



**AUDIT REPORT
ON
THE ACCOUNTS OF
CLIMATE CHANGE, ENVIRONMENT AND
DISASTER MANAGEMENT ORGANIZATIONS
OF FEDERAL GOVERNMENT**

AUDIT YEAR 2023-24

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 a Province.

This report is based on audit of the accounts of Climate Change, Environment and Disaster Management organizations of the Federal Government for the financial year 2022-23 and accounts of some formations for previous years. The Directorate General Audit (Climate Change & Environment), Islamabad conducted audit during Audit Year 2023-24 on a test check basis with a view to report significant findings to the relevant stakeholders. Audit Report includes systemic issues and audit findings having value of rupees one million or more. Relatively less significant issues are listed in the Annexure-I of the Audit Report. The audit observations listed in the Annexure-I shall be pursued with the Principal Accounting Officers (PAOs) at the DAC level. In all cases where the PAOs do not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee in the next year's Audit Report. Sectoral analysis has been added in this report covering strategic review and overall perspective of audit results.

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

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

There are certain audit paras which were also reported in last year Audit Report for the financial year 2021-22. Recurrence of such irregularities is matter of concern and needs to be addressed.

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 houses of Majlis-e-Shoora (Parliament).

-Sd/-

Islamabad

Dated: 27th February, 2024

Muhammad Ajmal Gondal
Auditor-General of Pakistan

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ABBREVIATIONS & ACRONYMS

ADB	Asian Development Bank
AGM	Annual General Meeting
AGP	Auditor General of Pakistan
BoD	Board of Directors
BPS	Basic Pay Scale
CDWP	Central Development Working Party
CEF	Clean Environment Fund
CEO	Chief Executive Officer
Co.	Company
CRUHS	Climate Resilient Urban Human Settlements
CV	Curriculum Vitae
DAC	Departmental Accounts Committee
DDMU	District Disaster Management Unit
DDO	Drawing & Disbursing Officer
DG	Director General
DPD	Deputy Project Director
DRR	Disaster Risk Reduction
EAD	Economic Affairs Division
ECNEC	Executive Committee of the National Economic Council
EIA	Environmental Impact Assessment
EPA	Environmental Protection Agency
ERRA	Earthquake Reconstruction and Rehabilitation Authority
FIPs	Financial Implementing Partners
FWO	Frontier Works Organization
GFR	General Financial Rules
GLOF	Glacial Lake Outburst Flood
HQs	Headquarters
HR	Human Resource
ICT	Islamabad Capital Territory
IDB	Islamic Development Bank
IEE	Initial Environmental Examination
KTP	Karachi Transformation Plan

LD	Liquidated Damages
M&E	Monitoring and Evaluation
M/o NHR&C	Ministry of National Health Services, Regulation and Coordination
M/o PD&SI	Ministry of Planning, Development and Special Initiatives
M/s	Messer
MACF	Mountain Area Conservancy Fund
MCB	Muslim Commercial Bank
MHVRA	Multi-Hazard Vulnerability Risk Assessment
MoA	Memorandum of Association
MoCC	Ministry of Climate Change and Environmental Coordination
MTBs	Market Treasury Bills
NAB	National Accountability Bureau
NDMA	National Disaster Management Authority
NDMC	National Disaster Management Commission
NDMF	National Disaster Management Fund
NDMP	National Disaster Management Plan
NDRMF	National Disaster Risk Management Fund
NIDA	National Income Daily Account
NIT	Notice Inviting Tender
NLC	National Logistic Cell
PAC	Public Accounts Committee
Pak-EPA	Pakistan Environmental Protection Agency
PAO	Principal Accounting Officer
PDMA	Provincial Disaster Management Authority
PFM	Public Finance Management
PPAF	Pakistan Poverty Alleviation Fund
PPRA	Public Procurement Regulatory Authority
PSC	Project Steering Committee (PSC)
PSDP	Public Sector Development Program
Pvt.	Private
Qty.	Quantity
Rs.	Rupees
SAARC	South Asian Association for Regional Cooperation
SACEP	South Asia Co-operative Environment Program

SDGs	Sustainable Development Goals
SIR	Site Inspection Report
TBTP	Ten Billion Tree Tsunami Program
TDRs	Term Deposit Receipts
ToRs	Terms of Reference
UN	United Nations
UNCCD	United Nations Convention to Combat Desertification
UNCSD	United Nations Commission on Sustainable Development
UNEP	United Nations Environment Program
UNFCC	United Nations Framework Convention on Climate Change
UNICEF	United Nations International Children's Emergency Fund

EXECUTIVE SUMMARY

The Directorate General Audit (Climate Change & Environment), Islamabad conducts audit of expenditure and receipts of the climate change, environment and disaster management organizations established at the Federal, Provincial and District levels. Its mandate includes Compliance with Authority Audit, Financial Attest Audit and Performance Audit along with Special Audit and Special Studies of entities like Ministry of Climate Change (MoCC), Earthquake Reconstruction and Rehabilitation Authority (ERRA), National Disaster Management Authority (NDMA), Provincial and District Disaster Management Authorities (PDMAs/DDMAs), Emergency Rescue Service (Rescue 1122), Environmental Protection Agencies (EPAs) and Civil Defence Organization.

The office has a human resource of 24 personnel with 47,424 available person-hours during Audit Year 2023-24. The annual budget of the Directorate General for the financial year 2023-24 is Rs. 80.317 million.

This report covers the audit of National Disaster Risk Management Fund (NDRMF), National Disaster Management Authority (NDMA), Ministry of Climate Change (MoCC), Pakistan Environmental Protection Agency (Pak-EPA) and Earthquake Reconstruction & Rehabilitation Authority (ERRA).

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

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

a. Scope of audit

The audit universe of the Directorate General Audit (Climate Change & Environment) consists of 53 formations at federal level working under six (06) PAOs / Ministries. Total expenditure of these formations was Rs. 86.358 billion for the financial year 2022-23.

Majority of these formations / entities are directly linked with Sustainable Development Goals (SDGs). Issues related to SDGgoal 1(target 1.5), goal 13(target 13.1), goal 11 (target 11.b) are dealt with by these entities and the scope of the audit extends to all such issues.

This audit report relates to expenditure of five(05) formations under four(04) PAOs having a total expenditure of Rs. 55.569billion for the financial year 2022-23. In terms of percentage, the audit coverage for expenditure was 64% of auditable expenditure.

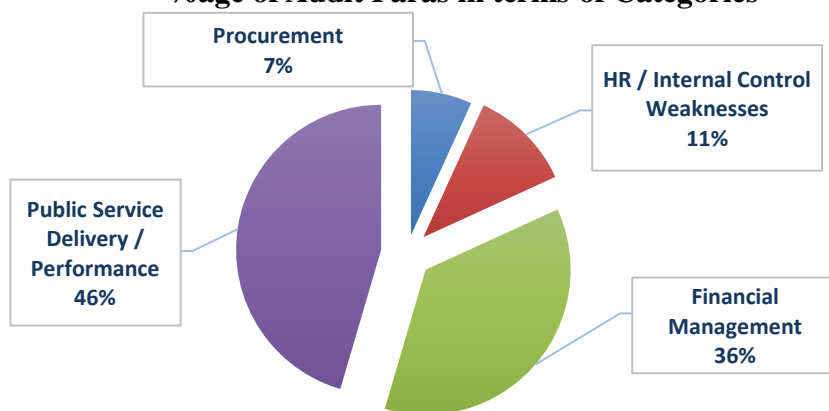
In addition to this audit report, the Directorate General also conducted audit of five(05) Foreign Aided Projects (FAP). The FAP audit reports have been prepared separately and submitted to the management and to the donor agencies.

b. Overview of Audit Report

(Amount in million)

No. of observations in the report	Total amount placed under audit observations		Total recoveries pointed out		Categorization of Audit Observations								
					HR / Internal Control Weaknesses		Procurement		Financial Management		Public Service Delivery / Performance		
	Rs.	USD	Rs.	USD	No. of Paras	Amount in Rs.	No. of Paras	Amount in Rs.	No. of Paras	Amount		No. of Paras	Amount in Rs.
										Rs.	USD		
44	6,909.314	1.110	2,503.220	--	5	14.974	3	2,128.487	16	4,127.053	1.110	20	638.800

%age of Audit Paras in terms of Categories



c. Recoveries at the Instance of Audit

Recovery of Rs. 2,503.220 million¹ has been pointed out in this report and an amount of Rs. 7.513 million had been recovered and verified till finalization of this report.

d. Audit Methodology

At the planning stage this office employed intensive application of desk audit techniques which included examining permanent files, computer generated data and other relevant documents along with the review of regulatory framework, policies and procedures applicable to the auditee entities. Risk assessment was carried out by reviewing the internal controls structures of the entities. Desk review helped auditors in understanding the systems, procedures and environment of the audited entity and identification of risk areas.

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

e. Audit Impact

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

¹ParaNo. 1.4.1, 1.4.2, 1.4.4, 1.4.5, 2.4.1, 3.4.5, 3.4.6.

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

- i. The National Disaster Risk Management Fund (NDRMF) had been appointing auditors without the approval / concurrence of Auditor General of Pakistan (AGP). Upon raising the issue, the Fund management obtained concurrence of the AGP for appointment of auditors of the Fund.
- ii. The National Disaster Management Authority (NDMA) agreed with the recommendation of audit authorities and approached the National Bank of Pakistan (NBP) to increase the interest rates on the NDMF balances in consonance with increase in policy rates announced by State Bank of Pakistan (SBP) from time to time.
- iii. Earthquake Reconstruction & Rehabilitation Authority (ERRA) made amendment in Para 26 of ERRA Accounting Procedure to make it in line with Section 15 of ERRA Act 2011.
- iv. Pak-EPA started maintaining proper registers for Initial Environmental Examination (IEE) and Environmental Impact Assessment (EIA) approvals as required under the regulations.

f. Comments on Internal Control and Internal Audit

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

The audit teams extensively studied and evaluated the internal controls in the audited entities so as to obtain an adequate understanding of the internal control systems. The objective was to identify material and significant internal control weaknesses and report to the management for taking corrective measures. Although the entities have put in place a number

of internal controls at various levels, however there is a strong need for a periodic review and updation of the internal control structures. Moreover, the system of internal audit was not properly in place in most of the audited entities which requires the attention of the management.

g. Key audit findings of the report

- i. Recoveries amounting to Rs. 2,503.220million have been pointed out in seven(07)cases.
- ii. Twenty(20) cases of public service delivery / performance issues amounting to Rs. 638.800million have been pointed out.²
- iii. Violation of Public Procurement Rules resulting in misprocurement ofRs. 2,128.487 million has been reported in three(03) cases.³
- iv. Non-deduction and non-deposit of taxes and duties amounting to Rs. 2,073.926 million has been pointed out in four (04) cases.⁴
- v. Non-utilization / less utilization of foreign grants amounting to USD 1.110 million has been pointed out in three (03) cases.⁵

h. Audit recommendations

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

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

² Para No. 1.4.6, 1.4.7, 2.4.1, 2.4.2, 3.4.9 to 3.4.12, 4.4.4 to 4.4.15.

³ Para No. 3.4.7, 3.4.8, 4.4.19.

⁴ Para No. 1.4.1, 1.4.4, 1.4.5, 3.4.6.

⁵ Para No. 2.4.4, 3.4.3, 4.4.1.

- i. Recoveries from the suppliers/vendors as pointed out in the audit observations may be made and deposited in the government treasury.
- ii. All procurements may be made strictly as per Public Procurement Rules, 2014 so as to safeguard the interest of the government while making procurements.
- iii. Income Tax and Sales Tax as pointed out in the audit observations may be recovered and deposited to the concerned tax authorities.
- iv. NDMA may utilize the National Disaster Management Fund (NDMF) for authorized purposes only and the amount drawn for non-specified purposes may be refunded to the Fund.
- v. National Disaster Management Commission (NDMC) meetings may be held on regular basis for strategic guidance on disaster management in Pakistan.
- vi. Ministry of Climate Change (MoCC) may create and operationalize the posts of Chief Finance and Accounts Officer (CFAO) and Chief Internal Auditor (CIA) for effective financial management.
- vii. Pakistan Environmental Protection Agency (Pak-EPA) may take steps to ensure that the cases of environmental approvals (IEE & EIA) are approved strictly as per the specified timelines provided in the regulations.
- viii. National Environment Report may be prepared and published by Pak-EPA on an annual basis reflecting the overall state of environment in the country.

Chapter 1

Earthquake Reconstruction & Rehabilitation Authority (ERRA)

1.1 Introduction

A. The earthquake of 8th October 2005 caused severe damage and massive loss of life and assets in the province of Khyber Pakhtunkhwa and the State of Azad Jammu & Kashmir. Immediately after the earthquake, the Federal Relief Commission was established on 10.10.2005 to mobilize all resources and coordinate relief activities. Thereafter, on 24.10.2005, the Government of Pakistan established Earthquake Reconstruction and Rehabilitation Authority (ERRA), as an autonomous organization for post disaster damage assessment and reconstruction & rehabilitation of the affected areas. The Authority was established in pursuance of Earthquake Reconstruction and Rehabilitation Authority Ordinance, 2006 (Ordinance No. XXVIII of 2006). The said Ordinance was re-promulgated as Ordinance No. XI of 2007. Later on, the Parliament passed an Act called as “Earthquake Reconstruction and Rehabilitation Authority Act 2011” which was published in the Gazette of Pakistan on 14.03.2011.

ERRA is performing its functions in five earthquake affected districts of Khyber Pakhtunkhwa (Abbottabad, Mansehra, Battagram, Shangla and Kohistan) through Provincial Earthquake Reconstruction and Rehabilitation Agency (PERRA) and four Districts of Azad Jammu and Kashmir (Muzaffarabad, Bagh, Rawalakot and Poonch) through State Earthquake Reconstruction and Rehabilitation Agency (SERRA).

B. Comments on Budget and Accounts of audited entities (Variance Analysis)

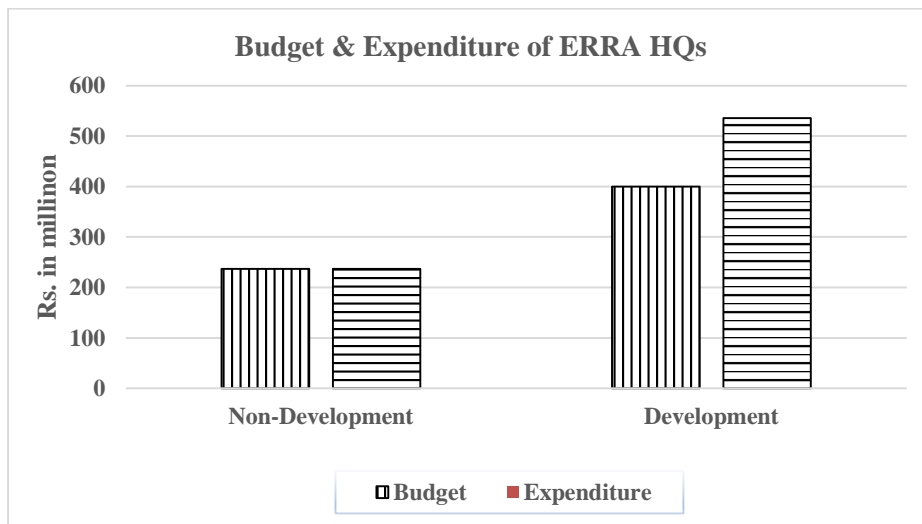
(Rs. in million)

Name of Entity	Expenditure Head	Budget	Expenditure	Savings/Excess
ERRA HQs	Non-Development	236.882	236.882	-
	Development	400.000	535.863	(135.863)

Source: annual financial statements

Note: Excess expenditure includes payments made from ERRA Fund A/C Rs. 107.109 million, Rs. 18.385 million received as 1/3rd share of salaries of PERRA employees from provincial government and Rs. 10.369 million paid from PERRA retention money account.

The graphical representation of budget and expenditure of ERRA (HQs) is as under:



The entire payments of development and non-development expenditure of PERRA, SERRA & other field offices in Khyber Pakhtunkhwa and Azad Jammu and Kashmir are centralized and are processed and paid through Finance Wing of ERRA HQs.

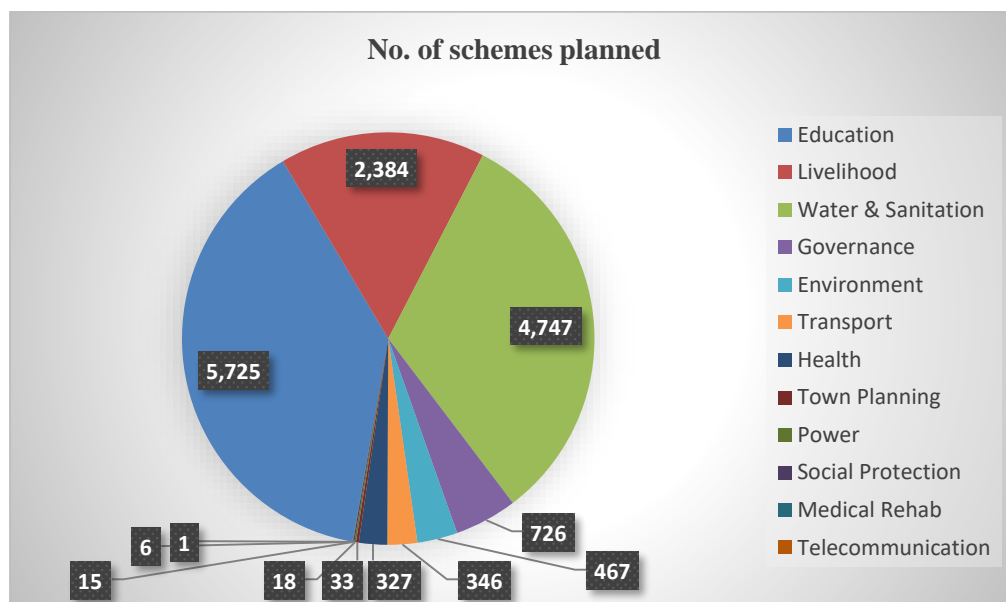
C. Sectoral Analysis

ERRA was established with the objective to plan, coordinate, monitor and regulate reconstruction and rehabilitation activities in the earthquake affected areas of Azad Jammu and Kashmir and Khyber Pakhtunkhwa. In the rehabilitation stage, under its Rural Housing Reconstruction Program, ERRA provided financial compensation to more than 28,000 urban residents for construction of houses. The total amount disbursed among the affectees for

reconstruction of houses in rural part of earthquake affected areas was Rs. 71.95 billion⁶.

In the reconstruction phase, a total of 14,795 projects / schemes in twelve (12) sectors were planned to be reconstructed / rehabilitated in earthquake affected areas by reconstructing the lost and destroyed facilities while following highest standards of reconstruction and rehabilitation with the obligation to “Build Back Better”.

The graphic presentation of number of schemes planned by ERRA in different sectors is as under:



Since the inception of ERRA till 30th June 2023, 11,070 schemes in these sectors have been completed and handed over to the end users. Sector wise detail of all completed projects is given at Para No. 1.4.7 of this report.

However, during the financial year 2022-23, no major expenditure on the reconstruction / rehabilitation of ongoing projects / schemes was incurred due to financial constraints. The status of schemes completed in 12 sectors

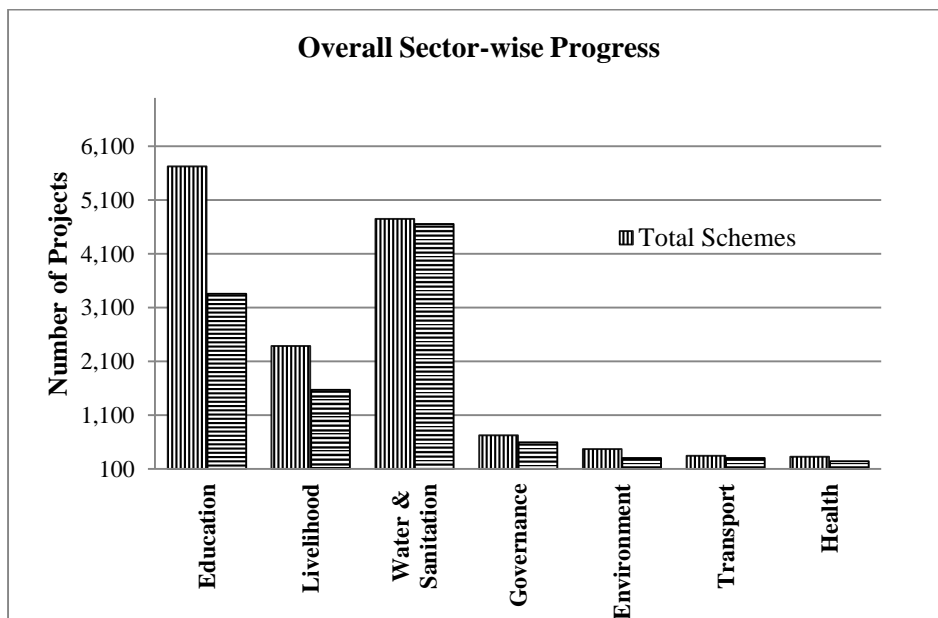
⁶ ERRA Financial Statements 2021-22

was almost same as earlier i.e. till 30th June 2022. The overall sector-wise progress / achievement of ERRA as on 30.06.2023 is as under:

Sr. No.	Sectors	Total Projects	Completed Projects	Outstanding Projects
1.	Education	5,725	3,355	2,368
2.	Livelihood	2,384	1,571	813
3.	Water & Sanitation	4,747	4,651	95
4.	Governance	726	591	135
5.	Environment	467	298	168
6.	Transport	346	302	42
7.	Health	327	240	87
8.	Town Planning	33	31	2
9.	Power	18	15	3
10.	Social Protection	15	11	4
11.	Medical Rehab	06	04	2
12.	Telecommunication	01	01	0
Total		14,795	11,070	3,719

Source: data provided by ERRA

The above table reveals that out of total 14,795 projects, 11,070 have been completed till June 2023 and 3,719 schemes are still outstanding. The graphical presentation of the planned and completed projects in major sectors is as under:

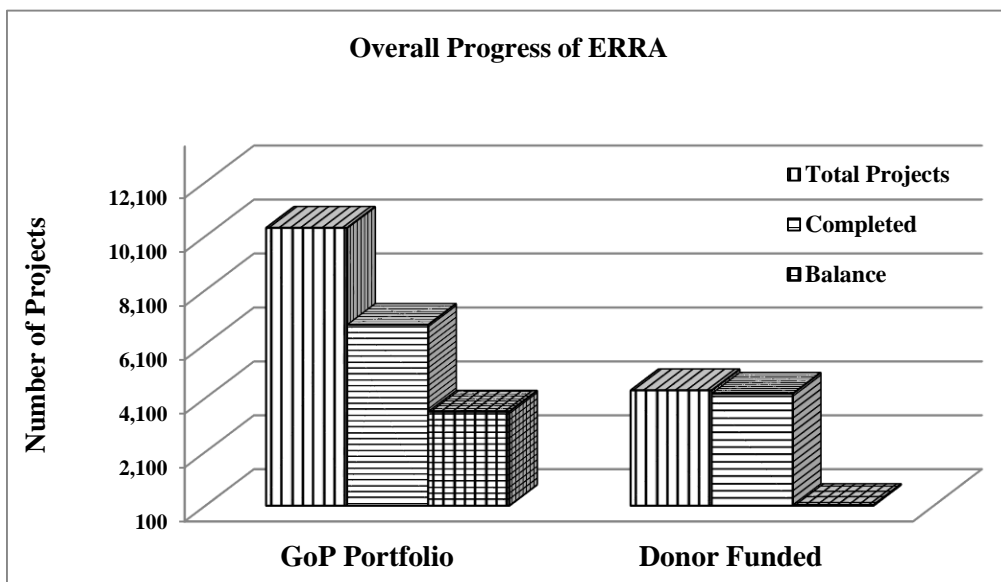


The ongoing and completed projects / schemes also include the schemes completed by ERRA (GoP funds) and donors funded schemes. The bifurcation of projects / schemes i.e. GoP funded and Donors funded with achieved level of progress is as under:

Source of funding	Total Projects	Completed	Rationalized	Balance	Percentage of completion
GoP Portfolio	10,408	6,810	1,083	2,515	66%
Donors	4,387	4,260	103	24	97%
Total	14,795	11,070	1,186	2,539	75%

Source: data provided by ERRA

The above table indicates that the completion percentage of donors funded projects was 97% as compared to the GoP funded projects which was only 66%. Further, ERRA could achieve overall progress of 75% since its inception in 2005 till 30th June 2023. Graphical representation is as under:



City Development Projects

In addition to above projects / schemes, four (04) City Development Projects i.e. New Balakot City Development Project (NBCDP) in Khyber Pakhtunkhwa and Muzaffarabad City Development Project (MCDP), Bagh City Development Project (BCDP) and Rawalakot City Development Projects (RCDP) in Azad Jammu and Kashmir were also executed by ERRA. Reconstruction of government facilities, road networks, water facilities, sewerage networks and other miscellaneous works were included in the respective City Development Projects (CDPs).

Land for New Balakot City Development Project (NBCDP) was acquired for Rs. 1.43 billion and work for construction was awarded to M/s Mumtaz Construction Company at a cost of Rs. 2,432.614 million on 25.06.2007. An amount of Rs. 2,966.571 million (development Rs. 2,822.115 million and operational Rs. 144.456 million) had been spent on NBCDP upto the financial year 2019-20. At present, the project is stalled and ERRA is required to take concrete measures to reinstate the project to ensure that the expenditure incurred does not go waste.

Total funding available for Azad Jammu and Kashmir Urban Development Program was USD 353 million, out of which USD 300 million (85% foreign component) was made available through a preferential buyer credit of EXIM Bank of China and USD 53 million (15% local component) was made available by Government of Pakistan through PSDP allocation as counterpart funding. The program was launched during December 2009.

Although, the City Development Projects in Azad Jammu and Kashmir have been physically completed, however, the financial closure is in process and final bills of the projects after ascertaining the recoveries pointed out by audit are required to be adjusted, besides, adjustment of mobilization / secured advance and financial assistance granted to the contractors.

