, 2004, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The annual requirements thus determined would be advertised in advance on the Authority's website as well as on the website of the procuring agency in case the procuring agency has its own website.

Further, according to the Rule (21), the procuring agencies shall engage in open competitive bidding if the cost of the object to be procured is more than the prescribed financial limit which is applicable under sub-clause (i) of clause (b) of rule 42 i.e. five hundred thousand rupees.

National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTTP) under the Ministry of Climate Change (MoCC) incurred an expenditure amounting to Rs. 1.271 million on the purchase of stationery and miscellaneous items during the financial years 2020-21. Details are as under:

**(Rs. in million)**

<b>Sr. #</b>	<b>Name of vendor</b>	<b>Description</b>	<b>Bill Date</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Amount</b>
1.	United Stationers	Toners	29.03.2021	8247441	28.05.2021	0.139
2.	United Stationers	Stationery and toners	07.10.2020	8063159	25.02.2021	0.494
3.	Fair Traders	Stationery	09.10.2020	8144711	24.02.2021	0.046
4.	Fair Traders	Toners	09.10.2020	8144712	24.02.2021	0.071
5.	United Stationers	Miscellaneous items	04.12.2020	8144729	25.02.2021	0.251
6.	United Stationers	Miscellaneous items	04.12.2020	8144728	25.02.2021	0.270
<b>Total</b>						<b>1.271</b>

During Special Audit of NSSU-TBTTP, Islamabad for the financial years 2019-22, it was observed that the department procured the stationery and miscellaneous items without annual estimates / plans and procurement was made in piecemeal there by avoiding open competitive bidding process.

Audit holds that procurement of items without competitive bidding process was violation of procurement rules which resulted into uneconomical procurement.

Initial audit observation was issued on 17.11.2022. The management replied that AGPR, Islamabad raised the objections on the Single Line transfer of budget and refused to process the financial claims. Finance Division granted approval for continuity of the program through AGPR pre-audit system and head wise budget was prepared accordingly. The store and stock was not available and the staff requisitioned the necessary items. The procurement was made on quotation basis under rule 42 a & b of Public Procurement Rule 2004.

The reply was not satisfactory as procurement was made without preparing Annual Procurement Plan and competitive bidding process in violation of PPRA rules.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that public procurement rules may be strictly adhered to bring economy in public procurements.

(Para No. 17 of AIR on Special Audit of TBTP FY 2019-22)

#### **4.3.6 Supply of DSLR Cameras in violation of agreed specification / brand-Rs. 0.840 million**

According to Para 2 of Purchase Order No F. No.2 (12)2019-20/TBTP dated 08.06.2020 issued to M/s Stay Biz, the supplier was required to arrange supply of 08 Digital Single-Lens Reflex (DSLR) Camera (02 for GIS lab & 06 for ZSP) (Sony Alpha), Camera with professional feature and 20 megapixels including 128 GB memory card and rechargeable batteries (as per model requirement) within 15 days from issuance of purchase order.

National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTP) under the Ministry of Climate Change (MoCC) procured DSLR Cameras and made payment of Rs. 840,000 vide cheque No. 7856177 dated 29.06.2020 to M/s Stay Biz during FY 2019-20.

During Special Audit of NSSU-TBTP, Islamabad for financial years 2019-22, it was observed that vendor supplied cameras with specification Cannon EOS 1500D 24.1 Mega Pixels ISO 6400 Wi fi /NFC Digital Zoom lenses EF-S18-55 instead of specification mentioned in the work order.

Audit holds that receipt of DSLR Cameras contrary to specifications mentioned in purchase order was violation of work order / bidding document and an undue favor to the supplier.

Initial audit observation was issued on 17.11.2022. The management replied that DSLR cameras of agreed specification were discontinued. Therefore, the vendor has provided the updated version with higher specifications.

The reply of management was not satisfactory as the acceptance of DSLR cameras from vendor without constituting a technical committee for necessary approval and deliberations upon price and suitability / higher specifications was unjustified.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that the matter may be examined by a technical committee and report of the committee be shared with audit authorities.

(Para No. 28 of AIR on Special Audit of TBTP FY 2019-22)

#### **4.3.7 Procurement of 02 Plotter Cartridges (HP) in violation of public procurement rules – Rs. 0.592 million**

According to Rule 4 of Public Procurement Rules, 2004, procuring agencies, while engaging in procurements, shall ensure that the procurements are conducted in a fair and transparent manner, the object of procurement brings value for money to the agency and the procurement process is efficient and economical.

National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTP) under the Ministry of Climate Change (MoCC) procured 02 Plotter Cartridges (HP) from M/s Rayyan Enterprises and made payment amounting to Rs. 738,000 during financial year 2019-20.

During Special Audit of NSSU-TBTP, Islamabad for the financial years 2019-22, it was observed that the procurement was not made from the lowest bidder i.e. M/S Stay Biz International and instead work was awarded to 3<sup>rd</sup> lowest bidder M/s Rayyan Enterprises. Details are as under:

(Amount in Rs.)

<b>Name of Item</b>	<b>Bid price of M/s Stay Biz International (1<sup>st</sup> Lowest Bidder)</b>	<b>Bid price of M/s Rayyan Enterprises (3<sup>rd</sup> Lowest Bidder)</b>	<b>Loss to Government</b>
Plotter Cartridge (HP)	146,000	738,000	592,000

Audit holds that the award of work to 3<sup>rd</sup> lowest bidder was unjustified and violation of PPRA rules resulting into loss to government amounting to Rs. 592,000.

Initial audit observation was issued on 17.11.2022. The management replied that the cartridges was the accessories of the plotter, therefore, bids were

evaluated by combining the offered rates of both cartridge and plotter to avoid technical issues. The contract was awarded to M/s Rayyan Enterprises who quoted lowest rate amounting to Rs. 1.163 million for both items as compared to M/s Stay Biz who quoted rate amounting to Rs. 1.403 million.

The reply of management was not satisfactory as the plotter and cartridge were separately floated in the bidding document. The evaluation of bids by combining the prices of both items was not justified and against the rules. The bids were evaluated on single stage two envelop method, however, cartridges were not rejected by management at the time of technical evaluation in respect to their compatibility with plotters.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that public procurement rules may be strictly adhered to bring economy in public procurements.

(Para No. 3 of AIR on Special Audit of TBTP FY 2019-22)

#### **4.3.8 Non-deduction of ICT Sales Tax on Services – Rs. 82,619**

According to Schedule (Taxable Services) of the Islamabad Capital Territory (Tax on Services) Ordinance 2001, a withholding agent shall charge @ 16% on the services provided or rendered by persons engaged in inter-city transportation or carriage of goods by road or through pipeline or conduit.

National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTP) under the Ministry of Climate Change (MoCC) made payment amounting to Rs. 516,368 for transport services during the financial years 2020-21 and 2021-22.

During Special Audit of NSSU-TBTP, Islamabad for the financial years 2019-22, it was observed that the department did not deduct the ICT Sales Tax on services @16 % amounting to Rs. 82, 619 from the payments of service providers. Details are as under:



(Amount in Rs.)

Sr. No.	Name of Vendor	Cheque No.	Date	Amount paid	Amount of ICT Sales Tax
1.	Five Star Rent a Car	8224947	16.04.21	489,920	78,387
2.	Quality Traders	8702985	31.03.22	26,448	4,232
<b>Total</b>				<b>516,368</b>	<b>82,619</b>

Audit holds that non deduction of ICT Tax on services @ 16% resulted into loss to government revenues.

Initial audit observation was issued on 17.11.2022. The management replied that 8% Income Tax was deducted on bill of hiring of vehicles. However, process of reimbursement of remaining 8% ICT Tax had been initiated and compliance will be submitted accordingly.

The reply of management was not satisfactory as the management did not deducted ICT tax on services from vendor in violation of rules. Further, no documentary evidence was provided by management in support of reply for taking up the matter with the vendor for deposit of ICT tax on services.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that due amount ICT Tax on Services may be recovered from the vendor and deposited into Government treasury.

(Para No. 18 of AIR on Special Audit of TBTP FY 2019-22)

#### **4.4 Human Resource / Internal Control Weaknesses**

##### **4.4.1 Irregular appointment of National Project Director of Ten Billion Tree Tsunami Programme**

According to Para 9.8 (ii) of Planning Commission Manual for Development Projects (Revised-2019), Terms of Reference (ToRs) of selection and appointment committee will be in case of project financed by the federal and provincial governments on 50:50 cost-sharing basis, the Chairman P&D Board or ACS (Development) of the respective province, AJ&K and GB would chair the committee with representatives of the Planning, Finance and Establishment Divisions. Further, according to para 9.6 (i), the qualification and experience for

the post of Project Director will be broad-based i.e. B.Sc. Engineering or MBA / MPA, MBBS / MPH, Master or BS (4 years) degree in Economics or another relevant field from HEC recognized institutions, depending upon the nature of the project. Further, minimum Five years' experience in the project management or implementation was required.

National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTTP) was sponsored and executed by Ministry of Climate Change (MoCC) at federal level. The program started in September 2019 and National Project Director (NPD) TBTTP was appointed in April 2021.

During Special Audit of NSSU-TBTTP, Islamabad for the financial years 2019-22, it was observed as under:

- i. The candidate selected as NPD lacked 5 years' required experience in the project management or implementation, which was pre-requisite for the post.
- ii. The candidate appointed as NPD had no qualification related to the field of forestry rather he had education and experience in the field of zoology. This aspect assumes importance keeping in view the fact that the Forestry component was 87% (Rs. 109.38 billion) and Wildlife component was 12% (Rs. 15.593 billion) of the total project cost as per PC-I of TBTTP. The Secretary M/o PD&SI also raised the same observation at the time of appointment of NPD which was not addressed.
- iii. Secretary MoCC chaired selection committee for selection of post of NPD without any representation of Provincial Chairman P&D or ACS (Development). Thus, the provinces had no representation in the selection committee.

Audit holds that appointment of NPD was made in violation of rules and policies of the government.

Initial audit observation was issued on 17.11.2022. Management replied that Eight (08) year experience was required for the post and candidate had more than 14 years working experience with National, International and Government organizations at the time of hiring. The candidate had experience of PC-I preparation, project management and implementation with Punjab Government

and in private sector. Further, forestry degree was not mandatory for the post. Therefore, the candidate was selected after test, interview and scrutiny of the documents. Recruitment of NPD was made as per Planning Commission's PSDP manual 2019 (Revised). NPD was hired on the recommendation of designated selected committee with necessary approvals of the Competent Authority and PM office.

The reply was not satisfactory as management provided CV of the appointed NPD wherein it was mentioned that he had supervised various ADP projects in addition to his own duties for 4 years and 9 months as Director Lahore Zoo, Deputy Director Wildlife, Lahore Region and DG Khan Region. No record showing complete five year experience in project management and implementation was provided. As per advertisement the candidate was required to have qualification i.e. advance degree in forestry and natural resources. However, the candidate appointed as NPD had education and experience in zoology instead of forestry field. The program was financed by the federal and provincial governments on 50:50 cost-sharing basis, however, selection committee of NPD was chaired by Secretary MoCC and representation of Provincial/Territorial was not available in selection committee.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that the management may adhere to all the provisions of Planning Commission Manual for Development Projects in making appointment to the post of NPD in future.

(Para No. 14 of AIR on Special Audit of TBTTP FY 2019-22)

#### **4.4.2 Non-appointment of technical staff on key posts at NSSU Islamabad**

According to Para 11.4 of PC-I of Ten Billion Tsunami Tree Programme (TBTTP), the National Strategic Support Unit (NSSU) will be responsible for overseeing programme management, planning and coordination with the Provincial Strategic Support Units (PSSUs), timely delivery of program inputs and achievement of outputs. The NSSU will be responsible for smooth implementation of Ten Billion Tree Tsunami Programme.

