

**AUDIT REPORT
ON
THE ACCOUNTS OF
CLIMATE CHANGE, ENVIRONMENT AND
DISASTER MANAGEMENT ORGANIZATIONS
OF GOVERNMENT OF SINDH
AUDIT YEAR 2024-25**



AUDITOR-GENERAL OF PAKISTAN

**SERVING THE NATION BY PROMOTING ACCOUNTABILITY, TRANSPARENCY AND GOOD
GOVERNANCE IN THE MANAGEMENT AND USE OF PUBLIC RESOURCES**

FOR THE CITIZENS OF PAKISTAN

PREFACE

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

This report is based on audit of the accounts of Climate Change, Environment and Disaster Management organizations of Government of Sindh for the Financial Year 2022-23 and accounts of some formations for previous years. The Directorate General Audit (Climate Change & Environment), Islamabad conducted audit during the Audit Year 2024-25 on test check basis with a view to report significant findings to the relevant stakeholders. Audit Report includes systemic issues and audit findings having value of Rupees one million or more. Relatively less significant issues are listed in the Annexure-I of the Audit Report. The audit observations listed in Annexure-I shall be pursued with the Principal Accounting Officers (PAOs) at the DAC level. In all cases where the PAOs do not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee in next year's Audit Report. Sectoral analysis has been added in this report covering strategic review and overall perspective of audit results.

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

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

There are certain audit paras which were also reported in last year Audit Report for the financial year 2023-24. Recurrence of such issues/irregularities is matter of concern and needs to be addressed.

The Audit Report is submitted to the Governor of Sindh in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan 1973, for causing it to be laid before the Provincial Assembly.

Islamabad
Dated: 26th February, 2025

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

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ABBREVIATIONS & ACRONYMS

ADP	Annual Development Program
CC&E	Climate Change and Environment
Co.	Company
DC	Deputy Commissioner
DAC	Departmental Accounts Committee
DDMA	District Disaster Management Authority
DDO	Drawing & Disbursing Officer
DG	Director General
DRR	Disaster Risk Reduction
EIA	Environmental Impact Assessment
EPA	Environmental Protection Agency
EMP	Environmental Management Plan
EPO	Environmental Protection Order
EPT	Environmental Protection Tribunal
ERRA	Earthquake Reconstruction and Rehabilitation Authority
FAM	Financial Audit Manual
FAP	Foreign Aided Project
FY	Financial Year
GFR	General Financial Rules
GST	General Sales Tax
IEE	Initial Environmental Examination
ISSAIs	International Standards of Supreme Audit Institutions
JV	Joint Venture
LD	Liquidated Damages
MD&EHS	Mobile Diagnostic & Emergency Healthcare Services
MDSBC	Mobile Diagnostic Services for Breast Cancer
MEHCU	Mobile Emergency Health Care Units
NBP	National Bank of Pakistan
NDMA	National Disaster Management Authority
NEQS	National Environmental Quality Standards
NOC	No Objection Certificate
PAC	Public Accounts Committee

PAO	Principal Accounting Officer
PDM	Provincial Disaster Management
PDMA	Provincial Disaster Management Authority
PDMF	Provincial Disaster Management Fund
ROH	Regional Office Hyderabad
ROK	Regional Office Karachi
SCDA	Sindh Coastal Development Authority
SEPA	Sindh Environmental Protection Agency
SEQS	Sindh Environmental Quality Standards
SFR	Sindh Financial Rules
SIR	Site Inspection Report
SOP	Standard Operating Procedure
SPPRA	Sindh Public Procurement Regulatory Authority
SRB	Sindh Revenue Board
SRO	Statutory Regulatory Order
SRP	Sindh Resilience Project
SST	Sindh Sales Tax
WHT	Withholding Tax

EXECUTIVE SUMMARY

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

However, in the wake of the increased global focus on measures to combat climate change, and not just disaster risk management, the government has formulated the ¹National Climate Change Policy (2021, updated from time to time). In the subject policy, the goal is stated as ‘To ensure that climate change is mainstreamed in the economically and socially vulnerable sectors of the economy and to steer Pakistan towards climate compatible development’.

It is further stated with utmost clarity that ‘Mitigating and adapting actions are considered to be the two key ways of combating climate change. The more immediate and pressing task for the country is to prepare itself for adaptation to climate change.’ It further emphasizes that ‘the updated Policy document has been designed in accordance to the requirements of Paris Agreement on climate change, Sustainable Development Goals and Sendai Framework for Disaster Risk Reduction. Hence, appropriate measures relating to disaster preparedness, capacity building, institutional strengthening; technology transfer and international cooperation have also been incorporated as important components of the policy.’

In the light of this paradigm shift from merely tackling disaster risk reduction in the government spending, and focus on the various dimensions of climate change measures it is deemed appropriate that this office also adapts to this government transition from the traditional spending and slowly and gradually aligns audit with the government’s funding direction and, to say the least, attempts to draw assurance of the impact of government’s spending on climate change policy measures.

¹ <https://mocc.gov.pk/SiteImage/Policy/NCCP%20Report.pdf>

In line with the above, this office has begun transition from the traditional compliance audit of expenditure towards a greater focus on the impact of spending on mitigation and adaptation. For this purpose, with focus on public service delivery as the main area of consideration, the chapter ‘Climate Change and Environment Management has been added to this report, with the sections ‘Mitigation (Legal frame work, Governance & Impact) and ‘Adaptation (Legal frame work, Governance & Impact) to highlight observations that directly pertain to these areas. Also under public service delivery, Disaster Risk Management (Response, Rescue, Recovery and Rehabilitation) has been added as a separate chapter given its unique dynamics and to ensure that is not inadvertently considered as a main sub-component of climate change.