Table-I Audit Profile of Earthquake Reconstruction & Rehabilitation Authority (ERRA)

(Rs. in million)

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2021-22	Receipts audit FY 2021-22
1.	Formations	26	01	772.745	Nil
2.	<ul style="list-style-type: none"> • Assignment Accounts • ERRA Fund Account 	02 01	02 01	400.00 145.996	Nil 79.731
3.	Authorities / Autonomous Bodies etc. under the PAO	Nil	Nil	Nil	Nil
4.	Foreign Aided Project (FAP)	02	02	14.589	Nil

1.2 Classified Summary of Audit Observations

Audit observations amounting to Rs. 2,397.317 million have been raised in this report pertaining to ERRA. Recovery amounting to Rs. 2,292.442 million has been pointed out in the audit observations. Summary of the audit observations classified by nature is as under:

Table –II Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1.	Financial Management	2,382.343
2.	Public Service Delivery / Performance	--
3.	Irregularities	14.974
A	HR / Internal Control Weaknesses	14.974

1.3 Brief comments on the status of compliance with PAC directives

Since inception of ERRA, fourteen (14) audit reports on the accounts of ERRA have been published, out of which Audit Reports pertaining to the year 2006-07, 2009-10 and 2010-11 to 2017-18 were discussed in the PAC

meetings held from time to time. Current status of compliance with PAC directives for reports discussed so far is given below:

Sr. No.	Audit Report	PAC held on	Number of Audit Paras			Compliance		
			discussed in PAC	Settled by PAC	Directives issued	Received	Awaited	%
1.	2006-07	15.12.2008	44	09	35	32	01	98
2.	2009-10	19.10.2019	49	49	00	00	00	--
3.	2013-14	04.05.2016	74	16	58	34	15	70
4.	2010-11 to 2017-18	13.08.2021	15	07	08	00	08	0
5.	2010-11 to 2017-18	20.10.2021	15	08	07	02	05	29
6.	2010-11 to 2017-18	11.02.2022	15	07	08	06	02	75

The ERRA is required to fully implement the remaining PAC directives especially the PAC directives pertaining to Audit Reports of 2010-11 to 2017-18 where the compliance is relatively low.

1.4 AUDIT PARAS

Financial Management

1.4.1 Non deposit of Income Tax into Government Treasury – Rs. 2,027.881 million

According to section 153(1)(c) of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person on the execution of a contract, including contract signed by a sports person but not including a contract for the sale of goods or the rendering of or providing services, shall, at the time of making the payment, deduct tax from the gross amount payable. And according to Para 38(a) of ERRA Accounting Procedure, crossed cheques on account of recovery of income tax deducted at source from the suppliers / contractors etc. shall be forwarded by the DDO to the respective Income Tax Commissioner / Income Tax Officer.

Earthquake Reconstruction & Rehabilitation Authority (ERRA) deducted an amount of Rs. 2,027.881 million as income tax from payments made to various contractors during the financial years 2011-12 to 2016-17. The detail is as under:

(Rs. in million)

Sr. No.	Particulars of Projects	Financial Year	Amount of income tax
1.	Muzaffarabad City Development Project (MCDP)	2012-2017	1039.452
2.	Bagh City Development Project (BCDP)	2012-2017	600.797
3.	Rawalakot City Development Project (RCDP)	2012-2017	171.731
4.	Kuwait Fund for Development Projects	2012-2017	69.76
5.	Saudi Fund for Development Projects	2012-2017	118.269
6.	Islamic Development Bank Projects	2012-2017	27.872
Total		--	2,027.881

During the audit of ERRA for the financial year 2022-23, it was observed that an amount of Rs. 2027.881 million was shown as Income Tax deductions from various contractors during the financial years 2011-12 to 2016-17. However, the deducted amount was not deposited into Government Treasury in accordance with provisions of Income Tax Ordinance, 2001.

Audit held that non-deposit of income tax into Government treasury resulted into loss to the Government.

Initial observation was issued on 21.11.2023. The management replied that the matter has already been taken-up with Government Adjuster/ Additional Secretary Finance. As the tax liability is “Govt. to Govt.” payments, it has been proposed that the tax liability of the project may be adjusted through book adjustments. However, the case is still under process.

DAC meeting was held on 20.12.2023. The DAC directed that case should be taken up with Finance Division for arrangement of funds to settle unpaid tax liabilities.

Audit recommends that amount of income tax may be deposited in Government treasury.

(Para No. 01 of AIR 2022-23 ERRa HQs)

1.4.2 Non-deposit of profit into government treasury – Rs. 247.014 million

As per Para 26 of ERRa Accounting Procedure, the receipts if any generated by the Authority shall be the receipts of the government and shall be deposited in the government treasury on the same day, and if received after banking hours, on the next working day.

Earthquake Reconstruction & Rehabilitation Authority (ERRa) maintained National Income Daily Account at National Bank of Pakistan Foreign Office Branch for the purpose of ERRa Fund.

During audit of ERRa for the financial year 2022-23, it was observed that an amount of Rs. 247.014 million was earned as profit on the amounts retained in the National Income Daily Account maintained for ERRa funds with National Bank of Pakistan. However, the amount of profit was not deposited into Government treasury. Details are as under:

(Rs. in million)

Sr. No.	Date	Principal Amount	Interest amount paid by Bank
1.	09.07.2022	1,198.441	55.509
2.	14.01.2023	1,255.072	85.123
3.	15.07.2023	1,233.087	106.382
Total		3,686.600	247.014

Audit held that non-deposit of profit into Government Treasury was against the provision of Para-26 of ERRA Accounting Procedures - 2006.

Initial observation was issued on 11.10.2023. The management replied that the process of amendment in Para 26 of ERRA Accounting Procedure is in process. Finance Division and Law & Justice Division had agreed to the proposed amendment. However, the matter is still under process in the office of Auditor-General of Pakistan.

DAC meeting was held on 20.12.2023. The DAC directed that the case may be taken up with office of Auditor-General of Pakistan and outcomes be shared with audit authorities.

Audit recommends that the queries and observations raised by the office of the Auditor-General of Pakistan on the case may be addressed by ERRA at the earliest so as to conclude the matter as per law and rules.

(Certification Audit ERRA, 2022-23, ML Para No. 5)

1.4.3 Loss to the Government due to investment in National Income Daily Account at lower interest rates – Rs. 78.914 million

According to Section 15(1) of Earthquake Reconstruction & Rehabilitation Authority Act 2011, there shall be established a fund for reconstruction and rehabilitation to be known as the ERRA Fund which shall vest in and be utilized by the authority to meet the expenses and carry out the objectives of this Act.

Earthquake Reconstruction & Rehabilitation Authority (ERRA) maintained National Income Daily Account at National Bank of Pakistan for

the purpose of ERRA Fund. The closing balance in the bank account as on 30.06.2023 was Rs. 1,255.072 million.

During audit of ERRA for the financial year 2022-23, it was observed that interest rate paid by National Bank of Pakistan was much lower than the policy rates notified by the State Bank of Pakistan. Moreover, National Bank of Pakistan was not increasing the interest rates in consonance with increase in policy rates announced from time to time.

Audit held that low interest rates paid by the National Bank of Pakistan and accepted by the Authority resulted a loss amounting to Rs. 78.914 million to the Government. Details are as under:

(Rs. in million)

Date	Balance Principal Amount	Interest rate offered by NBP per annum (%)	Interest amount paid by NBP	SBP rate as per Monetary Policy Statement	Difference in interest rate applied by NBP (%)	Loss due to low interest rate paid by NBP
(1)	(2)	(3)	(4)	(5)	(6)	(7)
09.07.2022	1,198.441	9.26%	55.509 (2)*(3)	15.00%	5.74% (5)- (3)	34.374 ((2)*(6)/2)
14.01.2023	1,255.072	13.56%	85.123	16.00%	2.44%	15.283
15.07.2023	1,233.087	17.25%	106.382	22.00%	4.75%	29.257
Total	3,684.600	--	247.014	--	--	78.914

Initial observation was issued on 11.10.2023. The management replied that ERRA never negotiated with National Bank of Pakistan regarding interest/profit rates of National Income Daily Account as ERRA opened just a bank account not invested the funds. Therefore, question regarding loss to the government did not arise.

The reply of the management was not satisfactory as the management placed the funds in saving account without in-house deliberation to get the interest rates as notified by the State Bank of Pakistan.

DAC meeting was held on 20.12.2023. The DAC directed that matter should be taken up with the National Bank of Pakistan for increase in the interest rates as per SBP policy so as to maximize the profit on the Fund and prevent the loss being suffered by the government due to low interest rates.

Audit recommends that the management may take up the matter with NBP to enhance the interest rates in line with the policy rates announced by State Bank of Pakistan.

(Certification Audit ERRA, 2022-23 ML Para No. 3)

1.4.4 Non-deposit of Education Cess into Government Treasury - Rs. 10.987 million

According to section 2(3) of the Azad Jammu and Kashmir Education Cess Act 1975, there shall be levied a Cess known as Education Cess chargeable at the rate of 5% on the amount of income tax/ super tax assessed and payable by the assesses except Government employees and all employees of autonomous bodies and Semi-Government bodies and banks. Further, Section 3 provides that responsibility of collection of education cess shall lie upon the authority which disburses the salaries or recovers any amount or releases anything, upon which education cess is liable. If an authority, responsible collection of education cess, fails to recover from him as penalty a sum not exceeding the amount of education cess not so recovered, in addition to the amount of the cess recoverable by such collecting authority.

Earthquake Reconstruction & Rehabilitation Authority (ERRA) deducted an amount of Rs. 10.987 million as Education Cess from payments to various contractors during the financial years 2010-11 to 2016-17. Details are as under:

(Rs. in million)

Sr. No.	Financial Year	Education Cess not deposited	Penalty due to non-deposit of Education Cess
1.	2010-11	0.106	0.106
2.	2011-12	0.217	0.217
3.	2012-13	2.292	2.292
4.	2013-14	0.546	0.546
5.	2014-15	2.344	2.344
6.	2015-16	4.088	4.088
7.	2016-17	1.393	1.393
Total		10.987	10.987

During the audit of ERRA for the financial year 2022-23, it was observed that the amount deducted as education cess was not deposited into

Government Treasury in accordance with provisions of Azad Jammu and Kashmir Education Cess Act 1975. Further, non-deposit of education cess may result in accretion of penalty amounting to Rs.10.987 million.

Audit held that non-deposit of education cess resulted into loss to the government revenues. Moreover, non-deposit of education cess may result in the penalty as per Section 2(3) of Azad Jammu and Kashmir Education Cess Act 1975.

Initial observation was issued on 21.11.2023. The management replied that according to AJK Education Cess Act and Rules 1975, Education Cess is the levy of AJ&K Government and same has been conveyed to ERRA vide letter dated 30.04.2012.

DAC meeting was held on 20.12.2023. The DAC directed that Education Cess deducted under Section 2(3) of Azad Jammu and Kashmir Education Cess Act 1975 be deposited into government treasury.

Audit recommends that education cess deducted under section 2(3) of Azad Jammu and Kashmir Education Cess Act 1975 and may be deposited into Government treasury in order to avoid penal action from tax authorities.

(Para No. 02 of AIR 2022-23, ERRA HQs)

1.4.5 Non-deposit of Tajweed-ul-Quran Trust Cess into Government Treasury – Rs. 6.560 million

According to section 6(i) of the Azad Jammu and Kashmir Tajweed-ul-Quran Trust Act 2014, Tajweed-ul-Quran Cess shall be levied on the revenue recoverable in Azad Jammu and Kashmir for the Trust Fund at various rates determined by the Government. The Government shall have the authority to determine the rate of Tajweed-ul-Quran Cess. The government shall be able to change the rate from time to time depending on the situation.

Earthquake Reconstruction & Rehabilitation Authority (ERRA) deducted Tajweed-ul-Quran Cess amounting to Rs. 6.560 million from payments to various contractors during the financial years 2010-11 to 2016-17. The detail is as under:

(Rs. in million)

Sr. No.	Financial Year	Amount
1.	2010-11	0.071
2.	2011-12	0.071
3.	2012-13	1.568
4.	2013-14	0.302
5.	2014-15	1.494
6.	2015-16	2.621
7.	2016-17	0.433
Total		6.560

During the audit of ERRA for the FY 2022-23, it was observed that the deducted amount as Tajweed-al-Quran Cess was not deposited into Government Treasury in accordance with provisions of Azad Jammu and Kashmir Tajweed-ul-Quran Trust Act 2014.

Audit held that non-deposit of Tajweed-al-Quran Cess resulted into loss to the government revenues.

Initial observation was issued on 21.11.2023. The management replied that the matter regarding deposit of Tajweed-al-Quran cess has already been conveyed to ERRA vide letter dated 30.04.2012.

DAC meeting was held on 20.12.2023. The DAC directed the management that Tajweed-ul-Quran Trust Cess deducted under section 6(1) of Tajweed-ul-Quran Trust Act 2014 be deposited into government treasury.

Audit recommends that amount deducted as Tajweed-ul-Quran Trust cess may be deposited into government treasury.

(Para No. 04 of AIR 2022-23, ERRA HQs)

Public Service Delivery / Performance

1.4.6 Non-convening of ERRA Council meetings

According to section 8(1) of Earthquake Reconstruction & Rehabilitation Authority (ERRA) Act 2011, there shall be established the Earthquake Reconstruction and Rehabilitation Council which shall consist of the following members, namely:

(a)	Prime Minister of Pakistan	Chairperson
(b)	Prime Minister of Azad Jammu and Kashmir	Member
(c)	Chief Ministers of Punjab, Khyber Pakhtunkhwa, Sindh and Balochistan	Members
(d)	Chief Minister, Gilgit Baltistan	Member
(e)	The Federal Minister for Finance or Advisor to the Prime Minister on Finance as the case may be; and	Member
(f)	Deputy Chairman, Planning Commission	Member
(g)	Chairman of the Authority	Member
(h)	Deputy Chairman of the Authority	Member
(i)	Two members each from the National Assembly and the Senate to be nominated by the Speaker and Chairman respectively in consultation with the Leaders of the house	Members

Further, according to Section (9) of ERRA Act 2011, the Council shall provide policy guidelines and approve the policies, plans, programmes, projects and schemes, submitted by Chairman or the Board. Further, according to section 14(2) of ERRA Act 2011, Council shall meet once in three months or as often as the Chairman of the Council may direct.

Earthquake Reconstruction & Rehabilitation Authority (ERRA) Council was established in pursuance of Section 8(1) of ERRA Act, 2011.

During audit of ERRA for the financial year 2022-23, it was observed that ERRA Council meetings were not being held regularly as required under the Act.

It was also observed that 13th ERRA Council meeting was held in 2011, whereas the next meeting was held after 10 years i.e. 2021 and since then, no meeting was held.

Audit held that non-convening of ERRA Council meeting was not justified resulting in lack of strategic guidance for the organization.

Initial observation was issued on 21.11.2023. The management replied that due to busy schedule of Prime Minister of Pakistan, it was difficult to conduct ERRA Council meeting after every three months as it pertains to availability of Prime Minister.

DAC meeting was held on 20.12.2023. The DAC directed that management should pursue the matter to convene ERRA Council meetings as per provisions of ERRA Act, 2011.

Audit recommends that ERRA Council meetings may be convened as per provisions of ERRA Act, 2011.

(Para No. 07 of AIR 2022-23 ERRA HQs)

1.4.7 Non-completion of ERRA projects and schemes as planned/conceived

According to Article 5 of ERRA Act 2011 and Clause 1.3 of ERRA Operational Manual, the ERRA shall be responsible for all reconstruction, rehabilitation and early recovery programmes and projects in affected areas.

Government of Pakistan established Earthquake Reconstruction and Rehabilitation Authority (ERRA) on 24.10.2005 with the objective to plan, coordinate, monitor and regulate reconstruction and rehabilitation activities in the earthquake affected areas. A total of 14,795 projects / schemes in 12 sectors were planned to be reconstructed / rehabilitated.

During audit of ERRA for the financial year 2022-23, it was observed that since inception, ERRA has incurred huge operational expenditure but the planned targets could not be achieved despite lapse of more than 18 years. The sector-wise progress / achievement of targets as on 30.06.2023 is as under:

Sr. No.	Sector	Projects	GoP Portfolio	Donor / Sponsor
1.	Education	5,725	3,931	1,794
2.	Health	327	148	179
3.	Governance	726	633	93
4.	Transport	346	130	216
5.	Livelihood	2,384	2,381	3
6.	Town Planning	33	31	2
7.	Environment	467	467	0
8.	Power	18	0	18
9.	WATSAN	4,747	2,665	2,082
10.	Telecommunication	1	1	0
11.	Social Protection	15	15	0
12.	Medical Rehabilitation	6	6	0
Total		14,795	10,408	4,387
A	Completed Projects	11,070	6,815	4,261
B	Balance Portfolio of projects	2,539	2,515	24

Further, in addition to the above schemes, New Balakot City Development Project (NBCDP) was conceived during 2007 and land for the project was acquired for Rs. 1.43 billion. The construction work was awarded to M/s Mumtaz Construction Company on 25.06.2007 for a cost of Rs. 2,432.614 million. An amount of Rs. 2,966.571 million (Rs. 2,822.115 million for development and Rs. 144.456 million for operational purposes) was incurred on the project up to the financial year 2019-20. However, the work is stalled since 2014 and was not resumed till finalization of this audit report i.e. February 2024 resulting in non-achievement of the objective as well as time and cost overrun.

Audit held that non-completion of schemes/projects by ERRRA resulted in time and cost overrun.

Initial observation was issued on 21.11.2023. The management replied that due to financial crunch faced by ERRRA, the schemes could not be completed in time.

DAC meeting was held on 20.12.2023. DAC directed that management should look into the matter and outcomes be shared with audit authorities.

Audit recommends that management may look into the matter and a mechanism may be devised for the early completion of projects and achievements of the overall targets.

(Para No. 15 of AIR 2022-23, ERRA HQs)

HR / Internal Control Weaknesses

1.4.8 Un-authorized drawl of PM Secretariat Allowances – Rs. 12.766 million

According to Cabinet Division letter No. 2-31-88-Min-II dated 17.08.1999, the PM Secretariat Allowance and electricity & fuel subsidy was allowed to the employees of the President Secretariat and the Prime Minister's office on the Public side whose PAOs were the Principal Secretary to the President and the Principal Secretary to the Prime Minister respectively.

The Cabinet Division vide memorandum No. 4-9/2013-Min-I dated 14.06.2013 de-linked the Public Affair Wing from the Prime Minister's Office and transferred it to the Parliamentary Affair Division. The Cabinet Division vide letter No. 4-13/2005-Min-I, dated 29.04.2014 clarified that ERRA was established through Act as an autonomous / body corporate, and ERRA was not part of the Prime Minister's Office. However, for the purpose of co-ordination, ERRA is administratively attached with Prime Minister's Office. The Authority has not been mentioned in the Schedule-II and III of Rules of Business, 1973 being not under administrative control of any Division of the Federal Secretariat.

Earthquake Reconstruction and Rehabilitation Authority (ERRA) paid an amount of Rs. 12.766 million to the employees as PM Secretariat Allowance, fuel allowance, fuel charges etc. during the financial year 2022-23. Details are as under:

(Rs. in million)

Sr. No.	Particulars	Amount
1.	PM Secretariat Allowance	8.631
2.	Fuel Allowance	1.863
3.	Utility Charges etc.	2.272
Total		12.766

During audit of ERRA for the financial year 2022-23, it was observed that ERRA made payment of PM Secretariat allowances to its employees unauthorisedly in violation of Government instructions / clarification as ERRA was not a part of PM Secretariat.

Audit held that payment of inadmissible allowances resulted in loss to the Government.

Initial observation was issued on 21.11.2023. The management replied that ERRA was established under Act of Parliament as an autonomous body and administratively attached with Prime Minister Office. Hence it does not make any effect on the status of ERRA as already declared by Government of Pakistan, P.M Secretariat Notification dated 24.10.2005 and Finance Division Regulation Wing letter dated 17.12.2005. Thus the ERRA status is same as was on 24.10.2005. It was further replied that Prime Minister is the Minister in-Charge of ERRA and all Parliamentary affairs and all summaries for the Prime Minister, Federal Cabinet and ECC of the Cabinet are authorized by Prime minister as Minister in Charge.

Reply of the department was not satisfactory because the Authority has not been mentioned in the Schedule-II and III of Rules of Business, 1973 being not under administrative control of any Division of the Federal Secretariat.

DAC meeting was held on 20.12.2023. Due to divergent view points of the management and audit authorities, no conclusive recommendations were agreed upon. DAC decided to discuss the para in the next DAC meeting.

Audit recommends that payment of PM Secretariat allowance may be stopped and amount paid beyond entitlement of emoluments may be recovered from the concerned staff.

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2022-23 vide Paras No. 3.4.3 having financial impact of Rs. 17.564 million. Recurrence of same irregularity is a matter of serious concern.

(Para No. 16 of AIR 2022-23 ERRA HQs)

1.4.9 Irregular payment of Honorarium – Rs. 2.208 million

According to Appendix 4 of GFR Vol-II, read with para 41 of GFR Vol-I, the amount of honorarium should not exceed one month pay of the Government servant concerned on each occasion. In case of recurring honoraria, this limit applies to the total of recurring payments made to an individual in a financial year.

Earthquake Reconstruction & Rehabilitation Authority paid honorarium amounting to Rs. 3.956 million during the financial year 2022-23.

During audit of ERRA for the financial year 2022-23, it was observed that ERRA paid an amount of Rs. 3.498 million on account of honorarium (equivalent to two month basic pay) to its employees, exceeding their entitled limit of Rs. 1.749 million (one month basic pay). This resulted into overpayment of Rs. 1.749 million.

Further, the Authority paid Rs. 0.458 million as honorarium to the employees of Finance Division who were not entitled to receive honorarium from ERRA. Details are attached at **Annexure-II**.

Audit held that payment of excess amount than entitlement i.e. Rs. 1.749 million to Authority employees and the payment of Rs. 0.458 million to employees of Finance Division was inadmissible and irregular.

Initial observation was issued on 21.11.2023. The management replied that ERRA Board is empowered to accord sanction for payment of Honorarium to employees upto six months basic pay once in a financial year. Therefore, ERRA Board in its 32nd meeting accorded sanction for payment for two month's basic pay, which is according to the rules. Furthermore, officials mentioned at Sr. No. 1 to 5 of audit Para, were involved to ERRA related affairs and honorarium was paid accordingly upon the sanction of ERRA Board.

Reply of the department was not satisfactory because according to GFR Vol-I, the amount of honorarium should not exceed one month's basic pay of the Government servant concerned on each occasion.

DAC meeting was held on 20.12.2023. Due to divergent view points of the management and audit authorities, no conclusive recommendations were agreed upon.

Audit recommends that excess amount may be recovered.

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2022-23 vide Paras No. 3.4.1 having financial impact of Rs.7.101 million. Recurrence of same irregularity is a matter of serious concern.

(Para No. 09 of AIR 2022-23 ERRAs HQs)

Chapter 2

National Disaster Risk Management Fund (NDRMF)

2.1 Introduction

A. National Disaster Risk Management Fund (NDRMF) was established in December 2016 to generate and consolidate resources and invest in a comprehensive risk reduction and mitigation strategy to reduce the impact of disasters in a proactive manner. NDRMF is a government-owned not-for-profit organization registered with the Securities & Exchange Commission of Pakistan under Section 42 of Companies Act, 2017. The Fund is established as a non-banking financial intermediary with a corporate structure aiming to provide funding through matching grants of upto 70% for a range of structural and non-structural interventions carried out through a variety of stakeholders including UN Agencies, NGOs as well as public sector departments.

NDRMF held a key role in implementing, coordinating and monitoring Disaster Risk Reduction (DRR) activities in the country. The Fund is responsible for awarding, managing and guiding investments meant to reduce risk and vulnerabilities that are associated with climatic change and natural hazards. The objective of the Fund is to focus on primary and critical level disaster planning, preparedness, pre-disaster mitigation and early warning systems.

At present, the administrative control of NDRMF rests with the Ministry of Planning, Development & Special Initiatives.

B. Comments on Budget and Accounts (Variance Analysis)

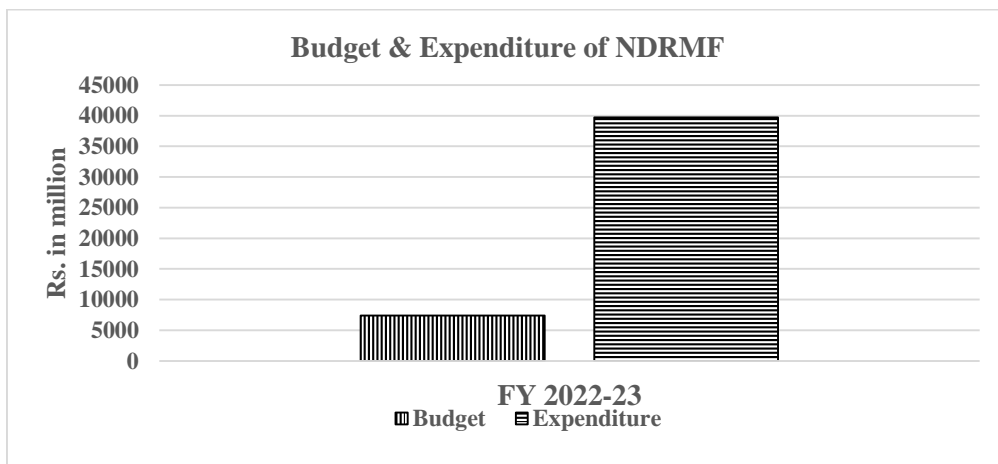
(Rs. in million)

Financial Year	Budget	Expenditure
2022-23	7,379.60	39,742.198

Source: Approved budget from NDRMF 33rdBoD meeting

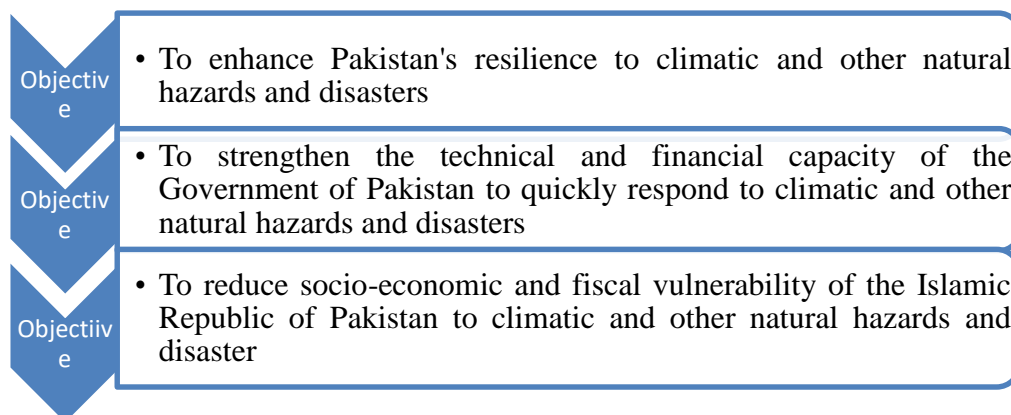
The expenditure for the FY 2022-23 includes an amount of Rs. 35.371 billion (USD 150.00 million) allocated to Benazir Income Support Program (BISP) for distribution of cash grants to 1.415 million affectees of flood 2022.