Various posts from Project Pay Scale (PPS-02 to PPS-11) were sanctioned under TBTP for National Strategic Support Unit (NSSU) Islamabad. Key posts at NSSU included National Project Director (NPD) and five (05) posts of Deputy Project Directors (DPD) of Wildlife, Forestry, Admin & Finance, Monitoring & Evaluation (M&E), Media & Communication (M&C) and one (01) post of Geographic Information Systems (GIS) Manager. Recruitment process was initiated in January 2020 to fill the vacant posts.

During Special Audit of National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTP), Islamabad for the financial years 2019-22, it was observed as under:

- i. Regular NPD was recruited in April 2021 i.e. 18 months after inception of program who served till August 2022 and resigned thereafter. Currently, the position of NPD post was vacant.
- ii. Deputy Project Director (DPD) forest was appointed in Feb 2021 i.e. 16 months after inception of the programme.
- iii. Deputy Project Director (DPD) wildlife position was vacant since 02.12.2021.
- iv. Deputy Project Director (DPD) M&E position was vacant since inception of program.
- v. Deputy Project Director (Admin & Finance) and (Media and Communication) were recruited in September 2020. Both DPDs resigned in Sep 2021 and Oct 2021 respectively, since then the posts were vacant.
- vi. Currently only DPD (Forest) post was filled and remaining 04 posts of DPDs and post of NPD were vacant in NSSU Islamabad.

Audit holds that non appointment of staff on key posts in NSSU Islamabad resulted into ineffective monitoring, reporting and evaluation of program activities at Federal level. Moreover, non-appointment of wildlife, forestry and monitoring Deputy Project Directors at NSSU Islamabad deprived the Provincial Strategic Support Units (PSSUs) of the necessary guidance towards implementation of the program.

Initial audit observation was issued on 17.11.2022. The management replied that the process of recruitment of 33 vacant posts was initiated during

March 2021 but due to some unavoidable circumstances recruitment process could not be completed. Later, requisition of five (5) officers on a deputation basis in the Program was sent to the Establishment Division but the same was declined. Therefore, the recruitment process to fill the 45 positions was initiated again in December 2021, but due to the non-availability of approved ToRs, the case was returned to the Program. The recruitment process was again initiated in September, 2022 which is under process.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that necessary corrective measures may be taken to fill the vacant posts at NSSU Islamabad strictly on merit to ensure smooth execution of the program activities.

(Para No. 11 of AIR on Special Audit of TBTP FY 2019-22)

#### **4.4.3 Appointment of non-qualified individuals in contradiction of qualification criteria contained in approved ToRs**

The Terms of References (ToRs) for appointments in Ten Billion Tree Tsunami Programme (TBTP) against various posts were approved by the Secretary, Ministry of Climate Change (MoCC) on 24.12.2019. These ToRs specified Job responsibilities, qualification and work experience required for appointment in TBTP.

Ministry of Climate Change (MoCC) appointed project employees in TBTP on various posts during FY 2019-2020 and 2020-21.

During Special Audit of National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTP), Islamabad for financial years 2019-22, it was observed that in three (03) cases of appointment in TBTP, qualifications of the appointees were not in accordance with qualification required under the approved ToRs. Details are as under:

<b>Sr. #.</b>	<b>Name of the Employee</b>	<b>Name of Post</b>	<b>Education Required as per TORs</b>	<b>Actual Education of employee</b>
1.	Mr. Waleed Khan	Deputy Project Director Media & Communication	Master's or 16 Years degree in Journalism, Mass Communication with Minimum 2nd division from HEC	BS in film and Art
2.	Mr. Muhammad Roman Khan	GIS Analyst/Programmer	Master's degree in Computers Science or Information technology or GIS and Remote Sensing.	BS Geology (4 year)
3.	Mr. Asad Iqbal	GIS Analyst/Programmer	Master's degree in Computers Science or Information technology or GIS and Remote Sensing.	MSc in Geography
4.	Mr. Farzand Ali	Monitoring Officer Wildlife	Master degree in Wildlife, Zoology or Biodiversity	M.sc Forestry

Audit holds that appointment of employees having educational qualifications not in conformity with required qualification was not justified and had negative implications for the success of the program.

Initial audit observation was issued on 17.11.2022. The management replied that the scrutiny committee verified the documents during the time of recruitment and the relevant prof/equivalency certificates have been provided.

The reply was not satisfactory as management did not provided the justification/equivalent certificates issued by universities to ensure conformity of degrees with required qualification.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that management may ensure to carry out recruitments in the Programme strictly as per the qualification and experience requirements laid down in the approved ToRs.

(Para No. 22 of AIR on Special Audit of TBTP FY 2019-22)

#### **4.4.4 Non-conducting of Performance Evaluation of 67 Project Employees – Rs. 25.513 million**

According to Para 2 (ix) of Finance Division OM No. F.4(9)R-14/2008 dated 19.07.2017, the project employees will be appointed on contract basis in PSDP projects for an initial period not exceeding two years which will be extendable further till the completion period of the project on yearly basis after evaluation of their performance.

National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTTP) under the Ministry of Climate Change (MoCC) recruited 154 project employees on various posts in NSSU Islamabad and Provincial Strategic Support Unit (PSSUs) during FY 2019-20 and FY 2020-21. On their initial appointment, project employees were given contract agreements of 01 year and 02 years further extendable subject to evaluation of their performance.

During Special Audit of NSSU-TBTTP, Islamabad for the financial years 2019-22, it was observed as under:

- i. On expiry of employee's contracts, TBTTP management did not carried out performance evaluation as required under rules.
- ii. Contracts of some of employees were extended for a period of 43 days to 08 months without carrying out any performance appraisal.
- iii. Sixty seven (67) employees were still working in TBTTP without extension in their contracts till date of audit i.e. November, 2022.

Audit holds that non-carrying out performance evaluation of project employees was violation of rules. Moreover, extension of some employees without the mandatory requirement of performance evaluation was undue favor to the employees of the program.

Initial audit observation was issued on 17.11.2022. The management replied that the performance evaluation of all staff had been conducted and based on the performance evaluation, contracts of staff had been extended accordingly.

The reply was not satisfactory as the management did not address the issues of non-carrying out of timely performance evaluation of project employees, retention of employees in project without extension in contracts for a period of 43

days to 8 months in violation of rules. Further, management did not provided any documentary evidence regarding renewal of contracts of employees.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that the responsibility may be fixed against person(s) at fault for non-carrying out performance evaluation of project employee and granting extension to employees without performance appraisal.

(Para No. 19 of AIR on Special Audit of TBTP FY 2019-22)

#### **4.4.5 Non appointment of key staff at Provincial / Territorial Strategic Support Units**

According to Para 11.5 of PC-I of Ten Billion Tree Tsunami Programme (TBTP), the Provincial/ Territorial Strategic Support Units (P/TSSUs) established in the provincial/territorial i.e. Azad Jammu & Kashmir and Gilgit-Baltistan Forest/Wildlife Departments will be responsible for implementation of the programme activities at the provincial/territorial level.

Various posts from Project Pay Scale (PPS-02 to PPS-08) were sanctioned at provincial and territorial levels under Umbrella PC-1 of TBTP. Recruitment process was initiated in January 2020 to fill the vacant posts. (**Annexure-III**)

During Special Audit of National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTP), Islamabad for the financial years 2019-22, it was observed as under:

- i. Regional Project Directors (RPDs) Forestry could not be appointed in PSSU Punjab, Sindh, Baluchistan and GB during currency of project. While, RPD (Forestry) posts in PSSU KPK and AJK remained filled for one year only.
- ii. Regional Project Directors (RPD) Wildlife could not appointed in any of PSSU during the period of 3 years since inception of the program.
- iii. Presently, all 06 RPDs posts at provincial level were vacant.



Audit holds that non-appointment on key posts at provincial level led to coordination gap among provincial Project Management Units (PMUs), Regional Strategic Support Unit (RSSUs) and National Strategic Support Unit (NSSU) Islamabad and the expenditure incurred on forestry and wildlife components by provincial departments could not be monitored and reported regularly in violation of PC-1 reporting provisions resulting in weak oversight by NSSU over project activities.

Initial audit observation was issued on 17.11.2022. The management replied that several attempts were made to fill the vacant post of RPDs. Requisition was also forwarded to Establishment Division for placement of experienced staff on a deputation basis and the same turned down. Further, there was a stay order on the RPD Wildlife Gilgit and AJK. Currently, the positions were again advertised in September, 2022 and hiring of key posts is in progress and the process will be completed shortly.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that the key posts along with allied staff be filled at PSSUs strictly on merit for effective implementation, coordination and monitoring of program activities.

(Para No. 10 of AIR on Special Audit of TBTP FY 2019-22)

#### **4.4.6 Non-verification of character and antecedents of newly appointed officers / officials**

According to Establishment Division Letter No. F.40/650-S.E.I. dated 21.06.1950, it was necessary to check thoroughly the genuineness of certificates where the bonafide of persons employed.

Further, according to Cabinet Division's letter No. 12(3)/76-MW(S) dated 31.05.1977, Federal Government Ministries/Divisions/Departments, including Federal Public Service Commission, will make simultaneous references for security clearance of fresh employees to the following agencies:-

- a. Intelligence Bureau, Government of Pakistan.

- b. District Police.
- c. Special Branch of Provincial Police concerned.

National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTTP) under the Ministry of Climate Change (MoCC) recruited 110 officers and officials. (**Annexure-IV**)

During Special Audit of NSSU-TBTTP, Islamabad for the financial years 2019-22, it was observed as under:

- i. Credentials of newly recruited staff were not got verified from the concerned Boards / Universities to confirm genuineness of educational certificates.
- ii. Verification of character and antecedents of officers and officials was not carried out from quarters concerned.

Audit holds that due to non-verification of educational certificates and character antecedents of recruited staff from concerned departments, the genuineness of antecedents of recruited staff could not be authenticated.

Initial audit observation was issued on 17.11.2022. The management replied that the appointments were made during the wave of Covid-19 pandemic. The process for verification of character & antecedents of newly appointed officers/officials has been initiated.

The reply of management was not satisfactory as management was required to forward the antecedents of newly appointed officers to concerned authorities for verification immediately after recruitment, however, the same was not done.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that degrees and character antecedents of newly recruited staff may be got verified from quarters concerned at earliest and outcome be shared with audit authorities.

(Para No. 13 of AIR on Special Audit of TBTTP FY 2019-22)

#### **4.4.7 Irregularities in recruitment against posts from PPS-02 to PPS-07**

According to Para 1(b) of Establishment Division OM No. F.53/1/2008-SP dated 03.03.2019, the weightage for interview would be allocated by the members of the Departmental Selection Committee (DSC) as chairman 40% and two members 30% each.

National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTTP) under the Ministry of Climate Change (MoCC) initiated recruitment process on 168 posts from Project Pay Scale (PPS-2 to PPS-7) in January-2020 through a testing agency namely Open Testing Service (OTS).

During Special Audit of NSSU-TBTTP, Islamabad for financial years 2019-22, it was observed as under:

- i. Departmental Selection Committee (DSC) comprised of 5 members instead of 3 members in violation of rules. Scrutiny of record i.e. interview sheets revealed that lump sum interview marks were awarded to the candidates instead of criteria of 40% and 30% by each member as given in the rules.
- ii. Testing agency OTS conducted written tests of candidates. However, list of candidates with highest marks obtained in the written test duly authenticated by the OTS was not available on the record. Further, record pertaining to call letters issued to candidates by OTS or MoCC was also not available.
- iii. The DSC did not sign all pages of consolidated marks sheets (Test + Interview marks) of candidates.

Audit holds that:

- i. Non-completion of recruitment process within prescribed time (120 Days) and non-distribution of interview marks among DSC members in contravention of approved criterion was violation of rules.
- ii. In the absence of necessary record of list of successful candidates of written examination and their scores, it could not be authenticated that the candidates interviewed by DSC had obtained the highest scores in written exam thus putting at risk the transparency of the recruitment

process. Moreover, chances of record alteration could not be ruled out due to unsigned pages of consolidated marks sheets of candidates.