Gradually, this office plans to shift focus from traditional compliance audit towards area-specific audit activity which highlights government spending on mitigation, adaptation and disaster risk reduction, and not just climate change and environmental pollution in general. Also, surveys conducted by audit teams have been added, where possible, to give a glimpse of the general perception of the local populace regarding the functioning and spending impact of that specific department.

This office has a human resource of 28 personnel with 55,776 available person-hours during Audit Year 2024-25. The annual budget of the Directorate General for the financial year 2024-25 is Rs. 104.084 million.

This report covers the audit of Provincial Disaster Management Authority Sindh, including along with one (1) District Disaster Management Authority (Baddin) and the Sindh Resilience Project (SRP), Directorate of Mobile Diagnostic & Emergency Healthcare Services, Sindh Emergency Service (Rescue-1122), Sindh Environmental and Sindh Coastal Development Authority Department, Sindh Environmental Protection Agency along with two (2) Regional office of SEPA Sindh Coastal Development Authority (SCDA), Environmental Protection Tribunal (EPT). The report also covers audit of Directorate office Civil Defence and Karachi Metropolitan Corporation (KMC) Fire brigade wing.

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

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

a. Scope of Audit

The audit universe of the Directorate General Audit (Climate Change & Environment) consists of 77 formations of the Government of the Sindh working under five (05) PAOs/ Departments. Total expenditure of these formations was Rs. 18,020.031 million for the financial year 2023-24.

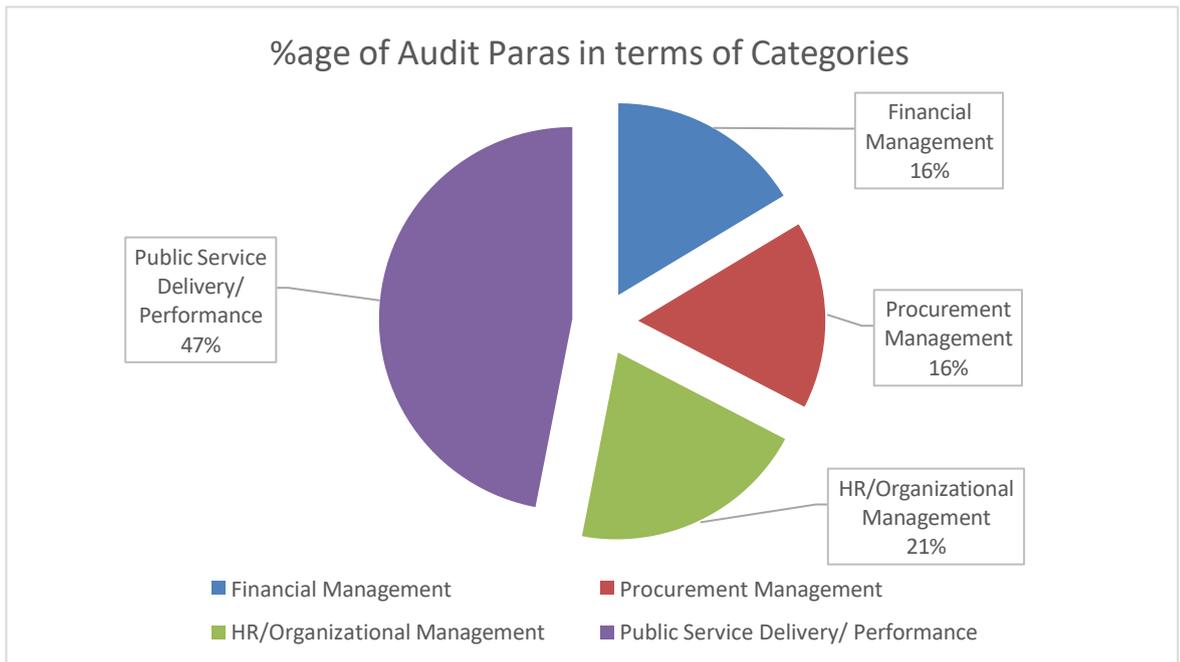
This audit report relates to expenditure of five (12) main formations under two (04) PAOs having a total expenditure of Rs. 8,109.014 million for the financial year 2023-24. In terms of percentage, the audit coverage for expenditure is 45% of auditable expenditure. In addition, expenditure of Rs. 18,020.031 million pertaining to previous financial years were also audited.

In addition to this compliance audit report, the Directorate General Audit also conducted certification audit of PDMA Sindh and audit of one (01) Foreign Aided Project (FAP) titled ‘Sindh Resilience Project’. The Certification Audit and FAP Audit Reports have been prepared separately and submitted to the management as well as to the donor agency.

b. Overview of the Audit Report

(Rs. in million)

Sr. No.	Categorizations of Audit Observations	No. of Paras	Amount
1.	Internal controls	26	2,844.13
i	Financial Management	8	1,436.95
ii	Procurement management	8	1,165.22
iii	HR management/Organizational Management	10	241.96
2.	Public Service Delivery / Performance		
A	Disaster Risk Management (Response, Rescue, Recovery and Rehabilitation)	10	129.88
B	Climate Change and Environment Management	13	-
i	Mitigation (Legal frame work, Governance & Impact)	13	-
ii	Adaptation (Legal frame work, Governance & Impact)		
Total number of observations in the report and total amount placed under audit observation		49	2,974.01
Recoveries pointed out in the report		-	-



c. Recoveries at the Instance of Audit

No recovery was affected by the entities till finalization of this report.

d. Audit Methodology

The Directorate General Audit (Climate Change & Environment) in Islamabad audits the revenues and outlays of federal, provincial, and district-level organizations that deal with climate change, the environment, and disasters. It carries out Compliance with Authority Audit, Financial Attest Audit, Performance Audit, Special Audit, and Special Studies of Entities as per its mandate and directions from the Department of the Auditor-General of Pakistan from time to time.