The graphical representation of budget and expenditure of NDRMF for the financial year 2022-23 is as under:



C. Sectoral Analysis

National Disaster Risk Management Fund (NDRMF) is the key agency to generate resources for Disaster Risk Reduction (DRR) activities in the country. The objectives of the NDRMF as per Article of Association⁷ are as under:



⁷ Article of Association Para 1 (III)

The resources pooled under the National Disaster Risk Management Fund (NDRMF) are dedicated to support the implementation of the National Disaster Management Plan (NDMP) 2012-2022 and National Flood Protection Plan-IV (NFPP-IV) 2015-2025. The Fund is required to finance projects relevant to the specified targets, however, phase-based interventions are finalized based on imminent needs and demands.

Details of NDRMF funds

Initial financing of NDRMF was made through a loan of \$200 million by the Asian Development Bank (ADB) and grants of USD 3.400 million by the Government of Australia. The overall position of Loan/Grants received, disbursements, expenditure and balances available by 30.06.2023 is as under:

(Amount in million)

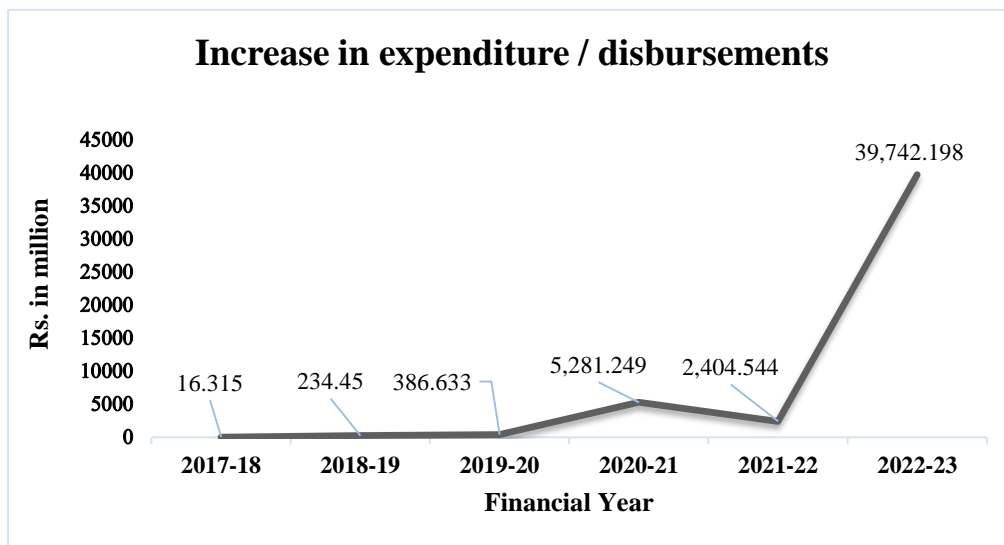
Sr. No.	Donor	Loan /Grant No.	Loan / Grant Status USD	Total funds received from Donors/GoP (PKR)	Disbursement made by NDRMF (PKR)	Closing balance as per Cashbook as on 30 th June, 2023 (PKR)
1.	Asian Development Bank	Loan No. 3473-PAK (USD)	75.00	2,540.639	1,372.309	2,668.724
				219.453	219.453	-
				4,810.653	4,810.653	-
2.	Asian Development Bank	Loan No. 3474-PAK (USD)	125.00	10,135.231	10,135.231	3,855.000
				1,168.818	1,071.225	59.827
				4,305.808	4,305.808	-
				217,067.809	217.068	-
3.	Australian Grant	ADB Grant No. 0519-PAK (USD)	3.36	458.243	443.156	
4.	Government of Pakistan		25.00	2,455.513	2,455.513	3,855.000
				181.988	181.988	209.737
5.	Agence Française de-Development	Loan No. 1036 01 (EUR)	20.00	3,511.318	1,573.319	1,937.999
6.	Swiss Grant (SDC)	Grant No. 0639-PAK (USD)	1.50	185.586	140.235	45.350
7.	World Bank	Credit No. 6246-PK (USD)	188.00	3,078.763	1,839.184	1,239.597
				35,539.394	35,539.394	-
8.	Asian Development Bank (EAL)	Loan No. 3923-PAK (USD)	100.00	174.062	41.983	
9.	Norwegian Grant	ADB Grant No. 0701-PAK	5.28	-	-	-

	(USD)				
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Source: Statement provided by NDRMF

Details of expenditure / disbursements

The increase in expenditure/disbursement of NDRMF since its establishment to 30.06.2023 is reflected as under:



Note: The sharp increase in expenditure/disbursement for the FY 2022-23 was due to allocation of an amount of Rs. 35.371 billion (USD 150.00 million) to BISP for distribution of cash grants to 1.415 million affectees of flood 2022.

Major Schemes / Projects of NDRMF

Major schemes / projects conceived by NDRMF are as under:

(Rs. in million)

Sr. No.	Name of Project /Scheme	FIP	Total Cost
1.	Promoting Integrated Mountain Safety in Northern Pakistan (PIMSNP)	Agha Khan Foundation	834.600
2.	Disaster Preparedness Support Plan for Emergency Rescue Services	Rescue-1122 Khyber Pakhtunkhwa	613.850

3.	Rehabilitation of HajipurGujran Flood Protection Bund from RD 0+000 To RD 37+750	Punjab Irrigation Department	500.570
4.	Building resilience by strengthening the community through inclusive Disaster Risk Management	Muslim Aid	400.850
5.	Recoupment of damaged T-head Spur along AganiAkil Loop Bund	IRR Sindh	389.800
6.	Rehabilitation of Old DegNullah from Deg Diversion Channel to Q.B Link Canal	Punjab Irrigation Department	385.440
7.	Providing stone apron, stone pitching, and earth along LS Bund Work Dadu Division	IRR Sindh	300.766
8.	Multi-Hazard Vulnerability Risk Assessment (MHVRA)	NDMA	277.700
9.	From Vulnerability to Resilience (V2R)	Pakistan Red Crescent Society	228.100
10.	Restoration of Jalala Flood Protection Bund from RD 0+000 To RD 26+700	Punjab Irrigation Department	210.550
11.	Resilient and Adaptive Population in Disaster (RAPID)	Islamic Relief Pakistan	192.600
12.	Strengthening Tsunami and Earthquake Preparedness in Coastal Areas of Sindh Province	PDMA Sindh	180.000
13.	Protecting village AbadiShahapurChangora, Fatehpur etc. against Erosive Action of BeinNullah	Punjab Irrigation Department	162.880

Source: <http://www.ndrmf.pk/projects>

Table-IAudit Profile of National Disaster Risk Management Fund (NDRMF)

(Rs. in million)

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2022-23	Receipts audited FY 2022-23
1.	Formations	01	01	39,742.198	Nil
2.	<ul style="list-style-type: none"> • Assignment Account • SDAs • Others 	Nil	Nil	Nil	Nil
3.	Authorities / Autonomous	Nil	Nil	Nil	Nil

	Bodies etc. under the PAO					
4.	Foreign Aided Project (FAP)	01	01	39,742.198	Nil	

2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs. 174.336 million and USD 0.064 million have been raised in this report pertaining to NDRMF. Recovery amounting to Rs. 57.439 million has been pointed out in the audit observations. Summary of audit observations classified by nature is as under:

Table –II Overview of Audit Observations

Sr. No.	Classification	Amount in million	
		PKR	USD
1.	Financial Management	116.897	0.064
2.	Public Service Delivery / Performance	57.439	--

2.3 Brief comments on the status of compliance with PAC directives

The Directorate General Audit (CC&E) started auditing and reporting National Disaster Risk Management Fund (NDRMF) since financial year 2016-17. No Audit Report has been discussed in PAC meeting so far.

2.4 AUDIT PARAS

Financial Management

2.4.1 Loss due to investment of Endowment Fund at lower interest rates - Rs. 132.575 million

According to Para 3 (2) of National Disaster Management Fund Rules-2016, Endowment Fund shall be invested in a portfolio or through a third party, a) in Government Securities at a fixed or variable rates of interest; b) the National Savings Schemes of the Federal Government at a fixed or variable rate of interest c) a scheduled bank that has a minimum credit rating of AA and is approved by the Board.

National Disaster Risk Management Fund (NDRMF) invested funds amounting to Rs. 13,995.80 million in 12-months MTB during the year 2022 at an interest rate of 11.50%.

During audit of the NDRMF for the financial year 2022-23, it was observed that during the currency of investment, the State Bank of Pakistan in 2022 raised the policy interest rate multiple times up to 16%, however NDRMF failed to take into the account the increase in policy rates and did not reinvest the funds at the increased interest rates as notified by the SBP from time to time.

An analysis made by the NDRMF revealed that had NDRMF chosen to prematurely withdraw the funds from MTBs and had reinvested the funds at the increased interest rates, it would have earned a profit of Rs. 1,777.820 million instead of Rs. 1,645.246 million which was realized from MTBs. This resulted into a loss of profit amounting to Rs. 132.575 million to NDRMF. Details of the working is at **Annexure-III**.

It was also observed that the matter related to loss was discussed in 34th Board of Directors (BoD) meeting, however, no action was taken to make good the loss suffered by NDRMF.

Audit held that non-investment of funds at the notified interest rates resulted in loss of profit to the Fund.

Initial observation was issued on 01.11.2023. The management replied that NDRMF achieved the highest profit rate of 22.79% from investment in MTBs during the period December 2022 to December 2023.

The reply of the management was not acceptable because audit had highlighted loss of profit on invested funds during the period December 2021 to December 2022, whereas the department's response highlighted the period December 2022 to December 2023. Further, the NDRMF had miscalculated its loss of profit. The reported figure indicates a loss of Rs. 101.792 million, while the actual loss due to low interest rates was Rs. 132.575 million.

DAC meeting was held on 22.01.2024. DAC directed the management of NDRMF to get the relevant record verified from audit authorities within one month to establish its stance.

Audit recommends implementation of DAC decision.

(FAP Audit Report 2022-23, NDRMF, OS No. 9)

2.4.2 Loss due to non-utilization of Australian Grant – USD 63,075 (Rs. 15.105 million)

Government of Australia through ADB committed funds amounting to USD. 3.362 million for Multi Hazard Vulnerability Risk Assessment (MHVRA) under Grant No. 0519-PAK dated 2.12.2016.

National Disaster Risk Management Fund (NDRMF) utilized an amount of USD 3.298 million out of total grant committed by donor.

During audit of NDRMF for the financial year 2021-22, it was observed that NDRMF could not fully utilize the funds within the grant closure date i.e. 31.05.2022. The grant closure date was extended to 31.12.2022, however the grant could not be utilized by the Fund even within the extended period. Consequently, the unutilized amount of USD 63,075 (PKR 15,105,447) was transferred back to the donor upon the expiry of revised closure date.

Audit held that non utilization of grant money was serious lapse on the part of management resulting in loss to government amounting to USD. 63,075 equivalent to Rs. 15.105 million.

Initial observation was issued on 01.11.2023. The management replied that NDRMF in collaboration with M/o NHR&C, prepared a project proposal for strengthening the health system covering the entire country. Accordingly, a PC-I was prepared and submitted to CDWP under Emergency Assistance for Fighting the Covid-19 pandemic. However, the PC-I faced deferral by CDWP on 10.01.2022, after raising key observations. Consequently, in line with CDWP comments and upon the request of the Minister M/o PD&SI, the matter was referred to NDRMF. The NDRMF

Board, Chaired by the Deputy Chairman Planning Commission on 10.03.2022, recommended cancellation of the loan.

The reply was not satisfactory because the available grant funds were not utilized and were subsequently transferred back to the donor, resulting in a loss to the government.

DAC meeting was held on 22.01.2024. DAC directed the management of NDRMF that record/correspondence regarding requests made to the donor for extension in time of Grant and the decline of request by the donor be produced to audit authorities for verification.

Audit recommends implementation of DAC decision.

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2022-23 vide Para No. 1.4.8 having financial impact of USD 0.838 million. Recurrence of same irregularity is a matter of serious concern.

(FAP Audit Report 2022-23, NDRMF, OS No. 12)

Public Service Delivery / Performance

2.4.3 Non-recovery from Pakistan Poverty Alleviation Fund (PPAF) due to cancellation of grant implementation agreement -Rs. 57.439 million

According to Section 13.3 of Grant Implementation Agreement (GIA), the Pakistan Poverty Alleviation Fund (PPAF), in the event of termination of Agreement by the NDRMF, shall transfer the entire amount granted under the Agreement.

National Disaster Risk Management Fund (NDRMF) signed a Grant Implementation Agreement (GIA) on 25.11.2019 with the Pakistan Poverty Alleviation Fund (PPAF) for the project "Building Resilience to Disasters and Climate Change" with a total cost of Rs. 823.984 million. The project completion date was 24.05.2021.

During the audit of the NDRMF for the financial year 2022-23, it was observed that the PPAF could achieve only 9.99% physical progress up to

May 2023. Consequently, the agreement was cancelled by NDRMF on 08.05.2023.

It was further observed that an amount of Rs. 57.439 million was disbursed to PPAF in FY 2019-20, out of which Rs. 42.560 million remained unspent with the PPAF. However, no recovery of disbursed amount was made till date of audit i.e. October, 2023.

Audit held that non-completion of the project resulted in non-achievement of objectives of the DRR. Besides, the amount meant for disaster risk management in the country was held up with PPAF resulting in non-availability of funds for other projects related to DRR.

Initial observation was issued on 01.11.2023. It was replied that NDRMF is vigilantly engaged with the FIP for the recovery of amount. However, the matter is in dispute and at arbitration stage, therefore that may take time to reach to amicable solution.

DAC meeting was held on 22.01.2024. DAC directed that an inquiry be conducted by CFAO of the Ministry with the ToRs i.e. (i) Signing of GIA with FIP without due diligence (ii) workout actual loss to the Fund in terms of interest rate and commitment charges and (iii) fix responsibility. DAC further directed that comprehensive and conclusive inquiry report be submitted to PAO within one month.

Audit recommends implementation of DAC decision.

(FAP Audit Report 2022-23, NDRMF, OS No. 10)

2.4.4 Non-compliance with the directives of BoD and HR Committee regarding restructuring of NDRMF

According to the minutes of the 6th and 7th meetings of the HR Committee, specific instructions were issued to the NDRMF management to prepare draft proposal for downsizing the organization with the primary objective of reducing the salaries and recurrent costs to half of the estimated budget for the fiscal year 2022-23. Furthermore, the management was tasked

to formulate Key Performance Indicators (KPIs) for each position for conducting performance appraisals up to the managerial level.

NDRMF in its 33rd BOD meeting held on 29.11.2022 directed the Human Resource Committee and NDRMF management to come up with a unanimous proposal in consultation with the donors/lenders for making the organization qualitative, resourceful, and more operational in terms of project portfolio and place it before the Board for consideration and final approval by 31.01.2023.

During the audit of NDRMF for the financial year 2022-23, it was observed that neither the downsizing and restructuring of NDRMF was carried out nor any proposal was submitted to the Board of Directors (BoD) within the specified timeframe to restructure the organization and reduce the recurring costs.

Audit held that inaction on part of the management led to non-restructuring of the organization and non-reduction in the recurring costs of the Fund.

Initial observation was issued on 01.11.2023. The management replied that in compliance to the BOD's directions, NDRMF management has taken substantial steps in consultation with donors, lenders and partners.

The reply was not satisfactory as the Board decisions regarding downsizing, reducing salaries, controlling recurrent costs and formulating Key Performance Indicators (KPIs) for performance appraisals were not followed and implemented.

DAC meeting was held on 22.01.2024. DAC directed that updated progress on the restructuring of NDRMF be provided during next DAC meeting.

Audit recommends implementation of DAC decision.

(FAP Audit Report 2022-23, NDRMF, OS No. 03)

Chapter 3

National Disaster Management Authority (NDMA)

3.1 Introduction

A. National Disaster Management Authority (NDMA) was established under the National Disaster Management Act, 2010. The Authority functions under the supervision of National Disaster Management Commission (NDMC) which is headed by the Prime Minister of Pakistan. NDMA manages the whole Disaster Management Cycle (DMC) which includes Preparedness, Mitigation, Risk Reduction, Relief and Rehabilitation.

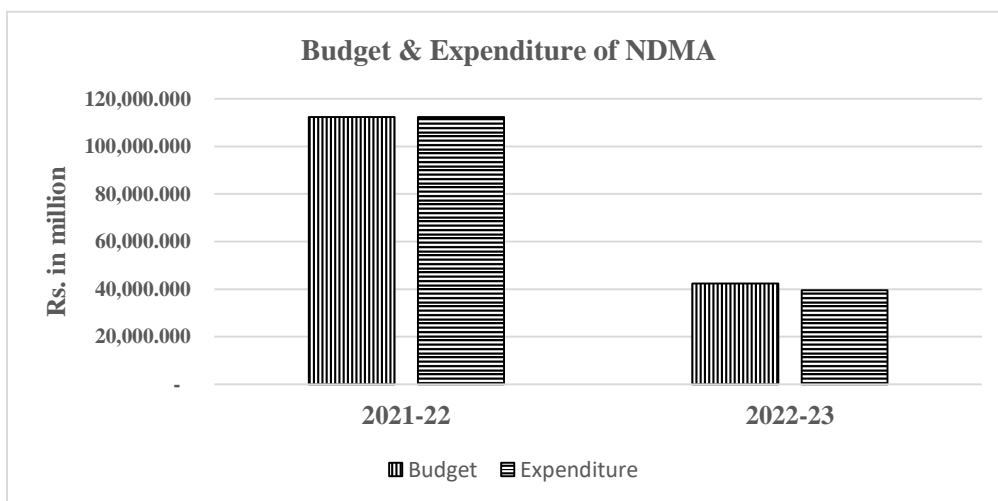
B. Comments on Budget and Accounts (Variance Analysis)

(Rs. in million)

Financial Year	Budget	Expenditure	Savings
2021-22	112,437.155	112,434.356	2.799
2022-23	42,347.419	39,498.689	2,848.730

Source: budget and expenditure statements

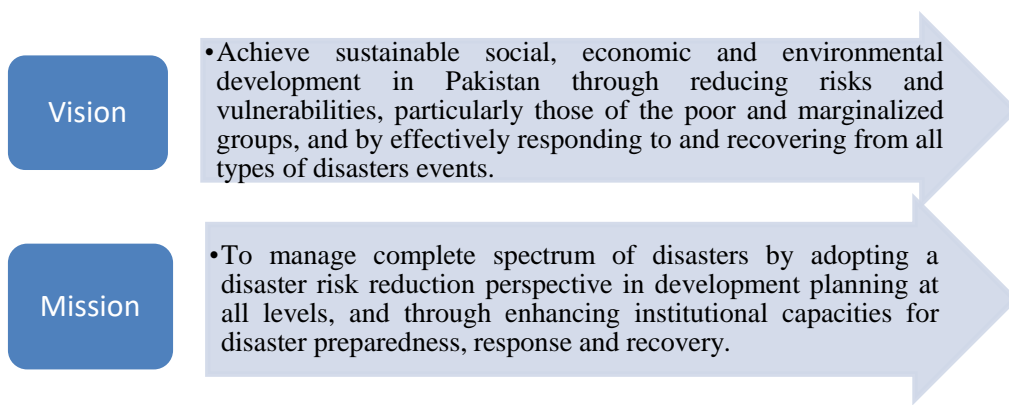
The graphical representation of budget and expenditure of NDMA is as under:



The major reason for decrease in budget and expenditure of NDMA in financial year 2022-23 was due to the allocation and corresponding expenditure on procurement of COVID-19 vaccine and Karachi Transformation Plan (KTP) during financial year 2021-22.

C. Sectoral Analysis

The NDMA aims to develop sustainable operational capacity to undertake disaster related activities by the relevant agencies. The vision and mission statement of NDMA defines its core objectives as under:



NDMA act as Secretariat of National Disaster Management Commission to facilitate implementation of Disaster related strategies. The main objectives of NDMA are as under:

- Map all the hazards in the Country and conduct risk analysis on a regular basis.
- Develop guidelines and standards for national and provincial stakeholders regarding their role in Disaster Risk Management.
- Ensure establishment of DM authorities and Emergency Operations Centers at provincial, district and municipal levels in hazards-prone areas.
- Provide technical assistance to federal ministries, departments and provincial DM authorities for disaster risk management initiatives.

- Organize training and awareness raising activities for capacity development of stakeholders, particularly in hazard-prone areas.
- Collect, analyze process, and disseminate inter-sectoral information required in an all hazards management approach.
- Ensure appropriate regulations are framed to develop disaster response volunteer teams.
- Create requisite environment for participation of media in DRM activities.
- Serve as the lead agency for NGOs to ensure their performance matches accepted international standards e.g., the SPHERE standards.
- Serve as the lead agency for international cooperation in disaster risk management. This will particularly include information sharing, early warning, surveillance, joint training and common standards and protocols required for regional and international cooperation.
- Coordinate emergency response of federal government in the event of a national level disaster through the National Emergency Operations Center (NEOC)

Disaster / Emergency situations handled by NDMA are as under:

- Earthquake on 31 January 2018 (20km East of Bela, Balochistan& Hindukush Region)
- Shimshal Valley likely GLOF Situation.
- Margalla Hills Fires – March & May 2018.
- KotliSattian Forest Fire – May 2018.
- Islamabad Sunday Market Fire incidents in July 2018.
- Heat wave in Sindh – May 2018
- Monsoon Season – 2018.
- Covid-19
- Locust Combat Operation

In addition to above, NDMA has started to circulate and upload on its official website for general public, the alerts / updates issued by Pakistan Meteorological Department to all stakeholders in the country. In addition, the Daily Situation Report (DSR) is also circulated to stakeholders summarizing the cumulative disaster relief activities, water level in Dams/ reservoirs and rivers flow situation report by Flood Forecasting Division. Further, the Annual Report indicating the progress of NDMA was regularly being prepared and published on the NDMA's website.

On the other side, the National Disaster Management Commission (NDMC) which is the strategic body to oversee the affairs of NDMA had a total of four (04) meetings since inception and no meeting was held after 28.03.2018. Moreover, the internal audit wing is not established in NDMA resulting in non-generation of internal audit reports and periodic review of internal controls within the organization. The physical verification of stores and stock also needs to be carried out on periodical basis, as the Authority is maintaining warehouses containing huge quantities of relief related items including medical equipment, PCR kits, food items and non-food items etc.

Table-IAudit Profile of National Disaster Management Authority(NDMA)

(Rs. in million)

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2022-23	Revenue / Receipts audit FY 2022-23
1.	Formations	01	01	39,498.689	Nil
2.	<ul style="list-style-type: none"> • Assignment Account • NDMA Fund A/c • NDMF-DRR 	01 Nil 01	01 Nil 01	353.952 39,139.802 4.934	Nil/ Nil Nil
3.	Authorities / Autonomous Bodies etc. under the PAO	Nil	Nil	Nil	Nil
4.	Foreign Aided Project (FAP)	Nil	01	40,925.000	Nil

3.2 Classified Summary of Audit Observations

Audit observations amounting to Rs. 4,104.978 million and USD 0.197 million have been raised in this report pertaining to NDMA. Recovery amounting to Rs. 153.339million has been pointed out in the observations. Summary of the audit observations classified by nature is as under:

Table –II Overview of Audit Observations

(Amount in million)

Sr. No.	Classification	PKR	USD
1.	Financial Management	1,402.025	0.197
2.	Irregularities	2,121.592	--
B.	Procurement	2,121.592	--
3.	Public Service Delivery / Performance	581.361	--

3.3 Brief comments on the status of compliance with PAC directives

The Directorate General Audit (CC&E) started auditing and reporting NDMA since 2015-16. PAC meeting on Audit Reports for the audit year 2015-16 to 2017-18 was held on 22.11.2021, wherein fifteen (15) Audit Paras were discussed. Current status of compliance with PAC directives for report discussed so far is given below:

Audit Report	Number of Audit Paras			Compliance		
	Discussed in PAC	Settled by PAC	Directives issued	Compliance Received	Awaited	Percentage of compliance
2016-17	15	09	06	00	06	00
2017-18	10	09	01	01	00	100%
2020-21 (Covid-19)	06	05	01	01	00	100%

The NDMA is required to implement the PAC directives pertaining to Audit Report of 2016-17.

3.4 AUDIT PARAS

Financial Management

3.4.1 Unauthorized expenditure from National Disaster Management Fund for non-specified purposes - Rs 143.097 million

According to Section 29 (5) of National Disaster Management Act 2010, the National Disaster Management Fund (NDMF) shall be administered by the National Authority towards meeting the expenses for emergency preparedness, response, mitigation, relief and reconstruction.

National Disaster Management Authority (NDMA) incurred an expenditure amounting to Rs.143.097 million on repair of vehicles, POL, TA/DA and miscellaneous operational expenditure out of National Disaster Management Fund (NDMF).

During audit of NDMA for the financial year 2022-23, it was observed that the National Disaster Management Fund (NDMF) was used for non-specified purposes and the amount meant for relief activities was unauthorizedly spent on POL, repair of vehicles and TA/DA expenses. The breakup of unauthorized payments from NDMF are as under:

(Rs. in million)		
Sr. No.	Particulars	Amount
1.	Repair of Transport	40.152
2.	POL	57.406
3.	Miscellaneous operational expenditure by survey teams.	9.000
4.	TA/DA	36.539
Total		143.097

Audit further observed that regular budget for operational expenditure was separately provided to NDMA to meet the expenses related to POL, repair of vehicles, TA-DA and other operational expenditure. Therefore, incurrence of expenditure on the above activities was not authorized from NDMF.

It was also observed that the DAC meeting held on 09.03.2023 had decided to deposit the amount drawn from National Disaster Management Fund on account of payment to employees. However, in violation of the DAC decision, the Authority continued the practice of drawal of operational expenses from NDMF.

Audit held that expenditure on non-specified purposes out of NDMF account was un-authorized and contrary to the provisions of the NDMA Act resulting into unauthorized use of funds meant for relief and rehabilitation of affectees.

Initial observation was issued on 24.11.2023. The management replied that Section 29 (5) of the NDM Act 2010 allow the National Disaster Management Fund (NDMF) to cover expenses related to emergency preparedness, response, mitigation, relief and reconstruction. NDMA classifies its vehicles into staff cars and operational vehicles with operational vehicles specifically utilized for disaster-related activities across the country. Consequently, the expenditures was incurred for activities directly associated with disaster relief, response and reconstruction.

