



DIRECTORATE GENERAL AUDIT (Climate Change & Environment)
Department of the Auditor General of Pakistan
 First Floor, Block-B-II, Federal Employees Benevolent & Group Insurance
 Fund Building, Zero Point, Islamabad.
 ☎ 051-9252093 Fax 051-9252094

No.DGA(CC&E)/Civil Defence (HQ) Isb/2021-22 /

Dated: 12.08.2022

To

The Director General
 Directorate General (Civil Defence)
 Islamabad.

Pl. Director
Director
11/8/22

Subject: **AUDIT OF DIRECTORATE GENERAL CIVIL DEFENCE (HQ), ISLAMABA FOR THE F.Y 2021-22**

Kindly find enclosed herewith the 13 audit observations on the above cited subject. The replies along with documentary evidence (s) may be provided within 5 working days.

[Signature]
 (Amjad Aziz)
 Audit Officer

Pl. Director
16/8

16/8/22
Mr. Tanvir

AD (C&E)

DGD 310.
Diary No 16/08/22

DGCD
Diary No 2129
Dated: 15-8-22

[Signature]
AMIR KHAN
 Assistant Director
 Directorate General Civil Defence
 Govt. of Pakistan Islamabad

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1. Un-authorized payment on account of contingent paid staff – Rs. 566,730

According to Financial Management and Powers of Principal Accounting Officers Regulations, 2021 dated 21.03.2021, Serial No. 27 appointment of contingent paid staff.—The Finance Division shall approve appointment of contingent paid staff within the budgetary provisions and as per the instructions issued from time to time.

An amount of Rs. 566,730 was paid to contingent paid staff during the F.Y 2021-22 by the officer of the Directorate General of Civil Defence (HQ), Islamabad.

During audit of the Directorate General Civil Defence (HQ) Islamabad for the F.Y 2021-22, it was observed that an expenditure of Rs. 566,730 was incurred on the following staff hired on contingent / daily wage basis without having the approval of the Finance Division.

Detail is as under:

Sr#	Particulars	Post
1.	Mr. Humza Tariq	Chowkidar (B-01)
2.	Mr. Farooq Khan	Cinema Operator (B-07)
3.	Mr. Muhammad Mubeen	LDC (B-07)
4.	Mr. Abdul Rhman	LDC (B-07)
5.	Mr. Ahmed Faraz	Jr. Instructor (B-14)
6.	Mr. Sohail Qureshi	LDC (B-07)

Audit is of the view the appointment and payment on account of contingent / daily wage staff is violation of Government rules, hence stands un-authorized.

Audit recommends that practice be stopped immediately and incurred expenditure be got regularized from competent forum.

2. Irregular recruitment due to non-extension of NOC time

According to Cabinet Secretariat, Establishment Division NOC vide letter No. 1/21/2020-Admn dated 19.03.2021 for recruitment of 86 vacant posts in Civil Defence (HQ) and its training institution, recruitment was required to be completed within 6 months from the date of issuance.

Recruitment on 21 posts of (BS-14 to BS-15) and 66 posts of (BS-01 to BS-09) were made by two departmental selection Committees on 18.11.2021.

During audit of the Directorate General Civil Defence (HQ) Islamabad for the F.Y 2021-22, it was observed that recruitment to the vacant posts was made on 18.11.2021 after expiry of the time limit provided in the NOC i.e 18.09.2021.


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Audit is of the view that Cabinet Secretariat, Establishment Division NOC time limit was not observed, hence, violation of internal controls.

Audit recommends that reasons for delay in recruitment of staff be provided besides regularization from competent forum.

3. Irregular reimbursement of medical charges - Rs. 991,958

According to Federal Services Medical Attendance Rules, 1990 rule (3)(1), a Government servant shall be entitled, free of charge, medical attendance by the authorized medical attendant. In addition as per rules (5)(1)(a), if the authorized medical attendant is of opinion that the case of a patient is of such a serious or special nature as to require medical attendance by some person other than himself, and such attendance or treatment which is not available at the place where the patient has fallen ill he may, with the approval of the Medical Superintendent of the hospital (which shall be obtained beforehand unless the delay involved entails danger to the health of the patient) send the patient to the nearest specialist or other medical officer by whom in his opinion medical attendance is required for the patient.

An amount of Rs. 991,958 was paid on account of reimbursement of medical charges of two retired officers of Directorate General Civil Defence (HQ) Islamabad.

During audit of the Directorate General Civil Defence (HQ) Islamabad for the F.Y 2021-22, it was observed that reimbursement on account of medical charges was made to two retired officers. The detail is as under:

Sr#	Particulars	Hospital	Date	Amount in (Rs.)
1	Mr. Muhamamd Akbar Ex-DG on treatment of his wife	PAF Hospital, Islamabad	02.09.2021	455,677
2	Mr. Akhtar Islam (self) Ex-Admn Officer	Quaid-i-Azam Hospital, Islamabad	23.06.2022	536,281
Total				991,958

Audit observed that the treatment was availed from private hospitals without referring by the authorized medical attendant after having approval of the competent authority, moreover, the medical reimbursement bills were not authorized by the government hospital authorities.

Audit is of the view that payment of Rs. 991,958 stand irregular as the same was not claimed in accordance with medical attendant rules.

Audit recommends that management should look into matter and take corrective actions besides stoppage of such practice in future.


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4. Irregular re-imburement of Fee of deceased Employee's Children – Rs. 1.962 million

According to Revised Prime Minister Assistance Package for families of Government Employees who die in services, issued vide Establishment Division Office Memorandum No 8/10/2013-E-2 (pt) dated December 04, 2015:-

“Free Education to all the children of deceased Government Employees up to graduation in any Public / Government educational institution including the expenses of tuition fee, books related material and living allowances etc.”

An amount of Rs. 1.962 million was reimbursed during 2020-22 by the office of the Directorate General Civil Defence (HQ) Islamabad to 30 students being children of Ex-employees died during service.

During audit of the Directorate General Civil Defence (HQ), Islamabad during the F.Y 2021-22, it was observed that an amount of Rs. 1.962 million was paid to legal hires on account of re-imburement of education fee and others of children of deceased employees studying in Private Institutions across the country. **Detail is at Annexure-I.**

Audit is of the view that reimbursement of educational fee etc of Private Institutions is irregular and violation of instructions of Establishment Division.

Audit recommends that recovery be made from the concerned under intimation to audit.

5. Irregular promotion of staff in violation of government instructions

According to Civil Servants Appointment, Promotions and Transfer Rules 1973, promotion to posts in basic pay scales 2 to 18 and equivalent shall be made on the recommendation of the appropriate Departmental Promotion Committee. Only such persons as possess the qualifications and meet the conditions laid down for the purpose of promotion to a post shall be considered by the Departmental Promotion Committee.

Further According to sub-section (1) of section 8 of the Civil Servants Act, 1973, seniority lists of all persons employed under the Federal Government are required to be prepared.

Eleven (11) persons have been promoted to various posts in the office of the Directorate General of Civil Defence (HQ), Islamabad during the F.Y 2021.22.


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During audit of the Directorate General Civil Defence (HQ) Islamabad for the F.Y 2021-22, it was observed the following officials have been promoted but working papers for the promotion i.e seniority, qualification, ACR grading, length of required service etc were not prepared and only minutes of promotion committee were prepared for recommending the promotion. Moreover, the committee who recommended that promotion of staff was not authorized as not notified by the Ministry of Interior as DSC/DPC.

Detail of staff promoted in the F.Y 2021-22 is as under:

Sr#	Name	Designation	Promoted to	Date of DPC meeting
1.	Mr. Javed Iqbal	UDC (B-11)	Assistant (B-15)	30.06.2022
2.	Mr. Muhammad Hashim	LDC (B-09)	UDC (B-11)	-do-
3.	Mr. Imran Ali	LDC (B-09)	UDC (B-11)	-do-
4.	Mrs. Najma Nazir	LDC/Demonstrator	UDC (B-11)	-do-
5.	Mr. Muhammad Khalil	Daftri	LDC (B-09)	-do-
6.	Mr. Arsalan Zafar	Mali (B-01)	LDC (B-09)	-do-
7.	Mr. Musavir Ahmed	Mali (B-01)	Demonstrator (B-03)	-do-
8.	Mr. Abdul Qayyum	Acting charge Assistant (B-15)	Regular Assistant (B-15)	25.02.2022
9.	Mr. Kamran Ali	Acting charge Assistant (B-15)	Regular Assistant (B-15)	-do-
10.	Mr. Turab Ali	UDC (B-11)	Superintendent (B-16)	15.11.2021
11.	Mrs. Tabassum Irshad	LDC/Demonstrator	UDC (B-11)	-do-

Audit is of the view that promotion of officials was made in violation of Civil Servants Act thus violation of internal controls.