Keeping in view Pakistan’s international commitments to climate change,²The National Climate Change Policy (2021, periodically amended) was developed by the government in response to the growing emphasis on climate change mitigation strategies worldwide, rather than only disaster risk reduction. According to the policy,

² <https://mocc.gov.pk/SiteImage/Policy/NCCP%20Report.pdf>

the goal is to "steer Pakistan towards climate compatible development and ensure that climate change is mainstreamed in the economically and socially vulnerable sectors of the economy."

Therefore, in order to drive greater audit assurance, the traditional methods of compliance were supplemented with modern research techniques.³ As per the INTOSAI Journal of Government Auditing "One of the distinguishing features of audit organizations and reports is the emphasis on evidence to support findings and recommendations, so any techniques that have the potential to make that evidence more powerful should be given high priority. One way that offers that potential is to closely examine three of the techniques used by audit organizations to collect evidence: surveys, semi-structured interviews, and data collection instruments (DCIs)."

Beginning this year, the Office of the Director General Audit Climate Change and Environment has started application of research-driven survey audit methodology in addition to internal control tests in order to improve assurance of audit output and assess the impact of budgetary spending at the formation level for the Audit Year 2024-25. Using surveys carried out within the formation's or budgetary unit's catchment area, the methodology's objective was to appreciate public opinion and perceptions regarding an organization's operations, utility, and role in disaster risk reduction, climate change adaptation, and mitigation. This audit report includes narrative elaborations and graphical depictions of the responses pertaining to the formations pertaining to Sindh.

Audit planning

During the planning phase, this office made considerable use of desk audit techniques. These methods included looking through permanent files, computer-generated data, and other relevant documents, as well as examining the rules,

³https://www.intosai.org/fileadmin/downloads/about_us/IJGA_Issues/2023/EN_Q3_2023_v50n3.pdf

procedures, and regulatory framework that applied to the Auditee businesses. Internal control systems were analyzed and risk assessments were conducted for each entity. Desk reviews helped auditors understand the environment, procedures, and systems of the examined entity and identify risk areas.

Audit execution

⁴“It appears that a more targeted use of surveys and more frequent use of semi-structured interviews and data collection instruments have the potential to power up audit evidence and maximize the positive impact of audit organizations.” (INTOSAI Journal of Government Auditing, Q3 2023 - Audit Methodologies for Impact Vol. 50, No. 3)

The audit was carried out in compliance with the Department of the Auditor-General of Pakistan's Financial Audit Manual (FAM), which complies with the International Standards of Supreme Audit Institutions (ISSAIs). Assessing adherence to laws, rules, regulations, and policies as well as the effectiveness of internal controls was the main goal of the audit. The main methods used to acquire the evidence were surveys, policy document and monitoring report reviews, payment voucher inspections, and the gathering, interpretation, and analysis of primary and secondary data. This Office also created some unique risk assessment tools which include the “risk-requisition-observation linkage and assessment tool” (Annexure-II) for a better appreciation of risk assessment and audit.

e. Audit impact

Major issues pointed out during audit were admitted by the management and the entities agreed to review the pointed-out issues and take necessary corrective actions. The strengthening of internal control in the audited entities were well taken by the management for review and corrective measures. Audit cycle impact classified under two categories.

1. Action taken on observation issue during audit or after issuance of AIR

- i. PDMA achieved enhanced compliance with tax laws, and ensured transparency and proper utilization of funds. Key outcomes included

⁴ https://www.intosai.org/fileadmin/downloads/about_us/IJGA_Issues/2023/EN_Q3_2023_v50n3.pdf

adherence to financial regulations, cost savings, prevention of unnecessary expenditures, and strengthened asset and inventory management. Additionally, cashbooks were updated and reconciled, leading to improved financial record-keeping and transparency.

- ii. PDMA enhanced financial accountability and fund utilization, reducing risks and improving contract management. Ensured compliance with repair and maintenance policies.
- iii. PDMA ensured compliance with procurement rules, preventing irregular practices and enhancing accountability and governance. Achieved better planning and execution of procurement activities, improved monitoring of vehicle usage,
- iv. SEPA adherence to environmental standards, and enhanced safeguarding of public assets with accurate inventory management.
- v. MS&EHS achieved cost savings with better contract terms, and delivered accurate financial reporting and record-keeping, strengthening overall financial accuracy and completeness.
- vi. SCDA strengthened rental payment controls, reducing financial irregularities and preventing future fund misuse.

2. **Action committed by the management during DAC meetings**

- i. **Coordination for Relief Procurement:** PDMA committed to establishing close coordination with NDMA before procuring relief items to avoid duplication of efforts and resources.
- ii. **Annual Reporting Compliance:** PDMA committed to preparing an annual report in accordance with Section 41(2) of the National Disaster Management Act, 2010.
- iii. **Review of Rules and Regulations:** PDMA advised revisiting existing rules and regulations through the appropriate forum for the approval of the Provincial Disaster Management Plan (PDMP).
- iv. **Submission of Financial Statements:** PDMA advised submitting financial statements to the Finance Department for review and retention of profit.
- v. **Establishment of DRR Wing:** PDMA committed to expediting the establishment of a Disaster Risk Reduction (DRR) wing to facilitate the smooth functioning of organizational operations.