Initial audit observation was issued on 17.11.2022. The management replied that DSC comprised of 5 members instead of 3 members to ensure transparency. M/s OTS was hired to complete the hiring process i.e. issuing roll no. slips, sending interview letters to candidates and provision of list of candidates with highest marks obtained in the written test duly authenticated by the OTS. However, on pointation by audit, OTS had been requested to provide list of candidates with highest marks obtained in the written test.

The reply was not satisfactory as management was responsible to maintain all necessary record of recruitment process. Moreover, composition of DSC, awarding of lump sum marks and unsigned consolidated marks sheets by DSC were violation of rules. Further, non-availability of necessary record of interview call letters and list of candidates with highest marks obtained in the written test duly authenticated by the OTS was serious lapse thus putting at risk the transparency of the recruitment process.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that the matter may be inquired and responsibility may be fixed, besides following Recruitment Rules and adherence to codal formalities in all future recruitments.

(Para No. 23 of AIR on Special Audit of TBTTP FY 2019-22)

#### **4.4.8 Unjustified conduct of written test by NGO for recruitment on posts from PPS-08 to PPS-11 in Ten Billion Tree Tsunami Programme**

According to OM No. F.53/1/2008-SP dated 06.05.2020 issued by the Establishment Division, initial screening of the applicants will be conducted by concerned Ministries/Divisions etc. themselves till Cabinet Committee give its final decision on the subject.

Recruitment process on fifteen (15) posts from Project Pay Scale (PPS-08 to PPS-11) under Ten Billion Tree Tsunami Programme (TBTTP) was initiated

by Ministry of Climate Change (MoCC) during September 2020. Shortlisting of applications was carried out by the Shortlisting Committee of MoCC and the written test was conducted by the International NGO World Wide Fund for Nature (WWF).

During Special Audit of National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTTP), Islamabad for financial years 2019-22, it was observed that written test/initial screening for recruitment on posts from PPS-08 to PPS-11 was conducted by WWF instead of MoCC in violation of the policy of the government.

Audit holds that non-conducting of initial screening test by MoCC was unjustified besides violation of Government instructions.

Initial audit observation was issued on 17.11.2022. The management replied that the test was conducted by the MoCC, however, the technical support was obtained for screening of applicants etc. from WWF, due to non-availability of technical facilities at Ministry level.

The reply of management was not acceptable as MoCC was responsible for conducting screening test which was conducted by INGO WWF (World Wide Fund for Nature) in violation of rules. Moreover, no documentary evidence was provided to support the stance that the screening test was conducted by MoCC. Further, MoCC had availability of technical officers i.e. IG Forest, DIG Forest, DG Environment, Director Biodiversity, Director and Deputy Directors etc. for screening of applicants.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that matter may look into by the management and ensure adherence of government rules and policies during recruitment process (if any) in future.

(Para No. 30 of AIR on Special Audit of TBTTP FY 2019-22)

#### 4.4.9 Non-maintenance of proper record of Log Books – Rs. 28.480 million

According to Rule 16 of Staff Car Rules 1980, the Officer-in-Charge shall ensure that the staff car in his charge is not misused or neglected by the driver and that the petrol of the staff car is not wasted. He shall scrutinize the Movement Register at least once a fortnight to see that all journeys made were properly authorized and that avoidable journeys were not made by the staff car. The Officer-in-Charge shall also record a certificate of checking in the Movement Register under his full signature. Further, according to rule 16(2), a Deputy Secretary shall be designated in each Division to scrutinize the entries and the certificate of the Officer-in-Charge in the Movement Register and attest his signatures to that effect.

National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTTP) under the Ministry of Climate Change (MoCC) held twenty nine (29) vehicles on its transport pool. Expenditure amounting to Rs. 28.480 million was incurred on POL and Repair & Maintenance of the vehicles during financial years 2019-22. Details are as under:

<b>(Rs. in million)</b>			
<b>Financial year</b>	<b>POL</b>	<b>Repair and Maintenance</b>	<b>Total</b>
2019-20	0.616	0.483	1.099
2020-21	6.684	1.328	8.012
2021-22	11.452	7.917	19.369
<b>Total</b>	<b>18.752</b>	<b>9.728</b>	<b>28.480</b>

During Special Audit of NSSU-TBTTP, Islamabad for financial years 2019-22, it was observed as under:

- i. Record pertaining to Movement Register and Log books (Part-I to Part VI) was not maintained in violation of Rule 15 (i & ii) of Staff Car Rules-1989.
- ii. Certificates from officer-in-charge for checking of movement register were not available in the movement register / log books.
- iii. Deputy Secretary / equivalent officer of TBTTP did not countersign the entries in movement register and certificate of the officer-in-charge.
- iv. Entries in log books were not signed by officer/official against distance of 234,796 KMs. **(Annexure – V(1))**

- v. Log books record of vehicles were not available. (**Annexure – V(2)**)

Audit holds that non-maintenance of proper record of vehicles was not justified.

Initial audit observation was issued on 17.11.2022. The management replied that no post of transport officer/official was available in the Programme. A technical officer was given the charge of the Transport Officer, he was not aware about the maintenance of movement register/logbooks. The program was now preparing the record and will be shown to the Audit within the period of two months.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that necessary record specified in rules may be prepared besides strengthening internal controls to avoid such lapses in future.

(Para No. 26 of AIR on Special Audit of TBTP FY 2019-22)

#### **4.4.10 Irregular expenditure on vehicles - Rs. 1.487 million**

According to PC-I of Ten Billion Tree Tsunami Programme (TBTP), funds were allocated to National Strategic Support Unit (NSSU) Islamabad for procurement of twenty four (24) double cabin 4 x4 vehicles i.e. 4 vehicles for NSSU, 4 vehicles for each Provincial Strategic Support Units (PSSUs) and 2 vehicles for each Territorial Strategic Support Units (TSSUs).

National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTP) under the Ministry of Climate Change (MoCC) procured twenty three (23) Double Cabin 4 x 4 vehicles during FY 2019-20. Scrutiny of record revealed that 02 vehicles GAG-337 and GAH-742 were being used by Provincial Management Unit (PMU) TBTP Wildlife & Parks Department, government of Punjab.

During Special Audit of NSSU-TBTP, Islamabad for financial years 2019-22, it was observed as under:

- i. Two (02) vehicles GAG-337 and GAH-742 were transferred to TBTP PMU of Wildlife department, government of Punjab, however, record of

vehicles provided by NSSU Islamabad showed same vehicles under official use at NSSU Islamabad.

- ii. NSSU Islamabad incurred an expenditure amounting to Rs. 1.487 million on POL and Repair and Maintenance of same vehicles, whereas TBTTP PMU, Wildlife Punjab was also claiming POL and Repair and Maintenance expense of these vehicles from AG Punjab as evident from Project Director PMU TBTTP, Punjab letter dated 14.10.2021. **(Annexure-VI)**

Audit holds that transfer of two (02) vehicles to PMU wildlife Punjab department was unjustified. Further, due to incurrence of expenditure from both AG Punjab and AGPR Islamabad against same vehicles, duplication of payment on account of POL and R/M is not ruled out.

Initial audit observation was issued on 17.11.2022. The management replied that inquiry had been initiated and results shall be provided accordingly.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that the matter may be probed besides taking necessary corrective measures.

(Para No. 38 of AIR on Special Audit of TBTTP FY 2019-22)

#### **4.4.11 Un-authorized payment on account of TA/DA claims – Rs. 0.641million**

According to letter of Digital Media Wing (DMW), Ministry of Information and Broadcasting (MoIB) dated 13.10.2021, the Wing sought technical and logistic support from Ministry of Climate Change in making documentary on efforts of MoCC in preserving national parks and wildlife. Further, DMW informed that due to limitation of time, the Wing will cover one of following national parks recommended by TBTTP; Himaliya and Nanga Parbat National Park, Deosai National Park, Khunjerab National Park, Broghil Valley National Park, Laal Suhanra National Park, Chitral Gol National Park Chitral, Ayubia National Park.



National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTTP) under the Ministry of Climate Change (MoCC) made payment amounting to Rs. 640,880 to employees in respect of TA/DA claims of visits for making documentary on preservation of National Parks and Wildlife during financial year 2020-21. **(Annexure-VII)**

During Special Audit of NSSU-TBTTP, Islamabad for financial years 2019-22, it was observed as under:

- i. TBTTP team visited 10 national parks/places instead of 01 selected park. Moreover, TA/DA was claimed for visits to parks which were not even identified for the documentary.
- ii. Team members/officers issued work orders etc. and signed the note portions of files while they were on tour outstation.
- iii. Registration number of official vehicles used for visiting national parks was not mentioned in the tour programs, TA/DA claims and requisition of transport was also not attached with claims.

Audit holds that visiting more than one National Park was in contradiction of Digital Media Wing request and processing of files by team members at NSSU Islamabad while team members were outstation on official tour creates doubt on legitimacy of expenditure incurred.

Initial audit observation was issued on 17.11.2022. The management replied that inquiry in this regard was initiated and compliance shall be provided accordingly.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that outcome of inquiry may be shared with audit.

(Para No. 34 of AIR on Special Audit of TBTTP FY 2019-22)

#### **4.4.12 Irregular payment of salary during leave period – Rs. 0.391 million**

According to Para 10 (i) of General Financial Rules Vol-I, every public officer is expected to exercise the same vigilance in respect of expenditure

incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Deputy Project Director (DPD) wildlife submitted application on 15.09.2021 to National Project Director (NPD), Ten Billion Tree Tsunami Programme (TBTP) for 2 months leave w.e.f. 15.09.2021 to 16.11.2021, while inquiry under E&D rules was in process against various employees including DPD (wildlife). The leave was however, not approved and in the meanwhile the contract of the DPD expired on 17.11.2021.

During Special Audit of National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTP), Islamabad for financial years 2019-22, it was observed that the DPD (wildlife) was paid salary during the period of absence i.e. 15.09.2021 to 16.11.2021 which was irregular and unauthorized.

Audit holds that payment of salary during absence period was unauthorized and loss to government.

Initial audit observation was issued on 17.11.2022. The management replied that letter had been issued for the recovery of overpaid amount.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that overpaid amount may be recovered from concerned and deposited in government treasury. .

(Para No. 24 of AIR on Special Audit of TBTP FY 2019-22)

## ***4.5 Financial Management***

### **4.5.1 Non-surrendering of anticipated savings to the Government – Rs. 51.26 million**

According to Rule-95 of General Financial Rules Vol-I, all anticipated savings should be surrendered to Government immediately as they are foreseen but not later than 31<sup>st</sup> March of each year in any case.

National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTP) under the Ministry of Climate Change (MoCC) incurred an

expenditure amounting to Rs. 595.758 million against the released amount of Rs. 647.014 million during financial year 2019-20 to 2021-22. Details are as under:

<b>(Rs. in million)</b>			
<b>Financial Year</b>	<b>Final budget</b>	<b>Expenditure</b>	<b>Un-utilized</b>
2019-20	187.080	180.974	6.11
2020-21	180.234	176.137	4.10
2021-22	279.700	238.647	41.05
<b>Total</b>	<b>647.014</b>	<b>595.758</b>	<b>51.26</b>

During Special Audit of NSSU-TBTTP, Islamabad for financial years 2019-22, it was observed that management could not calculate anticipated savings and did not surrender anticipated savings amounting to Rs. 51.26 million as required under the rules.

Audit holds that non-surrendering the anticipated saving was not justified and was a violation of rules.

Initial audit observation was issued on 17.11.2022. The management replied that appropriation of accounts was function of AGPR Islamabad and para will be discussed with AGPR and Finance Division at the time of DAC for the respective Financial Years.

The reply of management was not satisfactory as management was not able to surrender anticipated savings to Finance Division well in time in violation of General Financial Rules.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that management may surrender the savings as per prescribed timelines in future.

