



**AUDIT REPORT
ON THE EXPENDITURE INCURRED
ON COVID-19 BY FEDERAL GOVERNMENT**

AUDIT YEAR 2020-21

AUDITOR GENERAL OF PAKISTAN

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ACRONYMS AND ABBREVIATIONS

ACDA	Anticoagulant Citrate Dextrose Solution A
ACL	Audit Command Language
ADB	Asian Development Bank
AFIC	Armed Forces Institute of Cardiology
AFIRM	Armed Forces Institute of Rehabilitation Medicine
AFIs	Armed Forces Institute
AGP	Auditor General of Pakistan
AIR	Audit and Inspection Report
AJ&K	Azad Jammu & Kashmir
AMF	Aircraft Manufacturing Factory
APPM	Audit Policies and Procedures Manual
ATL	Active Taxpayer List
ATMs	Automated Teller Machines
BG	Bank Guarantee
BIPAP	Bilevel Positive Airway Pressure
BISP	Benazir Income Support Program
BOD	Board of Directors
Caps	Capsule
CDC	Center for Disease Control
C&F	Cost & Freight
CGA	Controller General of Accounts
CLS	Chief of Logistic Staff
CMA	Controller of Military Accounts
CMA (DP)	Controller of Military Accounts (Defence Purchase)
CMA (PC)	Controller of Military Accounts (Peshawar Command)
CMA (RC)	Controller of Military Accounts (Rawalpindi Command)
CMH	Combined Military Hospital
CNIC	Computerized National Identity Card
COD	Central Ordnance Depot
Covid-19	Coronavirus Disease 2019
CPMC	Central Procurement and Monitoring Cell
CRV	Certified Receipt Voucher
CST	Comparative Statement of Tender
DAC	Departmental Accounts Committee
DB	Database
DCMA	Deputy Controller of Military Accounts
DESTO	Defence Science & Technology Organization
DG	Director General
DGP	Directorate General Procurement
DGP (A)	Directorate General Procurement (Army)
DHO, ICT	District Health Office, Islamabad Capital Territory

DP	Delivery Period
DP (Air)	Directorate of Procurement (Air)
DRAP	Drug Regulatory Authority of Pakistan
EAD	Economic Affairs Division
ECC	Economic Coordination Committee
ECG	Electrocardiogram
EEC	Ehsaas Emergency Cash
EECP	Ehsaas Emergency Cash Program
EOBI	Employees' Old-Age Benefits Institutions
ERP	Enterprise Resource Planning
FBR	Federal Board of Revenue
FD	Finance Department
FGPCH	Federal Government Polyclinic Hospital Islamabad
FIA	Federal Investigation Agency
FOB	Free on Board
FWO	Frontier Works Organization
GB	Gilgit Baltistan
GHQ	General Headquarter
Gms	Grams
GoP	Government of Pakistan
GRN	Goods Received Note
GST	General Sales Tax
HHR ID	Household Registry Identity
HHs	Households
HIS	Health Information System
HQ	Headquarter
ICU	Intensive Care Unit
ISPR	Inter Services Public Relations
IFRC	International Federation of the Red Cross
IHITC	Isolation Hospital and Infection Treatment Center
INGO	International Non-Government Organization
IOM	International Organization for Migration
IsDB	Islamic Development Bank
ISO	International Organization for Standardization
JSHQ	Joint Staff Headquarter
Kg	Kilogram
KP	Khyber Pakhtunkhwa
LD	Liquidated Damages
LP	Local Purchase
MAG	Military Accountant General
MBMC	Master Business Management Consortium
MoD	Ministry of Defence
MoFA	Ministry of Foreign Affairs

Mo FE&PT	Ministry of Federal Education and Professional Training
MoNHSR&C	Ministry of National Health Services, Regulation and Coordination
M.Ton	Matric Ton
NAB	National Accountability Bureau
NADRA	National Database and Registration Authority
NCC	National Coordination Committee
NCC-FFP	National Coordination Committee on Foreign-Funded Projects
NCOC	National Command and Operation Center
NDMA	National Disaster Management Authority
NDM Act	National Disaster Management Act in 2010
NDMC	National Disaster Management Commission
NDMP	National Disaster Management Plan
NDRMF	National Disaster Risk Management Fund
NGO	Non-Government Organization
NHEPRN	National Health Emergency Preparedness and Response Network
NIH	National Institute of Health, Islamabad
NIRM	National Institute of Rehabilitation Medicine
NITB	National Information Technology Board
NLC	National Logistic Cell
NOC	No Objection Certificate
NSER	National Socio-Economic Registry
OCHA	UN Office for Coordination of Humanitarian Affairs
OEM	Original Equipment Manufacturer
OFID	OPEC Fund for International Development
PAC	Public Accounts Committee
PAF	Pakistan Air Force
PAO	Principal Accounting Officer
PASSCO	Pakistan Agricultural Storage & Services Corporation
PCR	Polymerase Chain Reaction
PCSIR	Pakistan Council of Scientific and Industrial Research
PEMH	Pak Emirates Military Hospital
PIA	Pakistan International Airlines
PIMS	Pakistan Institute of Medical Sciences, Islamabad
PITB	Punjab Information Technology Board
PPAF	Pakistan Poverty Alleviation Fund
PPE	Personal Protective Equipment
PPRA	Public Procurement Regulatory Authority
PM	Prime Minister
PMT	Proxy Mean Test
PO	Purchase Order

PTA	Pakistan Telecommunication Authority
PTCL	Pakistan Telecommunication Company Limited
PVMS	Price Vocabulary of Medical Stores
Qty.	Quantity
RBC	Red Blood Cell
R&D	Research and Development
SAP	System Applications Products
SDN	Stock Debit Note
SECP	Securities Exchange Commission of Pakistan
SMS	Short Message Service
SNGPL	Sui Northern Gas Pipelines Limited
SOE	State-Owned Enterprise
SOPs	Standard Operating Procedures
SRO	Statutory Regulator Orders
SSN	Social Safety Net
TOR	Terms of Reference
TPE	Therapeutic Plasma Exchange
Tpt.	Transport / Transportation
UAE	United Arab Emirates
UNHCR	United Nation High Commissioner for Refugees
UNICEF	United Nation International Children's Emergency Fund
USA	United State of America
USC	Utility Stores Corporation
USD	United States Dollar
VTM	Virus Testing Medium
WFP	World Food Program
WHO	World Health Organization
ZM	Zonal Manager

PREFACE

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

The report is based on audit of the accounts of various departments and organizations of Government of Pakistan that incurred expenditure during Covid-19 pandemic on relief activities and were involved in implementation of Economic Stimulus Package announced by the Government of Pakistan, provision of subsidized food items and distribution of cash grants etc. for the financial year 2019-2020.

Covid-19 pandemic created an unprecedented situation which was receiving attention from all segments of society. The Government of Pakistan's response to the pandemic was being watched with keen interest. There were considerable funds allocations for countering the effects of pandemic and the Auditor General of Pakistan had the responsibility to examine and review the expenditure and see that the resources were utilized optimally and in a transparent manner. The audit was conducted on test check basis with a view to reporting significant findings to the relevant stakeholders. The Audit Report not only highlights systemic issues but certain specific instances of deficiencies and shortcomings also form part of the report as audit observations.

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

Most of the audit observations, included in this report, have been finalized after getting responses from the executing agencies and holding DAC meetings.

The Audit Report is submitted to the President in pursuance of the Section 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).

Dated:

Javaid Jehangir
Auditor-General of Pakistan

Executive Summary

Covid-19 cases were first identified and reported in Pakistan in February 2020. By this time efforts had started around the world to contain the disease with available knowledge and evolving expertise. On 11th March 2020, the World Health Organization declared Covid-19 as a global Pandemic. Governments around the world faced an uncertainty coupled with difficult tradeoffs given the health, economic and social challenges raised by Covid-19 pandemic. Policies were being evolved in this respect in different parts of the world to prevent the disease from spreading and at the same time procurement of Covid related items and equipment also started. The Government of Pakistan also made efforts through a range of policy interventions to strike a balance between lockdown and ensuring the continuity of the economic activity on a reduced scale.

The Government of Pakistan's strategy to overcome the threats of Covid-19 proved successful and was acknowledged internationally. With its scarce resources, Pakistan's strategy of smart lockdown successfully struck a balance between reduced economic activity to protect the poor and vulnerable and full-scale lockdown to control the spread of pandemic.

Government of Pakistan invested in public awareness, arranging equipment and medicines from around the world and building capacity of the healthcare facilities. In addition, funds were provided for subsidies on food items, deferred payments on account of utilities payments, emergency cash transfer grant for vulnerable families at risk of extreme poverty, tax refund/rebates to manufacturers and exporters, payments to health care workers and allied activities. In this context different governmental agencies played their role which includes National Disaster Management Authority and Provincial & District Disaster Management Authorities. Besides, the Ministry of National Health Services, Regulations and Coordination, Defence Services, Utility Stores Corporation, Utility Companies, Federal Board of Revenue and Benazir Income Support Programme were also involved.

This report is based on the audit of the accounts of Agencies, Departments, and Authorities involved in relief activities at the Federal level for the year ending 30th June 2020, to the extent of expenditure related to Covid-19. The Provincial Directors General Audit will issue Audit Reports on accounts/expenditure on the Covid-19 related relief activities in their respective provinces.

This report provides comments on preparedness, capacity, budgetary allocations for institutions dealing with relief activities as well as audit observations arising at operational level and recommendations for future. The audit report is expected to assist the government in effective decision making and efficient resource allocation in future, besides, strengthening the financial management practices and internal control in the spending entities.

Limited access to documentation, non-timely provision of data and non-availability of relevant officials during the lockdown period, were some of the limitations faced by audit.

The report is divided into seven chapters;

First chapter gives an overview of the policy measures of the government and the strategy adopted to combat the Covid-19 pandemic. Besides, resource allocation during the pandemic and details of the organizations involved in the process have also been specified. The second chapter contains the findings of audit of NDMA which was the main coordinating agency for relief activities in the country. Followed by a chapter on audit of BISP which was tasked to disburse emergency cash transfers to the vulnerable families. The fourth chapter contains audit findings of different organizations at Federal level involved in Covid-19 related activities. Next chapter contains findings and results of audit of Utility Stores Corporation (USC) which was assigned the task of procurement of essential commodities and timely supply of basic commodities at subsidized rates all over the country. The sixth chapter comprises of results of audit of expenditure incurred by the Defence Services involved in Covid-19 related activities. The last chapter includes various recommendations to the government and agencies as way forward.

The relief activities were still in full swing when the report was prepared and in fact by the time the report was being compiled the second wave of Covid-19 had hit the world including Pakistan. This report has accordingly been prepared on a different format and style while taking into account the specific situation of the pandemic and interest of stakeholders. The adherence to rules and regulations by the executing agencies has been commented upon through compliance audit, while the efficiency and effectiveness aspects have been covered through performance audit. During the audit activity and compilation of report extensive use of guidance available in International Standards of Supreme Audit Institutions (ISSAIs), Financial Audit Manual and Performance Audit Manual was made. Moreover, various Field Audit Offices of the department maintained a constant liaison and effective coordination to successfully complete the audit assignment.

The financial resources required by various government entities to combat the pandemic were provided by the Finance Division. During audit of the expenditure, certain deficiencies were observed ranging from lack of preparedness, lack of proper need assessment, weak coordination, weak contract management, poor planning and faulty storage and distribution of Covid-19 related items. The report has been finalized in light of responses and discussions held during DAC meetings. Key audit findings included in the report are listed as under:

- Lack of preparedness of Government departments to deal with pandemic.
- Instances of misprocurements.
- Delays in the delivery of procured items.
- Procurement without proper need assessment.
- Instances of weak financial controls.
- Lack of proper record keeping and non-production of record to audit authorities.
- Non-deduction of government taxes and duties.
- Lack of warehouse management and issues in distribution of equipment.
- Advance payments to supplier firms without proper secured guarantees.
- Data problems resulting in release of Cash grants to both spouses in the same family and beneficiaries excluded by NADRA during profiling checks.
- Release of cash grants to the insured persons and pensioners of EOBI and beneficiary from both BISP and Zakat.
- Non-availability / delay in sharing of data resulted in payment to ineligible beneficiaries like government servants, pensioners and their spouses, tax payers and to those having poverty scores above the cut off scores approved by Federal cabinet and BISP Board.
- Weak monitoring and implementation resulting in withdrawals through fake biometric and withdrawals out of district of registration.
- Irregular / unjustified prequalification of flour mills by USC.
- Provision of incomplete data and information undermining the audit activity towards forming a sound opinion on the accounts of the spending entities.
- Systemic issues, procedural lapses and financial mismanagement.

- The USC could not devise any mechanism to ensure transfer of subsidy to vulnerable segment of the society as per the directions of the Government. Moreover, there were certain violations of PPRA rules and the quality of items procured was also not ensured in some cases.
- There were instances where allocation of wheat to certain flour mills was made in excess of the approved quota.
- There were issues of service delivery in EHSAS emergency cash program that resulted in non-disbursement of cash transfers to 1.32 million enrolled beneficiaries.

Based on the audit finding it is imperative that the governmental agencies involved in the Covid-19 related activities shall improve upon financial management practices and strengthen internal controls. Moreover, there is a strong need for proper planning on part of the implementing agencies so that the level of preparedness of the government to fight disasters and pandemic is increased in future.

Chapter 1

COVID-19 EXPENDITURE AUDIT OVERVIEW

Covid-19 virus was first identified by the end of year 2019, while first Corona Virus case appeared in Pakistan on 26th February 2020. The World Health Organization declared Covid-19 outbreak as a pandemic in March 2020. With the outbreak of Covid-19, the world confronted an unprecedented economic and health crisis. Pakistan also had to deal with a pandemic for the first time in a century thus required an extraordinary response. Government reacted swiftly to protect the health of citizens and to limit the consequences by taking drastic measures. This was done by taking on board the key organizations at Federal, Provincial and District level.

1.1 Audit of Covid-19 expenditure by Auditor General of Pakistan

During Covid-19 pandemic the public finance management systems were put to test. Experience shows that these circumstances create opportunities for bypassing of rules, procedures and at times the standards of ethics, which could seriously weaken the effectiveness of Government actions. Auditor General of Pakistan undertook a comprehensive, multifaceted and risk-based audit of the organizations involved in managing relief activities and implementation of assistance packages.

Extensive desk audit was carried out before execution of field audit activity. The staff from all tiers participated to execute the assignments. Risk based audit approach was used to identify the shortcomings in the process of relief efforts while taking into account the peculiar circumstances. This report contains results of audit of the expenditure for the period up to 30th June 2020. The audit report is prepared on a format that highlights key issues involved during the whole process besides suggesting measures to improve the system.

The following areas were highlighted for undertaking the audit activity:

- Auditing procurement processes in view of economy and efficiency.
- Auditing disbursement of cash to vulnerable families and daily wage workers in view of transparency and timelines.
- Auditing level of preparedness of organizations involved in disaster management and issues pertaining to storage, distribution and monitoring of electro medical equipment and medicine.
- Auditing of provision of subsidy to the vulnerable segments of the society in view of timeliness and effectiveness.

1.2 Scope of Audit of the Covid-19 expenditure

The scope of Covid-19 audit is restricted to the expenditure incurred for combating Covid-19 till 30th June, 2020. This includes all government allocations, loans and grants received or repurposed from the foreign donor partners for dealing with Covid-19. The scope of audit also includes commenting upon policy issues, level of preparedness, relief measures and issues of service delivery which were duly discussed with the concerned organizations. Field audit work was assigned to different Directorates General Audit of the Auditor General of Pakistan i.e. DG Audit Federal Government, DG Audit Climate Change and Environment, DG Audit Commercial & Evaluation, DG Audit Social Safety Nets and DG Audit Defence Services.

The field audit activity was carried out when the rate of spread of this infectious disease was very high and there were frequent lock downs. Many members of the field audit teams got tested positive for Covid-19 and were quarantined. However, the audit was completed without any interruption within the stipulated time.

Government of Pakistan nominated National Disaster Management Authority (NDMA) as focal agency at Federal level to strategize a policy and facilitate organizations across Pakistan. BISP played the key role in implementing the Relief package for citizens.

Following stakeholders were identified as directly involved in Government efforts in dealing with Covid-19 pandemic:

1. Citizens of Pakistan
2. Ministry of Finance, Revenue and Economic Affairs
3. Ministry of National Health Services, Regulations and Coordination
4. Ministry of Defence
5. Ministry of Energy
6. Ministry of Commerce and Textile
7. Ministry of Climate Change
8. Benazir Income Support Program
9. Utility Stores Corporation
10. Auditor General of Pakistan
11. Federal Board of Revenue
12. Donor Agencies
13. Banks
14. Provincial Disaster Management Authorities
15. Provincial Health Departments

16. Districts Administration as District Disaster Management Authorities

1.3 Field Audit Activity

Planning for the Covid-19 audit commenced in April 2020. Initially some time was spent to understand various initiatives being undertaken and the funds allocated in order to determine the scope of the audit.

Fieldwork started in July 2020. Audit teams met numerous challenges as a result of the limitations created by lockdowns. While observing Government instructions during lock downs, auditees organizations were working with minimal strength due to Covid-19, thereby affecting the flow of information and record between auditees and auditors. Many of the officials were also on the frontline of the fight against the virus, and got infected by Covid-19 which made it difficult for them to support and provide information to audit authorities. Access to documents, systems and officials was limited, which made it difficult to gather information and collect evidence.

Despite these challenges, audit was able to examine the controls, transactions, payments and procurement processes in the auditee organizations. The effective desk audit, use of ACL and use of smart phones helped audit teams to collect evidences in a timely manner. The INTOSAI Development Initiative (IDI) guidelines (Covid-19 implications for SAI strategic management), along with matrix (3i COVID-19 Response Actions) proved very helpful. Audit reported identified risks, weaknesses in internal controls, non-compliance with legislation and problems related to the financial management besides, storage management and issuance protocols of the organizations.

1.4 Management of Pandemic in Pakistan

Government of Pakistan developed a National Strategy to minimize the spread of Covid-19. On 16th March, 2020 the Government declared emergency and assigned Covid-19 related procurements to NDMA for the whole of country. At national level National Command & Operation Center (NCOC) was established for monitoring and coordinating the activities for mitigating this pandemic. NDMA procured medicines and electro medical equipment based on the demand of health care departments across provinces including GB and AJ&K duly endorsed by NCOC. The other organizations like BISP, USC and FBR along with other stakeholders were provided funds and assigned duties aimed at providing relief to the citizens in combating the Covid-19 pandemic.

Government of Pakistan devised plans to implement these strategies. A brief description of these plans is as under:

1.4.1 National Action Plan for Covid-19 Pandemic

National Action Plan for Covid-19 was prepared by the M/o NHR&C which was policy document for ensuring that all guiding principles for outbreak preparedness, containment and mitigation were followed. The aims of the National Action Plan were to develop National Preparedness and Response Plan for Covid-19 as a blueprint for Pandemic Preparedness for Pakistan under Global Health Security Agenda and provide policy framework for Federal, Provincial and Regional stakeholders for building capacity to prevent, detect and respond to any events due to Covid-19¹.

National Action Plan Matrix highlights the key actions to be taken by the departments by prioritizing the activities. According to the said Matrix the task of logistics/stock piles were assigned to NDMA for procurement, inventory management and proper distribution to the Federal, Provincial and District Governments. Moreover, the task of surveillance was also assigned to NDMA along with other departments. NCOC monitored the activities to cope with the challenges of Covid-19 pandemic.

Similarly, BISP arranged approximately 11,000 cash points in 2,270 campsites under the supervision of respective District Administration to deliver one-time emergency cash assistance. Banks were mandated to ensure precautionary measures at cash out retail points and ATMs. Moreover, text notification of payments was staggered so that only a certain percentage of people were contacted each day to collect payment.

The total allocated budget of USC for Covid-19 was 50 billion. An amount of Rs 10 billion was released to USC to provide five essential food items (Atta, Sugar, Ghee, Pulses, Rice) at subsidized rates to vulnerable segments of the society. The Utility Store Management in consultation with its Board of Directors further sub allocated this amount for procurement of essential commodities as per the following details and made a roll out plan for timely supply of basic commodities all over the country through its 64 regions and 3,989 utility stores. Detail of expenditure against released amount is as under:

¹ National Action Plan for Covid-19

S. No.	Month	Atta	Ghee	Rice/Pulses	Sugar	Total
1	April-20	1,255,912,843			381,600,000	1,637,512,843
2	May-20	1,051,759,909	327,261,450	509,385,119	4,734,239,333	6,622,645,811
3	June-20	242,076,119	557,579,125	596,570,737	343,615,365	1,739,841,346
Total		2,549,748,871	884,840,575	1,105,955,856	5,459,454,698	10,000,000,000

1.4.2 Pakistan Preparedness and Response Plan Covid-19

The Pakistan Preparedness and Response Plan Covid-19 (PPRP) outlines the international assistance required by the Government of Pakistan (GoP) to stop the transmission of the pandemic and respond to the emerging public health needs in Pakistan. It was created in line with the Pakistan National Action Plan. It aimed to steer a coordinated international effort in consultation with Ministry of Foreign Affairs (MoFA) to support the Ministry of Health Services, Regulations and Coordination (M/O NHSRC), National Disaster Management Authority (NDMA) and Provincial Departments of Health and PDMAs under the overall efforts of the Government of Pakistan (GoP). It was prepared with the support of the UN and was guided by the WHO Strategic Preparedness and Response Plan (SPRP)².

Based on the guidelines, NDMA and M/o NHSR&C had developed detailed implementation activities and sub-activities along with indicators and implementers with timeframes to be determined for priority actions. The task assigned to departments against priority action/activities were also laid down.

Covid-19 has decimated livelihoods at an unprecedented scale. In response, the Government of Pakistan made arrangements to deliver emergency cash assistance to 14.45 million families at risk of extreme poverty. Digital capabilities established over the past year in BISP were adapted to deliver Ehsaas Emergency Cash to 13.16 million families up to June 2020.

1.4.3 Role of National Command and Operation Center

In the wake of Covid-19 pandemic the Government of Pakistan established National Command and Operation Centre at strategic level. In this context NCOC also established a state-of-the-art dashboard which provided a comprehensive live data continually updated regarding population infected by Covid-19, patients recovered, critically ill, availability of the facilities of ventilators and quarantine facilities. A mobile app was developed for the citizens providing the details of the facilities available in proximity of the users. NCOC also planned an effective aggressive strategy through media in all other possible means to inform and

² Pakistan Preparedness & Response Plan Covid-19

educate the people about the deadly virus and SOPs required as precautionary measures. NCOC served as a nerve center to synergize and articulate unified national effort against Covid-19, and to implement the decisions of National Coordination Committee on Covid-19. The center is one window operation to collate, analyze and process information based on digital input and human intelligence across Pakistan through all Provinces, AJ&K, GB & ICT dedicated representatives and centers. Recommendations based on information / data is processed including health, finance, and all matter related to Covid-19 to NCC for real time projections and timely interventions by NCC headed by PM. The need assessment based on data collected from all the relevant organizations was worked out and conveyed to NDMA for arranging necessary supplies both in medicines and electro medical equipment. In this respect daily meetings were held in which not only the participants and media were informed of the current situation relating to Covid-19 in the country but recommendations were also made for important decisions of lock downs, smart lock downs, closure of educational institutions and allied SOPs.

The National Disaster Management Authority (NDMA) originally formed to tackle traditional emergencies, was adept at procuring and delivering emergency and relief supplies during earthquakes, floods and conflict; but such a response covers only a small fraction of the challenge posed by a pandemic like Covid-19. NCOC bridged all the gaps and deficiencies that restricted the role of NDMA by its effective outreach, quick decision making and vertical and horizontal linkages at Federal and Provincial level.

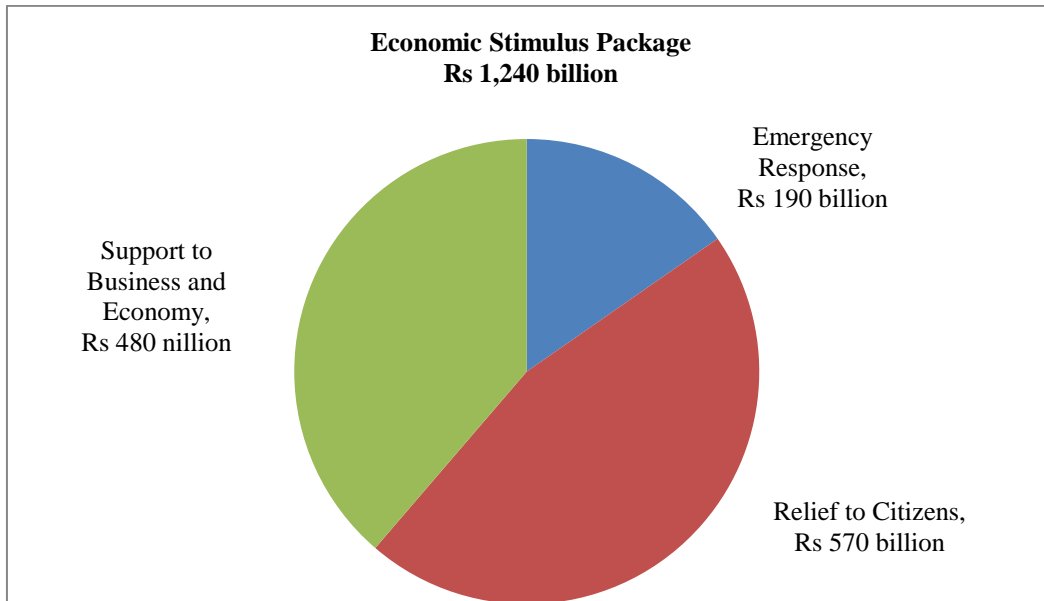
1.5 Government Funding and Procurement Response

In order to combat the pandemic, the Prime Minister of Pakistan approved Rs. 1.240 trillion Economic Stimulus Package (ESP) on 24th March 2020.

The relief package was divided into three components namely:

- i. Emergency Response
- ii. Relief to Citizens
- iii. Support to Business and Economy.

Key objectives of the Relief package were to contain the Covid-19 pandemic, provision of medical and subsistence relief to citizens and support to business and economy.



The amount released out of announced package was Rs 354.23 billion till 30th June, 2020. However, the Government ensured optimum utilization of resources by strategizing and prioritizing its expenditure to successfully manage the response to Covid-19. The strategy of Pakistan in dealing the pandemic despite its scarce resources was well acknowledged all over the world. In the region Pakistan proved to be the only country that survived with minimal loss of life and economy during the first wave that lasted from February, 2020 to July, 2020.

1.5.1 Emergency Response (Rs 190 Billion)

Package

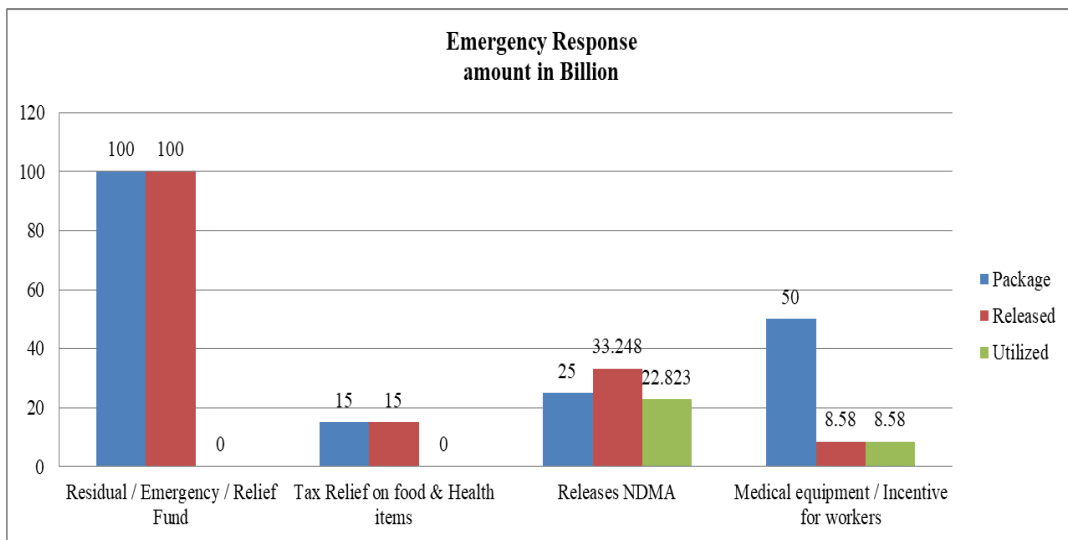
An amount of Rs 190 billion was announced for emergency response which included Rs 25 billion for NDMA, Rs 50 billion for Medical Equipment and incentive for workers, Rs 100 billion on account of emergency relief fund and Rs 15 billion for tax relief on Food and Health items.

Disbursement and Utilization

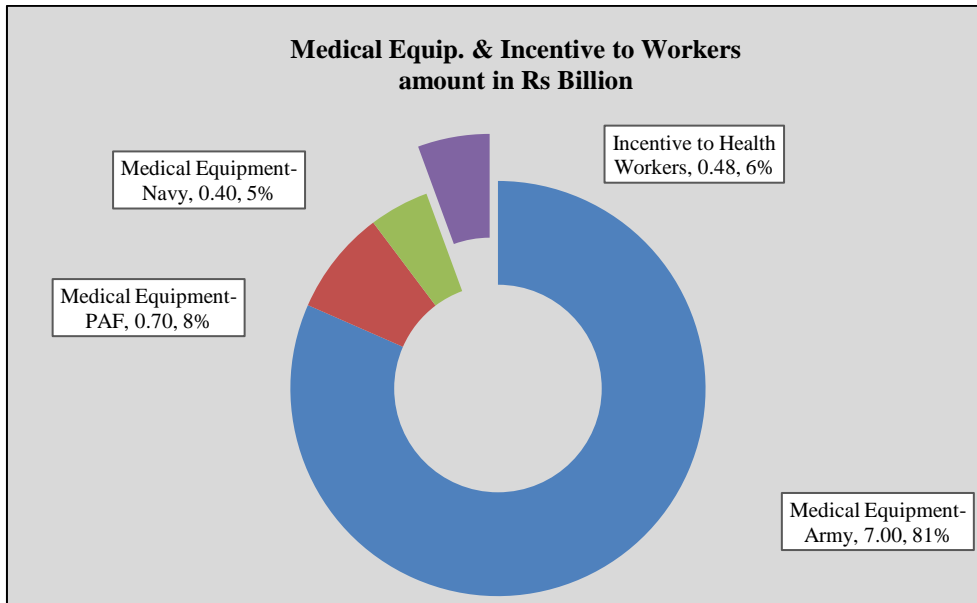
In addition to the announced package of Rs 25 billion for NDMA, an amount of Rs 7.948 billion along with a Supplementary grant of Rs 0.300 billion was also released under Demand No.13, thereby enhancing the total package to Rs 33.248 billion. Out of the total released amount, Rs 22.823 billion were utilized by the NDMA on procurement of Medical equipment and accessories (*Covid-19 Test Kits, Oximeters, Scanners, Ventilators (ICU, Portables), Oxygen Cylinders, asks,*

Thermal guns, Gloves, Gum boots, Gowns (surgical, disposable), hand sanitizers and disinfection of buildings etc.

Federal Government announced package of Rs 50 billion for procurement of medical equipment and incentives for Health workers. The amount released was Rs 8.58 billion. Out of released Rs 8.58 billion, Rs 8.1 billion was placed with Defence Services under demand No.26 for procurement of medical stores. Out of which Rs. 7.0 billion were utilized by Pakistan Army, Rs. 0.70 billion by Pakistan Airforce and Rs.0.40 billion by Pakistan Navy.



The remaining Rs 480.556 million was released as an incentive to the Health workers of M/o National Health Services, Regulations and Coordination on account of payment of Health Risk Allowances to personnel combating the Covid-19 and the same was disbursed during the last week of June 2020 (**Annex-I**).



Another relief package of Rs 15 billion announced as Tax relief on Food and Health items was provided resulting in reduction of Rs 15 billion in the tax revenue of the Government.

1.5.2 Relief to Citizens (Rs 570 Billion)

Package

Rs 570 billion was announced as relief to citizens including Rs 350 billion for disbursement to vulnerable (Rs 200 billion to daily wage workers and Rs 150 billion to poor families and Panagah (shelter homes), Rs 70 billion for relief to general public on petrol and diesel prices, Rs 100 billion as subsidy on gas and power and Rs.50 billion for funding to Utility Stores.

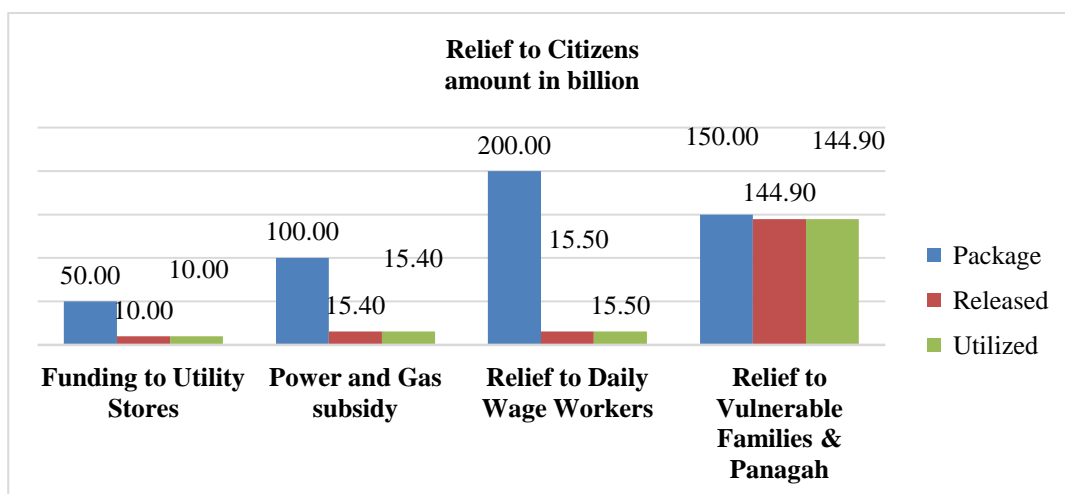
Disbursement and Utilization

Out of announced package of Rs 350 billion for vulnerable segment of the society, an amount of Rs 136,377.32 million was allocated to BISP for Covid-19 emergency cash transfer for the FY 2019-20. An amount of Rs 94,149 million was released to BISP for relief of vulnerable families as Supplementary Grant. It includes Rs 15,500 million for daily wagers and Rs 8,400 million provided by Government of Punjab. An amount of Rs 42,228 million was also re-appropriated from Regular BISP Cash Transfer Program. An amount of Rs 133,366.04 million was utilized during the FY 2019-20 and 13,162,695 beneficiaries were paid.

A package of Rs 50 billion was announced for Utility Stores Corporation of Pakistan. Rs 10 billion was released by Finance Division and the same was utilized by the USC for provision of basic commodities including wheat, rice, ghee, pulses and sugar at its outlets at subsidized rates.

Rs 15 billion were released to Power Division as subsidy on power and gas as against the announced package of Rs 100 billion.

Rs 70 billion was announced as a relief to general public by reducing prices of petrol and diesel.



1.5.3 Support to Business and Economy (Rs 480 Billion)

Package

Economic Stimulus Package to combat Covid-19 pandemic included Rs 480 Billion in support of the business and economy. This comprised Rs 100 billion as relief to exporters, Rs 100 billion for relief to SMEs and Agriculture Sector and Rs 280 billion for payment to farmers (Wheat).

Disbursement and Utilization

Out of Rs 100 billion meant for relief to exporters, Rs 70 billion was for payment through Federal Board of Revenue (FBR), whereas Rs 30 billion was for Ministry of Commerce. The amount of Rs 70 billion was released through Technical Supplementary Grant (TSG) by Government through an Assignment Account already opened for redemption of refund bonds issued in lieu of refund in 2019. An amount of Rs 30 billion had already been released to FBR for redemption of refund bonds by making payment to the refund bond holders in December 2019.

However, Ministry of Commerce out of its allocated Rs 30 billion could only spend Rs.16 billion and Rs 14 billion was surrendered.

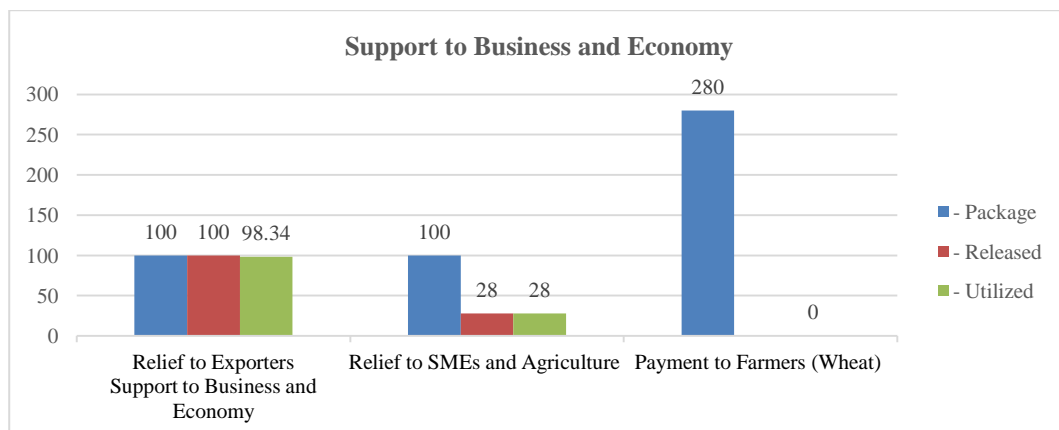
As per data collected from FBR, the position of relief package given by FBR remained as under:

Head	No. of Cases			Amount Involved (Rs in million)		
	North	South	Total	North	South	Total
Sales Tax Refund	1,460	712	2,172	23,237.559	16,762.931	40,000.490
Duty Drawback & Rebate	12,260	14,285	26,545	4,242.308	15,597.223	19,839.53
Exemptions	8,732	3,004	11,736	15,964.751	6,539.531	22,504.282
Total	22,452	18,001	40,453	43,444.618	38,899.685	82,344.303

Data related to income tax refund was not made available by FBR to the Directorate General Audit Inland Revenue and Customs.

Rs 100 billion meant for relief to SMEs and Agriculture was divided into Rs 50 billion for relief to SMEs as Bill deferment and Rs 50 billion as relief to Agriculture sector through Ministry of National Food Security. Out of Rs 50 billion for relief to SMEs, an amount of Rs 28 billion was released to Power Division for bill deferment and the same was utilized. However, Rs 50 billion for relief to agriculture sector could not be released.

Package of Rs 280 billion for payment to farmers (Wheat) had no cash effect as guarantee worth the stated amount was given to PASSCO.



1.5.4 Emergency Relief Fund

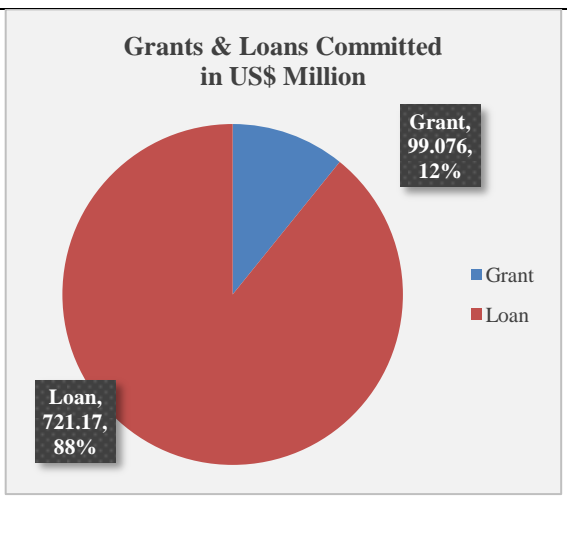
Additional supplementary grant of Rs 417.28 billion was arranged by Finance Division for combating Covid-19 pandemic. Rs 380 billion from this grant along

with Rs 100 billion obtained as Residual / Emergency Relief Fund for Emergency response was shifted to create a fund in June 2020 to deal with Covid-19. Thus, a total of Rs. 480 billion were earmarked for emergency relief, however the entire amount was not utilized till close of FY 2020. Since the Covid-19 Pandemic was not over yet, therefore an adequate amount was provided during next financial year as the occasion demanded.

1.6 Grants and Loans

In the wake of worldwide Covid-19 pandemic the international community also extended its help in the shape of Loans and Grants. USD 99.076 million were committed in the shape of Grants and Loans of USD 721.17 million were committed for Pakistan to fight the pandemic. Multilateral Grants worth USD 28.45 million were committed by ADB, EU, IsDB and UN, whereas Bilateral Grants worth USD 70.626 million were committed by Canada, China, Japan, South Korea, UK and USA. Loans worth USD 721.17 million were committed by ADB, France (AFD), IsDB, OFID and World Bank. Donor wise Grants and Loans committed are tabulated below:

Type	Donors	Amount in USD Million
Grant	ADB	7.78
	Canada	2.40
	China	4.00
	EU	19.85
	IsDB	0.42
	Japan	28.33
	South Korea	0.80
	UK	3.22
	UN	0.40
	USA	31.87
Grant Total		99.076
Loan	ADB	350.00
	France (AFD)	51.17
	IsDB	70.00
	OFID	50.00
	World Bank	200.00
Loan Total		721.17



Asian Development Bank and World Bank committed a loan amount of USD 350 and USD 200 million respectively. ADB also committed a Grant worth of USD 7.78 million, whereas Islamic Development Bank committed USD 70 million as Loan and USD 0.42 million as grant to combat Covid- 19.

33.24% of the committed Grants worth USD 32.93 million and 17.95% of committed Loans i.e. USD 129.4 million were disbursed till 30th June, 2020.

Grant / Loan	Amount Committed	Amount Disbursed	Percentage Disbursed
Grant	99.07	32.93	33.24%
Loan	721.17	129.44	17.95%
Grand Total	820.24	162.33	

1.6.1 *Loans Disbursement*

Against the disbursed USD 79.4 million by World Bank, an amount of USD 25 million were released to the M/o Health, USD 9.66 million to NDMA and USD 25 million to BISP. Furthermore USD 5.00 million each were placed with Govt. of Punjab, Govt. of Sindh and Govt. of KP, while USD 4.74 million worth of loan was placed with Govt. of Baluchistan. NDMA was also given USD 50 million released by ADB through National Disaster Risk Management Fund (NDRMF). Nothing was disbursed out of the committed Loans by OFID, IsDB and France (AFD) till 30th June 2020. Detail is tabulated hereunder:

Amount in USD Million

Development Partner	Loans Committed till 15.12.2020	Loans Disbursed 30th June 2020	Executing Agency	Updated status of Amount Disbursed till 15.12.2020
World Bank	138.00	25.00	M/o Health	114.2
	12.00	9.7	NDMA	
	25.00	25.00	BISP	
	5.00	5.00	Govt. of Punjab	
	5.00	4.74	Govt. Baluchistan	
	5.00	5.00	Govt. of Sindh	
	5.00	5.00	Govt. of KP	
	5.00	0.00	M/o FE&PT	
ADB	350.00	50.00	NDMA, BISP, NDRMF	248.00
IsDB	70.00	0.00	MoH/FD	
OFID	50.00	0.00	MoH/FD	
France (AFD)	51.17	0.00	NDMRF/MoCC	21.42
Grand Total	721.17	129.44		383.62

The funds of USD 30 million disbursed to BISP and Govt. of KP were utilized. Whereas, the funds of USD 39.74 million disbursed to M/o NHR&C, Govt. of Punjab, Govt. of Balochistan and Govt. of Sindh are being refunded and will be diverted for purchase of Covid-19 vaccine as per decision of NCC-FFP dated

21.12.2020. The funds of USD 12 million allocated to NDMA are being diverted to education component executed by M/o FE&PT.

1.6.2 Grants

Out of total committed grants of USD 99.07 million, only USD 32.93 million were disbursed by the development partners. EU committed USD 19.85 million to be disbursed through various NGOs but no amount was disbursed till 30th June 2020. ADB released USD 0.5 million to be spent through NDMRF, BISP and M/o Health. IsDB released USD 0.21 million to be expended through Governments of Sindh and KPK. Most of the grants were provided through international organizations like WHO, UNHCR, OCHA, IFRC, UNICEF, WFP etc. Detail is tabulated below:

(Amount in USD Million)

Development Partner	Grants Committed	Grants Released & Disbursed 30 th June 2020	Grants Committed till 15.12.2020	Amount Disbursed till 15.12.2020	Executing Agency
ADB	7.78	0.5	7.78	0.50	NDRMF, BISP, MoH
IsBD	0.42	0.21	0.42	0.21	GoS/KPK
UN	0.4	0.4	0.4	0.4	UN Agencies
EU	19.85	-	57.34	39.50	NGOs
Japan	28.33	2.87	32.33	6.87	MoH, NDMA, UNICEF, IOM, UNHCR, IFRC
China	4.00	4.00	4.00	4.00	NDMA
USA	31.87	20.87	41.90	20.87	INGO, HIS, CDC, UNHCR
UK	3.22	2.31	3.38	3.38	WHO
Canada	2.40	1.42	2.39	2.39	WFP, UNHCR, OCHA
South Korea	0.8	0.35	0.85	0.85	WHO
World Bank	0.00	0.00	19.86	0.00	MoFEPT
Grand Total	99.07	32.93	170.65	78.97	

1.6.3 Repurposed Loans

Loan of World Bank project under execution by Extended Programme on Immunization (EPI) Islamabad was re-directed/ re-purposed to Covid-19 activities

for procurement of Personal Protective Equipment (PPE), through UNICEF, with the approval of Economic Affairs Division and World Bank. Details are as under.

(Rupees in million)

S. No.	Description	USD	Equivalent PKR
1.	Previous financial year 2018-19 savings of World Bank Project of EPI were lying with UNICEF and same have been re-directed/re-purposed for procurement of items for Covid-19.	1.50	208.815
2.	Financial year 2019-20 budget of World Bank Project under execution by EPI has been re-directed/re-purposed for procurement of items for Covid-19.	7.00	1,120.00
Total		8.50	1,328.815

1.7 Rapid Financing Instrument USD 1.386 billion

It is also pertinent to mention that in order to meet the urgent balance of payments needs stemming from the outbreak of Covid-19 pandemic, the International Monetary Fund (IMF) approved the disbursement of USD 1.386 billion under Rapid Financing Instrument (RFI) in April, 2020. The purpose of the RFI was to address the economic impact of the Covid-19 shock in Pakistan.

Chapter 2

AUDIT FINDINGS RELATING TO EXPENDITURE BY NDMA

Introduction

National Disaster Management Authority (NDMA) is the lead agency at the Federal level to deal with whole spectrum of Disaster Management activities. It is the executive arm of the National Disaster Management Commission (NDMC), being the apex policy making body related to Disaster Management in the country. In the event of disaster, all stakeholders including Government Ministries / Departments / Organizations, Armed Forces, INGOs, NGOs, UN agencies work through and form part of the NDMA to conduct one window operations.

NDMA is established under the National Disaster Management Act, 2010 and functions under the supervision of National Disaster Management Commission (NDMC) which is headed by the Prime Minister of Islamic Republic of Pakistan. NDMA manages the whole Disaster Management Cycle (DMC) which includes Preparedness, Mitigation, Risk Reduction, Relief and Rehabilitation. A National Disaster Management Plan (NDMP) is prepared and is followed towards provision of better services to the affected citizens.

During the pandemic, the federal government provided funds allocation to NDMA for procurement of Covid-19 related items at centralized level. NDMA responded to the emergency requirements and initiated procurement process followed by distribution of Covid-19 related procured items.

The Federal Government released funds to the tune of Rs 33,248 million to National Disaster Management Authority (NDMA) for procurement of Covid-19 related items. NDMA expended an amount of Rs 22,823 million on procurement of Covid-19 related items till 30th June, 2020.

Budget and Expenditure for the FY 2019-20

(Rs in Million)			
Sr. No.	Description	Funds Released (Rs.)	Expenditure (Rs)
1	NIDA- NDMF	33,248	22,823

Significant issues

NDMA was the main coordinating agency for relief activities in the country. NDMA was also assigned procurement of equipment, medicines and goods required during the covid-19 pandemic. The audit of expenditure incurred by NDMA was conducted with a view to highlight important issues related to

compliance with rules & regulations, propriety and probity of administrative decisions. During the course of audit, a number of instance of mis-procurements, weak contract management, delays in delivery of procured items, improper storage management etc. were observed, which have been detailed in the key audit observations.

2.1 Key audit observations: Lack of Preparedness

2.1.1 Inaction on part of NDMA to review and update the ‘National Plan’ on an annual basis as required under National Disaster Management Act, 2010

Section 10 of National Disaster Management Act, 2010 requires a plan to be drawn for disaster management for the whole country to be called the ‘National Plan’. Further, Section 10 (4) of the Act provides that the National Plan shall be reviewed and updated annually by National Disaster Management Authority.