Audit recommends that management should look into the matter and take corrective actions in accordance with Civil Servant Appointment & Promotion Rules.

6. Irregular expenditure on repair and maintenance of office building – Rs. 985,678

According to rule (9) of PPRA 2004 as amended up to June 2021, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The annual requirements thus determined would be advertised in advance on the Authority website as well as on the website of the procuring agency in case the procuring agency has its own website.

Further according to rules (12)(I) Procurements over five hundred thousand Pakistani Rupees and up to the limit of three million Pakistani Rupees shall be advertised on the Authority website in the manner and format specified by regulation by the Authority from time to time.


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An expenditure of Rs. 885,690 was incurred on repair and maintenance of office building of the Directorate General of Civil Defence (HQ), Islamabad during the F.Y 2021.22.

During audit of the Directorate General Civil Defence (HQ) Islamabad for the F.Y 2021-22, it was observed that an expenditure of Rs. 885,690 was incurred without observing codal formalities. The detail of expenditure is as under:

Sr#	Particulars	Supplier	Amount (Rs.)	Date
1.	Water Bore 275 feet down @ Rs 1,280/foot with fitting along with 17% GST	M/s Al-Hamd Enterprises (General Order Supplier)	411,840	17.05.2022
2.	White wash in DG Corridor, guest room and PA room with material and labour with 17% GST	M/s Al-Hamd Enterprises (General Order Supplier)	87,750	09.06.2022
3.	Maintenance of office ground/Lawn 3 Kanals etc with 17% GST	S.M Enterprise (General order Supplier) ISB	386,100	09.06.2022
4.	Renovation of Kitchen etc	S.M Enterprise (General order Supplier) ISB	99,988	11.05.2022
Total			985,678	

Audit observed as under:

- i. Work of water bore was done by M/s Al-Hamd Enterprises, Blue Area, Islamabad which is general order supplier rather to be a contractor of this specialized work. Quotations from two other general order suppliers were also obtained without date. White wash work was also done by the same firm.
- ii. Work of maintenance of office ground was done by M/s S.M Enterprises, Blue Area, Islamabad which is general order supplier rather to be a contractor of specialized work. Quotations from two other general order suppliers were also obtained without date. Moreover a Mali is also working on the permanent strength of this office.

Audit is of the view that the work was not advertised besides to that incurrance of expenditure seems to be non-prudent and non-transparent thus stands irregular.

Audit recommends that matter should be probed to ascertain the factual position.

7. Un-economical expenditure on repair and POL of vehicles – Rs. 2.431 million

As per Staff Cars Rules 1980, Rule 25 (5)(b), prescribed life and mileage laid down for condemnation of various vehicles, in the staff car rules 1980 is as under:-


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Sr#	Particulars	Years	K.Ms
1.	Suzuki Car / Van	6	160,000
2.	Car 1300 CC	6	200,000
3.	Car 1600 CC	7	250,000
4.	Jeep, Station Wagon, Bus Truck, 2000 CC and above	8	200,000

Three (03) vehicles have expired useful life as their mileage has exceeded the prescribed limits.

During audit of the Directorate General Civil Defence (HQ) Islamabad for the F.Y 2021-22, it was observed that following vehicles mileage exceeded their useful life as per Staff Cars Rules, 1980, thus their repair and maintenance and POL consumption would be un-economical as an expenditure of Rs. 1.011 million on repair and Rs. 1.420 million on POL was incurred respectively on these vehicles.

The detail of vehicle, mileage and repair and maintenance and POL consumption is as under:

Sr#	Particulars	Mileage in K.M as on 30.06.2022	Repair Expenditure	POL expenditure
1.	Toyota Corolla GF-116 (1300 CC 2006 Model)	472,423	279,749	549,780
2.	Toyota Corolla GS-666 (1300 CC 2008 Model)	388,821	400,915	317,235
3.	Toyota Hiace GS-416 (2700 cc Model 2008)	503,951	330,330	553,068
Total			1,010,994	1,420,083

Audit is of the view that due to non-replacement of vehicles un-economical expenditure on repair and POL was incurred which is violation of rules.

Audit recommends that matter should be taken with quarter concerned for condemnation and replacement of vehicles as per rules.

8. Un-authorized Re-imbusement of PhD Fee of children of deceased Employee – Rs. 386,850

According to Revised Prime Minister Assistance Package for families of Government Employees who die in services, issued vide Establishment Division Office Memorandum No 8/10/2013-E-2 (pt) dated December 04, 2015:-

“Free Education to all the children of deceased Government Employees up to graduation in any Public / Government educational institution including the expenses of tuition fee, books related material and living allowances etc.”


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An amount of Rs. 386,850 was reimbursed by the office of the Directorate General Civil Defence (HQ) Islamabad to children of Ex-employees died during service on PHD Program.

During audit of the Directorate General Civil Defence (HQ), Islamabad during the F.Y 2021-22, it was observed that an amount of Rs. 386,850 was reimbursed on May 2019 on account of Ms Iqra Ayub, daughter of deceased Mr. Ayub Khalid, ex-Platoon Commander (BS-16) who got admission in Doctor of Clinical Nutrition (DNC) in Minhaj University Lahore under Registration No 2015F-bsden-22.

Audit is of the view that reimbursement of educational fee etc is irregular and violation of instructions of Establishment Division as educational fee to deceased employees is reimbursable up to graduation level.

Audit recommends that recovery be made from the concerned under intimation to audit.

9. Un-authenticate receipt and distribution of donated items


As per Directorate of Civil Defence (HQ), Islamabad letter No. 2/9/2013-CIED, dated 23.06.2016, 37 Bomb Disposal Rescue Vehicles were available and 25 are likely to be received from donors and distribution plan of the same was proposed.

Directorate General Civil Defence (HQ) Islamabad distributed 40 BDRVs along with 60 kits & 40 suits.

During audit of the Directorate General Civil Defence (HQ) Islamabad for the F.Y 2021-22, it was observed that as per proposed distribution plan 37 BDRVs gifted by donors were required to be distributed out of present holding and 25 BDRVs were likely to be received, however, actually 40 BDRVs along with 60 kits, 15 RCV Taylon and 40 suits were distributed.

Audit observed as under:

- i. MOU of donated equipment and kits etc was not available with the office of the Directorate General Civil Defence (HQ) Islamabad which may show the quantity and particulars of provided aid.
- ii. Register showing the receipts and issue of donated items was not available on record only a statement of distribution of items was provided/
- iii. Approval of the competent authority for distribution of donated items and record of receipt of donated items from the donors was not available.


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Audit is of the view that MOU with the donor, receipt record of donated items with the donors and approval of the competent authority should be available with the Directorate General Civil Defence (HQ) Islamabad to authenticate the receipt and issue of donated equipment etc.

Audit recommends that matter be justified and management should arrange the required record/document to ascertain the factual position about the donated items.

10. Un-authorized expenditure on repair of transport - Rs. 448,000

According to GFR Volume-1, Rule 12, a controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided. In order to maintain a proper control, he should arrange to be kept informed, not only of what has actually been spent from an appropriation but also what commitments and liabilities have been and will be incurred against it.

According to budget an amount of Rs. 1.74 million was provided on account of repair of transport to the office of Directorate General Civil Defence (HQ) Islamabad in the F.Y 2021-22.

During audit of the Directorate General Civil Defence (HQ) Islamabad for the F.Y 2021-22, it was observed that an expenditure of Rs. 448,000 was incurred in excess of provided budget as expenditure of Rs. 2.188 million was incurred against the provided budget of Rs. 1.74 million.

Audit is of the view that excess expenditure over the provided budget is violation of rules, hence show weak internal controls.

Audit recommends that matter be justified and irregularity should be got regularized from competent forum.

11. Non-prudent expenditure – Rs. 362,863

According to GFR Volume-1, Rule 10, every officer incurring or authorizing expenditure from public funds should be guided by high standards of financial propriety. Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

An amount of Rs. 362,863 was incurred under the head others in the office of Directorate General Civil Defence (HQ) Islamabad in the F.Y 2021-22.