- vi. **Regular Submission of Vouched Accounts:** PDMA directed to engage relevant stakeholders to ensure the provision of vouched accounts on a regular basis.
- vii. **Auction Policy Formulation:** PDMA committed to formulating an auction policy in alignment with DAC directions.
- viii. **Timely Fund Release:** PDMA committed to addressing the Finance Department to ensure the timely release of funds and monitor deliverable achievements.
- ix. **Stockpiling Strengthening:** PDMA directed to regularly enhance stockpiling mechanisms to ensure preparedness.
- x. **Enforcement of Internal Controls:** PDMA committed to implementing robust internal control measures throughout the organization.
- xi. **Annual Procurement Plan:** MD&EHS management committed to preparing an annual procurement plan to enhance financial efficiency.
- xii. **Recruitment and Service Rules:** MD&EHS management committed to drafting Recruitment and Service Rules for employees to ensure regulatory compliance.
- xiii. **Constitution of Sindh Sustainable Funds Board:** The Sindh Environmental Protection Agency (SEPA) advised engaging the administrative department to constitute a board for managing the Sindh Sustainable Funds, ensuring efficient and effective utilization of the resources.
- xiv. **Revision of SEQs 2014:** The Sindh Environmental Protection Agency (SEPA) committed to completing the revision of the Sindh Environmental Quality Standards (SEQs) 2014. Upon finalization, the revised standards will be approved by the competent forum and officially notified.
- xv. **Development of Guidelines for IEE, EIA, and EMP:** SEPA committed to preparing guidelines for Initial Environmental Examination (IEE), Environmental Impact Assessment (EIA), and Environmental Management Plans (EMP). Once finalized, these guidelines will be approved by the competent forum and disseminated accordingly.

- xvi. **Survey of Industrial Wastewater Treatment Plants:** SEPA committed to conducting a survey of wastewater treatment plants in industrial units and taking corrective actions based on the survey findings.

f. Comments on Internal Controls and Internal Audit

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

The audit team extensively studied and evaluated the internal controls in the audited entities so as to obtain an adequate understanding of the internal control systems. The objective was to identify the material and significant internal control weaknesses and report to management for taking corrective measures. Although the entities have put in place internal controls, however there is a strong need for a periodic review of the internal control structures. Moreover, the system of internal audit was not found in place in most of the audited entities which requires the attention of the management.

g. Key Audit Findings of the Report

- i. Financial Management were observed in 8 cases involving Rs. 1,436.95 million⁵.
- ii. Procurement Management were observed in 8 cases involving Rs. 1,165.22 million⁶.
- iii. Human Resource / Organizational Management were observed in 10 cases involving Rs. 241.96 million⁷.
- iv. Public service delivery / Performance were observed in 23 cases involving Rs. 129.88 million.⁸

⁵Para 1.4.1 to 1.4.2, 2.4.1 to 2.4.3, 3.4.1 & 4.4.1 to 4.4.2

⁶Para 1.4.3 to 1.4.8 & 2.4.4 to 2.4.5

⁷Para 1.4.9 to 1.4.12, 2.4.6 to 2.4.8, 3.4.2 to 3.4.3. & 4.4.3

⁸Para 1.4.13 to 1.4.20, 2.4. 9 to 2.4.21 & 4.4.4 to 4.4.5

h. Audit recommendations

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

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

- i. Recoveries from the suppliers/vendors as pointed out in the audit observations may be made and deposited in the government treasury.
- ii. All procurements may be made strictly as per Sindh Public Procurement Rules, 2010 so as to safeguard the interest of the government while making procurements.
- iii. The PAOs may review and update the internal control structures periodically and put in place proper internal audit function in the respective entities.
- iv. Relief items may be taken on charge and properly issued/distributed to the disaster affectees by PDMA Sindh and complete record of such distribution be maintained for audit scrutiny.
- v. PDMA Sindh may carry out a detailed physical verification of stores, stocks and relief items at all warehouses within one month and share the report with audit authorities for review.
- vi. Regular meetings of Provincial Disaster Management Commission (PDMC) as required under the Act may be held to oversee the entire disaster spectrum in the Province.
- vii. PDMA, Sindh may establish Disaster Risk Reduction (DRR) Wing for taking up the mitigation measures and pre-disaster activities in an organized manner.
- viii. Sindh Sustainable Development Fund may be utilized for environmental protection and sustainable development in the Province as conceived in the Sindh Environmental Protection Act, 2014.

- ix. Annual Environment Report may be prepared and published by Sindh Environmental Protection Agency enabling the stakeholders to review the policies related to environment in the province.
- x. Sindh Environmental Protection Agency may formulate and notify necessary guidelines for preparation of IEE and EIA cases submitted for approval by EPA by the proponents.

Chapter-1

Provincial Disaster Management Authority Sindh and Directorate of Mobile Diagnostic & Emergency Services and Sindh Emergency Service under Rehabilitation Department, Sindh

1.1 Introduction

A. Rehabilitation Department of Government of Sindh is the concerned department dealing with the issues of relief, rehabilitation and disaster management in the province. The lead agency working under the department is Provincial Disaster Management Authority (PDMA) Sindh. The Directorate of Mobile Diagnostic & Emergency Healthcare Services (MD&EHS) is also under the administrative control of Rehabilitation Department.