The reply was not satisfactory because NDMF cannot be utilized for the purposes other than specified in the Act. Further, regular budget for operational expenditure was separately provided to NDMA and the said expenditure was required to be incurred from the annual budgetary allocation.

DAC meeting was held on 29.12.2023. The DAC directed for obtaining ex-post facto approval of the competent authority of the said expenditure.

Audit recommends that the NDMF may be used for authorized purposes only and the amount may be refunded to the Fund.

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2021-22 vide Para No. 3.4.10. Recurrence of same irregularity is a matter of serious concern.

(Para No. 38 of AIR 2022-23 NDMA)

3.4.2 Loss due to investment of NDMA Funds at lower interest rates – Rs. 800.690 million

According to Section 29 of National Disaster Management Act 2010, the Federal Government may, by notification in the official gazette, constitute a fund to be called the National Disaster Management Fund for meeting any threatening disaster situation or disaster.

National Disaster Management Authority (NDMA) maintained National Income Daily Account with National Bank of Pakistan (NBP) for the purpose of National Disaster Management Fund (NDMF). The closing balance in the bank account as on 30.06.2023 was Rs. 34,965.937 million.

During audit of NDMA for the financial year 2022-23, it was observed that interest rate paid by NBP was much lower than the policy rates notified by State Bank of Pakistan from time to time. Moreover, NBP had not increased the interest rates in consonance with increase in policy rates.

Audit held that low interest rates paid by the National Bank of Pakistan resulted in loss to the Authority amounting to Rs. 800.690 million. Details are as under:

(Rs. in million)						
Date	Balance Principal Amount	Interest rate paid by NBP per annum	Interest paid	SBP policy rate	Difference in interest rate (less paid)	Loss
09.07.2022	32,420.865	11.19%	1,813.723	15.00%	3.81%	617.842
14.01.2023	30,572.554	14.80%	2,262.956	16.00%	1.20%	182.848
Total			4,076.679			800.690

Initial observation was issued on 24.11.2023. The management replied that matter is under process with NBP for higher interest rate as per SBP Policy.

DAC meeting was held on 29.12.2023. The DAC directed NDMA to take-up matter with NBP to apply the interest rates as per the SBP policy.

Audit recommends implementation of DAC decision.

(Para No. 25 of AIR 2022-23 NDMA)

3.4.3 Loss to government due to non-utilization of foreign grant – USD. 0.197 million

According to Section 2.01 of the Grant Agreement (Grant No. 0844-PAK) entered between Islamic Republic of Pakistan and Asian Development Bank on 16.09.2022 for Pakistan flood 2022 emergency response project, ADB agreed to make available an amount of three million Dollars (\$ 3,000,000) to the recipient from ADB's Asia Pacific Disaster Response Fund resources on terms and conditions set forth in the grant agreement.

Further, according to Section 3.04 of the Grant Agreement, the recipient shall not use the proceeds of the Grant, or allow the proceeds of the Grant to be used, for any expenditures incurred after the Grant closing date which is six months after the date of grant agreement i.e., 16.09.2022.

National Disaster Management Authority (NDMA) had utilized USD 2.802 million (equivalent to Rs. 775.192 million) out of total grant at the closing date.

During NDMA for the financial year 2022-23, it was observed that NDMA was not able to fully utilize the grant within specified time and an amount of USD 197,068.11 was expired being unutilized.

Audit held that inaction on part of NDMA resulted in loss of grant money meant for rehabilitation of the flood affectees 2022.

Initial observation was issued to management on 27.10.2023. Management replied that an un-spent balance of USD 197,039.66 could not be consumed due to exchange rate distortions and supply chain disruptions in the local/international market during 2022.

The reply of the management was not acceptable because failure to maximize the utilization of the granted funds is a serious lapse on the part of management of NDMA.

The DAC in its meeting held on 16.11.2023 directed that matter of extension of the completion date of foreign grant may be taken up with donor/EAD within 15 days.

Audit recommends implementation of DAC decision.

(Para No.03 of Financial Attest Audit Report of NDMA, FY 2022-23- ADB Grant No. 0844-PAK)

3.4.4 Un-authorized opening and operating of bank account without prior approval of Finance Division- Rs. 304.899 million

According to Rule 4 (1) of Cash Management (Treasury Single Account) Rules, 2020, no Government office shall open, operate or maintain a bank account for any purpose, except in accordance with the Act and these rules.

Further, according to Section 23 (2) Public Finance Management Act, 2019, no authority shall transfer public moneys for investment or deposit from government account including the assignment accounts to other bank account without prior approval from the Federal Government.

National Disaster Management Authority (NDMA) disclosed an amount of Rs. 304.899 million as cash receipts and Rs. 4.934 million as cash payments out of bank account titled “NDMF Disaster Risk Reduction Capacity Building” in the financial statements during the financial year 2022-23. The details are as under:

(Rs. in million)		
Sr. No.	Particulars	Amount
Receipts		
1.	Serena Hotel Islamabad	20.000
2.	Asian Disaster Preparedness Center (ADPC)	6.000
3.	Kuwait embassy	278.899
Total		304.899
Expenditure		
1.	Capacity building- hiring of staff	4.934

During audit of NDMA for the financial year 2022-23, it was observed that NDMA opened a new bank account titled “NDMF Disaster Risk Reduction Capacity Building” during the financial year 2022-23 and received

donations from different sources. However, approval of the Finance Division for opening and operating of the bank account was not obtained.

Audit held that opening and operation of bank account without approval of Finance Division was un-authorized and irregular.

Initial observation was issued to management on 27.10.2023. Management replied that Accounting Procedure of NDMF A/c empowers PAO NDMA to open more than one bank account in any scheduled bank which shall be opened with approval of National Authority. Further, it is clarified that NDMA did not open a new account, rather created a sub-account to park the funds specifically donated by national / International agencies.

The DAC in its meeting held on 16.11.2023 directed that NDMA's stance may be shared with the Finance Division and clarification in this regard may be solicited within 15 days.

Audit recommends implementation of DAC decision within 15 days.

(Para No.10 of Financial Attest Audit Report of NDMA, FY 2022-23)

3.4.5 Over payment to vendor on supply of food packs - Rs. 124.841 million

According to S.R.O. 1636(1)/2022 dated 30.08.2022 issued by Federal Board of Revenue (FBR) "the Federal Government exempted for a period of ninety days, the import and supply of the goods as certified by the National Disaster Management Authority or a Provincial Disaster Authority for relief operation for flood affectees, from the whole of the sales tax."

National Disaster Management Authority (NDMA) paid an amount of Rs. 1442.048 million to M/S Canteen Stores Department (CSD) on account of supply of food packs for flood affectees during the financial year 2022-23.

During audit of NDMA for the financial year 2022-23, it was observed that the supplier had included General Sales Tax (GST) in the invoices/bills, whereas, GST was exempt on supply of goods for relief operations for flood affectees. However, NDMA paid the entire amount

which was inclusive of GST, thereby overpaid an amount of Rs. 124.841 million to M/S CSD. The details are as under:

(Rs in million)

Sr. No.	Voucher No.	Cheque No.	Date	Amount Exclusive of GST	Amount Inclusive of GST	Over payment
1.	108	86764787 & 87565916	30.09.22 & 18.11.22	454.535	502.191 (482.103 +20.087)	47.655
2.	416	87566032	21.12.22	862.672	939.858	77.186
Total						124.841

Audit held that over payment to vendor on account of GST resulted in loss of Rs. 124.841 million to government.

Initial observation was issued on 24.11.2023. The management replied that M/s Canteen Stores Department (CSD) is registered with the Federal Board of Revenue (FBR) and is exempted from "Sales Tax Withholding." Therefore, the advance deduction or withholding of sales tax for payments to M/s CSD is not applicable. As such, no excess payments was made to M/s CSD.

The reply was not acceptable because payments were made without deducting the GST amount claimed by the supplier which resulted into overpayment.

DAC meeting was held on 29.12.2023. The DAC directed to recover the overpaid amount from M/s CSD for depositing into government treasury.

Audit recommends implementation of DAC decision within 30 days.

(Para No. 32 of AIR 2022-23 NDMA)

3.4.6 Non-deduction of Sales Tax on Services- Rs. 28.498 million

According to Section 3 (1) of the Islamabad Capital Territory (Tax on Services) Ordinance 2001, there shall be charged, levied and paid a tax known as sales tax at rates specified in column (4) of Table-1 of the Schedule to this Ordinance of the value of the taxable services.

National Disaster Management Authority (NDMA) paid an amount of Rs. 203.809 million to M/S Nasrullah Khan & Company on account of transportation of goods and labour charges during the financial year 2022-23.

During audit of NDMA for the financial year 2022-23, it was observed that the contractor had included/added sales tax on services @ 16% and @18% in invoices. However, while making payment to contractor, ICT Sales Tax on Services amounting to Rs. 28.498 million was not deducted by NDMA. Details are attached at **Annexure-IV**.

Audit held that non deduction of ICT Tax on services was violation of the Ordinance and rules which resulted in loss of Rs. 28.498 million to government revenue.

Initial observation was issued on 24.11.2023. The management replied that Sales Tax on services has been deducted and deposited into Government Treasury.

DAC meeting was held on 29.12.2023. The DAC directed to provide documentary evidence for verification so as to establish the recovery of Sales Tax on Services.

Audit recommends implementation of DAC decision within 15 days.

(Para No. 33 of AIR 2022-23 NDMA)

Procurement

3.4.7 Irregular award of contract to National Logistic Cell - Rs 1,899.00 million

According to Rule 42 (f-iii & iv) of Public Procurement Rules 2004 (Direct Contracting with State Owned Entities), in case there are more than one organizations or bodies eligible to perform the works or render the services, the procuring agency shall hold competition amongst them through limited tendering (notifications) without any advertisements, however, giving reasonable time for submission of their applications or proposals. The procuring agency shall devise a mechanism for determining price

reasonability to ensure that the prices offered by the state owned entities are reasonable for award of the contract.

National Disaster Management Authority (NDMA) awarded direct contract to National Logistic Cell (NLC) for construction of National Emergency Operation Centre (NEOC) building. The contract agreement amounting to Rs. 1,899.00 million between National Disaster Management Authority (NDMA) and National Logistic Cell (NLC) was signed on 20.03.2023. The detail of payments made to NLC during financial year 2022-23 are as under:

(Rs in million)

Sr. No.	Detail	Vendor	Voucher No.	Date	Cheque No.	Amount Paid
1.	IPC No 01	NLC	584	07.04.2023	94539365	281.041
2.	IPC No 02	NLC	611	19.04.2023	94539417	181.096
3.	IPC No 03	NLC	628	23.05.2023	94539437	113.214
4.	IPC No 04	NLC	633	26.05.2023	94539443	75.445
5.	IPC No 05	NLC	645	16.06.2023	94539458	547.371
6.	IPC No 06	NLC	655	27.06.2023	94539470	124.557
Total						1,322.726

During audit of NDMA for financial year 2022-23, it was observed that notice for invitation of bids was issued on 20.02.2023 to M/s NLC, M/s FWO and M/s Railcop with the instruction to submit bid latest by 27.02.2023 which was further extended upto 01.03.2023. Only one bidder i.e. M/s NLC submitted the bid which was accepted and contract was awarded on the basis of single bid. However, no mechanism was established for determining price reasonability to ensure that the prices offered by M/s NLC (single bidder) were reasonable for award of the contract in violation of Rule of 42(f-iv) of public procurement rules.

Audit held that award of construction work of NEOC building without determining the price reasonability of the cost offered through single bid was not justified.

Initial observation was issued on 31.10.2023. The management replied that contract was awarded under Rule 42 (f-iii &iv) of Public Procurement

Rules 2004 (Direct Contracting with State Owned Entities) and Section-32 of NDM Act 2010. Further, ample response time was given with extension upto 1st March 2023.

The reply was not satisfactory as no mechanism was established for determining price reasonability to ensure that the prices offered by NLC were reasonable.

DAC meeting was held on 29.12.2023. DAC directed to provide documentary evidence of mechanism adopted by management to determine the price reasonability of rates quoted by NLC in light of rule 42(f-iii &iv).

Audit recommends implementation of DAC decision.

(Para No. 14 of AIR 2022-23 NDMA)

3.4.8 Mis-procurement of kerosene heaters and mats for flood affectees 2022 - Rs. 222.592 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 Disaster Management Authority (NDMA) procured kerosene heaters and mats amounting to Rs. 222.592 million during financial year 2022-23 for flood affectees 2022 out of ADB grant. The details are as under:

(Rs. in million)

Sr. No.	Name of Items	Name of Vendor	Qty.	Unit Price	Total Cost
1.	Kerosene Heater	M/s Majid Traders	7,167	10,350.00	74.178
2.	Bubble Mats	M/s International Business Services	43,000	3,451.50	148.414
Total					222.592

During audit of NDMA for financial year 2022-23, it was observed that NDMA published tender notice in newspapers on 22.11.2022 and last date for bid submission was 28.11.2022 thereby allowing response time of

only seven (07) days, on plea of emergency. However, the procured items were neither issued nor utilized and were lying un-utilized in warehouse as on 30th June, 2023.

It was further observed that NDMA had neither prepared annual procurement plan at the start of the year nor uploaded the same on PPRA website and thus procurements were made without any planning in violation of procurement rules.

Audit held that procurement on emergency basis by reducing response time without any immediate requirement resulted in non-competitive procurement and deprived the government of competitive rates.

Initial observation was issued to management on 27.10.2023. It was replied that due to exchange rate fluctuations, acute shortage of dollars, distortions and supply chain disruptions in the local/international market and due to holidays in China, Competent Authority granted extension in delivery time on request of firms. Due to late delivery of items, winter season had passed, therefore, items could not be delivered to flood affectees.

The reply of the management was not acceptable because sufficient response time was not allowed to achieve competitive bidding process. Further, items procured on emergency basis were not issued till date which shows items were unnecessary purchased.

The DAC in its meeting held on 16.11.2023 directed NDMA to conduct assessment in flood affected areas and point-out most vulnerable and un-attended flood-hit affectees. It was also directed by the DAC that ADB and EAD may also be intimated regarding the provision of the relief items to affectees of other hydrometric event, because most of the flood-2022 affectees had received humanitarian assistance. DAC also directed that need-Assessment report may be shared with the Audit authority comprising list of vulnerable affectees along-with delivery status of the relief items procured out of ADB Funds.

Audit recommends implementation of DAC directives.

(Para No.01 of Financial Attest Audit Report of NDMA, FY 2022-23-ADB Grant No. 0844-PAK)

Public Service Delivery / Performance

3.4.9 Non-holding of National Disaster Management Commission meetings on regular basis for strategic guidance on disaster management in Pakistan

According to Section 4 (1) of National Disaster Management Act, 2010, the National Commission shall meet as and when necessary and at such time and place as the Chairperson of the National Commission may think fit.

Further according to agenda item 1(a) of National Disaster Management Commission meeting held on 28.03.2018, the members showed concerns and hoped that the meetings of the Commission will be held on annual basis.

National Disaster Management Commission (NDMC) held its last meeting on 28.03.2018.

During audit of NDMA for the financial year 2022-23, it was observed that NDMC had held only 05 meetings in total and the last meeting of the Commission was held 28.03.2018. Details of the meetings held so far are as under:

Sr. No.	NDMC meetings	Dates of meetings
1.	First meeting	05.03.2007
2.	Second meeting	03.01.2009
3.	Third meeting	19.08.2010
4.	Fourth meeting	21.02.2013
5.	Fifth meeting	28.03.2018

Audit held that non-conducting of regular meetings of NDMC was not justified leading to delay in review and approval of issues of strategic and national importance. The issue assumes more importance keeping in view the fact that Pakistan faced earthquakes, pandemic in shape of Covid-19 and successive floods in last few years and the strategic guidance from NDMC was not available.

Initial observation was issued on 13.10.2023. The management replied that NDMA management tried their level best to secure availability of the

Prime Minister of Pakistan by moving summaries for NDMC meeting. However, the meeting of the Commission could not be materialized.

DAC meeting was held on 29.12.2023. The DAC directed NDMA to pursue the matter for holding the NDMC meeting.

Audit recommends implementation of DAC decision.

(Para No. 06 of AIR 2022-23 NDMA)

3.4.10 Un-authorized issuance of flood relief items to Turkiye/ Syria procured out of ADB Grant – Rs. 552.599 million

According to Schedule-I of Grant Agreement entered between Asian Development Bank (ADB) and Islamic Republic of Pakistan “the project consist of activities relating to provision of life preserving services for communities affected by monsoon flood 2022 disaster”. Grant Agreement between ADB and Islamic Republic of Pakistan for 3 million Dollars (\$3,000,000) was signed on 16.09.2022 for emergency response against Flood 2022 in Pakistan.

NDMA procured winterized tents and blankets out of ADB Grant during financial year 2022-23 for flood affected people of Pakistan. The details are as under:

(Rs. in million)

Sr. No.	Name of Items	Quantity	Unit Price	Name of Vendor	Total Cost
1.	Winterized tents	7,167	62,500	M/s Usman Traders	447.937
2.	Blankets	43,000	2,434	M/s Fazaldin Trade Solicitors	104.662
Total					552.599

During audit of NDMA for the financial year 2022-23, it was observed that in contravention of the provisions of the grant agreement and the stated purposes, the winterized tents and blankets procured out of ADB Grant for flood affectees of Pakistan were dispatched to Turkey and Syria

Audit held that the ADB Grant was specifically meant for activities relating to provision of life preserving services for communities affected by

monsoon flood 2022 disaster. Therefore, the utilization of grant for other purposes was unjustified and deprived the flood affectees 2022 in the country.

Initial observation was issued to management on 27.10.2023. Management replied that the relief items (tents, blankets) procured out of ADB grant had to be diverted to the earthquake affected population of Turkiye / Syria due to very tight timeline of relief operation given by the Prime Minister and has also been recouped/re-stocked for the purpose grant was made.

The DAC in its meeting held on 16.11.2023 directed to take-up the matter with the ADB for concurrence and acceptance of the use of flood relief items for other purposes based upon vulnerability. After that completion report of the project may also be shared with the Audit authorities.

Audit recommends implementation of DAC decision.

(Para No.02 of Financial Attest Audit Report of NDMA, FY 2022-23, ADB Grant No. 0844-PAK)

3.4.11 Non-recovery of Liquidated Damages charges from supplier – Rs. 28.762 million

According to Clause 6 of the contract agreement, if supplier fails to deliver any or all of the goods or perform the services within the time period(s) specified in the work order, purchaser/consignee shall without prejudice to its other remedies under the contract, shall have the right to claim liquidated damages and the supplier shall pay to purchaser as liquidated damages.

Further, according to Clause 8 (c) of the contract agreement, the time for delivery of the stores as stipulated in the work order shall be taken as the essence of the contract.

National Disaster Management Authority (NDMA) paid an amount of Rs. 1,060 million to M/s H. Sheikh Noor-Ud-Din & Sons Pvt. Ltd. during the financial year 2022-23 on account of procurement of 2,000,000 mosquito nets. As per work order issued to the supplier, the delivery was required to be completed on 26.08.2023. Due to non-delivery of the mosquito nets on time, NDMA deducted an

amount of Rs. 3,127,000 as liquidated damages (LD) at the rate of Rs. 0.2 percent per day of delay.

During audit of NDMA for the financial year 2022-23, it was observed that total LD charges which were required to be deducted amounted to Rs. 31.890 million, whereas, an amount of Rs. 3.127 million only was deducted which resulted in less recovery of Rs. 28.762 million LD charges from the supplier. Details are at **Annexure-V**.

Audit held that less deduction of LD charges resulted in loss to the public exchequer.

Initial observation was issued on 13.10.2023. The management replied that 2.00 million mosquito nets were purchased for the flood-affected. A quantity of 0.502 million nets were delivered on the same day i.e. 26.08.2022 while balance quantity of 1.497 million were scheduled for delivery by 14.09.2022 due to a daily production capacity of 0.100 million. Further, liquidated damages of Rs. 3.127 million (@ 0.2% per day) were deducted and recovered from the vendor for late delivery beyond the deadline.

DAC meeting was held on 29.12.2023. The DAC decided that NDMA shall examine the case of the supplies delivered beyond the agreed delivery time and grant / notify Extension of Time (EoT) after recording proper reasons and justification.

Audit recommends implementation of DAC decision.

(Para No. 01 of AIR 2022-23 NDMA)

3.4.12 Non-Conducting of Independent Third Party Audit of Donor Assistance for Flood Relief 2022

According to Prime Minister Office, Islamabad letter No 3(1)/DS(Cab)/2022(559) dated 8th September 2022, “To ensure full transparency and accountability of donor assistance received for flood relief and rehabilitation 2022, the Prime Minister is pleased to direct that independent Third Party Audit by reputed chartered accountancy firms shall

be arranged both by federal and provincial implementation agencies, in consultation with the respective donors”.

National Disaster Management Authority (NDMA) received ADB grant amounting to USD 3.00 million for flood affectees 2022 (Grant No. 0844-PAK) and incurred expenditure amounting to USD 2.802 million (equivalent to Rs. 775.192 million) out of total grant during financial year 2022-23.

Further, NDMA also received other donations amounting to Rs. 304.898 million for flood 2022 affectees and incurred expenditure amounting to Rs 4.934 million out of these donations during financial year 2022-23. Details are as under:

(Rs. in million)

Sr.No.	Description	Amount
1.	Donation received from Serena Hotel Islamabad	20.000
2.	Donation received from Asian Disaster Preparedness Center (ADPC)	6.000
3.	Donation received from Kuwait Embassy	278.898
Total		304.898

During audit of NDMA for the financial year 2022-23, it was observed that independent third party audit from reputed chartered accountancy firm of the donations/grants received for flood 2022 was not carried out by NDMA.

Audit held that non-arrangement and carrying out of independent third party audit from chartered accountancy firm was violation of directions of Prime Minister’s office.

Initial observation was issued on 24.11.2023. The management replied that the grant was mentioned in the Annual Financial Statement (AFS) of NDMA for the Financial Year 2022-23 and the same was audited by the certification audit team from the O/o the Directorate General Audit (Climate Change & Environment), Islamabad.

The reply was not acceptable because independent third party audit from chartered accountancy firm was required to be carried out in compliance of the instructions of Prime Minister's office.

DAC meeting was held on 29.12.2023. DAC directed NDMA to arrange third party audit of the funds in respect of ADB Grant for flood-2022.

Audit recommends implementation of DAC decision.

(Para No. 24 of AIR 2022-23 NDMA)

Chapter 4

Ministry of Climate Change and Environmental Coordination Islamabad

4.1 Introduction

A. The Government of Pakistan in exercise of the powers conferred by Articles 90 and 99 of the Constitution of Islamic Republic of Pakistan constituted the Ministry of National Disaster Management to handle the functions retained at the federal level after the 18th Amendment. The new Ministry was envisaged to act as a reporting agency for international /national commitments and coordinate to enable provinces to develop their capacities to effectively handle their responsibilities.

The Ministry of National Disaster Management was later renamed as Ministry of Climate Change owing to the magnitude and recurrence of climate change related disasters, such as consecutive floods of 2010, 2011 and 2012. The Ministry of Climate Change has been vested with the mandate to comprehensively address disaster management along with spearheading national climate change initiatives related to adaptation and mitigation. The Ministry of Climate Change was renamed as Ministry of Climate Change and Environmental Coordination vide Cabinet Secretariat (Cabinet Division) Government of Pakistan Memorandum dated 20.04.2023.

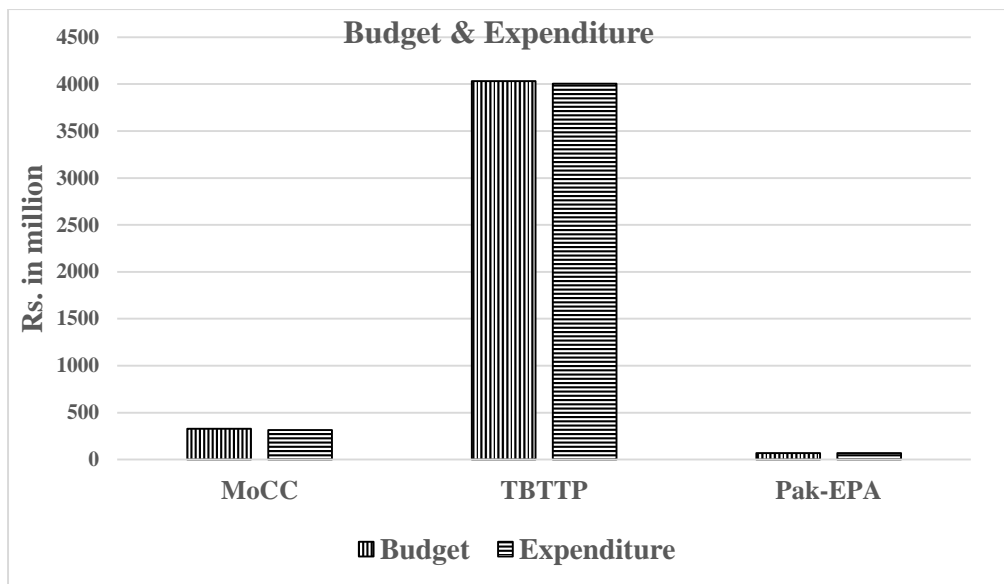
B. Comments on Budget and Accounts of audited entities (Variance Analysis)

(Rs. in million)

Name of Office	Budget Allocation	Expenditure	Lapse of funds/saving
Ministry of Climate Change & Environmental Coordination, Islamabad	326.988	316.410	10.578
Capacity Building on water quality	22.990	21.911	1.079
Climate Resilient Urban Settlement Unit	16.659	15.415	1.243
Ten Billion Tree Tsunami Programme	4,031.000	4,005.630	25.370
Pakistan Environmental Protection Agency (Pak-EPA)	70.130	69.539	0.591

Source: Budget and expenditure statements

The graphical representation of budget and expenditure of MoCC and its attached departments is as under:



C. Sectoral Analysis

The subject of environment and climate change has attracted the attention of policy makers worldwide in the last few decades. Due to drastic changes in the global climate and emerging threats, the governments around the world are focusing on policies and plans to mitigate risks as well as invest in different ventures for sustainable development.