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During audit of the Directorate General Civil Defence (HQ) Islamabad for the F.Y 2021-22, following expenditure was incurred:

Sr#	Particulars	Payee Name	Amount	Date
1.	Transportation of office furniture etc	M/s Total Office Solution, Isb (deals in office stationery, repair and store etc)	69,978	13.05.2022
2.	Transportation of office furniture etc	M/s PC Tech IT Solution (General Order Supplier)	29,928	28.12.2021
3.	Rent of tenting items for meeting i.e chair, tables, cups etc	M/s Al-Hamd Enterprises (General Order Supplier)	90,031	11.05.2022
4.	Rent of tenting items for meeting i.e chair, tables, cups etc	M/s Al-Hamd Enterprises (General Order Supplier)	77,805	12.05.2022
5.	Tiles, Marble, Bond Bags etc	M/s S.M Enterprises (General Order Supplier)	95,121	11.05.2022
Total			362,863	

Audit observed as under:

- i. The services were provided by the General Order Suppliers instead of relevant expertise suppliers.
- ii. In case of Sr.No. 1 & 2 the transportation of furniture etc was made to the Ministry and Abbottabad Office of the Civil Defence, however, the detail of transfer entry of the items in the stock register and justification for transfer to the same was not available.
- iii. In case of Sr. No. 3 & 4 the detail of meeting along with minutes and approval of competent authority along with justification was not available besides justification of provision of tenting services by the General Order Supplier instead of catering service providers.
- iv. In case of Sr. No. 5 supplies were received without mentioning the requirement etc.

Audit is of the view that the expenditure was made without plausible supporting documents and justification, hence, stand non-prudent.

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

12. Non-conducting of internal audit and physical verification of stock

According to of GFR Vol-I, Rule 13, every controlling officer must satisfy himself not only that adequate provision exist within the departmental organization for systematic internal checks calculated to prevent and detect error and irregularity in the financial proceedings.


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Further according to Para 13.3 of APPM, the delegated officer(s) shall ensure that the balances recorded in stores accounts are regularly checked by stocktaking, at least once in a year. The condition of goods should also be examined. The immediate purpose of stocktaking is to deter and detect losses by theft and fraud, to verify the accuracy of stock records, and to identify any weaknesses in custody arrangements.

Internal audit and physical verification of stock of Directorate General Civil Defence (HQ), Islamabad for the financial year 2021-22 was required to be conducted to detect and prevent waste, and other financial irregularities which were not done.

Audit is of the view that non-conducting of internal audit and physical verification of stock is violation of internal controls.

Audit recommends that internal audit and physical verification of stock should be carried out under the rules and report be shared with audit.

13. Irregular expenditure on repair of transport – Rs. 552,964

According to Staff Cars Rules 1980, Rule 21 (3), officer-in-charge of the staff car shall see that repairs / servicing / oil change / tuning of the staff cars is always got done from a garage specifically nominated by the manufacturer for the purpose. However, if such arrangement are not available staff cars may be sent to approved automobile workshops for repairs etc. Each Division / Organization shall maintain a pre-approved list of such garages / workshops.

An amount of Rs. 552,964 was incurred under the head repair of transport in the office of Directorate General Civil Defence (HQ) Islamabad up to October, 2021.

During audit of the Directorate General Civil Defence (HQ) Islamabad for the F.Y 2021-22, it was observed that pre-approval of workshops for repair of transport was done on November 2021 and an expenditure of Rs. 552,964 was incurred till date on the repair work from the workshops which were neither nominated by the manufacturer for the purpose nor pre-approved.

Audit is of the view that expenditure of Rs. 552,964 stands irregular as the workshops were neither manufacturer neither nominated nor pre-approved.

Audit recommends that irregularity should be got regularized from competent forum.



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Annexure-I

Sr No	Name of student & class	Father Name /Designation	School/College/ Uni	Amount paid	Sanction/letter No and Date	Remarks
1	Mujtaba Zahid 9 th And Nayyab Zahid/ FSc	Malik Zahid Ameer/ Ex LDC	Nil	55,300	30.3.22 Dy No 439	Inst. missing
2	Nayyab Zahid/ FSc	Malik Zahid Ameer/ Ex LDC	Nil	35,600	11.3.22 Dy No 366	Inst missing
3	Nayyab Zahid/ FSc	Malik Zahid Ameer/ Ex LDC	KIPS	35,600	4615 dated 17.2.22	-
4	Mujtaba Zahid 9 th And Nayyab Zahid/ FSc	Malik Zahid Ameer/ Ex LDC	EFA School and KIPS	55,300	4409 dt 19.1.22	-
5	Miss Laraib syed /1 st year	Yahaya Shah	OPF	31,119	4911 dt 19.1.22	-
6	Ali Haider /9 th	Rai Nazir Ahmed Kharal	LEGS	8,078	3679 dt 8.11.21	-
7	Sajawal Khan 12 th	Rai Nazir Ahmed Kharal	Educational Excellence Ltd	28,750	3679 dt 8.11.21	-
8	Maryam Ayub / BS(BT)	Ayub Khalid	Uni of Mgt & Tech	106,126	Dy No 1446 dt 22.12.21	-
9	Sajawal Khan/12 th , Ali Haider/9 th and Rawal Nasir	Rai Nazir Ahmed Kharal	N/A	87,954	Dy No 307 dt 26/8/21	No doc attached
10	Sajawal Khan/12 th , Ali Haider/9 th and Rawal Nasir	Rai Nazir Ahmed Kharal	N/A	24,301	Dy No 308 dt 26.8.21	No doc attached
11	Sajawal Khan/12 th , Ali Haider/9 th and Rawal Nasir	Rai Nazir Ahmed Kharal	N/A	24,301	Sanction dt 24.5.21 2705 dt 11.8.21	No doc attached
12	Ali Haider /9 th	Rai Nazir Ahmed Kharal	LEGS	8,120	7191 dt 14.06.21	-
13	Iqra Ayub / DCN	Ayub Khalid	N/A	62,476	Dy No 5114 dt 24.5.21	No doc attached
14	Maryam Ayub / BS(BT)	Ayub Khalid	Uni of Mgt & Tech	106,126	Dy No 5113 dt 24.5.21	-
15	Sajawal Khan/12 th , Ali Haider/9 th and Rawal Nasir	Rai Nazir Ahmed Kharal	LGES	24,301	Dy No 1022 dt 19.4.21	-
16	Mujtaba Zahid/9 th And Nayyab Zahid/ FSc	Malik Zahid Ameer/ Ex LDC	EFA School and KIPS	42,895	4004 dt 27.4.21	-
17	Sajawal Khan/12 th , Ali Haider/9 th and Rawal Nasir	Rai Nazir Ahmed Kharal	LGES	75,308	Dy No 1887 dt 17.3.21	-
18	Fareeha shah/BA, Nimra shah/BA, Iqra syed/BS, Ruba Syed/12 th , Ujala Syed/FA, Kainat Syed/B.ED	Yahaya Shah	N/A	121,442	1888 dt 17.3.21	No doc attached
19	Munazara Rasheed/9 th	Abdul Rasheed	Muarif HSS	17000	Dy No 1889 dt 17.3.21	-


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20	Fareeha shah BA, Nimra shah/BA, Iqra syed/BS, Ruba Syed/12 th , Ujala Syed/FA, Kainat Syed/B.FD	Yahaya Shah	N/A	93,292	1751 dt 3.3.21	No doc attached
21	Mujtaba Zahid/9 th And Nayyab Zahid/ FSc	Malik Zahid Ameer/ Ex LDC	EFA School and KIPS	45,440	1726 dt 25.2.21	-
22	Mujtaba Zahid/9 th And Nayyab Zahid/ FSc	Malik Zahid Ameer/ Ex LDC	EFA School and KIPS	39,695	1724 dt 25.2.21	-
23	Sajawal Khan/12 th , Ali Haider/9 th and Rawal Nasir	Rai Nazir Ahmed Kharal	LGES	56,988	Dy No 1725 dt 25.2.21	-
24	Iqra Ayub / DCN and Maryam Ayub / BS(BT)	Ayub Khalid	Uni of Mgt & Tech	183,609	Dy No 1723 dt 25.2.21	No doc attached
25	Sajawal Khan/12 th , Ali Haider/9 th and Rawal Nasir	Rai Nazir Ahmed Kharal	LGES	87,954	Dy No 1754 dt 3.3.21	-
26	Fareeha shah/BA, Nimra shah/BA, Iqra syed/BS, Ruba Syed/12 th , Ujala Syed/FA, Kainat Syed/B.ED	Yahaya Shah	N/A	125,442	1751 dt 2.6.20	No doc attached
27	Iqra Ayub / DCN	Ayub Khalid	N/A	62,476	Dy No 2455 dt 28.5.20	No doc attached
28	Mujtaba Zahid/9 th And Nayyab Zahid/ FSc	Malik Zahid Ameer/ Ex LDC	EFA School and KIPS	60,600	2456 dt 28.5.20	-
29	Sajawal Khan/12 th , Ali Haider/9 th and Rawal Nasir	Rai Nazir Ahmed Kharal	LGES	61,176	Dy No 2457 dt 28.5.20	-
30	Maryam Ayub / BS(BT)	Ayub Khalid	Uni of Mgt & Tech	194,950	Dy No 1453 dt 2.1.20	No doc attached
	Total			1,961,719		


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Phone 051-9252093 – Fax 051-9252094

No. DGA(CC&E)/E&DMD/F.Y 24-25/2739

Dated: 27-11-2024

To,

✓ The Director General,
Directorate General Civil Defence,
Islamabad.