(Para No. 42 of AIR on Special Audit of TBTTP FY 2019-22)

#### **4.5.2 Non-conducting of Annual Physical Verification of stores, stocks and assets**

According to Para 159 of General Financial Rules Vol-I, physical verification of store should be carried out once in a year. Moreover, accordingly

to Para 160, a certificate of verification of stores with its results should be recorded on the list, inventory or account, as the case may be, where such a verification is carried out.

Ten Billion Tree Tsunami Programme (TBTTP), Phase-I, is up scaling of Green Pakistan Program. The assets of Green Pakistan Program were transferred to TBTTP at its inception. National Strategic Support Unit (NSSU) Islamabad also procured assets under various categories during the FY 2019-20 to 2021-22.

During Special Audit of National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTTP) Islamabad for financial years 2019-22, it was observed that the management did not conducted annual physical verification of stores and stocks held with NSSU Islamabad and Provincial Strategic Support Unit (PSSUs) since initiation of TBTTP in October 2019. The management did not undertake the physical verification of stock, store and costly items to ascertain and verify the receipt, proper storage and issuance of the item and identify theft, misplacement and misuse of items, if any.

Audit holds that non-conducting annual physical verification of stores and stocks was lapse on the part of TBTTP management and chances of wastage of stores & stocks could not be ruled out.

Initial audit observation was issued on 17.11.2022. The management replied that process of annual physical verification of stores & stocks was in progress and directions had been issued to expedite the process.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that the management may conduct annual physical verification of stores and stocks regularly in future.

(Para No. 20 of AIR on Special Audit of TBTTP FY 2019-22)

## **4.6 Monitoring and Evaluation**

### **4.6.1 Non-conducting 3<sup>rd</sup> party monitoring of Wildlife Conservation and Protected Areas components of Ten Billion Tree Tsunami Programme**

According to Para 6.3 of Letter of Support (LoS) signed between Ministry of Climate Change & 3<sup>rd</sup> Party Consortium, the proposal for Third Party Monitoring and Evaluation was developed to evaluate maximum 30% of plantation sites, 30% for wildlife conservation, and 100% of the Protected Areas. However, the actual achievement will depend on the availability of financial resources, security situation on the ground and other factors.

Provinces and Territorial areas i.e. Azad Jammu & Kashmir, Gilgit-Baltistan and Islamabad Capital Territory under Ten Billion Tree Tsunami Programme (TBTTP) incurred an expenditure amounting to Rs. 31,157.00 million and 1,576.00 million on account of Forestry and Wildlife Conservation components respectively during the FY 2019-20 to 2021-22.

During Special Audit of National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTTP), Islamabad for the financial years 2019-22, it was observed that 3<sup>rd</sup> party monitoring and evaluation of Wildlife Conservation component and Protected Areas under forestry component was not carried out during the course of the program.

Audit holds that non-conduct of 3<sup>rd</sup> party monitoring and evaluation of Wildlife Conservation and Protected Areas components resulted in non-monitoring of activities under these component leading to unchecked activities. The lack of monitoring of the program activities deprived the management to take necessary corrective measures on a timely basis.

Initial audit observation was issued on 17.11.2022. The management replied that third-party monitoring of wildlife component and Protected Areas was in progress.

The reply was not satisfactory as monitoring was not carried out on a timely basis despite the fact that the project was in 4<sup>th</sup> year of completion and to be ended in 2023.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that 3<sup>rd</sup> party monitoring and evaluation of the programme may be carried out to check the activities of the program for timely intervention and necessary rectification.

(Para No. 9 of AIR on Special Audit of TBTTP FY 2019-22)

#### **4.6.2 Proper Geo-positioning of plantation sites not carried out for ascertaining the progress of plantation**

According to Annex III of PC-I of Ten Billion Tree Tsunami Programme (TBTTP), Geographic Information Systems (GIS) Lab will be established at National Strategic Support Unit (NSSU) Islamabad with main objective of GIS based Monitoring System through establishing the hardware and software tools. GIS Lab will help in evidence-based monitoring of on ground plantation progress and development of National Geo-Database for Forestry & Wildlife.

National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTTP) under the Ministry of Climate Change (MoCC) established a GIS Section at NSSU Islamabad with sanctioned strength of 34 posts. Accordingly, 33 officers were recruited and equipment amounting to Rs. 3.629 million was procured for establishment of GIS Lab during the FY 2019-20.

During Special Audit of NSSU-TBTTP, Islamabad for financial years 2019-22, it was observed as under:

- i. Total 15,809 Plantation sites of Forestry Component were reported on TBTTP Dashboard from all provinces during the FY 2019-20 to 2021-22, whereas PMUs reported 6,501 plantation sites during FY 2019-21 on GIS format. No plantation site was reported by Project Management Units (PMUs) on GIS format during FY 2021-22.
- ii. Provincial PMUs did not reported 9,308 plantation sites on GIS format for integration of the same on GIS system.

- iii. Physical monitoring of 801 GIS integrated plantation sites was carried out of total sites numbering 6,501, in FY 2020-21 which was only 12.32 %. Moreover, no monitoring was carried out in FY 2021-22.
- iv. Necessary equipment which included computer server, GPS devices, imaging drone with HD camera and sensors, 3D LIDAR sensor, android application development, ArcGIS software products, high resolution satellite imagery, printing and forest atlas preparation were not procured till date of audit i.e. November, 2022 despite the fact that Rs. 37 million were allocated in the PC-I for the activity.
- v. No database for TBTP Wildlife component activities was developed in GIS system.

Audit holds that non procurement of necessary equipment for GIS lab, non-obtaining of GIS format based (Polygon files) data of 9,308 plantations sites from PMUs and non-development of Wildlife component data base was serious lapse on the part of the management which resulted into non achievement of objectives of establishment of GIS lab and the program itself. This resulted in lack of proper evidence based monitoring of the progress of ground plantation activities being carried out at federal and provincial levels.

Audit further holds that in the absence of GIS format based data of 9,308 plantation sites from PMUs:

- i. Post plantation monitoring mechanism could not be developed for determining damage and survival extent of plants of each site through Remote Sensing.
- ii. Temporal green cover change assessment and carbon sequestration analysis of the project could not be carried out.
- iii. Chances of over lapping among these plantation sites at provincial level could not be ruled out.

Initial audit observation was issued on 17.11.2022. The management replied that polygon data (GIS format) of 2019-20 and 2020-21 was available with NSSU however, GIS format data for the FY 2021-22 was in progress and will be shared with NSSU after physical monitoring by the respective PMUs. The GIS team monitored 10% to 30% randomly selected plantation sites as per

approved monitoring plan. The monitoring of forestry activities during the FY 2020-21 and 2021-22 have been initiated. Moreover, necessary equipment for IT lab were dropped due to non-availability of budget and change in technical specifications. DPRS for the wildlife component has been developed. Further, Post plantation monitoring, temporal green cover change and carbon sequestration was not yet possible through remote sensing due to the height and canopy cover of plantations.

The reply was not satisfactory as management was responsible for arranging equipment and to obtain polygon data of remaining 9,308 from respective PMUs and integrate them on GIS to ensure accuracy, trace overlapping among plantation sites and post plantation monitoring in future. Moreover, record of polygon data of sites for year 2020-21 and SoPs for monitoring of 10% to 30% sites was not provided. The matter for change in equipment specifications and budget availability was not referred to Project Steering Committee / appropriate forum for deliberation and approval.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that management may take up the matter with PMUs for provision of GIS format base data of plantation sites for integration on GIS system to ensure proper monitoring of plantation sites.

(Para No. 21 of AIR on Special Audit of TBTTP FY 2019-22)

#### **4.6.3 Non-monitoring of Forestry related activities under Ten Billion Tree Tsunami Programme**

According to Para 11.7 of PC-1 of Ten Billion Tree Tsunami Programme (TBTTP), periodic Monitoring and Evaluation (M&E) shall ensure timely accomplishment of field activities and help in preparation of progress reports for onward submission to Provincial and Federal agencies.

Ten Billion Tree Tsunami Programme incurred an expenditure amounting to Rs. 31,157 million on forestry activities during the FY 2019-22. Seventeen (17)



Monitoring Officers (Forest) were appointed at Federal and Provincial level for monitoring and evaluation of forestry activities. Details are as under:

Total No. of Plantation Sites as per Dash Board of NSSU	No. of Nurseries sites developed and Plants raised (million)				Number of Plants Distributed /Planted/ Regenerated (No. in million)			
	2019-20	2020-21	2021-22	Total	2019-20	2020-21	2021-22	Total
15,809	No. of Nurseries: data not available on TBTP Dashboard Plants: 349.39	No. of Nurseries 743 Plants: 273.40	No. of Nurseries 684 Plants: 285.64 8	No. of Nurseries 1,4287 Plants: 908.43 8	483.44	561.12	794.03	1,838.59

During Special Audit of National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTTP), Islamabad for financial years 2019-22, it was observed as under:

- i. The project management neither formulated monitoring plans nor any monitoring of forestry activities was carried out during financial years 2020-21 and 2021-22.
- ii. Management did not carry out monitoring of plants raised in nurseries since inception till date of audit i.e. November, 2022.
- iii. M&E Reports pertaining to FY 2019-20 were not available on record.
- iv. Key post of Deputy Program Director (M&E) remained vacant since inception of program till date of audit i.e. November, 2022.

Audit holds that non-monitoring of forestry activities for FY 2020-21 & FY 2021-22 was serious lapse on part of TBTP management. In the absence of monitoring of forestry activities, expenditure incurred of forestry component and number of actual plantation at site along with survival rate could not be ascertained and authenticated.

Initial audit observation was issued on 17.11.2022. The management replied that the programme carried out monitoring of plantation sites for the FY 2019-20. Accordingly, monitoring reports have already been shared with the provinces/territories for their feedback and audit authorities. The monitoring for FY 2019-20 contain findings of monitoring of nurseries raised during FY 2020-

21. Further, monitoring plans for the forestry activities of FY 2020-21 and 2021-22 were under preparation and will be completed in due course of time. The post of DPD M&E has been advertised and recruitment is under process.

The reply was not satisfactory as the management could not conduct timely monitoring of Forestry activities. Moreover, sharing of monitoring reports pertaining to FY 2019-20 with the provinces after lapse of one year was unjustified.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that management may conduct regular monitoring of forestry activities on a timely basis and share the outcome with provinces/territories well in time for necessary corrective measures.

(Para No. 32 of AIR on Special Audit of TBTTP FY 2019-22)

#### **4.6.4 Non-monitoring of Wildlife related activities under Ten Billion Tree Tsunami Programme**

According to Para 11.7 of PC-1 of Ten Billion Tree Tsunami Programme (TBTTP), the periodic Monitoring and Evaluation (M&E) shall ensure timely accomplishment of field activities and help in preparation of progress reports for onward submission to Provincial and Federal agencies.

Ten Billion Tree Tsunami Programme (TBTTP) incurred an expenditure amounting to Rs. 1,575 million on wildlife activities during FY 2019-22. Seventeen (17) Monitoring Officers (Wildlife) were appointed at Federal and Provincial level for monitoring and evaluation of Wildlife activities.

During Special Audit of National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTTP), Islamabad for financial years 2019-22, it was observed as under:

- i. The project management neither formulated monitoring plans nor any monitoring of Wildlife activities was carried out during financial year 2021-22.

- ii. Monitoring of Wildlife activities was not carried out during FY 2020-21 pertaining to Punjab, KPK, Balochistan and GB.
- iii. M&E Reports pertaining to FY 2019-20 and FY 2020-21 were not available on record.
- iv. Key post of Deputy Programme Director (M&E) remained vacant since inception of program till date of audit i.e. November, 2022.

Audit holds that non-monitoring of Wildlife activities was a serious lapse on part of TBTP management. In the absence of monitoring of wildlife activities, expenditure incurred on Wildlife component and achievement of targets could not be ascertained and authenticated.