During audit of Covid-19 expenditure incurred by NDMA, it was observed that the Authority had not reviewed and updated the National Plan on an annual basis as required under the Act. NDMA was initially supported by international development partner in establishing a long-term plan for disaster management for the whole country termed as National Plan and it was the responsibility of NDMA to review and update the National Plan for want of new developments and emerging situations in the country.

Audit is of the view that inaction on part of NDMA to review and update the National Plan led to a stalemate situation in the planning process of the Authority. The measures to be taken for prevention of disasters and mitigation of their effects could not be brought in conformity with the changing needs and requirements and the incremental learning to deal with different disasters could neither be documented nor could it form a basis to build upon a future strategy.

Audit is also of the view that had the National Plan been reviewed and updated annually, the level of preparedness of NDMA to deal with Covid-19 pandemic would have been comparatively better and the Authority would have been more equipped to act as a body responsible for implementing, coordinating and monitoring the disaster management related to Covid-19 pandemic.

Response to audit observation

The management of NDMA maintained that as per provisions of NDM Act 2010 and the recommendation made in the National DRR Policy, NDMA formulated a prospective ten years ‘National Disaster Management Plan’ (NDMP 2012 - 22) to manage the complete spectrum of disasters and to steer the institutional and technical direction of disaster risk management in Pakistan. This is a ten years plan which is valid till 2022. National Disaster Management Commission (NDMC), headed by the Prime Minister, accorded final approval of the Plan in its meeting held on 21st February 2013. The NDMP has a total investment cost of USD 2040

million over a period of ten years. NDMA has made separate operational response plans for various disasters. An overarching National Disaster Response Plan (NDRP) has also been prepared which has recently been reviewed. The NDMP is augmented by various policies, plans, Guidelines and SOPs which have been prepared as a follow up to the main plan. Moreover, every year based on the seasonal forecast, NDMA makes a Monsoon Contingency Plan which is implemented upon during the monsoon season. The updated National Disaster Management Plan' (NDMP) as required under NDMA Act 2010 will be shared with audit as soon as it is reviewed and updated by NDMA.

The management has accepted the audit observation.

In the DAC meeting held on 22nd February, 2020, the DAC decided that the para stands till National plan is reviewed/ updated by NDMA and verified from Audit authorities.

Recommendation

Audit recommends that the National Plan shall be reviewed and accordingly updated at the earliest.

(PDP-1502, Covid-19)

2.2 Key audit observations: Procurements

2.2.1 Non-furnishing of contract agreements to NAB by NDMA as required under the National Accountability Ordinance

Section 33-B of National Accountability Ordinance, 1999 provides that all Ministries, Divisions and Attached Departments of the Federal Government, all departments of Provincial and local governments, statutory corporations or authorities established by the Federal Government or Provincial Government and holders of public office shall furnish to NAB a copy of any contract, entered into by such Ministries, Divisions and Attached Departments of the Federal Government, all departments of Provincial Government or local government, statutory corporations or authorities established by the Federal Government or Provincial Government or such holder of public office on its behalf, as the case may be, of the minimum monetary value of fifty million rupees or more, within such time as is reasonably practicable from the date of signing such contract.

There were 55 contracts entered into by NDMA with suppliers and firms which carried monetary value of Rs 50 million or more as detailed at **Annex-II**.

During Audit it was observed that NDMA had not furnished to NAB copies of the said contracts. Audit is of the view that NDMA was required to submit copies of all these agreements to NAB along with mandatory checklists as required under the NAB Ordinance within a reasonable time. Inaction on part of NDMA despite lapse of considerable time period is not only clearly against provisions of the NAO, 1999, but it has also led to disruption of a settled mechanism in place to ensure transparency and openness in public procurements.

Moreover, it was also observed that the NDMA did not published the award of contracts and evaluation of bids etc. in violation of Rule 47 of PPR Rules, 2014.

Response to audit observation

The management held that NDMA was acting in extreme emergency to fight Covid-19 pandemic during unprecedented testing times ever faced by the world in general and Pakistan in particular. Copy of all agreements over and above Rs 50 Million will be furnished to NAB in due course of time.

The management has accepted the audit observation.

In the DAC meeting held on 22nd February, 2020, the DAC decided that Para stands till the record pertaining to agreements having monetary value of Rs. 50

million or above are furnished to NAB in compliance of Section 33-B of the NAB Ordinance.

Recommendation

Audit recommends that the contracts above Rs 50 million shall be furnished to NAB at the earliest.

(PDP-1578 & 1603, Covid-19)

2.2.2 Non-transparent procurement of Covid-19 equipment from China

Rule-4 of Public Procurement Rules (PPRA), 2004 states that 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.

In the event of outbreak of Covid-19 pandemic, NDMA initiated procurement process and started emergency procurements directly from China which included biomedical equipment, testing kits and PPEs. As per the updated record provided by NDMA, the total disbursements on account of procurements from China upto 30th June, 2020 amounted to USD 62,270,874. The procurements from China were conducted in three (03) Phases.

During Audit a number of short comings were observed related to planning, initiation and execution of procurements by NDMA in all the three phases. Details are as under:

- Approval of National Disaster Management Authority was sought without specifying any dates of initiation of cases and approval thereof.
- NDMA approached potential vendors/bidders in China, however, documentary evidence in this regard was neither available nor provided by the Authority.
- As per the claim of NDMA a series of video-conferences were held between, technical committee constituted at NDMA and committee constituted by Pakistani Embassy in Beijing China with vendors, but no minutes were recorded to support the events.
- The committees examined the specifications, bids, quotations, mode of delivery and terms of payment but proper record of all these proceedings was not maintained and in most cases documents were not available to verify the proceedings of the procurement process.
- The minutes of the procurement committee were not signed by all the members of the committee in all three phases of procurements from china.

- Neither any comparison was drawn nor comparative statements were prepared.

The specific issues (alongwith objected amount) observed on account of procurement from China are separately highlighted in para 2.2.4, 2.2.5, 2.3.2, 2.3.7 and 2.5.2.

Response to audit observation

The management held that NDMA had conducted the emergency procurements under Section 32 of the NDMA Act, 2010, therefore, the codal formalities were waived. As there is no breach of the rules, the subject procurement was conducted through the Embassy of Islamic Republic of Pakistan, China and Chinese Government provided a list of short listed firms or vendors for the sake of emergency procurement. Therefore, there is no breach of the rules as all of the procurements were made under the light of Section, 32 of the Act, 2010.

NDMA did not reply to the objections raised by audit comprehensively. Moreover, complete evidence was not provided to address the shortcomings highlighted by audit. Audit is also of the view that PPRA Rules are applicable on NDMA and the same cannot be dispensed with under Section 32 of NDMA Act as claimed by the management.

In the DAC meeting held on 22nd February, 2020, the DAC observed that the audit authorities have highlighted the internal control weaknesses in the procurements made by NDMA from China. However, it is a fact that NDMA being the lead agency declared by the Prime Minister to equip the country with the covid-19 equipment, had to meet the national requirements as per the international norms / mode/ dictates of international market forces and no loss to public money has been inflicted by making the payments in USD. The DAC decided to place the matter before the PAC for discussion and appropriate decision.

Recommendation

Audit recommends that NDMA shall strengthen the financial management processes and internal controls. Besides, record as highlighted by audit shall be updated and verified from audit authorities.

(PDP-1511, 1514 & 1518 Covid-19)

2.2.3 Mis-procurement on account of installation of Resource Management System (RMS) by NDMA - Rs. 42.525 million

Rule 42 (d) (iii) of Public Procurement Rules (PPRA), 2004 provides that a procuring agency may engage in negotiated tendering with one or more suppliers or contractors with or without prior publication of a procurement notification. This procedure shall only be used when for reasons of extreme urgency brought about by events unforeseeable by the procuring agency, the time limits laid down for open and limited bidding methods cannot be met. The circumstances invoked to justify extreme urgency must not be attributable to the procuring agency provided that any procuring agency desirous of using negotiated tendering as a method of procurement shall record its reasons and justifications in writing for resorting to negotiated tendering and shall place the same on record.

NDMA requested National Information Technology Board (NITB) for installation of Resource Management System (RMS) for use at National Command & Operation Center (NCOC) to have visibility of Covid-19 situation and healthcare facilities available to deal the pandemic in the entire country. Accordingly, an agreement to this effect was made between NDMA and NITB on 8th May, 2020. An addendum to the said agreement was signed between NDMA and NITB on 18th May 2020 for hiring services of third party. Thereafter, NITB awarded contract to M/s DICE Analytics on quotation basis and payment was made to NITB by NDMA.

Audit observed as under:

- Agreement between NITB and NDMA was unjustified as NITB was lacking the capacity to execute the task.
- Addendum signed between NDMA and NITB for hiring services of a private party was also not justified.
- The addendum was not got vetted/ cleared by the Ministry of Law despite the fact that an exceptional arrangement for hiring the services of third party by NITB was agreed upon between the two parties (NDMA and NITB).
- In the event of the said arrangement arising due to a faulty agreement, a private firm M/s DICE Analytics was awarded a contract worth Rs 42.525 million on quotation basis without open competition and competitive bidding process.
- There was no justification of invoking Rule 42 (d) (iii) of PPR Rules, as extreme urgency was not established at any stage. NDMA and NITB took

almost two months (March-May, 2020) to reach the decision that Rule 42(d)(iii) should be invoked to claim urgency. With so much time available, there was no reason that open competitive bidding could not have been made.

Response to audit observation

As per the decision of National Security Committee (NSC) meeting held on 13th March 2020, NDMA was declared as lead operational agency to coordinate its efforts for necessary implementation of preventive and curative actions. In pursuance, Chairman NDMA under Section 32 of NDM Act, 2010 declared emergency for procurement of life saving equipment/materials and other necessary amenities. Meanwhile, it was agreed in the National Coordination Committee (NCC) meeting that NITB shall develop a comprehensive Resource Management System for use at National Command & Operation Center (NCOC).

NITB approached NDMA on 30th March 2020 to release Rs. 45 Million for Corona Crises Management and Support. NITB was asked to share the draft agreement with NDMA and the same was shared on 16th April 2020. Later on, with deliberations and making certain amendments / Changes, finalized agreement was signed between NITB and NDMA on 8th May 2020. After signing of agreement, NITB informed NDMA that its request for utilization of funds has not been approved by Ministry of Finance and due to urgency of the situation NITB has to sublet the project to some other party without going for open tendering by invoking Rule 42(d)(iii) of PPPRA Rules-2004. Owing to developing sensitivity of the situation, NDMA signed an addendum with NITB on 18th May 2020 for hiring the services of third party. Meanwhile, NITB completed its codal formalities under PPPRA Rule-2004 by asking quotation of three different companies and awarded contract to the lowest bidders i.e. DICE Analytics. After finalizing the contract on 8th May 2020, if NITB had gone for open tendering it could have consumed more time and resulted in further delay.

The reply of management cannot be accepted as agreement between NITB and NDMA was not justified in the first place as NITB was lacking the capacity to execute the task at its own and in the event of the said agreement and subsequent complications arising due to the faulty arrangement, a private firm M/s DICE Analytics was awarded a contract worth Rs 42.525 million on simple quotation basis without competitive bidding, which resulted in loss to government. Moreover, the management has accepted in its reply that the process started in

March, 2020 and agreement was signed in May, 2020, therefore no situation of extreme urgency is established.

In the DAC meeting held on 22nd February, 2020, the DAC decided that the stance of NDMA and the contention of Audit be placed before the PAC for an appropriate decision.

Recommendation

Audit recommends that the matter shall be probed at administrative level for fixing responsibility on account of loss to government.

(PDP-1505, Covid-19)

2.2.4 Loss to public exchequer on account of purchase of ventilators at higher rates - USD 994,000

Rule 4 of PPRA rules, 2004 provides that 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. Further, Rule 10 (i) of GFR provides states that 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.

Procurements related to Covid-19 were made in three (03) phases by the NDMA. The ICU-Ventilator (SV-300) were procured by the Authority from China in Phase-III of the procurement. ICU-Ventilator (SV-300) model was procured by the Authority from two Chinese firms i.e. M/s Shenzhen Mindray Bio-Medical (OEM) at the rate of USD 18,900/vent and M/s Sinopharm Fortune Way Company (supplier firm) @ USD 26,000/vent.

During Audit it was observed that NDMA procured units of one and the same ventilator at higher cost from M/s Sinopharm Fortune Way Company. The difference in price per ventilator was USD 7,100. Procurement of same equipment at the same time at a higher rate resulted into loss of USD 994,000 to the public exchequer.

Response to audit observation

The management has held that NDMA procured 86 x SV300 Ventilators from M/s Shenzhen Mindray Bio-Medical @ USD 18,900 per unit as per work order No. Covid-19/32- China, dated 13.05.2020. As per agreement, delivery time of said ventilators was 30th July, 2020 after receipt of prepayment or L/C or confirmation of Payment i.e. 12 May 2020. The firm delivered 86 Ventilators vide

Air Way Bill No. 176-21929644 dated 08.08.2020. However, due to increased emerging threat of Covid-19 and increasing number of Covid-19 patients in the country viz a viz requirement of Ministry of Health, NDMA had to procure 991 Ventilators for Covid-19 Patients. The management also held that Sinopharm Fortune International (Chinese State Owned Company) offered 140 x SV300 Ventilators @USD 26,000 with delivery date by end of June, 2020. Due to increased demand of ventilators and their critical requirement in treating Covid-19 patient's, prices of ventilators with immediate deliveries and delayed deliveries had a lot of difference in price. Finally after negotiating with firm, agreement was signed.

The reply of the management is not acceptable as no proper evidence was provided in support of reply. The fact remains that both the vents were procured at the same time in Phase III and administrative approval for procurement was granted on the same note sheet. There was no gap between the procurements hence the claim of NDMA is not justified.

In the DAC meeting held on 22nd February, 2020, it was discussed that the record related to actual delivery dates of the ventilators provided by the two firms at Beijing warehouse, China and shipment dates to Pakistan are essentially required to ascertain the stance related to immediate and delayed deliveries towards justification of purchase of ventilators from Sinopharm Fortune International at higher rates. The DAC decided that necessary record may be updated by NDMA and be produced to audit authorities for verification.

Recommendation

Audit recommends that matter needs to be examined thoroughly by NDMA duly supported by documentary evidence so as to clearly establish the reasons and justification for procurement of ventilators at higher rates.

(PDP-1512, Covid-19)

2.2.5 Procurement of ventilators at higher rates without justification - Rs 27.216 million

Rule 23 (1) of Public Procurement Rules (PPRA), 2004 states that procuring agencies shall formulate precise and unambiguous bidding documents that shall be made available to the bidders immediately after the publication of the invitation to bid. Moreover, Rule 30 (1) provides that all bids shall be evaluated in accordance with the evaluation criteria and other terms and conditions set forth in the prescribed bidding documents.

NDMA floated a tender in National Daily Newspapers, PPRA and NDMA websites for procurement of ICU ventilators (approx. 1000), Portable ventilators (approx. 1000) and BIPAP/CPAP (approx. 2000). As per tender documents a vendor providing rate other than Pak Rupee was not to be accepted. NDMA did not mention the specifications of ventilators in bidding document. The work orders for 600 units were issued to M/s Fazaldin Trade Solicitor (FTS) International on 10.06.2020 and 11.06.2020.

During Audit it was observed that NDMA only processed the case for BIPAP/CPAP. Due to vague specification 49 suppliers across country participated in BIPAP/CPAP category of the tender and quoted different models of vents with the prices ranging from Rs 150,300 to Rs 3,212,085. No firm qualified the basic requirements of the tender and no detailed comparative analysis of ventilators was made to actually compare the technical specifications of the ventilators.

The work was awarded to M/s FTS (second lowest), despite the fact that M/s Noha was the first lowest bidder. Payment was made to M/s FTS for delivery of 600 units amounting to Rs 117,396,000 at the rate of Rs 195,660 per unit. The minutes of technical/purchase committee dated 06.06.2020 were also not signed by President Purchase Committee, moreover, the minutes are silent about the decision and justification to award the work to M/s FTS Enterprises on higher rates.

Response to audit observation

The management stated that M/s Noha Enterprises refused to supply the ordered quantity in NDMA warehouse located at Beijing Airport. The supplier vide its letter dated 15.06.2020 informed that the payment terms are in china and goods will be delivered at the OEMs warehouse in Beijing only. On the other hand, M/s FTS delivered 600 BIPAP ventilators in NDMA warehouse at Beijing Airport.

The reply of NDMA cannot be accepted as NDMA issued POs of 600 BIPAP ventilators @ 195,660 to M/s FTS as well as to M/s Noha for 600 BIPAP ventilators @ 150,300. NDMA is essentially required to produce evidence indicating that M/s Noha was unable to deliver quantity over and above 600 ventilators. Moreover, M/s Noha did not refuse to supply the ventilators, rather it had offered to deliver ventilators at factory warehouse instead of NDMA warehouse as apparent from the Tender Evaluation Report. The evaluation report is silent about the decision and justification to award the work to M/s FTS Enterprises on higher rates.

In the DAC meeting held on 22nd February, 2020, the DAC decided that the matter be referred to PAC for appropriate decision.

Recommendation

Audit recommends that matter needs to be probed by NDMA at administrative level, besides recovery of over payment.

(PDP-1586, Covid-19)

2.3 Key audit observations: Financial Management

2.3.1 Unauthorized retention and utilization of funds- USD 4 Million

Rule 10 (i) of GFR provides that 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. Moreover, Rule 96 provides that it is contrary to the interest of the State that money-should be spent hastily or in an ill-considered manner merely because it is available or that the lapse of a grant could be avoided. In the public interest, grants that cannot be profitably utilized should be surrendered.

China donated USD 4.00 million for construction of 250 beds Isolation Hospital and Infections Treatment Center (IHITC). NDMA assigned the construction task to FWO which included construction of complexes and furniture/furnishing of patient complex. Rs 600 million in two tranches were released to FWO as mobilization advance.

During Audit it was observed that instead of utilizing the grant received from China meant for construction of IHITC, the NDMA utilized the Covid-19 funds for the construction of the hospital. Resultantly, the grant received from China is lying unutilized with NDMA. In addition, the vouched accounts were also not obtained against the mobilization advances paid to FWO.

Response to audit observation

The management held that USD 4.00 million donated by Chinese Government for construction of hospital at Islamabad were deposited in Foreign account of NDMA and still in balance. These will be utilized for management of any future disaster, as per directions of Government of Pakistan and therefore no loss whatsoever has been incurred to national exchequer.

Non-utilization of grant amounting to USD 4.00 million received from China for construction of IHITC Hospital and retention of the same in NDMA's USD Fund account needs to be regularized.

In the DAC meeting held on 22nd February, 2020, the DAC decided that NDMA shall take up the matter regarding non-utilization and retention of USD 4.00 million with the concerned Divisions.

Recommendation

Audit recommends that the matter shall be taken with EAD and Finance Division at the earliest.

(PDP-1599, Covid-19)

2.3.2 Overpayment to Chinese firm on account of procurement of ventilators - USD 700,000

Rule 4 of Public Procurement Rules (PPRA), 2004 states that 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.

NDMA procured 80 ventilators of three different kinds from Sinopharm Fortune International Trading Corporation China. The total price of 80 ventilators came to USD 1,277,000. The Technical Procurement committee of NDMA and the NDM Authority approved the procurement of ventilators along with their respective price and quantity.

During Audit it was observed that the firm generated invoice of USD 1,977,000 instead of USD 1,277,000 and the claimed amount was paid in advance by NDMA without confirmation of the total price approved. Total amount paid against the invoice of the vendor amounted to USD 1,977,000, which was in excess of the actual amount due i.e. USD 1,277,000. The overpayment made to the Chinese firm led to excess payment of USD 700,000.

Response to audit observation

NDMA has taken up the matter vide email dated 11th August, 2020 with M/s Sinopharm Fortune International Trading Corporation for re- imbursement of USD 700,000.00/- in the account of Embassy of Islamic of Republic of Pakistan Beijing, China. Further, NDMA produced letter dated 19.02.2021 from HoC, Embassy of Pakistan at China stating that the mission has approached M/s Sinopharm Fortune International Trading Corp, Beijing for refund of USD 700,000, upon which the funds will be transferred to NDMA's account.

The management has accepted the audit observation.

In the DAC meeting held on 22nd February, 2020, the DAC directed that the matter may be pursued actively by NDMA for refund of USD 700,000. Para stands till recovery of USD 700,000 and verification by the audit authorities.

Recommendation

Audit recommends that the amount shall be recovered from the firm at the earliest.

(PDP-1513, Covid-19)

2.3.3 Non-recovery of freight charges - Rs. 8.117 million

GFR 12 provides that a Controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided. In order to maintain a proper control, 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. He must be in a position to assume before Government and the Public Accounts Committee, if necessary, complete responsibility for departmental expenditure and to explain or justify any instance of excess or financial irregularity.

NDMA air lifted medical equipment from China during the Covid-19 pandemic. The procurement was made by NDMA through two sources, one from NDMA contacted Original Equipment Manufacturer (OEM) in China and these procurements were completed through Embassy of Pakistan, China. Secondly, the suppliers were contacted in Pakistan with the condition to provide the medical equipment in Embassy of Pakistan in China from OEM. In both cases the medical equipment was stored at NDMA warehouse in China and subsequently NDMA airlifted the equipment from warehouse China to Pakistan.

During Audit it was observed that NDMA paid freight charges of 20 items procured by other entities from China which were airlifted by NDMA as detailed at **Annex-III**. Record was not available regarding recovery of freight charges from the concerned entities. Non-recovery of freight charges resulted in loss to NDMA amounting to Rs, 8.117 million.

Response to audit observation

The management informed that the matter has already been taken up with respective vendors/ departments/ entities to claim freight charges amounting to Rs. 8.117 million against the total weight of 8,117 kg @ 1,000 per kg.

The management has accepted the audit observation.

In the DAC meeting held on 22nd February, 2020, it was decided that the Para stands till the freight charges are claimed and realized from respective vendors/ departments/ entities.

Recommendation

The matter may be probed for fixing the responsibility on the person(s) at fault.

(PDP-1593, Covid-19)

2.3.4 Expenditure incurred without obtaining sanction of competent authority - Rs 290 million

Rule 9 of GFR states that as a general rule no authority may incur any expenditure or enter into any liability involving expenditure from public funds until the expenditure has been sanctioned by general or special orders of the President or by an authority to which power has been duly delegated in this behalf and the expenditure has been provided for in the authorized grants and appropriations for the year.

NDMA transferred Public funds amounting to Rs 200 million for construction of IHITC and Rs. 90 million for renovation of Haji Complex, Rawalpindi, provision of quarantine facilities at Karachi and establishment of National Control Room to FWO during the Covid-19 pandemic.

Audit observed as under:

- The two Payments were released to FWO without obtaining approval and sanction of the Competent Authority.
- Finance Wing, NDMA in a note dated 29.03.2020 stated the facts that sanction letter, invoice, bank guarantee, performance guarantee, POs, tax exemption and administrative and financial approval are not attached with the claim. Despite these discrepancies NDMA paid Rs 290 million to FWO.

Response to audit observation

Payments were made in emergency on the directions of Chairman, NDMA being Principal Accounting Officer (Head of National Authority) for immediate renovation of Haji Complex, Rawalpindi, and quarantine facilities, Karachi and National Control Room to cope with the emergent activities of Covid-19. Resultantly, Pakistan came in position to control the Covid-19, otherwise the situation may have been different. Approval of NDM Authority was obtained subsequently.

The reply of management cannot be accepted as payment out of National Disaster Management Fund (NDMF) amounting to Rs. 290 million made without the approval and sanction of NDM Authority was irregular.

In the DAC meeting held on 22nd February, 2020, the DAC directed that the irregularity regarding expenditure without prior approval may be got regularized from relevant fora.

Recommendation

Audit recommends that the irregularity may be got regularized from Finance Division at the earliest.

(PDP-1506, Covid-19)

2.3.5 Non adjustment of advances - Rs 690 million

As per GFR 213 (5) 'Advances made for public expenditure will be held under objection until a detailed account duly supported by vouchers is furnished in adjustment of them'.

NDMA awarded construction of 250 beds Isolation Hospital and Infections Treatment Center (IHITC) at Islamabad to FWO at a total cost of Rs. 980 million. NDMA made advance payments to FWO amounting to Rs 600 million in two tranches as mobilization advance till the close of FY 2019-20. Similarly, an amount of Rs 90 million was released to FWO for renovation of Haji Complex, Rawalpindi, provision of quarantine facilities at Karachi and establishment of National Control Room during the financial year.

Audit observed as under:

- Vouched account/payment vouchers were not obtained from FWO
- NDMA has not adjusted the advance payments released to FWO upto 30.06.2020.

Audit holds that non-obtaining of vouched account from FWO and non-adjustment of advances is in contravention to the principles laid down in General Financial Rules.

Response to audit observation

NDMA has not furnished specific reply to the audit observation.

In the DAC meeting held on 22nd February, 2020, the DAC directed that the claims and payments vouchers against the work done may be obtained from FWO, the

same be got verified from technical team of NDMA and adjusted accordingly against the total payment released to FWO.

Recommendation

Audit recommends that the claims and payments vouchers against the work done may be obtained from FWO and the same be got verified from technical team of NDMA and adjusted accordingly against the total payment released to FWO.

(PDP-1507, Covid-19)

2.3.6 Unauthorized Payment of Rs 4.00 million and non-recovery thereof

According to Rule 10 (i) of GFR Vol-I, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money. Further Rule 11 provides that each head of a Department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

DDMA Islamabad rejected the claim of Naqi Motors vide note sheet dated 11.04.2020 on account of payment of transport charges of passenger. During scrutiny of bank statement, it was however, observed that Rs 4.00 million was drawn from the bank on 20.04.2020 despite the fact that the claim of the vendor was not admitted.

Audit holds that payment to vendor without approval of authority and without any supporting documents was irregular and indicates weak internal controls.

Response to audit observation

The matter was pointed out to management on 19.08.2020, but no reply was given.

No DAC meeting was arranged till finalization of this report despite requests from the office of Directorate General Audit (Climate Change & Environment) on 02.12.2020, 06.11.2020, and 23.09.2020.

Recommendation

Audit recommends immediate recovery of Government money besides fixing of responsibility against the person(s) at fault under intimation to audit.

(PDP-1430, DDMA Islamabad)

2.3.7 Non-production of record

Section 14 (3) of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that any person or authority hindering the auditorial functions of the Auditor-General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

During the course of audit of NDMA by the Auditor General of Pakistan, various auditable record was requisitioned from NDMA management. A considerable number of record and allied documents were not produced for audit scrutiny despite repeated written and verbal requests. Detail of record and allied documents which was not provided by NDMA management is at **Annex-IV**.

Response to audit observation

NDMA has been very cooperative with the Audit Team and facilitated provision of all record. The Team had access to all officers/ offices at all times. Only once during the entire period Member (Admin) received a request from the DG (Audit) to facilitate the team in availability of record. Upon receiving the request the concerned Member himself went to the Team and asked about specific record that is not being provided to the team. The Team had general complaint which was satisfied. It is further being clarified that Audit party initiated their work right at the peak of Covid-19 in Pakistan. NDMA officers were at the same time managing the pandemic and doing procurements also. Therefore, sometimes files were under process and under submission for official business, therefore, only during such times certain record could not be provided. NDMA never intended to hinder the business of audit team because NDMA itself had requested to undertake Audit and was keen to ensure transparency of its procurement process.

In the DAC meeting held on 22nd February, 2020, the DAC directed that the complete record may be arranged by NDMA and produced to audit authorities during next audit for examination. Para shall stand till compliance by NDMA.

Recommendation

Audit recommends that NDMA shall arrange and provide the requisitioned record at the earliest.

(PDP-1582, Covid-19)

2.4 Key audit observations: Non-Realization of Government Revenues

2.4.1 Loss to Government due to non-imposition of stamp duty - Rs. 48.65 million

Section 22(A)(b) of Schedule-I of Stamp Act 1899 has levied the stamp duty on the contracts entered into for procurement of stores and materials by a contractor with government agencies or organizations set up or controlled by the provincial government at the rate of 25 paisa for every one hundred rupees or part thereof of the amount of contract.

NDMA entered into contracts and issued work orders for procurement of goods and services in connection with Covid-19 related procurement to multiple suppliers during the Financial Year 2019-20 amounting to Rs 19.46 billion.

During Audit it was observed that duty levied under Stamp Act was not recovered and resultantly the government sustained a loss of Rs 48.65 million at the rate of 25 paisa for every one hundred rupees or part thereof of the amount of contract. Non-imposition and non-recovery of stamp duty as required under the Stamp Act was not only violation of the Act, but it also resulted in loss to government revenues.

Response to audit observation

During emergency procurement u/s 32 NDM Act and Rule 42(c) of PPRA Rules, 2004, levying of stamp duty was not possible since the agreements were entered into force on white paper instead of stamp paper as post offices were closed during that time. Therefore Section 22(A)(b) of Schedule-I of Stamp Act 1899 was not applicable. Moreover, obtaining of stamp duty from vendors would have hindered smooth supply chain which was established by NDMA for Covid-19 operation. In addition to that this would have put local vendor in difficulty and put cost in addition to the actual price and would favor the foreign vendor in comparison to the local vendors.

The stance of the management cannot be accepted as NDMA was required to impose stamp duty as required under Stamp Act 1899, as the same was not waived off by the government during emergency.

In the DAC meeting held on 22nd February, 2020, the DAC decided that the matter may be referred to PAC for discussion and appropriate decision.

Recommendation

Audit recommends that recovery shall be made besides improving financial management in the Authority.

(PDP-1543, Covid-19)

2.4.2 Non-deduction of General Sales Tax on goods and services - Rs 328.903 million

Para-2 of Sales Tax Special Procedure (Withholding) Rules, 2007 provides that “a withholding agent shall deduct an amount equal to one fifth of the total Sales tax shown in the Sales Tax Invoices”.

NDMA procured various Covid-19 related items from different supplier firms. As per Sales Tax Special Procedure (Withholding) Rules 2007, NDMA being withholding agent was required to deduct GST on supplies amounting to Rs 1,938.426 million, while making the payments.

During Audit it was observed that NDMA had not deducted GST from the bills of suppliers which were not exempt from GST as per S.R.O. No. 237(I)/2020 dated 20.03.2020. NDMA was required to withhold the GST at the specified rates. Resultantly, the government sustained loss in tax revenues amounting to Rs 328.903 million.

Response to audit observation

FBR issued S.R.O. 237(i)/2020 dated 20.03.2020 and subsequent SROs for exemption of GST at the time of import on 61 items for a period of three months and later on for 91 items which continued for nine months. NDMA took up the matter with FBR to enhance exemption to the local vendors providing similar local items. However, till 30 June, 2020, no reply was received from FBR, therefore, Purchase Orders (POs) were issued exclusive of GST. During the CFY 2020-21, FBR clarified that there is no GST exemption on any items other than imported items. Thereafter, NDMA started issuance of POs inclusive of GST. The outstanding amount of GST as pointed out by audit is liability of NDMA, as neither 1/5th was withheld by NDMA nor 4/5th deposited by vendors. NDMA will work out the amount and will deposit the whole amount of GST into Government treasury.

The management has accepted the audit observation. Moreover, NDMA also produced a statement along with 84 invoices indicating GST of Rs. 328.903 million as outstanding against total payment to vendors for Rs. 1,938.426 million as detailed at **Annex-V**.

In the DAC meeting held on 22nd February, 2020, the DAC decided that NDMA will work out the entire amount of GST and deposit the same into government treasury and get it verified from audit authorities.

Recommendation

Audit recommends that GST may be recovered from suppliers at the earliest and deposited into government treasury and record be verified from audit authorities.

(PDP-1581, Covid-19)

2.5 Key audit observations: Contract Management

2.5.1 Weak Contract Management by NDMA

According to GFR 19, the general principles have been laid down for the guidance of the authorities which have to enter into contracts or agreements involving expenditure from public funds. Further, Rule-4 of Public Procurement Rules (PPRA), 2004 states that 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.

NDMA was required to follow the laid down general principles while entering into contracts and agreements with supplier firms during procurements of Covid-19 related items like PPEs, Bio-medical equipment and testing kits.

During Audit it was observed as under:

- Contract agreements were not signed with the supplier firms on timely basis in 220 cases.
- The signing of contract was treated as mere formality and the bills were processed without signing of contract for final payments.
- Bills were processed without fulfilling the terms and conditions laid down in the contract.
- Timelines of delivery in most cases were not observed despite the fact that the procurements were required to be delivered on timely basis during the emergency.
- Penalties were not imposed in 134 cases on the vendors despite late delivery and partial supplies.
- Quality Certification Reports were not obtained in 214 cases as detailed at **Annex-VI**.
- In 11 cases, the reports of private labs other than DESTO/ PCSIR were accepted. While, in 4 cases the lab test reports issued by private labs as old as one year were accepted.
- In most cases performance guarantee was not obtained from the vendors.
- Contracts are cancelled by NDMA without invoking the penal clause and imposition of penalty.

Response to audit observation

Due to exceptional circumstances, the agreements were not signed on spot in some cases. However, the same were signed at first available opportunity. Similarly, the basic terms of the contract were adhered to in all cases and no payments were made in cases where there were breaches of the terms of contract or non-delivery of supplies. Further, due to peculiar circumstances, imposition of LD was not justified.

The reply of management cannot be accepted as a number of pertinent issues related to weak contract management of NDMA during Covid-19 procurements have been raised in the para. These lapses point to the weak contract management and loose internal controls in the Authority.

In the DAC meeting held on 22nd February, 2020, the DAC decided that the matter regarding non-obtaining of quality certification/ lab-test reports, non-obtaining of performance guarantees and non-deduction of LD charges be referred to the PAC for discussion and appropriate decision.

Recommendation

Audit recommends that NDMA shall strengthen the contract management processes and internal controls. Besides, necessary record shall be updated and verified from audit authorities.

(PDP-1569, Covid-19)

2.5.2 Non-imposition of liquidated damages (LD) on Supplier firms -Rs 2,649.135 million and USD 8.333 million

Clause 2-a of standard contract agreement provides that in case of unsatisfactory services in any manner including quality and quantity and time line, NDMA reserve the right to withhold the payment / refuse to accept the item / or even black list the firm. Further, Clause 2-b provides that late delivery of goods will be subject to penalty at 2% of the late goods value per day.

In pursuance of the above clauses of the contract agreements signed with supplier firms, the NDMA was required to recover Liquidated damages (LD) charges from the suppliers upon late delivery of items related to Covid-19 procurements.

During Audit it was observed that the LD was not recovered in 123 cases amounting to Rs 2,649.135 million and 11 cases amounting to USD 8.333 million as detailed at **Annex-VII**. The time was essence in procurement of goods during emergencies and non-deduction of LD from the suppliers in contradiction to the

clauses laid down in contract agreements and purchase orders tantamount to undue favor.

Response to audit observation

During lockdown and emergency situation in the month of March and April, 2020, supplier firms were unable to deliver due to trouble in supply of raw materials and non-availability of workforce, therefore, the Authority has taken a lenient view in extension of delivery time. The LD charges were not imposed across the board and the firms got waiver of LD as per Para 2(e) of agreement which states that *“Purchaser shall evaluate the situation and may at its sole discretion waive off/extend the suppliers delivery time”*.

The reply of the management cannot be accepted as at least in one case i.e. M/s Afroze Traders, NDMA had deducted the LD charges, therefore the claim of NDMA regarding across the board relaxation of LD charges cannot be accepted. Further, in all these cases of supplies during emergency, time was of essence and the required goods, medicines and biomedical equipment were not received in time in most cases, thereby defeating the very purpose of emergency procurements. Allowing a general and across the board relaxation to the suppliers, as claimed by NDMA, was in contravention to the essential clause of the contract agreement requiring imposition of LD charges on late deliveries.

In the DAC meeting held on 22nd February, 2020, the DAC decided that the matter may be referred to PAC for discussion and appropriate decision.

Recommendation

Audit recommends that LD may be worked out by NDMA and recovered from the suppliers as per the terms and conditions of contract agreements/POs and recovery be verified from audit authorities.

(PDP-1571, Covid-19)

2.5.3 Irregular payment of advances to suppliers without proper secured guarantees

As per the standard contract document of NDMA, advance payment to supplier firm was to be released against A-rated bank guarantees.

During Covid-19 related procurements, the NDMA released advance payments up to 80 % of the total contract amount against procurements of twenty-two (22) items from various suppliers as detailed at **Annex-VIII**.

Audit observed as under:

- NDMA paid advance payments to suppliers without obtaining bank guarantees.
- NDMA also paid advances against guarantees of insurance companies instead of bank guarantees.
- In some cases, guarantees by banks / insurance companies having rating less than 'A' were accepted.
- In some cases, advances were paid to suppliers against crossed cheques.

Audit holds that the release of advances in contravention of the requirements of the contract was irregular.

Response to audit observation

NDMA was constrained to remain lenient and was not in positions to enforce all its terms particularly in payment of advances. The general principle during Covid-19 procurements was that the buyer would make 100% advance payment, otherwise it would lose the supply of equipment. However, NDMA even under such circumstances managed to get suppliers with minimum possible advances or no advances where possible. The advances were extended whenever, it was extremely crucial for the securing of contracts and that too against some security in the form of Post-dated Cheques, Bank Guarantee or Insurance Guarantee etc. The success of NDMA's transactions and dealings could be gauged from the fact that not even in a single case loss to public exchequer was caused because of extending advances. Therefore, no undue favor was extended to any vendor.

The reply of the management cannot be accepted as majority of cases pointed out in the audit observation are related to local vendors. The acceptance of bank/ insurance guarantees issued by less than 'A' rating institutions against the advances was in contravention to the standard clauses of the contract/POs. In some cases, the advances were released against cross-cheques only, which again was contrary to the contract clause.

In the DAC meeting held on 22nd February, 2020, the DAC decided that the issues of weak internal control highlighted in the para by the audit authorities and the stance of NDMA be placed before PAC for discussion and appropriate decision.

Recommendation

Audit recommends that NDMA shall improve upon its overall financial management as well as contract management, besides strengthening internal controls so as to safeguard public interest.

(PDP-1567, Covid-19)

2.6 Key audit observations: Warehouse Management and Distribution

2.6.1 Issuance of Actemra and Bemsivir injection against the laid down SoP

During Covid-19 pandemic, the life saving injection were required to be distributed to different provinces/ regions as per the respective shares laid down in NDMA's approved SoPs for 'administration of national reserve of life saving injections for Covid-19 patients in Pakistan'. Moreover, as per the SoPs, the distribution of injections was declared as 'auditable store'. The SoP also required that the CNIC number, name, address and cell phone number of the patients and other details shall be furnished by the hospitals to the NDMA.

NDMA issued 32 injection of Actemra (200 mg / 10 ml) to various entities. Further, 2 injections of Actemra (200 mg / 10 ml) were issued to an unknown entity on 17.06.2020 as per ledger record. 15 Injections Actemra (400 mg / 20 ml) were issued to different hospitals. Besides, NDMA issued 452 Inj Bemsivir (100 mg) to an entity whose name was not mentioned in the ledger.

During Audit it was observed as under:

- Live saving injections were distributed without keeping in view the respective shares of the provinces / regions as provided in the approved SoP.
- Record of administration of injections (name of patients along with CNICs etc.) was not available as required under the SoP.

Audit holds that NDMA was required to issue the item to various regions and entities as per the shares approved in the SoP and maintain complete information in respect of all patients to whom these injections were administered as required under the policy.

Response to audit observation

Actemra injections were under trial and authorities were reluctant to receive the injections. Further the injections were issued to the entities against their indent and could not be issued on its own by NDMA to the entities who had not requested for the same. All record pertaining to the names of patients along with CNIC were available and mentioned with the issue vouchers except 400 injection issued to a department for which the record will be provided shortly.

The reply of management cannot be accepted as audit authorities made a comparison of issued injections vis-a vis the policy. In the light of comparison, the

Audit is of the view that there is a significant variation between the actual numbers of issued injections (Actemra and Remdesvir) as compared to the laid down share as detailed at **Annex-IX**. More importantly, the patient wise details produced by NDMA was only against 32 injections of Actemra (200 mg), 15 injections Actemra (400 mg) and 52 injections of Remdesvir, while the details of the rest of the administered injections was not held with NDMA in contravention to the policy.

In the DAC meeting held on 22nd February, 2020, the management produced patient-wise details / CNICs of the patients to whom injections were administered alongwith a certificate from NDMA regarding the administration of injections to the patients by a government department. The DAC decided that the matter pointed out by Audit be placed before the PAC for an appropriate decision.

Recommendation

Audit recommends that NDMA shall properly look into and scrutinize the issue of distribution of live saving injections. Moreover, complete patient wise details to whom the injections were administered shall be maintained and got verified from audit authorities.

(PDP-1597 & 1504, Covid-19)

2.6.2 Non-observance of standards related to storage of sensitive medical items

As per GFR Rule (151), the head of an office or any other officer entrusted with stores of any kind should take special care for arranging for their safe custody, for keeping them in good and efficient condition and for protecting them from long, damage or deterioration. Suitable accommodation should be provided more particularly for valuable and combustible stores. He should maintain suitable accounts and inventories and prepare correct returns in respect of the stores in his charge with a view to preventing losses through theft, accident, fraud or otherwise and to making it possible at any time to check the actual balances with the book balances and the payment to suppliers, etc.

In compliance with the above requirements of GFR, the NDMA was required to properly store the supplies related to Covid-19 with a view to prevent losses etc.

During the physical inspection of NDMA store/warehouse by the audit team on 06.08.2020, it was observed as under:

- No dedicated place was available for medicines like magnetic beads M, Proteinase K etc. used for Covid-19 test. Suitable temperature for these medicines was essentially required to be between 0 °C to 8 °C. These

medicines were lying in common store where average temperature was greater than 38°C.

- Medicines and injections like Nucleic Acid Diagnostic Kit require strict temperature range between -25°C to -35°C, however, one refrigerator had temperature greater than -25°C.
- The average temperature for storage of Sansure Novel Coronavirus (2019-nCov) Nucleic Acid Diagnostic Kit (PCR-Fluorescence Probing) was -15 °C to -25°C, whereas all the kits were preserved at -42 °C.
- Storage condition for Protonise K used in Covid-19 auto extraction kit was 4°C, but instead, the Protonise K was actually stored at -42 °C.
- Storage condition for Elution Buffer used in Covid-19 auto extraction kit was 15 to 35 °C, but was actually stored at -42 °C.
- Similarly, VTMS needs storage in cold and dry place having temperature between 0-8°C, however, all VTMS were placed in a common hall at a very high temperature.
- During load-shedding the refrigerators had no backup from generators.
- Cartons of PPEs were found wet due to rain water entered in a tent and found mire on the ground of tents.
- The drugs did not contain “Not for Sale” printing along with stamped logo of NDMA.
- NDMA did not categorize the electro medical equipment in terms of model number etc.
- The ice bags used to keep the medicines cold had completely melted, found in liquid position and were lying out of cartons.

Response to audit observation

Three (03) backup generators were already installed at NDMA Warehouse to avoid damage to costly stores. All freezers were kept at -18°C to -25°C. All items were stored as per the storage requirements. On the day of inspection by audit team, there were 12 fire Extinguishers available at the ware house. However, the observation of audit authorities has been given due consideration and now there are 68x fire Extinguishers at I-11/4 warehouse in fully working condition. Moreover, there are separate sheds for donation, procurement and medical equipment etc. Cartons of Remdesivir / Bemsivir are placed in proper shed and there was no rain water and seepage issue. Moreover, no complaint has been received till date regarding inefficiency and non-effectiveness of any of testing kits / medicine.

The reply of management cannot be accepted as Audit authorities during physical inspection had pointed out that NDMA was unable to safeguard the stocks and observe due diligence required to store the medical equipment and drugs as per their respective standards.

In the DAC meeting held on 22nd February, 2020, the DAC decided that the observations of the audit team and the stance of NDMA may be placed before PAC for discussion and appropriate decision.

Recommendation

Audit recommends that NDMA shall improve upon warehouse management and strengthen internal controls in this regard.

(PDP-1594 & 1504, Covid-19)

2.7 Key audit observations: Wasteful Expenditure

2.7.1 Wasteful expenditure and resultant loss due to non-joining of medical staff at IHITC

Federal Government Poly-Clinic Islamabad vide letter dated 18.06.2020 and Ministry of National Health Services, Regulations and Coordination (NHSR&C) vide letter dated 17.06.2020 allocated 61 doctors / paramedical staff / technician / administrative staff for performing duty in Isolation Hospital and Infection Treatment Center (IHITC).

During the Covid-19 pandemic, NDMA got constructed 250 beds Isolation Hospital and Infection Treatment Center (IHITC) at Islamabad.

During Audit and visit of the audit team to the said facility, it was observed that the deputed medical staff did not join their respective assignments at IHITC. Resultantly, NDMA engaged Qutub Foundation for operationalization of the hospital at an expense of Rs 50 million during the national emergency of Covid-19 pandemic. Non-joining of doctors / paramedical staff / technician / administrative staff / staff in the hour of need during national emergency was unjustified and more importantly non-compliance of the medical staff led to unnecessary expenditure and loss to government.

Response to audit observation

It was the responsibility of Ministry of the NHSR&C to depute the doctors and due to non-joining of doctors, NDMA had to engage Bin Qutab Foundation to run the hospital. The matter of non-joining of doctors and para-medical staff has already been forwarded to Ministry of NHSR&C for clarification.

Audit holds that although non-compliance was on part of medical staff and NDMA had no role, however, the fact remains that the medical staff did not join the assignment and non-compliance of the government orders resulted in loss to government on account of salaries etc. of the doctors and paramedics staff amounting to Rs. 10.52 million paid to Qutub Foundation by NDMA for running the hospital.

In the DAC meeting held on 22nd February, 2020, the DAC observed that the matter of non-joining of doctors/ para-medical staff has already been referred by the NDMA to Ministry of NHSR&C for clarification. DAC decided that the M/o NHSR&C being relevant and concerned agency shall proceed in the matter and fix responsibility on the defaulting staff, after issuance of necessary directions by the PAC, if deemed appropriate.

Recommendation

Audit recommends that necessary action may be taken against the concerned medical staff for not joining the assigned duty resulting in loss to the government.

(PDP-1600, Covid-19)

Chapter 3

AUDIT FINDINGS RELATING TO DISBURSEMENTS MADE BY BISP

Section-I

Introduction:

Benazir Income Support Program (BISP) is a Federal Cash Transfer Social Safety Net initiative of Government of Pakistan established in July 2018. Its long-term objectives include meeting the targets set by Sustainable Development Goals (SDGs) to eradicate extreme & chronic poverty and empowerment of women through establishment of comprehensive social protection.

Ehsaas Emergency Cash Program was launched by the Prime Minister on April 1, 2020. BISP was assigned the task of disbursement of Cash Transfers to protect the vulnerable in Pakistan. Initially, Rs. 144 billion Ehsaas Emergency Cash programme was designed, for 12 million deserving families all over the country in the context of the economic hardship being experienced by the vulnerable due to the ongoing Covid-19 crisis under three different categories. Later, 0.5 million and 1.26 million beneficiaries were enrolled under Labour and Regular Category respectively.

Enrollment of beneficiaries was made by adopting a hybrid approach i.e., registration of BISP existing beneficiaries for one-time extra Covid-19 payment of Rs. 4,000 each and identification of new vulnerable through SMS service on demand basis subject to filtering of applicants through data analytics parameters approved by Federal Cabinet and BISP Board. Payments to beneficiaries were made @ Rs 12,000 after biometric verification through more than 11,000 Points of Sale (retail shops) of two partner banks.

Budget/ Expenditure for Covid-19 Activities:

The total allocated budget of BISP for Covid-19 for the FY 2019-20 was Rs. 136,377.32 million. An amount of Rs 42,228 million was re-appropriated from Regular BISP Cash Transfer Program and an additional amount of Rs 94,149.32 million was released to BISP for relief of vulnerable families as Supplementary Grant. The total allocated budget also includes Rs 15,500 million for daily wagers, ADP loan No. 3923 of Rs 13,200 million and Rs 8,400 million provided by Government of Punjab.

An amount of Rs 133,366.04 million was utilized during the FY 2019-20 and 13,162,695 beneficiaries were paid.