Subject: AUDIT & INSPECTION REPORT ON THE ACCOUNTS OF DIRECTORATE GENERAL CIVIL DEFENCE, ISLAMABAD FOR THE F.Y 2022-23 & 2023-24

The Compliance with Authority Audit of Directorate General Civil Defence, Islamabad for Financial Year 2022-23 & 2023-24 was conducted by this office and accordingly Initial Audit Observations were issued on 21.11.2024. Audit & Inspection Report based on initial audit observations has been prepared and enclosed herewith for further necessary action.

2. The departmental replies of Audit Paras in annotated form, duly supported with documentary evidences, may please be provided within 10 working days. DAC meeting may also be arranged on a mutually agreed date and working papers may be provided to this office at least (01) one week before DAC meeting, please.

Encl: (As above)

(Moed Ali)
Director General

Copy to:

The Secretary Interior, Ministry of Interior, Islamabad, with the request for convening DAC meeting at the earliest, please

Directorate General Civil Defence

By No. 788

Date: 18-12-24

By No. 2072
Dated: 09-12-2024

*A make a copy for
my personal.*
09/12/2024

AMIR KHAN
Assistant Director
Directorate General Civil Defence
Govt. of Pakistan Islamabad

- Please provide a copy to ADS DGCD.
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**AUDIT AND INSPECTION REPORT
ON THE ACCOUNTS OF**

**DIRECTORATE GENERAL CIVIL DEFENCE,
ISLAMABAD (DGCD)**

FINANCIAL YEAR 2022-23 & 2023-24

AUDIT YEAR 2024-25

Conducted by:

Mr. Muhammad Zaeem Azhar, Audit Officer
Mr. Shahrukh 0303-5233363 Senior Auditor


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Introduction

Federal Civil Defence Department Functions under the administrative control of the Ministry of Interior. It came into being under Civil Defence Act 1952, to exist as war-oriented organization. Status of Federal Civil Defence has been determined as a policy making body (relevant to civil defence subjects) not as a field organization. Department is mandated for coordinated passive defence policy and planning besides having powers to implement Civil Defence measures in collaboration with the other stake holders

Federal Civil Defence Department is, in addition, also mandated for establishment and maintenance of training facilities (through its training institutions across Pakistan) for the public / private sector organizations besides providing Fire / life safety consultancy services.

Civil Defence in modern times is very essential for a civilized society. As the Civil Defence is always ready for the protection of any person, property, place or thing during any hostile attack, whether from Air, Land or Sea.. During the peace times humanity also faces other most dangerous calamities whether these are man-made or natural.

Scope of Audit

The audit was conducted in accordance with guide lines issued by the Auditor General of Pakistan and in accordance with the provisions of Rules of Business, General Financial Rules, and Federal Treasury Rules, Procurement Rules and other Government rules and regulation.

It was a regularity test audit based on samples. Samples were selected from all areas of expenditure to watch the accuracy and fairness of accounts. Internal controls system was also examined to comment upon system weakness and its implications on the procedures adopted by the department. The accounts of the department were reviewed to ensure:

- Observance of government rules and regulations in letter and spirit
- Utilization of funds in accordance with the allocations made by Government
- Adequate controls exist in key business transactions for procurements and payments etc.

Division of AIR

The Audit & Inspection Report consist of two sections i.e. Section-I and Section-II. Section-I contains previous outstanding audit Paras and section-II depicts current audit findings


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Section-I
(Previous Audit Report)

AIR Para #	Subject	Remarks
Audit Period 2021-22		
1	Unauthorized Payment on account of contingent paid staff - Rs. 566,730	Outstanding
2	Irregular recruitment due to non-extension of NOC time	Outstanding
3	Irregular reimbursement of medical charges – Rs. 991,958	Outstanding
4	Irregular reimbursement of Fee of deceased Employee's Children - Rs. 1.962 million	Outstanding
5	Irregular promotion of staff in violation of government instructions	Outstanding
6	Irregular expenditure on repair and maintenance of office building – Rs. 985,678	Outstanding
7	Uneconomical expenditure on repair and POL of vehicles - Rs. 2.431 million	Outstanding
8	Un-Authorized Re-imburement of PHD Fee of children of deceased Employee Rs. 386,850	Outstanding
9	Unauthentic receipt and distribution of donated items	Outstanding
10	Un-Authorized expenditure on repair of transport - Rs.448,000	Outstanding
11	Non-prudent expenditure – Rs. 362,863	Outstanding
12	Non-conducting of internal audit and physical verification of stock	Outstanding
13	Irregular expenditure on repair of transport – Rs. 522,964	Outstanding


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Section -II

Current Audit

The current Audit of Accounts of DIRECTORATE GENERAL CIVIL DEFENCE, ISLAMABAD (DGCD) for the FY 2022-23 & 2023-24, the results of which have been embodied in the succeeding paragraphs was conducted by Mr. Muhammad Zaeem Azhar, (Audit Officer) and Mr. Shahrūkh (Senior Auditor) w.e.f. 04-11-2024 to 13.11.2024. The expenditure incurred on pay & allowance of staff and contingencies during the period is tabulated below:

(Rupees in Million)

Sr. No.	Head of Account	Financial year 2022-23			Financial year 2023-24			Total
		Budget	Expenditure	Saving	Budget	Expenditure	Saving	Savings not surrendered
1	Pay and allowances	38.761	37.148	1.613	37.325	30.803	6.522	8.135
2	Operating	36.013	32.57	3.443	32.394	30.289	2.105	5.548
	Total	74.774	69.718	5.056	69.719	61.092	8.627	13.683

Comments on internal controls

Prime objective of an effective Internal Controls System is to ensure that the accounting information of an organization is recorded correctly, timely and in accordance with the Generally Accepted Accounting Principles (GAAP). Moreover, measures are in place to ensure that the assets and interest of organizations are adequately safeguarded and business of the organization is carried out fairly and in the most efficient manner. Similarly, activities are carefully monitored and appropriate management controls are in place and working effectively. The system must ensure that it has an inbuilt mechanism to prevent or detect wastage, frauds, errors and leakage of resources in the operations of an organization.

Scrutiny of accounts of Directorate General (Civil Defence) for the period under report revealed that the Internal Controls were not functioning effectively. This report contains cases of financial and administrative irregularities and instances of apparently defective financial, administrative and internal control systems, which are summarized below:


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Section III

Para No. 1. Non-surrendering of anticipated savings to the Government- Rs. 13.683 million

According to Rule-95 of GFR Vol-I states that "all anticipated savings should be surrendered to Government immediately as they are foreseen but not later than 31st March of each year in any case, unless they are required to meet excesses under some other unit or units which are definitely foreseen at the time (see paragraph 98). However, savings accruing from funds provided after 31st March shall be surrendered to Government immediately they are foreseen but not later than 30th June of each year. No savings should be held in reserve for possible future excesses."

Directorate General (Civil Defense), Islamabad incurred an expenditure amounting to Rs. 69.718 million and Rs. 61.092 million during financial year 2022-23 and 2023-24 respectively. Details are as under:

(Rupees in Million)

Sr. No.	Head of Account	Financial year 2022-23			Financial year 2023-24			Total
		Budget	Expenditure	Saving	Budget	Expenditure	Saving	Savings not surrendered
1	Pay and allowances	38.761	37.148	1.613	37.325	30.803	6.522	8.135
2	Operating	36.013	32.57	3.443	32.394	30.289	2.105	5.548
	Total	74.774	69.718	5.056	69.719	61.092	8.627	13.683

During audit of DG (CD), Islamabad for the financial year 2022-23 and 2023-24, it was observed that management could not calculate anticipated savings rationally and did not surrender the anticipated savings of Rs 13.683 million in time as required under the General Financial Rules.

Audit held that non-surrendering the anticipated saving indicates weak financial management and internal controls and was violation of rules.

Initial audit observation was issued on 20.11.2024, however no response was received from the management.

Audit recommends that management may strengthen financial management controls to avoid recurrence of the lapse in future.

(OS No.1)

Para No. 2. Appointment of contingent paid staff without approval of Finance Division and payment thereof – Rs. 0.659 million

According to Para 27 of Financial Management and Powers of Principal Accounting officers Regulation 2021, the Finance Division shall approve appointment of contingent paid staff within the budgetary provisions and as per the instructions issued from time to time.