According to Long Term Climate Risk Index (CRI), Pakistan was ranked amongst the top ten most climate change affected countries during 2000-2019⁸. The country is prone to a number of hazards such as floods, earthquakes, droughts, glacial lake outburst flood (GLOF) and landslides etc. In past, Pakistan has witnessed massive human, structural and financial losses e.g. the consecutive floods during 2010 to 2014 have resulted in monetary losses of over USD 18 billion with 38.12 million people affected, 3.45 million houses damaged and 10.63 million acres of crops destroyed. Agricultural

⁸Global Climate Risk Index 2021 (German Watch)

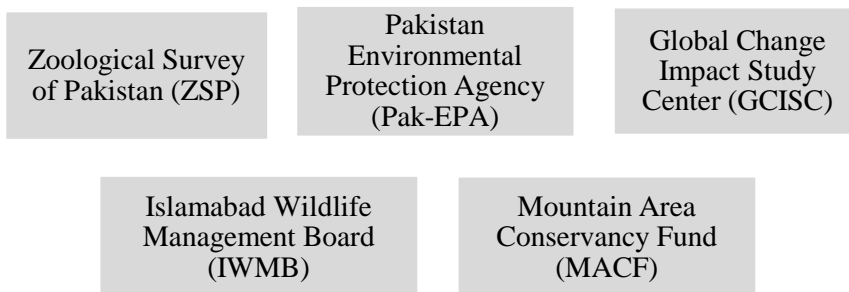
sector growth dropped from 3.5% to 0.2% between 2009 and 2010 due to 2010 flood. Similarly, 1,200 people died in Karachi during unprecedented heat wave in 2015⁹.

In the aftermath of monsoon season 2022, massive rains and flash floods caused widespread damages impacting over 33 million people in Pakistan while the provinces of Sindh and Balochistan have been the most affected, all other provinces and regions were also affected at varying scales with massive damage to infrastructure and livelihood¹⁰. Hundreds and thousands of peoples were displaced with over 6.500 million homes washed away / damaged.

Pakistan is party to a number of regional and international environmental agreements and forums e.g. UNFCCC, UNCCD, Cartagena Protocol, Nagoya Protocol, CITES, IPBES, Ramsar Convention, Malé Declaration on Trans-boundary Air Pollution, SACEP, SAARC, UNEP, UN Habitat, UNICEF, UNCSD, GLOBE etc. Ministry of Climate Change works as a focal federal institution to fulfill international obligations under various multilateral environmental agreements (Conventions, Protocols and Treaties etc.) to establish National Environmental Quality Standards and facilitate & harmonize environmental standards, laws, acts and policies at national level.

Attached Departments of Ministry of Climate Change and Environmental Coordination(MoCC&EC)

The Ministry of Climate Change carries out its functions through various attached departments as under:



⁹ Pak INDC Report

¹⁰ <http://paistanconsultehuston.org/prime-ministers-flood-relief-fund-2022>

PSDP allocation for FY 2022-23 & major projects / programs of MoCC

Under the Federal PSDP 2022-23 for Climate Change Division, the total allocation was Rs. 9,500.00 million.¹¹ The utilization of the funds and major PSDP projects / programs of MoCC are tabulated below:

(Rs. in million)

Sr. No.	Name of Project	Funds released during 2022-23	Utilization up to 30.06.2023
1.	Capacity Building on Water Quality Monitoring & SDG (6.1)	22.990	21.911
2.	Climate Resilient Urban Human Settlement Unit	16.659	15.415
3.	Up-scaling of Green Pakistan Programme (Revised)	4,031.000	4,005.630

Source: Funds and expenditure statements provided by MoCC

Ten Billion Tree Tsunami Program (TBTTP) is a major ongoing project of Ministry of Climate Change in terms of budget and expenditure. An analysis of physical performance of forestry component of TBTTP for the financial year 2019-20 to 2022-23 is as under:

(Figures in million)

Sr. No.	Province/ Territory	No. of plants (planted/ regenerated/distributed)			
		Target as per PC-I (2019-23)	Achievement (2019-23)	Remaining Target	%age of Achievement
1.	Punjab	466.00	329.47	136.53	71%
2.	Sindh	1,000.00	794.76	205.24	79%
3.	KP	1,000.00	695.58	304.42	70%
4.	Balochistan	100.00	17.37	82.63	17%
5.	AJK	560.00	161.68	398.32	29%
6.	GB	170.00	69.99	100.01	41%
Total		3,296	2,068.86	1,227.14	63%

Source: statement provided by TBTTP management

¹¹ Federal PSDP 2022-23

Moreover, the Ministry has undertaken a number of foreign funded projects relating to a variety of issues concerning environment. The projects are detailed as under:

Sr. No.	Title
1.	Glacial Lake Outburst Flood (GLOF-II)
2.	Transforming the Indus Basin with Climate Resilient Agriculture and Water Management
3.	Pakistan Snow Leopard & Ecosystem Protection Program (PSLEP)
4.	National Ozone Unit

Source: <http://www.mocc.gov.pk>

Plans and Policies

The Ministry of Climate Change and Environmental Coordination (MoCC&EC) has formulated various policies/programs related to climate change and environmental issues. These include:

- i. National Action Program to Combat Desertification in Pakistan (2002)
- ii. National Environment Policy (2005)
- iii. National Water Policy (2005)
- iv. National Wetland Policy (2007)
- v. Drinking Water Policy (2009)
- vi. National Rangeland Policy (2010)
- vii. National Sanitation Policy (2012)
- viii. National Forest Policy (2016)
- ix. National Electronic Vehicle Policy (2019)
- x. National Climate Change Policy (2021)
- xi. National Biodiversity Strategies and Action Plan 2017-2030.

Source: <http://www.mocc.gov.pk>

Organizational Management and Governance

A sound organizational management and governance play a vital role in accomplishment of desired objectives. The findings of this report and previous audit reports indicate that the Government in Pakistan successfully

installed a comprehensive governing framework related to environment and climate change. However, full benefits are still to be achieved due to non-operationalization and non-functioning of a number of important forums e.g. Pakistan Climate Change Authority. Moreover, key posts including Deputy Inspector General (Forest), Deputy Directors and Deputy Conservator were not filled. Non-appointment of key staff is likely to hamper the implementation of policies related to forest and achievement of stated objectives and targets related to environment and climate change in the country.

MoCC&EC executed a number of development schemes, however, the monitoring and evaluation of the schemes could not be carried out properly. The post of Chief Finance & Accounts Officer (CF&AO) could not be created even during financial year 2022-23 which was a violation of the PFM Act having consequences towards efficient financial management practices. Similarly, the post of Chief Internal Auditor was also not created in the Ministry depriving the management to install, review and update effective internal control mechanism.

Implementation

Ministry of Climate Change and Environmental Coordination is the apex policy making body which formulates policies related to environment and Climate Change. The implementation of these policies, programs and projects is the responsibility of a variety of implementation agencies at federal, provincial and district levels. These implementing agencies mainly include provincial Agriculture, Forest, Livestock, Fisheries & Irrigation Departments as well as the Federal & Provincial Environmental Protection Agencies. The cross-cutting nature of activities spanning over a number of agencies at various level of the government makes it difficult to effectively coordinate and follow-up the plans and program.

Table-I Audit Profile of Ministry of Climate Change and Environmental Coordination Islamabad and its Attached Departments / Agencies

(Rs. in million)

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2022-23	Revenue / Receipts audit FY 2022-23
1.	Formations	06	02	4,359.366	Nil
2.	<ul style="list-style-type: none"> • Assignment Account • SDAs • Others 	01 Nil 06	01 Nil 06	Nil Nil Nil	Nil Nil Nil
3.	Authorities / Autonomous Bodies etc. under the PAO	03	02	Nil	Nil
4.	Foreign Aided Project (FAP) REDD+	01	01	465.761	Nil

4.2 Classified Summary of Audit Observations

Audit observations amounting to Rs. 232.683 million and USD 0.849 million have been raised in this report pertaining to Ministry of Climate Change and Environmental Coordination and its attached departments/formations. Summary of audit observations classified by nature is as under:

Table –II Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	PKR	USD
1.	Financial Management	225.788	0.849
2.	Public Service Delivery / Performance	--	--
3.	Irregularities	6.895	--
A.	HR / Internal Control Weaknesses	--	--
B.	Procurement	6.895	--

4.3 Brief comments on the status of compliance with PAC directives

The Directorate General Audit (CC&E) Islamabad started auditing and reporting Ministry of Climate Change and Environmental Coordination Islamabad since 2018-19. Ten (10) Paras pertaining to the Audit Report of MoCC&EC for the Audit Year 2019-20 were discussed in the PAC meeting held on 25.11.2021. Current status of compliance with PAC directives for report discussed so far is given below:

Audit Report	Number of Audit Paras			Compliance		
	Discussed in PAC	Settled by PAC	Directives issued	PAC Directives fully implemented	PAC Directives partially implemented	Percentage
2019-20	10	03	07	05	02	85%

The Ministry is required to fully implement the remaining PAC directives.

4.4 AUDIT PARAS

Financial Management

4.4.1 Loss due to non-utilization of foreign grant – USD 848,669 (Rs. 186.165 million approx.)

According to Grant Agreement between Islamic Republic of Pakistan and International Bank for Reconstruction and Development, an amount of USD 7.814 million was allocated as Readiness Fund (REDD+ Readiness Preparation Grant) of the Forest Carbon Partnership Facility.

The REDD+ Project utilized an amount of USD 6.965 million till closure of the project i.e. 30.11.2023.

During audit of REDD+ Project for the financial year 2022-23, it was observed that out of the total grant (USD 7.814 million), Project management claimed and received an amount of USD 7.590 million through withdrawal applications during the period 2015-16 to 2022-23. Resultantly, an amount of USD 224,024 remained unclaimed till closure of the project.

It was further observed that out of claimed / received amount, only an amount of USD 6.965 million was utilized, leaving an amount of USD 624,645 (PKR 137.023 million) unutilized which was returned back to the donor.

Audit held that non-utilization of grant was serious lapse on the part of management resulting in loss to government amounting to USD 848,669 (USD 224,024 + USD 624,645) equivalent to Rs. 186.165 million. {USD 848,669.71 x Rs. 219.36 (exchange rate for the returned amount of Rs. 137.023 million)}

Initial observation was issued on 14.11.2023. The management admitted that the grant amount could not be fully utilized by the closing date due to various reasons i.e. high variation in dollar conversion rates, COVID-19, frequent transfers of NPDs/Secretary MoCC and non-approval of some of the planned activities by the NPD.

The management was requested to convene DAC meeting vide letters dated 14.11.2023 and 28.11.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that inquiry may be conducted by the controlling Ministry for fixing responsibility for non-utilization of the committed grant resulting in loss to the Government.

(Para No.1 of Financial Attest Audit Report of REDD+, FY 2022-23)

4.4.2 Loss due to non-declaration of MACF as non-profit organization – Rs. 28.459 million

According to Section 2, Clause 36 of Income Tax Ordinance 2001, non-profit organization means any person other than an individual, which is established for religious, educational, charitable, welfare or development purposes, or for the promotion of an amateur sport, formed and registered under any law as a non-profit organization and approved by the Commissioner for specified period, on application made by such person in the prescribed form and manner, accompanied by the prescribed documents and, on requisition, such other documents as may be required by the Commissioner.

Mountain Area Conservancy Fund (MACF) working under Ministry of Climate Change was established and registered in 2003 as company, as not-for-profit organization under Section 42 of Companies Ordinance, 1984. MACF maintained three bank accounts and funds amounting to Rs. 785.348 million was available on which profit of Rs. 134.861 million was earned during the financial year 2022-23.

During the audit of Ministry of Climate Change and Environmental Coordination (MoCC&EC) for the financial year 2022-23, it was observed that:

- i. MACF management did not applied for declaration of MACF as non-profit organization resultantly MACF was not included in 2nd schedule of Income Tax Ordinance 2001 and therefore, was not exempted from deduction of withholding tax.

- ii. The banks deducted an amount of Rs. 28.459 million on account of withholding tax on the profit / interest earned on the funds despite the fact that the entity being a non-profit organization was exempt from withholding tax. Details are as under:

(Rs. in million)

Sr. No.	Account No.	Title of Account	Bank Name	Opening Balance	Profit earned	Withholding tax deducted
1.	0604591481001 773	MACF	MCB ENERCON Building G-5/2 Islamabad	773.884	132.988	28.185
2.	2006308107		Silk Bank F-10 Markaz Islamabad	1.305	0.213	0.029
3.	2005176247		-do-	10.159	1.660	0.245
Total						28.459

Audit held that due to inaction on the part of the management, the MACF could not be included in 2nd schedule of Income Tax Ordinance and declared non-profit organization. Resultantly, banks withheld Income Tax on profit earned. This caused MACF a loss of amounting to Rs. 28.459 million.

Initial observation was issued on 24.07.2023. The management replied that in 29th Board Meeting of MACF held on 03.05.2023, it was proposed to engage a Legal Adviser but this item was not discussed as the board decided that, the available MACF amount may be equally transferred to the Biodiversity Funds established by KP and GB after fulfilling the required legal process and procedures.

The reply was not satisfactory as loss sustained to MACF due to non-declaration as non-profit organization since inception.

DAC meeting was held on 14.11.2023. The DAC directed the management to take up matter with FBR and submit report thereof within 30 days.

Audit recommends implementation of DAC decision within 30 days.

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2022-23 vide Para No. 2.4.6 having financial impact of Rs. 13.922 million. Recurrence of same irregularity is a matter of serious concern.

(Para No. 7 of AIR 2022-23, MoCC&EC)

4.4.3 Non-utilization of Clean Environment Fund and non-investment of the surplus money of Company – Rs. 11.164 million

According to Clause III of Memorandum of Association, ‘Clean Environment Fund’ was established to regulate, conserve and sustainably manage natural resources under the Federal Government's jurisdiction and provide technical, financial and institutional assistance. Additionally, the CEF aims to establish and maintain analytical Geographic Information System (GIS) labs, promote research for sustainable environmental protection and collaborate with environmental NGOs and civil society for awareness and advocacy.

Further, according to Section IV(10) of Memorandum of Association (MoA) of Clean Environment Fund, in order to achieve its object, the company shall exercise the power to invest the surplus moneys of the company not immediately required in such a manner as may from time to time be determined by the company.

The Clean Environment Fund (CEF) operating under the Pakistan Environmental Protection Agency (Pak-EPA), was established in 2015 as a not-for-profit organization under Section 42 of the Companies Ordinance, 1984. In June 2016, an initial fund of Rs. 6.790 million was deposited into CEF account. During the period from June 2016 to May 2019, additional funds amounting to Rs. 4.374 million were received through donations and fines. The total fund with CEF as on 30th May 2019 was Rs. 11.164 million as per available bank statement.

During the audit of Pak-EPA for the financial year 2021-22 and 2022-23, it was observed as under:

- i. There was no record and bank statement available with the management to ascertain the exact amount in the Fund as on 30.06.2023.
- ii. The available funds with CEF were not being utilized to achieve the stated objectives.
- iii. On one hand the available funds with CEF remained unutilized, while on the other hand, the unutilized funds were not invested in profitable opportunities to earn profit on the parked funds.
- iv. The management did not applied for declaration of CEF as non-profit organization resultantly CEF was not included in 2nd schedule of Income Tax Ordinance 2001 and therefore, was not exempted from deduction of withholding tax.

Audit held that non utilization of CEF for intended purposes and non-investment of the parked funds resulted in loss to the Government.

Initial observation was issued on 25.08.2023. Management replied that CEF is currently dormant and notification has not been issued in respect of members for Board of Directors (BoDs). Upon reactivation of the Fund, the same will be got included in 2nd schedule under Income Tax Ordinance 2001. The surplus amount of the fund will be invested in accordance with the decision / approval of Board of Directors (BoD).

The PAO was requested to convene DAC meeting vide letters dated 14.09.2023, 10.10.2023 and 30.10.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that the CEF may be operationalized as conceived and surplus funds may be invested as required under MoA.

(Para No. 7 of AIR 2022-23, Pak-EPA)

Public Service Delivery / Performance

4.4.4 Non-achievement of plantation targets under TBTP and non-plantation of 1,227.14 million plants

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

Ministry of Planning Development & Special Initiatives (M/o PD&SI) released funds amounting to Rs. 24,052.800 million to TBTP under forestry component during financial year 2019-2023.

During Audit of National Strategic Support Unit of Ten Billion Tree Tsunami Program (NSSU-TBTP), Islamabad for financial years 2022-23, it was observed that:

- i. During the period from 2019 to 2023, against the target plantation of 3,296.00 million plants, only 2,068.86 million plants were actually planted. As a result, 1,227.14 million plants could not be planted. Details are as under:

(Figures in million)

Sr. No.	Province/ Territory	No. of plants (planted/ regenerated/distributed)			
		Target as per PC-I (2019-23)	Achievement (2019-23)	Remaining Target	%age of Achievement
1.	Punjab	466.00	329.47	136.53	71%
2.	Sindh	1,000.00	794.76	205.24	79%
3.	KP	1,000.00	695.58	304.42	70%
4.	Balochistan	100.00	17.37	82.63	17%
5.	AJK	560.00	161.68	398.32	29%
6.	GB	170.00	69.99	100.01	41%
Total		3,296	2,068.86	1,227.14	63%

- ii. Further, beside plantation, various other allied activities were also provided in the Umbrella PC-I for Sindh, KP, Balochistan, AJK and GB regions. However, the targets related to allied activities were

also not met by these regions during the duration of PC-I i.e. 2019-2023. Details are at **Annexure-VI**.

- iii. During the financial year 2022-23, 50% of the positions at NSSU and PSSUs remained vacant. Details are at **Annexure-VII**.
- iv. Key positions of Deputy Project Director Wildlife, Media & Communication and Manager GIS remained unfilled at NSSU.
- v. PSSUs remained non-functional and key positions of Regional Project Directors (RPDs) in Forestry and Wildlife were vacant since the inception of programme.

Audit held that failure to plant 1,227.14 million trees and the non-achievement of targets for allied activities led to non-achieving the objectives of the Ten Billion Tree Tsunami Programme (TBTP). Further, non-appointment on key positions hindered the implementation and oversight of forestry and wildlife initiatives under the programme.

Initial observation was issued on 10.08.2023. The management replied that as per the Umbrella PC-I, Rs. 64,099 million was allocated for the forestry component for financial year 2019-2023. However, only Rs. 24,052 million (37.5%) were released to executing agencies. Despite the partial funding, the program has achieved 63% of its plantation targets, marking a significant success.

DAC meeting was held on 14.11.2023. The DAC directed to take up the matter with Mo PD&SI and Ministry of Finance regarding non-achievement of targets due to non-release of funds in accordance with PC-I. The matter may also be brought to the notice of ECNEC.

Audit recommends implementation of DAC decision.

(Para No. 12 of AIR 2022-23, TBTP)

4.4.5 Non-carrying out proper geo-positioning of plantation sites to ascertain plantation progress under TBTP

According to Annex III of PC-I of Ten Billion Tree Tsunami Program (TBTP), 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 Program (NSSU-TBTTP) under the MoCC&EC established a GIS Section at NSSU Islamabad for progress review and monitoring. Details of GIS data maintained by NSSU is as under:

Sr. No.	Provinces	Total No. of Sites 2019-23 as Forestry section NSSU	2019-2022 as per GIS Section			
			Reported Data by PMUs	Data on GIS format	Data not available on GIS Format	Monitored Sites by NSSU
1.	Punjab	3,290	2,575	2,560	15	108
2.	Sindh	1,013	956	956	-	71
3.	Khyber Pakhtunkhwa	10,157	10,099	8,305	1,794	434
4.	Balochistan	408	326	326	-	64
5.	Gilgit	5,897	3,847	3,747	100	264
6.	AJ&K	2,071	1,523	1,512	11	227
Total		22,836	19,326	17,406	1,920	1,168

During Audit of NSSU-TBTTP Islamabad for financial years 2022-23, it was observed as under:

- i. A total of 22,836 plantation sites for the Forestry Component were reported to NSSU-TBTTP from all provinces between FY 2019-20 to 2022-23. However, PMUs reported only 17,406 plantation sites during the same period in GIS format. The GIS format data for 5,430 sites (22,836 - 17,406) was not submitted by the Project Management Units (PMUs).
- ii. During financial year 2019-22, physical monitoring was conducted for only 1,168 sites, representing 6% of the total reported 19,326 GIS-integrated plantation sites.

- iii. No database for TBTPP wildlife component activities was developed in GIS system.
- iv. An amount of Rs. 37.00 million was allocated in the PC-I for purchase of various essential equipment i.e. computer server, GPS devices, imaging drone with HD camera and sensors, 3D LIDAR sensor, android application development tools, ArcGIS software products, high-resolution satellite imagery, as well as resources for printing and forest atlas preparation. However, these essential equipment had not been procured till date of audit viz November 2023.

Audit held that non-obtaining of GIS format based data of 5,430 plantations sites and non-development of wildlife component database was serious lapse on the part of management which resulted into lack of proper evidence based physical monitoring.

Initial observation was issued on 10.08.2023. The management replied that the non-availability of GIS format data for 1,794 sites in KP was due to security reasons. Physical monitoring was conducted in AJK, GB, Balochistan, and KP for FY 2020-21 and 2021-22. A wildlife geo-database existed for spatial activities such as national parks. The GIS analysts utilized free software like QGIS, ILWIS, and MAVERICK which not only successfully completed activities but also saved a significant amount of financial resources for the Government of Pakistan.

The reply of the management was not satisfactory because no documentary evidence for actual monitored sites was provided. Further, data from TBTPP indicated only 6% monitoring rate which was not justified. Moreover, no supporting documentation or certificate regarding the availability of GIS format data for wildlife activities and the analysis of non-overlapping project activities was provided.

DAC meeting was held on 14.11.2023. The DAC directed that the matter may be placed before the PSC for deliberation specifically on the issue of (1) GIS format data availability and analysis, (2) physical monitoring of

forestry and wildlife component activities and (3) GIS Lab equipment, procurement of high resolution satellite imagery for Pre & Post plantation analysis, forest atlas preparation and printing etc. The outcome of the same may be presented in the next DAC meeting.

Audit recommends implementation of DAC decision within 30 days.

(Para No. 17 of AIR 2022-23, TBTTP)

4.4.6 Non-achievement of Provincial Wildlife Components under Ten Billion Tree Tsunami Program

According to Para 4 of PC-I of Ten Billion Tree Tsunami Program (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, co-financed by Provincial Governments and Planning Commission will release funds in a bi-annual manner.

Federal Governments released funds amounting to Rs. 318.358 million to Provincial Wildlife Departments during financial year 2022-23 for wildlife activities under the Ten Billion Tree Tsunami Program (TBTTP).

During Audit of National Strategic Support Unit of Ten Billion Tree Tsunami Program (NSSU-TBTTP), Islamabad for financial years 2022-23, it was observed that:

- i. The Provincial Wildlife Departments did not initiated various activities/targets as provided in work plan/PC-I. Details are as under:

(Rs. in million)

Sr. No.	Name of Province/Territory	No. of activities not initiated	Annexures
1.	AJ&K	2	VIII (a)
2.	GB	12	VIII (b)
3.	Punjab	6	VIII (c)
4.	Balochistan	14	VIII (d)
5.	Sindh	21	VIII (e)
6.	KP	10	VIII (f)

- ii. Provincial Wildlife Department Sindh could not utilize released funds on Wildlife activities due to non-finalization of rules and regulations.
- iii. An amount of Rs. 858.280 million was released to Provincial Wildlife Department Punjab (Rs. 712.041 million revalidated from previous financial years and Rs. 146.239 million released during FY 2022-23). However, the department could utilize funds amounting to Rs. 221.215 million while the balance amount of Rs. 637.065 million (Rs. 110.285 million and Rs. 526.780 million) remained un-spent and un-released at spending level.

The targets of wildlife component could not be initiated and funds could not be utilized, however NSSU did not take up the matter for corrective measures and achievement of the planned targets.

Audit held that non-initiation of wildlife activities resulted into non-achievement of planned targets of the program.

Initial observation was issued on 10.08.2023. The management replied that TBTTP will ensure that all activities were expedited and completed by the executing agencies to achieve intended outcomes of the program.

DAC meeting was held on 14.11.2023. The DAC directed TBTTP to prepare a progress report on the provincial wildlife component and place it in the PSC meeting for deliberation and the outcome of the same may be shared in the next DAC meeting.

Audit recommends implementation of DAC decision within 30 days.

(Para No. 10 of AIR 2022-23, TBTTP)

4.4.7 Non addressing the delays and challenges encountered in the implementation/execution of TBTTP activities

According to the decision made during the 3rd Programme Steering Committee (PSC) meeting on 22.12.2022 (Agenda item No. 6), a summary will be forwarded through the Development Wing of MoCC&EC to formalize matters before the competent forum, i.e., the Executive Committee of the

National Economic Council (ECNEC). This pertains to the delays and challenges encountered in the implementation/execution of various programs/activities under TBTP.

Ten Billion Tree Tsunami Program (TBTP) conceived various projects in the Umbrella PC-1 amounting to Rs. 10,285 million during the financial year 2019-23. Details of projects are as under:

(Rs. in million)

Sr. No.	Name of Projects	Cost as per PC-I
1.	Pollution Load Assessment Network (PLAN) project for improvement of air quality of Islamabad	500.00
2.	Development of National Parks, wetlands, ecotourism sites, safari parks etc.	3,895.00
3.	Establishment of Zoo cum Botanical Garden	3,000.00
4.	Development and Execution of Comprehensive Plan for Islamabad as a model city in terms of Horticulture Landscape	1,200.00
5.	Development & Management of Margalla Hills National Park and or Islamabad Zoo	1,690.00
Total		10,285.00

During Audit of NSSU-TBTP Islamabad for the financial years 2022-23, it was observed that management did not submit the matter to the competent forum / ECNEC with regard to delays and challenges faced during the implementation / execution of programme activities in line with PSC directions.

Audit held that non-forwarding of matter to the competent forum / ECNEC was non-adherence to the instruction issued by PSC resulting into non-addressing of delays and challenges encountered in the implementation/execution of various programs/ activities under TBTP.

Initial observation was issued on 10.08.2023. The management replied that the matter has been communicated to the Development Wing of MoCC&EC for onward deliberations with MoPD&SI.

DAC meeting was held on 14.11.2023. The DAC directed the Development Wing of MoCC&EC to take up the matter at ECNEC level and progress report may be presented in the next DAC meeting.

Audit recommends implementation of DAC decision within 30 days.

(Para No. 11 of AIR 2022-23, TBTP)

4.4.8 Non-convening of Project Steering Committee meetings of Climate Resilient Urban Human Settlements Unit

According to Para 13 of PC-I of Climate Resilient Urban Human Settlements (CRUSH), the Project Steering Committee (PSC) constitution and charter will be notified by the MoCC&EC. The PSC members will include the representatives of Federal Ministry of Finance (FAs Organization), Ministry of Planning, Development & Reforms (Chief-PP&H/PUP&P Center), all Provincial Urban Units' and the UN-Habitat (Pakistan). Moreover, the PSC will meet after regular intervals to over-view the operation and activities of the CRUSH and issue the policy guidelines to improve and augment the role of Unit towards ensuring the climate resilient urban planning and development throughout Pakistan.