Major issues / Key findings:

A Payment to relatively better-off beneficiaries due to absence of clear policy

Audit observed payments to relatively better-off beneficiaries due to absence of any clear policy which need to be addressed before making any related future payments. Such observations have not been included as separate paras in Section-II of the Chapter. Detail is as under:

Description	Number of beneficiaries paid	Amount paid (Rs in million)
Payment to Program Pensioners and Insured persons of EOBI and their spouses	456,321	6,271.992
Payment to the Active Income Tax Filers and their spouses (having shown less than 50000 taxable income per month in tax returns)	27,681	332.172
Total	1,692,665	21,108.12

B Issues of service delivery and payments to in-eligible beneficiaries

Key findings are as under:

- i. Analysis of enrollment and payment data indicates that 1.32 million enrolled beneficiaries have still not been paid due to many reasons like beneficiaries did not receive SMS, thumb mismatch cases, beneficiary did not know from where to receive amount, delay in transferring cases of dead prime beneficiary to next of kin, campsites were found closed when visited by beneficiaries, campsites were too far away, too much crowd at campsites and beneficiaries no more interested to collect cash transfers etc.
- ii. Analysis of available Government relevant databases revealed issues of payment to ineligible beneficiaries like Govt. Servants, pensioners and their spouses, to tax-payers having taxable income more than 50,000 per month and to beneficiaries whom poverty scores were above the cut off scores approved by Federal Cabinet and BISP Board, which needs proper investigation.
- iii. Through analyzing the identification of beneficiary data against other relevant data base and payment data, Audit pointed out significant issues regarding data problems. The data problems include profiling errors by NADRA, non-updation of relevant databases and non-availability of timely data resulting in release of Cash transfers to both spouses in the same

family and payment to the beneficiaries in other categories which were excluded by NADRA in category-III during profiling checks.

- iv. Weak internal controls and absence of proper monitoring and implementation mechanism resulted in withdrawals through fake biometric and from out of province / district.

Overall Conclusion:

BISP has tried to approach all relevant/ available databases, to run different profiling parameters approved by Federal Cabinet and BISP Board through NADRA. However, there were some limitations like non-availability of data of employees working in autonomous, semi-autonomous, attached departments of Ministries, factories and private organizations. Moreover, there was delay in sharing ownership of land and car digitized data of Punjab to NADRA, resulting in payment to ineligible beneficiaries. Audit pointed out many incidences where payments were made to ineligible beneficiaries due to wrong profiling run by NADRA. The list of all non-qualified individuals has been reported to the BISP administration for future blocking and recoveries of paid amount. BISP is still trying to make payments to the remaining 1.32 million enrolled possible beneficiaries till the finalization of the audit report.

The audit findings and paras have been finalized after incorporating management responses, verification of record and proceedings of the DAC meetings held on 08.12.2020 and 01.03.2021. The minutes duly signed by the Directorate General Audit were issued to the Secretary BISP/ PAO on 14.12.2020 for signatures. However, despite lapse of considerable time, the signed minutes have not been furnished by the PAO to the Directorate General Audit, till the finalization of this report.

Section-II

3.1 Key Audit Findings: Service Delivery

3.1.1 Non-disbursement of Covid-19 Cash Transfers to 1.32 million enrolled/registered beneficiaries

BISP was assigned the task of disbursement of cash transfer in the context of economic hardships being experienced by the vulnerable due to the Covid-19. Federal Cabinet approved four categories to provide Cash Transfers for a period of four months.

Audit observed that a total number of 1,320,171 beneficiaries were enrolled for payments by BISP under four Categories during the FY 2019-20. However, Cash Transfers to 1,320,171 beneficiaries were not made till close of audit resulting in non-utilization of Covid-19 grant to the extent of Rs 12,646.756 million. Detail is as under:

Category	Total Beneficiaries enrolled	Total Beneficiaries paid	Total Beneficiaries unpaid
1	5,018,942	4,619,530	399,412
2	4,000,000	3,628,801	371,199
3	3,500,000	3,147,476	352,524
4	1,263,924	1,183,970	79,954
3A	700,000	582,918	117,082
Total	14,482,866	13,162,695	1,320,171

Response to the audit observation

BISP Management replied that SMS were sent to all eligible beneficiaries repeatedly with the information to collect their payments. Extensive media campaigns were also run by BISP from time to time. Moreover, data of beneficiaries was also shared with BISP field offices and Provincial Governments for mobilization at the local level. BISP field offices also adopted effective communications strategies like mosque and holy places announcement in coordination with local communities, broadcasting through FM Radios, telephone calls etc.

There may be several reasons due to which these beneficiaries have not been able to receive their funds. For two major known reasons i-e death cases and biometric failures, BISP has designed and implemented Next of Kin Policy and Exception Policy respectively.

It is however not possible to contact and trace remaining beneficiaries to know the reason for not coming to the disbursement points to receive their payments. However, a sample study is being carried out through BISP field offices. Report on the same will be shared with the Audit in due time.

Both banks collectively had a balance of only around Rs. 2.2 billion as on 30.09.2020. It is also pertinent to mention that out of Rs. 2.2 billion, around Rs. 1.4 billion were related to Category 3A which was funded by Government of Punjab and around Rs. 113 million were related to LOC initiative leaving only around Rs. 700 million for EECP categories funded by the Federal Government. All undisbursed funds will be transferred in the Government Treasury and/or returned to the Government of Punjab after closure of EECP on 15.12.2020.

DAC in its meetings held on 08.12.2020 and 01.03.2021 directed that efforts be made for early payments to the possible beneficiaries, besides refund of excess amount from banks, after proper reconciliation.

Recommendation

Audit recommends that status of payments to the remaining possible beneficiaries be shared with Audit and challans duly verified from FTO showing amount refunded, bank by bank (after reconciliation) may be produced to Audit.

(Para 1 of AIR on accounts of Covid-19 BISP Cash Transfers)

3.2 Key Audit Findings: Data Analytics-Payment to ineligible beneficiaries

3.2.1 Irregular payment of Cash Transfers to Government servants including pensioners and their spouses – Rs 1,840.43 million

One of the Profiling checks approved by Federal Cabinet and BISP board for both regular and Covid-19 Cash transfers was to block Government employee (self and spouse).

Audit observed that an amount of Rs 1,034.532 million and Rs 805.896 million was released to 86,211 Govt. employees/ pensioners and to the spouses of 67,158 Govt. employees/ pensioners (from Grade 1 to 20 at the rate of Rs 12,000 each) respectively, which is irregular and recoverable.

Audit is of the view that since the findings is based only on record of Federal and Provincial Government employees made available to Audit, the number of cases would have been increased if the employee's information of MAG, semi-autonomous bodies, self-accounting entities etc., was provided to Audit. Moreover, the spouse findings were based only on spouse detail of 5.619 million beneficiaries made available to audit, the number of cases would have been increased if spouse information of all 15 million beneficiaries was provided to Audit.

Response to the audit observation

BISP has taken initiative on its own to exclude all government servants receiving benefits from BISP and requested all government/Semi-government, SOEs entities etc. for sharing data of their employees. NADRA was entrusted with the task to run profiling on the basis of received data to exclude government servants, not only in Category 1, but across all the Categories under EECTP.

The data of above-mentioned employees was taken by Audit on their own which was not earlier shared by CGA or any other agency with BISP, which could be the main reason that above-mentioned government employees were included in the programme. As per the approval of Cabinet and BISP Board, only employees in service not pensioners were required to be excluded from the program. It is pertinent to mention here that BISP has already written to all government, semi-government, SOEs including Defence division, EOBI, and PTCL for sharing data of their employees. With the help of latest employee's data shared by audit, BISP will not only recover the paid amount but also initiate legal proceeding against these employees following the steps taken earlier.

It is pertinent to mention here that BISP has already written to all government, semi-government, SOEs including Defence Division, EOBI, and PTCL for sharing data of their employees. As far as NADRA is concerned, BISP has already obtained the data of NADRA employees to run the profiling under EECTP.

Since recent data of serving government employees obtained by the audit was not available with BISP at the time of processing EECTP, these government employees benefited from the programme. As agreed in DAC, BISP has already written letters to all concerned government departments for the recovery of amount from these employees who benefited from EECTP and requested to initiate legal proceedings.

The response of BISP is acceptable to the extent that letters have been written to the respective Competent Authorities for recovery of amount. However, the para will stand till recovery of the said amount from Government employees and policy decision by competent authority regarding pensioners.

DAC in its meetings held on 08.12.2020 and 01.03.2021 directed to block Govt. employees, pensioners and their dependents. Effect recovery from Govt. employees and refer the cases of pensioners to Board for a policy decision so that non-deserving beneficiaries be excluded.

Recommendation

Audit recommends updating BISP database by obtaining relevant data from CGA, MAG, PTCL, NADRA, PIA, EOBI and other large autonomous bodies to scrutinize the complete block and to cleanse non-deserving beneficiaries.

(Para 4 & 5 of AIR on accounts of Covid-19 BISP Cash Transfers)

3.2.2 Irregular payment of Covid-19 Cash Transfers to those beneficiaries having filers status as per FBR record – Rs 16.164 million

One of the approved profiling checks for Emergency Cash Transfers was High Income i.e., beneficiary or her spouse having monthly income of Rs 50,000 or more as per their tax return.

Audit observed that a total number of 1347 beneficiaries (amount involved Rs 16.164 million) were enrolled/ paid Cash Transfers who (or their spouses) were High Income beneficiaries as per data shared by FBR with BISP. Thus the paid amount stands irregular.

Response to the audit observation

Management replied that during the emergency cash transfer, BISP had written the letter to FBR for provision of filer data and upon receiving the same, used as a profiling check on all further data processing. Since NADRA already processed many records before receiving the FBR data which is also evident from the correspondence with NADRA, some filers benefited from EECTP, due to late sharing of data by FBR with NADRA.

The records highlighted by audit are those processed before receiving the data from FBR. It is pertinent to mention here that BISP in that emergency situation could not wait for receiving data from all the departments before initiating the payments.

DAC in its meetings held on 08.12.2020 and 01.03.2021 directed BISP to provide correspondence to the audit in chronological order with proof and block beneficiaries. Moreover, FBR be approached for recovery if possible.

The BISP responded after DAC that approval of BISP Board (38th meeting) for obtaining of taxpayer list was obtained on December 19, 2019. Letter to FBR/ Ministries/ Divisions were sent on 5th April, 2020, 28th April, 2020 and 2nd June 2020. Email from FBR with required data was received on 6th and 7th of April, 2020.

The management reply indicates that data was shared with NADRA before start of payment so it was the responsibility of NADRA to block such beneficiaries.

Recommendation

Audit recommends that BISP shall get detailed particulars of such filers having taxable income higher than Rs. 50,000 per month and prepare a comprehensive case for FIA legal action against such individuals.

(Para 25 of AIR on accounts of Covid-19 BISP Cash Transfers)

3.2.3 Withdrawal of Covid-19 cash grants from both BISP and Zakat by same beneficiaries – Rs 318.660 million

Prime Minister of Pakistan launched the “Ehsaas” program on March 27, 2019. One of the objectives of Ehsaas program is, “Creation of a one-window social protection operation to assist beneficiaries of social protection and to reduce duplication and abuse”.

Audit observed during scrutiny of record of Covid-19 Cash Transfers that, a total number of 26555 beneficiaries of Punjab Province received Covid-19 cash grant of

Rs 12,000 and 9,000 from both BISP and Zakat Fund respectively, which is irregular. Thus, an extra amount of Rs 318,660,000 was irregularly disbursed, which is required to be recovered.

Response to the audit observation

BISP Management replied during exit meeting that “it may be clarified that there is no bar on recipient of beneficiary for Zakat or any other social welfare scheme to receive Ehsaas Emergency Cash as per the design approved by the Cabinet and BISP Board”.

The reply is not tenable as duplication of Covid-19 Cash Transfers by different Poverty Alleviation Authorities should have been considered by BISP as per PM’s Policy Statement on Ehsaas Program.

DAC in its meetings held on 08.12.2020 and 01.03.2021 decided to settle the matter to the extent of BISP However, the matter may also be referred to PASS Division for recovery through Zakat department.

Recommendation

Audit recommends that proper integration of data be carried out at PASS Division level to avoid duplication of payments.

(Para 3 of AIR on accounts of Covid-19 BISP Cash Transfers)

3.2.4 Wrong profiling of beneficiaries resulting in release of cash transfers to both spouses – Rs 1,597.044 million

Federal Cabinet and BISP Board approved certain parameters to be applied on all categories of beneficiaries during identification and selection of beneficiaries, one of which was “One benefit per family will be provided”.

Audit requisitioned the detail of spouse of each beneficiary being accommodated in Ehsaas Emergency Cash Package. A total number of 16,934,842 beneficiaries were enrolled till finalization of this report, out of which only spouse CNICs of 5,221,906 was available/ provided to Audit by BISP. Scrutiny of 1/3rd available spouse data revealed that in 133,087 families both spouses were accommodated through release of Emergency Cash Package, which is irregular. An additional amount of Rs 1,597,044,000 was released to such families, which is required to be recovered

Audit is of the view that if spouse CNICs of remaining 70% families would have been made available to audit, the number of cases may have been manifold. Accordingly, NADRA has also been approached by DG Audit Social Safety Nets

directly vide letter No. 2225/DGA-SSN/AR-II/BISP-2019 dated 29th October, 2020 to provide spouse detail of all beneficiaries, which is still awaited.

Response to the audit observation

As per agreed SOPs, NADRA was obligated to check and identify family linkages and spouses. BISP database has no ability to identify family linkages. For the purpose, BISP was depended on NADRA and they have certified that benefit was not extended to both spouses as per their record except indicated above, whose recovery has already been initiated as agreed in DAC.

The recovery is made from Category I regular beneficiaries by stopping the payment during the recent tranche (Jul – Dec 2020). It was agreed that recovery will be initiated from Category-I beneficiaries. BISP has made recovery from 2,763 beneficiaries of Category-I during July-Dec tranche. The remaining 2,434 numbers have already withdrawn the installment of July-Dec before initiating the recovery. The amount from remaining 2,434 beneficiaries of Category-I will be recovered from the subsequent quarterly tranche. The complete list of 5,197 beneficiaries is attached.

It is also pertinent to mention here that, NADRA's Citizen Database is a dynamic database and it keeps on changing with every new record insertion/updation. There is always a possibility that a CNIC rejected in one category may become eligible for other category due to record updation and as per business rules of that category. Also sending SMS CNIC number on 7000 now to NADRA service to verify name with head of the family cannot be compared as the status during Covid-19 period.

As the profiling and linkages of husband and wife were completely responsibility of NADRA, the Certificate for NADRA responsibilities mentioned in agreement is attached.

All CNICs were shared with NADRA for analysis and below is summary based on feedback received from NADRA:

BISP and NADRA Response	No. of CNICs	Remarks
All records were examined in which there is no direct family linkage as per NADRA record were found (either one of the spouses have not updated their marital status with spouse details)	*125,536	Both husband and wife accommodate due to non-availability of link in NADRA DB
Regular beneficiaries of category-1 which were not shared with NADRA for analytics during EEC payments	5,197	Amount will be recovered from these beneficiaries in subsequent payments, with approval from competent authority
Cases under investigation for thorough analysis at BISP and NADRA end	2,354	Overall 0.0139 % of total EEC payments

*initially provided by NADRA for 144,461 beneficiaries against initial observation

The reply indicates that NADRA was assigned the job of identifying family linkages but it did not perform its duty effectively. However, as far as non-availability of link in NADRA is concerned, the list of 125,536 beneficiaries (originally provided for 144,416 beneficiaries) of NADRA shared with audit by BISP where “direct family linkages not found” as per NADRA is not completely based on fact as the SMS service of NADRA (send CNIC number on 7000) shows the direct family linkage as confirmed by Audit on sample basis.

DAC in its meetings held on 08.12.2020 and 01.03.2021 directed to recovery the amount from Category-I beneficiaries and provide spouse identification data from NADRA on sample basis in remaining cases to the audit.

Recommendation

Audit recommends proper updating of BISP database, besides fixing responsibility for wrong profiling on NADRA. The relevant record by NADRA on sample basis be provided to Audit.

(Para 2 of AIR on accounts of Covid-19 BISP Cash Transfers)

3.2.5 Irregular payment of Cash Transfers to beneficiaries excluded by NADRA during profiling checks – Rs 6,840.564 million

Federal Cabinet and BISP Board approved certain parameters to be applied on all categories of beneficiaries during identification and selection of beneficiaries. BISP partnered NADRA in providing their technological and data analysis capabilities over the years.

Audit observed that NADRA has reported 570,047 cases to BISP in Category-III excluded list on the basis of different profiling parameters, but payments were

generated against their names amounting to Rs 6,840,564,000 in other categories, which is irregular. Summary is given below:

Reasons of exclusion	Count	Category wise Summary
Punjab block list (ownership of agricultural land of 12 acres or more)	326,153	Cat-I=83,931, Cat-II=242,120, Cat-IV=102
Dup-family-member	242,360	Cat-I=1,641, Cat-II=410, Cat-IV=240,309
Dup-family-member-cat3-hit	1,534	Cat-I=398, Cat-II=11, Cat-IV=1,145
Total	570,047	

Response to the audit observation

The minutes of 36th BISP Board Meeting and approved summary of the Cabinet for the approval of “Punjab Blocked” was obtained on 19.12.2019 and 24.12.2019 respectively, was general to apply on regular beneficiaries. EEC due to Covid-19 working was started in April, 2020 and updated data collected from PITB was shared with NADRA on 5th May, 2020 to include in the exclusion rules as Punjab blocked data.

As per agreed SOPs, NADRA was obligated to check the duplication of family not only for the spouses but also for unmarried children to ensure one benefit per family. BISP has shared data of such families with NADRA with the request to clarify the exact status from NADRA’s database. As per response received from NADRA, Status (dup-family-member) having 242,360 records does not mean that both the spouses got benefit. It was an interim status (internal NADRA status) showing data of both spouses was received through portal and both CNICs are clear from profiling. Any of the two spouses could be eligible as per the business rules of the particular category. Keeping in view the aforementioned, NADRA believes there is no irregularity in the records mentioned in this table.

Since Audit has also requested spouse data from NADRA, the observation may be finalized and settled by completing the analysis on basis of data received from NADRA.

Certificate regarding late provision of Punjab data by PITB is available for verification.

As the profiling and such checks were completely responsibility of NADRA, the certificate for NADRA responsibilities mentioned in agreement is attached.

The reply of the management shows that there was delay in sharing of data with NADRA (i.e on 05.05.2020) after the approval from the Federal Cabinet on 23.12.2019 to exclude regular beneficiaries in Punjab who themselves or their

spouses own more than 12 acres of agricultural land. Besides, there are more than 52,000 cases in Punjab blocked list where payment was made after 5th May, 2020 and 83,931 cases where payments were made to the regular beneficiaries (Cat-I). Moreover, Date of request made to Punjab Information Technology Board (PITB) by BISP for obtaining requisite data was not provided to Audit. As far as ‘duplicate family member’ is concerned, the response of NADRA, that only one of the family members as mentioned above in the table was made eligible and got benefited, is not acceptable as the spouse details have not been shared with Audit. Moreover, some cases were confirmed by Audit through sending CNIC number on 7000 (NADRA service to verify the name with head of the family) and it was revealed that both members of the family benefited.

DAC in its meeting held on 08.12.2020 and 01.03.2021 directed to provide to audit chronological date wise reply with evidences of profiling datasets received by BISP and delivered to NADRA for profiling.

Recommendation

Audit recommends that data provided by PITB regarding block list may be upgraded by BISP to exclude regular beneficiaries. Spouse data on sample basis may be provided by NADRA to Audit. Moreover, responsibility on NADRA may be fixed as NADRA was responsible to provide a clean list of beneficiaries to BISP showing family linkage to avoid payments to both spouses, but NADRA failed to fulfil its responsibility

(Para 6 of AIR on accounts of Covid-19 BISP Cash Transfers)

3.2.6 Irregular payment made to beneficiaries having Poverty scores higher than the approved eligibility thresholds – Rs 1,718.604 million

Federal Cabinet and BISP Board approved that higher eligibility threshold will be used to identify families remaining within national poverty line.

Audit observed that Emergency Cash transfers amounting to Rs 1,718,604,000 was released against 143,217 beneficiaries at the rate of Rs 12,000 each whose PMT scores were above the higher eligibility threshold as per database of NSER 2019-20 (latest survey). Either they were included on the basis of PTA lists or one of the scores within the same survey database (NSER 2019-20) was higher than the eligibility threshold, which is irregular. Summary is given below:

Description	Filled with PTA list upto Rs 500 avg. over last 6 months		Either one score within same survey database was high		Total beneficiaries
	Cat-III	Cat-IV	Cat-III	Cat-IV	
Both Scores high	4,630	13,405	455	982	19,472
No PSC, NSER high	25,764	95,535	421	2,025	123,745
Total	30,394	108,940	876	3,007	143,217

Response to the audit observation

Management replied that as per the approval of BISP Board, quota was filled with the help of PTA data and if records included through PTA data, then PMT of that particular record will be irrelevant following the methodology that the consumption of less than 100 Rs in last six months categorized as eligible. Management further replied that it is very much possible that one CNIC surveyed in multiple households and as per BISP approved Case Management manual, in case of duplication HH with lower PMT will be given preference. BISP has used the Telco consumption data received from PTA as an inclusion criterion following the same analogy of using exclusion criteria (where PMT considered irrelevant) with the objective to give an equal opportunity to both whose survey was not carried out or one whose socio-economic status has changed over time. Certificate is provided, to clarify the interpretation of Board Minutes regarding inclusion criteria of PTA data of telephone consumption.

The reply is not tenable as eligible threshold used to identify the families remaining within the national poverty line was the primary pre-requisite approved by the Federal Cabinet. Moreover, the reply of the management that “the main reason of using PTA telephone consumption data is to give an equal opportunity to the affected families either not covered in the survey exercise of falling below the poverty line after the survey” also indicates that the management has accepted the audit observation. However, the reply regarding one PMT score within the same survey database higher than the eligibility threshold is not acceptable as the protocols mentioned in the CMS manual were not followed i.e., either one of the entries was required to be ‘annulled’ by BISP management after identifying the genuineness of both entries and verification from concerned individuals.

DAC in its meeting held on 08.12.2020 and 01.03.2021 directed that BISP policy of accepting the lowest score within the same database be produced to audit. Moreover, in cases of inclusion from PTA list having higher scores, matter be referred to BISP Board for obtaining clear direction.

Recommendation

Audit recommends that the matter be referred to competent forum for clear policy decision/ direction.

(Para 8 & 9 of AIR on accounts of Covid-19 BISP Cash Transfers)

3.2.7 Irregular payment made to Category-II beneficiaries having Poverty scores higher than the approved eligibility threshold – Rs 60.084 million

Federal Cabinet and BISP Board approved that higher eligibility threshold will be used to identify these families remaining within national poverty line”.

Audit observed that an amount of Rs 60,084,000 was released against 5,007 beneficiaries of Category-II whose PMT scores were over the approved higher eligibility threshold as per databases of NSER 2010-11 / 2019-20, which is irregular. Summary is given below:

- i. There are 71 cases where scores of both surveys (NSER 2019-20 and PSC 2010-11) were higher than eligibility threshold.
- ii. There are 4,936 cases where new survey of the beneficiaries was not carried out and their old PMT Scores (PSC-2010-11) were higher than eligibility threshold.

Response to the audit observation

- i. BISP used criteria of ever married women to ensure one benefit per family out of the Household data. BISP extracted the data of all ever married women whose score was under the prescribed PMT score of category-II and shared with NADRA to obtain the information of spouses as it was decided that benefits will be disbursed through ever married men. Audit is only extracting the PMT score against the CNIC of ever married women and not accepting the methodology adopted by BISP for the selection of the beneficiaries for category-II. It is clarified that PMT is calculated on HH rather individual. BISP while processing Category II extracted all ever married women from the database having PMT within the range of Category II. BISP board after extraction the records of ever married women decided to extend the benefits through male member of the family. (Board decision is attached).
- ii. As the interpretation of Board decision, attached is the Certificate from Competent Authority, which states that BISP used criteria of ever married women to ensure one benefit per family out of the Household data. BISP

extracted the data of all ever married women whose score was under the prescribed PMT score of category-II and shared with NADRA to obtain the information of spouses as it was decided that benefits will be disbursed through ever married men.

- iii. BISP has shared a complete trail of how data of ever married women extracted and exchanged with NADRA for obtaining CNICs of spouses and BISP shared PMT score of all ever married women with audit to verify that PMT score of all beneficiaries are within the stipulated range of category-II.
- iv. It is pertinent to mention here that 2010 survey was a paper based survey and there are multiple CNICs in BISP database exist in multiple HHs due to which multiple PMT score were assigned against those CNICs. Audit is not considering lower PMT against those CNICs despite of explanation during DAC and description of case management manual that “in case of duplication, family will be asked for the choice” and in this case family was asked for their choice through 8171 SMS service and included in the programme on the basis of their lowest PMT score.
- v. In order to get the details of ever married male, BISP has forwarded the data of ever married women having PMT within the range of Category II. to NADRA on 2nd April, 2020 (Email reference attached) for extracting the details of spouses.
- vi. NADRA has forwarded the spouse on 4th April, 2020, details along with CNIC through email.
- vii. It is clarified here that audit has checked PMT against ever married men received benefits. However, BISP following the definition of family extracted the records for category II on the basis of female. It is very much possible that one CNIC surveyed in multiple households and as per BISP approved Case Management manual (attached) in case of duplication HH with lower PMT will be given preference.

The reply indicates that the management has accepted the audit observation that the scores of beneficiaries who had received the amount were higher than eligibility threshold.

DAC in its meetings held on 08.12.2020 and 01.03.2021 decided to verify the record from audit regarding revised reply of management.

The reply and data provided after DAC shows no change in the status of Para 7 (Sr. # i), as the PMT score are above than the cut off range of respective province. However, the reply regarding extension of benefits to male member of family is

not tenable as more than 20% beneficiaries pointed out are female member of family. Moreover, as far as reply regarding the possibility of one CNIC surveyed in multiple households is concerned, the response is not tenable as more than 78% male beneficiaries have been surveyed only once in a single household as per survey data provided by audit. Additionally, no where in Case Management manual, it has mentioned that in case of survey conducted in more than one HH, the HH with lower PMT will be given preference.

Recommendation

Audit recommends that a clear policy decision may be provided to Audit showing that, if the applied beneficiary's (ever married women) PMT score is within the eligible threshold then the higher PMT Score of her spouse which was required to be paid on behalf of her will be ignored. Moreover, if PMT score of one beneficiary' exists in multiple Households due to which multiple PMT scores were assigned against those CNICs, then the lowest score be considered for inclusion in EECP.

(Para 7 of AIR on accounts of Covid-19 BISP Cash Transfers)

3.3 Key Audit Findings: Monitoring and Implementation

3.3.1 Unauthentic withdrawals of Covid-19 Cash Transfers out of districts/ province - Rs 12,828.600 million

As per standard SOP's of BISP, Auto/ out of district withdrawal is a serious issue as experienced in the previous tranches. The field offices were required to be vigilant and take up such cases with a focal person of the banks and FIA, with copy to BISP HQs on top priority basis with complete detail, so that the POS agents be got black listed, criminal cases be registered against them and affected beneficiaries compensated.

Audit observed that in Categories 1-4, withdrawals of Emergency Cash Transfers were shown from out of province/ districts. 2,048 POS agents (operated in Quetta, Lasbella, Thatta, Jamshoro, Hyderabad, Khanewal etc.,) were involved in heavy out of districts withdrawals of Covid-19 Cash Transfers amounting to Rs 12,828,600,000, ranging from beneficiaries belonging to 20-91 districts, which needs proper investigation.

Response to the audit observation

BISP management replied that out of 2,048 agents, complaints against 109 POS agents were received and their cases have been referred to FIA, while no complaint has been received against other agents that mean that the beneficiaries have received their payments. FIA has furnished its two preliminary reports highlighting certain system issues and giving recommendations. These reports have been shared with the banks and Banking Consultant is also in touch with the banks for ensuring the technical developments as well. Moreover, FIA has also initiated inquiry proceedings against the involved agents and BISP Divisional Directors are coordinating with the FIA teams at local level and providing relevant record to the FIA. FIA's final report will also be shared with the audit as and when it is received.

DAC in its meetings held on 08.12.2020 and 01.03.2021 directed that POS verification be carried out on sample basis and report be shared with audit within one week.

The BISP replied in follow up meeting, after DAC that a sample representative field verification study has been carried out and report will be shared with audit.

Recommendation

Audit recommends that the matter may be inquired and amount of fake biometrics be recovered besides taking strict action against the responsible individuals.

(Para 18 of AIR on accounts of Covid-19 BISP Cash Transfers)

3.3.2 Withdrawal of payments through fake biometrics from the accounts of dead prime – Rs 1.680 million

As per Next of Kin policy approved by BISP Board, cases of the ‘Next of Kin’ of deceased prime beneficiaries were required to be processed by the respective ADs of Tehsil Offices of BISP.

Audit observed during scrutiny of record of BISP approved death cases (for transferring the amount to next of kin as per death policy), that cash transfers of 140 dead prime beneficiaries amounting to Rs 1,680,000 was fraudulently withdrawn by different POS agents from the accounts of dead prime beneficiary.

Response to the audit observation

BISP management replied that 05 cases pertain to fraudulent auto withdrawals which have been taken up with the Bank and FIA for investigation and 02 cases are untraceable. However, response regarding remaining cases is still awaited.

DAC in its meetings held on 08.12.2020 and 01.03.2021 directed that remaining data of dead beneficiaries and report of FIA be shared with audit. Moreover, directions be issued to concerned for stoppage of such irregularity in future.

The next of kin data provided after DAC was not complete. There were 235 missing entries / tracking IDs which was provided to the BISP management. Moreover, the cases of dead beneficiaries’ withdrawals were increased to 140 on the basis of revised data received.

Recommendation

Audit recommends recovery of amount of fake biometric, besides strict action shall be taken against the responsible individuals.

(Para 16 of AIR on accounts of Covid-19 BISP Cash Transfers)

Chapter 4

AUDIT FINDINGS RELATING TO EXPENDITURE BY OTHER FEDERAL GOVERNMENT DEPARTMENTS

Introduction

Ministry of Health and administration of the Federal Capital working under the Ministry of Interior incurred expenditure relating to Covid-19 which falls under the jurisdiction of Directorate General Audit (Federal Government). The expenditure incurred by these entities till 30th June, 2020 is tabulated below:-

(Rupees in million)

Ministry	Formation	Funds received	Expenditure	Savings
Health	Central Health Establishment	63.00	52.51	10.49
	Expanded Programme on Immunization	1,328.815*	1,328.815	0.00
Interior	Deputy Commissioner, ICT Islamabad	50.000	31.121	18.879
	Total	1,441.815	1,412.446	29.369

*The funds from Expanded Programme on Immunization were repurposed for Covid-19

Ministry of Health keeps an oversight on regulatory bodies for health services, coordinates National and international activities in the field of public health, runs population welfare programme and impart Training in all health-related fields. The Central Health Establishment works to implement international health regulations at point of entries in Pakistan by encountering internationally spread communicable diseases of global impact through integrated surveillance and preventive health measures.

Directorate General Audit (Federal Government) conducted the audit of expenditure on Covid-19 related activities performed by the above organizations with following significant audit observations:

4.1 Key audit observations: Lack of Preparedness

4.1.1 Non-Constitution of District Disaster Management Authority (DDMA) Islamabad

Rule 13(1) and Rule 18(1) and (2) of NDM Act, 2010 provides for the constitution and establishment of District Disaster Management Authority.

It was observed by Audt that all the functions of the DDMA were performed by the Deputy Commissioner Islamabad alone and no ex-post facto approval as required under Rule 19 of the NDM Act 2010 was obtained from District Authority.

Response to audit observation

The matter was pointed out to the management but no reply was received.

The PAO was requested to convene DAC meeting vide letter dated 19.01.2021 and 09.03.2021. No DAC meeting was convened till finalization of this report.

Recommendation

Audit recommends that observance of the provision of NDM Act, 2010 may be ensured.

(Para No.15 DC-ICT)

4.2 Key audit observations: Procurement of Goods and Services at Higher Rates

4.2.1 Loss due to procurement of personal protective equipment and other items at higher rates – Rs.8.251 million

Federal Board of Revenue through its SRO No. 237(I)/2020 dated 20.03.2020 states that there shall be exemption, of the import and subsequent supply of the PPE goods from whole of the sales tax for a period of three months starting from the date of issuance of the notification.

The Directorate of Central Health Establishment (CHE), Islamabad made procurements of personal protective equipment (PPE) at higher rates as compared with procurements made by National Institute of Health (NIH) during the months of February-April, 2020. Loss of Rs. 8.251 million had been occurred, details are as under:

S. No.	Bill No. of CHE	Date	Name of Firm	Item	Units	Per unit rate (inclusive of GST) procured by CHE	Per unit rate of items procured by NIH	Difference of rate per unit	Loss
1	C-66	17.02.2020	Compulogic Blue Area, Islamabad	Face Mask N95 (Box contain 20 masks)	2,050	643.50	470.00	173.50	355,675
2	C-67	19.02.2020	Shiga Traders, Rawalpindi	Gloves	137,000	9.24	5.80	3.44	471,691
3				Tyrek Suit	1,720	2,925.00	2,300.00	625.00	1,075,000
4				Head Covers	35,200	5.85	3.50	2.35	82,720
5				Shoe Covers	35,200	5.85	4.00	1.85	65,120
6				Face Masks	137,000	11.70	10.00	1.70	232,900
7				C-68	21.02.2020	Al-Hakeem Enterprises, Rawalpindi	Gown	1,360	1,170.00
8	C-123	02.04.2020	Shiga Traders, Rawalpindi	Face Mask	300,000	25.74	10.00	15.74	4,722,000
9				Disposable Gloves	100,000	9.24	5.80	3.44	344,300
Total									8,251,086

Audit observed that the procurements of 09 items had been made at higher rates causing loss of Rs 6,994,786. Moreover, the waived Sales tax amount of Rs.1,256,300 was paid excessively to M/s. Shiga Traders, Rawalpindi (Sl. No.8 and 9 of the above table), thus a total loss of Rs 8,251,086 was caused to national exchequer.

Response to audit observation

Management replied that comparison with NIH could not be made as the procurements had been made at different times and from different vendors.

The reply was not accepted because the duration/period had been same and the management did not conduct market survey. Even, the sales tax had been paid which was otherwise exempted.

The PAO was requested to convene DAC meeting vide letter dated 19.01.2021 and 09.03.2021. No DAC meeting was convened till finalization of this report.

Recommendation

Audit recommends that responsibility may be fixed besides making loss good.

(Para No. 5 CHE)

4.3 Key audit observations: Non-Realization of Government Revenues

4.3.1 Non-deduction of Income Tax from payments of Risk Allowance. Rs.10.147 million

During Certification Audit of Manuscripts of Appropriation Accounts and Financial Statements of Federal Government for the year 2019-20, it was noted that AGPR allowed DDO payment on account of Risk allowance to 483 employees of Federal Government Poly Clinic Hospital amounting to Rs.85,727,282 vide cheque No.7855943 dated 27.06.2020.

Audit observed that the AGPR deducted only Rs.1,714,546 by applying 2% tax rate on the whole amount of the bill. Actual income tax worked as per the applicable tax rate on the individual payments is Rs.11,862,168. This resulted in less Tax deduction of Rs.10,147,622.

Audit is of the view that negligence resulted in overpayment to the individuals and loss to the public exchequer amounting to Rs.10.148 million.

Response to audit observation

The matter was pointed out to the management but no reply was received.

The PAO was requested to convene DAC meeting vide letter dated 19.01.2021 and 09.03.2021. No DAC meeting was convened till finalization of this report.

Recommendation

Audit recommends to probe the matter to improve the system of financial management and tax shall be deducted at the rate specified in Income Tax Ordinance, 2001.

(Para No.15 FGPCB)

4.3.2 Non-deduction of taxes from the firms – Rs 2.971million

Office of the Deputy Commissioner ICT Islamabad incurred expenditure of Rs 9.090 million on payment of car rent for transporting passengers from Airport to Hotels and for Paramedic staff, Rs 2.591 million on food items for quarantine centers and Rs. 8.658 million on account of hiring of hotels for establishment of quarantine centers for passengers of inbound international flights to Pakistan during financial year 2019-20 out of Covid-19 funds.

Audit observed as under:

- i. Payments were made to the firms without deduction of withholding tax amounting to Rs. 1.063 million (Rs 0.545 million+ Rs. 0.518 million) and confirmation of status of Active Tax Payers.
- ii. Neither sales tax invoices of Rs. 1.648 million (Rs. 1.454 for hiring of vehicles and Rs. 0.194 for purchase of food items) were obtained nor paid by the firms into Government account.
- iii. No voucher/acknowledgement was available on record in support of payment of Rs.350,000 made vide cheque No. 77907058 dated 23.04.2020.
- iv. Payment of Rs. 284,850 was made on photocopy of bill.
- v. List of passenger / patients of the quarantine centers where Deputy Commissioner ICT Islamabad supplied the food items was not available on record.
- vi. Income tax at the rate of 3% amounting to Rs. 0.259 million was not deducted from total bills of Rs. 8,658,727/- paid to 27 hotels.
- vii. No GST invoice was enclosed with hotel bills. The payment of GST by the said hotels could not be verified by Audit.

Response to audit observation

The management replied that “the vehicles were hired for the Doctors and paramedical staff for the visit of different quarantine centers on daily basis. Further, the matter has been taken up with the firms for depositing laid down taxes. After compliance the same will be submitted for the audit.

The reply is not convincing.

The PAO was requested to convene DAC meeting vide letter dated 19.01.2021 and 09.03.2021. No DAC meeting was convened till finalization of this report.

Recommendation

Audit recommends recovery of income tax/GST from the concerned firms and deposited into government treasury.

(PDP No.28 DC-ICT)

4.4 Key audit observations: Contract Management

4.4.1 Non-delivery of Personal Protective Equipment by UNICEF – Rs. 1,328.815 million

The Economic Affairs Division (EAD) vide O.M. No. 3(30)WB-III/17 dated 30.03.2020 informed that Government had decided to re-direct funds amounting to USD 8.5 million from World Bank funded project titled “National Immunization Support Program (NISP) to combat Covid-19.

Details of advance payments made to UNICEF for procurement protective equipment (PPE) is as under:

Sl. No.	Description	USD in million	PKR in million	Remarks
1.	Credit IDA 5786-PK unspent funds already lying with UNICEF, were re-purposed (unspent of 2018-19)	1.5	208.81	The management did not provide exact date of unspent balance lying with the UNICEF.
2.	Payment from Credit IDA 5786-PK, through Withdrawal Application dated 15.07.2020 submitted to World Bank.	7.0	1,120.00	Expenditure was booked (with AGPR) during financial year 2019-20 vide EPI letter No.100(24-2) FMS/EPI/2017 dated 01.06.2020
	Total	8.5	1,328.81	

Audit observed that delivery of PPE had not been received from UNICEF till finalization of this report.

Audit is of the view that due to non-delivery despite advance payment has deprived the government from the benefit of items to be used as Personal Protective Equipment.

Response to audit observation

The management replied that Ministry had been maintaining stock record, however EPI management provided few copies of issuance of some PPE items.

The reply is not acceptable because the EPI had its own storage facilities/system whereas the Ministry had neither storage facilities nor staff for the purpose. The partial issuance slips were not reliable as no store/stock record had been made available.

The PAO was requested to convene DAC meeting vide letter dated 19.01.2021 and 09.03.2021. No DAC meeting was convened till finalization of this report.

Recommendation

Audit recommends that adjustment of advance duly supported with deliveries received and distributed may be provided.

(Para No.1 EPI)

4.5 Key audit observations: Financial Management

4.5.1 Non-Issuance of Economics stimulus package for Relief to Citizens – Rs. 314 billion

The Management of Finance Division issued considerably less Supplementary Grants from the PM stimulus package due to which Citizen of Pakistan could not avail the complete benefit of the announced package resulting in suffering, economic hardship and many private factories laying off their workers during Covid-19 process. The details are tabulated below:

(Rupees in billion)

S #	Particular	Package as announced by P.M	Supplementary Grants issued.	Amount less released
1	Relief to Daily Wage Workers	200	16	184
2	Relief to Vulnerable Families &Panagah	150	145	05
3	Funding to Utility Stores	50	10	40
4	Power and Gas subsidy.	100	15	85

Response to audit observation

Management replied that since the pandemic is continuing, therefore relief measures announced are required to be taken during the current financial year 2020-21. For this purpose, Federal Government decided to establish Special Purpose Fund namely “Covid-19 Fund” out of the unutilized stimulus package in terms of section 32 of Public Finance Management (PFM) Act 2019.

Management accepted the view point of audit and admitted its inability for non-operationalization of special purpose fund namely Covid-19 fund for utilization of unutilized Economic Stimulus Package.

The PAO was requested to convene DAC meeting vide letter dated 19.01.2021, 02.03.2021 and 09.03.2021. No DAC meeting was convened till finalization of this report.

Recommendation

Audit recommends that strategic planning be improved for better financial management.

(Para No.8 Finance Division)

4.5.2 Non-Surrender of un-utilized amount – Rs.15.428 million

Case No.255/13/2020 dated 14.04.2020 presented by Cabinet Division to ECC dated 09.04.2020 at Sr. No.20 decided to provide Relief Package for Small and

Medium Enterprises (SMEs) for prepaid credit in Electricity Bills to Commercial and Industrial consumers of the country.

As per decision of the ECC, Power Division was required to surrender the un-utilized pre-paid credit of allocations. Management of Finance Division transferred/released the fund to Power Division under demand No.29. Detail is as under:

Particulars	Type of Grant	Date	Amount (Rs.)
Prime Minister's Relief Package for Small & Medium Enterprises (SMEs) under Demand No.29	Regular Supplementary Grant	21.05.2020	7,700,000,000
	Technical Supplementary Grant	21.05.2020	14,000,000
	Technical Supplementary Grant	17.06.2020	14,000,000
	Technical Supplementary Grant	24.06.2020	7,700,000,000
	Total		

Audit observed that un-utilized pre-paid credit or allocations was not surrendered to Finance Division by Power Division which was against the ECC decision.

Response to audit observation

The matter was pointed out to the management but no reply was received.

The PAO was requested to convene DAC meeting vide letter dated 19.01.2021 and 09.03.2021. No DAC meeting was convened till finalization of this report.

Recommendation

Audit recommends that matter be probed and in time surrender be ensured in future as per decisions of the competent forum.

(Para No.7 Finance Division)

4.5.3 Non-surrender of un-utilized amount of Covid-19 funds–Rs. 18.879 million

Office of the Deputy Commissioner ICT received a sum of Rs. 50.000 million from National Disaster Management Authority (NDMA) during financial year 2019-20 for incurring expenditure on Covid-19. As per NDMA letter the expenditure was to be incurred on hotel charges, transportation of Covid patients and food charges. Out of Rs. 50.000 million, Deputy Commissioner ICT incurred an expenditure of Rs. 31.121 million upto 30.06.2020.

Audit observed that the unutilized amount of Rs. 18.879 million was lying in Current Bank A/c No. 4010124944 being maintained in National Bank of Pakistan, F-8 Markaz, Islamabad and not surrendered to the Government.

Response to audit observation

The management replied that an amount of Rs. 50,000,000 was received from NDMA. The expenditure on Covid-19 is being made from this amount. After the compilation of all outstanding bills, complete vouched account will be submitted to NDMA and unspent balance will also be given to the NDMA through cheque. The same will be done urgently.

The reply is not cogent.

The PAO was requested to convene DAC meeting vide letter dated 19.01.2021 and 09.03.2021. No DAC meeting was convened till finalization of this report.

Recommendation

Audit recommends that the entire unutilized amount may be deposited into government treasury under intimation to Audit.

(Para No. 1 DC-ICT)

4.5.4 Irregular expenditure by DC Rawalpindi on hotel charges, transportation and food items for passengers returning from abroad from DC Islamabad Funds - Rs. 10.012 million

NDMA vide U.O. No. 2(5)/2019-20/NDMA/PT-III (Proc) dated 10.04.2020 released funds to DC Office, Islamabad for covering activities related to hiring of hotels for quarantine, travelling charges for international passengers and provision of food.

Office of the Deputy Commissioner Islamabad made advance payments of Rs. 10.012 million to the Deputy Commissioner Rawalpindi out of Covid-19 funds for incurring expenditure on hotel charges, transportation and food items for the passengers returning from abroad.

Audit observed that the advance payment of Rs10.012 million were made by DC Islamabad to DC Rawalpindi from the funds allocated by NDMA to be utilized in Islamabad. Audit further observed that no detailed accounts duly supported by vouchers were submitted by the Deputy Commissioner's Office, Rawalpindi till 3rd of August, 2020.

Response to audit observation

The management replied that “an amount of Rs.10.012 million was given to DC office Rawalpindi on the request of DC office Rawalpindi for corona relief expenditures. This office has already asked DC office Rawalpindi to furnish the vouched account of funds. The efforts are being made to settle the issue”.

The reply is not acceptable as the amount was irregularly transferred to DC Rawalpindi in violation of NDMA instructions.

The PAO was requested to convene DAC meeting vide letter dated 19.01.2021 and 09.03.2021. No DAC meeting was convened till finalization of this report.

Recommendation

Audit recommends that matter may be probed and either the amount be recovered or its vouched accounts be obtained.

(Para No. 2 DC-ICT)

4.5.5 Irregular operation of bank account by single signatory - Rs. 31.121 million

Para 4.2.9.6 of APPM provides that all cheques must be signed by two delegated officers. The cheque signing officers should be independent of officers involved in voucher certification, voucher authorisation and cheque preparation, unless in the exceptional circumstances where the relevant DAO office is small, as approved by the Accountant General.

Office of the Deputy Commissioner, ICT Islamabad was maintaining a Current A/c No. 4010124944 with the National Bank of Pakistan, F-8 Markaz, Islamabad out of which expenditure amounting to Rs. 31.121 million was incurred for Covid-19 funds with the signature of the Deputy Commissioner ICT being single signatory of the account.

Audit observed that operating of bank account by the Deputy Commissioner ICT being single signatory was irregular.

Response to audit observation

The management replied that the matter has been taken up with the bank for adding 2nd signatory of an officer to operate the bank account situated in National Bank of Pakistan titled as Deputy Commissioner’s office. The further documentation/order will be furnished to audit for compliance.

The reply is not acceptable as no cosignatory was appointed.

The PAO was requested to convene DAC meeting vide letter dated 19.01.2021 and 09.03.2021. No DAC meeting was convened till finalization of this report.

Recommendation

Audit recommends to nominate co-signatory at the earliest to operate the said bank account.

(Para No. 7 DC-ICT)

4.5.6 Non-Reconciliation of bank account - Rs 50.00 million

Para 5 d) of System of Financial Control and budgeting 2006 provides that the Principal Accounting Officer is responsible for ensuring that the expenditure is not incurred in excess of the budget allocation. He shall ensure that payments are correctly classified under the appropriate heads of accounts and that departmental accounts are regularly reconciled every month with the figures communicated by the Controller General of Accounts (CGA)/Accountant General of Pakistan Revenues (AGPR). He shall, in addition, keep himself well informed not only of the actual expenditure but also of the liabilities, which have been incurred and must ultimately be met. Any anticipated excesses and savings should be readjusted by means of re-appropriation to the extent powers have been delegated to the Principal Accounting Officer under the new procedure. Similarly, the Principal Accounting Officer shall make sure that the accounts of receipts shall be maintained properly and reconciled on monthly basis.

Office of the Deputy Commissioner, Islamabad received Rs 50.00 million on account of disaster management and relief activity during the period 2019-20. The amount was deposited in the bank A/c No. 4010124944 with the National Bank of Pakistan, F-8 Markaz, Islamabad already operated by the DC Office and no separate bank account was opened for Covid-19 funds.

Audit observed that out of total amount of Rs. 50.00 million an amount of Rs. 31,121,015 was drawn but no reconciliation of amount withdrawn and closing balance available in the bank account as on 30.06.2020 was carried out with the bank.

Response to audit observation

The matter was pointed out to the management but no reply was received.

The PAO was requested to convene DAC meeting vide letter dated 19.01.2021 and 09.03.2021. No DAC meeting was convened till finalization of this report.

Recommendation

Audit recommends that the reconciliation may be carried out for Covid-19 funds with the bank and copy of reconciliation statement provided to Audit for verification.

(Para No. 6 DC-ICT)

4.5.7 Irregular payment of risk allowance by withdrawal of cash through DDO -Rs. 401,850

During Certification Audit of Manuscripts of Appropriation Accounts and Financial Statements of Federal Government for the year 2019-20, it was noted that AGPR processed a claim on account of Risk Allowance to 483 employees of Federal Government Poly Clinic Hospital amounting to Rs. 85,727,282 vide cheque No.7855943 dated 27.06.2020.

Audit observed that the above-mentioned claim included two duplicate payments at Sr No.1 and 2 and one payment at Sr. No. 3, whose personal No. did not existed in AGPR Payroll data. Detail is as under:

Sr. No.	Name	Personal No.	Grade	Designation	Risk Allowance (Rs)	Remarks
1	Rukhsana Tabassum	50056903	19	Medical Officer	157,060	Double payment
2	Dr.Rabia Tabassum	50404601	17	Medical Officer	104,910	Double payment
3	Dr.Fozia Saeed	50405935	17	Medical Officer	139,880	Non-existent Personal No.
Total					401,850	

Audit is of the view that the said payment is irregular and reflects upon weak internal control and poor data credibility.

Response to audit observation

The matter was pointed out to the management but no reply was received.