The Provincial Disaster Management Authority (PDMA) Sindh was constituted under the National Disaster Management Act 2010. The PDMA aims towards mitigation, preparedness and providing an organized response to the disasters. PDMA also acts as the coordinating authority which articulates the coordination mechanism between key provincial departments. In case of emergencies, PDMA works closely with District Governments to organize initial and subsequent assessment of disaster affected areas and determine the course of action to ensure long-term rehabilitation of the affected population.

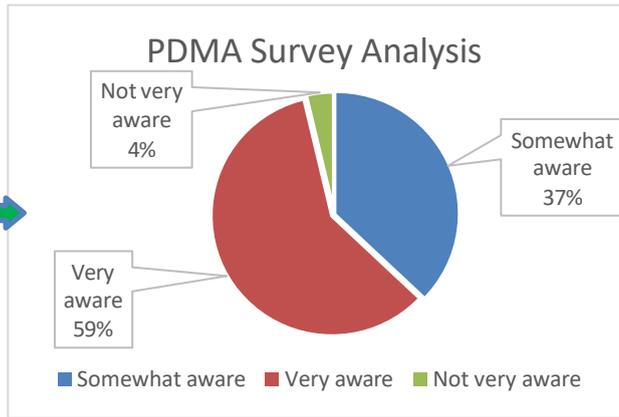
As detailed in the audit methodology, the field audit teams carried out a sample survey to assess the impact of the budgetary expenditure and draw impression from the catchment area.

Analysis of Public Opinion pertaining to PDMA:

Directorate General Audit (Climate Change and Environment) conducted audit of Provincial Disaster Management Authority (PDMA), Sindh. A public questionnaire was used to gather opinions on their effectiveness. The summarized results and graphical illustration are presented below:

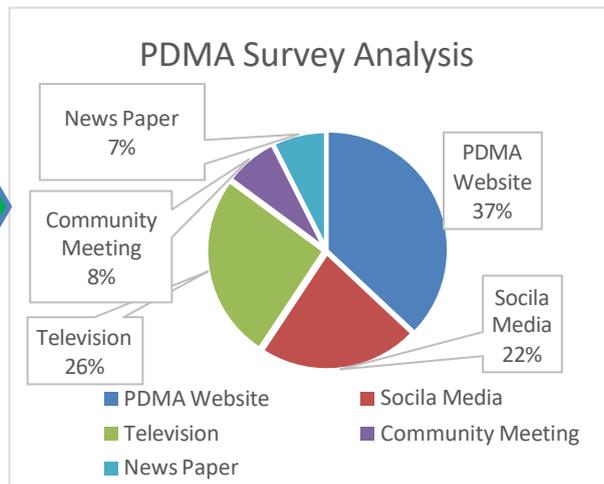
Q.No.1. How aware are you of the role and responsibilities of the PDMA Sindh?

Response	Score	Percentage
Somewhat aware	10	37%
Very aware	16	59%
Not very aware	1	4%



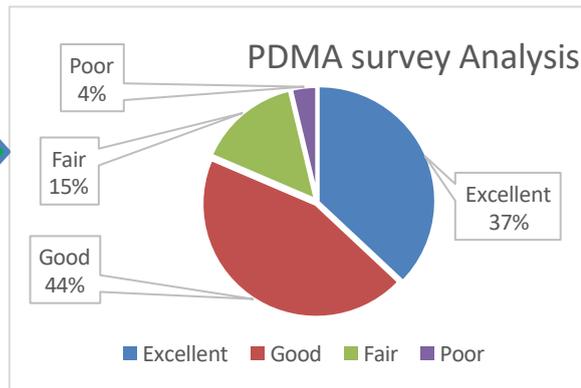
Q.No.2. How do you usually get information about PDMA Sindh's activities and announcements?

Response	Score	Percentage
PDMA Website	10	37%
Social Media	6	22%
Television	7	26%
Community Meeting	2	7%
News Paper	2	7%



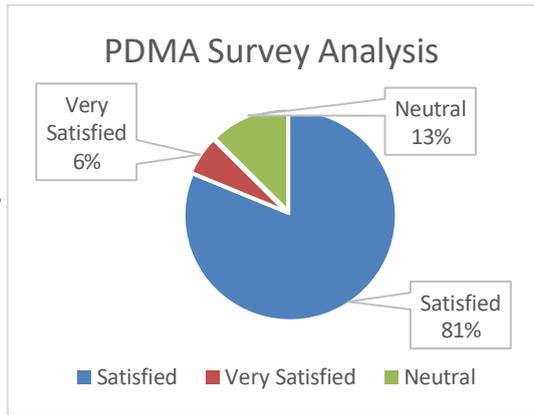
Q.No.3. How would you rate the communication and information dissemination by PDMA Sindh during disaster?

Response	Score	Percentage
Excellent	10	38%
Good	12	46%
Fair	4	15%
Poor	1	4%



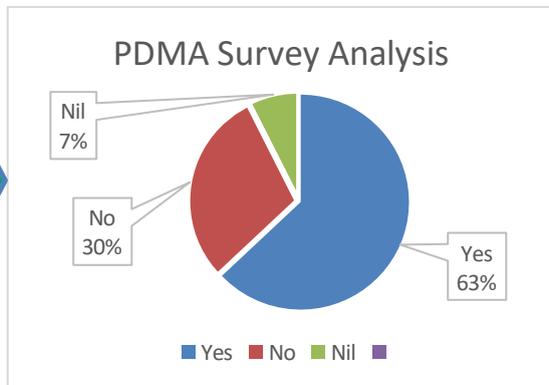
Q.No.4. How satisfied are you with the relief and rehabilitation efforts of PDMA Sindh?