Ministry of Climate Change and Environmental Coordination (MoCC&EC) initiated a PSDP scheme during the financial year 2019-20 titled 'Climate Resilient Urban Human Settlements (CRUHS)' with a total cost of Rs. 90.158 million. An amount of Rs. 15.415 million was incurred on project activities during the financial year 2022-23. The Project Steering Committee (PSC) was notified by the Ministry on 17.08.2020.

During audit of MoCC&EC for the financial year 2022-23, it was observed that PSC convened its 1st meeting on 27.01.2021, however, no meeting was convened during the financial year 2021-22 and 2022-23 till conclusion of audit i.e. August 2023.

Audit held that non-convening of regular interval meetings of PSC resulted into weak oversight of project implementation along with lack of strategic guidance required to achieve the program objectives.

Initial observation was issued on 24.07.2023. The management replied that first PSC meeting was conducted on 27.01.2021 and the second PSC meeting will be arranged in forthcoming days positively.

DAC meeting was held on 14.11.2023. The DAC directed that PSC meeting may be convened within 30 days and minutes of meeting may be shared with Audit authorities.

Audit recommends implementation of DAC decision within 30 days.

(Para No. 16 of AIR 2022-23, MoCC&EC)

4.4.9 Non convening of Annual General Meetings and Board meetings of Clean Environment Fund

According to Section 21 of Companies Act 2017, a general meeting, to be called Annual General Meeting, shall be held in accordance with the provisions of Section 132, within sixteen months from the date of incorporation of the company and thereafter, once at least in every year within a period of one hundred and twenty days following the close of its financial year.

Further, according to Rule 6 of Corporate Governance Rules 2013, the Board shall meet at least once, each quarter of a year, to ensure that it discharges its duties and obligations to shareholders and other stakeholders efficiently and effectively. In case of non-compliance, the same shall be reported to the Commission with reasons of non-compliance, within fourteen days of the end of the quarter in which the meeting should have been held.

Clean Environment Fund (CEF) working under control of Pakistan Environmental Protection Agency, Islamabad was established and registered in 2015 as company as not for profit organization under section 42 of the Companies Ordinance, 1984.

During the Audit of Pak-EPA for the financial year 2021-22 and 2022-23, it was observed as under:

- i. No Annual General Meeting (AGM) has been convened since the inception of the company in 2015 till date of the audit i.e. August 2023.
- ii. Only one Board meeting was held on 18.06.2015, and no further Board meetings have been convened till August 2023.

Audit held that non conduct of AGM and BoDs meetings was violation of rules resulting in non-achievement of purposes of the CEF.

Initial observation was issued on 25.08.2023. The management replied that Clean Environment Fund is lying dormant and Pak-EPA has made efforts to get the fund reactivated. As soon as it will be activated, the Annual General Meeting (AGM) of all the members / board of directors will be scheduled accordingly.

The PAO was requested to convene DAC meeting vide letters dated 14.09.2023, 10.10.2023 and 30.10.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that necessary steps may be taken to operationalize the Fund by convening of AGM and holding regular Board meetings.

(Para No. 6 of AIR 2022-23, Pak-EPA)

4.4.10 Non-existence of mechanism for post monitoring of environmental approvals granted by Pak-EPA

According to Rule 17(1) of Pak-EPA Review of Initial Environmental Examination & Environmental Impact Assessment Regulations, 2000, for purposes of verification of any matter relating to the review or to the conditions of approval of an IEE or EIA prior to, during or after commencement of construction or operation of a project, duly authorized staff of the Federal Agency shall be entitled to enter and inspect the project site, factory building and plant and equipment installed therein

Pakistan Environmental Protection Agency (Pak-EPA) had issued environmental approvals to the proponents to commence the projects with certain conditions. Details are attached at **Annexure-IX**.

During audit of Pak-EPA for the financial year 2021-22 to 2022-23, it was observed as under:

- i. Conditional environmental approvals of the projects were granted, however, compliance of the conditions of approval of IEE/EIA was not checked and reviewed by the Agency.
- ii. No post monitoring visits were carried out for the purpose of verification and inspection of projects.
- iii. The proponents had not submitted compliance reports of IEE and EIA conditions in respect of the approved projects.

Audit held that non-existence of a proper post monitoring mechanism of approved Initial Environmental Examination (IEEs) and Environmental Impact Assessment (EIAs) resulted in unchecked activities leading to environmental degradation.

Initial observation was issued on 25.08.2023. The management responded that due to shortage of staff in the EIA section of Pak-EPA, effective monitoring cannot be ensured. However, Pak-EPA constituted an Environmental Monitoring Team (EMT) on 05.09.2023, aiming to fulfill post-compliance monitoring requirements for approved projects.

The PAO was requested to convene DAC meeting vide letters dated 14.09.2023, 10.10.2023 and 30.10.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that effective post monitoring may be carried out by the EPA to ensure compliance of conditions of environmental approvals, environmental laws, rules and regulations.

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2022-23 vide Para No. 2.4.18. Recurrence of same irregularity is a matter of serious concern.

(Para No. 8 of AIR 2022-23, Pak-EPA)

4.4.11 Non classification of industrial units by Pak EPA

According to Rule 4 of National Environment Quality Standards (Self-Monitoring and Reporting by Industry) Rules, 2001, on the basis of the pollution level of an industrial unit, the Director General shall classify the unit into Category A, B or C for liquid effluents, and category A or B for gaseous emissions.

Further, according to Rule 3, all industrial units shall be responsible for correct and timely submission of Environmental Monitoring Reports to the Federal Agency. Rule 12 provides that the Federal Agency shall compile, analyze and manage the data contained in the Environmental Monitoring Reports with the objective, inter alia, of enforcing the National Quality Standards and developing an environmental database.

Pakistan Environmental Protection Agency, Islamabad (Pak-EPA) is a regulatory body established under Section 5 of Pakistan Environmental Protection Act, 1997 for the protection, conservation, rehabilitation and improvement of the environment and prevention and control of pollution.

During audit of Pak-EPA for the financial year 2021-22 to 2022-23, it was observed as under:

- i. Pak-EPA had not classified the industrial units into Category A, B or C for liquid effluents, and category A or B for gaseous emissions.
- ii. Industrial units were not submitting monthly, quarterly and annual environmental monitoring reports.

Audit held that non-classification of industrial units was serious lapse on the part of the management which resulted into non-compilation, analysis and development of environmental database of Islamabad Capital Territory (ICT).

Initial observation was issued on 25.08.2023. The management replied that industrial units have been categorized according to the Pakistan Environmental Protection Act 1997, distinguishing between liquid effluent

and gaseous emissions. Within Islamabad Capital Territory (ICT), industrial facilities are situated in three out of five different zones. Some industries submit approved environmental compliance reports to Pak-EPA. Notices will be issued to ensure that industries submit comprehensive environmental compliance reports, inclusive of management and analysis of data. The assignment is currently in progress and will be concluded at the earliest.

The reply of the management was not satisfactory as details of all classified units operating within the territorial jurisdiction of Pak-EPA was not provided. Further, the management admitted that not all industrial units were submitting monitoring reports, leading to the non-development of an environmental database

The PAO was requested to convene DAC meeting vide letters dated 14.09.2023, 10.10.2023 and 30.10.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that classification the industrial unit may be carried out and mechanism may be developed for reporting of these unit on monthly, quarterly and annual basis besides development of environmental database.

(Para No. 9 of AIR 2022-23, Pak-EPA)

4.4.12 Improper maintenance of record of IEE and EIA projects in contravention of EPA Act, 1997

According to Section(7) of Pakistan Environmental Protection Act, 1997, the Federal Agency shall maintain separate Registers for IEE and EIA projects, which shall contain brief particulars of each project and a summary of decisions taken thereon. The registers shall be open to inspection by the public at all reasonable hours and the disclosure of information in such Registers shall be subject to the restrictions specified in sub-section (3).

Further, according to Regulation 21 of the Pakistan Environmental Protection Agency (Review of IEE and EIA) Regulations, 2000, the Agency shall maintain separate registers for IEE and EIA projects, on the format specified in Schedule VIII.

Pakistan Environmental Protection Agency (Pak-EPA), Islamabad issued Initial Environmental Examination (IEE) and Environmental Impact Assessment (EIA) approvals to the various proponents during the financial year 2021-22 and 2022-23.

During audit of Pak-EPA Islamabad for the financial year 2021-22 and 2022-23, it was observed that the record of environmental approval was maintained in soft form which did not meet the requirements of Section 7 of the EPA Act.

Audit held that non-maintenance of IEE/EIA registers was not justified resultantly the approvals granted lacked authentication and was susceptible to changes and manipulations. Moreover, due to non-maintenance of proper registers, the inspection by public was not possible.

Initial observation was issued on 25.08.2023. The management replied that separate registers have been prepared to document projects undergoing Initial Environmental Examination and Environmental Impact Assessment.

The reply of the management was not satisfactory as documentary evidence was not provided in support of reply.

The PAO was requested to convene DAC meeting vide letters dated 14.09.2023, 10.10.2023 and 30.10.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that proper registers on the prescribed form may be maintained for IEE and EIA approvals.

(Para No. 11 of AIR 2022-23, Pak-EPA)

4.4.13 Delay in processing of Initial Environmental Examination (IEE) and Environmental Impact Assessment (EIA)

According to the Rule 11 of Pakistan Environmental Protection Agency Review of Initial Environmental Examination and Environmental Impact Assessment Regulations, 2000, the Federal Agency shall make every effort to carry out its review of the Initial Environmental Examination (IEE) within forty five (45) days, and of the Environmental Impact Assessment

(EIA) within ninety (90) days, of issue of confirmation of completeness under clause (a) of sub-regulation (1) of regulation 9.

Pakistan Environmental Protection Agency (Pak-EPA), Islamabad issued Initial Environmental Examination (IEE) and Environmental Impact Assessment (EIA) approvals to the various proponents during the financial year 2021-22 and 2022-23.

During audit of Pak-EPA Islamabad for the financial year 2021-22 and 2022-23, it was observed as under:

- i. Proponents submitted several IEE/EIA cases for approval, however, approvals were delayed and not granted within the stipulated 45 and 90 days period as required under the rules. Details are at **Annexure-X**.
- ii. In several cases, the proponents had submitted EIAs for environmental approval, however, despite the passage of a considerable period, approvals were not finalized and granted till conclusion of audit i.e. August 2023. Details of such cases are at **Annexure-XI**.

Audit held that delayed processing and non-issuance of approvals within the specified time was violation of the Act.

Initial observation was issued on 25.08.2023. The management replied that the delay in processing IEE and EIA cases was due to non-provision, delayed, and incomplete provision of information. Further, capacity constraints in the EIA section also contribute to delays in the review process. Efforts are underway to address these challenges by increasing the capacity of the EIA Section through the filling of vacant positions.

The PAO was requested to convene DAC meeting vide letters dated 14.09.2023, 10.10.2023 and 30.10.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that Pak-EPA may devise a strategy keeping in view the available resources to fast-track the processing of environmental approvals and their issuance strictly within the specified period.

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2022-23 vide Para No. 2.4.17. Recurrence of same irregularity is a matter of serious concern.

(Para No. 12 of AIR 2022-23, Pak-EPA)

4.4.14 Improper functioning of Pakistan Environmental Protection Agency Laboratory

According to Section 6(2)(e) of Pakistan Environmental Protection Act 1997, the Federal Agency shall establish and maintain laboratories to help in the performance of its functions under this Act and to conduct research in various aspects of the environment and provide or arrange necessary assistance for establishment of similar laboratories in the private sector.

The Pakistan Environmental Protection Agency (Pak-EPA), Islamabad, established a laboratory with two sections i.e. water and air/emission sections. The agency appointed staff and procured equipment to carry out its functions.

During audit of Pak-EPA for the financial year 2021-22 and 2022-23, it was observed that major equipment in laboratory were non-functional / non-operational. Details are as under:

Sr. No.	Name of Section in Lab/NEQS wing	Total Number of Equipment	Number of Equipment non-function / non operational
1.	Water Section	41	21
2.	Air/emission Section	38	31

Audit held that non-functional laboratory equipment compromised Pak-EPA's ability to conduct essential environmental assessments and monitoring.

Initial observation was issued on 25.08.2023. The management replied that hardware and software issues, equipment reaching the end of their shelf

life, obsolescence, and non-availability of spare parts led to non-functionality. Further, the budget constraints did not allow for repair /maintenance of the equipment. The department has requested a technical grant for equipment repair and funds amounting to Rs. 20.0 million have been allocated in the financial year 2023 to address these equipment issue.

The PAO was requested to convene DAC meeting vide letters dated 14.09.2023, 10.10.2023 and 30.10.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that management may take immediate steps to ensure that the EPA lab is fully functional and operational and all necessary equipment is in place.

(Para No. 14 of AIR 2022-23, Pak-EPA)

4.4.15 Non preparation and non-publishing Annual National Environmental Report on the state of the environment

According to the Section 6(1)(d) of the Pakistan Environmental Protection Act 1997, the Pakistan Environmental Protection Agency shall prepare and publish an Annual National Environmental Report on the state of environment.

Pakistan Environmental Protection Agency (Pak-EPA), Islamabad was required to prepare and publish an annual National Environmental Report on the state of environment.

During audit of Pak-EPA for the financial year 2021-22 and 2022-23 it was observed that Pak-EPA had not prepared and published the Annual National Environmental Report on the state of environment for the period 2021-22 and 2022-23.

Audit held that due to non-preparation and non-publication of Annual National Environment Report on the state of environment, the performance of EPA could not be ascertained by the stakeholders.

Initial observation was issued on 25.08.2023. The management replied that the delay in publishing the report was due to a shortage of human

resources, financial constraints, and technical limitations including lack of experts and equipment. However, efforts are underway to compile scientific data, gather necessary materials, and maintain records for the forthcoming State of the Environment (SoE) report for Islamabad Capital Territory. Pak-EPA is committed to resume the publication of SoE reports starting from 2023 onwards.

The PAO was requested to convene DAC meeting vide letters dated 14.09.2023, 10.10.2023 and 30.10.2023. However, the meeting was not convened by the PAO till finalization of this report.

Audit recommends that National Environment Report may be prepared and published by Pak-EPA on an annual basis reflecting the state of environment in Pakistan.

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2022-23 vide Para No. 2.4.15. Recurrence of same irregularity is a matter of serious concern.

(Para No. 15 of AIR 2022-23, Pak-EPA)

HR / Internal Control Weaknesses

4.4.16 Non-creation of posts of CFAO and CIA in Ministry of Climate Change and Environmental Coordination

According to Section 28(1) of Public Finance Management Act 2019, to assist Principal Accounting Officers in financial management, there shall be Chief Finance and Accounts Officer (CFAO) positions in Ministries and Divisions and Financial Advisers organization shall stand disbanded. Moreover, under Section 29(1) of the Act, the position of Chief Internal Auditor (CIA) shall be created.

Ministry of Climate Change and Environmental Coordination (MoCC&EC) was allocated budget amounting to Rs. 583.61 million in different cost centers during the financial year 2022-23. Details are as under:

(Rs. in million)		
Sr. No.	Description	Budget allocation
1.	Ministry of Climate Change	326.988
2.	Islamabad Wild Life Management Board (IWMB)	52.295
3.	Zoological Survey of Pakistan (ZSP)	39.109
4.	Global Climate Impact Study Center	95.088
5.	Pak Environment Protection Agency	70.130
Total		583.61

During audit of MoCC&EC for the financial year 2022-23, it was observed that the post of Chief Finance and Accounts Officer (CFAO) and Chief Internal Auditor (CIA) were not created in the Ministry as required under the PFM Act.

Audit held that non-creation of posts of CFAO and CIA was violation of PFM Act, 2019 and Financial Management and Powers of Principal Accounting Officers Regulations, 2021 leading to overall weak financial management in the Ministry.

Initial observation was issued on 24.07.2023. The management replied that MoCC&EC has taken up the matter with Finance Division for creation of the post of CFAO and CIA. Finance Division informed that Auditor General of Pakistan is responsible to take up the case for creation of posts with Finance Division. Moreover, AGP has already taken up the case of creation of posts and the same is under consideration.

DAC meeting was held on 14.11.2023. The DAC directed MoCC&EC to pursue the case for the creation of posts of CFAO and CIA with Finance Division and AGP office.

Audit recommends implementation of DAC decision.

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2022-23 vide Para No. 2.4.1. Recurrence of same irregularity is a matter of serious concern.

(Para No. 01 of AIR 2022-23, MoCC&EC)

4.4.17 Non appointment of Climate Resilient Human Settlements Specialist and Environment Friendly Urban Infrastructure Specialist

According to Annex-III of PC-I of Climate Resilient Urban Human Settlements, two (02) posts of Specialist Climate Resilient Human Settlements and Specialist Environment Friendly Urban Infrastructure were provided on contract basis.

Ministry of Climate Change and Environmental Coordination (MoCC&EC) initiated a PSDP scheme in 2019-20 titled 'Climate Resilient Urban Human Settlements (CRUHS)' with a total cost of Rs. 90.158 million for five (05) years. An expenditure of Rs. 15.415 million was incurred during the financial year 2022-23.

During audit of MoCC&EC for the financial year 2022-23, it was observed that two (02) posts of Specialist Climate Resilient Human Settlements and Specialist Environment Friendly Urban Infrastructure were vacant since 26.01.2021 and 12.02.2021 respectively.

Audit held that non-appointment of Specialist was likely to hamper the achievement of stated objectives of the project and targets related to environment and climate change in the country.

Initial observation was issued on 24.07.2023. The management replied that appointment against two posts of Specialists was initially finalized on 18.03.2020. However, subsequent to resignations effective from 26.01.2021 and 12.02.2021, the posts became vacant. These vacant posts were re-advertised along with other project posts on 26.07.2021. Despite completing the recruitment process for the remaining posts on 15.03.2022, no suitable candidates meeting the criteria outlined in PC-I were found, consequently, the posts of specialists continued to remain unfilled.

DAC meeting was held on 14.11.2023. The DAC directed that PSC meeting may be convened within 30-days and the matter be placed before the forum for deliberation. The outcome of the same may be provided in the next DAC meeting.

Audit recommends implementation of DAC decision within 30-days.

(Para No. 17 of AIR 2022-23, MoCC&EC)

4.4.18 Irregular recruitment of officers/ officials in TBTTP without screening test

According to Para 1(b) of Establishment Division O.M. No. No.F-53/I/2008-SP dated 03.03.2015, the short listed applicants, as a result of screening test, would be interviewed. The Departmental Selection Committee constituted would adjudge the applicant on the score in the test and interview. Score in the test would have 70% weightage and 30% weightage would be allocated for interview among the members of the Department Selection Committee as Chairman 40% and two members 30% each.

Further, according to amended clause 1(xiii) of Office Memorandum of Establishment Division No. F.53/1/2019-SP(Pt) dated 14.03.2019, Ministries/Divisions/Sub-ordinate Offices etc. were required to finalize the recruitments within 120 days from the date of advertisement.

National Strategic Support Unit of Ten Billion Tree Tsunami Program (NSSU-TBTTP) under the Ministry of Climate Change and Environmental Coordination (MoCC&EC) advertised vacant positions on 29.09.2022. In response to advertisement, 8,801 applicants applied for the positions, out of which 144 applicants were shortlisted for interview by the scrutiny committee. Details are provided at **Annexure-XII**.

During audit of NSSU-TBTTP for financial years 2022-23, it was observed as under:

- i. The appointments were made on interview basis without conducting any screening test of the candidates.
- ii. The initial screening test for shortlisting of candidates was ruled out to fill the vacant posts on urgent basis. Advertisement for recruitment of nine (09) posts was published on 29.09.2022, however, the recruitment was not completed within 120 days as required under rules. The offer of appointment for the post of

DPD Finance and Admin, Monitoring and Evaluation and Wildlife was issued on 29.03.2023, 29.03.2023 and 01.08.2023 respectively. The recruitment of remaining posts were not finalized till date audit i.e. August, 2023.

- iii. 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% each member as given in the rules.
- iv. Minutes of meeting of shortlisting committee showing required education and experience as per ToRs and the detail of education and experience held by the shortlisted candidates was not available on record.
- v. Sixteen (16) and twenty (20) candidates against the post of DPD Admin & Finance and Monitoring & Evaluation respectively were shortlisted for interview. However, Seven (07) and eight (08) candidates respectively appeared for interview and the remaining were absent. Moreover, the evidence of record pertaining to issuance of interview call letters i.e. Urgent Mail Service (UMS) receipts / e-mail to the successful candidate was not available.

Audit held that recruitment of candidates without adherence to recruitment policy was violation of relevant rules.

Initial observation was issued on 10.08.2023. The management replied that three positions of Deputy Directors are policy level positions, which were better assessed by interviews and not by screening tests. The recruitment process was delayed due to the change of the government and one candidate had forwarded application for his rejection, which caused delayed. The departmental Selection Committee was chaired by the Secretary, the Chair can distribute the marks equally to members of committee being the competent authority. The required experience and education of all the candidates

interviewed were provided to the members of the committee during the interviews.

The reply of the management was not satisfactory as the procedure prescribed for recruitments by the Establishment Division was not followed.

DAC meeting was held on 14.11.2023. The DAC directed the department to conduct fact finding inquiry for violation of the prescribed procedure laid down by the Establishment Division and take the matter with Establishment Division. The outcome may be shared in the next DAC meeting.

Audit recommends implementation of DAC decision within 30-days.

(Para No. 04 of AIR 2022-23, TBTP)

Procurement

4.4.19 Irregular procurement of Furniture & Fixture and Machinery items – Rs. 6.895 million

According to Rule 29 of Public Procurement Rules 2004, the procuring agencies shall formulate an appropriate evaluation criterion listing all the relevant information against which a bid is to be evaluated. Such evaluation criteria shall form an integral part of the bidding documents. Failure to provide for an unambiguous evaluation criterion in the bidding documents shall amount to mis-procurement.

Further, Rule 10(1) provides that any terms, specifications, standards, features, characteristics and requirements prescribing the technical or quality characteristics shall be generic in nature and shall not include reference to brand name, model number, catalogue number, name or origin of the country or similar classification.

Ministry of Climate Change and Environmental Coordination (MoCC&EC) initiated competitive bidding process for procurement of furniture, fixture and machinery items and incurred an expenditure amounting to Rs. 6.895 million during financial year 2022-23. Details are as under:

(Rs. in million)

Sr. No.	Contingent Bill No.	Name of Vendor	Head of Account	Amount
1.	569	M/s Galaxy Traders	Purchase of Furniture and Fixture	2.861
2.	572	M/s Al-Hafiz Corporation, Islamabad	Purchase of Furniture and Fixture	1.087
3.	737	M/s Galaxy Traders	Purchase of Machinery	0.636
4.	570	M/s Al-Hafiz Corporation, Islamabad	Purchase of Machinery	0.198
5.	568	M/s Galaxy Traders	Purchase of Machinery	2.113
Total				6.895

During audit of MoCC for the financial year 2022-23, it was observed as under:

- i. Method of competitive bidding process i.e. single stage one envelope or single stage two envelope was not mentioned in the bidding document. Moreover, no well-defined evaluation criteria was given in the bidding document with regard to award of numbers / marks of the bid.
- ii. Brand / Model specification of items were mentioned in the bidding documents in violation of procurement rules. Specification mentioned in bidding documents is provided at **Annexure-XIII**.
- iii. Specifications of the procured items were not defined in the bidding documents, work orders and invoices. Moreover, bidders were required to quote rate in square feet(SFT) however, successful bidders did not quoted rates in SFT and instead quoted lump sum rates which was violation of bidding document.
- iv. Neither the order to constitute the Inspection committee was available on record nor was inspection report regarding satisfactory supply and installation of items available.

- v. Delivery challans were not available on record to authenticate that the items were supplied/received in accordance with bidding documents/ work orders.

Audit held that Public Procurement Rules were not adhered resulting into irregular procurement.

Initial observation was issued on 24.07.2023. The management replied that method of competitive bidding was inadvertently omitted. Further, brand/model and specifications of items were also inadvertently mentioned in the bidding documents. Specifications for machinery equipment was not provided, instead it was mentioned to provide best quality IT equipment. Specification of furniture and fixture items was clearly mentioned in the bidding documents at schedule of requirement Sr. No. 1 to 12. It was further replied that an inspection committee was also constituted.

DAC meeting was held on 14.11.2023. The DAC directed fact finding inquiry be conducted and report thereof be submitted within 30 days. The compliance in this regard may be submitted in next DAC meeting.

Audit recommends implementation of DAC decision within 30 days.