The PAO was requested to convene DAC meeting vide letter dated 19.01.2021 and 09.03.2021. No DAC meeting was convened till finalization of this report.

Recommendation

Audit recommends that matter needs to be probed and the responsibility be fixed on the person(s) involved.

(Para No.16 FGPCH)

4.5.8 Irregular payments of cash money instead of crossed cheques to the firms and individuals - Rs. 4.921 million

Office of the Deputy Commissioner ICT made payments of cash money amounting to Rs. 4.921 million to different firms and individuals out of Covid-19 funds.

Audit observed as under:

- i. Payments were made to the firms and individuals in cash instead of crossed cheques.
- ii. Cash payment of Rs. 350,000 was made to M/s Madni Catering but no bill and acknowledgement was available on record.
- iii. Open cheques of Rs. 1.932 million were received by Mr. Gulsher, ASI of Secretary Islamabad Transport Authority instead of concerned firms. Firm's acknowledgements of Rs. 1.932 million were not on record. Due to non-availability of photocopies of cheques, the Audit could not ascertain the names of actual payees recorded on open cheques.
- iv. Cash payment of Rs.180,000 was made to Mr. Gulsher, ASI (at S No. 3 of statement) instead of cross cheque and no firm's bill against payment was on record.
- v. Payment of Rs. 390,000 was made to individual Mr. Waqar Ahmad for hiring of 26 vehicles and no proper bill of the firm was on record.

Response to audit observation

The management replied that "due to extreme urgency the payments were made to the firms on account of Covid-19. Most of the payments were made through cheques payment made to the M/s Madni catering was made on bill.

The reply is not acceptable as no documentary evidences in support of payments through cheques and acknowledgments were provided to Audit.

The PAO was requested to convene DAC meeting vide letter dated 19.01.2021 and 09.03.2021. No DAC meeting was convened till finalization of this report.

Recommendation

Audit recommends to probe the matter with the view to fix responsibility.

(Para No. 5 DC-ICT)

4.6 Key audit observations: Non-Maintenance of Auditable Record

4.6.1 Non-maintenance of essential accounts record

Para 5 d) of System of Financial Control and budgeting 2006 provides that the Principal Accounting Officer is responsible for ensuring that the expenditure is not incurred in excess of the budget allocation. He shall ensure that payments are correctly classified under the appropriate heads of accounts and that departmental accounts are regularly reconciled every month with the figures communicated by the Controller General of Accounts (CGA)/Accountant General of Pakistan Revenues (AGPR). He shall, in addition, keep himself well informed not only of the actual expenditure but also of the liabilities, which have been incurred and must ultimately be met. Any anticipated excesses and savings should be readjusted by means of re-appropriation to the extent powers have been delegated to the Principal Accounting Officer under the new procedure. Similarly, the Principal Accounting Officer shall make sure that the accounts of receipts shall be maintained properly and reconciled on monthly basis.

Deputy Commissioner Islamabad did not maintain the essential accounts record as detailed below:

- i. Monthly expenditure statements.
- ii. Budget control register to oversee the head wise expenditure.
- iii. Cash book was not being maintained properly as Rs 50.00 million received from NDMA was not recorded.

In the absence of essential record of expenditure/reconciliation statement, Audit was unable to verify the authenticity of expenditure incurred.

Response to audit observation

The matter was pointed out to the management but no reply was received.

The PAO was requested to convene DAC meeting vide letter dated 19.01.2021 and 09.03.2021. No DAC meeting was convened till finalization of this report.

Recommendation

Reasons for non-maintenance of accounts record may be justified besides doing needful.

(Para 20 DC-ICT)

4.7 Key Audit Findings: Data Problems

4.7.1 Non-availability of record related to Quarantine Centres Islamabad

The Office of Deputy Commissioner ICT, Islamabad had supplied various food items at quarantine center Haji Camp and Pak-China Friendship Center which shows that the management of the quarantine centers falls under DDMA Islamabad. Audit requested vide letter No. Audit/DC Rawalpindi/2019-20/01 dated 14.07.2020 for the record of establishment of quarantine centers along with expenditure incurred but no detail was provided to Audit.

Audit observed that no donation registers or record indicating number of Quarantine Centers along with source of funding for their establishment was maintained at DC Islamabad office.

Response to audit observation

The matter was pointed out to the management but no reply was received.

The PAO was requested to convene DAC meeting vide letter dated 19.01.2021 and 09.03.2021. No DAC meeting was convened till finalization of this report.

Recommendation

Audit recommends that the detail regarding number of quarantine centers, source of funding for their establishment and relevant record may be furnished to Audit.

(Para 19 DC-ICT)

4.7.2 Non-preparation and submission of annual report to the Government as required under NDM Act 2010

Annual performance reports of DDMA-Islamabad activities since promulgation of the Act was required to be submitted to the Government and the Assembly, and the same were requested from DDMA vide Director General Audit (Climate Change and Environment) office letter No. Audit/DC-Islamabad/2019-20/01 dated 10th July 2020.

Audit observed that no such reports were provided to Audit. Non-provision of said reports implies that DDMA-Islamabad did not disclose the performance to Assembly as required above. This was pre-requisite for the discussion in the parliament and for taking corrective measures/ feed-back /directions from the legislators. Audit holds that this is a serious lapse on the part of DDMA-Islamabad by concealing the progress from the elected members of the People. This further

caused the elected members to be unaware of the achievements/ lags in the activities undertaken by DDMA-Islamabad.

Response to audit observation

The matter was pointed out to the management but no reply was received.

The PAO was requested to convene DAC meeting vide letter dated 19.01.2021 and 09.03.2021. No DAC meeting was convened till finalization of this report.

Recommendation

Audit recommends that the annual report may be prepared and submitted to the Government.

(Para No. 18 DC-ICT)

Chapter 5

AUDIT FINDINGS RELATING TO EXPENDITURE BY UTILITY STORES CORPORATION

Emergency Response for Utility Stores Corporation

Package

The Economic Coordination Committee (ECC) of the Cabinet considered the summary dated 29.03.2020 submitted by the Industries and Production Division regarding grant of Rs 50 billion for Utility Stores Corporation under Prime Minister's Relief Package-2020, launched in the backdrop of Covid-19 Pandemic. The ECC approved grant of Rs 50 billion to USC vide case No. ECC-104/13/2020 dated 30.03.2020.

Out of Rs 50 billion, an amount of Rs 10 billion was released to Utility Stores Corporation (USC) to provide food items at subsidized rates to vulnerable section of society vide Ministry of Industries & Production sanction No. 7 (11)/2019-Budget dated 01.04.2020. Earlier, the Federal Government had also released grants for Rs 21 billion since December, 2019 for procurement of five essential items (Sugar, Flour, Oil/Ghee, Pulses and rice) to be sold at the USC outlets at subsidized rates.

Disbursement and Utilization

The BOD in its 156th meeting held on 23.04.2020 (vide agenda item No 6 (IV) directed that Rs 50 billion grant received from the Government should be parked in a separate account and appropriate channel of utilization should be devised to ensure transparent and safe transactions. However, if the management requires amount for utilization from the said amount, the same should be done through approval of the BOD. Proper investment planning on the same should be prepared along with business plan for utilization of Rs 50 billion.

In addition to above, the BOD vide agenda item No. 6 approved the constitution of the Committee consisting of Chairman Board of Directors, Managing Director and one other Board Member (to be nominated by the Chairman) to work on the following SOPs:

- a. Prepare a plan for the products to be purchased
- b. To ensure transparent procurement procedure

Detail of subsidy funds released

(Rs in million)

Date of Amount	Funds for Procurement	Funds for Procurement (Covid-19)	Funds for subsidy	Funds for Ramzan Subsidy	Funds for Tax	Total
26.11.2019	5,000		1,000	-	-	6,000
25.02.2020	5,000		6,500	2,500	1,000	15,000
09.04.2020	-	10,000	-	-	-	10,000
Total	10,000	10,000	7,500	2,500	1,000	31,000

Amortization of Govt. Grant for Covid-19 Procurement of Stock (Received on 09.04.2020)

S.No.	Month	Atta	Ghee	Rice/Pulses	Sugar	Total
1	Apr-20	1,255,912,843			381,600,000	1,637,512,843
2	May-20	1,051,759,909	327,261,450	509,385,119	4,734,239,333	6,622,645,811
3	Jun-20	242,076,119	557,579,125	596,570,737	343,615,365	1,739,841,346
Total		2,549,748,871	884,840,575	1,105,955,856	5,459,454,698	10,000,000,000

Funds Utilized

(Rs in million)

Month	Funds for Procurement	Funds for Procurement (Covid-19)	Funds for subsidy	Atta	Sugar	Funds for Ramzan Subsidy	Funds for Tax	Total
Nov. 2019	-	-	-	-	-	-	-	-
Dec. 2019	268.00	-	-	-	-	-	-	268.00
Jan. 2020	2589.00	-	294.12	8.08	96.24	-	63.00	2,946.12
Feb. 2020	2755.36	-	426.39	13.66	73.60	-	76.93	3,258.68
March 2020	4387.64	-	440.63	10.20	55.91	-	100.88	4,929.16
April 2020	-	1,637.51	-	-	-	-	161.25	1,798.77
May 2020	-	6,622.65	-	-	-	-	164.82	6,787.47
June 2020	-	1,739.84	-	-	-	-	36.20	1,776.04
Total	10,000.00	10,000.00	1,161.14	31.95	225.74	-	603.09	21,764.24
Balance	-	-	6,338.86	-	-	2,500.00	396.91	9,235.76

It was decided in the approval of the ECC summary, that USC will ensure the uninterrupted supply of five essential commodities from its inventory. USC shall submit “Weekly report on expenditure, Stock Inventory Position, Total Number of people/households served and the amount of subsidy consumed”, to the Industries & Production Division for onward submission to the Prime Minister’s Office.

Utility Store Corporation has nine (09) Zonal Offices and sixty four (64) Regional Offices across the country. All Regions are maintaining their Warehouses for receipt of inventory and its further issuance to its USC stores. USC operates chain of stores throughout the country that provide basic commodities to the general public. The corporation at present is operating 3,989 stores throughout the country.

Significant audit observations are as under:

5.1 Key Audit Findings: Systemic Issues / Internal Controls

5.1.1 Failure to ensure transparency of subsidy to the vulnerable section of society due to failure of USC to install Enterprise Resource Planning System

Industries & Production Division moved a summary for the approval of Rs 50 billion to be earmarked for USC in order to mitigate the impact of economic slowdown on vulnerable segment of the society. The summary was approved by ECC of the Cabinet on 08.04.2020 with the directions that Industries & Production Division will ensure the availability of essential food items (Atta/flour, Sugar, Ghee / oil, Rice, Dalls/pulses etc.) in all Utility Stores across the country to facilitate public in the prevalent critical times. ECC directed USC to engage itself with Benazir Income Support Program (BISP) to access BISP data for utilization of Rs 50 billion. ECC also directed USC to come back with more detailed proposal in order to ensure the transparent and effective utilization of allocation before undertaking any expenditure from this account. Out of Rs 50 billion approved for USC, Rs 10 billion were released by the Finance Division in 2019-20. The USC has been making efforts for installation of ERP system for some times, the first tender to install ERP system was published in press on May 19, 2016. The USC has not so far been able to materialize this project despite lapse of four years.

Audit observed that the core functions such as streamlining the business of the corporation based on best IT solutions has not been achieved. Further, the subsidies were meant for poor and deserving segments of the society but no mechanism to sort out deserving people has been evolved so far. Linkages with BISP, Ehssas, Social Security, Election Commission, PPAF etc. as approved vide summary dated 08.04.2020 by ECC have not yet been established. In procurement of flour, USC head office is completely in isolation regarding procurement of flour, quality, weight and measures. USC failed to implement the directions of the Cabinet due to non-installation of ERP system. The IT department of the USC was required to established online linkages at all levels to ensure accurate information, accountability, efficiency and transparency. Despite making heavy procurement every year, the USC has not adopted e-procurement system to ensure efficiency and transparency. IT department was also required to introduce the e-procurement system for procurement of various items. The inventory control systems are manual which are highly risky and vulnerable. The IT department should have automated inventory control system in line with best international practices. Audit

holds that there is no trail of record with USC as to whether the subsidy of Rs 10 billion was transferred to vulnerable segment of society or otherwise.

Response to the audit observation

During the Departmental Accounts Committee (DAC) meeting of USC on 18.12.2020 it was informed that the procurement of ERP system is under process and bids are likely to be opened on December 21, 2020.

DAC directed the management to submit progress report to the Ministry on regular basis without fail and make sure that time lines set in the bidding documents are strictly followed.

The management further apprised DAC in its meeting dated 09.01.2021 that the process of installation of ERP system is made through tender and the same has been opened for seeking bids on 07.01.2021. It was further informed that ERP system will be functional on 1st July 2021 in USC outlets.

DAC directed the management to expedite the matter and submit progress report on monthly basis to Ministry.

Recommendation

Audit recommends that concerted efforts be made to automate the Corporation without further loss of time.

(A.I.R Para-26)

5.2 Key Audit Findings: Procurement

5.2.1 Loss due to irregular and ill planned procurement of sugar - Rs 1,374.084 million

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

During audit of USC, it was observed that Zone wise annual demand of USC for sugar was 279,218 M. Ton (119,971 M. Ton Branded sugar and 159,247 M. Ton Non-Branded sugar). The management floated 13 tenders in 2019-20 for a quantity of 765,000 M.Ton of Non-Branded sugar. As against the tendered quantities, 153,000 M.Ton sugar was purchased through 7 tenders while 6 tenders were scrapped. A quantity of 41.813 M.Ton Branded sugar valuing Rs 3,476,489,135 was purchased from M/s Chashma Sugar Mills till 30.06.2020.

Audit observed that the annual requirement for the year was not advertised on the PPRA as well as USC websites. The USC procured sugar in piece meal at higher rates through splitting. The procurement through tender dated 27.11.2019 was made at the rate of Rs 65.90 per Kg during the crushing season, subsequently, the rates of sugar increased and sugar purchased through tender dated 07.04.2020 was at the rate of Rs 78.328 per Kg. Thus, due to splitting of procurement of sugar, the Corporation sustained loss of Rs 1,374.084 million as detailed below:

S. No.	Tender date	Name of Sugar Mills	Quantity (M.Ton)	Per Kg Rate (Rs)	Diff. in rate (Rs)	Loss (Rs)
1	27.11.2019	M/s Faran Sugar Mills	3,000	65.900	-	-
2	03.12.2019	M/s Faran Sugar Mills, M/s Mirpurkhas Sugar Mills, M/s Al-Moiz Industries and M/s The Thal Industries Corp.	15,000	67.000	1.100	16,500,000
3	24.12.2019	M/s Faran Sugar Mills, M/s Al-Moiz Industries Unit I & II, M/s The Thal Industries Corporation (Unit I & II)	15,000	71.100	5.200	78,000,000
4	14.01.2020	M/s Fatima Sugar Mills	2,000	74.000	8.100	16,200,000
5	17.03.2020	M/s Al-Moiz Industries Unit I & II, M/s The Thal Industries Corporation (Plant I & II)	20,000	79.500	13.600	272,000,000
6	01.04.2020	M/s Dherki Sugar Mills & M/s JDW (Unit-I, II & III) Sugar Mills	20,000	67.000	1.100	22,000,000
7	07.04.2020	M/s The Thal Industries (Plant-I), M/s The Thal Industries (Plant-II), M/s Al-Moiz Industries (Unit-I), M/s Al-Moiz Industries (Unit-II), M/s Faran Sugar Mills and M/s Baba Farid Sugar Mills	78,000	78.328	12.428	969,384,000
		Total	153,000			1,374,084,000

Audit holds the view that loss was occurred due to ill planning and splitting of procurement. Had proper planning for the procurement of sugar on monthly basis been made, loss could have been avoided.

Response to the audit observation

USC published tender according to its requirement but quantity accepted in the tender is the quantity which clarifies whether the requirement is fulfilled or not. The addition of subsidy on essential commodity (Sugar) increases the demand of sugar. The procurement planning was based on estimated requirement. The procurement plan was disturbed due to the spread of Covid-19. Due to emergency situation, the higher authorities of USC directed to build up stock for the Prime Minister Relief Package. Accordingly, procurement was made excessive as compared to procurement plan.

DAC in its meeting held on 18.12.2020 decided that the audit observation regarding procurement covering the aspect of transparency, efficiency and effectiveness would be referred in the next BoD meeting for decision under intimation to Audit. Further, DAC directed the management to submit revised reply.

DAC in its meeting dated 09.01.2021 was apprised by the management that forward procurement is not feasible in commodity market. The same will result in

an abnormal increase in the prices of sugar escalating the price for USC as well as other markets. It was also informed that the issue has been taken to BoD.

DAC directed the management to apprise the decision of BoD to Audit as well as Ministry.

Recommendation

Audit recommends that a comprehensive planning and role out plan for this procurement be made and implemented accordingly.

(A.I.R Para-15)

5.2.2 Irregular procurement of ghee / cooking oil of Rs 1,601.964 million and non-availability of fitness certificates of ghee/ oils for Rs 1,406.396 million

Rule 4 of PPRA rules, 2004 provides that 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. Further, according to the USC rules, it was required that USC would get the quality test of each slot of ghee / oil procured from the approved / authentic labs.

The management of USC made procurement of ghee / cooking oils for Rs 1,601.964 million without competitive tendering process and without obtaining competitive rates as detailed at **Annex-X**. Moreover, no record of quality test was provided to Audit despite frequent requests. The Audit subsequently cross verified the authenticity of the quality of the mills providing ghee / oil to the USC from the website of the Punjab Food Authority. It transpired that the companies that had provided ghee / oil for Rs 1,406.396 million to the USC had been declared providing unfit ghee / oil to the public by the Punjab Food Authority. The company wise detail of the brands is attached at **Annex-XI**. The region wise procurement of unfit ghee/ oil is as under:

Sr. No.	HO/ZO/RO	Amount (Rs in million)
1.	Head Office	429.639
2.	Dera Ghazi Khan	73.048
3.	Layyah	1.780
4.	Vehari	94.405
5.	Rawalpindi North, South, Kohat, Mardan and Attock	223.027
6.	Peshawar South	24.508
7.	Peshawar North	58.253
8.	Muzzafarabad	25.795
9.	Multan	87.354
10.	Khanewal	73.752
11.	Lahore	356.835
Total		1,406.396

Audit observed that Punjab Food Authority had declared the ghee / cooking oils of these mills unfit for human consumption on 27.11.2016, 28.05.2017 and 23.09.2019 (**Annex-XI**).

Audit holds the view that the management was required to procure ghee / oils after properly observing public procurement rules. Further, the management was required to have a close liaison with Punjab Food Authority and other quality control departments to avoid procurement and sale of items unfit for human consumption, which was not done.

The management neither itself tested the quality of commodities purchased (except USC Sukkur Region where 11 out of 15 venders were got tested) from any testing laboratory nor was the quality and safety parameters ensured from the venders. Thus, by not ensuring the quality of ghee / oils, the public safety was compromised.

Response to the audit observation

DAC in its meeting dated 09.01.2021 was apprised by the management that as per PPRA, branded products can be procured directly from the sole producer / manufacturer. Additionally, as per USC manual, no product can be placed in shelf at any outlet unless provision of PSQCA certificate and ISO certificate by concerned manufacturer. The PAO found the reply satisfactory. Audit held its point of view. The DAC considered it appropriate that the management may also explain the same before PAC.

Recommendation

Audit recommends that the matter may be investigated with a view to fix responsibility for violation of PPRA rules and purchase and sale of substandard

ghee / oils without fitness certificates. Moreover, USC may like to adopt measures to ensure purchase of good quality products in future.

(A.I.R Para-52)

5.2.3 Loss due to purchase of sugar on higher rates than the prevailing market wholesale rates – Rs 100.73 million

Rules 4 of PPRA Rules, 2004 provides that 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.

The management of USC procured 37,000 M.Ton sugar on higher rates than the prevailing market wholesale rates which resulted into excess payment of Rs 100.73 million as detailed below:

S. No.	Contractor	Tender date	Quantity (M.Ton)	Rate (Rs/Kg)	Amount (Rs)	Average wholesale rate as on tender date (Rs per Kg)	Difference in rates (Rs per KG)	Excess payment (Rs)
1	M/s Al Moiz Industries Limited (Unit-I), D.I.Khan	24.12.2019	5,000	71.10	355,500,000	68.07	3.03	15,150,000
2	M/s Al Moiz Industries Limited (Unit-II), Piplan, Mianwali	24.12.2019	5,000	71.10	355,500,000	68.07	3.03	15,150,000
3	M/s The Thal Industries Corp. Ltd. (Plant-2), Chiniot	24.12.2019	5,000	71.10	355,500,000	68.07	3.03	15,150,000
4	M/s Fatima Sugar Mills	14.01.2020	2,000	74.00	148,000,000	70.76	3.24	6,480,000
5	M/s The Thal Industries Corp. Ltd. (Plant No. 1), Layyah	17.03.2020	5,000	79.50	397,500,000	77.06	2.44	12,200,000
6	M/s The Thal Industries Corp. Ltd. (Plant No. 2), Chiniot	17.03.2020	5,000	79.50	397,500,000	77.06	2.44	12,200,000
7	M/s Al Moiz Industries Limited (Unit-I), D.I.Khan	17.03.2020	5,000	79.50	397,500,000	77.06	2.44	12,200,000
8	M/s Al Moiz Industries Limited (Unit-II), Piplan, Mianwali	17.03.2020	5,000	79.50	397,500,000	77.06	2.44	12,200,000
	Total							100,730,000

Audit is of the view that being bulk buyer, the Corporation should rather have procured sugar at competitive rates than making procurement at the rates higher than the rates prevailing even in the wholesale market.

The procurement of sugar at higher rates resulted into loss to the Corporation of Rs 100.730 million.

Response to the audit observation

USC has to build stock for Prime Minister Relief Package. Therefore, the case of procurement of these tenders was placed before EBM as further delay would result in additional cost and on the recommendations of EBM the procurement was made in the best interest of the Corporation to build up stock for Prime Minister Relief Package.

DAC in its meeting held on 18.12.2020 decided that the audit observation regarding procurement covering the aspect of transparency, efficiency and effectiveness would be referred in the next BoD meeting for further necessary decision under intimation to Audit.

DAC in its meeting dated 09.01.2021 was apprised that purchase of sugar has been made in line with PPRA rules and the instant issue is also on agenda item of upcoming BoD meeting. The DAC directed the USC to apprise the outcome of the BoD decision under intimation to Audit and Ministry as well.

Recommendation

Audit recommends to investigate the matter and fix responsibility on the person(s) at fault.

(A.I.R Para-7)

5.2.4 Irregular procurement of Atta from the Flour Mills - Rs 95.288 million

Rules 4 of PPRA Rules, 2004 provides that 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.

The management of USC prequalified 06 flour mills for grinding of wheat & supply of Atta in Kohat Region. According to USC Head Office letter No. 4092/MAR/W&WF/3625 dated 02.01.2020, competitive bidding was to be done by the management, in order to ensure transparency, before executing of the contract agreement with the flour mills.

Audit observed that the bidding process was not conducted by the regional management and agreements were executed with the flour mills and 119,110 bags (20 kg) of Atta valuing Rs 95,288,000 (Sale price of Atta Rs. 800) was purchased during the period January 2020 to August, 2020. Thus, the procurement of Atta without competitive bidding process was violation of PPRA Rules and instructions of USC Head Office. The procurement of Atta Rs 95.288 million is thus held as irregular.

Audit is of the view in the absence of competitive bidding the transparency in procurement of Atta was open to doubt.

Response to the audit observation

DAC in its meeting dated 09.1.2021 was apprised by the management that all the flour mills are pre-qualified as per PPRA. DAC directed to re-verify the record to Audit.

Recommendation

Audit recommends that the results of re-verification process be shared with audit for its further comments.

(A.I.R Para-398)

5.2.5 Irregular arrangement of local transport without advertisement - Rs 46.876 million

Rules 4 of PPRA Rules, 2004 provides that 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.

During audit of USC Lahore Zone and Faisalabad for the year 2019-20, the record revealed that management arranged goods transportation within or outside the regions for transportation of goods / commodities at different stores/warehouses without advertising the requirement as per PPRA rules. Thus, the amount spent on arrangement of local conveyance Rs 46.876 million by the concerned warehouse incharge / assistant on its own arrangement was in contradiction with PPRA rules. Furthermore (except Sahiwal and Jehlum), the Regional Offices did not maintain log books of vehicles and gate outward pass. The detail of region wise payments on account of transportation charges is as under:

(Rs in million)	
Regional Manager Office	Amount
Lahore North	7.172
Lahore South	6.929
Gurjawala	3.799
Sialkot	2.867
Sheikhupura	2.549
Okara	5.175
Sahiwal	4.760
Gujrat	4.800
Jehlum	3.056
Faisalabad	2.249
Toba Tek Singh	3.520
Total	46.876

Audit holds that the stocks shifting to ensure availability of commodities at different stores locations is routine activity for the warehouses which was not managed by hiring of transport services as per PPRA rule. Therefore, local shifting of stores by hiring transport from open market without competition and without observing PPRA rules was irregular, hence, payment of Rs 46.876 million is held irregular.

Response to the audit observation

DAC was informed by the management that five tenders were scrapped due to high rates of bids. In addition, as per USC manual “In case of highest bid management can enhance 20 percent increase to the already engaged contractor”.

DAC directed the management to verify the following documents from Audit:

- i. Advertisement in print media.
- ii. Bids offered.
- iii. Comparative statement.
- iv. Contract extension to already engaged contractor and appropriate SOP duly approved by authority/BoD.
- v. Designing of the bid

Recommendation

Audit recommends that feedback on all the above parameters be provided to audit for further analysis.

(A.I.R Para-91 & 111)

5.3 Key Audit Findings: Issues Relating to Quality of Subsidized Items

5.3.1 Loss due to non-observance of prescribed flour specifications – Rs 322.80 million and Incurrence of Expenditure without Laboratory Test Reports – Rs 1,677.837 million

According to clause-10 of the Agreement between USC through Regional Managers and Flour Mills for the grinding of 200,000 M.Ton PASSCO wheat, the mills shall produce the Atta as per under mentioned ratio and specification for further supply of Atta to USC's Stores:

S. No.	Description	Approved Specification
1	Moisture	Not more than 12%
2	Ash	Maximum 2%
3	Dry Gluten on dry basis	Above 08
4	Acid Ins Ash on dry basis	0.1% Maximum
5	Alcoholic Acidity	0.1% Maximum
6	Crude Fiber on dry basis	2.5% Maximum
7	Bran Extraction	14%

As per clause-3 (c) of contract agreement between USC and Master Business Management Consortium (MBMC), the MBMC shall establish quality management system to ensure good quality of Atta and other products supply to USC Stores with lab reports for strictly follow up of quality control by flour mills.

During scrutiny of record it was observed that an MOU was signed between PASSCO and USC for the purchase of 200,000 M.Ton Fair Average Quality (FAQ) wheat by USC on 20.12.2019. USC entered into contract agreement with pre-qualified flour mills for grinding of wheat and provision to its stores for sale. M/s MBMC executed quality tests of Atta produced by various flour mills and they were paid @ Rs 2,000 per test. A scrutiny of test reports revealed that the standard for maximum moisture contents was taken as 14% as against 12% specified in contract agreements executed with flour mills. Thus, due to non-observance of specified standard of moisture in Atta as per contract, undue favour was extended to the flour mills and Corporation put to loss of Rs 126.40 million as detailed below:

Total qty. of wheat (M. Ton)	Atta (in Kgs)	USC Share of Atta (Kg)	Shortage of Atta due to 2% extra moisture (Kg)	Rate of per Kg Atta (Rs)	Total loss (Rs)
200,000	200,000,000	160,000,000	3,200,000	39.5	126,400,000

It was also observed that after completion of 1st MOU with PASSCO, another MOU was signed on 27.04.2020 for an additional quantity of 200,000 M. Ton

wheat. Accordingly, USC again executed agreements with flour mills for grinding of wheat. Audit observed that in the 2nd agreement, the moisture and ash contents ratios were increased from 12% to 14% and 2% to 2.5% respectively due to the reasons best known to the management.

Audit holds the view that due to alteration in specifications in moisture and ash contents (2%+0.5%), the management extended undue favour to the flour mills and ultimately put the Corporation to the loss of Rs 196.400 million by compromising quality of Atta.

Total qty. of wheat (M. Ton)	Atta (in Kgs)	USC Share of Atta (Kg)	Shortage of Atta due to 2% extra moisture and 0.5% Ash (Kg)	Rate of per Kg Atta (Rs)	Total loss (Rs)
200,000	200,000,000	160,000,000	4,000,000	49.1	196,400,000

It was further observed that the Regional Managers, USC accepted Atta and made payment amounting Rs 1,677.837 million during 2019-20 to the flour mills without ensuring the prescribed specification of Atta by obtaining Laboratory Reports from the Punjab Food Laboratory / any other laboratory in violation of the Government instructions and clauses of the agreement between the Flour Mills and the USC (**Annex-XII**). Only few samples were lab tested in regions. However, an agreement was executed in March 2020 with a third-party M/s MBMC to ensure quality of Atta through lab tests by the head office and no reports were provided to the Regional Offices.

Audit is of the view that due to weak internal controls on the part of the Head Office / Vigilance wing of USC, Atta was accepted and payment made without lab test reports.

Non-obtaining of Lab Test Reports resulted in doubtful payments against substandard Atta and excess payment on account of excess weight in shape of moisture and inferior quality.

Response to the audit observation

The Atta crises came to surface in Nov 2019 due to non-availability of Wheat in the market. The Federal Govt. decided to grant 200,000 M. Ton wheat through ECC/PASSCO to USC for further supply to Flour Mills under Prime Minister Relief Package. After the approval of ECC, MOU was signed between USC and PASSCO on dated 24.12.2019. The Flour mills started lifting the wheat from PASSCO centers with effect from 18.01.2020. The 1st agreement was signed between USC and Flour Mills, in which Specification of Atta was mentioned i.e.

moisture 12% and Ash 2%. As USC Wheat Department was not equipped technically to oversee and monitor the Wheat Project for Supply Chain Management System, Inventory Management System, Centralized Transport Management System and Quality Management System, a Project Management Company M/s Master Business Management Consortium (MBMC) was hired through tender on 13.03.2020 to monitor and execute above mentioned services on behalf of USC. A revised agreement between USC and Flour Mills was signed with amended specification of Atta vide MBMC letter No. USC/001/QMS/Flour dated 20.03.2020 i.e. moisture 14% and Ash 2.5% accordance to Govt. of Pakistan/ International / WFP / FFP AOAC 968-11 and AOAC941-12 / Directorate of Food, Govt. of Punjab letter No. DF (ADF-General Flour Mills) 2019 dated 18.01.2020.

DAC in its meeting held on 18.12.2020 directed the management to submit revised reply with facts & figure justifying the reasons for not observing the clauses of 1st contracts with flour mills and alteration in flour specification in 2nd contracts with flour mills.

DAC in its meeting dated 09.01.2021 was apprised that as per International standards as well as Punjab Food Authority 12-14 percent is normal moisture level. Additionally, the flour mills were pre-qualified. It was further informed that laboratory test has been conducted and the same has been provided to Audit. The explanation of the management that the figure of 12 percent moisture was for a number of years standard on the basis of which flour procurement was done has now been rectified as 14 percent prior by the time of the Audit observation, and that the increase in bidding competition in the spring of 2020 was more result of the Corporation paying its outstanding dues to the mills, was found satisfactory by the PAO. However, the audit was of the opinion that due to inaccurate specification the competition has been hampered and few selected flour mills have been given undue favour and the same may be explained before the PAC.

Recommendation

Audit recommends that the matters may be investigated with a view to fix responsibility on the person(s) at fault besides recovery.

(A.I.R Para-13, 14, 138, 182, 220, 254, 280, 290, 312, 317, 347, 352, 394, 439, 449 & 462)

5.4 Key Audit Findings: Subsidy Issues

5.4.1 Excess claim of subsidy by increasing profit ratio on account of purchase of sugar – Rs 78.294 million

During scrutiny of record, it was observed that purchase orders for sugar were issued to M/s Deharki Sugar Mills, M/s JDW-I Sugar Mills, M/s JDW-II Sugar Mills and M/s JDW-III Sugar Mills who offered ex-mill rates of Rs 67 per Kg for a total quantity of 20,000 M.Ton (5,000 M.Ton each). The rates for transportation of sugar were invited on 07.04.2020 and lowest rates were Rs 3.77 per Kg. The average handling cost was worked out as Rs 6.602 per Kg (including 3.77/Kg as transportation cost). Thus, by adding 6% profit (Rs 4.416 per Kg), the Normal Sale Price was calculated as Rs 78/Kg (i.e. Rs 67+6.602+4.416). As per Govt. orders, the subsidized sale price of sugar was to be kept at Rs 68/Kg. Thus, USC had to claim Rs 10/Kg as subsidy.

The USC stopped lifting of sugar after lifting a quantity of 5,972 M.Ton. Thereafter, prequalification of transporters was conducted afresh and lifting of balance quantity again started in June 2020.

Audit observed that on the basis of fresh transportation rates called on 15.06.2020, the rates of transportation cost decreased from Rs 3.77 to Rs 1.68 per Kg. Thus, average handling cost also decreased from Rs 6.602 to Rs 4.512 per Kg.

Audit holds that on decreasing the transportation cost, the USC should have decreased the Normal Sale Price of sugar from Rs 78 to Rs 75.80 per Kg and claim subsidy as Rs 7.8 per Kg. Instead, the USC continued claiming subsidy of Rs 10/Kg.

Thus, due to increase in percentage of profit, sale price was overstated by Rs 2.2 which resulted into excess claim of subsidy by Rs 30.862 million (i.e. rate of excess subsidy Rs 2.2 per Kg x 14,028 M.Ton). The detail is given at **Annex-XIII**.

In a similar case, the rates for the transportation of sugar from M/s Al-Moiz Sugar Mills (Unit-I, II), M/s Thal Industries (Plant-I, II), M/s Baba Farid Sugar Mills and M/s Faran Sugar Mills for a quantity of 52,123 M.Ton were invited from prequalified transporters. On the basis of quoted rates sale prices was calculated as Rs 89.00 per Kg by adding 7.1% profit to the total cost price.

Audit holds that due to application of 7.1 percent rate of profit instead of 6 percent, sale price was overstated by Rs 0.91 per Kg which resulted into excess claim of subsidy by Rs 47.432 million (i.e. excess subsidy Rs 21 – 20.09 = 0.91 x Qty. 52,123 M.Ton). The detail is as under:

Purchase price of sugar per Kg	Rs 78.328
Average handling cost	Rs 4.772
Total cost price	Rs 83.100
Profit per kg @ 6%	Rs 4.986
Total	Rs 88.086
Normal Sale price	Rs 88.09
Subsidy per Kg	Rs 20.09
Sale price after subsidy	Rs 68.00

Due to application of excess percentage of profit, excess subsidy of Rs 78.294 million (Rs 30.862+Rs 47.432 million) has been claimed.

Audit holds the view that application of different rates of profit to keep the sale price equal to that of previous sale price is unjustified and rate of profit should have been kept the same as a matter of policy.

Response to the audit observation

It is stated that matter has been sent to finance section for rectification and implementation of excess claim of subsidy.

DAC in its meeting dated 09.01.2021 was informed that statutory Audit of USC is under process and the same issue will be expressly communicated to Audit. After completion of the report any deficiency / qualification with respect to subsidy claim if found would be rectified / adjusted in books of accounts accordingly.

DAC directed to verify the contention of management by Audit.

Recommendation

Audit recommends that claim of subsidy may be adjusted accordingly under intimation to Audit. Besides, the approved policy for application of profit rates may also be produced to Audit for verification.

(A.I.R Para-34)

5.5 Key Audit Findings: Irregular / Unjustified Prequalification of Flour Mills

5.5.1 Irregular contract and business with black listed flour mills - Rs 77.124 million

Rules 4 of PPRA Rules, 2004 provides that 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.

A) The record of USC Sahiwal Region revealed that M/s Baba Fareed Flour Mills were black listed in May, 2014 due to non-supply of quality Atta as per prescribed criteria of USC. However, it was observed that flour mill was again prequalified in 2020. Flour mill supplied total quantity of 87,298 bags Atta of Rs 69.838 million during the period 07.02.2020 to 22.05.2020.

Audit is of the view that flour mill was black listed due to poor quality and non-supply of Atta as per agreement made earlier, therefore, the said flour mill was not eligible for pre-qualification. Hence, prequalification and supply of Atta made by the flour mills amounting to Rs 69.838 million was irregular.

B) USC management prequalified M/s New Orakzai Traders in the name of New Orakzai Flour Mills for the supply of Atta to the Utility Stores being in Kohat region. Record showed that M/s New Orakzai Traders were prequalified without fulfilling the above-mentioned criteria and requirements / documents. The management purchased 9,108 bags of Atta valuing Rs 7.286 million from M/s New Orakzai Traders during the period January to June 2020.

Audit holds that prequalification of a general trader as a flour mill was irregular.

Response to the audit observation

Baba Fareed Flour Mills was blacklisted by Zonal Management Lahore vide letter dated 09.05.2014 and thereafter ZM USC Lahore vide letter dated 15.07.2014 restored the eligibility for pre-qualification. In 2019, the mill entered into the business with USC with commitment to provide quality Atta and upon having completed their documentation, the mill was pre-qualified.

New Orakzai Flour Mill was pre-qualified after thorough checking of requisite documents. As per Tax Returns filed by the said Flour Mills, it clearly depicts that it is registered Flour Mills as the Name reflected thereon is “New Orakzai Flour Mills”. Furthermore, membership Certificate of Pakistan Flour Mills Association

also reflects the name as “New Orakzai Flour Mills”, which is valid till 31st March 2021. Above all, name of the license clearly shows the name of Flour mills as “New Orakzai Flour Mills”.

On the request of owner, the trade name has been changed from New Orakzai Flour Mills to New Orakzai Traders for banks and other purposes vide zonal office letter dated 01.12.2016.

During verification management provided copy of Income Tax computer print dated 27.12.2020 and Flour Mills Association Membership certificate of M/s New Orakzai, which was got registered on 04.01.2021, while the closing date for applications / profiles receiving at USC HO was 26.12.2019. On the other hand, the documents presented are printed in 2020.

DAC in its meeting dated 09.01.2021 directed the management to inquire the matter within 02 months and share the outcome with Audit as well as Ministry.

Recommendation

- i. Investigate the matter regarding continuing business with black listed flour mills, besides fixing responsibility for prequalification of black listed flour mills.
- ii. Measures should be taken to strengthen internal controls in the organization.

(A.I.R Para-86, 373 & 374)

5.6 Key Audit Findings: Weak Monitoring & Implementation

5.6.1 Irregular acceptance of Sugar without verification of mandatory record and ensuring weight of sugar - Rs 237.336 million

According to clause (h) of the agreement of USC of Pakistan with M/s NLC for transportation of Sugar, at the time of un-loading, the second party (i.e. M/s NLC) will provide the following documents to concerned warehouse: -

- i. Toll tax receipt of last toll plaza
- ii. Photocopy of ID Card of driver
- iii. Photocopy of Driver License
- iv. Photocopy of registration of vehicle

Further, according to Para No. 08 of “Minutes of Meeting” held on 03.02.2020 at USC Head Office regarding Sales Tax on Services of Transportation, it was unanimously decided that the payment to transporter will be made through cheque / online funds transfer. The procedure for payment was decided as under:

- i. The transporter will provide sales tax invoices along with bilty and Weighment Bridge slip of the sugar mill.
- ii. USC Regional Accounts Officer will pay transportation charges through cheque / online funds transfer after deducting the weighbridge slip charges of USC regions and less quantity of sugar (if applicable). Any difference in the weight of sugar at the time of un-loading in comparison to Sugar Mills weighbridge slip the amount be deducted from the freight at the prevailing market rate of sugar.

Regional Managers, Multan and Bahawalnagar accepted sugar amounting Rs 237.336 million (Rs 67.318 million & Rs 170.018 million respectively) during 2019-20 without ensuring quantity of sugar as per weight mentioned in Sugar Mill’s weighbridge slip. The weight was taken for all consignments in the GRN by subtracting the weight of empty plastic bags @105 Gms per bag.

Audit observed that deduction on account of short quality of sugar was never made for any of the consignments. Furthermore, sugar was received / accepted without obtaining the toll tax receipt of last Toll Plaza, copy of registration of vehicle, copies of driving license and CNIC of the driver. In the absence of said documents, entire payment made is held irregular and doubtful.

Response to the audit observation

Instructions have been issued to regions for compliance of Clause “h” of the agreement.

DAC directed the management to verify the toll tax / weighbridge receipts from point of origin and last destination to ensure that all issued material has been received at destination and cross verified record be shared to Audit.

Recommendation

Audit recommends that after proper cross verification a report be sent to the Ministry as well as, to Audit for further review and analysis.

(A.I.R Para-132 & 162)

5.6.2 Non-replacement of commodities and goods by the vendors – Rs 28.340 million

As per Clause “g” of agreement between Vendors and USC, expired / unsalable stock shall be replaced by vendor at their cost, whenever required by USC Regional Warehouses without any arguments. In case of vendor’s failure to do so within a specified time, as such stock shall be returned to vendor and cost thereof shall be deducted from their account”.

During the audit of Utility Stores Corporation for the year 2019-20, it was observed that the management of under mentioned regions raised Stock Debit Notes (SDN) valuing Rs 28.340 million against various parties / vendors for the replacement / adjustment of expired stocks during the period under review as summarized below:

S. No.	Region Name	No of SDN raised	Period	Amount involved (Rs)
1	Rawalpindi South	33	02.12.19 to 27.06.20	4,936,437
2	Kohat	41	08.07.19 to 25.06.20	6,381,718
3	Mardan	21	110.4.19 to 15.07.20	17,022,103
Total				28,340,258

As per above said provisions of the agreement, unsalable expired items were to be replaced by the concerned vendors. But a period ranging between two months to more than one year has since been lapsed but the replacement / adjustment of Rs 28.340 million has not yet been done.

Audit is of the view that non-replacement of damaged expired stock by the vendors was not only the violation of above said clause of the contract agreement but also loss to the corporation.

Response to the audit observation

DAC in its meeting dated 09.01.2021 was apprised by the management that stock debit notes amounting to Rs 28.340 million has been raised out of which Rs 26.87418 million has been recovered / adjusted and is being verified by Audit and balance of Rs 1.469 million has also been recovered.

DAC directed the management to verify the record to Audit.

Recommendation

- i. Reasons due to which the replacement / adjustment of damaged / expired stocks were not made by the vendors may be enquired and shared.
- ii. Appropriate action shall be taken at the earliest to avoid the loss.

(A.I.R Para-391)

5.7 Key Audit Findings: Transparency Issues

5.7.1 Excess allocation of wheat quota to the flour mills - Rs 60.305 million

According to USC (Zonal Office) Peshawar letter No. ZOP/03-Pro/MDN/2019-20/2525 dated 12.03.2020, allocated quantity of PASSCO wheat to Mardan Region was required uniform and transparent distribution among pre-qualified Flour Mills of the Region to ensure availability of Atta at Utility Stores.

A quantity of 5,260 M. Tons PASSCO wheat was allocated to the Mardan Region for its further uniform distribution to pre-qualified flour mills. Record showed that regional management failed to make uniform distribution of wheat among the flour mills. Details of distribution of wheat among the flour mills are given below:

S. No.	Name of Flour Mill	Wheat required to be allocated (M.Tons)	Actual Wheat allocated (M.Tons)	Excess Allocation of Wheat (M.Tons)	Rate per M. Ton (Rs)	Total value of excess allocated wheat (Rs)
01	Al-khair Flour Mills	877	500	377	35,000	13,195,000
02	Hoti Flour Mills	877	1980	1103	35,000	38,605,000
03	Ghandaf Flour Mill.	877	440	(437)		
04	Toru Flour Mills	877	1120	243	35,000	8,505,000
05	Margha Flour Mills	877	870	(7)		
06	Malakand Flour Mills	877	350	(523)		
Total						60,305,000

Above table clearly indicates that some of the flour mills were allocated 1,723 M. Tons wheat valuing Rs 60,305,000 in excess of its uniform share which was deviation of SOP and as per SOP the same was required to be dealt with iron hand and was liable to disciplinary proceedings as per USC Services Rules.

Audit is of the view that deviation of the SOP indicates the fact that wheat was distributed in non-transparent manners and undue favor was extended to the flour mills on the cost of government exchequer.

Response to the audit observation

PASSCO wheat quota is distributed/allocated to pre-qualified flour mills as per SOP and in a transparent manner without any discrimination. The excess allocation was made to some Flour Mills due to the mills' maximum production capacity, their financial position, standard quality and timely supply of Atta as per demand for achievement of maximum sale during Covid-19. The excess quota was

allocated to these Flour Mills upon their best performance and doing good business with USC.

After detailed discussion regarding the management point of view, DAC in its meeting dated 09.01.2021 directed the management to submit revised reply for verification by Audit.

Recommendation

Audit recommends that an Inquiry may be held for non-transparent and non-uniform distribution of wheat quota to fix responsibility on person(s) at fault.

(A.I.R Para-399)

Chapter 6

AUDIT FINDINGS RELATING TO EXPENDITURE BY DEFENCE SERVICES

DEFENCE SERVICES COVID-19 EXPENDITURE

The Defence Services works under the administrative control Ministry of Defence. The Ministry of Defence is responsible to formulate, coordinate and execute defence and other related policy of Pakistan. The Ministry of Defence administers the armed forces of Pakistan and provide for and manage the national defence needs through defence budgeting. The Ministry is also mandated to assist the civil administration in maintenance of public order, combatting the internal threats and battling the national disasters and emergencies, when required.

Similarly, the Ministry of Defence Production Division, is mandated to formulate policies and guidelines on all matters related to defence production. Besides, procurement of arms, fire-arms, weapons, ammunations, equipment, stores for defence forces.

During Covid-19 pandemic, the central Procurement of Pakistan Army was carried out by the Director General Procurements, Army, whereas central procurement of Pakistan Air force and Pakistan Navy was done by the Director Procurement (Air) and Director Procurement (Navy) respectively. Moreover, Central Ordinances Depots (COD), Medical Directorate GHQ and hospitals under its control carried out local purchase of medicines and electro-medical equipment.

The major entities which incurred expenditure on Covid-19 pandemic are detailed as under:

- Combined Military Hospitals
- AFIC
- Ordinance Depots
- DGP (Army)
- DP (Air)
- CMA (RC) Rawalpindi
- CMA (DP) Rawalpindi
- ISPR Directorate

The central procurement was carried out by the Ministry of Defence Production and allied formations, whereas local procurement was made by the Ministry of Defence and its attached formations.

6.1 Key Audit Findings: Non-Production of Auditable Record

6.1.1 Non-production of auditable record - Rs. 165.759 million

Section 14 (3) of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that any person or authority hindering the auditorial functions of the Auditor-General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

During audit, the following formations did not produce record of expenditure on account of Covid-19: -

		(Rs. in million)
S. No.	Formation	Amount
1	PEMH Rawalpindi	101.034
2	CMA (RC) Rawalpindi (CMH Attock + CMH Jhelum)	64.725
Total		165.759

Audit is of the view that non-production of auditable record was not only violation of above stated statutory provisions but also limited the scope of audit.

Response to the audit observation:

The management of PEMH replied that record is available for audit verification. Whereas, management of CMA (RC) replied that record for Covid-19 had been called from the concerned hospitals vide letter dated 06.08.2020 which will be provided on receipt from concerned.

Reply was not agreed because record was not produced for scrutiny during the course of audit.

The DAC in its meeting held on 21st October 2020 directed the executive that auditable record be provided to audit for detail scrutiny within one month. However, no further progress was intimated to Audit till finalization of this report.

Recommendation

Audit recommends that:

- i. Complete record be produced to Audit for detail scrutiny.
- ii. Holding of inquiry to fix responsibility against the person(s) at fault for non-provision of record to Audit.

(Item No. 01-PEMH, 03-CMA (RC) Rawalpindi)

6.2 Key Audit Findings: Fund Management

6.2.1 Non-reconciliation of allocation and expenditure relating to Covid-19 - Rs. 1,384.860 million and - Rs. 511.666 million

Para 5 d) of System of Financial Control and budgeting 2006 provides that the Principal Accounting Officer is responsible for ensuring that the expenditure is not incurred in excess of the budget allocation. He shall ensure that payments are correctly classified under the appropriate heads of accounts and that departmental accounts are regularly reconciled every month with the figures communicated by the Controller General of Accounts (CGA)/Accountant General of Pakistan Revenues (AGPR). He shall, in addition, keep himself well informed not only of the actual expenditure but also of the liabilities, which have been incurred and must ultimately be met. Any anticipated excesses and savings should be readjusted by means of re-appropriation to the extent powers have been delegated to the Principal Accounting Officer under the new procedure. Similarly, the Principal Accounting Officer shall make sure that the accounts of receipts shall be maintained properly and reconciled on monthly basis.