Response	Score	Percentage
Satisfied	13	50%
Very Satisfied	1	4%
Neutral	2	8%



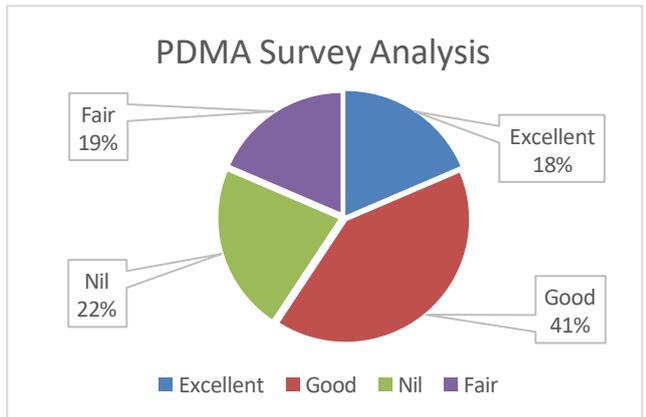
Q.No.5. Have you or your family been directly affected by a disaster in the past five years?

Response	Score	Percentage
Yes	17	65%
No	8	31%
Nil	2	8%



Q.No.6. If yes, how would you rate PDMA Sindh's assistance in that situation?

Response	Score	Percentage
Excellent	5	19%
Good	11	42%
Nil	6	23%
Fair	5	19%



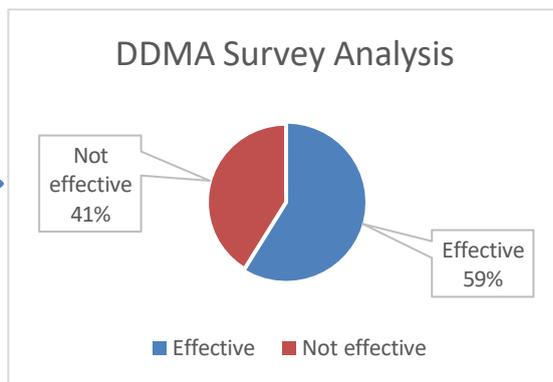
PDMA established District Disaster Management Authority (DDMAs) in each district of Sindh under section 18 of the act. Subject to the provisions of the Act, the District Authority shall be as the district planning; coordinating and implementing body for disaster management and take all measures for the purposes of disaster management in the district in accordance with the guidelines laid down by the National Authority and the Provincial Authority.

As detailed in the audit methodology, the field audit teams carried out a sample survey to assess the impact of the budgetary expenditure and draw impression from the catchment area.

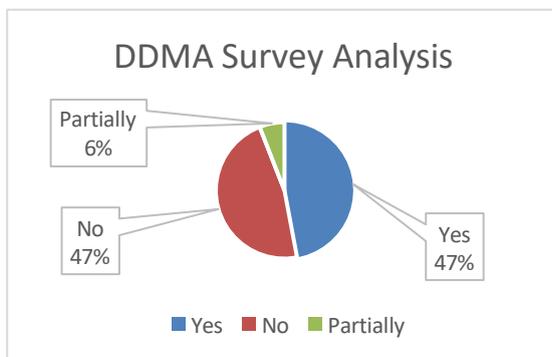
Analysis of Public Opinion pertaining to DDMA:

Directorate General Audit (Climate Change and Environment) conducted audit of District Disaster Management Authority (DDMA-Baddin), Sindh. A public questionnaire was used to gather opinions on their effectiveness. The summarized results and graphical illustration are presented below:

Q.No..1. How effective is DDMA Badin in responding to disaster?		
Response	Score	Percentage
Effective	10	59%
Not effective	7	41%

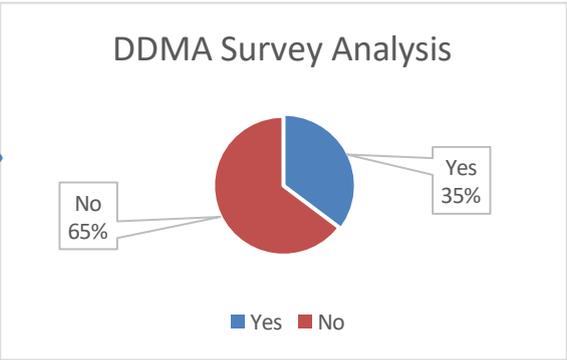


Q.No.2. Are you satisfied with the communication and information dissemination by DDMA during emergencies?		
Response	Score	Percentage
Yes	8	47%
No	8	47%
Partially	1	6%



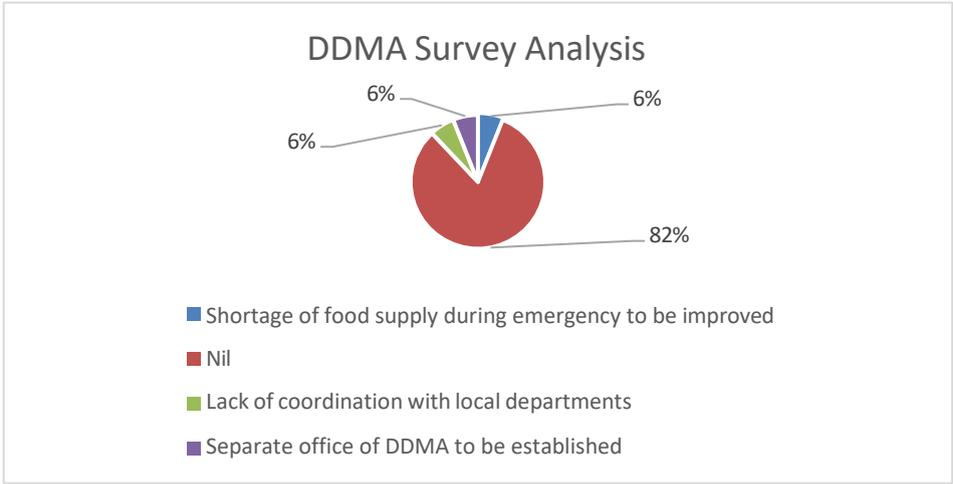
Q.No.3. Do you think the resources provided by DDMA (Shelter, food, medical aid) during disasters are adequate?