Directorate General (Civil Defense), Islamabad incurred an expenditure amounting to Rs.0.659 million on contingent paid staff during the financial year 2022-24. Details are as under:

Financial Year	Amount
2022-23	0.230
2023-24	0.429
Total	0.659


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During audit of DG (CD), Islamabad for the financial year 2022-23 and 2023-24, it was observed that Contingent paid staff was appointed without concurrence of the Finance Division.

Audit held that the appointment of staff without approval of the Finance Division was violation of rules which stands irregular.

Initial audit observation was issued on 20.11.2024, however no response was received from the management.

Audit recommends that expenditure may be got regularized from Finance Division.

(OS No.2)

Para No. 3. Procurement of items under various head of account in violation of Rules- Rs. 4.599 million

According to Rule 16A(2) of Public Procurement Rules, the procuring agency shall prepare provisional annual estimates including description, specifications, statement of requirements and quantities, based on rational demand estimates. Further, according to Rule 16A(4), open and closed framework agreements may be made with the selected suppliers and service providers. Maximum duration of open framework agreements shall not be more than three years and the closed framework agreements shall not exceed one year.

According to Rule 207(2) of General Financial Rules (GFR), the grant should be paid during any financial year as is likely to be expended during that year. There should be no occasion for a rush for payment of these grants in the month of June. Further, according

Directorate General (Civil Defense) incurred an expenditure amounting to Rs. 4.599 million on procurement of various items during the FY 2023-24. Details of expenditure are as under:

(Amount in Rupees)

Sr. No.	Head of Account	Description	Financial Year 2023-24		Expenditure incurred during June 24	%age of Exp. During June-24
			Budget	Expenditure		
1	3901	Stationery	1.100	0.900	0.457	51%
2	3955	Others Store - Tear Gas /Computer Stationery	1.000	0.999	0.753	75%
3	3970	Others	1.118	1.075	0.312	29%
4	13101	Repair of M&E	1.000	0.961	0.614	64%
5	13201	Repair of F&F	0.7	0.664	0.547	82%
Total			4.918	4.599	2.683	58%

During the audit of DG (CD) for the financial year 2023-24, it was observed as under:

- i. The procurement was made without prequalification of vendors for economical and efficient procurement in violation of procurement rules.
- ii. Inspection committees were not constituted to authenticate items / services procured were carried out in satisfactory manners.
- iii. The expenditure on repair of Machinery and Equipment and F&F was carried out in different month for the financial year 2023-24 however, the most of the claims were processed during the month of June-2023, the reason were not recorded for delay in payment which creates doubt on the authenticity of the expenditure.


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Audit held that procurement without prequalification of vendor was violation of rules which resulted into uneconomical procurement. Further, non-formulation of inspection committee and payment in the June resulted into weak internal controls and miss-funds could not be rules out.

Initial audit observation was issued on 20.11.2024, however no response was received from the management.

Audit recommends that matter may be probed into to fix responsibility for non-observance of rules besides strengthening internal controls to avoid such lapses in future.

(OS No.3)

Para No. 4. Non maintenance of Log Books – Rs. 10.278 million

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

Directorate General (Civil Defense) held six (06) vehicles on its transport pool. Expenditure amounting to Rs. 10.278 million was incurred on POL and Repair & Maintenance of the vehicles during financial years 2022-23 and 2023-24. Details are as under:

(Rs. in million)			
Financial year	POL	Repair and Maintenance	Total
2022-23	3.689	0.983	4.672
2023-24	4.134	1.472	5.606
Total	7.823	2.455	10.278

During audit of DG (CD), Islamabad for the financial year 2022-23 and 2023-24, it was observed as under:

- i. Record pertaining to Log book (Part-I to Part VI) was not maintained, in absence of record summary of POL drawn, POL average and repair work carried out could not be authenticated.
- ii. Movement Register of vehicle No. GAF-372 and GF-116 was not maintained / available.
- iii. Certificates from officer-in-charge for checking of movement register were not available in the movement register.
- iv. Requisition slips as per format Annex-C of Staff Car Rules, 1980 was not available on record which shows that the official vehicles were allotted to the officer / official after approval of the competent authority.
- v. Entries in movement register regarding drawn of petrol / diesel in liter and repair of vehicles was not recorded. Expenditure incurred on petrol / diesel and repair work could not be authenticated.


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- vi. The claims amounting to Rs. 582,000 on account of repair of vehicles were not accompanied with application of driver for repair work and work completion certificate which creates doubt on the legitimacy of expenditure. (Annexure-A)
- vii. Certificate was not recorded on the movement register with regard to total number of pages contained in movement register.

Audit held that non-maintenance of proper record of vehicles was not justified and against the Staff Car Rules.

Initial audit observation was issued on 20.11.2024, however no response was received from the management.

Audit recommends that log books / movement registers may be updated / maintained besides strengthening internal controls to avoid such lapses in future.

(OS No.4)

Para No. 5. Irregular assignment of current charge to the Deputy Director as Director and payment of current charge allowance – Rs. 377,600

According to Para No. 2(i)(ii) & (iv) of Establishment Division Office Memorandum No. 1/17/2000-R.2 dated 21.11.2000, Current charge arrangement is a temporary measure pending appointment of a person on regular basis in prescribed manner. Proposal for regular appointment in the prescribed manner should be initiated at the earliest opportunity and current charge arrangement should not be considered as a justification for delay in filling the posts on regular basis in the prescribed manner. Extension of current charge beyond six months requires prior consultation with Finance Division before seeking the order of competent appointing authority.

Directorate General (Civil Defence), Islamabad made payment amounting to Rs.377,600 million on account of current charge to Deputy Director to perform duties as Director on current charge basis during the financial year 2022-23 and 2023-24. Directorate General (Civil Defence), Islamabad has sanctioned one (01) post of Director and one (01) of Deputy Director. Current charge of the post of Director was assigned to the Deputy Director on 01.06.2022 to 31.08.2022, a break of one or two days was given at each time and current charge for the post of Director was remained with the Deputy Director till 11.06.2024. Details are as under:

S. NO.	PERIOD	AMOUNT
1.	01-06-2022 to 31-08-2022	36,000
2.	02-09-2022 to 01-12-2022	36,000
3.	05-12-2022 to 04-03-2023	36,000
4.	06-03-2023 to 05-06-2023	36,000
5.	07-06-2023 to 06-09-2023	53,600
6.	08-09-2023 to 07-12-2023	60,000
7.	11-12-2023 to 10-03-2024	60,000
8.	12-03-2024 to 11-06-2024	60,000
Total		377,600

During audit of DG (CD), Islamabad for the financial year 2022-23 and 2023-24, it was observed as under:

- i. The record regarding initiation of proposal for regular appointment in the prescribed manner was not available / provided which revealed that current charge arrangement was considered as a justification for delay in filling the posts on regular basis.


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- ii. Current charge of the post of Director was remained with the Deputy Director for a period 2 years without consultation of Finance Division and approval of competent authority i.e. appointing authority.

Audit held that non initiation of proposal for regular appointment and non-obtaining of sanction from the competent authority was violation of rules which resulting irregular assignment of current charge besides payment of allowance.

Initial audit observation was issued on 20.11.2024, however no response was received from the management.

Audit recommends that matter may be probed into beside regularization from establishment division under intimation to audit.

(OS No.5)

Para No. 6. Irregular assignment of current charge basis on the non-vacant post and recovery thereof – Rs. 307,068

According to Para No. 2(vi) of Establishment Division Office Memorandum No. 1/17/2000-R.2 dated 21.11.2000, normally the most senior person available in the wing / Unit where higher post falls vacant, should be given current charge of higher post.

Further, according to Establishment Division Office Memorandum No. 1/17/2000-R.2 dated 21.11.2000, Secretaries of the Ministries / Division have been authorized to make appointments to posts in BS 17-19, and it is clarified that extension of current charge arrangement to posts in BS 17 and above is now required to be sought from the appointment authority as prescribed in Rule 6 of Civil Servant (Appointment, Promotion & Transfer) Rules, 1973.

Directorate General (Civil Defence), Islamabad made payment amounting to Rs.307,068 million on account of current charge to Assistant Director-Training during the financial year 2022-23 and 2023-24. Directorate General (Civil Defence), Islamabad has sanctioned one (01) post of Director and one (01) of Deputy Director. Details are as under:

S.NO.	PERIOD	AMOUNT
1.	01-06-2022 to 31-08-2022	32,834
2.	02-09-2022 to 01-12-2022	36,000
3.	05-12-2022 to 04-03-2023	36,000
4.	06-03-2023 to 05-06-2023	36,000
5.	07-06-2023 to 06-09-2023	39,964
6.	08-09-2023 to 07-12-2023	41,406
7.	11-12-2023 to 10-03-2024	41,406
8.	12-03-2024 to 11-06-2024	43,458
Total:		307,068

During audit of DG (CD), Islamabad for the financial year 2022-23 and 2023-24, it was observed as under:

- i. Current charge for the post of Director was assigned to Deputy Director and accordingly current charge for the post of Deputy Director was assigned to Assistant Director. Assignment


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of current charge to Assistant Director for the post of Deputy Director was unjustified as post of Deputy Director was not vacant.