A) Budget Directorate GHQ vide letter No. 8017/1175/MoD/Budget-2-9XP0SR dated 30.06.2020, allocated Rs. 4,866.170 million to Pakistan Army for Covid-19. However, it was observed from record of CMA (RC) that Rs. 3,481.310 million was allocated for Covid-19 as evident from MAG office letter No. A/18-XLX-Pro/2019-20 dated 17th July 2020, which resulted into difference of Rs. 1,384.860 million (4,866.170 – 3,481.310) in overall Covid-19 allocation.

Audit is of the view that non-reconciliation of allocation for Covid-19 shows weak internal controls and may lead to expenditure over and above the actual allocation.

Response to the audit observation:

The management replied that consolidated allocation for all CMAs was watched at MAG's office and data of all CMAs was not available in this office. Similarly, all Controllers were responsible for their own allocation and expenditure. Allocations were forwarded by Budget Directorate to all CMAs separately. Therefore, instant matter may be referred to MAG's office and Budget Directorate being concerned parties.

The reply was not justified because overall allocation for Covid-19 was required to be reconciled with Budget Directorate, which was not done.

B) As per MAG's office letter dated 17th July 2020, CMA (RC) Rawalpindi released payments of Rs. 1,423.438 million relating to Covid-19. However, as per record of CMA (RC) Rawalpindi overall Covid-19 expenditure was Rs. 911.772 million as evident from letter dated 2nd July 2020, which resulted into a difference of Rs. 511.666 million (1,423.438 – 911.772).

Response to the audit observation:

The management replied that audit sections were directed vide letter dated 06.08.2020 to review their expenditure and submit fresh reconciled report along with justification of difference.

The reply was not agreed because incorrect reporting of Covid-19 related expenditure to MAG's office shows weak internal controls in the Accounts office.

The DAC in its meeting held on 21st October 2020 directed that overall allocation and expenditure for Covid-19 be reconciled and finalized with Budget Dte and CMA within one month. However, no further progress was intimated to Audit till finalization of this report.

Recommendation

Audit recommends that:

- i. Reconciliation of allocation and expenditure relating to Covid-19 with all stake holders at the earliest.
- ii. Initiation of corrective measures to avoid such lapses in future.

(Item No. 5 & 6 CMA (RC) Rawalpindi)

6.2.2 Irregular expenditure on clearance of liabilities and procurement of normal cardiac medicines out of the allocation for Covid-19 - Rs. 200.00 million

Ministry of Defence vide letter No-F.7/37/2019-20/D-21(Bgt) dated 08.06.2020, allocated Rs. 200 million to AFIC Rawalpindi through re-appropriation from Army budget for Covid-19.

During Audit it was observed that entire allocation was expended on clearance of previous liabilities and procurement of medicines relating to heart diseases. Scrutiny of record revealed that sufficient quantity of store relating to Covid-19 e.g. hand sanitizer, face shield, face mask, disposable surgical gown, gloves, gown suits, goggles etc was received by the hospital from COD Rawalpindi and other CMHs and huge quantity was even available in July, 2020.

Audit is of the view that allocated funds were irregularly utilized for clearance of previous liabilities and procurement of medicines not directly related to Covid-19. These funds were required to be surrendered so that the same could be utilized by the government on other urgent requirements for the pandemic.

Response to the audit observation

The management replied that Ministry of Defence had re-appropriated Rs. 200.000 million from Army's budget head to common use items (Medical Stores) vide their letter MoD ltr F.7/37/2019-20/D-21(Bgt) dated 8th June 2020.

The reply was not agreed because funds were provided for Covid-19 as evident from Ministry of Defence letter dated 08th June, 2020.

The Para was reported to the Principal Accounting Officer on 15th September 2020 for convening DAC meeting. However, the Para could not be discussed by DAC in meeting held on 21st October 2020 due to non-submission of working paper by the concerned formation.

Recommendation

Audit recommends as under:

- i. Regularization of the expenditure from Ministry of Finance.
- ii. Holding of inquiry to fix responsibility for the lapse.

(Item No.01, AFIC Rawalpindi)

6.2.3 Non-Surrender of Savings of Covid-19 allocation - Rs. 85.534 million

Para 95 of GFR Vol-I requires that all anticipated savings should be surrendered to government immediately they are foreseen but not later than 31 March of each year in any case.

During audit of the following formations, it was noted that allocations made under different heads by Budget Dte were not fully utilized and savings were not surrendered in time. Detail is as under:

(Rs in million)

S #	Item No.	Formation	Head of Account	Allocation	Expenditure	Un-spent allocation
1.	7	CMA (RC) Rawalpindi (CLS Dte)	Tpt – Abroad. (DV No. 856-4/20, 459-5/20, 665-6/20)	300.00	235.500	64.500
2.	6	CMH Okara	“one qtr reserve of PVMS medicines” and “misc medicines for management of Covid-19”.	17.382 (14.209 + 3.173)	13.06	4.322
3.	3	CMH Bahawalpur		16.466 (16.141 + 0.325)	10.461	6.005
4.	2	CMA (DP) Rawalpindi (DGP (A))	central procurement of Covid-19 store	389.364	380.650	8.714
5.	5	Ordnance Depot Nowshera	Covid-19	41.341	39.348	1.993
Total				764.553	679.019	85.534

Audit was of the view that non-surrendering of savings was a lapse on the part of management and shows weak internal controls. Resultantly, these funds could not be utilized by the Government to meet shortages in the grants under other heads.

Response to the audit observation

The management in respect of SI # 1 and 4 replied that re-appropriation of savings was required to be made by concerned executive authorities. Whereas, in case of SI No 2 and 3 it was replied that out of allocated funds, Rs. 13.681 million and Rs. 10.461 million were expensed respectively. The management at SI No 5 replied that all bills were submitted to CMA (PC) well in time upto June 9 2020. However, CMA did not process the bills and fund was lapsed

The replies were not agreed because savings were not surrendered in time.

The DAC in its meeting held on 21st October 2020 directed in respect of SI No. 1 and 4 that para may be shifted to Budget Dte, GHQ for provision of reply. Whereas, in case of SI No. 2 and 3 DAC directed that detail of allocation, expenditure, surrender / excess along with relevant documents be provided to audit for verification within one month. In case of SI No. 5, the DAC directed that fact finding inquiry be held, responsibility be fixed at appropriate level, and disciplinary action be taken against the individuals concerned. It was further directed that the practice be stopped forth-with. However, no further progress was reported to Audit till finalization of this report.

Recommendation

Audit recommends:

- i. Early implementation of DAC recommendations.
- ii. Adoption of remedial measures to avoid such lapses in future.

(Item No. 2 of CMA (DP) DGP Army Rwp, No. 3 CMH Bahawalpur, No. 5 Ordinance Depot Noshera, No. 6 of CMH Okara, No. 7 CMA (RC) CLS Directorate Rwp)

6.3 Key Audit Findings: Procurement

6.3.1 Irregular advance payment to contractor to avoid lapse of funds - Rs 127.105 million

A) During audit of expenditure record of Covid-19 held in CMA (RC) Rawalpindi, it was noted that CMH Jhelum and Mangla procured electro medical equipments valuing Rs. 118.824 million (**Annex - XIV**). However, it was observed that delivery challans, inspection notes, warranty, installation, commissioning and satisfactory report of end user was not furnished with the claims. Non-submission of above documents points to the fact that store was not supplied, installed / commissioned and payment was released in advance merely to avoid lapse of funds.

Audit is of the opinion that release of payment in advance without actual delivery of store was irregular.

Response to the audit observation

The management replied that CRVs were provided by concerned hospitals which confirmed taking of store on charge. Hence, no advance payment was made to any firm. However, requisite documents as desired by audit had been requested from concerned hospitals vide letter dated 06.08.2020.

The reply was not convincing as CRVs were required to be prepared after obtaining necessary documents i.e. delivery challan, inspection note, installation and commissioning report of end user and provision of warranty/guarantee of stores.

B) CMA (PC) Peshawar released a payment Rs. 8,281,000 to CMH Risalpur against DV No. 772, 774, 775 and 779 on account of procurement of electro medical items (imported). Scrutiny of paid vouchers revealed following observations:

1. No call of quotations letter, CST and quotations were attached with except undated quotation of the supplier.
2. Technical and physical inspection note was not attached with the claims as required under clause-6 of purchase order.
3. The procurement was processed from sanction to CRVs within 2-3 days. CRVs were issued on the next date of issue of supply orders.
4. No contract deed, detail of installation, training and delivery challan were provided with the claim.

Audit is of the opinion that release of payment without completion of codal requirements was irregular.

Response to the audit observation

The management replied vide letter dated 26th August, 2020 that audit exercise pertains to the executives / DDO cost center. Hence the audit observations as a result of this exercise be issued to quarter concerned. The Accounts office had provided all relevant documents / record and logistic support, but it cannot reply on behalf of executive / DDO cost center.

The reply was not justified because audit objected short comings in release of payment which were not properly checked by the Accounts Office.

The DAC in its meeting held on 21st October 2020 shifted the para to concerned CMH for provision of proper reply. However, no further progress was intimated to Audit till finalization of this report.

Recommendation

Audit recommends:

- i. Regularization of advance payment
- ii. Holding of inquiry to fix responsibility
- iii. Initiation of remedial measures to avoid such lapses in future.

(Item No. 4-CMA (RC) Rawalpindi, 5-CMA (PC) Peshawar)

6.3.2 Wasteful expenditure on local purchase of medical store -Rs. 376.817 million

During audit of following formations, it was observed from record that medical store items including PPEs, disposables and medicines valuing Rs. 376.817 million were locally purchased whereas sufficient stock of same items was already held with the formations. Detail is as under:

(Rs. in million)

S #	Formation	Item No of LTAR	Detail of Store purchase	Amount
1	CMH Lahore	4	Hand Sanitizer	275,000
2	CMH Kharian	3	Latex Gloves	720,000
3	COD Lahore	1	Goggles	14,389,100
4		7	Shoe Cover	259,620
5	CMH Multan	2	N-95 Mask	2,100,000
6		2	Medicines	1,235,000
7	CMH Okara	2	KN-95 Mask	1,100,000
8		2	Medicines	1,379,270
9	CMH Dera Nawab Sahib	4	Shoe Cover, Goggles, Cap, N-95, Gloves	617,500
10	CMH Bahawalpur	1	Disposable Face Mask, KN-95, Gloves	2,030,000
11		-	Medicines	916,510
12	COD Rawalpindi	2, 5, 9, 11	Different extraction & testing kits etc	206,581,430
13	CMH Rawalpindi	6	Misc Medical Store	138,103,875
14	AFIRM Rawalpindi	4	Goggles	710,400
15	CMH Peshawar	1	Goggles	6,400,000
Total				376,817,705

Audit is of the opinion that local purchase of same items was irregular due to availability of substantial stock levels and resulted into wasteful expenditure from public funds.

Response to the audit observation

The management replied that store was purchased as reserve on the instructions of GHQ and same would be issued as per instructions of GHQ Medical Directorate. PPEs are in highest use against Covid-19 as well other patients. These items have long expiry date and would be utilized for future needs. Further, competent authority decided to shift all Covid -19 positive cases to PEMH Rawalpindi which resulted in non- issuance of store.

Reply was not tenable as substantial stock was available at the time of local purchase and consumption of store was less.

The DAC in its meeting held on 21st October 2020 directed that the Medical Dte to centrally, formulate a Plan, for region wise allotment utilization / distribution of disposable stores / PPEs, to user units and provide the detail to audit within one month. DAC further directed that no further procurement of these items may be made till utilization of available stock. However, no further progress was intimated to Audit till finalization of this report.

Recommendation

Audit recommends:

- i. Early implementation of DAC recommendations
- ii. Initiation of remedial measures to avoid such lapses in future.

(Item No. 4 CMH Lahore, No. 3 CMH Kharia, No. 1 & 7 COD Lahore, No. 2, CMH Multan, No. 2 CMH OKara, No. 4 CMH Dera Nawab Saib, No. 1 CMH Bahawalpur, No. 2,5,9,11 COD Rwp, No. 6 CMH Rwp, No. 4 AFRIM Rwp, No. 1 CMH Peshawar)

6.3.3 Defective / non-transparent conclusion of contracts - US \$ 6.808 million

Seven contracts valuing US \$ 6,808,826 (as detailed below) were concluded by Attache Defence (Procurement) China for procurement of medical store & equipment relating to Covid-19.

During Audit it was observed that clauses of cancellation of contract on risk and expense of supplier and warranty from supplier (DPL-15) against imported store were not inserted especially when bank guarantee was also waived off. The procuring agency was not left with any opportunity in case of deviations by the supplier. Moreover, commercial offers of the bidder were also not available on record.

S. No.	CA NO	Description of store	Amount (US \$)
1	1AE/OS-4/2020/50/ADP dt 21.5.2020	Medical protective Mask	273,010
2	1AE/OS-4/2020/22/ADP dt 28.3.2020	Personal Protective Eqpt	6,332,466
3	1AE/OS-4/2020/28/ADP dt 28.3.2020	Disposable Oxygen mask	31,510
4	1AE/OS-4/2020/27/ADP dt 28.3.2020	Safety cabinets	52,510
5	1AE/OS-4/2020/29/ADP dt 28.3.2020	Oxygen concentrator	44,010
6	1AE/OS-4/2020/31/ADP dt 29.3.2020	Thermal gun	10,510
7	1AE/OS-4/2020/44/ADP dt 12.5.2020	Oxygen concentrator	64,810
Total			6,808,826

Audit is of the opinion that non-inclusion of referred clauses in violation of the procurement procedure was irregular and resultantly public money was not protected.

Response to the audit observation

The management replied that all basic and advanced medical and disposable items / equipment became scarce with price fluctuating on hourly basis. China was main hub of supply and all orders were being booked on 100% advance payments. Indent in question were raised to ensure immediate air lift from China under Pakistan Army's arrangement. No supplier was willing to sell his products without advance payment including Risk and Expense, BG clauses etc, Moreover, at the stage of X-Mandation approval, exemption from PPRA Rules was accorded by

Government of Pakistan, Ministry of Defence Production. Comparative Statements (CSTs) were part of all Purchase Proposals which were produced to audit. All other records are available in office of ADP (Beijing) and shall be subject to routine / special audit by AGPR as per procedure in vogue.

The reply is not acceptable as all of the aforementioned clauses including warranty clause (DPL-15) should have been included to safeguard interest of State. Moreover, commercial offers were not provided to Audit.

The DAC in its meeting held on 2nd November 2020 directed that record relating to processing of contracts be provided for Audit verification. DAC further directed that conclusion of contracts without inclusion of required clauses under DPP&I may be regularized from Competent Financial Authority. However, no further progress was intimated to Audit till finalization of this report.

Recommendation

Audit recommends:

- i. Early implementation of DAC recommendations.
- ii. Initiation of remedial measures to avoid such lapses in future.

(Item No.2, DGP (Army) Rawalpindi)

6.3.4 Non--imposition of LD due to late delivery of Ventilators - Rs. 3.218 million

DP (Air) Chaklala concluded a contract with M/s Radiant Medical (Pvt) Ltd for procurement of 23 ICU Ventilators valuing Rs. 80,454,000 on emergent basis under direct contracting.

During Audit it was observed that the firm could not deliver the store till 27.07.2020, despite lapse of original DP i.e. 21.06.2020 and grace period i.e. 12.07.2020.

Audit is of the opinion that despite direct contracting due to emergent situation, delay in supply of the ventilators was a serious breach of contractual obligation on part of the firm. Therefore, punitive action under the contract was required to be taken by imposing LD of Rs. 3,218,160 (Rs. 80,454,000 x .02 x 2), besides ensuring immediate delivery of store which was not done.

Response to the audit observation

The management replied that the firm has delivered the store now. LD charges would be deducted by CMA (DP) as per contract clauses.

The management reply is not convincing as the only condition at Clause-4 (a) (i) of Terms of Payment i.e. delivery challan was fulfilled, while the remaining conditions at Clause-4 (a) and (b) were yet to be provided / confirmed.

The DAC in its meeting held on 2nd November 2020 was apprised that contracted store has been delivered and installed. LD charges have also been recovered. DAC directed that relevant record may be produced to Audit for verification. However, no further progress was intimated to Audit till finalization of this report.

Recommendation

Audit recommends:

- i. Early implementation of DAC recommendations.
- ii. Initiation of remedial measures to avoid such lapses in future.

(Item No.4, DP (Air) Chaklala)

6.4 Key Audit Findings: Procurement at Higher Rates

6.4.1 Loss to State by allowing higher rates - Rs. 27.923 million

During audit of CMH Rawalpindi, it was observed from record that Personal Protection Equipment (PPE) items of the same specifications were purchased at higher rates by ignoring the lowest rates available in the comparative statement of tenders. Acceptance of higher rates and payment thereof for the same specification of store by ignoring the lowest rate resulted into loss amounting to Rs. 27,923,656 (**Annex – XV**).

Audit is of the opinion that procurement at higher rates instead of lowest rate was irregular and resulted into loss to State.

Response to the audit observation

The management replied that due to shortage of Personal Protection Equipment (PPEs) items, prices were high in local / international market. Efforts were made for availability of PPE items according to the quality and limited sources. A proper board proceeding, limited tendering and proper technical/financial comparative statement of tenders (CST) was prepared and all purchasing was done according to the approval of technical/financial CST. However, different rates are due to quality/use of items which was selected on priority I, II and III.

The reply is not acceptable as technically accepted items were required to be procured at lowest rates, which was not done.

The DAC in its meeting held on 21st October 2020 directed that fact finding inquiry be held, responsibility be fixed at appropriate level, disciplinary action be taken against the individuals concerned and over payment, if any, may be recovered from the contractor within one month. It was further directed that the practice be stopped forth-with. However, no further progress was intimated to Audit till finalization of this report.

Recommendation

Audit recommends:

- i. Early implementation of DAC directives
- ii. Initiation of remedial measures to avoid such lapses in future.

(Item 1-CMH Rawalpindi)

6.4.2 Loss to State by allowing higher rates - Rs. 55.677 million

During audit of following formations, it was observed that different store items of same specifications were procured at different rates in the same period. Acceptance of higher rates and payment thereof for the same specification of store by ignoring the lowest rates resulted into loss to State amounting to Rs. 55,677,037 as per detail given below:

S #	Formation	Item # of LTAR	Amount	Annexures
1	PEMH Rawalpindi	3	14,158,900	Annex-XVI
2	CMH Peshawar	4	13,658,000	Annex-XVII
43	CMH Rawalpindi	9	8,109,490	Annex-XVIII
4	COD Nowshera	3 &4	9,340,000	Annex-XIX
5	DCMA Abbottabad	6	1,540,000	
6	(PEMH) Rawalpindi	13	765,000	
7	DCMA Abbottabad	8	1,920,132	
8	DCMA Abbottabad	7	1,515,750	
9	CMA (PC) Peshawar	7	1,880,265	
10	CMA (PC) Peshawar	2	1,349,000	Annex-XXI
11	CMH Sargodha	3	540,000	Annex-XXII
12	CMH Chunian	2	484,500	
13	CMH Gujranwala	4	416,000	
Total			55,677,037	

Audit is of the opinion that procurement at higher rates was irregular and resulted into loss to State.

Response to the audit observation

The management replied that difference of rates was a fact due to emergency situation and change in specifications etc. The procurement was made after fulfillment of Public Procurement Rules and as per exemption granted by Ministry of Defence Production. CMA (PC) Peshawar and DCMA Abbottabad management replied that matter related to the concerned executive authorities.

The reply is not acceptable as there was a huge difference in rates of same items in same period.

The DAC in its meeting held on 21st October 2020 directed in case of SI No. 1-4, 6 and 11-13 that Medical Dte may provide time wise / region wise /Block-wise rate / specification analysis of procured items / stores related to Covid-19 to audit authorities within 15 days for verification. DAC further directed that it may also be got verified that procurement was made as per PPRA Rules. Whereas, in case of SI No. 5 and 7-10, the DAC shifted the para to Medical Dte GHQ for provision of reply. However, no further progress was intimated to Audit till finalization of this report.

Recommendation

Audit recommends:

- i. Early implementation of DAC recommendations
- ii. Initiation of remedial measures to avoid such lapses in future.

(Item No. of LTAR 3 PEMH Rawalpindi, No. 4 CMH Peshawar, No.9 CMH Rawalpindi, No. 3 & 4 COD Nowshera, No. 6,7 & 8 DCMA Abbottabad, No. 13 PEMH Rwp, No. 7& 2 CMA (PC) Peshawar, No. 3 CMH Sargodha, No. 2 CMH Chunian, No. 4 CMH Gujranwala)

6.5 Key Audit Findings: Stores Management

6.5.1 Blockade of Public Money - Rs 303.700 million

During audit of COD Rawalpindi, it was noted that following contracts were concluded by DGP (A) on emergent indent basis. It was, however, observed that store procured under these contracts valuing Rs. 303,700,000 was lying unutilized, as per detail given below:-

S. No.	CA #	Nom	Qty	Amount (Rs.)
1	27-1872-4-0-D dt 22.4.2020	ICU Ventilator	100	189,000,000
2	27-1879-5-0-D dt 3.6.2020	Real time Thermal cyclers	08	35,200,000
3	27-1871-3-0-D dt 10.4.2020	Portable ventilator	100	79,500,000
Total				303,700,000

Audit is of the opinion that procurement of store on emergent basis without utilization was irregular and resulted into blockade of public money.

Response to the audit observation

The management replied that all activities regarding purchase / issue / receipt are directly monitored by GHQ. The held stock is under issue, which will be issued after sanction from GHQ (Medical Directorate). Moreover, as per TO and E, this depot has been assigned sole responsibility of stocking and storage of store including Electro Medical equipment and related store.

The reply is not acceptable as store was procured on emergent basis but not issued which shows that indent was not initiated on realistic grounds.

The DAC in its meeting held on 21st October 2020 directed the medical Directorate to centrally, formulate a plan, for region wise allotment utilization / distribution of disposable stores / PPEs, to user units and provide the detail to Audit within one month. DAC further directed that no further procurement of these items may be made till utilization of available stock. However, no further progress was intimated to Audit till finalization of this report.

Recommendation

Audit recommends:

- i. Early implementation of DAC recommendations
- ii. Initiation of remedial measures to avoid such lapses in future.

(Item No. 2 COD Rawalpindi)

6.5.2 Discrepancy in receipt of quantity of Personal Protection Equipment (PPE) - Rs. 212.119 million

A) During audit of PEMH, Rawalpindi, it was noted that Budget Directorate GHQ Rawalpindi vide letter No. 8017/1175/MOD/Budget-2-BFPUOS dated 09th July 2020 issued certain quantity of Personal Protection Equipment and disposables to PEMH from 24th March to 06th July 2020. However, it was observed that lesser quantities of stock valuing Rs. 117,211,050 (**Annex - XXIII**) was received from COD Rawalpindi, which needed justification.

Audit is of the opinion that discrepancy in receipt / issue of store shows weak internal control and may result in loss of store.

Response to the audit observation

The management replied that sanction for issue from COD Rawalpindi was accorded by GHQ Medical Directorate, but this hospital collected the items as and when required and taken on the charge accordingly.

Reply was not convincing as lesser quantity of stock was received by the hospital which required reconciliation.

B) During audit of CMH Rawalpindi, it was noted that Budget Directorate GHQ Rawalpindi vide letter No. 8017/1175/MOD/Budget-2-BFPUOS dated 09th July 2020 issued certain quantity of PPEs and disposables etc to CMH Rawalpindi from 24th March to 06th July 2020. However, it was observed from record of the hospital that certain store items valuing Rs. 90,801,638 (**Annex - XXIV**) were received in excess of authorized / issued quantity from COD Rawalpindi. Whereas, certain other items of store valuing Rs. 4,105,900 (**Annex - XXV**) were not received from COD Rawalpindi, which needs to be justified.

Audit is of the opinion that discrepancy in receipt / issue of store shows weak internal control and may result in loss of store.

Response to the audit observation

The management replied that the store was received according to the sanction of Chief of Logistic Staff (CLS) Directorate. All store items issued by COD Rawalpindi were properly taken on charge.

Reply was not agreed to as there was variation in quantity intimated to audit by GHQ and that received/collected by CMH Rawalpindi from COD Rawalpindi.

The DAC in its meeting held on 21st October 2020 directed that matter may be reconciled with Budget Dte and factual position along with relevant record of receipt of store be produced to Audit for verification within one month. However, no further progress was intimated to Audit till finalization of this report.

Recommendation

Audit recommends:

- i. Early implementation of DAC recommendations
- ii. Initiation of remedial measures to avoid such lapses in future.

(Item No. 2 PEMH Rawalpindi and No. 10 & 12 CMH Rawalpindi)

6.5.3 Blockade of Government money due to unnecessary stocking of store - Rs. 76.966 million and - US \$ 0.463 million

A) During audit of CMH Rawalpindi, it was noted that Budget Directorate GHQ Rawalpindi vide letter No. 8017/1175/MOD/Budget-2-BFPUOS dated 09th July, 2020 issued certain quantity of PPEs and disposables etc to CMH Rawalpindi during the period 24th March to 06th July 2020. However, record of the hospital showed that PPEs received from COD Rawalpindi were in excess of requirement and still lying-in stock, which was not justified. Issuance of excess quantity of PPEs resulted into blockade of Government money amounting to Rs 75.066 million (**Annex – XXVI**).

Audit is of the opinion that issuance of store without utilization was irregular and resulted into unnecessary blockade of store.

Response to the audit observation

The management replied that PPE items were purchased for Covid-19 pandemic for unforeseen situation. The procurement was made for three-month quarterly consumption and three months as reserve store of hospital. All stock was taken on ledger charge of the hospital so, there was no loss to state.

Reply was not acceptable as sufficient quantity of store was available in the stock therefore, further issuance of huge quantity of store from COD Rawalpindi was not justified.

B) During audit of COD Rawalpindi, it was observed that consumption of store procured through ADP China contracts was less as compared to procured quantity as detail given below:

S #	CA #	Nomenclature	Qty Procured	Qty Utilized	Diff	Amount US\$
1.	22 dt 21.3.2020 50 dt 21.5.2020	Medical Protective Mask	343,556	184,387	159,169	434,531
2.	22 dt 21.3.2020	Caps	243556	72,668	170,868	29,048
Total						463,579

Audit is of the opinion that procurement of store without utilization was irregular and resulted into unnecessary blockade of store.

Response to the audit observation

The management replied that all activities regarding purchase/ issue/ receipt are directly monitored by GHQ. The held stock was under issue and will be issued after sanction from GHQ (Medical Directorate). Moreover, as per TO&E this depot has been assigned sole responsibility of stocking and storage of store.

Reply was not agreed because procurement was made on emergent basis but not issued / utilized which shows indent was not initiated on realistic grounds.

C) It was observed from record of Army Cardiac Centre, Lahore that the disposable store was received from COD Lahore in April 2020. However, after lapse of considerable period, the store was not utilized as per detail given below:

S #	Description	Ledger Page No.	Quantity	Rate	Amount
1.	Full body anti-viral suits	9	2000	800	1,600,000
2.	Face Shield	17	1000	300	300,000
Total					1,900,000

Audit is of the opinion that issuance of store without utilization was irregular and resulted into unnecessary blockade of store.

Response to the audit observation

The management replied that store was received from COD Lahore and surplus quantity was circulated vide letter No.702/MS/ACC-Z3M9C dated 14.07.2020.

Reply was not tenable because store was held on charge without any utilization.

The DAC in its meeting held on 21st October 2020 directed the medical Directorate to centrally, formulate a Plan, for region wise allotment utilization / distribution of disposable stores / PPEs, to user units and provide the detail to Audit within one month. DAC further directed that no further procurement of these items may be made till utilization of available stock. However, no further progress was intimated to Audit till finalization of this report.

Recommendation

Audit recommends:

- i. Early implementation of DAC recommendations
- ii. Initiation of remedial measures to avoid such lapses in future.

(Item No.7 CMH Rawalpindi, No. 5 & 6 COD Rawalpindi and No. 2 Army Cardiac Lahore)

6.5.4 Less accountal of donation items - Rs. 4.534 million

A) During Audit of Pak Emirates Military Hospital (PEMH) Rawalpindi, it was noted from letter No. MS/03/2020-BPPCQD dated 26th June 2020 that certain Personal Protection Equipment (PPEs) / Electro medical equipment was received from Chinese Military Medical Expert Team on their return to China. However, it was observed from record that lesser quantities of store were taken on ledger charge in donation register, due to which the state sustained a loss of Rs. 1,404,069 (**Annex - XXVII**) which needed recovery.

Audit is of the opinion that discrepancy in receipt and accountal of store shows weak internal control which may result in loss of store.

Response to the audit observation

The management replied that store was donated by Chinese Government in sealed cartons and were opened in presence of MO I/C Medical store and the deficiency was reported to GHQ vide letter no. MS/03/2020-9SPZHV dated 07th July 2020. Moreover, these disposable items were donated and not procured so no loss to state has been occurred.

Reply was not acceptable. Detail of donated store was conveyed to GHQ on 26th June 2020 after detail counting of the donated store. Change in quantity of donated store after two weeks was doubtful and unjustified.

B) During audit of CMH Rawalpindi, it was noted that 170,000 surgical face masks were received by the hospital as donation from UAE for further issuance to CMHs / AFIs as per given distribution as evident from GHQ vide letter No. 74374/DMS-2(d)-FAPDSL dated 29.04.2020. However, it was observed that only 800 surgical masks were taken on charge as donation from UAE Government. This resulted into less accountal of 169,200 surgical masks valuing Rs. 3,130,200 (quantity 169,200 mask (x) Rs. 18.5 per mask).

Audit is of the opinion that discrepancy in receipt and accountal of store shows weak internal control which may result in loss of store.

Response to the audit observation

The management replied that 200,000 face masks were received as donation from China but in distribution letter it was erroneously written as quantity 170,000 from UAE. Case has been forwarded to Medical Directorate GHQ for necessary amendment vide letter No. 1501/MS-BLP9EI dated 15th August 2020.

Reply was not acceptable as evidence was not produced in support of reply.

The DAC in its meeting held on 21st October 2020 directed that relevant documents in support of reply may be provided to Audit for verification within one month. However, no further progress was intimated to Audit till finalization of this report.

Recommendation

Audit recommends:

- i. Early implementation of DAC recommendations
- ii. Initiation of remedial measures to avoid such lapses in future.

(Item No. 6 PEMH Rawalpindi and No. 15 CMH Rawalpindi)

6.6 Key Audit Findings: Retention of Medical Store

6.6.1 Irregular retention of Personal Protection Equipment - Rs. 47.29 million

It was noted from the record of following CMHs, that PPEs were purchased locally/received from Depots for Covid-19. However, it was observed that small quantities were issued/ consumed up to July 2020 which resulted into irregular retention of Medical store / PPEs valuing Rs. 47,296,225 (**Annex – XXVIII**).

S. No.	Item No. of LTAR	Formation	Amount (Rs.)
1	4	CMH Multan	13,131,875
2	7	CMH Okara	8,661,900
3	6	CMH Bahawalpur	14,618,200
4	4	CMH Dera Nawab Sahib	4,411,220
5	4	CMH Mailsi	6,473,030
Total			47,296,225

Audit is of the opinion that holding stocks in excess of requirement was not justified and resulted into unnecessary retention of PPEs.

Response to the audit observation

The management replied that PPEs were procured on the direction of GHQ AG Branch Med Dte. All hospitals were directed to maintain maximum stock with reserve of 10 days during the Covid-19 crises. The procured items were used for health care workers in Covid-19 environment.

Reply was not tenable because only small quantities were consumed.

The DAC in its meeting held on 21st October 2020 directed the medical Directorate to centrally, formulate a Plan, for region wise allotment utilization / distribution of disposable stores / PPEs, to user units and provide the detail to Audit within one month. DAC further directed that no further procurement of these items may be made till utilization of available stock. However, no further progress was intimated to Audit till finalization of this report.

Recommendation

Audit recommends:

- i. Early implementation of DAC recommendations
- ii. Initiation of remedial measures to avoid such lapses in future.

(Item No. 4 CMH Multan, No. 7 CMH Okara, No. 6 CMH Bahawalpur, No. 4 CMH Dera Nawab Sahib, No. 4 CMH Mailsi)

6.6.2 Extra expenditure / retention of Stock - Rs. 29.506 million

It was observed from record held with the following formations that disposable stores / PPEs were received and locally purchased without demand / necessity by the consuming authorities as detailed below.

Item No. of LTAR	Name of Formation	Description	Ledger Page No.	Period from to	Stock Received	Stock issued	Stock in Hand	Amount (Rs.)
1	CMH Gujranwala	N-95 Face Mask @ Rs. 950	4	30.3.2020 to 30.6.2020	10,419	4,519	5,900	5,605,000
2		Googles @ Rs. 550	5	3.3.2020 to 30.6.2020	1,865	97	1,768	972,400
1	CMH Sialkot	Tyvek suit @ Rs. 1700	252	2.4.2020 to 6.7.2020	6,550	1,881	4,669	7,937,300
2		Googles @ Rs. 550	256	13.5.2020 to 14.7.2020	2,400	275	2,125	1,168,750
1	CMH Khairan	Tyvek suit @ Rs. 1700	16	2.4.2020 to 6.7.2020	6,800	985	5,815	9,885,500
2		N-95 Face Mask @ Rs. 450	10	27.3.2020 to 30.6.2020	11,300	3,552	7,748	3,486,600
3		Packs of disposable facemask @ Rs. 900/-	CRV/MS /6008/33 2 dated: 01.06.20		11.5.2020 to 30.6.2020	500	Nil	500
Total								29,505,550

Audit is of the opinion that holding stocks without proper utilization was not justified and resulted into unnecessary retention of PPEs.

Response to the audit observation

The management replied that due to Covid-19 Pandemic being a global emergency with highly un-predictable course, store was purchased / received from Depot on the instructions of GHQ Medical Directorate and being utilized according to requirement.

Reply was not tenable because store was not utilized.

The DAC in its meeting held on 21st October 2020 directed the medical Directorate to centrally, formulate a Plan, for region wise allotment utilization / distribution of disposable stores / PPEs, to user units and provide the detail to Audit within one month. DAC further directed that no further procurement of these items may be made till utilization of available stock. However, no further progress was intimated to Audit till finalization of this report.

Recommendation

Audit recommends:

- i. Early implementation of DAC recommendations
- ii. Initiation of remedial measures to avoid such lapses in future.

(Item No. 1 & 2 CMH Gujranwala, No. 1 & 2 CMH Sialkot, No. 1,2&4 CMH Kharian))

6.7 Key Audit Findings: Non-Realization of Government Revenues

6.7.1 Loss to State due to non-deduction of Withholding Income Tax - Rs. 17.129 million

During Audit of CMA (DP) Rawalpindi, it was observed from record that withholding tax was not deducted from payments made to suppliers on accounts of procurements of store. This resulted into non-recovery of withholding tax amounting to Rs. 17,129,250 (Rs. 380,650,000 (x) 4.5%) as per detail given below:

S. No.	Contract No. & date	Firm	Item	Amount (Rs.)
1	27-1878-4-0-D dt 30.06.2020	SAARF Medical Solution 163-A Muslim Town Lahore	Auto Extraction Machine 32 Slots USA	19,500,000
2	27-1880-6-0-D dt 22.04.2020	SAARF Medical Solution 163-A Muslim Town Lahore	Compatible Auto Extraction Kits USA	19,950,000
3	27-1872-4-0-D dt 22.04.2020	SAARF Medical Solution 163-A Muslim Town Lahore	ICU Ventilator Complete with Accessories Germany	189,000,000
4	27-1879-5-0-D dt 03.06.2020	M/S Golbal Marketing Service III Hali Road Westridge-I	Real Time Thermal Cycler 96 Slots Italy	35,200,000
5	27-1794-2-0-D dt 01.06.2020	Total Technology (Pvt) Ltd corporate office 696-J2 MA Johar Town	BI PAP Germany	37,500,000
6	27-1871-3-0-D dt 10.04.2020	Total Technology (Pvt) Ltd corporate office 696-J2 MA Johar Town	Portable Ventilator complete with Accessories Germany	79,500,000
Total				380,650,000
WHT @ 4.5%				17,129,250

Audit is of the opinion that non-deduction of income tax on payments released by CMA was irregular and resulted into loss of revenue to the State.

Response to the audit observation

The management replied that income tax was not deducted in the light of SRO No 236 (I)/2020 dated 20 Mar 2020, wherein items related to Covid-19, were exempted from deduction of income tax.

Reply was not agreed because exemption was granted for section 148 of Income Tax Ordinance which relates to collection of income tax on Imports only.

The DAC in its meeting held on 21st October 2020 directed that relevant record of exemption of income tax as per SRO may be verified from Audit within one

month. However, no further progress was intimated to Audit till finalization of this report.

Recommendation

Audit recommends:

- i. Early implementation of DAC recommendations
- ii. Initiation of remedial measures to avoid such lapses in future.

(Item No.1CMA (DP) Rawalpindi)

6.7.2 Non-deduction of Withholding Income Tax -Rs. 42.521 million

During audit of following formations, it was observed that Rs. 771.285 million was expended on procurement of electro medical equipment, disposable items and medicines relating to Covid-19. However, withholding tax was not deducted from the supplier's bills. This resulted into non-recovery of income tax amounting to Rs. 42.521 million as per detail given below:

(Rs. in million)				
S. No.	Item No. of LTAR	Formation	Total Amount	Amount of WHT @ 4.5%
1	5	CMH Rawalpindi	531.783	23.930
2	1(f)	AFIC Rawalpindi	199.735	8.988
3	3	JSHQ Chaklala	39.767	1.790
4	7	PEMH Rawalpindi	110.397	4.968
5	3	CMH Kharian	5.535	0.240
6	5	CMH Sialkot	3.348	0.151
7	5	CMH Lahore	26.574	1.196
8	2	COD Lahore	13.099	0.589
9	6	CMH Gujranwala	7.020	0.316
10	5	AFIRM Rawalpindi	7.680	0.346
TOTAL			944.938	42.521

Audit is of the opinion that non-deduction of income tax on payments released was irregular and resulted into loss of revenue to the State.

Response to the audit observation

The management replied that sole responsibility of recovery of income tax rests on the CMA and income tax was deducted by the CMA concerned.

The reply was not accepted because no evidence in support of reply was furnished.

The DAC in its meeting held on 21st October 2020 directed that relevant documents i.e. Income Tax deduction certificate from CMA concerned be provided to Audit for verification or recovery may be made from the supplier within one month. The Para at Sl No. 2 was reported to the Principal Accounting Officer on

15th September 2020 for convening DAC meeting. However, the Para could not be discussed by DAC in meeting held on 21st October 2020 due to non-submission of working paper by the concerned formation.

Recommendation

Audit recommends:

- i. Early implementation of DAC recommendations.
- ii. Recovery of the amount involved.
- iii. Initiation of remedial measures to avoid such lapses in future.

(Item No. of LTAR 5 CMH Rawalpindi, No. 1(f) AFIC Rawalpindi, No. 3 JSHQ Chaklala, No. 7 PEMH Rawalpindi, No. 3 CMH Kharian, No. 5 CMH Sialkot, No.5 CMH Lahore, No. 2 COD Lahore, No. 6 CMH Gujranwala, No. 5 AFIRM Rawalpindi)

6.8 Key Audit Findings: Miscellaneous

6.8.1 Irregular Payment to PIAC without fulfilling the required formalities against shipment of exactly same commodity required to be transported through Service Aircraft Rs. 235.00 million

A) It was observed during audit of expenditure of Covid-19 in CMA (RC) Rawalpindi that an amount of Rs. 235.500 million was paid to M/S PIAC for transportation of Covid-19 related store against DV No. 856 – 04/2020, 469 – 05/2020 and 665 – 06/2020 for transportation from China (Chengdu) to PAF Base Nur Khan, Chaklala against Contract No. 01-2020-Log/11 dated 28.04.2020 concluded by Logistic Staff Branch, GHQ Rawalpindi without fulfilling the required formalities which lead to irregular payment as detailed below:

- Payment was made against invoices without supporting documents.
- Neither nature of consignment nor value of equipment / store was mentioned.
- Inspection Note, Consignee Name, Address and Phone and other related documents to be endorsed from Defence Attache were not made part of payment process.
- Payment was released before conclusion of contract i.e. vide DV No. 856 on 22.04.2020, whereas Contract was concluded on 28.04.2020.
- The payment was required to be made after shipment of at least 3x flights, but no such schedule was made part of payment voucher and advance payment Rs.90.00 million was made without any provision.
- The payment against contingent bills was released duly endorsed by CLS GHQ, without any reference to delegation of powers of CLS to accord sanction for the expenditure on account of transportation charges – abroad.
- 90% payment was released by ADP to these firms and sent cash accounts to CMA (DP) for adjustment of expenditure in Pak Rupees. The expenditure was required to be booked at the rate of 166.750 per dollar, however, CMA(DP) booked expenditure on this account at the rate of 168.750 per dollar. Due to this omission, excess booking of expenditure amounting to Rs. 10.176 million (approx.) was made which was required to be rectified through transfer entry, but was not done.

B) Nexus to above, 05 separate procurement contracts (**Annexure XXIX**) were concluded by Attaché Defence Procurement, Embassy of Pakistan (China) with

different Chinese firms for exactly same commodity, as already mentioned in separate transportation contract concluded between PIAC and CLS/GHQ, valuing USD 6.461 million, wherein transportation was required to be made through Service Aircraft. Following was observed after scrutiny of the said contracts:

- Neither any provision of Foreign Exchange for freight charges nor the insurance cover was provided in indents (in accordance with Para 5(a) of Chapter XIV and Annex M of PP&I 2017), as transportation was required to be made through service aircraft.
- Conclusion of separate transportation contract with PIAC by CLS/GHQ for the same commodity was not justified, as no amendment was initiated in the principal contracts at any stage.
- The ADC contracts were concluded out of allocation made to Defence Production Division under Grant No. 27, whereas transportation charges of procured material were required to be paid out of allocation made under Grant No. 26. Hence, payment of transportation charges out Grant No. 27 was against system of financial accounting and budgeting. The contractual payment of cost of material was paid out by the office of the CMA (DP) against allocation of Defence Procurement whereas transportation was paid out by the office of the CMA (RC) Rawalpindi against allocation of Defence Services. Payments pertaining to same contacts were made from two different CsMA and grants which require justification.

Audit is of the view that in the absence of fulfilment of required formalities and payment to PIA for transportation without any provision was irregular.

The DAC vide meeting held on 21st October 2020 directed the MAG to reconcile the issue at the concerned CsMA level and shifted the para to CLS Dte GHQ for provision of reply. However, no further progress was intimated to Audit till finalization of this report.

Audit recommends that payments made to PIAC were in negation to the principal clauses of the contracts, which need to be probed into by constituting an appropriate Board of Officers and responsibility be fixed.

(Item No. 1 CMA(RC) Rawalpindi)

6.8.2 Irregular expenditure on Covid-19 - Rs 12.379 million

During Audit of ISPR Dte, it was noted that Rs 12.379 million were expended by ISPR Dte on release of motivational song regarding necessary precautions during Covid-19 pandemic. Scrutiny of relevant record revealed as under:

- i. The expenditure comprised of 22 different items mainly payment of script writer, hiring of editing machine, hiring of graphic and animation, rent of equipment, service charges to production company, payment of vocal for on screen track etc but no documentary proof of items existed on record.
- ii. Orders for preparation of songs were issued on or after 13 May 2020 to the concerned firm but release of same on electronic media reflected the dates of April 2020. As no material regarding script writing was shared with Audit, therefore, relevance of song with expended amount could not be authenticated.

Response to the audit observation

The management replied that script was available.

Reply was not agreed because no documentary evidence was produced.

The DAC in its meeting held on 21st October 2020 directed that relevant record of expenditure made may be provided to Audit for verification within one month. However, no further progress was intimated to Audit till finalization of this report.

Recommendation

Audit recommends:

- i. Early implementation of DAC recommendations.
- ii. Initiation of remedial measures to avoid such lapses in future.

(Item No.1 ISPR Dte Rawalpindi)

6.8.3 Payment to supplier without certificate of installation by hospitals in respect of Ventilators - Rs. 35.500 million

DP (Air) Chaklala, concluded a contract with M/s Kestral Trading Islamabad valuing Rs. 177,500,000 for procurement of 50 Nos of ICU Ventilators.

It was observed from record that 100% payment was released to the firm without obtaining certificate of installation from concerned hospital / unit. Due to non-provision of the requisite certificate by the user's hospitals, release of 20% payment of Rs. 35,500,000 was irregular.

Audit is of the opinion that release of payment in violation of contract clauses was irregular.

Response to the audit observation

The management replied that DP (Air) coordinated with concerned end users for provisioning of Installation Certificates. However, due to Covid-19 situation / non-availability of staff, the certificates were not received so far.

The reply was not satisfactory because payment could not be released without fulfilling the contractual requirements.

The DAC in its meeting held on 2nd November 2020 was apprised that all contracted store have been delivered and working in respective hospitals. DAC directed the management to provide installation certificate from concerned hospitals for verification by Audit. However, no further progress was intimated to Audit till finalization of this report.

Recommendation

Audit recommends:

- i. Early implementation of DAC recommendations.
- ii. Initiation of remedial measures to avoid such lapses in future.

(Item No. 3 DP(Air) Chaklala)

Chapter 7

RECOMMENDATIONS

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

There is no second opinion that successful implementation of audit recommendations requires strong senior management oversight and implementation planning to set clear responsibilities and timeframes for addressing the required action in the entities.

Audit recommendations are as under:

- i National Plan for disaster management is a living document which shall be reviewed and updated at an annual basis. Moreover, NDMA shall also engage its own human resource having institutional knowledge and memory of past national emergencies in the process of updation of National Plan. Further, a mechanism and system shall be put in place to have an annually updated plan contributing towards an increased level of preparedness to deal with national disasters.
- ii Public procurement is a specialized task which assume greater importance during times of emergencies. The government shall ensure that departments and organizations shall be properly staffed and procurements should not be carried out through adhoc arrangements.
- iii Internal Controls system shall be strengthened by deputing staff with relevant experience and background.
- iv Governmental agencies shall establish clear responsibilities and reporting arrangements for monitoring implementation of the assigned tasks and duties during emergencies.
- v Segregation of duties is one of the most effective internal controls. No one person shall be responsible for initiating, authorization, recording and custody of assets.
- vi Proper documentation shall be maintained and complete record of the procurement process and distribution of equipment etc. shall be kept in an appropriate manner.

- vii A standardized policy regarding storage and distribution of un-utilized stocks of items related with emergencies shall be devised.
- viii Governmental agencies dealing with disaster management shall constantly upgrade their knowledge and skills through training and capacity building interventions as well as coordination with regional and international relief agencies.
- ix Steps shall be taken to move towards E-business and E-procurements and necessary legal framework in this regard shall be evolved.
- x Steps shall be taken to integrate all databases of Poverty Alleviation /Social Security Programs for identification of vulnerable, exclusion of ineligible beneficiaries and avoiding duplication of payments.
- xi Controls shall be strengthened and monitoring and implementation mechanism shall be improved to avoid drawl of funds through fake biometrics.
- xii There is a need to put in place a proper mechanism for review of data analytics run by NADRA.
- xiii There shall be clear regulations regarding prioritization of PMT databases, PMT vs PTA list and existence of more than one score within same PMT database.

It is expected that the concerned entities will put in place appropriate systems for monitoring the implementation of recommendations given by the audit authorities.