Initial audit observation was issued on 17.11.2022. The management replied that the programme carried out the monitoring for the FY 2019-20. Accordingly, monitoring reports have already been shared with the provinces/territories for their feedback. Further, monitoring plans for the FY 2020-21 and 2021-22 were under process and will be carried out as per approved plans. The post of DPD M&E had been advertised and recruitment was under process.

The reply was not satisfactory as the management could not conduct monitoring of Wildlife activities for FY 2020-21 and FY 2021-22. Moreover, sharing of FY 2019-20 monitoring reports with provinces after lapse of one year was unjustified.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that management may conduct regular monitoring of Wildlife activities on a timely basis and share the outcome with provinces/territories well in time for necessary corrective measures.

(Para No. 33 of AIR on Special Audit of TBTP FY 2019-22)

#### 4.6.5 Non-submission of progress reports resulting in lack of oversight and evaluation of the program activities

According to Para 11.7 of PC-I of Ten Billion Tree Tsunami Programme (TBTTP), progress reports shall be prepared by Provincial Programme Directors and Deputy Project Directors (Forestry & Wildlife) in consolidated form for submission to Ministry of Climate Change and Provincial / Regional Forest Departments for review and onward submission to Ministry of Planning and Development.

Further, according to Para 10.7 of Manual of Approval of Development Projects (Revised-2019), a specially designed proforma for progress monitoring PC-III which consists of 03 forms 'Project Profile', 'Quarterly Monitoring Report' and 'Monthly Progress Report', is directly addressed to project directors under intimation to all concerned for reporting implementation status.

Ministry of Planning Development and Special Initiatives (M/o PD&SI) released funds amounting to Rs. 23,000.00 million during FY 2019-20 to 2021-22 under Public Sector Development Programme (PSDP) share for National Strategic Support Unit (NSSU) Islamabad, Forestry and Wildlife components. The provincial Governments (Punjab, KP, Balochistan and Sindh) also released funds amounting to Rs. 15,470 million for Forestry and Wildlife components as Provincial /Annual Development Plan (ADP) share during FY 2019-20 to 2021-22. The Federal and Provincial Governments together incurred an expenditure amounting to Rs. 33,340 million during FY 2019-22 on project activities. Detail are as under:

**(Rs. in million)**

Components	Funds Released 2019-22			Expenditure incurred
	ADP	PSDP	Total	
NSSU Islamabad	-	650	650.00	600
Forestry	13,810	20,640	34,450	31,160
Wildlife	1,650	1,710	3,360	1,580
<b>Total</b>	<b>15,460</b>	<b>23,000</b>	<b>38,460</b>	<b>33,340</b>

During Special Audit of National Strategic Support Unit of Ten Billion Tree Tsunami Programme (NSSU-TBTTP), Islamabad for financial years 2019-

22, it was observed that progress reports submitted by provincial PMUs on Forestry and Wildlife activities were not reviewed and submitted by NSSU Islamabad to Ministry of Climate Change (MoCC) for onward submission to M/o PD&SI in consolidated form / PC-III forms. MoCC also highlighted the issue of non-submission of progress reports by NSSU Islamabad vide letter dated 03.03.2022 and also directed Project Director to submit Monthly Progress Reports for onward submission to M/o PD&SI.

Audit holds that non-submission of project progress reports to MoCC was unjustified. Due to non-submission of progress reports to MoCC / M/o PD&SI, the required evaluation and oversight of the program activities could not be carried out, besides progress towards achievement of program objectives could not be evaluated.

Initial audit observation was issued on 17.11.2022. The management replied that provinces / territories were now sharing the progress reports of programme activities to TBTTP on the PC-III format of M/o PD&SI. Programme was now submitting progress reports online to M/o PD&SI. Further, Programme was providing all the requisite information as requested by the Project / M&E Wing of M/o PD&SI.

The reply was not satisfactory as management was responsible to ensure that all progress reports of program activities be shared with M/o PD&SI on PC-III form on quarterly basis since inception. Further, no documentary evidence was provided by management in support of reply.

The PAO was requested to convene DAC meeting vide letter dated 03.02.2023 followed by reminders dated 21.02.2023 and 22.03.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that management may look into matter of submission of project activity and progress reports in a timely manner to MoCC and M/o PD&SI as per the policy and guidelines.

(Para No. 36 of AIR on Special Audit of TBTTP FY 2019-22)

## 5. RECOMMENDATIONS

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

Based on the findings of this audit report, the following major recommendations are placed before the management:

- i. Program Steering Committee (PSC) and Annual Review Committee (ARC) meetings may be convened on a regular basis to oversee the implementation of the program and ensure proper coordination among the implementing partners and agencies.
- ii. TBTP management may expedite process of development of Red Data Book (RDB) and take measures for strengthening of Zoological Survey of Pakistan (ZSP) in consultation with stakeholders to achieve the objectives of the programme.
- iii. TBTP management in consultation with provinces may upgrade the current dashboard by incorporating all Umbrella PC-1 components along with annual work plans, cash plans and financial data thus enabling timely and efficient decision making.
- iv. Management may take necessary measures for achieving the plantation targets as conceived in the program. Besides, initiation of work on all activities under Wildlife component to achieve intended objectives of programme in a timely manner.
- v. The management may take corrective measures to expedite the execution of development schemes pertaining to MHNP, ZCBG, national parks, wetlands, ecotourism sites and safari parks etc., PLAN and comprehensive plan for Islamabad as model city in terms of horticulture landscape as conceived in the program.

- vi. All procurements may be made strictly as per Public Procurement Rules, 2004 so as to safeguard the interest of the government while making procurements.
- vii. Performance evaluation of all project employees may be carried out on a timely basis.
- viii. TBTP management may carry out physical verification of assets, stores and stocks as provided in rules and report of the same be produced to audit authorities for scrutiny and review.
- ix. TBTP may take necessary measures for 3<sup>rd</sup> party monitoring and evaluation of the program to check the activities of the program for timely intervention and necessary rectification.
- x. Management may take up the matter with PMUs for provision of GIS format base data of plantation sites for integration on GIS system to ensure proper monitoring of plantation sites.
- xi. Management may conduct regular monitoring of forestry and wildlife activities on a timely basis and share the outcome with provinces/territories well in time for necessary corrective measures.
- xii. Management may look into matter of submission of project activity and progress reports in a timely manner to MoCC and M/o PD&SI as per the policy and guidelines.

## **6. CONCLUSION**

Ten Billion Tree Tsunami Programme (TBTP) is a major governmental initiative being implemented across Pakistan by the Ministry of Climate Change along with Provincial and territorial Forest and Wildlife departments. The overall objective of “Ten Billion Tree Tsunami Programme” is to revive Forest and Wildlife resources in Pakistan and to improve the conservation of the existing Protected Areas.

At the outset, the programme lacked full operationalization of the conceived governance framework as is evident from non-holding of meetings of Program Steering Committee on a regular basis. In the absence of proper oversight and strategic guidance, the implementation of the Programme and achievement of desired objectives remains questionable. Similarly, due to absence of annual review committee meetings, effective coordination for smooth implementation of project activities among Federal and Provincial governments was not possible resulting in weak oversight of project activities at both Federal and Provincial level.

The overall success of the programme and achievement of the specified targets were not possible to be ascertained as the management was not able to monitor and report the programme activities in a timely manner, besides non-operationalization of the dashboard by incorporating all Umbrella PC-I components.

Non-initiation of important components of the programme like development of Margalla Hills National Park; establishment of Zoo-cum Botanical Garden, national parks, wetlands, ecotourism sites and safari parks and comprehensive plan for Islamabad as model city in terms of horticulture landscape resulted in non-achievement of the objectives of the programme.

To sum up, in order to fully achieve the stated objectives of the Programme, strategic guidance and oversight by the senior management at the level of Ministry of Climate Change and Program Steering Committee is essential. Effective coordination among the federal and provincial components and implementation agencies is also a key towards smooth implementation of project activities among Federal and Provincial governments. Similarly, steps are



required to be taken to expedite the execution of development schemes / projects as conceived in the programme to achieve the intended objectives. Monitoring plan may be devised to cover all aspects of the programme including post plantation activities.

## Annexures

### Annexure-I

(Para No. 4.2.4)

### Non-achievement of Provincial Wildlife Components under Ten Billion Tree Tsunami Programme

(Rs. in million)

Sr. No.	Name of Territory/ Province	Funds released ADP PSDP		Total Funds released	Expenditure incurred	Funds not utilized	%age of funds not utilized
1	AJ&K	-	162.35	162.35	99.03	3.32	39%
2	GB	-	191.66	191.66	125.22	66.44	35%
3	Punjab	863.11	784.49	1,647.60	419.29	1,228.31	75%
4	Sindh	27.97	71.50	99.47	60.06	39.41	40%
5	Balochistan	555.67	329.36	885.03	529.13	355.90	40%
6	KP	206.70	170.81	377.51	342.78	34.73	9%
<b>Total</b>		<b>1,653.46</b>	<b>1,710.17</b>	<b>3,363.62</b>	<b>1,575.52</b>	<b>1,788.11</b>	

### Detail of Development activities not initiated under Wildlife Component.

(Amount in Rs.)

Sr. No.	S. No. as per PC -I	Description of Activity	Unit	Unit Cost	Quantity	Total Cost
<b>AJ&amp;K</b>						
	<b>B2</b>	<b>Conservation &amp; Preservation of Wildlife</b>				
1		Up gradation of Protected Area as National Park with special focus on eco-tourism development in existing National Parks	Nos.	5	5	25,000,000
	<b>B4</b>	<b>Curb Illegal Wildlife Trafficking</b>				
2		Anti-poaching huts & check posts at vulnerable places	LS	LS	LS	5,000,000

Sr. No.	S. No. as per PC -I	Description of Activity	Unit	Unit Cost	Quantity	Total Cost
	<b>C1</b>	<b>Promotion of community based conservation initiatives</b>				
3		Preparation of Management Plan for CCHAs	Nos.	1	20	20,000,000
<b>Total</b>						<b>50,000,000</b>
<b>GB</b>						
	<b>B2</b>	<b>Sustainable Management of Community Based conservation Areas</b>				
1	b2.3	human wildlife conflict mitigation measures through livestock insurance schemes	insurance	600000	20	12,000,000
2	b2.5	Sowing of indigenous fodder species on barren land	Sowing	15000	200 Ha	3,000,000
	<b>B3</b>	<b>Capacity building of provincial wildlife Department</b>				
3	b3.3	Training for drone technology in wildlife survey	Training	500000	1	500,000
4	b3.4	Development of provincial wildlife Database	Consultant	500000	1	500,000
	<b>B4</b>	<b>Conservation and protection of wildlife</b>				
5	b4.1	Upgrading of one PA (biosphere reserve, NP/Safari with special reference focus on ecotourism ( Nagaparbhat –Himalayan biosphere)	Biosphere declaration	500000	1	5,000,000
6	b4.2	Feasibility study for reintroduction of critically endangered indigenous wildlife species i.e. Marco polo sheep, Blue sheep, Ladakh Urial, Musk deer & Brown Bear	Study	700000	2	1,400,000
	<b>B5</b>	<b>Revival of critically endangered habitat –biodiversity action plan 2005</b>				
7	b5.1	Engagement of local university to identify sites for revival of C.E species habitat	Research	500000	2	1,000,000