- ii. Current charge of the post of Deputy Director was assigned to the Assistant Director on 01.06.2022 to 31.08.2022, a break of one or two days was given at each time and current charge for the post of Deputy Director was remained with the Assistant Director till 11.06.2024. This practice was carried out to avoid sanction of extension of current charge arrangement from Finance Division and appointing authority i.e. Secretary of the Ministry or Division concerned and favoritism to Assistant Director.

Audit held that provision of current charge to the non-vacant post and without from competent authority was violation of rules resulting into irregular payment of Rs. 307,068.

Initial audit observation was issued on 20.11.2024, however no response was received from the management.

Audit recommends that responsibility may be fixed against the person at fault besides recovery of amount paid on account of current charge basis for the post of Deputy Director.

(OS No.6)

Para No. 7. Physical verification of assets/stocks items not carried out despite pointation in previous Audit & Inspection Report

According to Para 159 and 160 of GFR Vol-I, physical verification of all stores should be made at least once in every year under rules prescribed by competent authority. A certificate of verification of stores with its results should be recorded on the list, inventory or account, as the case may be, where such a verification is carried out.

Further, according to Para 13.3.6 of Accounting Policies and Procedure Manual, the delegated officer(s) shall ensure that the balances recorded in stores accounts are regularly checked by stocktaking, at least once in a year. The condition of goods should also be examined. The immediate purpose of stocktaking is to deter and detect losses by theft and fraud, to verify the accuracy of stock records, and to identify any weaknesses in custody arrangements.

Directorate General (Civil Defence), Islamabad was required to carry out physical verification of store and stock items during the financial year 2022-23 and 2023-24 as well as during the previous years.

During audit of DG (CD), Islamabad for the financial year 2022-23 and 2023-24, it was observed that DG (CD) failed to undertake the physical verification of assets and stock/store to ascertain and verify the receipt, proper storage and issuance of the item and identify theft, misplacement and misuse of items. Moreover, it was also observed that costly items pertaining to Bomb Disposal items received from multiple agencies was theft from store and matter was also intimated to higher authorities for inquiry.

Audit held that non-conducting of physical verification of costly items and stores was not justified as physical verification of stores was extremely important for an organization like Civil Defence which has received costly items of Bomb disposal from multiple agencies and users.


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Initial audit observation was issued on 20.11.2024, however no response was received from the management.

Audit recommends that physical verification of assets, store and stocks may be carried out as provided in rules and report of the same be produced to Audit authorities for scrutiny and review.

(OS No.7)

Para No. 8. Irregular payment of qualification allowance and recovery thereof – Rs. 180,000

According to Finance Division Office Memorandum No. F.No.3(6)Imp/2016-Vol-II-4 dated 04.01.2017, all those who acquires / possesses the degree of M. Phil recognized by the Higher Education (HEC) will be allowed M. Phil Allowance @ 25% of the existing amount of Ph.D Allowance i.e. Rs. 2500 per month. Other degree or qualification, whether having an HEC equivalence or not, is not admissible for the allowance.

Directorate General (Civil Defence) granted qualification allowance @ Rs. 2,500 per month to Junior Instructor (BS-14) since October, 2018. Management made payment to the official possesses Master of Business Administration degree on the basis of equivalence certificate issued by HEC. Detail of payment is as under:

Period	No. of months	Per month allowance	Amount
Nov. 2018 to October-2024	72	2500	180,000

During audit of DG (CD), Islamabad for the financial year 2022-23 and 2023-24, it was observed that Finance Division clarified the matter that other degree or qualification, whether having an HEC equivalence or not, is not admissible for the M. Phil allowance.

Audit held that the payment was made in violation of Finance Division instructions which resulted into over payment on account of qualification and needs to be recovery of Rs. 180,000 from the official.

Initial audit observation was issued on 20.11.2024, however no response was received from the management.

Audit recommends that overpaid amount may be recovered from the official and deposited into government treasury.

(OS No.8)

Para No. 9. Irregular payment of hiring to the Officer / officials posted in Non-Specified Station – Rs. 3.124 million

According to Office Memorandum No. F. 2(3)/2003-Policy dated 31.07.2004, residential accommodation is allowed at the six specified stations i.e. Islamabad, Rawalpindi, Lahore, Karachi, Quetta and Peshawar. Further, according to Office Memorandum F.4 (8)/92(PT)-Policy dated 10.12.2021, Federal Government employees can retain their hired accommodation in event of their transfer within the specified stations including Gilgit and Muzaffarabad.


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Directorate General (Civil Defense) made payment on account of hiring of residential accommodation amounting to Rs. 3.210 million to the officer / official posted in Civil Defence Training School, Faisalabad during various financial years. The scrutiny of Internal Audit Report of Civil Defence Training School, Faisalabad raised the observation, however, progress with regard to recovery was not available on record. Details are attached herewith. Details as under:

Name of Officer / Official	Designation	Period	Amount
Mr. Imran Javed	Administrative Officer	09.06.2014 to 31.12.2017	514,700
Mr. Imran Javed	As Platoon Commander	01.01.2018 to 31.05.2022	1,168,488
Mr. Syed Faisal Shah	UDC	01.09.2016 to 31.12.2021	955,256
Mr. Naveed Akhtar	B.D Technician	01.07.2018 to 31.12.2021	326,082
Mr. Muhammad Ashraf	Naib Qasid	01.07.2019 to 31.12.2021	159,318
Total			3,123,844

During audit of DG (CD), Islamabad for the financial year 2022-23 and 2023-24, it was observed that Faisalabad is a non-specified station where rent of residential building was not permissible and payment on account off residential building without transfer in the specified station was unjustified.

Audit held that payment on account of hiring of residential building in non-specified station was violation of rules which resulted into overpayment and stands irregular.

Initial audit observation was issued on 20.11.2024, however no response was received from the management.


Audit recommends that matter may be probed into to fix responsibility against the person at fault besides recovery of payment made to the officer / official.

(OS No.9)

Para No. 10. Non utilization of costly Chemical Biological Radiological and Nuclear Equipment resulted into wastage of public resources – Rs. 15.000 million

According to Rule 13 of General Financial Rules, Volume-I, in the discharge of his ultimate responsibilities for the administration of an appropriation or part of an appropriation placed at his disposal, every Controlling officer must satisfy himself not only that adequate provisions exist within the departmental organization for systematic internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of its subordinate officers and to guard against waste and loss of public money and stores, but also that the prescribed checks are effectively applied.

Directorate General (Civil Defence), Islamabad procured Chemical Biological Radiological and Nuclear (CBRN) Equipment for Rs. 15.000 million. The Internal Audit Team raised observation upon the non-commissioning, testing and non-utilization of costly items. The matter was discussed with the management. The management replied that equipment was procured and kept in National Institute of Fire Technology (NIFT), Islamabad for utilization in during training and practical knowledge and a class room was also constructed.


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During audit of DG (CD), Islamabad for the financial year 2022-23 and 2023-24, it was observed that commissioning, testing and utilization of costly was not available on record. Moreover, equipment was procured for practical training purpose and record with regard to practical training imparted through the equipment was also not available.

Audit held that non availability of commission and testing reports and non-availability of record of training imparted through equipment revealed non utilization of costly equipment which resulted into wastage of public resources.

Initial audit observation was issued on 20.11.2024, however no response was received from the management.

Audit recommends that matter may be probed into about the availability and functionality of the equipment besides fixation of responsibility for non-utilization of resources despite lapse of considerable time. Necessary steps may be taken for early utilization of resources for intended objectives.

(OS No.10)

Para No. 11. Holding of Department Promotion Committee (DPC) without ancillary record and implementation of DPC Decision

According to Rule 8 of Civil Servants (Appointment, Promotion and Transfer) Rules, 1973, only such persons as possess the qualifications and meet the conditions laid down for the purpose of promotion or transfer to a post shall be considered by the Departmental Promotion Committee or the Central Selection Board, as the case may be.

Directorate General (Civil Defence), Islamabad convened two (02) Departmental Promotion Committees meeting dated 01.07.2022 and 04.10.2022 for promotion during the financial year 2022-23. **Annexure-B**

During audit of DG (CD), Islamabad for the financial year 2022-23 and 2023-24, it was observed that the working paper along with eligibility criteria for promotion, seniority list, vacancy position and PERs of concerned officer / officials were not available.