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ANNEXURES

Annex-I

(Rupees in million)

Table-A		
Sr. No.	Institution	Budget allocated through TSG
1.	Pakistan Institute of Medical Sciences (PIMS), Islamabad.	146.000
2.	Government Polyclinic Islamabad	146.920
3.	National Institute Rehabilitation Medicine (NIRM)	22.108
4.	Federal General Hospital	28.000
5.	National Health Emergency Preparedness and Response Network	14.532
6.	National Institute of Health (NIH) Islamabad	46.908
7.	Federal Govt TB Centre Rawalpindi	0.096
8.	DHO ICT Islamabad	33.524
9.	Central Health Establishment	42.468
Total		480.556

Annex-II

Contracts worth Rs 50 million and above			
S. No.	Items	Name of firm	Total Cost
1	portable containers	M/s Al-Majid logistics	396,000,000
2	Ventilators (SH-300 Eternity china)	M/s Matora Engineering	96,420,000
3	(MY-E-003 original model Cirius V-60)	M/s Matora Engineering	216,945,000
4	Automated Extraction Reaction	Global Marketing Services	79,000,000
5	Automated Extraction Reaction	Global Marketing Services	79,000,000
6	Oxygen cylinder 240 cft	Pakistan Oxygen Ltd.	375,000,000
7	Oxygen cylinder 48 cft	Pakistan Oxygen Ltd.	132,500,000
8	Oxygen cylinder 215 cft	Pakistan Gas Pvt. Ltd.	77,500,000
9	Dis-infection services	M/s Forward solution	50,038,340
10	Trima plasma kit TERUMOBCT	ZEDCO	157,872,000
11	PPE Kits (PPE)-12 x Items	OJS Traders Pvt Ltd	3,310,000,000
12	DAHUA Body Thermal Scanners	M/S KESTRAL Trading	200,000,000
13	Tyvek Suit 80 GSM	M/s Pak Business International	57,000,000
14	Tyvek Suit 80 GSM	M/s Pak Business International	285,000,000
15	Surgical Gowns	Pak Business International	68,000,000
16	Surgical Gowns	Blue Birds Enterprises	170,000,000
17	Invasive ventilator	Bright Diva Sdn. Bhd.	486,580,700
18	ICU Ventilators SETVO-i	M/s Jamal Sons Pvt. Ltd	124,992,000
19	Ventilators PA900B adv	M/s High Tech	489,755,250
20	Ventilator AXCENT	M/s High Tech	565,605,840
21	Invasive Ventilator	M/s Bright Diva Malaysia	1,137,812,500

22	ICU Ventilator for Adults & Pediatric	M/s Trade Vision International	82,617,600
23	Sample Preservation Solution VTM	M/s ESARE International	105,000,000
24	Real Time PCR Detection System	M/s Chemical House	74,000,000
25	SAMPLE Preservation Solution VTM	ESARE International	105,000,000
26	VTM Viral Transport Medium	M/s Hoora Pharmacy	95,000,000
27	VTM Viral (Transport)	M/s Hoora Pharmacy	95,000,000
28	ICU Ventilator (Pead-Audit)	M/s Diagnostics Pvt LTd	72,820,000
29	Personal Protective Kits Box (12 items)	M/s Kolachee International Pvt Ltd	950,864,000
30	Protective Coverall Safety Suits	PAK ITALIA Pvt Ltd	300,000,000
31	Ventilators (VG 70)	Texol International Pvt Ltd	326,433,680
32	Ventilators (VG 70)	PAK ITALIA Pvt Ltd	1,384,391,800
33	ventilators Lyrax1	MASTEC Consultants Pvt Ltd	300,000,000
34	Consumable Viral Auto Kits	M/s Scientific International	81,144,000
35	ICU Ventilator MINDRAY SV 300	Trade Vision International	136,800,000
36	VTM (Viral Transport Medium	Hoora Pharma	95,000,000
37	Ventilators	M/s Dynamic Ent	126,693,175
38	Face Mask 3 Ply	M/s Protect Solution	196,000,000
39	PCR Kits SYSTAAQ 96 Reaction	M/s Pakistan Microbiological	200,000,000
40	ICU Ventilator	M/s Vision Technology	101,400,000
41	Mobile Ventilators YH-830	M/s Scientific Tech Corporation	68,286,000
42	Mobile Ventilators YH-830	Mumtaz Brothers	71,880,000
43	Surgical face mask 3xlayers	AWM Ventures Pvt. Ltd.	166,800,000
44	Portable container with attached toilet	M/S ESRA international	99,900,000
45	PCR lab kits	M/S Syed Alla Ud Din & Co.	227,500,000
46	Covid-19 Real time PCR Kit	M/s MC Service	240,000,000
47	Ventilator S 1100	M/s Nirta Technologies	389,248,380
48	Ventilator VG-70	M/s Arham Construction Enterprises	1,450,233,800
49	ICU Ventilator VG-70	M/s Petro sourcing Pvt. Ltd.	346,477,850
50	PCR Kits Real Time/	M/s Hoora Pharma	192,015,360
51	x-ray machine Angell M32	M/s Kestral Trading	80,000,000
52	Portable ventilator	M/s Kestral Trading	95,000,000
53	PCR lab kits	M/s Syed Alla ud Din & Co.	227,500,000
54	X Ray Machine Per love 5100 C	M/s Siddique Sons Limited	462,000,000
55	Cardboard Box	FB Const Govt Contractor	70,000,000
	Total		17,570,027,275

Annex-III

Sr. No.	AWB / Flight Number / date	Good Description	Weight (kg)	Cost (Rs)	Consignee
1.	214-80588594 PK8852/23 Apr	LED Display	397	397,000	Hamza Camp
2.	214-80589224 PK8852/23 Apr	LED Video Processor WIFI Projector	28	28,000	Hamza Camp
3.	214-80589320	LED Display	132.5	132,500	Hamza Camp

	PK8852/23 Apr				
4.	214-80588815 PK8852/22 Apr	Ventilator	887	887,000	NESCOM
5.	214-80589025 PK8852/22 Apr	Infrared Thermometer	20	20,000	NESCOM
6.	214-80588653 PK8852/26 Apr	Full Protective Goggles	1171	1,171,000	Kolachee
7.	214-80588734 PK8852/21 Apr	Splash Protection Face Shield	509	509,000	Kolachee
8.	214-80588723 PK8852/21 Apr	Latex Surgical Gloves	720	720,000	Kolachee
9.	214-80587916 PK8852/9 Apr	Disposable Surgical Gown	2264	2,264,000	Enar Petroleum
10.	214-80589316 PK8852/24 Apr	Computer All-in-One Machine	401	401,000	Enar Petroleum
11.	214-80589353 PK8852/24 Apr	TANBead Nucleic ACID Extraction	146	146,000	NUST
12.	214-80589563 PK8852/28 Apr	Polynucleotides	3	3,000	NUST
13.	214-80588244 PK8852/15 Apr	Masks	338.5	338,500	Dynamic Engineering
14.	214-80589530 PK8852/1 May	Protective Masks	595	595,000	Dynamic Engineering
15.	214-80590016 PK8852/12 May	Mould	14	14,000	Al Hafiz
16.	214-80589670 PK8852/11 May	Video Recorder	489.5	489,500	SPD
17.	214-80590495 PK8852/4 Jun	Protective Glasses	1.5	1500	Gangaram Hospital
	Total		8117	8,117,000	

Annex-IV

Sr. No	Description
1	Notifications of Project director and project coordinator posted in IHITC since inception and subsequent appointments.
2	Inspection reports of the procurement items in China and Bangladesh
3	Bank statement of Pakistan Embassy in China and Bangladesh.
4	Delivery challans China
5	Physical verification report
6	Internal audit report

Annex-V

SALES TAX & SERVICES TAX NOT DEDUCTED ON THESE CASES				
S#	Date	Vendor	Amount	GST Payable
1	19/05/2020	M/s Afia Noor Textile	14,000,000	2,380,000
2	8/5/2020	M/s Afroz Traders	5,750,000	977,500

3	10/6/2020	M/s Ahsan Ikram Textile	15,500,000	2,635,000
4	13/05/2020	M/s Aitmaad Builders	17,860,000	3,036,200
5	30/03/2020	M/s Al-Majid Logistic	19,800,000	3,366,000
6	16/4/2020	M/s Al-Majid Logistic	1,395,000	237,150
7	17/4/2020	M/s Al-Majid Logistic	33,330,000	5,666,100
8	19/05/2020	M/s Al-Majid Logistic	135,630,000	23,057,100
9	15/06/2020	M/s Al-Majid Logistic	80,330,000	13,656,100
10	5/4/2020	M/s Al-Rehman Traders	24,500,000	4,165,000
11	25/4/2020	M/s Al-Rehman Traders	24,500,000	4,165,000
12	20/4/2020	M/s Al-Umair & Company	15,000,000	2,550,000
13	22/4/2020	M/s Al-Umair & Company	7,000,000	1,190,000
14	19/05/2020	M/s Aura Associates	7,000,000	1,190,000
15	19/05/2020	M/s AZI Internationl	14,000,000	2,380,000
16	7/4/2020	M/s Bio Care Health Pvt Ltd	10,800,000	1,836,000
17	7/4/2020	M/s Bio Care Health Pvt Ltd	7,950,000	1,351,500
18	19/05/2020	M/s Buraak Enterprises	45,500,000	7,735,000
19	8/5/2020	M/s Cabbot Surgicals	4,900,000	833,000
20	11/5/2020	M/s Chawala Enterprises	13,600,000	2,312,000
21	21/4/2020	M/s FB Constructors	100,000,000	17,000,000
22	25/4/2020	M/s FB Constructors	84,100,000	14,297,000
23	28/03/2020	M/s Forward Solution	12,509,000	2,001,440
24	22/4/2020	M/s Forward Solutions	25,000,000	4,000,000
25	10/6/2020	M/s Forward Solutions	17,130,000	2,740,800
26	13/05/2020	M/s H&S Textile	24,000,000	4,080,000
27	13/05/2020	M/s Incredible Ideas	51,000	8,670
28	5/4/2020	M/s M. Inayat Furniture	4,750,000	807,500
29	2/4/2020	M/s M. Inayat Furniture	4,880,000	829,600
30	8/5/2020	M/s Man Enterprises	1,903,700	323,629
31	22/4/2020	M/s Masood Textile	13,500,000	2,295,000
32	19/05/2020	M/s Masood Textile	21,250,000	3,612,500
33	23/4/2020	M/s Matora Engineering	3,500,000	595,000
34	13/05/2020	M/s Medicamp International	17,000,000	2,890,000
35	4/4/2020	M/s Medicamp International	13,500,000	2,295,000
36	19/05/2020	M/s Mega Traders	14,000,000	2,380,000
37	4/4/2020	M/s Meraj Enterprises	260,000	44,200
38	13/05/2020	M/s Meraj Enterprises	136,000	23,120
39	5/4/2020	M/s Minerva Builders	9,391,000	1,596,470
40	15/4/2020	M/s Minerva Builders & Innovations	35,290,000	5,999,300
41	6/5/2020	M/s Nasurullah Trading	6,500,000	1,105,000
42	10/6/2020	M/s Nasurullah Trading	14,500,000	2,465,000
43	30/4/2020	M/s Nisar General	3,850,000	654,500
44	25/4/2020	M/s Nova Engineering	1,474,000	250,580
45	29/03/2020	M/s OJS	10,620,000	1,805,400
46	30/03/2020	M/s OJS	246,000,000	41,820,000
47	16/4/2020	M/s OJS Traders Pvt Ltd	1,750,000	297,500
48	10/6/2020	M/s pak Business	112,100,000	19,057,000
49	22/06/2020	M/s Pak Business International Pvt Ltd	153,400,000	26,078,000
50	24/4/2020	M/s Pak Italia Diligence Pvt Ltd	75,000,000	12,750,000
51	16/4/2020	M/s Pak Italia Pvt Ltd	15,000,000	2,550,000

52	4/4/2020	M/s Progressive Trade	1,400,000	238,000
53	22/4/2020	M/s Progressive Trade	3,500,000	595,000
54	22/4/2020	M/s Progressive Trade	14,000,000	2,380,000
55	8/5/2020	M/s Progressive Trade	14,000,000	2,380,000
56	11/4/2020	M/s Progressive Trade	3,500,000	595,000
57	25/4/2020	M/s PROTECH Solution Pvt Ltd	14,500,000	2,465,000
58	3/4/2020	M/s RL Hummate	700,000	119,000
59	5/4/2020	M/s Salman Enterprises	4,500,000	765,000
60	22/06/2020	M/s Scribble General	16,000,000	2,720,000
61	25/4/2020	M/s Services Square	6,350,000	1,079,500
62	20/4/2020	M/s Solar Dynamics	12,000,000	2,040,000
63	25/4/2020	M/s STANCOS Pvt Ltd	25,000,000	4,250,000
64	8/5/2020	M/s STANCOS Pvt Ltd	1,000,000	170,000
65	25/4/2020	M/s Suleman Enterprises	15,400,000	2,618,000
66	19/05/2020	M/s Suleman Enterprises	15,400,000	2,618,000
67	19/05/2020	M/s Suleman Enterprises	15,400,000	2,618,000
68	25/4/2020	M/s Technocratic Services	1,840,000	312,800
69	4/4/2020	M/s Texol	23,400,000	3,978,000
70	22/4/2020	M/s Texol International	28,000,000	4,760,000
71	13/05/2020	M/s Texol International	28,000,000	4,760,000
72	10/6/2020	M/s Texol International	15,600,000	2,652,000
73	27/4/2020	M/s TR Traders	14,000,000	2,380,000
74	8/5/2020	M/s TR Traders	14,000,000	2,380,000
75	8/6/2020	M/s Transwars Forwarders	7,675,900	1,228,144
76	23/06/2020	M/s Transwars Forwarders	620,500	99,280
77	22/4/2020	M/s Treinador International	27,000,000	4,590,000
78	22/4/2020	M/s Treinador International	2,670,000	453,900
79	22/4/2020	M/s Treinador International	1,780,000	302,600
80	8/5/2020	M/s Trienador International	13,500,000	2,295,000
81	21/4/2020	M/s Zafar Amin Textile Industries	7,000,000	1,190,000
82	25/4/2020	M/s Zafar Amin Textile Industries	14,000,000	2,380,000
83	8/5/2020	M/s Zafar Amin Textile Industries	15,000,000	2,550,000
84	19/05/2020	M/s Zeb & Company	21,000,000	3,570,000
Total			1,938,426,100	328,903,083

Annex-VI

S. No.	PO date	Items	Name of firm	Quantity in PO	UC	Total Cost	LT	DESTO/ PCSIR/ Others	Dated
1	22.05.20	Surgical Gowns	Blue Birds Enterprises	500,000	340	170000000	Yes	PCRWR	04.06.20
2	10.04.20	Protective suits (with head and shoe cover) 60 gsm	Afia Noor textile industries	20,000	700	14000000	Yes	TTI	05.05.20
3	10.04.20	Protective suits (with head and shoe cover) 80 gsm	Suleman Enterprises	20,000	770	15400000	Yes	TTI	05.05.20
4	10.04.20	Disposable Protective coverall safety suits	Texol International Pvt. Ltd	20,000	780	15600000	Yes	TTI	06.05.20

		80gsm							
5	11.05.20	Tyvek Suit (Protection Suits for health care) 80 GSM	M/s Pak Business International	100,000	570	57000000	Yes	PTTF	19.05.20
6	20.04.20	Protective suits (with head and shoe cover) 60 gsm fabric PP export quality	Mega traders Rawalpindi	20,000	700	14000000	Yes	NTU	22.07.19
7	24.04.20	Protective suits (with head and shoe cover) 80 gsm fabric PP export quality	H&S Textile world Pakistan	30,000	800	24000000	Yes	NTU	22.07.19
8	20.04.20	Protective suits (with head and shoe cover) 60 gsm fabric PP export quality	Zeb & Co.	30,000	700	21000000	Yes	TTI	22.07.19
9	31.03.20	Disposable protective coverall safety suits 60 gsm fabrics PP+	Matora Engineering Corporation	5000	700	3500000	Yes	M/S Imsha textiles	22.07.19
10	20.04.20	Protective suits (with head and shoe cover) 60 gsm fabric PP export quality	AZI international ventures Lahore	20,000	700	14000000	Yes	NTU	28.04.20
11	20.04.20	Protective suits (with head and shoe cover) 80 gsm fabric PP export quality	Nasrullah trading company Rawalpindi	10,000	775	7750000	Yes	TTI	30.04.20
12	20.04.20	Protective suits (with head and shoe cover) 60 gsm fabric PP export quality	Nasrullah trading company Rawalpindi	10,000	675	6750000	Yes	TTI	30.04.20
13	22.05.20	ICU Grade Goggles	M/s Quintex Medicals	200000	298	59600000	No		
14	22.05.20	ICU Grade Goggles	M/s Mumtaz Brothers	100000	298	29800000	No		
15	16.06.20	ICU Grade Goggles	M/s Mumtaz Brothers	200,000	298	59600000	No		
16	20.06.20	ICU Grade Goggles	M/s Quintex Medicals	200,000	298	59600000	No		
17	20.06.20	ICU Grade Goggles	M/s Scribbles GOS	50,000	298	14900000	No		
18	13.06.20	Latex Gloves	M/s Al-Hamd Enterprises	1,500,000	7.89	11835000	No		
19	13.06.20	Latex Gloves	Hospital appliances	1,000,000	7.89	7890000			
20	13.06.20	Latex Gloves	Farooq agencies	500,000	7.89	3945000	No		
21	13.06.2020/02.07.2020	Shoe Covers	Shabbir& Sons	200,000	9	1800000	No		
22	13.06.2020	Shoe Covers	SR Traders	100,000	10.09	1009000	No		
23	15.06.2020	Shoe Covers	Zeb& Co.	50,000	9.8	490000	No		
24	13.06.2020	Nitrile	Zeb& Co.	1,000,000	13	13000000	No		

		Gloves							
25		Nitrile Gloves	SR Traders		16	0	No		
26	18.06.20	Nitrile Gloves	RK Engineers & Consultants	1,000,000	16	16000000	No		
27	13.06.2020	surgical gowns-50 GSM	M/s Interlink Corporation	250,000	168	42000000	No		
28	16.06.2020	surgical gowns-50 GSM	M/s Hightech Technological Concerns	150,000	190	28500000	No		
29	13.06.2020	surgical gowns-50 GSM	M/s Afia Noor Textile Mills	75,000	190	14250000	No		
30	13.06.2020	surgical gowns-50 GSM	M/s Nisar General Trading	75,000	190	14250000	No		
31	13.06.2020	surgical gowns-50 GSM	M/s Texol Intl.	50,000	190	9500000	No		
32	13.06.2020	Surgical gowns (80 gsm)	Al-Umair & Co.	100,000	389	38900000	No		
33	16.06.2020	Surgical gowns (80 gsm)	M/s Hightech Technological Concerns	100,000	389	38900000	No		
34	13.06.2020	Surgical gowns (80 gsm)	Sulman Enterprises	100,000	389	38900000	No		
35	13.06.2020	Surgical gowns (80 gsm)	Zafar Amin Textiles ltd.	100,000	389	38900000	No		
36	13.06.2020	Surgical gowns (80 gsm)	Altaf Sons	50,000	389	19450000	No		
37	13.06.2020	Surgical gowns (80 gsm)	M/s Afia Noor Textile Mills	100,000	389	38900000	No		
38	13.06.2020	N/KN-95 (with filter)	SR Traders	50000	390	19500000	No		
39	16.06.2020	N/KN-95 (with filter)	Hoorapharma	50000	390	19500000	No		
40	13.06.2020	N/KN-95 (with filter)	Maris Intl. Pvt. Ltd	50000	390	19500000	No		
41	13.06.2020	N/KN-95 (with filter)	Sial Enterprises	50000	390	19500000	No		
42	19.06.2020	N/KN-95 (with filter)	Anwar Khawaja	50000	197.9	9895000	No		
43	13.06.2020	N/KN-95 (without filter)	SR Traders	200,000	199	39800000	No		
44	13.06.2020	N/KN-95 (without filter)	Hoorapharma	100,000	220	22000000	No		
45	13.06.2020	N/KN-95 (without filter)	Maris Intl. Pvt. Ltd	100,000	220	22000000	No		
46		N/KN-95 (without filter)	Sial Enterprises	50,000	220	11000000	No		
47	18.06.2020	N/KN-95 (without filter)	Bio Biz	50,000	242	12100000	No		
48	13.06.2020	Disposable gowns (30 gsm)	Interlink Corp.	500,000	114.5	57250000	No		
49	10.06.2020	Disposable gowns (30 gsm)	Hospital appliances	20,000	120	2400000	No		
50	13.06.2020	Disposable gowns (30 gsm)	Mumtaz Brothers	100,000	130	13000000	No		
51	13.06.2020	Disposable	Afia Noor textile	100,000	130	13000000	No		

		gowns (30 gsm)	Mills						
52	16.06.2020	Disposable gowns (30 gsm)	Pak Business Intl. Private Ltd.	100,000	130	13000000	No		
53	13.06.2020	Disposable gowns (30 gsm)	MS Enterprises	100,000	130	13000000	No		
54	13.06.2020	Disposable gowns (30 gsm)	Trade Master	100,000	130	13000000	No		
55	10.06.2020/ 29.06.2020	Face shields (ICU/ Medical Grade)	Zeb& Co.	25000	170	4250000	No		
56	13.06.2020/ 22.06.2020	Face shields (ICU/ Medical Grade)	Afia Noor textile Mills	25000	170	4250000	No		
57	16.06.2020	Face shields (ICU/ Medical Grade)	Pak Business Intl. Private Ltd.	20000	170	3400000	No		
58	13.06.2020	Face shields (ICU/ Medical Grade)	Mumtaz Brothers	50000	170	8500000	No		
59		Face shields (ICU/ Medical Grade)	Riazud Din Engineer Pvt. Ltd.		170	0	No		
60		Surgical Mask (3 layers with melt blown)	M/s 3A Diagnostics	1,500,000	12.78	19170000	Yes		
61		Surgical Mask (3 layers with melt blown)	M/s Afianoor Textile Mills	1,000,000	12.78	12780000	Yes		
62		Surgical Mask (3 layers with melt blown)	M/s Mega Traders	500,000	12.78	6390000	Yes		
63		Surgical Mask (3 layers with melt blown)	M/s RK Engineers			0	Yes	Chinese lab	
64		Surgical Mask (3 layers with melt blown)	M/s SR Traders			0	No		
65		Surgical Mask (3 layers with melt blown)	M/s Haji Muhammad Ibrahim & Sons			0	Yes	Chinese lab	
66		Surgical Mask (3 layers with melt blown)	M/s Treinedor International			0	No		
67		Surgical Mask (3 layers with melt blown)	M/s S Zia ulHaq& Sons Pvt Ltd			0	No		
68	13.06.2020	Disposable caps	SR Traders	200,000	4.4	880000	No		
69	13.06.2020	Disposable caps	Zeb& Co.	100,000	4.4	440000	No		
70	13.06.2020	Disposable caps	AnjumImpex	50,000	4.4	220000	No		
71	13.06.2020	Disposable caps	Kolachi Intl. Pvt. Ltd	25,000	4.4	110000	No		
72	17.07.2020	Hand Sanitizers (5	Caraway Pharmaceuticals	500	2250	1125000	No		

		Ltr)							
73		Hand Sanitizers (5 Ltr)	Maple Pharmaceuticals Pvt. Ltd.		2475	0	No		
74		Hand Sanitizers (5 Ltr)	Afroze Traders		2997	0	No		
75	17.07.2020	Hand Sanitizers (1 Ltr)	Caraway Pharmaceuticals	1000	520	520000	No		
76		Hand Sanitizers (1 Ltr)	Maple Pharmaceuticals Pvt. Ltd.		525	0	No		
77		Hand Sanitizers (1 Ltr)	Lifeline distributors		632.5	0	No		
78		Hand Sanitizers (1 Ltr)	Stancos Pvt. Ltd.		650	0	No		
79		Hand Sanitizers (1 Ltr)	Afroze Traders		797	0	No		
80	17.07.2020	Hand Sanitizers (500 ml)	Maple Pharmaceuticals Pvt. Ltd.	2000	320	640000	No		
81		Hand Sanitizers (500 ml)	Caraway Pharmaceuticals		328	0	No		
82		Hand Sanitizers (500 ml)	Lifeline distributors		368	0	No		
83		Hand Sanitizers (500 ml)	Stancos Pvt. Ltd.		400	0	No		
84		Hand Sanitizers (500 ml)	Afroze Traders		497	0	No		
85	17.07.2020	Hand Sanitizers (250 ml)	Caraway Pharmaceuticals	2000	165	330000	No		
86		Hand Sanitizers (250 ml)	Lifeline distributors		248	0	No		
87		Hand Sanitizers (250 ml)	Stancos Pvt. Ltd.		230	0	No		
88		Hand Sanitizers (250 ml)	Afroze Traders		297	0	No		
89	02.05.2020	D-95 Masks	Defence Science & Technology Organization	20,000	103.3	2066000	No		
90	02.05.2020	Face Shield	Defence Science & Technology Organization	20,000	255.5	5110000	No		
91	02.05.2020	D-95 Masks	Defence Science & Technology Organization	6,000	103.3	619800	No		
92	25.03.20	PPE Kits (PPE)-12 x Items each list attached	OJS Traders Pvt Ltd	500,000	6,620	3.31E+09	No		
93	25.03.20	N-95	OJS Traders Pvt Ltd	2,500,000	500	1.25E+09	No		
94	25.03.20	Face Mask (5 in each box)	OJS Traders Pvt Ltd	500,000	38	19000000	No		
95	25.03.20	Protective uniform	OJS Traders Pvt Ltd	500,000	1200	600000000	No		
96	25.03.20	Hand sanitizers 250 ml (imported)	OJS Traders Pvt Ltd	500,000	1200	600000000	No		
97	25.03.20	Head cover caps (5 in each box)	OJS Traders Pvt Ltd	2,500,000	20	50000000	No		

98	25.03.20	Surgical gown	OJS Traders Pvt Ltd	500,000	800	400000000	No		
99	25.03.20	Surgical gloves	OJS Traders Pvt Ltd	500,000	120	60000000	No		
100	25.03.20	Latex gloves (5 in each box)	OJS Traders Pvt Ltd	2,500,000	20	50000000	No		
101	25.03.20	Shoe cover (5 in each box)	OJS Traders Pvt Ltd	2,500,000	18	45000000	No		
102	25.03.20	Face shield	OJS Traders Pvt Ltd	500,000	400	200000000	No		
103	25.03.20	Goggles	OJS Traders Pvt Ltd	500,000	1300	650000000	No		
104	22.05.20	Tyvek Suit (Protection Suits for health care) 80 GSM	(1) M/s Pak Business International	500,000	570	285000000	No		
105	22.05.20	Tyvek Suit (Protection Suits for health care) 80 GSM	(3) M/s Afroz Trader	50,000	570	28500000	No		
106	22.05.20	N-95 Mask	(1) M/s 3A Diagnostics	50,000	318.63	15931500	Yes	Desto	
107	11.05.20	Latex Gloves	(1) M/s Qalandar BuxAbro& Co	300,000	8.88	2664000	No		
108	11.05.20	Shoe Covers	(1) M/s M/s Blue Birds Enterprises	200000	10	2000000	No		
109	11.05.20	Head Cover	(1) MAGMA International	200,000	4	800000	No		
110	11.05.20	Surgical Gowns	(1) Pak Business International	200,000	340	68000000	No		
111	11.05.20	Face Shields	(1) Anwar Khawaja Ind. Pvt Ltd.	50,000	149	7450000	No		
112	22.05.20	Face Shields	(1) Anwar Khawaja Ind. Pvt Ltd.	100,000	149	14900000	No		
113	31.03.20	Protective suits	M/s Zafar Amin Textile industries	10,000	700	7000000	No		
114	31.03.20		M/s TR Traders	20,000	700	14000000	No		
115	31.03.20	Face mask	M/s FB Constructors	20,000	29	580000	No		
116	31.03.20	Head cover caps	M/s FB Constructors	20,000	18	360000	No		
117	31.03.20	Surgical gloves	M/s FB Constructors	20,000	110	2200000	No		
118	31.03.20	Latex gloves	M/s FB Constructors	20,000	20	400000	No		
119	31.03.20	Shoe cover	M/s FB Constructors	20,000	18	360000	No		
120	31.03.20	Protected suits	M/s FB Constructors	20,000	950	19000000	No		
121	31.03.20	N-95 mask	M/s FB Constructors	20,000	910	18200000	No		
122	31.03.20	Goggles	M/s FB Constructors	20,000	900	18000000	No		
123	31.03.20	Surgical gowns	M/s FB Constructors	20,000	800	16000000	No		
124	31.03.20	Surgical gown disposable	M/s FB Constructors	20,000	450	9000000	No		
125	22.03.20	Disposable gloves	M/s Grand Union International	5,000	40	200000	No		
126	22.03.20	surgical caps	M/s Grand Union International	10,000	8	80000	No		
127	22.03.20	Gowns (sterilized)	M/s Medicamp International	20,000	850	17000000	No		
128	22.03.20	Tyvek suits (Protection suits)	M/s Progressive Trade Company	2,000	700	1400000	No		
129	20.04.20	N-95	Four brothers agri service Pakistan	30,000	600	18000000	No		
130	10.04.20	Disposable Protective coverall safety suits (with head and shoe cover) 80	Scribbles general order supplier	20,000	800	16000000	No		

		gsm							
131	20.04.20	Protective suits (with head and shoe cover) 80 gsm fabric PP export quality	Pakistan Ordinance Factory	20,000	875	17500000	No		
132	24.04.20	Protective suits (with head and shoe cover) 60 gsm fabric PP export quality	TR traders contractors & manufacturers Karachi	20,000	700	14000000	No		
133	31.03.20	Face Masks-N-95	M/s Incredible Ideas	1000	1100	1100000	No		
134	31.03.20	Protection suits	Progressive Trade Co.	5000	700	3500000	No		
135	31.03.20	Disposable protective coverall safety suits 60 gsm fabrics PP+	Al-Umair & Co.	10000	700	7000000	No		
136	31.03.20	Dispoable protective coverall safety suits 75 gsm fabrics PP+	Nisar General Trading	5000	770	3850000	No		
137	31.03.20	Protective suits H&S covers	Nasrullah Trading Co.	10,000	650	6500000	No		
138	31.03.20	Surgical face mask 3 layers	M/s Incredible Ideas	500	35	17500	No		
139	31.03.20	Body bags 36x84	M/s Treinador Intl.	3,000	890	2670000	No		
140	31.03.20	Disposable protective coverall safety suits 60 gsm fabrics PP+	Texol Intl. Pvt Ltd.	40,000	700	28000000	No		
141	31.03.20	Protective suits H&S Cover	Masood Textiles Mills	20,000	675	13500000	No		
142	29.03.20	Body bags 36x84	M/s Treinador Intl.	2000	890	1780000	No		
143	25.03.20	K-N95 Mask	M/s Texol International Pvt Ltd	10,000	239.97	2399700	No		
144	30.03.20	Protective Coverall Safety Suits Fabric PP	M/s Texol international `	40,000	700	28000000	No		
145	29.03.20	Body Bags 36x84 Fabric PP	M/s Treinador international	3000	890	2670000	No		
146	26.03.20	Tyvek Suit (Protection Sauti)	M/s Progressive Trade Company	5000	700	3500000	No		
147	26.03.20	Tyvek Suit 60 Gram	M/s Bio Care Health PVt Ltd	5,000	1,100	5500000	No		
148	26.03.20	Personal Protective Kits Box (12 items)	M/s Kolachee International Pvt Ltd	100,000	9,508.64	950864000	No		
149	27.03.20	Protective Suits	Texol International Pvt Ltd	30,000	1300	39000000	No		
150	27.03.20	Personal Protective Equipment (PPEs)	M/s Solar Dynamic PVt Ltd	5000	2400	12000000	No		

151	27.03.20	Disposable Protective Coverall Safety Suits	PAK ITALIA Pvt Ltd	400,000	750	300000000	No		
152	20.03.20	Face Mask 3 Ply	M/s Protect Solution	700000	28	19600000	No		
153	20.03.20	Surgical face mask 3layers (1 million in each PHQ and remaining at NDMA, Islamabad)	AWM Ventures Pvt. Ltd.	6,000,000	27.8	166800000	No		
154	18.03.20	Hazmit suits	M/s Technocrat Services	2500	735	1837500	No		
155	18.03.20	Surgical face masks	Aitmad builders and developers	185750	29.5	5479625	No		
156	18.03.20	Surgical face masks export quality	Aitmad builders and developers	118400	32	3788800	No		
157	18.03.20	Hand sanitizers	Aitmad builders and developers	8000	1,750	14000000	No		
158	17.03.20	Face mask	M/s Incredible	2500	35	87500	No		
159	17.03.20	Sanitizer	M/s Meraj	200	1300	260000	No		
160	16.03.20	N-95	M/s Mumtaz Brothers	500	1300	650000	No		
161	22.03.20	Latex gloves	M/S Grand Union international	5000	40	200000	No		
162	24.03.20	Protective glasses	M/S SULEMAN enterprises	3000	1500	4500000	No		
163	24.03.20	Face protective shields for doctors	M/s Mumtaz brothers	3000	1500	4500000	No		
164	19.03.20	Gloves	M/s Meraj Enterprises	51	24.4	1244.4	No		
165	19.03.20	Shoe cover	M/s Meraj Enterprises	51	19.52	995.52	No		
166	19.03.20	Surgical suits	M/s Meraj Enterprises	51	2257	115107	No		
167	19.03.20	Face mask	M/s Meraj Enterprises	250	34	8500	No		
168	19.03.20	Hand sanitizer (large)	M/s Meraj Enterprises	6	1500	9000	No		
169	19.03.20	Hand sanitizer (small)	M/s Meraj Enterprises	6	350	2100	No		
170	19.03.20	Gloves	M/s Incredible Ideas	51	48	2448	No		
171	19.03.20	Shoe cover	M/s Incredible Ideas	51	35	1785	No		
172	19.03.20	Surgical caps	M/s Incredible Ideas	51	28	1428	No		
173	19.03.20	Face mask N-95	M/s Incredible Ideas	35	1300	45500	No		
174	19.03.21	Face mask 3ply	M/s Mumtaz Brothers	10,000	27.8	278000	No		
175	19.03.22	N-95 mask	M/s four Brothers	10,000	550	5500000	No		
176	19.03.23	Surgical face mask 3 ply with soft strips	M/s Minerva Builders	1,000,000	29.5	29500000	No		
177	23.03.20	Surgical gowns sterilized	M/s Medicamp Intl.	10,000	850	8500000	No		
178	23.03.20	Surgical gowns non-sterilized	M/s Medicamp Intl.	10,000	500	5000000	No		
179	23.03.20	Surgical masks 3 layers	M/s Protect Solution	500,000	29	14500000	No		
180	23.03.20	ICU shoes	M/s Mumtaz Brothers	3500	1670	5845000	No		

181	23.03.20	Disposable caps	M/s Mumtaz Brothers	100,000	5.6	560000	No		
182	23.03.20	Tyvek suit/Prtn suit	M/s Capital Trade & Corp	5,000	600	3000000	No		
183	23.03.20	Latex glove blue	M/s Kestral Trading	500,000	22	11000000	No		
184	24.03.2020	Hand Sanitizer	M/s RL Hummate Pvt Ltd	1000	700	700000	No		
185	31.03.20	Disposable Protective Coverall Safety Suits 60 GrmFabricPP + Export Quality	Progressive Trade Company	20,000	700	14000000	No		
186	31.03.20	Sanitizer 250ml	FB Const Govt Contractor	50,000	600	30000000	No		
187	31.03.20	Disposable protective coverall safety suits 50 gram 60 gm Fabric PP	TRINDOR International	40,000	675	27000000	No		
188	31.03.20	Protected Suits	OJS Trader Pvt LTd	50,000	950	47500000	No		
189	31.03.20	N-95 Mask	OJS Trader Pvt LTd	50,000	910	45500000	No		
190	31.03.20	Goggles	OJS Trader Pvt LTd	50,000	900	45000000	No		
191	31.03.20	Face Shield	OJS Trader Pvt LTd	50,000	350	17500000	No		
192	31.03.20	Surgical Gowns	OJS Trader Pvt LTd	50,000	800	40000000	No		
193	31.03.20	Face Masks 3 Layrer	OJS Trader Pvt LTd	250,000	29	7250000	No		
194	31.03.20	Head Cover Caps	OJS Trader Pvt LTd	50,000	18	900000	No		
195	31.03.20	Surgical Gowns	OJS Trader Pvt LTd	50,000	110	5500000	No		
196	31.03.20	Lates	OJS Trader Pvt LTd	50,000	20	1000000	No		
197	31.03.20	Shoe Cover	OJS Trader Pvt LTd	50,000	18	900000	No		
198	31.03.20	Protective Suits with Shoe & Head Cover 60 gsmFabric PP+ Export Quality	Masood Textile Mills	20,000	675	13500000	No		
199	31.03.20	Protective Suits with pair of Latex Gloves/60 gsm Fabric PP+Export Quality	M/s Zafar Amin Textile Ind.	10,000	700	7000000	No		
200		Protective Suit 80 gsm	Chawla Enterprises	20000	680	13600000			
201		Protective Suit 60 gsm	Texol	40,000	700	28000000			
202		Protective Suit 80 gsm	Suleman Enterprises	40,000	770	30800000			
203		Protective Suit 60 gsm	Suleman Enterprises	20,000	770	15400000			
204		KN-95	Four Brother Agri	50,000	900	45000000			
205		Protective Suit 60 gsm	Afroze Traders	10,000	575	5750000			
206		Protective Suit 60 gsm	Ahsen Ikram Textile	20,000	775	15500000			
207		Protective Suit 60 gsm	Aura Associates	10,000	700	7000000			
208		Protective Suit 80 gsm	Suleman Enterprises	20,000	770	15400000			
209		Protective Suit 60 gsm	Progressive Trade	20,000	700	14000000			

210		Protective Suit 60 gsm	Service Square	10,000	635	6350000			
211		Protective Suit 60 gsm	Texol	40,000	700	28000000			
212		Protective Suit 60 gsm	Trienador	20,000	675	13500000			
213		Protective Suit 60 gsm	Zafar Amin	30,000	700	21000000			
214		Protective Suit 80 gsm	Zafar Amin	10,000	800	8000000			

Annex-VII

S.No.	OS	File Number	Name of equipment	Name of firm	Price Rs/ USD	Quantity Ordered	Amount	PO date	Qty Delivered/ awaited	Delivery date	Delivered Date	N. of Days	%age	L.D Charges Rs/ USD
1	20	09.06.2020 Emergency procurement of Actemra & Remdesivir	Actemra (Tocilizumab) 200 mg/10 ml inj	Roche	25,399.70	2,000	5,079,940		100	6/30/2020	6/11/2020			
1			Balance awaited				45,719,460		1,000	6/30/2020	15.06.2021		10%	5,079,940
2	29	2(10) 31.03.2020 M/s Al-majid logistics 26,80,161,191	portable containers/ pre-fab containers rooms	M/s Al-Majid logistics	330,000.00	1,200	396,000.000	3/20/2020		4/3/2020	5/19/2020	46	0.20%	36,432,000
3	3	F2(5) 22.04.2020 M/s Matora Engineering 123	(SH-300 Eternity china)	M/s Matora Engineering (120 vents)	96,420,000.00	20	600,000	5/16/2020	20	5/31/2020	6/16/2020		20%	192,840,000
4			30 Vents JX 600 ICU		96,420,000.00	30	600,000	5/16/2020	30	5/31/2020	6/16/2020	16	0.20%	154,272,000
5			D-95 Masks	Defence Science & Technology Organization	103.3	20,000	2,066,000	02.05.2020	20,000	5/15/2020	5/19/2020	4	0.20%	16,528
6	47	30.04.2020 F-2(34-B)	D-95 Masks	Defence Science & Technology Organization	103.3	6,000	619,800	02.05.2020	6,000	5/15/2020	5/19/2020	4	0.20%	4,958
7			ICU Ventilator SIARE TRON 4000 SIARE Italy	Trade Vision International	2972950	6,000	17,837,700,000	02.05.2020					10%	1,783,770,000
8			Oxygen cylinder 240 cft	Na	37500	10,000	375,000,000	25.06.2020					10%	37,500,000
9			Oxygen cylinder 48 cft	Pakistan Oxygen Ltd.	26500	5,000	132,500,000	06.07.2020		8/10/2020			10%	13,250,000
10	49	F-2(50) 25.06.2020 Oxygen cylinders	Oxygen cylinder medical graded high pressure 215 cft	Ghani chemical industries Pvt. Ltd.	26087	1,800	46,956,600	25.06.2020		7/5/2020			10%	4,695,660
11			Oxygen cylinder	Pakistan Gas Pvt.	31000	2,500	77,500,000	02.07.2020		7/31/2020			10%	7,750,000

			r 215 cft with flow meter and regulator	Ltd.											
12			Oxygen cylinder 350 cft with flow meter and regulator	Pakistan Gas Pvt. Ltd.	45000	700	31,500,000	02.07.2020		7/31/2020			10%	3,150,000	
13	50	F. 2(49) 20.06.2020 ICU Beds	Bed with accessories (4 motion)	Nasrullah Trading Co.	112000	100	11,200,000	20.06.2020		6/25/2020	7/6/2020	11	0.20%	246,400	
14			Side locker (New)	Nasrullah Trading Co.	9000	100	900,000	20.06.2020		6/25/2020	7/6/2020	11	0.20%	19,800	
15			Over bed table food trolley	Nasrullah Trading Co.	9000	100	900,000	20.06.2020		6/25/2020	7/6/2020	11	0.20%	19,800	
16	52	F.2(45) 14.06.2020	Fingertip pulse oximeter	Nasrullah Trading company	2400	1,000	2,400,000	29.06.2020	1,000	6/30/2020	7/4/2020	4	0.20%	19,200	
17			Nasul canola safety brand china	Hospital appliance	55	5,000	275,000	26.06.2020	5,000	6/29/2020	7/20/2020	21	0.20%	11,550	
18			Oxygen regulator with humidifier	Hospital appliance	4000	70	280,000	26.06.2020	70	6/29/2020	7/20/2020	21	0.20%	11,760	
19			Fingertip pulse oximeter LED display Yonker (CE approved)	Hospital appliance	2600	500	520,000	26.06.2020	200	6/29/2020	7/2/2020	3	0.20%	3,120	
20								780,000		300	6/29/2020	7/20/2020	21	0.20%	32,760
21	53	2(47) Plasma Kits	IV Fistula (China)	MB traders	68	500	34,000	09.06.20		6/12/2020			10%	3,400	
22			Falcon Tube, 15 ml	MB traders	21	500	10,500	09.06.20		6/12/2020				10%	1,050
23			Malria, 25 test	MB traders	1,675	20	33,500	09.06.20		6/12/2020				10%	3,350
24			HIV screening, 40 test Biotech / accurate USA	MB traders	1,480	13	19,240	09.06.20		6/12/2020				10%	1,924
25			Therapeutic plasma exchange set 225 ml/ 125 ml with ACD solution	MB traders	25,000	600	15,000,000	09.06.20		6/12/2020				10%	1,500,000

26			Spectra TPE (Therapeutic plasma exchange) for Cobe Spectra with ACDA plasma exchange kit (TPE)	Suro Bio Diagnostic & Pharmaceuticals	24,500	500	12,250,000	12.06.20/22.06.20	124	15.06.20/10.07.20	6/25/2020				
26									186		7/8/2020				
26							4,655,000		190	7/10/2020	16/07/2020	6	0.20%	55,860	
27			Therapeutic plasma exchange set 225 ml/125 ml with ACD solution (Hamonetics MCS+)	Hospital supply corporation	2,500	600	1,500,000	12.06.20	300,200	24.06.20	24.06.20,				
27									200	10.07.20	10.07.20				
28			plasma exchange kit with ACD solution	Basic pharmaceuticals Pvt. Ltd	24,000	300	4,200,000	12.06.20	175	6/15/2020	6/18/2020	3	0.20%	25,200	
28							600,000		25	6/15/2020	6/20/2020	5	0.20%	6,000	
28			Balance awaited				2,400,000		100	6/22/2020	awaited		10%	240,000	
29			Trima plasma kit TERU MOBC T	ZEDCO	157,872	1,000	157,872,000	12/15.06.2020		10/12.07.2020			10%	15,787,200	
30		F. No. 2(15) 25.03.2020 Minutes of 10th Meeting of the Procurement Committee for Coronavirus	ORICARE Ventilator (V-8800)	OJS Traders Pvt Ltd	5,000,000	100	500,000,000	25.03.20		4/9/2020			10%	50,000,000	
31			CART Board Boxes	OJS Traders Pvt Ltd	118	90,000	10,620,000	25.03.20	90,000	3/26/2020	3/27/2020	1	0.20%	21,240	
32			PCR Kit for Covid-19	Hoora Pharma	46,080	4,167	192,015,360	24.03.20 (28.03.20)		4/3/2020				10%	19,201,536
33			Sample collection swab	Hoora Pharma	320	100,008	32,002,560	24.03.20 (28.03.20)		4/3/2020				10%	3,200,256
34		F. No. 2(15) 25.03.2020 Minutes of 10th Meeting of the Procurement Committee for Coronavirus	DAHUA Body Thermal Scanners	M/S KESTRAL Trading	2,000,000	100	200,000,000	25.03.20	100	3/30/2020	4/4/2020	5	0.20%	2,000,000	
35		F. 2(6) Tender notice 08.04.2020	Tyvek Suit (Protection Suits for health care) 80	M/s Pak Business International	570	500,000	39,900,000	22.05.20	70,000	6/5/2020	6/12/2020	7	0.20%	558,600	

35		GSM				142,500,000		250,000	6/5/2020	6/12/2020	7	0.20%	1,995,000
35						17,100,000		30,000	6/15/2020	6/20/2020	5	0.20%	171,000
35						142,500,000		250,000	6/15/2020	6/20/2020	5	0.20%	1,425,000
36		Tyvek Suit (Protection Suits for health care) 80 GSM	M/s Afroz Trader	645	50,000	16,125,000	22.05.20	25,000	6/5/2020	6/16/2020	11	0.20%	354,750
36						16,125,000		25,000	6/10/2020	6/16/2020	6	0.20%	193,500
37		Head Cover	MAGMA International	4	200,000	720,000	11.05.20	180,000	5/18/2020	5/20/2020	2	0.20%	2,880
37						80,000		20,000	5/18/2020	5/30/2020	12	0.20%	1,920
38		Surgical Gowns 350 gsm	(1) Pak Business International	340	200,000	68,000,000	11.05.20	200,000	5/25/2020	5/30/2020	5	0.20%	680,000
39		Surgical Gowns 350 gsm	(2) Blue Birds Enterprises	350	500,000	87,500,000	22.05.20	250,000	6/5/2020	6/16/2020	11	0.20%	1,925,000
39						87,500,000		250,000	6/15/2020	6/16/2020	1	0.20%	175,000
40		Face Shields	(1) Anwar Khawaja Ind. Pvt Ltd.	149	50,000	7,450,000	11.05.20	25,000	5/21/2020	6/1/2020	11	0.20%	163,900
40								25,000	5/31/2020	5/22/2020			
40				149	100,000	14,900,000		100,000	22.05.20	5000 by 05.06.20 and 5000 by 10.06.20		10%	1,490,000
41		Gum Boots	(1) Pak Business International	1200	3,000	15,600,000	11.05.20	1300	5/21/2020	5/19/2020			
41						15,600,000	22.05.20	1300	6/5/2020	6/11/2020	6	0.20%	187,200
42		Protective suits	M/s TR Traders 120	700	20,000	14,000,000	31.03.20		4/10/2020	4/22/2020	12	0.20%	336,000
43		Ventilators VG-	M/s Ningbo Sunrise	8,035,000	100	803,500,000	31.04.20		4/8/2020			10%	80,350,000.00
44		Face mask	M/s FB Constructors	29	20,000	580,000	31.03.20		4/13/2020	4/22/2020	9	0.20%	10,440
45		Head cover caps	M/s FB Constructors	18	20,000	360,000	31.03.20		4/13/2020	4/22/2020	9	0.20%	6,480
46		Surgical gloves	M/s FB Constructors	110	20,000	2,200,000	31.03.20		4/13/2020	4/22/2020	9	0.20%	39,600
47		Latex gloves	M/s FB Constructors	20	20,000	400,000	31.03.20		4/13/2020	4/22/2020	9	0.20%	7,200
48		Shoe cover	M/s FB Constructors	18	20,000	360,000	31.03.20		4/13/2020	4/22/2020	9	0.20%	6,480
49		Protective suits	M/s FB Constructors	950	20,000	19,000,000	31.03.20		4/13/2020	4/22/2020	9	0.20%	342,000
50		N-95 mask	M/s FB Constructors	910	20,000	18,200,000	31.03.20		4/13/2020	4/29/2020	16	0.20%	582,400

51			Goggles	M/s FB Constructors	900	20,000	18,000,000	31.03.20		4/13/2020	4/22/2020	9	0.20%	324,000
52	167	NO. 3-1/2020(Covid) CCTV Camera	Gowns (sterilized)	M/s Medicamp International 154	850	20,000	10,200,000	22.03.20	12,000	3/26/2020	5/4/2020	39	0.20%	795,600
52							6,800,000		8,000	3/26/2020	5/2/2020	37	0.20%	503,200
53			LEISU NG LUFT 3 Sr#J16 061	PSC Power solution & engineering	2,500,000	1	2,500,000	20.04.20	1	4/21/2020	4/29/2020	8	0.20%	40,000
54			Protective suits (with head and shoe cover) 60 gsm fabric PP export quality	Zeb & Co.	700	30,000	21,000,000	20.04.20		5/3/2020	5/5/2020	2	0.20%	84,000
55			Protective suits (with head and shoe cover) 80 gsm fabric PP export quality	Nasrullah trading company Rawalpindi	775	10,000	7,750,000	20.04.20		5/5/2020	5/8/2020	3	0.20%	46,500
56	169	F. NO. 2(22) 31.03.2020 17th meeting	Protective suits (with head and shoe cover) 60 gsm fabric PP export quality	Nasrullah trading company Rawalpindi	675	10,000	6,750,000	20.04.20		5/5/2020	5/8/2020	3	0.20%	40,500
57			Disposable Protective coveral safety suits 80 gsm	Texol International Pvt. Ltd	780	20,000	15,600,000	10.04.20		5/10/2020	5/14/2020	4	0.20%	124,800
58			Disposable protective coveral safety suits 60 gsm fabrics PP+	Al-Umair & Co.	700	10000	7,000,000	31.03.20	10,000	4/12/2020	4/13/2020	1	0.20%	14,000
59			Disposable protective coveral safety suits 75 gsm fabrics PP+	Nisar General Trading	770	5000	3,811,500	31.03.20	4,950	4/12/2020	4/13/2020	1	0.20%	7,623
59							38,500		50	4/12/2020	4/14/2020	2	0.20%	154
60			Protective suits H&S covers	Nasrullah Trading Co.	650	10,000	6,500,000	31.03.20	10,000	4/9/2020	4/10/2020	1	0.20%	13,000