(Para No. 5 of AIR 2022-23, MoCC)

Annexures

MFDAC

Annexure-I

Sr. No.	Name of Entity	Para No. of AIR	Subject
1.	ERRA	5	Irregular expenditure in violation of Public Procurement Rules, 2004 – Rs. 5.895 million
2.	ERRA	6	Misclassification of expenditure - Rs. 1.931 million
3.	ERRA	10	Non-auction of off road vehicles resulting in wastage of government money
4.	ERRA	11	Non-approval of annual Budget from ERRA Council
5.	ERRA	13	Irregular payment on rent of residential charges and recovery of Rs. 0.345 million
6.	ERRA	14	Non-completion of pending projects and non-submission of six-monthly reports to the parliament
7.	NDRMF	8	Non-refund of unutilized amounts from Punjab Irrigation Department – Rs. 146.147 million
8.	NDMA	2	Non-obtaining of performance guarantee from contractor – Rs. 106.00 million
9.	NDMA	3	Non-recovery of Liquidated Damages charges from supplier– Rs. 1.114 million
10.	NDMA	5	Non-conducting of internal audit of NDMA
11.	NDMA	9	Non-obtaining of vouched accounts in respect of funds released to PDMA by NDMA - Rs. 259.234 million
12.	NDMA	10	Non-obtaining of vouched accounts against funds transferred for hiring of machinery under Karachi Transformation Plan (KTP) – Rs. 234.812 million
13.	NDMA	11	Unjustified advance payment to the contractors for relocation of utility service lines from project sites under Karachi Transformation Plan (KTP)– Rs. 52.018 million
14.	NDMA	15	Lack of tracking of relief items provided to various organizations and non-retrieval of unused equipment by NDMA.
15.	NDMA	18	Lack of effective utilization of miscellaneous items of Corona vaccination centre
16.	NDMA	19	Overpayment on account of hiring of security services – Rs. 0.725 million

17.	NDMA	20	Non-adjustment and non-recovery of TA/DA advance – 10.378 million
18.	NDMA	22	Execution of project without conducting feasibility study and approval of competent authority.
19.	NDMA	29	Non-surrender of unspent funds to government- Rs. 17,848.342 million
20.	NDMA	30	Non-Approval of NDMA Service Rules from Federal Government and irregular extension in service of contract employees
21.	NDMA	31	Non-preparation of annual procurement plan by NDMA
22.	NDMA	39	Payment on account of Non-BOQ items to M/S FWO –Rs 108.021 million
23.	NDMA	41	Over payment to Contractor - Rs 1.989 million
24.	MoCC& EC	2	Non- conducting of annual physical verification of stores and stocks
25.	MoCC& EC	3	Irregular pre-qualification of vendors in violation of Public Procurement Rules by MoCC – Rs. 4.930 million
26.	MoCC& EC	4	Irregular procurement of stationary items by MoCC– Rs. 19.013 million
27.	MoCC& EC	6	Non-conducting of internal audit
28.	MoCC& EC	8	Non achievement of objectives of Mountain Area Conservancy Fund
29.	MoCC& EC	9	Non-appointment of technical staff on key posts at NSSU Islamabad and PSSUs under TBTP
30.	MoCC& EC	10	Over payment of House Rent Ceiling in excess of rent assessed by Assessment Committee / Board – Rs. 0.861 million
31.	MoCC& EC	11	Less deduction of income tax on account of payment of hired accommodation Rs. 0.080 million
32.	MoCC& EC	13	Non formulation of Action Plan for implementation of the National Forest Policy
33.	MoCC& EC	14	Excess payment to the vendor on account of supply of file covers with printing – Rs. 0.117 million
34.	MoCC& EC	15	Non maintenance of Log Books of official vehicles – Rs. 8.642 million
35.	MoCC& EC	18	Non-initiation of activities in accordance with the objective of the Climate Resilient Urban Human Settlements
36.	MoCC& EC	19	Non availability of Quarterly Progress Reports pertaining to Climate Resilient Urban Human Settlements Project
37.	MoCC& EC	20	Non availability of record pertaining to convening of Inter-Ministerial Committee on Electric Vehicle

38.	MoCC& EC	24	Irregular procurement in piecemeal without open tendering – Rs. 2.076 million
39.	MoCC& EC	25	Mis-procurement of items in TBTP – Rs. 6.165 million
40.	MoCC& EC	27	Improper Annual Physical Verification of stores, stocks and assets
41.	MoCC& EC	29	Non-convening of Annual Review Committee meetings of Ten Billion Tree Tsunami Program
42.	MoCC& EC	30	Non-conducting 3rd party monitoring of Wildlife Conservation and Protected Areas components of Ten Billion Tree Tsunami Program
43.	MoCC& EC	34	Non-operationalization of Digital Dashboard of Ten Billion Tree Tsunami Program resulting in lack of transparency of the Program
44.	MoCC& EC	35	Non maintenance of proper record of Log Books of vehicles of TBTP
45.	MoCC& EC	36	Weak monitoring of Forestry related activities under Ten Billion Tree Tsunami Program
46.	MoCC& EC	37	Slow monitoring of Wildlife related activities under Ten Billion Tree Tsunami Program
47.	Pak-EPA	1	Non-qualification of vendors for procurement of common use items in violation of Procurement rules – Rs. 4.032 million
48.	Pak-EPA	2	Irregular acceptance of bid in contradiction of procurement rules – Rs. 1.082 million
49.	Pak-EPA	3	Non maintenance of Log Books – Rs. 6.149 million
50.	Pak-EPA	4	Weak enforcement due to non-creation of posts despite Establishment Division recommendations
51.	Pak-EPA	5	Non-appointment of key staff at Directors, Chemist (Air/Water/Soil) and other posts in Pakistan Environmental Protection Agency
52.	Pak-EPA	10	Non obtaining undertaking of environmental approvals from the proponents
53.	Pak-EPA	13	Non establishment of Pakistan Environmental Protection Council
54.	Pak-EPA	16	Non-establishment of Hospital Waste Management Advisory Committee
55.	Pak-EPA	17	Non conduct of supervisory / monitoring visit of hospitals, laboratories and diagnostic centre generating risk waste / hazardous substance
56.	Pak-EPA	18	Non-renewal of certificate of laboratories

Annexure-II
(Para No. 1.4.9)

Irregular payment of Honorarium – Rs. 2.208 million

a. Detail of employees of ERRA, SERRA and PERRA who were paid honorarium

Cheque No	Dated	One Basic Pay Rs.	Paid To	Designation	Received Amount (Two Basic pay) Rs.	Excess Amount Rs.
ERRA HQs						
273307	13.04.2023	230,025	Mr. Brig Naik Muhammad Baig	COS	460,050	230,025
273710	13.04.2023	174,330	Mr. Col Sajid Rafiq	Dy. DG A&F	348,660	174,330
280181	29.05.2023	123,755	Mr. Hannan Ahmed Bhatti	Dy. Dir ERRA	247,510	123,755
280199	29.05.2023	30,545	Mr. Shehzad Masih		61,090	30,545
301726	08.06.2023	169,380	Mr. Zafar Kamal	Dir Finance	338,760	169,380
301728	08.06.2023	65,180	Mr. Sub Nasir Iqbal	Admn JCO	130,360	65,180
301729	08.06.2023	40,485	Mr Hav Falak Naz		80,970	40,485
301730	08.06.2023	38,195	Mr Nk Moazzam Hussain		76,390	38,195
301731	08.06.2023	28,140	Nk OGM Mohammad Iqbal		56,280	28,140
Total					1,800,070	900,035
SERRA						
326869	20.06.2023	248,550	Zahid Khan	SEC/DG	497,100	248,550
326870	20.06.2023	122,550	Amjad Khan	Dir Fin	245,100	122,550
326871	20.06.2023	82,440	Zahid Mehboob Gillani		164,880	82,440
326872	20.06.2023	79,270			158,540	79,270
Total					1,065,620	532,810
PERRA						
273276	11.05.2023	103,740	Tariq Mehmood	Director Finance	207,480	103,740

273277	11.05.2023	78,180	Sikandar Khan	Dir (P&T)	156,360	78,180
273278	11.05.2023	62,180	ShehzadMehmood	A.O	124,360	62,180
273279	11.05.2023	72,430	Amir Nazir	A.O	144,860	72,430
Total					633,060	316,530
Grand Total					3,498,750	1,749,375

b. Detail of employees other than ERRA who were paid honorarium

Sr. No.	Name of recipient	Designation	Amount paid (Rs)
1.	Rizwan Ahmed Sheikh	Sr. J.S	202,830
2.	Jawad Ali	Assistant	35,900
3.	Jameel Ahmed	D.S	119,550
4.	Changez Khan	Assistant	37,780
5.	Aurengzeb	APS	62,930
Total			458,990

Annexure-III

(Para No. 2.4.1)

Loss due to investment of Endowment Fund at low interest rates - Rs. 132.575 million

MTBs	Market	From	To	No. of Days	Auction Rates	Applied Rates	Profit (Rs.)
12-MTBs	Prime	30.12.2021	04.04.2022	95	--	10.00%	340,712,566
3-months	Prime	07.08.2022	06.07.2022	90	12.80%	12.54%	404,901,967
3-months	Secondary	07.07.2022	06.10.2022	91	15.23%	14.47%	472,203,767
2-months	Secondary	07.10.2022	29.12.2022	83	15.74%	14.95%	445,108,055
13,090,535,443 (originally invested at 11.50%)							1,662,926,356
MTBs	Market	From	To	No. of Days	Auction Rates	Applied Rates	Profit (Rs.)
12-MTBs	Prime	13.01.2022	19.04.2022.	96	12.80%	9.85%	23,453,533
3-months	Prime	07.04.2022	06.07.2022	90	12.80%	12.54%	28,001,813
3-months	Secondary	07.07.2022	06.10.2022	91	15.23%	14.47%	32,656,205
2-months	Secondary	29.12.2022	29.12.2022	83	15.74%	14.95%	30,782,346
905,302,406 (originally invested at 11.35%)							114,893,897
Total profit Revised							1,777,820,253
Profit Earned Actual							1,645,245,609
Difference / Loss							132,574,644

Annexure-IV
(Para No. 3.4.6)

Non-deduction of Sales Tax on Services- Rs. 28.498 million

(Amount in Rs.)

Sr. No.	Vr. No.	Description	Cheque No.	Cheque Date	Amount without GST	Amount with GST	GST
1.	32	Transportation Charges	88417438	19.08.2022	2,480,000	2,876,800	396,800
2.	33	-do-	88417439	19.08.2022	2,042,000	2,368,720	326,720
3.	33	-do-	88417439	19.08.2022	765,000	887,400	122,400
4.	36	-do-	88417447	19.08.2022	1,600,000	1,856,000	256,000
5.	37	-do-	88417449	19.08.2022	1,215,000	1,409,400	194,400
6.	37	-do-	88417449	19.08.2022	675,000	783,000	108,000
7.	53	-do-	88543439	31.08.2022	168,000	194,880	26,880
8.	53	-do-	88543439	31.08.2022	216,000	250,560	34,560
9.	54	-do-	88543441	31.08.2022	1,116,000	1,294,560	178,560
10.	64	-do-	86764505	05.09.2022	425,000	493,000	68,000
11.	65	-do-	86764507	05.09.2022	8,140,000	9,442,400	1,302,400
12.	66	-do-	86764509	05.09.2022	6,250,000	7,250,000	1,000,000
13.	151	-do-	86764866	03.10.2022	210,000	243,600	33,600
14.	196	-do-	86764987	06.10.2022	3,570,000	4,141,200	571,200
15.	196	-do-	86764987	06.10.2022	3,924,000	4,551,840	627,840
16.	196	-do-	86764987	06.10.2022	3,695,000	4,286,200	591,200
17.	196	-do-	86764987	06.10.2022	3,960,000	4,593,600	633,600
18.	196	-do-	86764987	06.10.2022	4,070,000	4,721,200	651,200
19.	196	-do-	86764987	06.10.2022	6,720,000	7,795,000	1,075,200
20.	197	-do-	86764958	06.10.2022	2,970,000	3,445,200	475,200
21.	197	-do-	86764958	06.10.2022	415,000	481,400	66,400
22.	197	-do-	86764958	06.10.2022	2,290,000	2,656,400	366,400
23.	197	-do-	86764958	06.10.2022	2,515,000	2,917,400	402,400
24.	197	-do-	86764958	06.10.2022	57,000	66,120	9,120
25.	197	-do-	86764958	06.10.2022	175,000	203,000	28,000
26.	197	-do-	86764958	06.10.2022	338,000	392,080	54,080
27.	263	-do-	86765135	14.10.2022	3,605,000	4,181,800	576,800
28.	264	-do-	86765137	14.10.2022	5,440,000	6,310,400	870,400
29.	264	-do-	86765137	14.10.2022	9,525,000	11,049,000	1,524,000
30.	309	-do-	86765234	20.10.2022	1,945,000	2,256,200	311,200
31.	309	-do-	86765234	20.10.2022	1,500,000	1,740,000	240,000
32.	309	-do-	86765234	20.10.2022	2,120,000	2,459,200	339,200
33.	309	-do-	86765234	20.10.2022	245,000	284,200	39,200
34.	339	-do-	86765348	26.10.2022	18,125,000	21,025,000	2,900,000
35.	342	-do-	86765356	26.10.2022	7,449,000	8,640,840	1,191,840

36.	342	-do-	86765356	26.10.2022	2,865,000	3,323,400	458,400
37.	361	-do-	87565902	14.11.2022	1,810,000	2,099,600	289,600
38.	361	-do-	87565902	14.11.2022	3,160,000	3,665,600	505,600
39.	361	-do-	87565902	14.11.2022	4,695,000	5,446,200	751,200
40.	361	-do-	87565902	14.11.2022	2,870,000	3,329,200	459,200
41.	361	-do-	87565902	14.11.2022	106,000	122,960	16,960
42.	437	-do-	87566105	09.01.2023	5,865,000	6,803,400	938,400
43.	437	-do-	87566105	09.01.2023	8,335,000	9,668,600	1,333,600
44.	437	-do-	87566105	09.01.2023	1,710,000	1,983,600	273,600
45.	437	-do-	87566105	09.01.2023	320,000	371,200	51,200
46.	437	-do-	87566105	09.01.2023	1,790,000	2,076,400	286,400
47.	437	-do-	87566105	09.01.2023	1,864,000	2,162,240	298,240
48.	437	-do-	87566105	09.01.2023	1,340,000	1,554,400	214,400
49.	437	-do-	87566105	09.01.2023	145,000	168,200	23,200
50.	518	-do-	94539179	08.03.2023	450,000	531,000	81,000
51.	518	-do-	94539179	08.03.2023	3,150,000	3,717,000	567,000
52.	518	-do-	94539179	08.03.2023	1,355,000	1,598,900	243,900
53.	518	-do-	94539179	08.03.2023	355,000	418,900	63,900
54.	518	-do-	94539179	08.03.2023	165,000	194,700	29,700
55.	518	-do-	94539179	08.03.2023	3,080,000	3,634,400	554,400
56.	518	-do-	94539179	08.03.2023	1,416,000	1,670,880	254,880
57.	518	-do-	94539179	08.03.2023	1,185,000	1,398,300	213,300
58.	518	-do-	94539179	08.03.2023	8,175,000	9,646,500	1,471,500
Total					166,161,000	193,133,180	26,972,380
59.	34	Labour Charges	88417442	19.08.2022	169,500	196,620	27,120
60.	35	-do-	88417444	19.08.2022	107,100	124,236	17,136
61.	150	-do-	86764864	03.10.2022	170,000	197,200	27,200
62.	150	-do-	86764864	03.10.2022	732,700	849,932	117,232
63.	343	-do-	86765358	26.10.2022	850,000	986,000	136,000
64.	343	-do-	86765358	26.10.2022	598,400	694,144	95,744
65.	424	-do-	87566088	29.12.2022	3,447,600	3,999,216	551,616
66.	586	-do-	94539367	10.04.2023	1,807,100	2,132,378	325,278
67.	586	-do-	94539367	10.04.2023	1,268,200	1,496,476	228,276
Total					9,150,600	10,676,202	1,525,602
Grand Total					175,311,600	203,809,382	28,497,982

Annexure-V

(Para No. 3.4.11)

Non-recovery of Liquidated Damages charges from supplier – Rs. 28.762 million

(Amount in Rs.)

Sr. No.	Receiver/Delivery Destination	Qty. of Mosquito Nets	Total Amount (@ Rs. 530 Per Unit)	Date of delivery	Schedule date of delivery	No. of days late delivered	Amount of LD charges 0.2 % per day
1.	NDMA Sakhar	136,500	72,345,000	27.08.2022	26.08.2022	1	144,690
2.	NDMA Sakhar & NDMA Jamshoro	160,000	84,800,000	29.08.2022	26.08.2022	3	508,800
3.	NDMA Jamshoro	80,000	42,400,000	30.08.2022	26.08.2022	4	339,200
4.	NDMA Dera Murad Jamali	78,750	41,737,500	31.08.2022	26.08.2022	5	417,375
5.	NDMA Dera Murad Jamali	47,250	25,042,500	01.09.2022	26.08.2022	6	300,510
6.	NDMA Sakhar	47,250	25,042,500	05.09.2022	26.08.2022	10	500,850
7.	NDMA Sakhar & NDMA Dera Ismail Khan	31,500	16,695,000	06.09.2022	26.08.2022	11	367,290
8.	NDMA Qamber Shahdad Kot, Shikarpur, Noshero Feroz, Sehwan Sharif & Larkana	142,750	75,657,500	08.09.2022	26.08.2022	13	1,967,095
9.	NDMA Dadu, Badeen, Mutiari, Hyderabad & Jacobabad	207,250	109,842,500	09.09.2022	26.08.2022	14	3,075,590
10.	NDMA Larkana, Hyderabad, Sehwan Sharif, Badeen, Mir Pur Khas & Sanghar	141,750	75,127,500	10.09.2022	26.08.2022	15	2,253,825
11.	NDMA Sajawal, Nowshero Feroz, Sibbi, Shikarpur, Qamber Shahdad Kot	76,750	40,677,500	11.09.2022	26.08.2022	16	1,301,680
12.	NDMA Uch Balochistan	31,500	16,695,000	12.09.2022	26.08.2022	17	567,630
13.	NDMA Pasheen, Noshero Feroz,	208,000	110,240,000	13.09.2022	26.08.2022	18	3,968,640

	Shikarpur, UchBalochistan, Thatha, Khyerpur, Larkana, Sanghar, &Dera Murad Jamali						
14.	NDMA Thatha, Mutiani, Badeen, Dadu, KankotKashmoor, ShaheehBenazirabad, Sanghar, QamberShahdadkot	361,750	191,727,500	19.09.2022	26.08.2022	24	9,202,920
15.	NDMA Nasserabad, Jafrabad, UchBalochistan, Dera Murad Jamali	144,000	76,320,000	21.09.2022	26.08.2022	26	3,968,640
16.	NDMA Nasserabad, Jafrabad, JhalMagsi, Lasbaila, &Khuzdar	105,000	55,650,000	22.09.2022	26.08.2022	27	3,005,100
	Total	2,000,000	1,060,000,000	--	--	--	31,889,835
Less LD charges deducted							(3,127,000)
LD charges less deducted							28,762,835

Annexure-VI

(Para No. 4.4.4)

Non-achievement of Plantation targets under TBTTP due to non-plantation of 1,227.14 million plants

Sindh						
Physical Scope of project as per Approved PC-I and Achievements (in quantifiable terms)						
Sr. No.	Particular Of Activities	Unit	Unit Cost	Physical Quantity PC-I	Cumulative achievement s upto FY 2022-23	Target not achieved / executed
A	Construction of base & foundation including chain link fencing, stone wall/improvised wall					
1.	Construction of base & foundation including chain link in Ips	RFt	2,000	50,000	4,000	46,000
2.	Maintenance of chainlink fencing	Rft	100	50,000	4,000	46,000
3.	Maintenance of lift machines	Each	25,000	100	77	23
B	Development of RM/Scrub Hill Forests					
1.	Boring & Installation of solar pump w/o RO technology	Each	1,200,000	70	43	27
2.	Construction of Pump Room	Each	300,000	100	58	42
3.	Construction of well and installation of solar pump	Each	1,000,000	30	21	9
4.	4) Labour charges	Month	16,000	360		
5.	5) Fencing including barbed wire, mud wall and improvised material	Rft	450	300,000	172,173	127,827
C	Purchase of vehicles & POL					
1.	Staff Car (1300 CC)	No.	3,000,000	2	0	2
2.	Pickup 4x4 Double Cabin	No.	6,000,000	6	0	6
3.	Tractors for tankers	No.	1,500,000	10	0	10
4.	Tankers	No.	500,000	10	9	1

Khyber Pakhtunkhwa					
Physical Scope of project as per Approved PC-I and Achievements (in quantifiable terms)					
S. No.	Major Items	Unit	Physical Quantity PC-I	Cumulative achievements upto FY 2022-23	Target not achieved / executed
1.	Water Harvesting Schemes				
1.1	Rain Water Harvesting Scheme	No	500	112	388
1.2	Water Source Development Scheme	No	500	160	340
2.	Gabion Structure	Cubic meter	5100	1481	3,619
Balochistan					
Physical Scope of project as per Approved PC-I and Achievements (in quantifiable terms)					
S. No	Activity/ item of work	Unit	Total scope of work PC-I	Cumulative achievements upto FY 2022-23	Target not achieved / executed
-	<u>Sowing & Planting Stock Production Component</u>				
A	<u>Nursery Plant Production</u>				
1.	Hiring of 10 Technical experts of Nursery raising etc. from open market	Man Month	300	70	230
2.	Nursery Tools, Store Items, Pesticide, Fertilizer, Hormones, Seed, Chemical, etc.	LS	LS	LS	LS
3.	Establishment of new nursery infrastructure	Unit	10	6	4
4.	Nursery Infrastructure development for Nurseries at Armed Forces/ Railway/ State Lands/ Organizations, etc.	Unit	30	24	6
B	<u>Seed Collection</u>				
1.	Collection, processing, storage of seed, etc.		137,000	73,255	63,745
2.	Purchase of Seed		78,000	9,083	68,917
3.	Establishment of Seed Store infrastructure	Unit	6	4	2

AJ&K					
Physical Scope of project as per Approved PC-I and Achievements (in quantifiable terms)					
S. No.	Major Items	Unit	Physical Quantity PC-I	Cumulative achievements upto FY 2022-23	Target not achieved / executed
1.	Watershed Management	Mft/Cft	81.950	3.311	79
2.	Forestry Seed Center				
I.	Germinator	No.	1	0	1
Iv.	Moisture Tester	No.	2	0	2
V	Electrical Balance	No.	2	1	1
Vi	Seed Cleaner	No.	1	0	1
X	Parachute Sheet	No.	100	55	45
Xiv	Cold Store	Sft	256 sft	0 sft	256 sft
3	Strengthening of Kashmir Forest School				
I	Bed Sheesham	No.	20	0	20
Ii	Foam Bed	No.	20	0	20
Iii	Blanket	No.	20	0	20
Iv	Study Table	No.	20	0	20
V	Office Chair	No.	60	16	44
Vii	Dining Chair	No.	20	13	7
Xii	3 days Training Ros	No	50	0	50
Xiii	3 days Training Foresters	No	300	25	275
Xvi	Survey of Medicinal Plants	No.	1	0	1
4	Fire Control Measures				
Iv	Protection / Watch and Ward duties	M.M	60936	13553	47383
Gilgit Baltistan					
Physical Scope of project as per Approved PC-I and Achievements (in quantifiable terms)					
S. No.	Major Items	Unit	Physical Quantity PC-I	Cumulative achievements upto FY 2022-23	Target not achieved / executed
1	Introduction/Development of Climate Change Resilient Infrastructures in Gilgit Baltistan				
1.1	Slope stabilization at most vulnerable sites along major highways and valley roads through engineering/bioengineering works and check dams in nullahs to protect vulnerable water channels: Green Roads Concept	Sites	50	1	49
1.2	Development of Slope Stabilization Guidelines for rural roads and other	No.	1	0	1

	infrastructure				
1.3	Introduction and piloting of rain water harvesting techniques in 03 Regions of GB to improve slope hydrology and stability to facilitate/ improve vegetative cover	Sites	15	0	15
1.4	Introducing live spurs , live hedges and Gabion structures along upland stream/river banks to protect/ reclaim marginal lands	RFT	2000	0	2000
2	Protection / Watch and Ward duties				
2.1	Protection and management of newly raised plants through watch and ward	No.	250	197	53
2.2	Protection of newly raised plantation through fencing and other means	MT	230	1.383	229
3	Capacity Building at GB level to Support Afforestation, Awareness Campaigns and Human Resource Development				
3.2	Capacity building of staff and communities	Person	200	3	197
3.3	Support to Interns and Researchers	Lump-sum	60	56	4
3.4	Promoting livelihood and income generating opportunities through promotion of various income generating activities including private forest nurseries, fruit culture, agro-forestry practices, epiculture, wood based cottage industries and entrepreneurship in NTFP's and finish products.	Packages	240	165	75
4	Monitoring and evaluation				
4.1	Project Review Committee meetings, Annual planning meetings and Quarterly progress review / coordination meetings	No.	12	4	8
4.2	Monitoring and evaluation by PSSU, GB Planning and Development Department, Ministry of Climate Change	No.	4	3	1
4.3	Terminal project evaluation visits to field sites	No.	1	0	1
4.4	Third party validation and evaluation	No.	4	1	3

Annexure-VII

(Para No. 4.4.4)

Non-achievement of Plantation targets under TBTTP due to non-plantation of 1,227.14 million plants

(Detail of vacant posts at NSSU Islamabad and PSSUs under TBTTP)

BPS	Designation	Sanctioned post	Post Filled	Vacant
PPS-9	GIS Manager	1	0	1
PPS-9	Deputy Project Director (Wildlife Specialist)	1	0	1
PPS-9	Deputy Project Director (Media & Communications)	1	0	1
PPS-8	Regional Project Director (Forestry Specialist)	6	0	6
PPS-8	Regional Project Director (Wildlife Specialist)	6	0	6
PPS-8	Survey Specialist	1	0	1
PPS-7	Forest Officer	6	4	2
PPS-7	Wildlife/Biodiversity Officer	6	2	4
PPS-7	GIS Programmer/ Web Developer	33	15	18
PPS-7	IT Specialist/ Web Developer	7	3	4
PPS-7	Gender and Communication Officer	1	0	1
PPS-7	Planning/Procurement Officer	1	0	1
PPS-7	Monitoring Officer Forest	19	11	8
PPS-7	Monitoring Officer Wildlife	19	9	10
PPS-7	Admin and Finance Officer	1	0	1
PPS-6	Forest Assistant	2	0	2
PPS-6	Wildlife/Biodiversity Assistant	2	0	2
PPS-6	Admin and Finance Assistant	8	5	3
PPS-6	Admin & Finance Assistant/ Accountant	1	0	1
PPS-4	Driver	29	19	10
PPS-2	Security Guard	7	3	4
PPS-2	Office Boy	10	5	5
PPS-2	Cleaner	7	5	2
Total		175	81	94

Annexure-VIII (a)

(Para No. 4.4.6)

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

Sr. No.	Activity	PC-I Target	Units	Expenditure incurred 2022-23	Cumulative Achievement	Remaining
1.	Preparation of management plan for CCHAs	20	No.	0.099	13	7
2.	Training & capacity building of Communities in Wildlife Conservation and Management	20	No.	0.253	17	3

Annexure-VIII (b)

(Para No. 4.4.6)

Sr. No.	Activity	PC-I Target	Unit	Achievement	Remaining	Remarks
1.	Exposure Visits for Trans-boundary Initiatives and Exchange Programmes for Community Reps and Forest Dept. Officials	2	No	-	2	Not initiated due to cost escalation
2.	Community workshops , conference etc.	16	No	LS	LS	Justification not provided for under achievement of target
3.	Establishment of water points	50	No	42	8	-do-
4.	New habitat development through construction of small irrigation channel and plantation at least 2 sites in each wildlife div and national parks	18	No	12	6	-do-
5.	Human Wildlife conflict mitigation measures through livestock insurance schemes	20	insurance	-	20	-do-
6.	livestock vaccination program	.4	event	23	19	-do-
7.	Prepare of Management Plan for CCHAs	48	No	32	16	-do-