Audit held that absence of eligibility criteria for promotion, seniority list, vacancy position and PERs was unjustified which creates doubt on the proceedings of DPC. The chance of litigation could not be ruled out.

Initial audit observation was issued on 20.11.2024, however no response was received from the management.

Audit recommends that necessary documents may be provided for verification besides fixation of responsibility for non-maintenance of record.

(OS No.11)


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Para No. 12. Deficient Budget Reporting, Training Planning, and Monitoring Mechanisms Impair Target Verification and Achievement

Accordinging Medium Term Performance Based Budget Form-I for the financial year 2023-24 to 2025-26, planned target to conduct training by Civil Defence attached department of Ministry of Interior for the financial year 2022-23 and 2023-24 were 10,000 and 11000 against the budget demanded Rs. 284.198 million and Rs. 307.215 million respectively.

Directorate General (Civil Defence) is attached department of Ministry of Interior. Federal Civil Defence Department is mandated for establishment and maintenance of training facilities (through its training institutions across Pakistan) for the public / private sector organizations besides providing Fire / life safety consultancy services. Detail of Target and achievements are as under:

Sr. No.	Financial Year	Original Budget	Budget	Expenditure	Target of Training	Training Imparted
1	2022-23	307.215	285.252	276.726	10000	8808
2	2023-24	284.198	354.129	338.397	11000	6832
Total		591.413	639.381	615.123	21000	15640

During audit of DG (CD), Islamabad for the financial year 2022-23 and 2023-24, it was observed as under:

- The management demanded budget financial year wise on MTBF format however, progress report provided to audit were in accordance with annual year due to which target achieved or not could not be authenticated. In case the targets were reflected on annually basis the same could not be achieved besides additional allocation of resources.
- A consolidated approved training plan showing targets with regard to courses and number of participants including public and private department along with achievement thereof was not available on record.
- A comprehensive mechanism for monitoring and evaluation was not in place to verify that scheduled trainings were conducted and that trainees attended the courses.
- Progress reports on targets and achievements for the financial years 2022-23 and 2023-24, which are required for inclusion in the Year Book 2022-23 and 2023-24 in accordance with Rule 25 (2) of the Rules of Business, 1973, were also missing from the records.

Audit held that non achievement targets, non-availability of mechanism of monitoring and evaluation and non-preparation of progress reports was violation of rules and weak oversight on the activities carried out by the subordinate offices.

Initial audit observation was issued on 20.11.2024, however no response was received from the management.

Audit recommends that matter may be justified.

(OS No.12)


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**Para No. 13. Irregular expenditure on account of TA/DA without observing codal formalities –
Rs. 7.392 million**

According to Rule iii Part-I of Manual on Travelling Allowance Rules, Ministries/Divisions of the Government of Pakistan and the Heads of Departments are empowered to authorize any Government Servant under their administrative control to proceed on duty to any part of Pakistan and to draw travelling allowance therefor.

Further, according to Rule i Part-I of Manual on Travelling Allowance Rules, Travelling Allowance is a kind of compensatory allowance granted to meet personal expenditure necessitated by the special circumstances in which duty is performed. According to the general principle laid down in Fundamental Rule 44, the amount of allowance has to be so regulated that it is not on the whole a source of profit to the recipient.

Directorate General (Civil Defence), Islamabad incurred expenditure amounting to Rs. 7.392 million on account of travelling allowance during the financial year 2022-23 and 2023-24. Details are as under:

Sr. No.	Financial Year	Expenditure
1	2022-23	3.724
2	2023-24	3.668
Total		7.392

During audit of DG (CD), Islamabad for the financial year 2022-23 and 2023-24, it was observed as under:

- i. The officer / officials proceed on tour without approval of the head of the department. The scrutiny of record revealed that the practice of non-obtaining of approval from head of the department was discontinued w.e.f 14.10.2022 to 27.03.2024.
- ii. The officer or official proceed on a tour and recorded it as an official purpose in the tour program instead of clearly stating the specific purpose for the tour. In absence of specific purpose on the tour program, outcome of the tour program couldn't authenticate.
- iii. A payment of Rs. 629,980 was made to officers for a tour scheduled from Friday (transit day) through Tuesday, with Saturday and Sunday as holidays and only Monday as a working day. This scheduling raises concerns that the officers may be using the tour for personal gains.

Annexure-C

Audit held that payment without observing codal formalities was violation of rules and stands irregular.

Initial audit observation was issued on 20.11.2024, however no response was received from the management.

Audit recommends that matter may be probed into for fixation of responsibility against the person at fault besides regularization from establishment division.

(OS No.13)


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Para No. 14. Irregular payment of conveyance allowance during leave period – Rs. 278,024

According to Supplementary Rules 7-A, "conveyance allowance is not admissible during leave or temporary transfer".

Directorate General (Civil Defence) granted Leaves on full pay (LFP) to the different officials during the financial year 2022-23 and 2023-24.

During audit of DG (CD), Islamabad for the financial year 2022-23 and 2023-24, it was observed that management made an excess payment on account of conveyance allowance amounting to Rs. 278,024 to various officials who were on leave. The amount was required to be recovered from the salary of the officials for the period of LFP but was not recovered. **Annexure-D**

Audit held that payment of conveyance allowance during the leave period was irregular and resulted into over payment.

Initial audit observation was issued on 20.11.2024, however no response was received from the management.

Audit recommends that inadmissible payment of conveyance allowance during LFP period may be recovered from the officials concerned and deposited into Government treasury under intimation to audit.

(OS No.14)

Para No. 15. Over payment of House Rent Ceiling in excess of rent assessed by Assessment Committee / Board – Rs. 1.616 million

According to Rule 8(5) of Accommodation Allocation Rules 2002, a house or flat shall be hired at the rates assessed by the assessment board or the rental ceiling of the Federal Government Servant (FGS) or the demand of the owner whichever is less. The difference between the rent fixed by the government and the demand of owner shall be paid by the Federal Government Servant (FGS) direct to the owner and the government shall not be a party to this transaction.

Directorate General (Civil Defense), Islamabad incurred an expenditure amounting to Rs. 5.443 million on account of rent of residential accommodation at Islamabad to its employees during the financial year 2022-24.

During the audit of DG (CD) for the financial year 2023-24, it was observed that the payment was made in excess to the officer / official than the rent assessed by the rent Assessment Committee / Board. **Annexure-E**

Audit held that payment of residential accommodation in excess of rent assessed by assessment committee / board was irregular and resulted into excess payment amounting to Rs. 1.616 million.

Initial audit observation was issued on 20.11.2024, however no response was received from the management.

Audit recommends that irregular practice may be discontinued forthwith besides recovery of excess paid amount and deposited into government treasury.

(OS No.15)


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Annexures

Annexure-A

Annexure-B

Sr. No.	Date of DPC	Name & Designation	Promoted to
1	04.10.2022	Mr. Abdul Rahman, Junior Instructor (JI) NIFTEC, Islamabad	As Instructor (BS-16) in the CDTS, Faisalabad
2	04.10.2022	Mr. Faridoon Mazhar, JI, FCDTS, Peshawar	As Instructor (BS-16) in the CDTS, Quetta
3	04.10.2022	Mr. Zain Ul Abidin, JI, CDTS, AJK	As Instructor (BS-16) in the CDTS, Abbottabad
4	04.10.2022	Mr. Hafeez Ur Rehman JI NIFTECH, Islamabad	As Instructor (BS-16) in the CDTS, Faisalabad
5	04.10.2022	Mr. Ali Asad, JI CDA Lahore	As Instructor (BS-16) in the CDTS, Karachi
6	04.10.2022	Mr. Tahir Hussain JI CDTS, Karachi	As Instructor (BS-16) in the CDTS, Karachi
7	04.10.2022	Ms. Mehwish Shehzadi, JI NIFTECH, Islamabad	As Instructor (BS-16) in the CDTS, NIFTECH, Islamabad
8	04.10.2022	Mr. Sohail Abbas, JI NIFTECH, Islamabad	As Instructor (BS-16) in the CDTS, NIFTECH, Lahore
9	04.10.2022	Mr. Shahbaz Ali, CDTS, Faisalabad	As Instructor (BS-16) in the CDTS, NIFTECH, Faisalabad
10	04.10.2022	Ms. Tehreem Rashid JI. DGCD, Islamabad	As DAD (BS-16) in the DGCD
11	01.07.2022	Mrs. Arshma Mahboob, LDC / Demonstrator (BS-9) CDA, Lahore	As UDC (BS-11) against vacant post in the B.D.Unit, Lahore
12	01.07.2022	Mr. Muhammad Usman Siddique, Naib Qasid, DG (CD) Islamabad	As UDC LDC / Demonstrator (BS-9) vice Mr.s Arshma Mahboob, in the CDA, Lahore