Sr. No.	S. No. as per PC -I	Description of Activity	Unit	Unit Cost	Quantity	Total Cost
8	b5.2	Consultative meetings on implementation of above research	Meetings	100000	2	200,000
	<b>B6</b>	<b>Wildlife inventory &amp; Monitoring</b>				
9	b6.1	Biodiversity inventory of 05 National Parks & 02 wildlife Sanctuaries and 48 CCHAs	Inventory	1500000	2	3,000,000
10	b6.2	Research on alien invasive plants and wildlife in 05 National Parks & 02 wildlife Sanctuaries	Research	1000000	1	1,000,000
11	b6.4	Boundary Demarcation of 02 National Parks and 02 wildlife Sanctuaries and development of GIS Maps	Boundary	1200000	2	2,400,000
	<b>B7</b>	<b>Curb illegal wildlife trafficking</b>				
12	b7.2	Control desk at national/ international check posts & Dry ports ( Gilgit, Skardu & Sost Dry port s)	Quarantine Desk	10000	144	1,440,000
13	b7.3	Rehabilitation /recues center at Naltar for confiscated wildlife specially focusing on translocation and confiscation protocol.	Recues center Naltar	200000	48	9,600,000
14	b7.4	Application for wildlife trade and cruelty reporting through establishment of VHF communication system	Walkie talkie	400000	4 sets	1,600,000
15	b7.5	Placement of essential check post staff by appointing 08 no. Game Watchers (PPS-1) at newly established wildlife check posts	Months	16000	384	6,144,000
	<b>B8</b>	<b>Migratory Birds Route Management</b>				
16	b8.1	Study on wetland and migratory birds	Research study	1000000	1	1,000,000

Sr. No.	S. No. as per PC -I	Description of Activity	Unit	Unit Cost	Quantity	Total Cost
17	b8.2	Improvement of habitat of Jarbaso Lake Shigar Skardu	Habitat improvement	120000	15 hectares	1,800,000
	<b>B9</b>	<b>Awareness raising of community management of protected area</b>				
18	b9.2	developing of tracks, trail, and foot bridges inside PAs to promote tourism	tracks	300000	20	6,000,000
19	b9.4	Establishment of tourist facilitation center in Kurumber, Hundarab & Deosai National Parks(960sft)	Facilitation center	200000	3	6,000,000
	<b>B10</b>	<b>Solid waste management in Pas</b>				
20	b10.1	Provision of environmental friendly thrash bags to visitors	Thrash bags	5 per bag	500000	2,500,000
21	b10.2	Installation of Incinerator in 02 NPs	Incinerator	500000	2	10,000,000
22	b10.3	Provision of 02 vehicles for waste carriage in 02 NPs (single door cabin)	Vehicle	350000	2	7,000,000
	<b>B11</b>	<b>Protected Areas Management</b>				
23	b11.3	Strengthening of Watch & Ward System in PA's through induction of 14 Game Watchers (PPS-1) in different PA's ( Annex-III)	Months	16000	14	11,558,000
	<b>B12</b>	<b>Field equipment</b>				
24	b12.1	Tranquilizer gun	Tranquilizer gun	800000	5	4,000,000
25	b12.2	Drone camera	Drone camera	500000	5	2,500,000

Sr. No.	S. No. as per PC -I	Description of Activity	Unit	Unit Cost	Quantity	Total Cost
26	b12.3	DSLR camera	DSLR camera	300000	5	1,500,000
27	b12.4	Spotting scope	Spotting scope	250000	15	3,750,000
28	b12.5	GPS Garmin	GPS	35000	10	350,000
29	b12.6	SMART app for wildlife survey	SMART	40000	60	2,400,000
30	b12.7	Binoculars	Binoculars	40000	60	2,400,000
31	b12.8	High altitudes sleeping bags	Sleeping bags	20000	150	3,000,000
32	b12.9	Tents (two men high altitude)	Tents	40000	24	960,000
33	b12.10	Rucksack	Rucksack	3000	150	450,000
34	b12.11	Sticks	Sticks	1000	150	150,000
35	b12.12	cages, trape nets	trap	50000	25	1,250,000
36	b12.14	Solar panel	Solar panel	150000	40	6,000,000
<b>Total</b>						<b>123,352,000</b>
<b>Punjab</b>						
	<b>B2</b>	<b>Conservation and Preservation of Wildlife</b>				
1		Conservancy & Works of Ara Basharat National Park	-	-	-	1,967,952,000
2		Development of Model Wildlife			-	969,372,000

Sr. No.	S. No. as per PC -I	Description of Activity	Unit	Unit Cost	Quantity	Total Cost
		Breeding Farm – Conservancy & Works, Machinery, Store & Equipment, Commodities & Services and Cost of Establishment.	-	-		
3		Construction of Hatchery in Murree for supplementation & propagation of pheasants in respective ecological zones.	-	-	-	51,896,000
4		Development of Pre release pens over 500 acres for reintroduction of Blackbuck in Cholistan along with allied facilities i.e. habitat enrichment, water ponds etc.	-	-	-	51,737,000
5		Machinery & Equipments for Cholistan model Area.				40,000,000
6		Machinery & Equipments for Murree & Saidpur Hatcheries and Pre release Pens in Murree Hills.				54,030,000
7		Conservancy & Works for improvement & restoration of Kheri Murat National Park.				178,167,000
8		Machinery, Stores & Commodities for improvement & restoration of Kheri Murat National Park.				54,550,000
9		Conservancy & Works for improvement & restoration of Namal Lake.				61,423,000
10		Machinery, Stores & Equipments for improvement & restoration of Namal Lake.				17,115,000
11		Commodities & Services for improvement & restoration of Head Balloki.				42,550,000
12		Sector Review & Formulation of Provincial Wildlife Conservation Strategy and Implementation Plan				5,250,000
13		Management of Captive Wildlife Stock i.e. Tagging / Micro Chipping and Provision of equipment & medicines			0	48,000,000

Sr. No.	S. No. as per PC -I	Description of Activity	Unit	Unit Cost	Quantity	Total Cost
14		Development of Wildlife Check posts i/c provision of allied facilities. i. Salt Range 04 Nos. ii. D.G. Khan 04 Nos. iii. Murree 04 Nos. iv. Kahuta 01 No. v. Attock 03 Nos. vi. Cholistan 06 Nos. vii. Total: 22 Nos.				89,408,000
15		Improvement / Rehabilitation of Central GIS Lab i/c cost of machinery / equipment and internal improvement works				56,018,000
16		Human Resources Charges for Central Lab.				26,945,000
<b>Total</b>						<b>3,714,413,000</b>
<b>Balochistan</b>						
<b>II SPECIES REHABILITATION</b>						
<b>A-Conservation &amp; Preservation of Wildlife</b>						
1	3	Dossier Development for at least one biosphere reserve	Dossier	1,000,000/each		1,000,000
2	4	Reintroduction of Extinct Species in wild on the basis of feasibility reports.	Unit	3,000,000/each	15	45,000,000
<b>V -CAPACITY BUILDING</b>						
3	A	Wildlife Conservation & Management Endowment Fund	Endowment Fund	LS	LS	6,000,000
4	C	Formulation of Management/ Conservation Plans	Contract	LS	LS	15,000,000
<b>G-Capacity Building of Federal/ Provincial wildlife Departments</b>						
5	5	Drone Technology for Forest & Wildlife Census/ Survey/ protection/	Drone	LS	LS	5,000,000



Sr. No.	S. No. as per PC-I	Description of Activity	Unit	Unit Cost	Quantity	Total Cost
		surveillance at provincial level and Training and Accessories, etc.				
H - Interprovincial Coordination for data collection, improved management and enforcement of rules and regulations						
6	J	Consultancies	Consultancy	LS	LS	2,000,000
<b>Total</b>						<b>74,000,000</b>
<b>Sindh</b>						
	<b>B2</b>	<b>Conservation and Preservation of Wildlife</b>				
1	1	Conservation of Wildlife Species Chain link fence around Khar Center building for visitors	-	-	-	4,725,000
2	6	Establishment of Wildlife rescue centers at Karachi, Hyderabad & Sukkur	-	-	-	15,000,000
<b>Total</b>						<b>19,725,000</b>
<b>Grand Total</b>						<b>3,981,490,000</b>

## Annexure-II

(Para No. 4.3.1)

**Mis-procurement of IT equipment and Office Furniture in violation of public procurement rules – Rs. 22.513 million**

(Amount in Rs.)

Sr. No.	Name of Vendor	Description	Cheque No.	Date	Amount
1.	Stay Biz International	Telephone Exchange, DSLR camera, Binoculars	7856177	29.06.20	2,790,000
2.	ACME Solutions	Desk top computer with accessories	7856002	27.08.20	2,013,200
3.	Vertex International	Camera Trap	7856415	30.06.20	2,416,028

Sr. No.	Name of Vendor	Description	Cheque No.	Date	Amount
4.	Al-Hamd Traders & General order Supplier	LED	7890719	26.06.20	187,786
5.	Al-Hamd Traders & General order Supplier	UPS	7890757	26.06.20	213,572
6.	M/s Mehar & Sons	Xerox Printer	7890758	26.06.20	151,200
7.	M/s Mehar & Sons	Laptop, keyboard, LAN,USB,	7856005	27.06.20	6,916,000
8.	M/s Mehar & Sons	Tents Best quality	7856178	29.06.20	228,000
9.	Rayyan Enterprises Gene	AC	7890737	26.6.20	1,114,000
10.	Rayyan Enterprises Gene	Photocopier	7890753	26.6.20	218,500
11.	Rayyan Enterprises Gene	Dettol, sanitizer, Mask etc.	7890752	26.06.20	91,020
12.	Rayyan Enterprises Gene	Plotter Cartridge	7890721	26.06.20	738,000
13.	Rayyan Enterprises Gene	Internet & Wi-Fi equipment	7890756s	26.06.20	217,600
14.	Rayyan Enterprises Gene	Plotter hp designjet	7890720	26.06.20	794,000
15.	Rayyan Enterprises Gene	GPS device	7856003	27.06.20	2,509,200
16.	Rayyan Enterprises Gene	Sleeping Bags, Racks, Sticks	7856004	27.06.20	1,915,000
<b>Total</b>					<b>22,513,106</b>

### **Annexure-III**

**(Para No. 4.4.5)**

#### **Non-appointment of key staff at Provincial / Territorial Strategic Support Units**

Sr. No.	Strategic Support Unit	Nomenclature of Post	Sanctioned Posts	Posts filled	Vacant	Remarks
1	GB	Regional Project Director/Forestry Specialist (PPS-8)	1	0	1	Since 2019 till 06.2022

Sr. No.	Strategic Support Unit	Nomenclature of Post	Sanctioned Posts	Posts filled	Vacant	Remarks
		Regional Project Director/Wildlife Specialist (PPS-8)	1	0	1	Since 2019 till 06.2022
2	AJK	Regional Project Director/Forestry Specialist (PPS-8)	1	1	0	Remained vacant for FY 2019-20 and 2021-22 (Filled during FY 2020-21)
		Regional Project Director/Wildlife Specialist (PPS-8)	1	0	1	Since 2019 till 06.2022
3	Punjab	Regional Project Director/Forestry Specialist (PPS-8)	1	0	1	Since 2019 till 06.2022
		Regional Project Director/Wildlife Specialist (PPS-8)	1	0	1	Since 2019 till 06.2022
4	Balochistan	Regional Project Director/Forestry Specialist (PPS-8)	1	0	1	Since 2019 till 06.2022
		Regional Project Director/Wildlife Specialist (PPS-8)	1	0	1	Since 2019 till 06.2022
5	KP	Regional Project Director/Forestry Specialist (PPS-8)	1	1	0	Remained vacant 2019-20 and 2020-21 (Filled during FY 2020-21)
		Regional Project Director/Wildlife Specialist (PPS-8)	1	0	1	Since 2019 till 06.2022
6	Sindh	Regional Project Director/Forestry Specialist (PPS-8)	1	0	1	Since 2019 till 06.2022
		Regional Project Director/Wildlife Specialist (PPS-8)	1	0	1	Since 2019 till 06.2022

**Annexure-IV****(Para No. 4.4.6)****Non-verification of character and antecedents of newly appointed officers / officials**