Sr. No.	Activity	PC-I Target	Unit	Achievement	Remaining	Remarks
8.	Regular wildlife (ungulates & sheep) survey in 05 National Parks, 02 Game Sanctuaries & 06 game Reserve and 48 CCHAs twice in a years	8	No	6	2	-do-
9.	Establishment of check posts at vantage points.	8	check post	4	4	-do-
10.	Developing of tracks, trails and foot bridges inside PA's to promote tourism	LS	LS	33	LS	-do-
11.	Training of community watchers and field staff	20	No	12	5	-do-
12.	Developing of billboard, signboards etc.	200	sign boards	73	127	-do-

Annexure-VIII (c)

(Para No. 4.4.6)

Sr. No.	Activity	PC-I Target	Unit	Achieved	Remaining
1.	Improvement & Restoration of Namal Lake Mianwali	1	No.	0	1
2.	Construction of Hatchery at Murree	1	No.	0	1
3.	Construction of Pre-release pen for Pheasants in Murree Hills	4	No.	0	4
4.	Improvement/Rehabilitation of Saidpur Hatchery	1	No.	0	1
5.	In-situ Conservation & Re-introduction of Black Buck in Cholistan	1	No.	0	1
6.	Development of Model Wildlife Breeding Farm	1	No.	0	1

Annexure-VIII (d)

(Para No. 4.4.6)

Sr. No.	Activity	PC-I Target	Unit	Achievement	Remaining
1.	Improvement of Habitat through Earth Works Structures, etc (2nd year)	2000	Acre	1080	920
2.	Raising of feed lots for forage in P.A. to reduce forage competition	1,500	Acre	887.5	612
3.	Establishment of eight zoos in province	8	No	0	0
4.	Development of Kacha Water Ponds	520	No	535	15

Sr. No.	Activity	PC-I Target	Unit	Achievement	Remaining
5.	Establishment & Improvement of Wetlands protected areas	12	Unit	6	6
6.	Improved management of Ramsar site (5 sites already declared) for water fowls & Establishment of new RAMSAR sites and surrounding landscapes	15	Sites	5	10
7.	Establishment of community/ private game reserves (GR) at potential sites for trophy hunting (at least 3 in each province/ federating unit)	5	Game Reserve	2	3
8.	Community development through small scale project, i.e., livelihood improvements	200	Projects	160	40
9.	Wildlife Offices at Divisional/ District Headquarters	8	Office	3	5
10.	Residential Buildings at Divisional/ District Headquarters	8	Residence	0	8
11.	Field Wildlife Protection, Observatory huts/ pickets	50	Huts	7	43
12.	Ecotourism for betterment of rural communities and uplift of rural economics	14	Unit	4	10
13.	Eco-tourism Infrastructure (Huts, Trails, Paths, Platforms, etc)	12	Unit	1	11
14.	Check posts at vantage points to Curb Illegal Wildlife Trafficking.	12	Check post	4	8

Annexure-VIII (e)

Para No. 4.4.6)

Sr. No.	Activity	PC-I Target	Unit	Achievement	Remaining
1.	Water conservation through improvised check dams.	32	No.'s	16	16
2.	Tissue Culture Nursery of indigenous flora at Karachi University.	10,000	Plants	0	10,000
3.	Gughar Plantation.	1250	No.'s	500	750
4.	Fodder cultivation.	20	Acre	10	10
5.	Supplementary feeding at Haleji Lake.	2400	Mds	500	1900
6.	Supplementary feeding for Peafowl, Chinkara, blue bull and grey partridge.	4000	Mds	1000	3000
7.	Rescue of Peafowl.	LS		0	Target not achieved

Sr. No.	Activity	PC-I Target	Unit	Achievement	Remaining
8.	Purchase of Rescue Ambulance.	8	No.'s	4	4
9.	Supplementary feeding at Takkar wildlife park.	2000	Mds	500	1500
10.	Broadcasting of native flora seed before monsoon season at takkar.	4000	Mds	100.0	3000
11.	Supplementary feeding at Langh, Drigh and Hamal Lake.	LS	Mds	LS	LS
12.	Chain link fence around kharcentre building for visitors	1350	Ft	0	1350
13.	Repair and Renovation of existing huts.	11	No.'s	0	11
14.	C-C toping roads/paths.	12750	Sft	0	12750
15.	Establishment of Wildlife rescue centres at Karachi, Hyderabad and Sukkur	3	No.'s	0	3
16.	Purchase of Desktop Computers	5	No.	1	4
17.	Purchase of Laptop Computers	10	No.	2	8
18.	Purchase of High range Binoculars	20	No.	4	16
19.	Purchase of Furniture /Fixture office sets	5	No.	1	4
20.	Purchase of Deep freezers				
21.	Camera's	2	No.	1	1

Annexure-VIII(f)

(Para No. 4.4.6)

Sr. No.	Activity	PC-1 Target	Unit	Achievement	Remaining	Remarks
1.	Improved management of Wildlife Parks and Ex-Situ Conservation Facilities	11	No.	9	2	Management plans of 09 wildlife parks out of 11 have been prepared
2.	Improved Management of Game Reserves	40	No.	40	0	40 management plans have been prepared and under implementation
3.	Wildlife and potential areas surveys	102	No.	95	7	95 surveys have been conducted while 07 are pending
4.	Development of National Red Data Book for Mammals and Birds of Pakistan	L.S	L.S	0	L.S	Not Initiated
5.	Capacity Building of federal/ provincial wildlife	L.S	L.S	L.S	L.S	In process

Sr. No.	Activity	PC-1 Target	Unit	Achievement	Remaining	Remarks
	department, hiring of consultants for drafting rules					
6.	Printing and Dissemination of Act and Rules	L.S	L.S	0	L.S	Not Initiated
7.	Traning of Staff and other stakeholder	L.S	L.S	0	L.S	Not Initiated
8.	Exposure Visits	3	No.	0	3	03 officers of WL Dept. have been given 01 month training visit to South Korea but then activity was terminated from PC-I
9.	Improved syllabus of PFI regarding Wildlife and Biodiversity	L.S	L.S	L.S		In process
10.	Development of draft syllabus/curriculum of Wildlife and Biodiversity Conservation of PFI and Thai Forest School	L.S	L.S	L.S	L.S	In process

Annexure-IX

(Para No. 4.4.10)

Non-existence of mechanism for post monitoring of environmental approvals granted by Pak-EPA

Sr. No.	EIA / IEE Register Case No.	Name and Address of the Proponent	File No.	Subject	IEE/ EIA	Date of Submission	Date of Issuance	Compliance Reports	Post Monitoring
1.	127	Mr. M. Kashif Afridi Dy. Director Roads-I, CDA Islamabad	F. No. 3(1)/2021-EIA-PEP3-DD(EIA/Mont)/104	EIA Report of Park Enclave Phase-III Project, Islamabad.	EIA	7/1/2021	4/29/2022	Not Submitted Regularly (only one report received)	Not conducted
2.	128	Mr. Fahad Yaqoob CE/Director, Brothers Construction (Pvt) Ltd. Brothers Plaza, Lane No. 5, Gulrez-II, High Court Road, Rawalpindi	F. No. 3(1)/2021-EIA-AMKC- DD (EIA/Mont)/105	EIA Report of Al-Makkah City Project, Japan Road, Zone-V, Islamabad.	EIA	7/5/2021	3/18/2022	Not Submitted Regularly (only one report has been received)	Not conducted
3.	130	Mr. Nasir Mehmood Raja, H. No. 78/4-D, Street No. 35, Sector F-6/1, Islamabad.	F. No. 3(1)/2021-EIA-SCHS DD(EIA/Mont)/107	EIA Report, Supreme Court Employees Cooperative Housing Scheme G-17/1-2,	EIA	7/26/2021	10/15/2021	Not Submitted	Not conducted
4.	132	Mr. Junaid Ahmed	F. No. 3(1)/2021-EIA-EMRE DD(EIA/Mont) / 109	EIA Report of Emirates Resorts Pvt. Limited In MouzaPhulGhrana Murree Expressway Zone-4-B-2, Islamabad.	EIA	8/6/2021	7/6/2022	Not submitted	Not conducted
5.	133	Mr. MujahidOvais	F. No. 3(1)/2021-EIA -NAHS DD (EIA/Mont)/110	EIA Report of Naval Anchorage Housing Scheme, Zone-5, Islamabad.	EIA	8/10/2021	1/10/2023	Not submitted	Not conducted
6.	134	Mr. TaimoorUIHaq	F. No. 3(1) / 2021-EIA-FG-DD(EIA/Mont)/111	EIA Report of IMARAT Florence Galleria, DHA-II, Islamabad.	EIA	8/25/2021	6/4/2022	Not submitted	Not conducted
7.	135	Mr. Maeen Khan	F. No. 3(1)/2021-EIA-AWB-DD(EIA/Mont)/112	EIA Report of Al-Wakeel Building Plot No. 11, F-9 / G-9 Jinnah Avenue, Blue Area, Islamabad.	EIA	9/16/2021	6/4/2022	Not submitted	Not conducted

Sr. No.	EIA / IEE Register Case No.	Name and Address of the Proponent	File No.	Subject	IEE/ EIA	Date of Submission	Date of Issuance	Compliance Reports	Post Monitoring
8.	136	Mr. Akbar Sultan Malik	F.No.3(1)2021-EIA-360R-DD (EIA/Mont)/113	EIA Report of 360 Residences BharaKahu, Islamabad.	EIA	10/12/2021	3/7/2022	Not submitted	Not conducted
9.	137	Ms. Ayesha Hafeez	F.No. 3(1)/2021-EIA-IKIRPA-DD (EIA/Mont)/114	EIA Report of Installation of Incinerator at Community Health Center KIRPA, Kahuta, Lehtrar Link Road, Islamabad.	EIA	10/13/2021	6/4/2022	Not submitted	Not conducted
10.	139	Mr. Mudassar Pervez, Dy Director Roads Division-I, CDA, Islamabad.	F.No.3(1)/2021 -EIA-10AV- DD (EIA/Mont)/116	EIA Report of Construction of 10 th Avenue From IJP Road To Khayaban-e-Iqbal, Islamabad.	EIA	11/16/2021	4/28/2022	Not submitted	Not conducted
11.	141	Mr. M. Faheem AyazKundi, Ex:Engineer, Project Civil Division -III, Pak-PWD, Islamabad.	F.No.3(1) / 2021-EIA-NAPFA-DD (EIA/Mont)/118	EIA Report Establishment of National Academy of Public Finance and Accountancy Sector H-8/4, Islamabad.	EIA	11/17/2021	5/28/2022	Not submitted	Not Conducted
12.	143	Mr. Naeem Akhtar	F. No. 3(1) / 2022-EIA-PGMI-DD(EIA/Mont)/120	EIA Report of 300 Beds Jinnah Hospital (Ex-Name Establishment of Federal Govt. Poly Clinic (PGMI-II, G11/3, Islamabad.	EIA	1/24/2022	11/7/2022	Not Submitted	Not conducted
13.	144	Mr. MudassarIrshad Rana	F. No. 3(1)/2022-EIA-ASTC-DD(EIA/Mont)/121	EIA Report of Construction of Aiwan-E-Sayyahat / Tourism Complex at Sector F-5/1, Islamabad.	EIA	2/10/2022	11/22/2022	Not submitted	Not Conducted
14.	148	Mr. TaimoorUIHaq	F. No. 3(1) /2022-EIA-GF2- DD (EIA/Mont)/125	EIA Report of IMARAT Golf Flora-2, Located at Garden City, Bahria Town, Zone-V, Islamabad.	EIA	3/30/2022	-	Not submitted	Not conducted
15.	150	Mr. Irfan Qamar, Proponent CEO M/s Buildtect	F. No. 3(1)/2022-EIA-RARMT-DD (EIA/Mont)/	EIA Report of Construction of Armani Towers Project, MouzaLohiBher,	EIA	6/13/2022	1/19/2023	Not Submitted	Not conducted

Sr. No.	EIA / IEE Register Case No.	Name and Address of the Proponent	File No.	Subject	IEE/ EIA	Date of Submission	Date of Issuance	Compliance Reports	Post Monitoring
		Construction Ltd. H. No. 330D, St. No. 16, G-10/2, Islamabad.	127	Zone-V, Islamabad.					
16.	153	Mr. Shams UIHaq	F. No. 3(1)/2022-EIA-BKBP- DD (EIA/Mont)/131	EIA Report of CDA BahraKahu, Bypass, Islamabad.	EIA	9/5/2022	11/24/2022	Not Submitted	Not conducted
17.	154	Mr. Shams UIHaq	F. No. 3(1)/2022-EIA-11-9AV-DD (EIA/Mont)/132	EIA Report for Grade Separated Arrangement at Intersection of 11 th and 9 th Avenue With Khayaban-e-Iqbal (E-11 Chowk and Shaheen Chowk), Islamabad.	EIA	9/5/2022	12/21/2022	Not Submitted	Not conducted
18.	155	Mr. NazimKhadim	F. No. 3(1)/2022-EIA- SRP-DD (EIA/Mont)/133	EIA Report of Construction of One Serene Residence Project, DHA Phase-III, Islamabad.	EIA	12/22/2022	3/24/2023	Not Submitted	Not conducted
19.	156	Mr. Khan A. Saleem	F. No. 3(1)/2023-EIA-FRHS- DD (EIA/Mont)/135	EIA Report of Construction of Faisal Residencia Housing Scheme, Pind Parian Mouza Dora Zone-II, SectorE-17, Islamabad.	EIA	1/23/2023	7/16/2023	Not Submitted	Not conducted
20.	174	Dr. Afzal Hussain, PD (Pak-Korean Project) PCRET, Ministry of Science and Technology, H-9, Islamabad.	F. No. 2(1)/2021-IEE-	IEE Report of Pak Korea Testing Laboratory for PV Module and Allied Equipment in Sector H-8/4, Islamabad.	IEE	12/8/2021	1/31/2022	Not Submitting	Not Conducted
21.	176	Mr. Amir Altaf	F. No. 2(1)/2022-IEE-	IEE Report of M/s 3R & Incliner Waste Management, Model Village Sohadar Road, MouzaTarlaiKallan District, Islamabad.	IEE	3/4/2022	6/13/2022	Not Submitting	Not Conducted

Sr. No.	EIA / IEE Register Case No.	Name and Address of the Proponent	File No.	Subject	IEE/ EIA	Date of Submission	Date of Issuance	Compliance Reports	Post Monitoring
22.	180	Col Engineer M. Ashfaq (Retd) CEO, M/s AJJ Services, H. No. 54, Street No. 4, Askri – 10 Airport Road, Rawalpindi.	F. No. 2(1)/2022-IEE-	IEE Report of Multistory Building at Plot No. D-45, DHA-II, Islamabad.	IEE	4/18/2022	11/14/2022	Not Submitting	Not Conducted
23.	181	Engineer Shafeeq Khan,	F. No. 2(1)/2022-IEE-	IEE of Construction of Shaheed Zulfiqar Ali Bhutto Medical University at PIMS Hospital, G-8/3, Islamabad.	IEE	6/3/2022	11/25/2022	Not Submitting	Not Conducted
24.	185	Mr. WaqasFarid	F. No. 2(1)/2022-IEE-	IEE of Rehabilitation and Improvement of Park Road From Taramri Chowk to Rawal Chowk, Islamabad.	IEE	1/2/2023	3/24/2023	Not Submitting	Not Conducted

Annexure-X

(Para No. 4.4.13)

Delay in processing of Initial Environmental Examination (IEE) and Environmental Impact Assessment (EIA)

Sr. No.	EIA /IEE Register Case No.	Name and Address of the Proponent	File No.	Subject	IEE /EIA	Financial Year	Date of Submission	Date of Issuance	Period lapsed
1.	127	Mr. M. Kashif Afridi Deputy Director Roads-I, CDA Islamabad	F. No. 3(1)/2021-EIA-PEP3-DD(EIA/Mon t)/104	EIA Report of Park Enclave Phase-III Project, Islamabad.	EIA	2021-22	7/1/2021	4/29/2022	209 days
2.	128	Mr. Fahad Yaqoob CE/Director, Brothers Construction (Pvt) Ltd. Brothers Plaza, Lane No. 5, Gulrez-II, High Court Road, Rawalpindi.	F. No. 3(1)/2021-EIA-AMKC-DD(EIA/Mon t)/105	EIA Report of AI-Makkah City Project, Japan Road, Zone-V, Islamabad.	EIA	2021-22	7/5/2021	3/18/2022	150 days
3.	132	Mr. Junaid Ahmed, Director, Emirates Development Pvt. Ltd PECHS Block No. 3, House No. 108, Al-Haram Corner, Karachi.	F. No. 3(1)/2021-EIA-EMRE DD(EIA/Mon t)/109	EIA Report of Emirates Resorts Private Limited In Mouza Phulgharanan Murree Expressway Zone-4-B-2, Islamabad.	EIA	2021-22	8/6/2021	7/6/2022	210 days
4.	133	Mr. Mujahid Ovais, Commander (Retd), Pakistan Navy, H. No. 5-A, St. No. 18-A, Block-A, Naval Anchorage, Islamabad.	F. No. 3(1)/2021-EIA-NAHS DD(EIA/Mon t)/110	EIA Report of Naval Anchorage Housing Scheme, Zone-5, Islamabad.	EIA	2021-22	8/10/2021	1/10/2023	420 days
5.	134	Mr. Taimoor Ull Haq, Head of Regulatory Affairs, M/s IMARAT Group of Companies, Level-4,	F. No. 3(1)/2021-EIA-FG-DD(EIA/Mon t)/111	EIA Report of IMARAT Florence Galleria, DHA-II, Islamabad.	EIA	2021-22	8/25/2021	6/4/2022	210 days

Sr. No.	EIA /IEE Register Case No.	Name and Address of the Proponent	File No.	Subject	IEE /EIA	Financial Year	Date of Submission	Date of Issuance	Period lapsed
		Beverly Centre, Islamabad.							
6.	137	Ms. Ayesha Hafeez, DEO, District Health Office, (ICT) M/o-NHSR&C, ChakShahzad, Islamabad.	F. No. 3(1)/2021-EIA-IKIRPA-DD(EIA/Mon t)/114	EIA Report of Installation of Incinerator at Community Health Center KIRPA, Kahuta, Lehrtrar Link Road, Islamabad.	EIA	2021-22	10/13/2021	6/4/2022	150 days
7.	172	Mr. Thomas Quigley, Managing Director / CEO MOL Group, MOL Pakistan Oil and Gas Company B.V, Floor No.17, Islamabad Stock Exchange (ISE) Towers, 55-B, Jinnah Avenue, Islamabad.	F. No. 2(1)/2021-IEE-MT1W-DD(EIA/Mon t)/137	IEE Report For Drilling of Tarnol-1 Well in Margalla Block, Islamabad.	IEE	2021-22	9/13/2021	2/3/2022	120 days
8.	173	Mr. AbidRehman, Chief Executive Officer (CEO) Fornax Fine Constructions LLP, Office No. 17 & 18 2 nd floor, Pak Land Business Center, I-8, Islamabad.	F. No. 2(1)/2021-IEE-RBC-DD(EIA/Mon t)/138	IEE Report Rahman Business Center, Plot No. 9, Zone-IV-B, Islamabad.	IEE	2021-22	11/8/2021	5/10/2022	150 days
9.	177	Mr. MudassarAsghar, Ex. Eng. Central Civil Division-III, Pak-PWD, Sector G-9/1, Islamabad.	F. No. 2(1)/2022-IEE-MPMM-DD(EIA/Mon t)/142	IEE Report of Establishment of Model Panagah, By Pak-PWD at MandiMor, Islamabad.	IEE	2021-22	4/28/2022	1/10/2023	210 days
10.	178	Mr. MudassarAsghar,	F. No. 2(1)/2022-IEE-MPTR-	IEE Report of Establishment of Model	IEE	2021-22	4/28/2022	11/25/2022	150 days

Sr. No.	EIA /IEE Register Case No.	Name and Address of the Proponent	File No.	Subject	IEE /EIA	Financial Year	Date of Submission	Date of Issuance	Period lapsed
		Ex.Engineer, Central Civil Division-III, Pak-PWD, Sector G-9/1, Islamabad.	DD(EIA/Mon t)/143	Panagah, By Pak-PWD at Tarlai, Islamabad.					
11.	179	Mr. MudassarAsghar, Executive Engineer, Central Civil Division-III, Pak-PWD, Sector G-9/1, Islamabad.	F. No. 2(1)/2022-IEE-MPTRN-DD(EIA/Mon t)/144	IEE Report of Establishment of Model Panagah, By Pak-PWD at Tarnol, Islamabad.	IEE	2021-22	4/28/2022	11/25/2022	150 days
12.	180	Col Engineer Muhammad Ashfaq (Retd), CEO, M/s AJJ Services, H.No. 54, Street No. 4, Askri – 10 Airport Road, Rawalpindi.	F. No. 2(1)/2022-IEE-MSB45-DD(EIA/Mon t)/145	IEE Report of Multistory Building at Plot No. D-45, DHA-II, Islamabad.	IEE	2021-22	4/18/2022	11/14/2022	120 days
13.	181	Engineer Shafeeq A. Khan, Project Coordinator, Shaheed Zulfiqar Ali Bhutto Medical University, PIMS, G-8/3, Islamabad.	F. No. 2(1)/2022-IEE-SZAMU-DD(EIA/Mon t)/146	IEE Report of Construction of Shaheed Zulfiqar Ali Bhutto Medical University at PIMS Hospital, Sector G-8/3, Islamabad.	IEE	2021-22	6/3/2022	11/25/2022	120 days
14.	182	Mr. M. Imran, Managing Partner, M/s MOSAIC District, Plot No. 1-A, Mir Chakkar Khan Road,I-8 Markaz, Islamabad.	F. No. 2(1)/2022-IEE-EMDB-DD(EIA/Mon t)/147	IEE Report of Construction of Mosaic District Building Project Located at Sector I-8 Markaz, Islamabad.	IEE	2022-23	7/21/2022	1/19/2023	120 days
15.	183	Ch. Abdul Manan, CEO, M/s Pearl Vista, Khasra No. 365 – 366, Kahuta Road, Near CUST University,	F. No. 2(1)/2022-IEE-PVES-DD(EIA/Mon t)/148	IEE Report of Construction of Pearl Vista Residential &Commercial Plaza, Kahuta Road, Near CUST	IEE	2022-23	8/18/2022	8/7/2023	270 days

Sr. No.	EIA /IEE Register Case No.	Name and Address of the Proponent	File No.	Subject	IEE /EIA	Financial Year	Date of Submission	Date of Issuance	Period lapsed
		Zone-V, Islamabad.		University, Zone-V, Islamabad.					

Annexure-XI

(Para No. 4.4.13)

Delay in processing of Initial Environmental Examination (IEE) and Environmental Impact Assessment (EIA)

Sr. No.	EIA /IEE Register Case No.	Name and Address of the Proponent	File No.	Subject	IEE/ EIA	Date of Submission	Date of Issuance	Remarks
1.	131	Mr. WaqarAsghar, Assistant Director Roads Division No. II, Capital Development Authority (CDA), Islamabad	F. No. 3(1)/2021-EIA-KMD12 DD(EIA/Mont)/108	Environmental Impact Assessment (EIA) Report of Construction of Khayaban-e-Margalla From G.T. Road To D-12, Islamabad.	EIA	8/5/2021	-	Under Process
2.	138	Dr. M. Najeeb Khan Durrani	F. No. 3(1)/2021-EIA-AIH-DD(EIA/Mont)/115	Environmental Impact Assessment (EIA) Report of Allama Iqbal Hospital, Tarnol, Islamabad.	EIA	11/2/2021	-	Under Process
3.	148	Mr. TaimoorUIHaq	F. No. 3(1)/2022-EIA-GF2-DD(EIA/Mont)/125	Environmental Impact Assessment (EIA) Report of IMARAT Golf Flora-2, Located at Garden City, Bahria Town, Zone-V, Islamabad.	EIA	3/30/2022	-	Under Process
4.	151	Mr. Rizwan Ur Rehman	F. No. 3(1)/2022-EIA-FGEHA-DD(EIA/Mont)/128	Environmental Impact Assessment (EIA) Report of Development Works For Sub Sector G-14/1, Islamabad.	EIA	7/28/2022	-	Under Process
5.	152	Mr. Rizwan Ur Rehman	F. No. 3(1)/2022-EIA-FGEHA-DD(EIA/Mont)/129	Environmental Impact Assessment (EIA) Report of Development Works For Sub Sector G-15/3, Islamabad.	EIA	7/28/2022	-	Under Process
6.	157	Mr. Farhan Ali	F. No. 3(1)/2023-EIA-KSBA-DD(EIA/Mont)/136	Environmental Impact Assessment (EIA) Report of Construction of King Salman Bin Abdul Aziz Hospital, at Tarlai, Islamabad.	EIA	3/2/2023	-	Under Process
7.	158	Mr. Ahmad Naeem Qamar	F. No. 3(1)/2023-EIA-TGR-DD(EIA/Mont)/138	Environmental Impact Assessment (EIA) Report of Construction of The Garden Residence Project Located at Sector F-10 Markaz, Islamabad.	EIA	3/15/2023	-	Under Process

Annexure-XII**(Para No. 4.4.18)****Irregular recruitment of officers/ officials in TBTP without screening test**

S. No.	Positions	Applications	
		Total	Shortlisted
1.	Deputy Project Director (DPD) Admin and Finance PPS 9	1,192	16
2.	Deputy Project Director (DPD) Monitoring and Evaluation PPS 9	299	20
3.	Deputy Project Director (DPD) Wildlife PPS 9	201	11
4.	Deputy Project Director (DPD) Media and Communication PPS 9	466	19
5.	GIS Manager PPS 9	508	12
6.	Planning and Procurement Officer PPS 7	1,440	20
7.	Admin. And Finance Officer PPS 7	3,273	21
8.	Survey Specialist PPS 8	280	11
9.	Gender and Communication Officer PPS 7	1,142	14
Total		8,801	144

Annexure-XIII

(Para No. 4.4.19)

Irregular procurement of Furniture & Fixture and Machinery items – Rs. 6.895 million

Specification of IT equipment as provided in bidding documents:

- 4 Ton Inverter Floor Standing AC (**GF-48FWITH**) i.e. (Model of Gree).
- Laptop, 15.6” 240Hz IPS QHD Display, **NVIDIA Ge Force RTX 3080 Ti**, Intel Core **i9 12900H** i.e. Brand name.
- Desktop Computer, Corei7 11th Generation 16 GB Ram 1TB HDD 2GB MX350 Windows 11 same specification was available in **HP 15s DU3042TX**.