Annexure-C

Sr. No.	TA Bill No.	Name of Officer / Official	Designation	Period	Travel detail	Vehicle No. Utilized	Amount
1	TA-4	Mr. Muhammad Muzaffar Siddique	Dy. Director (Tech)/Director	24-6-22 to 27-06-22	Islamabad to Lahore	GF-116	23,040
2	TA-5	Mr. Sanaullah	Assistant Director (Trg)/Dy. Director	24-6-22 to 27-06-22	Islamabad to Lahore	GF-116	23,040
3	TA-11	Mr. Muhammad Muzaffar Siddique	Dy. Director (Tech)/Director	22-07-22 to 25-07-22	Islamabad to Faisalabad	GF-116	23,040


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4	TA-13	Mr.Sanaullah	Assistant Director (Trg)/Dy. Director	22-07-22 to 25-07-22	Islamabad to Faisalabad	GF-116	23,040
5	TA-6	Mr. Anwar Ali,	Admn Officer (Admn)	22-07-22 to 25-07-22	Islamabad to Faisalabad	GF-116	12,960
6	TA-24	Mr.Muhammad Muzaffar Siddique	Dy. Director (Tech) Director	02-09-22 to 05-09-22	Islamabad to Muzaffarabad	GF-116	23,040
7	TA-25	Mr.Sanaullah	Assistant Director (Trg) Dy. Director	02-09-22 to 05-09-22	Islamabad to Muzaffarabad	GF-116	23,040
8	TA-14	Mr. Anwar Ali,	Admn Officer (Admn)	02-09-22 to 05-09-22	Islamabad to Muzaffarabad	GF-116	12,960
9	TA-31	Mr.Muhammad Muzaffar Siddique	Dy. Director (Tech) Director	16-09-22 to 19-09-22	Islamabad to Lahore	GF-116	23,040
10	TA-32	Mr.Sanaullah	Assistant Director (Trg) Dy. Director	16-09-22 to 19-09-22	Islamabad to Lahore	GF-116	23,040
11	TA-26	Mr. Anwar Ali,	Admn Officer (Admn)	16-09-22 to 19-09-22	Islamabad to Lahore	GF-116	12,960
12	TA-42	Mr.Muhammad Muzaffar Siddique	Dy. Director (Tech) Director	30-09-22 to 03-10-22	Islamabad to Lahore	GF-116	23,040
13	TA-41	Mr.Sanaullah	Assistant Director (Trg)/Dy. Director	30-09-22 to 03-10-22	Islamabad to Lahore	GF-116	23,040
14	TA-33	Mr. Anwar Ali,	Admn Officer (Admn)	30-09-22 to 03-10-22	Islamabad to Lahore	GF-116	12,960
15	TA-49	Mr.Muhammad Muzaffar Siddique	Dy. Director (Tech) Director	07-10-22 to 10-10-22	Islamabad to Peshawar	GF-116	23,040
16	TA-47	Mr.Sanaullah	Assistant Director (Trg)/Dy. Director	07-10-22 to 10-10-22	Islamabad to Peshawar	GF-116	23,040
17	TA-51	Mr.Muhammad Muzaffar Siddique	Dy. Director (Tech) Director	28-10-22 to 31-10-22	Islamabad to Faisalabad	GF-116	23,040
18	TA-53	Mr. Muhammad Muzaffar Siddique	Dy. Director (Tech) Director	11-11-22 to 14-11-22	Islamabad to Faisalabad & Multan	GAG-860	23,040
19	TA-103	Mr. Muhammad Muzaffar Siddique	Dy. Director (Tech) Director	26-05-23 to 28-05-23	Islamabad to Faisalabad	GAG-860	15,360
20	TA-5	Mr. Sanaullah	Assistant Director (Trg)/Dy. Director	03-07-23 to 09-07-23	Islamabad to Faisalabad	GAG-860	46,080
21	TA-09	Mr. Muhammad Muzaffar Siddique	Dy. Director (Tech) Director	21-07-23 to 24-07-23	Islamabad to Lahore	GAG-860	34,560


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22	TA-12	Mr. Anwar Ali,	Admn Officer (Admn)	21-07-23 to 24-07-23	Islamabad to Lahore	GAG-860	19,440
23	TA10	Mr. Muhammad Muzaffar Siddique	Dy. Director (Tech)/Director	04-08-23 to 07-08-23	Islamabad to Lahore	GAG-860	34,560
24	TA-11	Mr. Sanaullah	Assistant Director (Trg)/Dy. Director	04-08-23 to 07-08-23	Islamabad to Lahore	GAG-860	34,560
25	TA-111	Mr. Sanaullah	Assistant Director (Trg)/Dy. Director	02-06-23 to 05-06-23 09-06-23 to 12-06-23	Islamabad to Lahore then again Lahore		50,080
26	TA-19	Mr. Anwar Ali,	Admn Officer (Admn)	25-08-23 to 28-08-23	Islamabad to Peshawar		20,940
Total							629,980


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Annexure-D

Sr. No	Name of Employee	Designation	Bps	No of Days	Per month Conveyance Allowance	Per day Conveyance allowance	Total Amount
1	Anwar Ali	AO (A&C)	16	15	5000	167	2,500
2	Tehreem Rashid	DAD	16	67	5000	167	11,167
3	Mudassir Nawaz	DAD	16	8	5000	167	1,333
4	Sohail Mehmood	APS	16	168	5000	167	28,000
5	Afzaal Haroon	Assistant	16	334	5000	167	55,667
6	Abdul Qayuum	Assistant	16	12	5000	167	2,000
7	Kamran Ali	Assistant	16	15	5000	167	2,500
8	Muhammad Alyas	Assistant	16	60	5000	167	10,000
9	Amjad Rasheed	Assistant	16	40	5000	167	6,667
10	Muhammad Amjad	Assistant	16	239	5000	167	39,833
11	Ehtesham ul Hassan	Stenotypist	15	33	2856	95	3,142
12	Muhammad Haris	Stenotypist	15	37	2856	95	3,522
13	Abdul Samad Khan	Stenotypist	15	57	2856	95	5,426
14	Muhammad Afzal	UDC	13	52	2856	95	4,950
15	Muhammad Saleem	UDC	13	12	2856	95	1,142
16	Tariq Sohail	Draftsman	12	52	2856	95	4,950
17	Mubashar Hassan khan	LDC	11	164	2856	95	15,613
18	Azmatullah	LDC	11	59	2856	95	5,617
19	Asadullah	Cinema Operator	8	116	1932	64	7,470
20	Sajid Mahmood	Driver	8	327	1932	64	21,059
21	Akbar Javed	Driver	6	26	1932	64	1,674
22	Tariq Mehmood	Daftri	5	89	1932	64	5,732
23	Muhammad Bashir	Daftri	5	181	1932	64	11,656
24	Babar shazad	N/Q	4	15	1788	60	894
25	Muhammad Alyas	N/Q	4	20	1788	60	1,192
26	Muhammad Matloob	N/Q	4	12	1788	60	715
27	Muhammad Ashraf	N/Q	3	68	1788	60	4,053
28	Muhammad Shahbaz	N/Q	3	97	1788	60	5,781
29	Mehmood Akhter	Chowkidar	4	17	1788	60	1,013
30	Noman sajid	Mali	3	30	1788	60	1,788
31	Adeel Masih	EX Sweeper	3	91	1788	60	5,424
32	Muhammad Shamraiz	Sweeper	4	93	1788	60	5,543
Total							278,024


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Annexure-E

Sr. #	Name	Designation	Period of Rent Paid		Monthly Rent Assessed by Assessment committee	Per Month Rent Received	No. of Months	Payment made	Excess Rent Paid Per Month	Excess Rent Paid
			From	To						
1	2	3	4	5	6	7	8 (5-4)	9(7x8)	10 (7-6)	11 (10 x 8)
1	Mr Haroon Afzal	Assistant	01.07.2021	09.08.2023	21,587	31,085	25	777,125	9,498	237,450
2	Mr Abdul Qayyum	Assistant	01.07.2021	23.04.2024	21,587	31,085	34	1,056,890	9,498	322,932
3	Mr Muhammad Muzaffar	Deputy Director	01.07.2021	04.08.2023	28,574	41,147	26	1,069,822	12,573	326,898
4	Mr. Muhamamd Afzal	UDC	01.07.2021	31.12.2023	17,183	24,744	30	742,320	7,561	226,830
5	Mr. Saeed Ahmed	Assistant Director	01.07.2021	30.09.2023	21,587	28,574	27	771,498	6,987	188,649
6	Mr. Raja Sohail Mehmood	Assiatant Private Secertary	01.07.2021	31.03.2024	21,587	31,085	33	1,025,805	9,498	313,434
Total								5,443,460		1,616,193



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