Response	Score	Percentage
Yes	6	35%
No	11	65%



Q.No.5. What improvements would you suggest for DDMA Badin

Response	Score	Percentage
Shortage of food supply during emergency to be improved	1	6%
Nil	14	82%
Lack of coordination with local departments	1	6%
Separate office of DDMA to be established	1	6%



The Government of Sindh established Directorate of Mobile Diagnostic & Emergency Healthcare Services (MD&EHS), Karachi in 2016 as a pilot project namely “Mobile Emergency Health Care Units” (MEHCU) under the administrative control of Special Initiative Department, Government of Sindh. Later on, the

Directorate was transferred to Rehabilitation Department, Government of Sindh. The project was included in ADP 2014-15 with an allocation of Rs. 1,200 million.

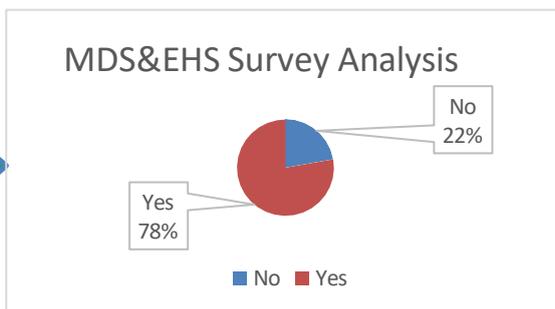
The pilot project for Mobile Emergency Health Care Units (MEHCU) was meant to provide basic health care facilities to the rural and remote areas in normal conditions as well as in disaster struck areas where such facilities are not available. The mobile units stationed at Divisional/District headquarters move to the designated areas as per the medical emergency requirements.

As detailed in the audit methodology, the field audit teams carried out a sample survey to assess the impact of the budgetary expenditure and draw an impression from the catchment area.

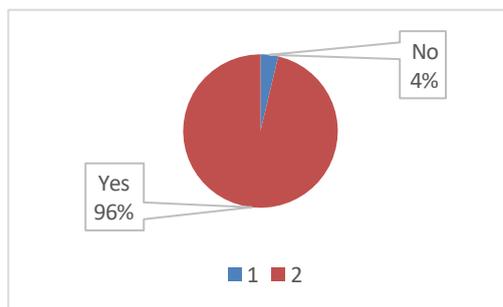
Analysis of Public Opinion pertaining to MD&EHS:

Directorate General Audit (Climate Change and Environment) conducted audit of Mobile Diagnostic and Emergency Health Services (MD&EHS) Sindh. A public questionnaire was used to gather opinions on their effectiveness. The summarized results and graphical illustration are presented below:

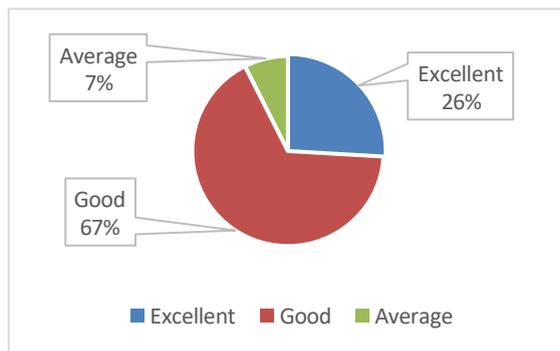
Q. No,1. Have you ever used the mobile diagnostic or emergency health services?		
Response	Score	Percentage
No	6	22%
Yes	21	78%



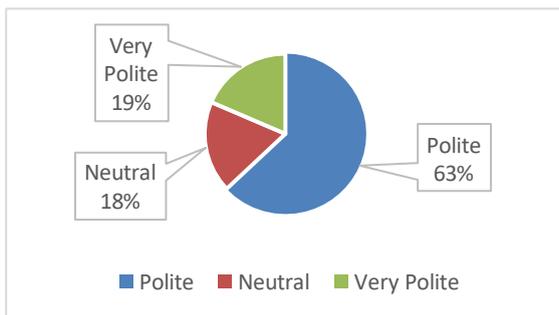
Q.No.2. Was the service provided in a timely manner?		
Response	Score	Percentage
No	1	4%
Yes	26	96%



Q.No.3. How would you rate the quality of the diagnostic or emergency services provided?		
Response	Score	Percentage
Excellent	7	26%
Good	18	67%
Average	2	7%



Q.No.4. How would you describe the behavior of the staff?		
Response	Score	Percentage
Polite	17	63%
Neutral	5	19%
Very Polite	5	19%