61			Surgical face mask 3 layers	M/s Incredible Ideas	35	500	17,500	31.03.20	500	4/2/2020	4/3/2020	1	0.20%	35	
62			Body bags 36x84	M/s Treinador Intl.	890	2000	1,780,000	29.03.20	2,000	4/5/2020	4/6/2020	1	0.20%	3,560	
63			ICU ventilators VG-70	FB Constructors Pvt. Ltd	9,000,000	100	900,000,000	31.03.20	9	4/20/2020	5/1/2020	11	0.20%	19,800,000	
64			Real Time PCR Detection System with Starter Packages with UPS Printer	M/s Chemical House	3700000	20	7,400,000	30.03.20	2	4/13/2020	4/16/2020	3	0.20%	44,400	
64							66,600,000		18	4/28/2020	5/6/2020	8	0.20%	1,065,600	
65			Body Bags 36x84 Fabric PP	M/s Treinador international	890	3000	2,670,000	29.03.20		4/5/2020	4/6/2020	1	0.20%	5,340	
66			Syringe Pump MIND RAY SP3	M/s Trade Vision international	115,000	100	11,500,000	30.03.20		4/30/2020	5/6/2020	6	0.20%	138,000	
67			SAMPLE Preservation Solution VTM	ESARE International	1050	100,000	104,160,000	30.03.20	99,200	4/10/2020	4/30/2020	20	0.20%	4,166,400	
67							840,000		800				10.00%	84,000	
68			VTM Viral Transport Medium	M/s Hoora Pharmacy	950	100,000	95,000,000	30.03.20		4/9/2020	4/15/2020	6	0.20%	1,140,000	
69			Tyvek Suit (Protection Saut)	M/s Progressive Trade Company	700	5,000	3,500,000	26.03.20	5,000	4/2/2020	4/7/2020	5	0.20%	35,000	
70			VTM Viral (Transport)	M/s Hoora Pharmacy	950	100,000	95,000,000	26.03.20		4/5/2020			10%	9,500,000	
71			Bio Hazard Bag	M/s FTS International Pvt Ltd	35	50,000	1,750,000	26.03.20	5,000	3/31/2020	4/6/2020	6	0.20%	21,000	
72			Bio Hazard Bags	M/S OJS Trader	35	50,000	1,750,000	27.03.20		4/4/2020	4/13/2020	9	0.20%	31,500	
73			Disposable Protective Coverall Safety Suits	PAK ITALIA Pvt Ltd	750	400,000	15,000,000	27.03.20	20,000	05 to 12 April @ 20,000 per week	4/9/2020			0.20%	-
73							8,250,000		11,000	4/12/2020	4/13/2020	1	0.20%	16,500	
73							15,000,000		20,000	4/12/2020	4/15/2020	3	0.20%	90,000	
73							7,500,000		10,000	4/12/2020	4/17/2020	5	0.20%	75,000	
73							14,250,000		19,000	4/12/2020	4/18/2020	6	0.20%	171,000	
73							7,500,000		10,000	4/12/2020	4/19/2020	7	0.20%	105,000	
73							232,500,000		310,000	4/12/2020			10.00%	23,250,000	
			still awaited												

74			Syringe Pump Mindray SP 3	M/s Trade Vision International	78540	200	15,708,000			4/30/2020	5/6/2020	6	0.20%	31,416
75			VTM (Viral Transport Medium)	Hoora Pharma	950	100,000	66,500,000	18.04.20	70,000	4/20/2020	4/20/2020		0.20%	
75							19,000,000		20,000	4/23/2020	4/30/2020	7	0.20%	38,000
76			Sample Collection Swabs	Hoora Pharma	320	100,000	9,600,000	18.04.20	30,000	4/20/2020	4/20/2020	0	0.20%	
76							25,600,000		80,000	4/23/2020	4/30/2020	7	0.20%	51,200
77			Isopropyl Alcohol 1 Cat 5035-4461-2.5 Ltrs Packaging	Musaji Adam & Sons	3,850	50	192,500	13.04.20		4/30/2020	5/4/2020	4	0.20%	385
78			Solvent E- 2.5 Ltrs Packaging	Musaje Adam & Sons	5,500	50	275,000	13.04.20		4/30/2020	5/4/2020	4	0.20%	550
79			Portable Container	M/s A-Majid Log	330,000	1200	396,000,000	20.03.20		3/30/2020			10.00%	39,600,000
80			Thermal Guns	M/s Minerva Builders	32,300	1,000	32,300,000	20.03.20	1,000	3/27/2020	4/12/2020	16	0.20%	1,033,600
81			Sanitizers 1 liter	M/s Minerva Builders	1,495	2000	1,569,750	20.03.20	1,050	3/27/2020	4/13/2020	17	0.20%	53,372
81							21,528,000		14,400	3/27/2020	3/28/2020	1	0.20%	43,056
81							7,893,600		5,280	3/27/2020	3/29/2020	2	0.20%	31,574
82			Portable container with attached toilet	M/S ESRA international	333,000	300	99,900,000	21.03.20		4/11/2020	6/8/2020	58	10.00%	9,990,000
83			Thermal guns	M/S Syed Alla Ud Din & Co.	9300	3000	27,900,000	21.03.20		3/29/2020	5/1/2020	33	0.20%	1,841,400
84			PCR lab kits	M/S Syed Alla Ud Din & Co.	2275	100,000	227,500,000	21.03.20		3/29/2020	4/15/2020	17	0.20%	7,735,000
85			Face mask 3ply	M/s Mumtaz Brothers	27.8	10,000	278,000	19.03.20	10,000	3/22/2020	3/23/2020	1	0.20%	556
86			N-95 mask	M/s four Brothers	550	10,000	3,850,000	19.03.20	7,000	3/22/2020	4/4/2020	13	0.20%	100,100
86							1,650,000		3,000	3/22/2020	3/31/2020	9	0.20%	29,700
87			QPCR-Machines	M/s MC Service	2,400,000	12	2,400,000	19.03.20	1	3/26/2020	3/23/2020			
87							4,800,000		2	3/26/2020	3/31/2020	5	0.20%	48,000
87							14,400,000		6	3/26/2020	3/27/2020	1	0.20%	28,800
87							7,200,000		3	3/26/2020	4/4/2020	9	0.20%	129,600
88			Covid-19 Real time PCR Kit	M/s MC Service	240,000	1000	960,000	19.03.20	4	4/2/2020	5/12/2020	40	0.20%	76,800
88							48,000,000		200	4/2/2020	5/19/2020	47	0.20%	4,512,000
88							72,000,000		300	4/30/2020	5/5/2020	5	0.20%	720,000
88							71,040,000		296	4/30/2020	5/18/2020	18	0.20%	2,557,000

888									000				0	2020		0%	440							
888									48,000,000		200		4/30/2020	awaited		10%	16,732							
89									Thermal guns	M/s Cabbott Surgical	9800	500	4,900,000	19.03.20		3/26/2020	4/28/2020	33	0.2%	323,400				
90									Surgical face mask 3 ply with soft strips	M/s Minerva Builders	29.5	1,000	525,100	19.03.20	17,800	3/22/2020	3/26/2020	4	0.2%	4,201				
900																	4,183,100	141,800	3/22/2020	3/24/2020	2	0.2%	16,732	
900																	3,650,625	123,750	3/22/2020	3/23/2020	1	0.2%	7,301	
900																	1,032,500	35,000	3/22/2020	3/21/2020			-	
900																	20,108,675	681,650		awaited		10%	2,010,868	
91									Storage container	M/s Al-Majid Logistics	465,000	3	1,395,000	28.03.20		4/5/2020	4/9/2020	4	0.2%	11,160				
92	183	F 2(20)/2019-20 28-29.03.2020 Minutes of 4th Meeting							PCR Kits Real Time/ Airlifted by NDMA from China	M/s Hoora Pharma	46,080	4167	192,015,360	29.03.20		4/8/2020				10%	19,201,536			
93									Sample collection swabs/ Airlifted by NDMA from China	M/s Hoora Pharma	320	100,008	32,002,560	29.03.20		4/8/2020				10%	3,200,256			
94									Surgical gowns sterilized	M/s Medicamp Intl.	850	10,000	8,500,000	23.03.20	10,000	3/26/2020	3/30/2020	4	0.2%	68,000				
95									Surgical gowns non-sterilized	M/s Medicamp Intl.	500	10,000	1,050,000	23.03.20	2,100	3/26/2020	4/1/2020	6	0.2%	12,600				
95																	3,950,000	7,900	3/26/2020	4/2/2020	7	0.2%	55,300	
96									Corona sit white & blue non-woven	M/s Al-Umair & Co.	600	25,000	15,000,000	23.03.20		3/28/2020	4/6/2020	9	0.2%	270,000				
97									Surgical masks 3 layers	M/s Protect Solution	29	500,000	664,100	23.03.20	22,900	3/24/2020	3/24/2020	0	0.2%	-				
977																		638,000	22,000	3/24/2020	3/27/2020	3	0.2%	3,828
977																	1,015,000	35,000	3/24/2020	3/29/2020	5	0.2%	10,150	
977																	582,900	20,100	3/24/2020	4/1/2020	8	0.2%	9,326	
977																	11,600,000	400,000	3/24/2020	4/14/2020	21	0.2%	487,200	
98									Mobile ventilators yh-830	M/s Scientific Technical Corp.	359,400	10	3,594,000	20.03.20		3/30/2020	5/6/2020	37	0.2%	265,956				
99									PCR lab kits	M/s Syed Allaud Din & Co.	2,275	100,000	227,500,000	23.03.20		4/7/2020	4/27/2020	20	0.2%	9,100,000				
100									ICU shoes	M/s Muntaz Brothers	1670	3500	5,845,000	23.03.20		3/26/2020	3/27/2020	1	0.2%	11,690				
101									Chemical sprayer	M/s Muntaz Brothers	2090	500	1,045,000	23.03.20		3/26/2020	3/27/2020	1	0.2%	2,090				
101									INGLO protecti	M/s Muntaz	1850	600	1,110,000	23.03.20		3/26/2020	3/27/2020	1	0.2%	2,220				

2			on long shoes	Brothers										
103			Disposable caps	M/s Muntaz Brothers	5.6	100,000	560,000	23.03.20		3/26/2020	3/27/2020	1	0.20%	1,120
104			Latex glove blue	M/s Kestral Trading	22	500,000	3,036,000	23.03.20	138,000	3/28/2020	3/26/2020	-		
104							3,652,000		166,000	3/28/2020	3/28/2020	-		
104							4,312,000		196,000	3/28/2020	3/30/2020	2	0.20%	17,248
105			Hand Sanitizer	M/s RL Hummate Pvt Ltd	700	1000	700,000	24.03.20		3/27/2020	3/30/2020	3	0.20%	4,200
106	185	F 2(14) Minutes of 9th Meeting on 24.03.2020	Digital Mobile X Ray Machine Perlove 5100 C	M/s Siddique Sons Limited	6,160,000	75	462,000,000	24.03.20		4/3/2020	6/12/2020	70	10%	46,200,000
107			Disposable Protective Coverall Safety Suits 60 Grm Fabric P + Export Quality	Progressive Trade Company	700	20,000	7,000,000	31.03.20	10,000	4/10/2020	4/15/2020	5	0.20%	70,000
107							7,000,000		10,000	4/15/2020	4/15/2020	0		
108			Sanitizer 250ml	FB Const Govt Contractor	600	50,000	30,000,000	31.03.20		4/7/2020	4/13/2020	6	0.20%	360,000
109			Disposable protective coverall safety suits 50 gram 60 grm Fabric PP	TRINDOR International	675	40,000	27,000,000	31.03.20	20,000	4/7/2020	4/10/2020	3	0.20%	162,000
109	187	F 2(23) Minutes of 18th Meeting on 31.03.2020							20,000	4/10/2020	4/12/2020	2	0.20%	-
110			Cardboard Box	FB Const Govt Contractor	140	500,000	70,000,000	31.03.20		4/7/2020	4/13/2020	6	0.20%	840,000
111			Protected Suits	OJS Trader Pvt LTd	950	50,000	47,500,000	31.03.20		4/7/2020	5/7/2020	30	0.20%	2,850,000
112			N-95 Mask	OJS Trader Pvt LTd	910	50,000	45,500,000	31.03.20		4/7/2020	5/7/2020	30	0.20%	2,730,000
113			Goggles	OJS Trader Pvt LTd	900	50,000	45,000,000	31.03.20		4/7/2020	5/7/2020	30	0.20%	2,700,000
114			Face Shield	OJS Trader Pvt LTd	350	50,000	17,500,000	31.03.20		4/7/2020	5/7/2020	30	0.20%	1,050,000
115			Surgical Gowns	OJS Trader Pvt LTd	800	50,000	40,000,000	31.03.20		4/7/2020	5/7/2020	30	0.20%	2,400,000
116			Protective Suits with Shoe & Head Cover 60 gsm Fabric PP+ Export Quality	Masood Textile Mills	675	20,000	13,500,000	31.03.20		02.05.2020	5/5/2020	3	0.20%	459,000

117			Protective Suits with pair of Latex Gloves/ 60 gsm Fabric PP+Export Quality	M/s Zafar Amin Textile Ind.	700	10,000	7,000,000	31.03.20		4/7/2020	4/12/2020	5	0.20%	70,000
118			Protective Suit	H&S Textile	800	30,000	24,000,000			30-Apr-20	5-May-20	5	48000	240,000
119			Protective Suit	Texol	700	40,000	28,000,000			25-Apr-20	30-Apr-20	5	56000	280,000
120			Protective Suit	Ahsen Ikram Textile	775	20,000	15,500,000			8-May-20	16-May-20	8	31000	248,000
121			Protective Suit	Aura Associates	700	10,000	7,000,000			30-Apr-20	5-May-20	5	14000	70,000
122			Protective Suit	Progressive	700	20,000	14,000,000			16-Feb-20	7-Apr-20	16	28000	448,000
123			Protective Suit	Texol	700	40,000	28,000,000			20-Apr-20	25-Apr-20	5	56000	280,000
Total Rs.														2,649,135,217
124			Ventilator Boray 5000D	Sinophar Fortune	19900	10	199,000			10-May-20	23-May-20	13	398	5,174
125			S-1100	Sinophar m Fortune	40	21700	868,000			10-May-20	23-May-20	13	1736	22,568
126			1000 D	Sinophar m Fortune	30	7000	210,000			10-May-20	23-May-20	13	420	5,460
127			SH-300	Sinophar m Fortune	17500	40	700,000							70,000
128			R-50	Shanghai Von	26350	36	948,600			20-May-20	23-May-20	3	1897.2	5,692
129			R-50	Shanghai Von	26350	40	1,054,000			30-May-20	17-Jun-20	18	2108	37,944
130			R-50	Shanghai Von	26350	146	3,847,100			25-Jun-20	29-Jun-20	4	7694.2	30,777
131			X Ray	Nanjing Perlove	33400	140	4,676,000			1-Apr-20	1-Jul-20	91	9352	467,600
132			Mask	Beijing Toodudu	0.37	1000000	370,000			5-Apr-20	1-Jul-20	87	740	37,000
133			VTM	Esare International	1050	100000	105,000,000			6-Apr-20	4-May-20	28	210000	5,880,000
134			Thermal Mixer	Pakistan Hospital	540000	40	21,600,000			10-May-20	20-Jun-20	41	43200	1,771,200
Total USD														8,333,414

Annex-VIII

S. No.	PO date	Items	Name of firm	Total Cost	% of Advance amount	Guarantee Amount	Type of Guarantee	Insurer
1	20.03.20	portable containers/ pre-fab containers rooms with attached toilets	M/s Al-Majid logistics	396,000,000	5%	19,800,000	post-dated cheque	

2	24.04.20	20 Ventilators (SH-300 Eternity china) (Rs 96420000)	M/s Matora Engineering				crossed postdated cheques	M/s United Insurance Company
3	24.04.20	50 Ventilators (MY-E-003 original model Cirius V-60) (Rs 216945000)	M/s Matora Engineering	313,365,000	80%	246,835,200	crossed postdated cheques	M/s United Insurance Company
4		Dis-infection services	M/s Forward solution	50,038,340	25%	12,509,585	crossed postdated cheques	
5	24.03.20 (28.03.20)	PCR Kit for Covid-19	Hoora Pharma	224017920	40%	89,607,168	post-dated cheque	Dubai Islamic Bank
	24.03.20 (28.03.20)	Sample collection swab						
6	25.03.20	PPE Kits (PPE)-12 x Items each list attached	OJS Traders Pvt Ltd	331000000	10%	331,000,000		
7	25.03.20	Sample Preservation Solution VTM	M/s Esare International	105000000	25%	26,250,000	cross-cheques	
					75%	78,750,000		
8	25.03.20	ICU Ventilator for Adults & Pediatric 10.4" Color TFT Touch screen	M/s Trade Vision International	82617600	30%	27,818,895	Bond	M/s Shaheen Insurance Co. Ltd, Habib Metropolitan Bank Ltd
9	30.03.20	Syringe Pump MINDRAY SP3	M/s Trade Vision Intl	11500000	30%	3,450,000	Bond	M/s Shaheen Insurance Co. Ltd
10	30.03.20	SAMPLE Preservation Solution VTM	ESARE International	105000000	25%	26,250,000		
11	26.03.20	VTM Viral (Transport)	Hoora Pharma	95000000	30%	28,500,000	Bond	Dubai Islamic Bank Ltd
12	27.03.20	200 Syringe Pump Mindray SP 3 and 30 BPAP	M/s Trade Vision International		30%	5,581,251	Bond	M/s Shaheen Insurance Co. Ltd
13	18.04.20	Sala-e 13200 TAN bead Nucleic Acid Extractor Lab Assist Series 32	M/s Scientific International	113,702,400	50%	56,851,200	Bond	M/s Alpha Insurance Co. Ltd
	18.04.20/12.05.20	Consumable for SLA_E 13200 tan bead opti pure Viral Auto Kits	M/s Scientific International					
15		ICU Ventilator MINDRAY SV 300	M/s Trade Vision International		50%	54,720,200		M/s Alpha Insurance Co. Ltd
16	20.03.20	Portable Container	M/s A-Majid Log	396000000	5%	19,800,000	cross-cheques	
17	21.03.20	PCR lab kits	M/S Syed AllaUd Din	227500000	25%	56875000	cross-cheques	Bank of Khyber,

			& Co.					Islamic banking branch
18	29.03.20	PCR Kits Real Time/ Airlifted by NDMA from China	M/s Hooraa Pharma	224017920	40%	89,607,168		Dubai Islamic Bank
19	29.03.20	Sample collection swabs/ Airlifted by NDMA from China						
20	23.03.20	PCR lab kits	M/S Syed AllaUd Din & Co.	227500000	25%	56875000		Bank of Khyber, Islamic banking branch
21		Digital Mobile X Ray Machine Per love 5100 C	M/s Siddique Sons Limited	462000000	40%	184,800,000		Habib Metropolitan Bank Ltd
22		PPEs	M/s OJS Traders		10%	331,000,000		
	Total					1,746,880,667		

Annex-IX

Sr	Recipients	Actemra 200 mg		Actemra 400 mg		Remedisvir 100 mg	
		As per policy	Actual	As per policy	Actual	As per policy	Actual
1.	Punjab	40	45	200	173***	2840	2,064
2.	Sindh	30	8	150	180	2130	1,760
3.	Baluchistan	5	4	25	06****	355	6
4.	KPK	12	16	60	80	852	744
5.	AJ&K	1	4	5	20	71	99
6.	ICT	1	17*	5	41**	71	319
7.	Unknown entity	0		0		0	1100*****
8.	GB	1		5		71	
9.	National Reserve	4		20		284	
	Total Issued		94		500		6092
	Total Received		100		500		7,100
	Ledger Balance		6		0		1,008

*Total 21x Actemra 200 mg injections were issued to ICT, 4 x were returned by DHO ICT

**Total 61x Actemra 400 mg injections were issued to ICT, 20 x were returned by DHO ICT

***Total 293x Actemra 400 mg injections were issued to Punjab, 120 x were returned.

****Total 54x Actemra 400 mg injections were issued to Health Department Baluchistan, 48 x were returned.

*****400x Remedisvir injections issued to an unknown entity in Islamabad and 700x Remedisvir injections issued to an unknown entity in Karachi, Sindh

Annex-X

Item Name	Supplier Name	Stock Value (Rs)
Malta Banaspati (1x12) Kg Pouch (For KI Zone)	Agro Processor & Atmospheric Gases (Pvt.) Ltd.	129,058,365
Malta Banaspati (1x12) Kg Pouch (For SR,MN Zone)	--do--	76,299,732
Soya Supreme Banaspati (1x5) P/B (For All USC Zones Except Karachi)	--do--	8,419,234
Soya Supreme Banaspati 2.5 Kg Tin (For All USC Zones Except Karachi)	--do--	213,777,331
Soya Supreme Banaspati 5 Kg Tin (For All USC Zones Except Karachi)	--do--	2,084,444
Tullo Ghee 1 Kg Pouch (For KI/SR Zone)	Wazir Ali Industries Ltd	14,507,355
Tullo Ghee 5 Kg Tin (For KI/SR Zone)	--do--	814,993
Total		444,961,454

(OS-40 HO)

Procurement of unfit oil & Ghee brands declared by PFA Rs 456.812 million

Sr. No.	Item Name	Quantity Received	Price Per KG	Value (Rs)
1	Barkat Banaspati	650,768	169	110,003,360
2	Dalda Cooking Oil	601,395	234	141,979,035
3	EVA VEG Banspati	6,000	225	1,350,000
4	MAAN Banaspati	1,196,684	170	203,481,880
Total		2,454,847		456,814,275

OS-04.ZO-Lr

Purchase and sale of unfit for health ghee brands - Rs 107.237 million

Sr. No.	Item Name	Quantity Received	Price Per KG	Value
1	MAAN Banaspati	371,476	172	63.894
2	Barkat Banaspati	138,000	170	23.460
3	Dalda Cooking Oil	84,249	236	19.883
Total				107.237

OS-21.RO

Multan

Purchase and sale of unfit for health ghee brands - Rs 91.041 million

Sr. No.	Item Name	Quantity Received	Price Per KG	Value (Rs.)
1	Barkat Banaspati	120,000	170	20,400,000
2	Dalda Cooking Oil	73,145	236	17,289,360
3	MAAN Banaspati	309,924	172	53,351,640
Total		503,069		91,041,000

OS-44.RO-Khanewal

Purchase and sale of ghee unfit for health and Availability of stock - Rs 73.048 million

Sr. No.	Item Name	Quantity Available At Stores Opening	Total Closing	Sold out	Amount @170 Per Kg
1	Barkat Ghee	128817	15234	113583	19309110
2	Maan Ghee 1x5	14912	1392	13520	2298400
3	Maan Ghee 1x12	306725	4131	302594	51440980
Total				Total	73,048,490

(OS-35 DGK)

**Purchase and sale of ghee unfit for health and Availability of Brands
-Rs 1.780 million**

Sr. No.	Item Name	Quantity available at stores	Price Per KG	Value (Rs)
1	Barkat Banaspati	6438	170	1,094,460
2	MAAN Banaspati	4033	170	685610
Total		10471		1,780,070

(OS-38 Layyah)

**Purchase and sale of unfit for health ghee and cooking oil brands
- Rs 94.405 million**

Sr. No.	Item Name	Quantity available at stores	Price Per KG	Value (Rs)
1	Barkat Banaspati	177277	170	30,137,090
2	MAAN Banaspati	378044	170	64,267,480
Total		555321		94,404,570

(OS-37 Vehari)

Purchase of sub-standard Ghee – Rs 331.574 million

Om pinid north 24, pindi south 24 ,kohat 23 mardan 31 and attock 26

item Code	Item Name	Month	Qty Sold	AmountRs
9480	MaanBanaspati	Jan-20	61,966	10,534,220
9480	MaanBanaspati	Feb-20	59,974	10,195,580
9480	MaanBanaspati	Mar-20	45,984	7,817,280
9480	MaanBanaspati	Apr-20	25,850	4,394,500
9480	MaanBanaspati	May-20	52,376	8903,920
9480	MaanBanaspati	June-20	37,138	631,3460
Total				48,158,960

Kohat Region

Item Code	Item Name	Month	Qty Sold	Amount (Rs)
9480	MaanBanaspati	Jan-20	18,827	3,200,590
9480	MaanBanaspati	Feb-20	20,201	3,434,170
9480	MaanBanaspati	Mar-20	39,846	6,773,820
9480	MaanBanaspati	Apr-20		0
9480	MaanBanaspati	May-20	112,147	19,064,990
Total				32,473,570

Attock Region

Item Code	Item Name	Month	Qty Sold (Kgs)	Sale Rate per (Kg)	Value(Rs)
9480	MaanBanaspati	Jan-20	144	170	24,480
9480	MaanBanaspati	Feb-20	21059	170	3,580,030
9480	MaanBanaspati	Mar-20	51792	170	8,804,640
9480	MaanBanaspati	Apr-20	17757	170	3,018,690
9480	MaanBanaspati	May-20	203698	170	34,628,660
Total					50,056,500

Mardan Region

Item Code	Item Name	Month	Qty Sold (Kgs)	Sale Rate per (Kg)	Value (Rs)
9480	MaanBanaspati	20-Jan	67871	170	11,538,070
9480	MaanBanaspati	20-Feb	37746	170	6,416,820
9480	MaanBanaspati	20-Mar	54051	170	9,188,670
9480	MaanBanaspati	20-Apr	13413	170	2,280,210
9480	MaanBanaspati	20-May	84083	170	14,294,110
Total					43,717,880

Rawalpindi North

Item Code	Item Name	Month	Qty Sold	Amount (Rs)
9480	MaanBanaspati	Ramzan 2020	82,381	14,004,770
9480	MaanBanaspati	Feb-20	57,852	9,834,840
9480	MaanBanaspati	Mar-20	63,342	10,768,140
9480	MaanBanaspati	Apr-20	33,217	5,646,890
9480	MaanBanaspati	Jan-20	49,209	8,365,530
Total				48,620,170

Rawalpindi South

Item Code	Item Name	Month	Qty Sold	Amount(Rs)
9480	MaanBanaspati 1x12 pouch	May-2020	181,802	30,906,340
9480	MaanBanaspati 1x12 pouch	Jan-2020	2,223	58,512
9480	MaanBanaspati 1x12 pouch	Feb-2020	76,075	12,932,750
9480	MaanBanaspati 1x12 pouch	June-2020	47,172	8,022,640
9480	MaanBanaspati 1x12 pouch	August-2020		6,332,840
Total				58,253,082

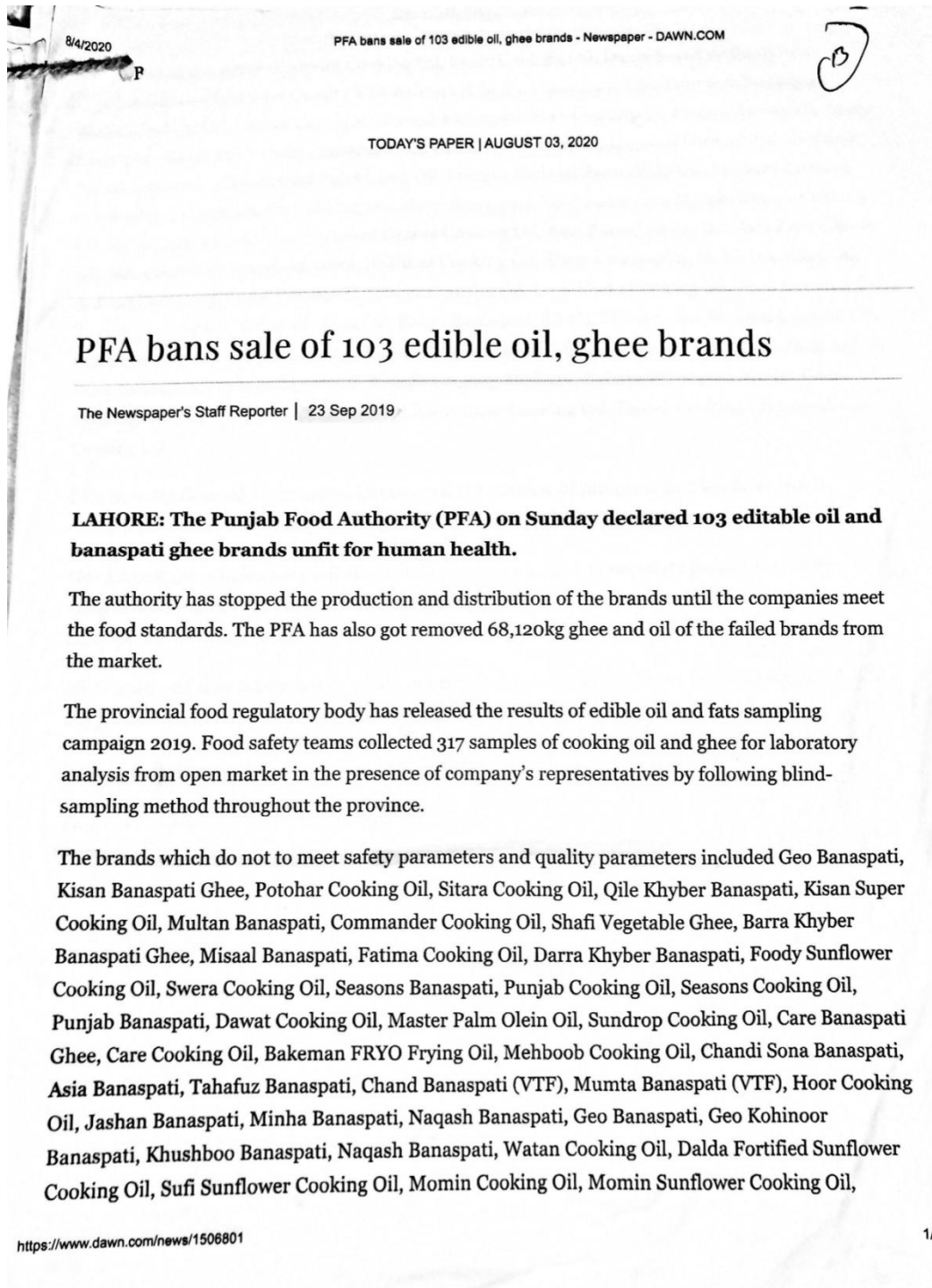
Peshawar North

Item Code	Item Name	Month	Qty Sold	Amount(Rs)
9480	MaanBanaspati 1x12 pouch	February-2020	15,465	2,629,050
9480	MaanBanaspati 1x12 pouch	March-2020	72,025	12,244,250
9480	MaanBanaspati 1x12 pouch	April-2020	56,673	9,634,410
Total				24,507,710

Peshawar South

Item Code	Item Name	Month	Unit Sold	Rate per Unit	Amount(Rs)
9480	MaanBanaspati	Jan-20	37,884	170.00	6,440,280
9480	MaanBanaspati	Feb-20	40,055	170.00	6,809,350
9480	MaanBanaspati	Mar-20	25,147	170.00	4,274,990
9480	MaanBanaspati	Apr-20	14,746	170.00	2,506,820
9480	MaanBanaspati	May-20	33,901	170.00	5,763,170
Total					25,794,610

Muzaffarabad Region



Barl Banaspati, Areej Premium Cooking Oil, Sadiq Cooking Oil, Dalda Fortified Sunflower Cooking Oil, Eva Premium Quality VTF Banaspati, Malta Banaspati, Soya Supreem Banaspati, Barkat Cooking Oil, Hafeez Banaspati, Fawad Banaspati, Maan Banaspati, Enaam Banaspati, Aghaz Banaspati, Hayat Palm Olein, Tawanai Palm Olein, Gul Banaspati, Mujahid Cooking Oil, Mujahid Soyabean Cooking Oil, Fatima Palm Olein Oil, Zaitoon Refined Palm Olein Oil, Mumtaz Cooking Oil, Madni Cooking Oil, Ok Cooking Oil, Maha Banaspati, Rohi Banaspati, Multan Canola Cooking Oil, Roho Canola Cooking Oil, Ittehad Canola Cooking Oil, Asia Pure Cooking Oil, Asia Pure Canola Oil, Maaz Supreme Banaspati Ghee, Shahbaz Cooking Oil, Shama Banaspati, Moulvi Cooking Oil, Andaz Banaspati, Qadir Banaspati, Hafeez Cooking Oil, Ganj Shakr Cooking Oil, Shafi Cooking Oil, Tayyab Cooking Oil, Rahat Cooking Oil, Rahat Banaspati, SB Gold Canola Oil, Sb Gold Cooking Oil, Sidra Cooking Oil, Fatima Cooking Oil, Tahafuz Banaspati, Maaz Supreme Pakwan Oil, Fauji Koh-e-Noor Banaspati, Shehroz Banaspati, Khushi Cooking Medium, Aghaaz Banaspati, Master Chef Cooking Oil, ACP Fold Banaspati, Ittehad Palm Olein Cooking Oil, Taqwa Cooking Oil and Khalis Cooking Oil.

PFA Director General Muhammad Usman said the purpose of sample collection drive was to confirm the availability of requisite micronutrients in it and check the quality and standards.

He said that 56 samples have failed on quality parameters and 47 on safety parameters in the analytical laboratory test report, while 211 brands found up to the mark and three other brands failed on the incorrect label.

Mr Usman said that the authority would not compromise on the quality of food and standards and the production of failed brands would remain suspended till further orders.

He said that they would again collect samples of different brands for laboratory test.

Published in Dawn, September 23rd, 2019

SUMMARY OF RESULTS OF EDIBLE OIL AND FATS SAMPLING CAMPAIGN				
TOTAL SAMPLES	PASS	PASS BUT INCORRECT LABEL	FAIL ON QUALITY PARAMETERS	FAIL ON SAFETY PARAMETERS
317	211	03	56	47

Sr.#	Sample Code	Brand Name	Result
1	CHK-AA-008-19	Salva Banspati Ghee	Pass
2	CHK-MA-023-19	Best Cooking Oil	Pass
3	CHK-MI-19-19	Tullo Cooking Oil (Duplicated with sample code LHR-WS-254-19 at Sr# 165)	Pass
4	SKP-AM-55-19	Golden Vegetable Ghee	Pass
5	SKP-AM-52-19	Seasons Frying Oil	Pass
6	SKP-AM-54-19	Golden Cooking Oil	Pass
7	SKP-AM-56-19	Samar Banspati	Pass
8	SKP-AM-57-19	Samar Cooking Oil	Pass
9	SKP-AM-49-19	Rice Bran Oil (Seasons Edible Oil Ltd. Formerly Wali Oil Mills Ltd.)	Pass
10	SKP-AM-50-19	Seasons Corn Oil	Pass
11	SKP-AM-51-19	Seasons Canola Oil	Pass
12	SKP-AM-48-19	Wali Cooking Oil	Pass
13	SKP-AM-43-19	Dawat Banspati	Pass
14	SKP-AM-53-19	Zaifat Refined Palm Olein	Pass
15	FSD-HK-14-19	Gai Cooking Oil	Pass
16	FSD-SK-15-19	OK Banspati	Pass
17	FSD-SK-07-19	Kashmir Premium Cooking Oil	Pass
18	FSD-SK-08-19	Kashmir Banspati	Pass
19	FSD-SK-09-19	Kashmir Canola Oil	Pass
20	FSD-SK-10-19	Sehar Cooking Oil	Pass
21	FSD-SK-11-19	Sehar VTF Banspati	Pass
22	FSD-SK-12-19	Best Double Refined Banspati	Pass
23	FSD-SK-13-19	Best Cooking Oil Double Refined	Pass
24	FSD-HK-15-19	Hoor VTF Banspati	Pass
25	FSD-ZA-04-19	Special Madni Banspati	Pass

241	MLT-NT-30-19	Hoor Cooking Oil	Fail on Quality Parameter Fail due to High Vit. A (53363.43 IU/Kg)
242	KSR-RA-74-19	Jashan Banaspati	Fail on Quality Parameter Fail due to High Vit. A (70370.66 IU/Kg)
243	KSR-RA-71-19	Minha Banaspati	Fail on Quality Parameter Fail due to High Vit. A (74249.74 IU/Kg)
244	RWP-AH-46-19	Geo Banaspati	Fail on Quality Parameter Fail due to High Vit. A (1088785.75)
245	RWP-AH-47-19	Naqash Banaspati	Fail on Quality Parameter Fail due to High Vit. A (886216.28 IU/Kg)
246	RWP-AH-45-19	Geo Banaspati	Fail on Quality Parameter Fail due to High Vit. A (1179830.10 IU/Kg)
247	RWP-AH-44-19	Geo Kohinoor Banaspati	Fail on Quality Parameter Fail due to High Vit. A (889705.73 IU/Kg)
248	RWP-AH-43-19	Geo Kohinoor Banaspati	Fail on Quality Parameter Fail due to High Vit. A (872338.43 IU/Kg)
249	RWP-MF-74-19	Khushboo Banaspati	Fail on Quality Parameter Fail due to Low Vit. A (23472.97 IU/Kg)
250	RWP-AH-42-19	Naqash Banasapti	Fail on Quality Parameter Fail due to High Vit. A (55944.38 IU/Kg)
251	LHR-HMW-77-19	Watan Cooking Oil	Fail on Quality Parameter Fail due to Low Vit. A (28367.83 IU/Kg)
252	LHR-WS-257-19	Dalda Fortified Sunflower Cooking Oil (Duplicated with sample code LHR-MS-147-19 at Sr# 259)	Fail on Quality Parameter Fail due to High Vit. A (58648.29 IU/Kg)
253	LHR-WS-250-19	Sufi Sunflower Cooking Oil	Fail on Quality Parameter Fail due to Low Vit. A (29405.75 IU/Kg)
254	LHR-HMW-76-19	Momin Cooking Oil	Fail on Quality Parameter Fail due to Low Vit. A (5298.23 IU/Kg)
255	LHR-HMW-78-19	Momin Sunflower Cooking Oil	Fail on Quality Parameter Fail due to Low Vit. A (5262.10 IU/Kg)
256	LHR-WS-261-19	Barkat Banaspati	Fail on Quality Parameter Fail due to Low Vit. A (21813.02 IU/Kg)



257	LHR-MS-126-19	Areej Premium Cooking Oil	Fail on Quality Parameter Fail due to Low Vit. A (28705.91 IU/Kg)
258	LHR-HMW-79-19	Sadiq Cooking Oil	Fail on Quality Parameter Fail due to High Vit. A (55158.69 IU/Kg)
259	LHR-MS-147-19	Dalda Fortified Sunflower Cooking Oil	Fail on Quality Parameter Fail due to High Vit. A (54795.62 IU/Kg)
260	LHR-WS-238-19	Eva Premium Quality VTF Banaspati	Fail on Quality Parameter Fail due to High Vit. A (59970.46 IU/Kg)
261	LHR-WS-243-19	Malta Banaspati *	Fail on Quality Parameter Fail due to Low Vit. A (28889.77 IU/Kg)
262	LHR-WS-244-19	Soya Supreme Banaspati *	Fail on Quality Parameter Fail due to Low Vit. A (27316.31 IU/Kg)
263	LHR-WS-262-19	Barkat Cooking Oil	Fail on Quality Parameter Fail due to Low Vit. A (26188.75 IU/Kg)
264	MLT-TK-37-19	Hafeez Banaspati	Fail on Safety Parameters Fail due to Low Vit. A (24777.73 IU/Kg) and Peroxide value (7.6 Milli Equivalents of Oxygen/Kg)
265	JNG-YM-16-19	Fawad Banaspati	Fail on Safety Parameters Fail due to High Peroxide Value (8.0 Milli Equivalents of Oxygen/Kg)
266	LHR-WS-236-19	Maan Banaspati	Fail on Safety Parameters Fail due to High Free Fatty Acid (0.37 mgKOH/g) and High Acid Value (0.736 mgKOH/g)
	LHR-HMW-82-19	Enaam Banaspati	Fail on Safety Parameters Fail due to High Peroxide Value (7.0 Milli Equivalents of Oxygen/Kg), High Rancidity (1.6 R) and high Vit. A (61077.17 IU/Kg)
268	LHR-WS-230-19	Aghaz Banaspati	Fail on Safety Parameters Fail due to High Free Fatty Acid (0.57 mgKOH/g), High Acid Value (1.134 mgKOH/g) and High Vit. A (57892.91)
269	LHR-WS-234-19	Hayat Palm Olein	Fail on Safety Parameters Fail Due to High Melting point (26.6°C)
270	LHR-MG-67-19	Tawanai Palm Olein	Fail on Safety Parameters Fail due to High Melting Point (25.4°C)

8

یہ تمام کوکنگ آئل گھی وغیرہ استعمال کے قابل نہیں۔
ابال کر کھا لیں پر اس زہر سے خود بھی بچیں اور
دوسروں کو بھی بچائیں۔۔

PUBLIC NOTICE

It is informed to the public that recently Punjab Food Authority conducted a Survey and took samples of cooking oil and ghee for testing purpose and as a result of lab reports, the following products were found substandard due to absence of Vitamin A and low saponification value: Shan Cooking Oil, Shan Banaspati, Smart Canola Cooking Oil, Ghani Cooking Oil, Shah Taj Cooking Oil, Soya Supreme Cooking Oil, Kashmir Canola Oil and Cukoo Banaspati. Moreover, Sufi Sunflower Cooking Oil, Soya Supreme Banaspati, Olio Premium Canola Oil, Momin Cooking Oil, Mayar Banaspati, Momin Banaspati, Season Banaspati, Sundrop Cooking Oil, Tullo Banaspati, Tullo Cooking Oil, Salovi Spanish Olive Oil, Maan Banaspati, Naz Banaspati, Kissan Vegetable Ghee and Malta Banaspati are unfit for human consumption due to rancidity, artificial flavor addition and more acid value.