<b>Sr. No.</b>	<b>Name of Post</b>	<b>Name of Officer / Official</b>	<b>Date of Appointment</b>	<b>Date of Resignation</b>
1	Deputy Project Director/Forestry Specialist (PPS-9) (1 No.)	Amjad Ali	03.02.2021	
2	GIS Manager (PPS-9) (1 No.)	Faisal Nadeem Saher	18.05.2017	31.05.2022
3	Deputy Project Director Admin and Finance (PPS-9) (1 No.)	Choudhary Hassnain Khalid	09.09.2020	08.09.2021
4	Deputy Project Director (Media & Communications) (PPS-9) (1 No.)	Waleed Khan	14.09.2020	13.09.2021
5	Gender/ Communication Officer (PPS-7) (1 No.)	Shehar Bano	22.07.2020	16.12.2020
6	Planning/Procurement Officer (PPS-7) (1 No.)	Moeed Ahmad Malik	22.07.2020	05.11.2020
7	IT Specialist/ Web Developer (PPS-7)	Arsalaan Mansoor	4.20.2020	2.12.2022
8	IT Specialist/ Web Developer (PPS-7)	Jawad Bashir	4.22.2020	
9	IT Specialist/ Web Developer (PPS-7)	Sarmad Qamar	4.23.2020	
10	IT Specialist/ Web Developer (PPS-7)	Amir Iqbal	4.22.2020	
11	IT Specialist/ Web Developer (PPS-7)	Muhammad Usman	4.20.2020	5.28.2021
12	Monitoring Officer Forest (PPS-7)	Zainab Wazir	7.27.2020	9.30.2021
13	Monitoring Officer Forest (PPS-7)	Waqas Ali Shafqat	9.11.2020	
14	Monitoring Officer Forest (PPS-7)	Zabeehullah Wadood	7.27.2020	
15	Monitoring Officer Forest (PPS-7)	Hassan Abbas	7.27.2020	
16	Monitoring Officer Forest (PPS-7)	Paris Butt	7.27.2020	
17	Monitoring Officer Forest (PPS-7)	Muhammad Ahmed Subhani	7.27.2020	
18	Monitoring Officer Forest (PPS-7)	Hafiz Sajid Hussain	7.27.2020	
19	Monitoring Officer Forest (PPS-7)	Sohaib Azhar	9.10.2020	

<b>Sr. No.</b>	<b>Name of Post</b>	<b>Name of Officer / Official</b>	<b>Date of Appointment</b>	<b>Date of Resignation</b>
20	Monitoring Officer Forest (PPS-7)	Irfan Ullah	7.27.2020	2.23.2022
21	Monitoring Officer Forest (PPS-7)	Alam Zeb	7.27.2020	
22	Monitoring Officer Forest (PPS-7)	Saad Iqbal	7.27.2020	
23	Monitoring Officer Forest (PPS-7)	Gul Baddin	7.27.2020	
24	Monitoring Officer Forest (PPS-7)	Salman Khan	7.27.2020	
25	Monitoring Officer Forest (PPS-7)	Behramand Khan	7.27.2020	30.02.2022
26	Monitoring Officer Forest (PPS-7)	Muhammad Kashif	7.27.2020	5.31.2022
27	Monitoring Officer Forest (PPS-7)	Kamran Khan	7.27.2020	
28	Monitoring Officer Forest (PPS-7)	Ayaz	7.27.2020	11.30.2020
29	Monitoring Officer Wildlife (PPS-7)	Zeeshan Khalid	7.27.2020	
30	Monitoring Officer Wildlife (PPS-7)	Tooba Javeed	9.9.2020	
31	Monitoring Officer Wildlife (PPS-7)	Shar Afzal	7.27.2020	
32	Monitoring Officer Wildlife (PPS-7)	Muhammad Siraj Ud Din	7.27.2020	
33	Monitoring Officer Wildlife (PPS-7)	Hassan Raza	7.27.2020	
34	Monitoring Officer Wildlife (PPS-7)	Ruksana Khatoon	7.22.2020	
35	Monitoring Officer Wildlife (PPS-7)	Sheroz Hayat	7.27.2020	
36	Monitoring Officer Wildlife (PPS-7)	Anum Hamza	9.9.2020	
37	Monitoring Officer Wildlife (PPS-7)	Abdullah Ibrahim	7.27.2020	
38	Monitoring Officer Wildlife (PPS-7)	Nasir Ali	7.27.2020	
39	Monitoring Officer Wildlife (PPS-7)	Syed Hidayat Ullah Harifal	7.27.2020	
40	Monitoring Officer Wildlife (PPS-7)	Muhammad Waseem	7.27.2020	
41	Monitoring Officer Wildlife (PPS-7)	Tania Irum	7.27.2020	
42	Monitoring Officer Wildlife (PPS-7)	Farzand Ali	7.27.2020	
43	Monitoring Officer Wildlife (PPS-7)	Barkat Ullah	7.27.2020	
44	Monitoring Officer Wildlife (PPS-7)	Muhammad Usama	7.27.2020	
45	Monitoring Officer Wildlife (PPS-7)	Kashif Raza	7.27.2020	
46	Monitoring Officer Wildlife (PPS-7)	Nadeem	9.8.2020	

<b>Sr. No.</b>	<b>Name of Post</b>	<b>Name of Officer / Official</b>	<b>Date of Appointment</b>	<b>Date of Resignation</b>
		Munawar		
47	Forest Officer (PPS-7)	Junaid Ali	7.27.2020	
48	Forest Officer (PPS-7)	Naveed Ahmad	7.27.2020	
49	Forest Officer (PPS-7)	Muhammad Hasham Khan	7.27.2020	
50	Forest Officer (PPS-7)	Muhammad Waqas Khan	7.27.2020	
51	Forest Officer (PPS-7)	Asad Ali	7.27.2020	
52	Forest Officer (PPS-7)	Umar Farooq	9.11.2020	
53	Wildlife/ Biodiversity Officer (PPS-7)	Syed Ali Hasnain	7.27.2020	
54	Wildlife/ Biodiversity Officer (PPS-7)	Mubeen Fakhar Sheikh	7.27.2020	
55	Wildlife/ Biodiversity Officer (PPS-7)	Ayesha Akram	7.27.2020	12.27.2021
56	Wildlife/ Biodiversity Officer (PPS-7)	Shehzana Baig	7.27.2020	
57	Wildlife/ Biodiversity Officer (PPS-7)	Shahbaz Anwar	7.27.2020	8.27.2021
58	GIS Programmer / Analysit (PPS-7)	Muhammad Yasir Ali Khan	22.04.2020	
59	GIS Programmer / Analysit (PPS-7)	Usama Maqsood	27.04.2020	2.27.2022
60	GIS Programmer / Analysit (PPS-7)	Shaheen Sher Khan	27.04.2020	
61	GIS Programmer / Analysit (PPS-7)	Munawar Hussain	20.04.2020	2.13.2022
62	GIS Programmer / Analysit (PPS-7)	Hafiz Abdul Basit Zaib	4.20.2020	5.27.2022
63	GIS Programmer / Analysit (PPS-7)	Zahida Najmi	4.20.2020	
64	GIS Programmer / Analysit (PPS-7)	Tahanyat Naeem Satti	4.28.2020	
65	GIS Programmer / Analysit (PPS-7)	Sundas Jaweria	4.20.2020	
66	GIS Programmer / Analysit (PPS-7)	Faryal Safdar	4.20.2020	
67	GIS Programmer / Analysit (PPS-7)	Muhammad Roman Khan	27.04.2020	12.7.2021
68	GIS Programmer / Analysit (PPS-7)	Umair Ahmad	22.04.2020	
69	GIS Programmer / Analysit (PPS-7)	Alamgeer Hussain	22.04.2020	4.22.2022

<b>Sr. No.</b>	<b>Name of Post</b>	<b>Name of Officer / Official</b>	<b>Date of Appointment</b>	<b>Date of Resignation</b>
70	GIS Programmer / Analysit (PPS-7)	Burhan Ahmad	20.04.2020	
71	GIS Programmer / Analysit (PPS-7)	Qeyam Ud Din	20.04.2020	
72	GIS Programmer / Analysit (PPS-7)	Muhammad Tufail	20.04.2020	
73	GIS Programmer / Analysit (PPS-7)	Muhammad Imran	20.04.2020	
74	GIS Programmer / Analysit (PPS-7)	Khurram Ehsan	4.22.2020	
75	GIS Programmer / Analysit (PPS-7)	Sana Ishaq	4.20.2020	
76	GIS Programmer / Analysit (PPS-7)	Nida Farooq	4.20.2020	
77	GIS Programmer / Analysit (PPS-7)	Sana Yaseen	4.20.2020	
78	GIS Programmer / Analysit (PPS-7)	Iqra Khan	4.23.2020	
79	GIS Programmer / Analysit (PPS-7)	Mariam	4.28.2020	
80	GIS Programmer / Analysit (PPS-7)	Aurangzaib	4.5.2020	
81	GIS Programmer / Analysit (PPS-7)	Saad Noor	27.04.2020	
82	GIS Programmer / Analysit (PPS-7)	Hasnan Amin	4.27.2020	3.14.2022
83	GIS Programmer / Analysit (PPS-7)	Muhammad Uzair Khan	4.20.2020	
84	GIS Programmer / Analysit (PPS-7)	Hassan Saeed Ullah	22.04.2020	
85	GIS Programmer / Analysit (PPS-7)	Safeer Ullah Shah	22.04.2020	6.19.2022
86	GIS Programmer / Analysit (PPS-7)	Rafi Ullah	20.04.2020	
87	GIS Programmer / Analysit (PPS-7)	Bilal Khan	4.20.2020	
88	GIS Programmer / Analysit (PPS-7)	Muhammad Danish Siddique	4.27.2020	
89	GIS Programmer / Analysit (PPS-7)	Muhammad Tayab Afzal	4.27.2020	11.10.2021
90	Forest Assistant (PPS-6)	Muhammad Farooq	8.17.2020	
91	Forest Assistant (PPS-6)	Naveed Ali	8.20.2020	3.5.2021
92	Monitoring Assistant (M&E) (PPS-6)	Masood Nabi	9.9.2020	
93	Admin & Finance Assistant (PPS-6)	Atif Ali	7.22.2020	
94	Admin & Finance Assistant (PPS-6)	Muhammad Farhan	7.22.2020	

<b>Sr. No.</b>	<b>Name of Post</b>	<b>Name of Officer / Official</b>	<b>Date of Appointment</b>	<b>Date of Resignation</b>
95	Admin & Finance Assistant (PPS-6)	Saad Ur Rehman	7.22.2020	
96	Admin & Finance Assistant (PPS-6)	Hammad Abbasi	7.22.2020	
97	Admin & Finance Assistant (PPS-6)	Syed Ali Asghar	9.8.2020	4.27.2022
98	Admin & Finance Assistant (PPS-6)	Naveed Hussain	7.22.2020	
99	Admin & Finance Assistant (PPS-6)	Asad Ullah	5.18.2017	
100	Admin & Finance Assistant (PPS-6)	Kamran Shakir	7.22.2020	
101	Survey Specialist (PPS-8)	Muhammad Saeed	9.9.2020	6.30.2022
102	Wildlife Officer/Research Officer PPS-7	Asra Ghulam	7.27.2020	
103	Botanist PPS - 7	Hayat Ullah	7.27.2020	
104	Assistant Wildlife Officer/Asst. Zoologist (PPS-6)	Ifragh Rafaqt	9.20.2020	
105	Assistant Wildlife Officer/Asst. Zoologist (PPS-6)	Muhammad Farooq	9.18.2020	
106	Assistant Wildlife Officer/Asst. Zoologist (PPS-6)	Saqib Ahmad	8.20.2020	
107	Field Assistants (PPS-2)	Bilal Shaukat Abbasi	8.10.2020	
108	Field Assistants (PPS-2)	Sajjad Nadeem	8.10.2020	
109	Field Assistants (PPS-2)	Ihtisham Saeed	8.10.2020	
110	Web Developer (PPS-7)	Mirza Nauman Baig(Zsp)	4.29.2020	4.14.2022