 **Noor-ul-Amin Mengal**
Director General,
Punjab Food Authority 

Annex-XII

Sr. No.	Regional Office	Name of Flour Mill	Quantity Allocated (in MT)	Qty Lifted (in MT)	Quantity of Atta in 20 KG Bags	Rate	Amount (Rs in million)
1	Khanewal	M/s Murshid Flour Mills	87.273	87.273	3490.92	790	2.758
2	Khanewal	M/s Gulshan Flour Mills	1415.209	1415.209	56608.36	790	44.721
3	Khanewal	M/s Boota Brothers GunjShakar Flour Mills	1300	1300	52000	790	41.08
4	Khanewal	M/s Rehmat Flour Mills	1200	1200	48000	790	37.92
5	Bahawalnagar	Battala Flour Mills					69.676
6	Bahawalnagar	Al-Aziz Flour Mills					16.569
7	Bahawalpur	Battala Flour Mills and Hafiz Flour & General Mills			133,940	790	105.813
8	Muzaffargarh	Al Hudda F.M			750	790	0.594
9	Muzaffargarh	Boota F.M			85809	790	67.805
10	Muzaffargarh	Dost F.M			2720	790	2.148
11	DG Khan	Nasuha Flour Mills			52,645	790	41.590
12	DG Khan	Boota Brothers Flour Mills			23,966	790	18.933
13	DG Khan	Al-Manzoor Flour Mills			8000	790	6.320
14	DG Khan	Amjad Farooq Flour Mills			11,999	790	9.479
15	DG Khan	Pak city flour mills			2100	790	1.659
16	Layyah	Chand Khan flour mills			47,745	790	37.719
17	Layyah	Faran flour Mills			41,425	790	32.726
18	Layyah	Boota brother flour mills			14,925	790	11.791
19	Vehari	Al Aziz Flour Mills			1,200	790	0.948
20	Vehari	Al Makkah Flour Mill Vehari			34,764	790	27.464
21	Vehari	Tahir Flour Mill Brw			36,860	790	29.119
22	Vehari	Gulshan Iqbal Flour Mill			29,189	790	23.059
23	Rawalpindi South						153.830
24	Kohat						82.328
25	Mardan						69.696
26	Attock						18.012
27	Peshawer South						292.890
28	Muzaffarabad						118.901
	Hyderabad	Chandija Flour Mills (10 KgBag)			64000	400	25.600
	Hyderabad	Chandija Flour Mills (10 KgBag)			7997	400	3.199
	Hyderabad	Chandija Flour Mills (10 KgBag)			8900	508	2.997
	Hyderabad	Sindhri Flour Mills (10 Kg Bag)			56000	408	22.848
	Hyderabad	Sindhri Flour Mills (10 Kg Bag)			4800	400	1.920
	Hyderabad	Sindhri Flour Mills (10 Kg Bag)			12800	508	65.024
	Hyderabad	Sangher Flour Mills (10 Kg Bag)			36000	408	14.688
	Hyderabad	Sangher Flour Mills (10 Kg Bag)			13900	408	4.361
	Hyderabad	Modern Flour Mills			48000	408	19.584
	Hyderabad				13717	408	5.595

	Hyderabad	Mashal Flour Mills			38000	404	13.884
	Badin	Chandija Flour Mills (10 Kg Bag)			33,910	400	13.564
	Badin	Modern Flour Mills (10 Kg Bag)			108,930	400	43.572
	Badin	Sindhri Flour Mills (10 Kg Bag)			28,000	400	11.200
	Nawabshah	Sindhri Flour Mills (10 Kg Bag)			36,800	400	14.720
	Nawabshah	Sangher Flour Mills (10 Kg Bag)			41,142	400	16.457
	Nawabshah	Modern Flour Mills (10 Kg Bag)			82690	400	33.076
	Total						1,677.837

Annex-XIII

Calculation of subsidy claimed

	Normal sale price calculation on tpt. Rates dt. 07.04.2020		Normal sale price calculation on tpt. Rates dt. 15.06.2020		Normal sale price calculation on tpt. rates to be calculated as under
Tpt. Cost	3.77	Tpt. Cost	1.68	Tpt. Cost	1.68
Packing material	0.622	Packing material	0.622	Packing material	0.622
Labour packing charges	0.26	Labour packing charges	0.26	Labour packing charges	0.26
Incidental charges	0.78	Incidental charges	0.78	Incidental charges	0.78
Turn over tax	1.17	Turn over tax	1.17	Turn over tax	1.17
Total	6.602	Total	4.512	Total	4.512
Purchase price	67	Purchase price	67	Purchase price	67
Average handling cost	6.602	Average handling cost	4.512	Average handling cost	4.512
Total cost price	73.602	Total cost price	71.512	Total cost price	71.512
Profit (6%)	4.416	Profit 9.10%	6.507	Profit 6%	4.291
Total	78.018	Total	78.019	Total	75.803
Normal sale price	78	Normal sale price	78	Normal sale price	75.8
Sale price with subsidy	68	Sale price with subsidy	68	Sale price with subsidy	68
Subsidy	10	Subsidy	10	Subsidy	7.8

Annex – XIV

S.No	DV and Date	Formation	Contractor	Amount (Rs)
01	1802 dt 6/20	CMH JHELUM	Al-Hakeem	10,990,000
02	1804 dt 6/20	CMH JHELUM	Al-Hakeem	11,129,000
03	1803 dt 6/20	CMH JHELUM	Al-Hakeem	9,945,000
04	1805 dt 6/20	CMH JHELUM	Al-Hakeem	10,604,000
05	1808 dt 6/20	CMH JHELUM	Al-Hakeem	9,725,000
06	1807 dt 6/20	CMH JHELUM	Al-Hakeem	10,225,000
07	1806 dt 6/20	CMH JHELUM	Al-Hakeem	10,815,000
08	1500 dt 06/20	CMH JHELUM	Al-Haq Traders	1,432,500.00
09	1501 dt 06/20	CMH JHELUM	Al-Haq Traders	1,241,500
10	1439 dt 06/20	CMH JHELUM	Sahaab	12,554,875
11	1519 dt 06/20	CMH JHELUM	Khushabi	1,000,000

12	1515 dt 06/20	CMH JHELUM	Medequips	2,990,000
13	1514 dt 06/20	CMH JHELUM	Medequips	2,865,000
14	1510 dt 06/20	CMH JHELUM	Crystal Healt Care	2,745,625
15	2050 dt06/20	CMH JHELUM	M/S Latif brother	6,340,245
16	2051 dt 06/20	CMH JHELUM	M/s Latif Brother	4,391,090
17	1504 dt 06/20	CMH MANGLA	Sahaab International	800,000
18	1520 dt 06/20	CMH MANGLA	Khushabi	110000
19	1444 dt 06/20	CMH MANGLA	Multimed International	1,700,000
20	1425 dt 06/20	CMH MANGLA	Hosp care	6,715,000
		Total		118,824,000.00

Annex – XV

S. #	Firm Name	CR Vs No & Date	S. No	Page No	Nomenclature	A/ U	FIRM	Rate Paid (Rs)	Qty	Rate Required to be paid (Rs)	Difference (Rs)	Amount (Rs)	Lowest Rate as per CST S.No.
1	BQ Pharma & Medical	01 dt 16 Mar 2020	1	52	Googles	No	China	400	300	400	0	0	3
			2	53	OT Gloves Non Powder	No	China	125	1000	70	55	55000	4
			3	54	Shoes Cover	No	China	3.65	5000	3.65	0	0	5
			4	55	N95 Mask	No	China	180	500	180	0	0	6
			5	56	Apron	No		15	500	12	3	1500	7
			6	58	OT Long Shoes	Pair	China	800	250	800	0	0	8
2	BQ Pharma & Medical	02 dt 20 Mar 2020	S. No	Page No	Nomenclature	A/ U	FIRM	Rate Paid (Rs)	Qty	Rate Required to be paid (Rs)	Difference (Rs)	Amount (Rs)	Lowest Rate as per CST S.No.
			1	52	Googles	No	China	400	1000	400	0	0	3
			2	53	OT Gloves Non Powder	No	China	125	1000	70	55	55000	4
			3	54	Shoes Cover	No	China	3.65	5000	3.65	0	0	5
			4	55	N95 Mask	No	China	180	1000	180	0	0	6
			5	56	Apron	No	China	15	1000	12	3	3000	7
3	Sultan Health Care	04 dt 05 Apr 2020	S. No	Page No	Nomenclature	A/ U	FIRM	Rate Offr .	Qty	Rate Required to be paid (Rs)	Difference (Rs)	Amount (Rs)	Lowest Rate as per CST S.No.
			1.	75	N95 Mask	No	China	1250	500	180	1070	535000	6
			2.	63	Hand Sanitizer Bott of 1 Ltr	Bo tt	Chlorac ept	1000	2000	890	110	220000	14
4	BQ	05	S.	Pa	Nomencl	A/	FIRM	Rate	Qty	Rate	Differe	Amou	Lowes

	Pharma & Medical	06 dt Apr 2020	No	ge No	ature	U		Offr .		Requ red to be paid (Rs)	nce (Rs)	nt (Rs)	t Rate as per CST S.No.
			1	50	Antiviral Parachute Suit	No	China	1700	600	1250	450	270000	2
			2	58	OT Long Shoes	Pai r	China	800	750	800	0	0	8
5	BQ Pharma & Medical	06 dt Apr 2020	S. No	Pa ge No	Nomenc lature	A/ U	FIRM	Rate Offr .	Qty	Rate Requi red to be paid (Rs)	Differe nce (Rs)	Amou nt (Rs)	Lowes t Rate as per CST S.No.
			1.	50	Antiviral Parachute Suit	No	China	1700	750	1250	450	337500	2
			2.	52	Googles	No	China	400	200	400	0	0	3
			3.	55	N95 Mask	No	China	180	400	180	0	0	6
6	CabbotSur gicals	07 dt Apr 2020	S. No	Pa ge No	Nomenc lature	A/ U	FIRM	Rate Offr .	Qty	Rate Requi red to be paid (Rs)	Differe nce (Rs)	Amou nt (Rs)	Lowes t Rate as per CST S.No.
			1	55	N95 Mask	No	China	480	1000	180	300	300000	6
7	CabbotSur gicals	08 dt Apr 2020	S. No	Pa ge No	Nomenc lature	A/ U	FIRM	Rate Offr .	Qty	Rate Requi red to be paid (Rs)	Differe nce (Rs)	Amou nt (Rs)	Lowes t Rate as per CST S.No.
			1	55	N95 Masks	No	China	950	1740	180	770	133980 0	6
			2	53	OT Gloves (Non Powdered)	No	China	125	5000	70	55	275000	4
8	CabbotSur gicals	10 dt Apr 2020	S. No	Pa ge No	Nomenc lature	A/ U	FIRM	Rate Offr .	Qty	Rate Requi red to be paid (Rs)	Differe nce (Rs)	Amou nt (Rs)	Lowes t Rate as per CST S.No.
			1	55	N-95 Mask	No	3M	850	3520	180	670	235840 0	6
9	CabbotSur gicals	11 dt Apr 2020	S. No	Pa ge No	Nomenc lature	A/ U	FIRM	Rate Offr .	Qty	Rate Requi red to be paid (Rs)	Differe nce (Rs)	Amou nt (Rs)	Lowes t Rate as per CST S.No.
			1	55	N-95 Mask	No	3M	850	1440	180	670	964800	6
10	CabbotSur gicals	12 dt Apr 2020	S. No	Pa ge No	Nomenc lature	A/ U	FIRM	Rate Offr .	Qty	Rate Requi red to be paid (Rs)	Differe nce (Rs)	Amou nt (Rs)	Lowes t Rate as per CST S.No.
			1	55	N-95 Mask	No	3M	850	3529	180	670	236443 0	6
1	BQ	13	S.	Pa	Nomenc l	A/	FIRM	Rate	Qty	Rate	Differe	Amou	Lowes

1	Pharma & Medical	15 dt 05 May 2020	No	Page No	ature	U		Offr .		Requ ired to be paid (Rs)	nce (Rs)	nt (Rs)	t Rate as per CST S.No.									
			1	50										Antiviral Parachute Suit	No	China	1250	2400	1250	0	0	2
1 2	BQ Pharma & Medical	14 dt 06 May 2020	S. No	Page No	Nomencl ature	A/ U	FIRM	Rate Offr .	Qty	Rate Requi red to be paid (Rs)	Differe nce (Rs)	Amou nt (Rs)	Lowes t Rate as per CST S.No.									
			1	50										Personal Protective Suit	No	China	1250	600	950	300	180000	1
1 3	CabbotSur gicals	15 dt 07 May 2020	S. No	Page No	Nomencl ature	A/ U	FIRM	Rate Offr .	Qty	Rate Requi red to be paid (Rs)	Differe nce (Rs)	Amou nt (Rs)	Lowes t Rate as per CST S.No.									
			1	64										Surgical Gown Disposabl e	No	China	165	1800 0	165	0	0	16
1 4	Sultan Health Care	16 dt 06 May 2020	S. No	Page No	Nomencl ature	A/ U	FIRM	Rate Offr .	Qty	Rate Requi red to be paid (Rs)	Differe nce (Rs)	Amou nt (Rs)	Lowes t Rate as per CST S.No.									
			1	52										Goggles (China)	No	China	400	1000	400	0	0	3
1 5	CabbotSur gicals	17 dt 02 Jun 2020	S. No	Page No	Nomencl ature	A/ U	FIRM	Rate Offr .	Qty	Rate Requi red to be paid (Rs)	Differe nce (Rs)	Amou nt (Rs)	Lowes t Rate as per CST S.No.									
			1	72										N-95 Mask without Rep Valve	No	China	450	2000	180	270	540000	6
			2	74										N-95 Mask With Rep Valve	No	China	550	2000	180	370	740000	6
			3	59										Face Shield	No	China	550	2000	427	123	246000	9
			4	77										Disp Gown Sterilized	No	China	280	5000	266	14	70000	22
1 6	MK Brothers	19 dt 22 May 2020	S. No	Page No	Nomencl ature	A/ U	FIRM	Rate Offr .	Qty	Rate Requi red to be paid (Rs)	Differe nce (Rs)	Amou nt (Rs)	Lowes t Rate as per CST S.No.									
			1	65										Examinati on Gloves box of 100	Bo x	China	1280	2300	1080	200	460000	17
			2	52										Goggles	No	China	551	2000	400	151	302000	3
1 7	Global Health	20 dt	S. No	Page	Nomencl ature	A/ U	FIRM	Rate Offr	Qty	Rate Requi	Differe nce	Amou nt (Rs)	Lowes t Rate									

	Care	22 Ma y 202 0		No						red to be paid (Rs)	(Rs)		as per CST S.No.
			1	10 2	Camgen Surface Disinfecta nt	No	China	2000	1000	200	1800	180000 0	35
			2	10 4	Alcohol Wipes	Pc kt	China	3400	350	3400	0	0	36
			3	53	Surgical Gloves All Sizes	Pai r	China	75	1000 0	70	5	50000	4
			4	10 1	Nubelizer Single Use	No	China	4500	300	4500	0	0	34
			5	11 4	VTM	No	China	750	2000	750	0	0	41
1 8	MK Brothers	21 dt 22 Ma y 202 0	S. No	Pa ge No	Nomenc lature	A/ U	FIRM	Rate Offr .	Qty	Rate Requi red to be paid (Rs)	Differe nce (Rs)	Amou nt (Rs)	Lowes t Rate as per CST S.No.
			1	65	Examinati on Gloves box of 100	Bo x	China	1080	1000	1080	0	0	17
			2	52	Goggles	No	China	465	500	400	65	32500	3
1 9	Hospital Appliances	22 dt 22 Ma y 202 0	S. No	Pa ge No	Nomenc lature	A/ U	FIRM	Rate Offr .	Qty	Rate Requi red to be paid (Rs)	Differe nce (Rs)	Amou nt (Rs)	Lowes t Rate as per CST S.No.
			1	95	Full body Anti- Viral Suit (Tavic)	No	China	1250	1000	1250	0	0	30
			2	61	Face Mask 3 Ply	No	China	18.5	5000 0	18.5	0	0	11
2 0	MK Brothers	23 dt 23 Ma y 202 0	S. No	Pa ge No	Nomenc lature	A/ U	FIRM	Rate Offr .	Qty	Rate Requi red to be paid (Rs)	Differe nce (Rs)	Amou nt (Rs)	Lowes t Rate as per CST S.No.
			1	59	Face Shield	No	China	427	2000	427	0	0	9
2 1	Hospital Appliances	24 dt 23 Ma y 202 0	S. No	Pa ge No	Nomenc lature	A/ U	FIRM	Rate Offr .	Qty	Rate Requi red to be paid (Rs)	Differe nce (Rs)	Amou nt (Rs)	Lowes t Rate as per CST S.No.
			1	63	Hand Sanitizer 1 ltr (Chlorace pt)	No	Shaman H/C	890	1000	890	0	0	14
			2	97	Hand Sanitizer 500 ml (Chlorace pt)	No	Shaman H/C	490	1000	490	0	0	31
2 2	Kiswa Cares	25 dt	S. No	Pa ge	Nomenc lature	A/ U	FIRM	Rate Offr	Qty	Rate Requi	Differe nce	Amou nt (Rs)	Lowes t Rate

		23 Ma y 202 0		No						red to be paid (Rs)	(Rs)		as per CST S.No.
			1	72	KN-95 Mask with resp valve	No	China	550	2000	330	220	440000	Purcha sed by PAC Hospit al Kamra
			2	74	KN-95 Mask without resp valve	No	China	450	2000	330	120	240000	Purcha sed by PAC Hospit al Kamra
			3	95	Full body Anti-viral suit (Items Three Only)	No	China	1250	500	950	300	150000	1
2 3	Hospital Appliances	26 dt 30 Ma y 202 0	S. No	Pa ge No	Nomenc lature	A/ U	FIRM	Rate Offr .	Qty	Rate Requi red to be paid (Rs)	Differe nce (Rs)	Amou nt (Rs)	Lowes t Rate as per CST S.No.
			1	95	Full Body Anti Viral Suit (Tavec)	No	China	1250	2000	1250	0	0	30
2 4	CabbotSur gicals	27 dt 30 Ma y 202 0	S. No	Pa ge No	Nomenc lature	A/ U	FIRM	Rate Offr .	Qty	Rate Requi red to be paid (Rs)	Differe nce (Rs)	Amou nt (Rs)	Lowes t Rate as per CST S.No.
			1	75	N-95 Mask with Resp valve (3M)	No	3M	1250	2400	1239	11	26400	21
2 5	MK Brothers	28 dt 02 Jun 202 0	S. No	Pa ge No	Nomenc lature	A/ U	FIRM	Rate Offr .	Qty	Rate Requi red to be paid (Rs)	Differe nce (Rs)	Amou nt (Rs)	Lowes t Rate as per CST S.No.
			1	77	Gown Sterilized	No	China	266	5000	266	0	0	22
			2	65	Examinati on Gloves Box of 100 gloves	Bo x	China	1080	500	1080	0	0	17
2 6	Sultan Health Care	30 dt 02 Jun 202 0	S. No	Pa ge No	Nomenc lature	A/ U	FIRM	Rate Offr .	Qty	Rate Requi red to be paid (Rs)	Differe nce (Rs)	Amou nt (Rs)	Lowes t Rate as per CST S.No.
			1	63	Hand Sanitizer 1 ltr	No	Prosafe	890	3000	890	0	0	14
2 7	MK Brothers	31 dt 04	S. No	Pa ge No	Nomenc lature	A/ U	FIRM	Rate Offr .	Qty	Rate Requi red	Differe nce (Rs)	Amou nt (Rs)	Lowes t Rate as per

		Jun 2020										to be paid (Rs)			CST S.No.
			1	52	Goggles	No	China	480	6000	400	80	480000			3
			2	59	Face Shield	No	China	427	5400	427	0	0			9
			4	77	Gown Sterilized	No	China	266	10000	266	0	0			22
			5	64	Gown Un-Sterilized	No	China	165	18000	165	0	0			16
			6	65	Examination Gloves Box of 100 gloves	Box	China	1080	2400	1080	0	0			17
28	MK Brothers	32 dt 04 Jun 2020	S. No	Page No	Nomenclature	A/ U	FIRM	Rate Offr .	Qty	Rate Required to be paid (Rs)	Difference (Rs)	Amount (Rs)			Lowest Rate as per CST S.No.
			1	77	Gown Sterilized	No	China	266	10000	266	0	0			22
			2	64	Gown Un-Sterilized	No	China	165	18000	165	0	0			16
			3	65	Examination Gloves Box of 100 gloves	Box	China	1080	2400	1080	0	0			17
29	Sultan Health Care	33 dt 04 Jun 2020	S. No	Page No	Nomenclature	A/ U	FIRM	Rate Offr .	Qty	Rate Required to be paid (Rs)	Difference (Rs)	Amount (Rs)			Lowest Rate as per CST S.No.
			1	53	Surgical Gloves All Size	No	Mediplus	70	40000	70	0	0			4
			2	97	Hand Sanitizer 500 ml	Bottle	Prosafes	620	4000	490	130	520000			31
			3	63	Hand Sanitizer (1Ltr)	Bottle	Prosafes	890	3000	890	0	0			14
			4	60	DispShoes Cover	No	China	3.65	80000	3.65	0	0			5
			5	60	Disp Surgical Caps	No	China	8	34000	8	0	0			10
			6	105	Parasafe 81gm	Bottle	Nimral	3495	850	3495	0	0			37
			7	107	Verikon Powder	Bottle	UK	5950	500	5950	0	0			38
30	CabbotSur-gicals	34 dt 05 Jun 2020	S. No	Page No	Nomenclature	A/ U	FIRM	Rate Offr .	Qty	Rate Required to be paid (Rs)	Difference (Rs)	Amount (Rs)			Lowest Rate as per CST S.No.
			1	75	N-95 Mask with resp valve (3M)	No	China	1250	2400	180	1070	2568000			6

			2	72	KN-95 Mask with resp	No	China	550	5400	330	220	1188000	Purchased by PAC Hospital Kamra
			3	74	KN-95 Mask without resp	No	China	450	6500	330	120	780000	Purchased by PAC Hospital Kamra
31	CabbotSur-gicals	35 dt 05 Jun 2020	S. No	Page No	Nomenclature	A/ U	FIRM	Rate Offr .	Qty	Rate Required to be paid (Rs)	Difference (Rs)	Amount (Rs)	Lowest Rate as per CST S.No.
			1	75									
			2	72	KN-95 Mask With Respirator	No	China	550	5400	330	220	1188000	Purchased by PAC Hospital Kamra
			3	74	KN-95 Mask Without Respirator	No	China	450	6500	330	120	780000	Purchased by PAC Hospital Kamra
32	Sultan Health Care	36 dt 05 Jun 2020	S. No	Page No	Nomenclature	A/ U	FIRM	Rate Offr .	Qty	Rate Required to be paid (Rs)	Difference (Rs)	Amount (Rs)	Lowest Rate as per CST S.No.
			1	63									
			2	97	Hand Sanitizer 500 ml	No	Prosafe	620	4000	490	130	520000	31
33	Hospital Appliances	37 dt 05 Jun 2020	S. No	Page No	Nomenclature	A/ U	FIRM	Rate Offr .	Qty	Rate Required to be paid (Rs)	Difference (Rs)	Amount (Rs)	Lowest Rate as per CST S.No.
			1	95									
			2	45	Full Body Anti Viral Suit (SMS)	No	China	950	3000	950	0	0	1
			3	50	Full Body Anti Viral Suit (Parashut)	No	China	1250	2400	1250	0	0	2
			4	61	Face Mask 3	No	China	18.5	150000	18.5	0	0	11

					Ply								
34	Hospital Appliances	38 dt 05 Jun 2020	S. No	Page No	Nomenclature	A/U	FIRM	Rate Offer	Qty	Rate Required to be paid (Rs)	Difference (Rs)	Amount (Rs)	Lowest Rate as per CST S.No.
			1	95	Full Body Anti Viral Suit (Tavec)	No	China	1250	2000	1250	0	0	30
2	61	Face Mask 3 Ply	No	China	18.5	150000	18.5	0	0	11			
35	Global Health Care	39 dt 05 Jun 2020	S. No	Page No	Nomenclature	A/U	FIRM	Rate Offer	Qty	Rate Required to be paid (Rs)	Difference (Rs)	Amount (Rs)	Lowest Rate as per CST S.No.
			1	114	VTM	No	China	750	4000	750	0	0	41
2	116	Floch Swab with Break Point	No	China	200	15000	200	0	0	42			
3	118	Smple collection Tube	No	China	15	200000	15	0	0	43			
36	CabbotSur gicals	40 dt 05 Jun 2020	S. No	Page No	Nomenclature	A/U	FIRM	Rate Offer	Qty	Rate Required to be paid (Rs)	Difference (Rs)	Amount (Rs)	Lowest Rate as per CST S.No.
			1	55	N-95 Mask (3M USA)	No	3M	850	3529	180	670	2364430	6
37	Sultan Health Care	41 dt 05 Jun 2020	S. No	Page No	Nomenclature	A/U	FIRM	Rate Offer	Qty	Rate Required to be paid (Rs)	Difference (Rs)	Amount (Rs)	Lowest Rate as per CST S.No.
			1	107	Vericon Powder	Bo tt	UK	5950	500	5950	0	0	38
2	105	Parasafe 81gm	Bo tt	Nimral	3495	850	3495	0	0	37			
3	112	Disp Drape Kit	No	Interline	1050	1000	1050	0	0	40			
4	54	Shoes Cover	No	China	3.65	50000	3.65	0	0	5			
5	60	Disp Caps	No	China	8.65	50000	8.65	0	0	10			
38	Hospital Appliances	42 dt 05 Jun 2020	S. No	Page No	Nomenclature	A/U	FIRM	Rate Offer	Qty	Rate Required to be paid (Rs)	Difference (Rs)	Amount (Rs)	Lowest Rate as per CST S.No.
			1	56	Apron Disposabl e	No	China	12	200000	12	0	0	7
39	MK Brothers	43 dt 05 Jun 2020	S. No	Page No	Nomenclature	A/U	FIRM	Rate Offer	Qty	Rate Required	Difference (Rs)	Amount (Rs)	Lowest Rate as per

		Jun 2020								to be paid (Rs)			CST S.No.
			1	75	N-95 Mask with filter (3M USA)	No	3M	1239	2400	1239	0	0	21
40	Sultan Health Care	44 dt 07 Jun 2020	S. No	Page No	Nomenclature	A/U	FIRM	Rate Offer	Qty	Rate Required to be paid (Rs)	Difference (Rs)	Amount (Rs)	Lowest Rate as per CST S.No.
			1	107	Virkon Powder	Bo tt	UK	5950	500	5950	0	0	38
			2	105	Parasafe 81gm	Bo tt	Nimral	3495	850	3495	0	0	37
			3	110	Duplex Gloves All Sizes	Pai r	MaxiTa x	225	4000	225	0	0	39
			4	61	Face Mask 3 Ply	No	China	18.5	160000	18.5	0	0	11
41	Sultan Health Care	45 dt 07 Jun 2020	S. No	Page No	Nomenclature	A/U	FIRM	Rate Offer	Qty	Rate Required to be paid (Rs)	Difference (Rs)	Amount (Rs)	Lowest Rate as per CST S.No.
			1	99	Hand Sanitizer 250ml	No	Prosafe	350	8500	350	0	0	32
			2	100	Hand Sanitizer 1 Lit gel with 100 device	No	Prosafe	1350	2000	1350	0	0	33
42	Sultan Health Care	46 dt 07 Jun 2020	S. No	Page No	Nomenclature	A/U	FIRM	Rate Offer	Qty	Rate Required to be paid (Rs)	Difference (Rs)	Amount (Rs)	Lowest Rate as per CST S.No.
			1	93	3 M Half Face Mask with Filter and Adaptor and Glasses	Set	3M	20000	100	20000	0	0	29
			2	72	KN-95 Mask with Respirator	No	China	550	2400	330	220	528000	Purcha sed by PAC Hospital Kamra
			3	74	KN-95 Mask without Respirator	No	China	450	650	330	120	78000	Purcha sed by PAC Hospital Kamra
43	Sadqain Health Care	47 dt 07 Jun	S. No	Page No	Nomenclature	A/U	FIRM	Rate Offer	Qty	Rate Required to be	Difference (Rs)	Amount (Rs)	Lowest Rate as per CST

		2020								paid (Rs)			S.No.
			1	82	Oxygen Recover Kit	No	Intersurgical	350	5000	350	0	0	24
			2	84	Soda Lime	No	Intersurgical	2500	1000	2500	0	0	25
			3	86	Nebulizer T Piece	No	Intersurgical	375	800	375	0	0	26
			4	88	Hepa Filter	No	Intersurgical	550	2000	550	0	0	27
			5	90	Swedish Nozel	No	Intersurgical	600	3000	600	0	0	28
44	Kashmir Pharmacy	48 dt 07 Jun 2020	S. No	Page No	Nomenclature	A/U	FIRM	Rate Offer	Qty	Rate Required to be paid (Rs)	Difference (Rs)	Amount (Rs)	Lowest Rate as per CST S.No.
			1	80	Mesenchymal Stem Cells	Dose	Imported	548625	5	548625	0	0	23
45	4a International	49 dt 07 Jun 2020	S. No	Page No	Nomenclature	A/U	FIRM	Rate Offer	Qty	Rate Required to be paid (Rs)	Difference (Rs)	Amount (Rs)	Lowest Rate as per CST S.No.
			1	63 A	Detro Derm H/S 1 ltr	No	Turkey	1875	1400	1875	0	0	15
46	MK Brothers	50 dt 19 Jun 2020	S. No	Page No	Nomenclature	A/U	FIRM	Rate Offer	Qty	Rate Required to be paid (Rs)	Difference (Rs)	Amount (Rs)	Lowest Rate as per CST S.No.
			1	65	Examination Gloves (Box of 100 Gloves)	Box	China	1080	100	1080	0	0	17
			2	66	Polythene Gloves (Pkt of 100 Gloves)	Box	China	150	48	48	102	4896	18
			4	54	Shoe Covers	No	China	3.65	4500	3.65	0	0	5
			5	60	OT Caps	No	China	8.6	4500	8.6	0	0	10
			6	64	Disp Surg Gown	No	China	165	1000	165	0	0	16
			7	61	Disp Face Mask	No	China	18.5	2000	18.5	0	0	11
Total												27,923,656	

Annex – XVI

Purchase Items PEMH (Non Control)										
Sr.	Bill & Date	CRV & Date	Nomenclature	Qty Recvd	Rate paid (Rs)	CRV Amount (Rs)	Supplier Name	Rate required to be paid (Rs)	Difference (Rs)	Amount (Rs)
1	536/GH Q 21 May 20	CRV/MS/01/CORO NA/19-2020 15 April 2020	Virus Suit	500	3550	1775000	Kamran Dists	2600	950	475000
			Apron	1000	25	25000		10.8	14.2	14200
			Goggles	1000	283	283000		228	55	55000
			N 95	1000	282	282000		108	174	174000
			Double Layer Gloves	1000	250	250000		225	25	25000
			Waste bags	1000	80	80000		80	0	0
2	575/GH Q 20 May 20	CRV/MS/02/CORO NA/19-2020 15 April 2020	Virus Suit	500	3550	1775000	Kamran Dists	2600	950	475000
3	484/GH Q 20 May 20	CRV/MS/03/CORO NA/19-2020 15 April 2020	Virus Suit	500	3550	1775000	Kamran Dists	2600	950	475000
			Apron	1000	25	25000		10.8	14.2	14200
			Goggles	600	283	169800		228	55	33000
			N 95	1000	282	282000		108	174	174000
			Double Layer Gloves	1000	250	250000		225	25	25000
			Waste bags	1000	80	80000		80	0	0
4	537/GH Q 20 May 20	CRV/MS/04/CORO NA/19-2020 16 April 2020	Goggles	1000	280	280000	Z.S Traders	228	52	52000
5	681/GH Q 29 May 20	CRV/MS/07/CORO NA/19-2020 28 April 2020	Virus Protection Suit	500	3550	1775000	Kamran Dists	2600	950	475000
6	653/GH Q 25 May 20	CRV/MS/03/CORO NA/19-2020 24 April 2020	Virus Suit	500	3550	1775000	Technoliance Health	2600	950	475000
			Apron	1000	25	25000		10.8	14.2	14200
			Goggles	1000	283	283000		228	55	55000
			N 95	1000	282	282000		108	174	174000
			Double Layer Gloves	1000	250	250000		225	25	25000
			Waste bags	1000	80	80000		80	0	0
7	788/GH Q 29 May 20	CRV/MS/09/CORO NA/19-2020 07 May 2020	Virus Suit	500	3550	1775000	Technoliance Health	2600	950	475000
8	682/GH Q 25 May 20	CRV/MS/10/CORO NA/19-2020 02 May 2020	Virus Suit	350	3550	1242500	Samad Enterprises	2600	950	332500
			Apron	350	360	126000		10.8	349.2	12220
			Goggles	350	910	318500		228	682	238700
			Double Layer Gloves	350	550	192500		225	325	113750
			Waste bags	350	180	63000		80	100	35000
9	683/GH Q 29 May 20	CRV/MS/11/CORO NA/19-2020 03 May 2020	Virus Suit	350	3550	1242500	Samad Enterprises	2600	950	332500
			Apron	350	360	126000		10.8	349.2	12220

			Goggles	350	910	318500		228	682	238700
			N 95	350	1900	665000		108	1792	627200
			Double Layer Gloves	350	550	192500		225	325	113750
			Waste bags	350	180	63000		80	100	35000
10	684/GH Q 25 May 20	CRV/MS/12/CORONA/19-2020 04 May 2020	Virus Suit	300	3550	1065000	Samad Enterprises	2600	950	285000
			Apron	300	360	108000		10.8	349.2	104760
			Goggles	300	910	273000		228	682	204600
			N 95	300	1900	570000		108	1792	537600
			Double Layer Gloves	300	550	570000		225	325	97500
			Waste bags	300	180	63000		80	100	30000
11	685/GH Q 29 May 20	CRV/MS/13/CORONA/19-2020 07 May 2020	Virus Suit	500	3550	1775000	Samad Enterprises	2600	950	475000
12	760/GH Q 29 May 20	CRV/MS/14/CORONA/19-2020 07 May 2020	Virus Suit	500	3550	1775000	Samad Enterprises	2600	950	475000
			Apron	1000	25	25000		10.8	14.2	14200
			Goggles	1000	283	283000		228	55	55000
			N 95	1000	282	282000		108	174	174000
			Double Layer Gloves	1000	250	250000		225	25	25000
			Waste bags	1000	80	80000		80	0	0
13	686/GH Q 29 May 20	CRV/MS/15/CORONA/19-2020 07 May 2020	Virus Suit	500	3500	1750000	Kamran Dists	2600	900	450000
			Apron	1000	450	450000		228	222	222000
			Goggles	1000	380	380000		10.8	369.2	369200
			N 95	500	1350	675000		108	1242	621000
			Double Layer Gloves	1000	225	225000		225	0	0
			Waste bags	1000	80	80000		80	0	0
14	804/GH Q 04 June 20	CRV/MS/16/CORONA/19-2020 10 May 2020	N 95 Mask	8000	350	2800000	MedAsk	108	242	1936000
15	793/GH Q 24 May 20	CRV/MS/17/CORONA/19-2020 17 May 2020	N 95 Mask	7000	350	2450000	MedAsk	108	242	1694000
16	687/GH Q 29 May 20	CRV/MS/19/CORONA/19-2020 18 May 2020	Face Mask Dura N 95	500	108	54000	MEDCO	108	0	0
			Apron National White	500	11	550		10.8	0.2	100
			Goggles	500	228	114000		228	0	0
17	795/GH Q 24 May 20	CRV/MS/20/CORONA/19-2020 20 May 2020	Face Mask Alpha Soft N 95	1600	180	288000	MEDCO	108	72	115200
			Apron	2000	10.8	21600		10.8	0	0
			Hi Clean Hand Sanitizer 600ml	100	900	90000		584	316	31600
			Goggles Glass type CV 400	100	228	22800		288	0	0

18	803/GH Q 04 June 20	CRV/MS/21/CORONA/19-2020 28 May 2020	Virus Suit	100	2600	260000	Kamran Dists	2600	0	0	
			KN 95 Mask	500	600	300000		108	492	246000	
Total											14,158,900

Annex – XVII

Serial No.	Firm Name	CRV No. & Date	Nomenclature	A/ U	Qty	Unit Price	Rate required to be paid	Purchased by CMH	Difference	Amount Excess Paid (Rs.)	
1	MS One Group International	MC/4617/BLP/187/20 dated 08-06-2020	N95 Mask with filter		3500	850	Rs. 830 (C/Bill No. MS/4617/BLP/185/20 dated 04-06-2020)	CMH Peshawar	20	70,000	
2	MS One Group International	CRV/MS/4617/BLP/185/20 dated 04-06-2020	Goggles		1000	2500	800	CMH Peshawar	1700	1,700,000	
3	MS One Group International	CRV/MS/4617/BLP/187/20 dated 08-06-2020	N95 Mask		3500	850	700	CMH Peshawar	150	525,000	
4	MS One Group International	CRV/MS/4617/BLP/185/20 dated 04-06-2020	N95 Mask		3000	830	700	CMH Peshawar	130	390,000	
5	MS One Group International	CRV/MS/4617/BLP/187/20 dated 08-06-2020	KN95/N95 masks		3500	850	330	PAC Kamra Hospital	520	1,820,000	
			KN95/N95 masks		4000	700	330		370	1,480,000	
6	MS One Group International	CRV/MS/4617/BLP/185/20 dated 04-06-2020	KN95/N95 masks		3000	830	330	PAC Kamra Hospital	500	1,500,000	
7	Nil	MS/4617/Bulk Lab/155/20 dated 04-06-2020	KN95/N95 masks		5000	595	330	PAC Kamra Hospital	265	1,325,000	
			KN95/N95 masks		5000	600	330		270	1,350,000	
8	M/S Noor International	4617/NE/MS/10/20 dated 08-06-2020	ICU Ventilator		1	3,000,000	1,890,000	DGP (A)	1,110,000	1,110,000	
9	MS One Group International	4617/NE/MS/06/20 dated 07-06-2020	Thermal Guns		200	15,000	12,000	CMH Margla	3,000	600,000	
10	M/S Pharmalus International	4617/NE/MS/09/20 dated 07-06-2020	Syringe pump		13	230,000	110,000	CMH Abbottabad	120,000	1,560,000	
11	M/S Shams Marketing Services	MS/4617/BLP/130/20 dated 18-04-2020	Tab HCQ		100000	10,301	8.02	MH Rawalpindi	2.281	228,100	
Total											13,658,100

Annex – XVIII

S.#	Firm Name	CRV No and Date	Led	Pg No.	Nomenclature	A/U	Qty	Unit Price (Rs)	Rate Required to be Paid (Rs)	Difference (Rs)	Amount Excess Paid (Rs)	Purchased by @ Rs.
1	M/s Allmed Solutions, Isb	CRV/EMS/5D/01/2019-20 dated 08 Jun 2020	AMC	263	Operating Laryngoscope, As per quotation No. 10416086-2, Karl Storz SE & Co. KG, Germany	No	1	2,291,210.00	29,500.00	2,261,710.00	2261710	CMH Peshawar
2	M/s Hospital Appliances, Rwp	CRV/EMS/5D/05/2019-20 dated 08 Jun 2020	AMC	281	ECG Machine, EP-LU3001, LumedSrl, Italy	No	14	210,000.00	79,980.00	130,020.00	1820280	PEMH
3	M/s Hospital Appliances, Rwp	CRV/EMS/5D/05/2019-20 dated 08 Jun 2020	AMC	283	Heavy duty suction machine, H-50/90, 4000ml x 2 bottles, Hersil, Spain	No	6	450,000.00	180,000.00	270,000.00	1620000	CMH Peshawar
4	M/s Hospital Appliances, Rwp	CRV/EMS/5D/05/2019-20 dated 08 Jun 2020	AMC	285	Cardiac Monitors 5 Parameters, 15.1", Truscope Classic, Schiller, Switzerland	No	8	350,000.00	195,000.00	155,000.00	1240000	PEMH
5	M/s Medical Services, Rwp	CRV/EMS/5D/07/2019-20 dated 08 Jun 2020	AMC	264	Video Laryngoscope Reusable, VLR4, Reusable, Sakomed, USA	No	2	600,000.00	425,000.00	175,000.00	350000	CMH Peshawar
6	M/s Medical Services, Rwp	CRV/EMS/5D/07/2019-20 dated 08 Jun 2020	AMC	282	Nebulizer, Ucheck, Germany	No	35	5,000.00	4,500.00	500.00	17500	CMH Peshawar
7	M/s Medical Services, Rwp	CRV/EMS/5D/07/2019-20 dated 08 Jun 2020	AMC	287	Biphasic Defibrillator with AED External Pacer and Monitoring System, M Series, Zoll, USA	No	2	1,000,000.00	600,000.00	400,000.00	800000	CMH Peshawar
Total											8,109,490	

Annex – XIX

S. No.	Item	Formation	Rate (Rs)	Formation	Rate (Rs)	Difference (Rs)	Qty	Overpayment (Rs)
1	N-95 Masks	COD Nowshera	410	PAC Hospital Kamra	330	80	68,000	5,440,000
2	Padded Sheets		850	COD Rwp	550	300	13,000	3,900,000
3	Suction Machine	CMH Abbottabad	400,000	CMH Peshawar	180,000	220,000	7	1,540,000
4	Defibrillator	PEMH	855,000	(CMH)	600,000	255,000	3	765,000

		Rawalpindi		Peshawar				
5	N-95 Masks	CMH Abbottabad	2,500	CMH Abbottabad	366.52	2,133.48	900	1,920,132
6	Gown sterilized	CMH Abbottabad	390	CMH Mangla	125	265	4,050	1,073,250
7	Disp Face Masks	CMH Abbottabad	31.25	CMH Mangla	16.50	14.75	30,000	442,500
Total								15,080,882

Annex – XX

OL No.	DV No	Nomenclature	Quantity purchased	Rate paid (Rs)	Rate to be paid (Rs) (CMH Nowshera purchase)	Difference (Rs)	Amount overpaid (Rs)
11	1018 of 6/2020	Disposable Gown Sterilized	5000	165	0.90	0.75	375,000
		Disposable Gown Un-Sterilized	25000	120	0.90	0.30	750,000
1	999 of 6/2020	Disposable gown (Sterilized)	2700	250	0.17	0.85	229,500
		Disposable gown (Un-Sterilized)	4900	150	0.12	0.30	147,000
14	1033 of 6/2020	Face Mask	350	24	17.70	6.30	2,205
	1116 of 6/2020	Face Mask	5000	28	17.70	10.30	51,500
	1117 of 6/2020	Face Mask	20000	28	17.70	10.30	206,000
8	774 of 6/2020	Infusion Pump	2	100,000	68,570	31,430	62,860
13	1048 of 6/2020	Disposable Gown Sterilized	500	200	0.90	0.11	55,000
	1033 of 6/2020	Disposable Gown Un-Sterilized	20	150	0.90	0.60	1,200
Total							1,880,265

Annex – XXI

DV No	Nomenclature	Quantity purchased	Rate paid (Rs)	Rate to be paid (Rs) (CMH Nowshera purchase)	Difference (Rs)	Amount overpaid (Rs)
1117 of 6/2020	Disposable Gown Sterilized	500	250	90	160	80,000
	Disposable Gown Un-Sterilized	500	180	90	90	45,000
999 of 6/2020	Disposable Gown Sterilized	2700	250	90	160	432,000
	Disposable Gown Un-Sterilized	4900	150	90	60	294,000
513 of 6/2020	Disposable Gown Sterilized	1800	250	90	160	288,000
	Disposable Gown Un-Sterilized	3500	150	90	60	210,000
Total Amount						1,349,000

Annex – XXII

Sr . No.	Name of Formation	CRV No. & Date	Description	Quantity purchased	Rate (Rs.)	Evidence	Difference in rate (Rs)	Amount (Rs)
1	CMH Sargodha	CRV/MS/7516/1 48/2020 dated: 04.05.2020	N-95 Masks (made in China)	800	1000	CRV No.MS- 234/2020 dated: 13.04.2020 by CMH, Lahore Cantt @ Rs. 325	675	540,000
2	CMH Chunian	CRV/MS/612/13 4/2020 dated: 24.05.2020	Disposable gowns sterilized	2550	350	CRV/MS/315/495/ 2020 dated: 31.05.2020 at same station @ Rs. 160/-	190	484,500
3	CMH Gujranwala	CRV/MS/315/NA /478/2020 dated: 23.05.2020	Disposable gowns sterilized	1600	420	CRV/MS/315/495/ 2020 dated: 31.05.2020 at same station @ Rs. 160/-	260	416,000
Total								1,440,500

Annex – XXIII

S.#	Nomenclature	Qty shown issued byGHQ to PEMH upto 06.07.2020	Qty Shown Received	Difference	Rate	Amount Rs.
1	N-95 Mask	40950	25000	15950	1900	30,305,000
2	AV-Suit	42370	40500	1870	3550	6,638,500
3	Cap Surgical	49890	46400	3490	15	52,350
4	Face Shield	19100	6500	12600	1900	23,940,000
5	Goggles	7800	7600	200	910	182,000
6	Latex Gloves	105000	62000	43000	1080	46,440,000
7	Shoe Covers	30000	25000	5000	350	1,750,000
8	Hand Sanitizer	11000	7500	3500	900	3,150,000
9	Apron	8720	6350	2370	360	853,200
10	Thermal Guns	8	0	8	20000	160,000
11	Disposable Oxy Mask	10000	0	10000	0	-
12	Oxy Conc	2	0	2	0	-
13	Gown	31000	28000	3000	780	2,340,000
14	Body Bag	1000	0	1000	0	-
15	Bi-PAP	10	0	10	140000	1,400,000
Total						117,211,050

Annex – XXIV

S. No.	Nomenclature	Qty to be received	Qty received collected	Difference	Rate (Rs)	Amount (Rs)
1	N-95 Mask	7503	28353	20850	1250	26062500
2	AV-Suit	17388	28888	11500	3550	40825000
3	Face Shield	13025	13525	500	1900	950000
4	Goggles	7563	7563	0	910	0
5	Latex Gloves	58500	63500	5000	1080	5400000
6	Hand Sanitizer	10600	14400	3800	900	3420000
7	Mask Surgical	33400	55161	21761	18.5	402578.5
8	Apron	7000	7900	900	360	324000
9	Gown	9450	26652	17202	780	13417560
10	Body Bag	30	50	20	0	0
Total						90,801,639

Annex – XXV

S.#	Nomenclature	Qty to be received	Qty received collected	Difference	Rate	Amount Rs.
1	Cap Surgical	53368	50368	3000	15	45,000
2	Disposable Oxy Mask	11400	0	11400	18.5	210,900
3	Shoe Covers	8366	5366	3000	350	1,050,000
4	Oxy Conc	10	10	0	0	0
5	Bi-PAP	20	0	20	140000	2,800,000
Total						4,105,900

Annex – XXVI

S.#	Nomenclature	Qty Already Available	Qty received from COD	Avg Consumption Per Month	Enough for months	Rate (Rs)	Amount (Rs)
1	Full Body Av Suit	11003	16200	1300	8	2000	32,400,000
4	Shoe Cover	59317	10000	650	91	3.65	36,500
	N95 MASK	3937	21500	1750	2	1350	29,025,000
	Apron	199910	2000	363	551	15	30,000
6	Face Shield	12472	6050	1250	10	550	3,327,500
7	Disp Surgical Caps	889141	15000	300	2964	8.6	129,000
8	Surgical Mask	500323	26500	13529	37	18.5	490,250
12	Gown Non-Steri	59571	1200	53	23	165	198,000
13	Exam Glove Box of 100	7189	1880	50	38	1080	2,030,400
14	Hand Sanitizer	3558	7400	42	176	1000	7,400,000
Total							75,066,650

Annex – XXVII

S.#	Nomenclature	A/U (Box)	Qty as per PEMH Ltr dt June 26, 2020	Qty taken on charge	Page No. of Ledger/ Donation (Non-Contl Section)	Difference (Rs)	Rate (Rs)	Amount (Rs)
1	Isolation Gown	No	1070	1040	51	30	780	23400
2	Latex Gloves (Surgical)	Pair	1350	1000	68	350	350	122500
3	Goggle	No	649	456	54	193	283	54619
4	Knee High Shoe Cover	No	1200	960	56	240	350	84000
5	Disposable Cap	No	1820	1650	57	170	15	2550
6	a. Shoe Cover (Normal) 1500 Pairs	No	1500	1280	61	220	350	77000
7	Iodphor Cotton Swabs	No	60	58	63	2	Not Available	Not Available
8	PCR Instrument	No	1	0		1	175000	175000
9	Isolation Incubator	No	1	0		1	865000	865000
10	Pest Density Monitoring Box	Box	1	0		1	Not Available	Not Available
11	Cold Chain Storage Box (20-C)	Box	1	0		1	Not Available	Not Available
12	d. 4 x Pairs Knee High Rubber Boots	Pair	4	0		4	Not Available	Not Available
13	a. Mini Centrifuge	No	1	0		1	Not Available	Not Available
14	a. Wound Dressing Kit with Cissor	Kit	10	0		10	Not Available	Not Available
	b. Wound Dressing Kit Without Cissor	Kit	10	0		10	Not Available	Not Available
Total								1,404,069

Annex – XXVIII

Formation	S.no	Item	Unit	LP Quantity	Qty received from depots	Total (No.)	Issued/consu med upto 07/2020	Stock held	Rate (Rs)	Amount (Rs)
CMH MULTAN	1	Face shield	No	0	3000	3000	0	3000	1350	4,050,000
	2	Goggles	No	4878	2500	7378	232	7146	100	714,600
	3	Anti viral suit	No	0	7700	7700	345	7355	525	3,861,375
	4	N-95 mask	No	10334	3700	14034	1160	12874	350	4,505,900
CMH OKARA	1	Goggles	No	150	1500	1650	246	1404	750	1053000
	2	Hand sanitizer	Litrs	50	1000	1050	50	1000	2400	2400000
	3	Face shield	No	800	2525	3325	311	3014	1350	4068900
	4	Dis gown	No	5000	1350	6350	350	6000	190	1140000
CMH BWP	1	Goggles	No	100	1600	1700	5	1695	450	762,750
	2	H/sanitizer	Litrs	0	2020	2020	10	2010	2400	4,824,000
	3	Splash res apron	No	1000	560	1560	38	1522	700	1,065,400
	4	Full body gown	No	1800	2700	4500	1097	3403	1050	3,573,150
	5	Face shield	No	30	2700	2730	0	2730	1350	3,685,500
	6	Latex Gloves	Pair	1500	21000	22500	2850	19650	36	707,400
CMH DNS	1	N-95 mask	No	150	1000	1150	156	994	1800	1,789,200
	2	A V Suit	No	50	1800	1850	50	1800	525	945,000
	3	Splash res apron	No	1000	100	1100	0	1100	50	55,000
	4	Latex gloves	Pair	35000	750	35750	4415	31335	16	501,360
	5	Face shield	No	100	300	400	35	365	500	182,500
	6	Goggles	No	200	500	700	46	654	700	457,800
	7	Shoes cover	Pair	7500	1500	9000	0	9000	20	180,000
	8	Disp cap	No	7500	600	8100	688	7412	30	222,360
	9	Waste bags	No	1000	0	1000	0	1000	78	78,000
CMH Mailsi	1	Goggles	No	100	200	300	25	275	400	110,000
	2	N 95 Mask	No	309	2200	2509	605	1904	1320	2,513,280
	3	A V Suit	No	1000	1549	2549	290	2259	1250	2,823,750
	4	Face Shield	No	112	400	512	37	475	2160	1,026,000
		Total							47,296,225	

Annex – XXIX

S. No	PPE Kits/medical stores	Total Qty	Contract No & date	Firms	Amount USD
01	Full Body Antiviral suit	243556	1AE/OS-4/2020/22/PPEs/ADP, Beijing dated 28.03.20	HebeiAnTaiFu Yuan Safety Equipment Manufacturing Co.Ltd	6,332,466.00
	N-95 Mask	243556			
	Cap	243556			
	Face Shield	243556			
	Google	243556			
	Latex Gloves	243556			
	Shoe Cover	243556			
02	Safety Cabinets	15	1AE/OS-4/2020/27/safety cabinet /ADP, Beijing dated 28.3.20	Dalien International Ltd	52,510.00
03	Oxygen Concentrator	40	1AE/OS-4/2020/29/oxygen cylendar/ADP Beijing dated 28.0320	Dalien International Ltd	44,010.00
04	Thermal Gun	300	aAE/OS-4/2020/31/Thermal Gun /ADP dated 29.3.20	Hope Investment development Corp Ltd	105,10.00
05	Disposal Oxygen Mask	70000	1AE/OS-4/2020/28/Disposal oxygen mask/ADP/Beijing dated 28.3.2020	Dalien International Ltd	31,510.00
	Total				6,460,611

90 % was released to firms as per contract clauses and adjustment of expenditure was required to be made in Pak Rupees at the rate of 166.750 against per dollar in the record of CMA.DP as per cash account of ADP Embassy of Pakistan China, but contrary to this CMA.DP booked expenditure at the rate of Rs.168.50 per dollar which was objectionable.

1. CA of M/s Habei An Tai Fu Yuan Safety Equipment

CA Value = USD 6,332,466.00

90% released =USD 5,699,219.40 (adjustment as per cash account rate= 166.750) Total effect in Pak Rupees is 950.344 Million. However, CMA.DP adjust expenditure at the rate of 168.50 per dollar and its financial effect in Pak Rupees came to 960.318 Million, Hence , excess expenditure booked in pak rupees 9.974 Million.

2. CA of M/s Dalien International for Safety Cabinets

CA Value = USD 52,510.00

90% released =USD 47,259.00 (adjustment as per cash account rate= 166.750) Total effect in Pak Rupees is 7.880 Million. However, CMA.DP adjust expenditure at the rate of 168.50 per dollar and its financial effect in Pak Rupees came to 7.963 Million, Hence , excess expenditure booked in pak rupees 0.083 Million.

3. CA of M/s Dalien International for Oxygen Cylinder

CA Value = USD 44,010.00

90% released =USD 39,600.00 (adjustment as per cash account rate= 166.750) Total effect in Pak Rupees is 6.603 Million. However, CMA.DP adjust expenditure at the rate of 168.50 per dollar and its financial effect in Pak Rupees came to 6.672 Million, Hence , excess expenditure booked in pak rupees 0.069Million.

4. CA of M/s Hope Investment for Oxygen Thermal Gun

CA Value = USD 105, 10.00

90% released =USD 94,590.00 (adjustment as per cash account rate= 166.750) Total effect in Pak Rupees is 15.772 Million. However, CMA.DP adjust expenditure at the rate of 168.50 per dollar and its financial effect in Pak Rupees came to 15.938 Million, Hence, excess expenditure booked in Pak rupees 0.116 Million.

5. CA of M/s Dalien International for Oxygen Cylinder

CA Value = USD 31,510.00

90% released =USD 28,359.00 (adjustment as per cash account rate= 166.750) Total effect in Pak Rupees is 4.728 Million. However, CMA.DP adjust expenditure at the rate of 168.50 per dollar and its financial effect in Pak Rupees came to 4.788 Million, Hence, excess expenditure booked in pak rupees 0.050 Million.

Total excess booking of expenditure effect = Rs 9.974 +.0.083+ 0.069
+0.116 +0.050
= Rs.10.176 Million