**Annexure-V(1)**

**(Para No. 4.4.9)**

**Non maintenance of proper record of Log Books – Rs. 28.480 million**

Sr. No.	Vehicle No.	Meter reading Start	Meter reading end	Distance not authenticated (KM)
1	GAH-755	4,590	19,414	14,824
2	GAH-758	9,795	34,015	24,220
3	GAH-747	25	7,290	7,265
4	GAH-738	-	32,287	32,287
5	GAG-337	-	156,200	156,200
<b>Total</b>				<b>234,796</b>

**Annexure-V(2)**

**(Para No. 4.4.9)**

**Non maintenance of proper record of Log Books – Rs. 28.480 million**

Sr. No.	Vehicle No.	Date of Use / delivery of vehicle	Log Book start Date	Period of Log books not provided	Log Book End date
1.	GAF-778	01.07.2019	02.12.2021	2.5 Years	19.07.2022
2.	GAE-838	01.07.2019	01.04.2021	01 year & 09 months	19.07.2022
3.	GAE-863	01.07.2019	26.02.2021	01 year & 08 months	30.06.2022
4.	GAG-337	01.07.2019	15.10.2021	02 year 04 month	20.07.2022
5.	GZ-737	01.07.2019	18.05.2021	01 year 11 months	19.07.2022
6.	GAH-879	13.01.2021	06.08.2021	7 months	17.07.2022
7.	GAH-739	04.11.2020	08.11.2021	04 days	18.07.2022
8.	GAH-757	18.11.2020	06.01.2021	2 months	08.03.2022
9.	GAH-758	18.11.2020	18.03.2021	4 months	10.07.2022
10.	GAH-738	24.09.2020	19.02.2021	4 months	30.06.2022
11.	GAH-737	24.09.2020	01.04.2021	6 months	16.07.2022
12.	GAH-	18.11.2020	01.04.2021	5 months	14.07.2022

<b>Sr. No.</b>	<b>Vehicle No.</b>	<b>Date of Use / delivery of vehicle</b>	<b>Log Book start Date</b>	<b>Period of Log books not provided</b>	<b>Log Book End date</b>
	750				
13.	GAH-755	18.11.2020	26.05.2021	7 months	30.06.2022
14.	GAH-754	05.12.2020	13.01.2021	1 month	27.06.2022
15.	GAH-753	18.11.2020	06.01.2021	2 months	07.07.2022
16.	GAH-756	18.11.2020	06.01.2021	2 months	04.07.2022
17.	GAH-751	18.11.2020	20.01.2021	2 months	21.07.2022
18.	GAH-744	29.10.2020	Logbook not provided		
19.	GAH-748	04.11.2020	01.04.2021	5 months	17.07.2022
20.	GAH-749	18.11.2020	10.03.2021	3 months	16.07.2022
21.	GAH-746	29.10.2020	24.08.2021	10 months	14.07.2022
22.	GAH-827	22.12.2020	21.04.2021	4 months	16.07.2022
23.	GAH-745	29.10.2020	01.01.2021	2 months	22.07.2022
24.	GAH-742	29.10.2020	15.01.2021	3 months	30.08.2022
25.	GAH-743	04.11.2020	04.06.2021	7 months	18.07.2022
26.	GAH-740	29.10.2020	12.11.2021	01 year 1 month	18.07.2022
27.	GAH-741	04.11.2020	01.01.2021	02 months	16.07.2022
28.	GAH-747	29.10.2020	10.12.2020	2 months	08.07.2022
29.	GAH-826	05.12.2020	01.01.2021	1 month	12.07.2022

**Annexure-VI**  
**(Para No. 4.4.10)**

**Irregular expenditure on vehicles - Rs. 1.487 million**

Description	Vendor	Vehicle No.	Approval	Cheque No.	Cheque Date	Amount
Fuel	DDO	GAH-742	22.06.22	8948276	28.06.2022	62,500
Fleet Card	PSO	GAF-337	11.01.22	8741105	28.01.2022	70,714
Fleet Card	PSO	GAH-742	11.01.22	8741105	28.01.2022	48,461
Fleet Card	PSO	GAF-337	25.02.22	8735277	11.04.2022	72,167
Fleet Card	PSO	GAH-742	25.02.22	8735277	11.04.2022	10,158
Fleet Card	PSO	GAH-742	04.04.22	8735235	19.04.2022	24,768
Fleet Card	PSO	GAH-742	10.11.21	8577670	22.11.2021	27,412
Fleet Card	PSO	GAH-742	28.12.21	8609095	31.12.2021	65,132
Fleet Card	PSO	GAF-337	04.04.22	8735276	19.04.2022	73,174
Fleet Card	PSO	GAF-337	04.04.22	8735235	19.04.2022	72,345
Fleet Card	PSO	GAF-337	10.11.21	8577670	22.11.2021	33,160
Fleet Card	PSO	GAF-337	11.05.22	8885374	01.06.2022	72,317
Fleet Card	PSO	GAF-337	07.06.22	8944198	14.06.2022	73,457
Fleet Card	PSO	GAF-337	28.12.21	8609095	31.12.2021	71,269
Repair	Toyota Capi	GAH-742	01.11.21	8582889	06.12.2021	67,027
Oil change	Hussain Petroleum Lahore	GAG-337	25.04.22	8881461	28.04.2022	221,164
Repair	Iftikhar Petroleum, Lahore	GAF-337	06.05.22	8884001	21.05.2022	5,800
Repair	Iftikhar Petroleum, Lahore	GAG-337	26.04.22	8881460	16.04.2022	189,831
Repair	Iftikhar Petroleum, Lahore	GAF-337	06.05.22	8884045	21.05.2022	97,695
Repair	Iftikhar Petroleum, Lahore	GAF-337	30.10.21	8728307	31.12.2021	128,700
<b>Total</b>						<b>1,487,251</b>

**Annexure-VII****(Para No. 4.4.11)****Un-authorized payment on account of TA/DA claims – Rs. 0.641million****(Amount in Rs.)**

<b>Name of Officer</b>	<b>National Parks</b>	<b>Tour details</b>	<b>Dates</b>	<b>Cheque No.</b>	<b>Amount</b>	<b>Remarks</b>
Paris Butt, Monitoring Officer (Forest)	Not related to Park	Isb to DG Khan	16.7.2021 to 18.7.2021	8559186	15,360	Issued Work Order dated 16.07. 2021. Signature on fuel coupon dated 16.7.2021
	Not related to Park	Isb to Multan	7.5.2021 to 9.5.2021	855190	15,360	Signature on Peon Book dated 7.5.2021
	Not related to Park	Isb to Bahawalpur	20.8.2021 to 22.8.2021	8559191	14,240	Signature on fuel coupon dated 20.8.21
	Changa Manga, Lal Suhana National Park, Hub Dam, Lal Suhana Reserve Forest	Isb to Chnaga manga, Isb to Lal suhanra, Isb to Lal suhanra reserve forest, Isb to Hyderabad, Hyderabad to karachi	1.4.2022 to 3.4.2022, 8.4.2022 to 10.4.2022, 15.4.2022 to 17.4.2022, 21.4.2022 to 25.4.2022, 25.4.2022 to 28.4.2022	8912776	99,840	Issued work order on 27.4.2022, 28.4.2022, 16.4.2022,
	Chitral National Park	Isb to Chitral National Park	25.05.2022 to 26.05.2022	8912749	4,000	Signature on Requisition dated 25.05.2022.
	Deva Vatala National Park Bhimber AJK	Isb to Deva Vatala	6.5.2022 to 13.05.2022	8912747	28,000	Signature on noting of fuel bill dated 10.5.2022

Name of Officer	National Parks	Tour details	Dates	Cheque No.	Amount	Remarks
	Lal Suhana National Park	Isb to Lal suhanra	02.06.2022 to 06.06.2022	8912748	30,720	Signature on noting of repair of vehicle dated 2.6.2022.
	Chinji National Park Chitral, Namal Lake, Khunjab National Park, Deosai National Park	Isb to chinji park, Isb to Namal Lake, Isb to Gilgit, Gilgit to khunjerab, Khunjerab to hunza, Hunza to Deosai	04.03.2022 to 27.03.2022	8764937	85,120	Signature on Requisition dated 11.03.2022. Signature on Requisition dated 18.03.2022.
Muhammad Ahmad Subhani, Monitoring Officer (Forest)	Chitral National Park	Isb to Chitral National Park	25.05.2022 to 26.05.2022	8912773	4,000	Tour porgram of Mr. Paras and Mr. Ahmad was same to visit National parks. Mr. Paras processing official files during tour, which creats doubt regarding authenticity of tour.
	Deva Vatala National Park Bhimber AJK	Isb to Deva Vatala	6.5.2022 to 13.05.2022	8764934	28,000	
	Lal Suhana National Park	Isb to Lal suhanra	02.06.2022 to 06.06.2022	8764936	30,720	
	Changa Manga, Lal Suhana National Park, Hub Dam, Lal Suhana Reserve Forest	Isb to Chnaga manga, Isb to Lal suhanra, Isb to Lal suhanra reserve forest, Isb to Hyderabad, Hyderabad to karachi	1.4.2022 to 3.4.2022, 8.4.2022 to 10.4.2022, 15.4.2022 to 17.4.2022, 21.4.2022 to 25.4.2022, 25.4.2022 to 28.4.2022	8764935	99,840	

Name of Officer	National Parks	Tour details	Dates	Cheque No.	Amount	Remarks
	Chinji National Park Chitral, Namal Lake, Khunjab National Park, Deosai National Park	Isb to chinji park, Isb to Namal Lake, Isb to Gilgit, Gilgit to khunjerab, Khunjerab to hunza, Hunza to Deosai	4.3.2022 to 6.3.2022, 11.3.2022 to 13.3.2022, 18.3.2022 to 19.3.2022, 19.3.2022 to 22.3.2022, 25.3.2022 to 27.3.2022	8764933	85,120	
	Not related to Park	Isb to Neelum, Isb to Muzaffarabad	4.6.2021 to 6.6.2021, 18.6.2021 to 20.6.2021	8613474	23,360	Work Order dated 04.06.2021
Mudassir Shah (Driver)	Lal Suhana Reserve Forest	Isb to Lal suhanra reserve forest,	15.04.2022 to 17.04.2022	8944195	5,280	
	Lal Suhana	Isb to Lal suhanra,	08.04.2022 to 10.04.2022	9008003	5,280	
Muhammad Farooq (Driver)	Chinji National Park Chitral, Namal Lake, Khunjab National Park, Deosai National Park	Isb to chinji park, Isb to Namal Lake, Isb to Gilgit, Gilgit to khunjerab, Khunjerab to hunza, Hunza to Deosai	4.3.2022 to 6.3.2022, 11.3.2022 to 13.3.2022, 18.3.2022 to 19.3.2022, 19.3.2022 to 22.3.2022, 25.3.2022 to 27.3.2022	9008010	29,040	

Name of Officer	National Parks	Tour details	Dates	Cheque No.	Amount	Remarks
	Changa Manga, Miani Dhand, Sahib Samo Forest, Hala Forest & Hub Dam	Isb to Chnaga manga, Isb to Lal suhanra, Isb to Lal suhanra reserve forest, Isb to Hyderabad, Hyderabad to karachi	1.4.2022 to 3.4.2022, 8.4.2022 to 10.4.2022, 15.4.2022 to 17.4.2022, 21.4.2022 to 25.4.2022, 25.4.2022 to 28.4.2022	9008011	23,760	
Islam Gul (Driver)	Chitral National Park	Isb to Chitral National Park	25.05.2022 to 26.05.2022	8946058	2,640	
Muhammad Naeem (Driver)	Deva Vatala National Parkn Bhimber AJK	Isb to Deva Vatala	6.5.20222 to 13.05.2022	8944196	11,200	
<b>Total</b>					<b>640,880</b>	