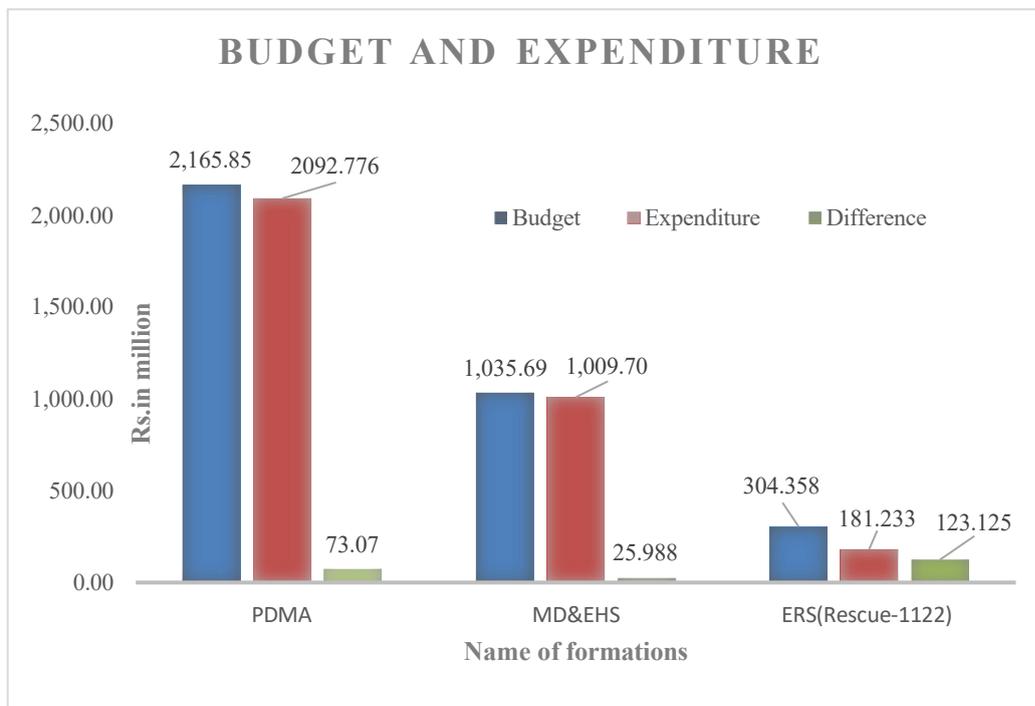
Sindh Emergency Rescue Service (Rescue 1122) was established in 2023 to deal with emergencies in the province of Sindh. Rescue 1122 provides firefighting services, water rescue services, urban search and rescue services and medical emergency services in the Province of Sindh.

B. Comments on financial expenditure of audited entities

(Rs. in million)

Sr. No.	Financial Year	Formations	Funds Released	Total Expenditure	Difference
1.	2023-24	PDMA-Sindh (including approved DDMA's)	2,165.847	2,092.776	73.071
3.	2023-24	Directorate of Mobile Diagnostic & Emergency Healthcare Services -Sindh	1,035.693	1,009.703	25.990
4.	2023-24	Sindh Emergency Service (Rescue-1122)	304.358	181.233	123.125
Total			3,505.898	3,283.712	222.186

The comparison of expenditure vis-a-vis funds released to the PDMA (including DDMAs), Mobile Diagnostic & Emergency Healthcare Services and Sindh, Sindh Emergency Service, graphically illustrated is as under:



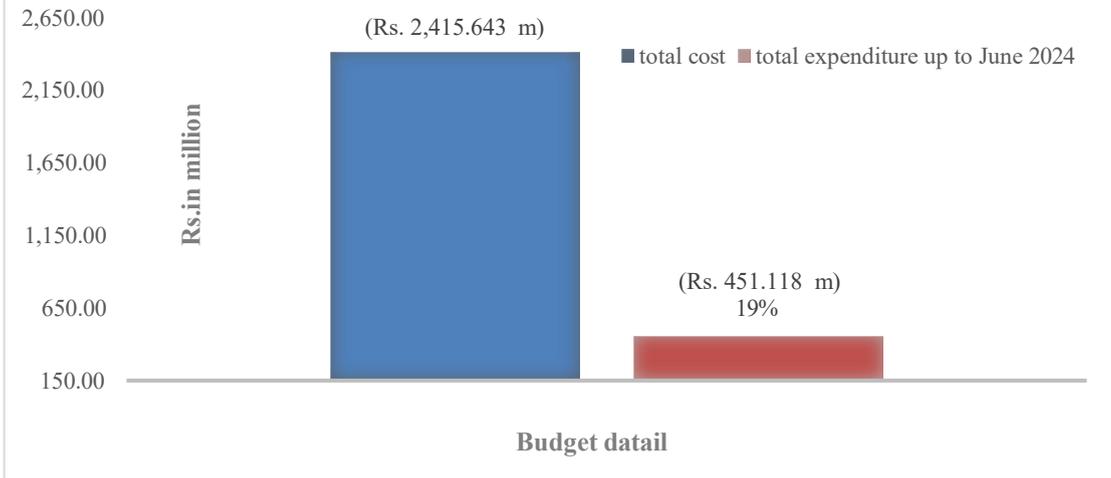
C. Sectoral Analysis

There are four ongoing schemes of Rehabilitation Department as under:

- i. ‘Sindh Resilience Project’ (World Bank funded)
- ii. ‘Establishment of Regional Offices of PDMA (Larkana, Shaheed Benazir Abad & Mirpur Khas) by PDMA, Sindh’.
- iii. ‘Mobile Health Care Unit Project’
- iv. ‘Strengthening Tsunami and Earthquake Preparedness in Coastal Area of Sindh Province’.

The total cost of schemes is Rs. 2,415.643 million, while expenditure incurred up to 30th June 2024 was Rs. 451.118 million, which was 19% of the approved cost. The graphical illustration is as under:

EXPENDITURE VS TOTAL COST



The above illustration indicates that the progress of work was slow as compared to the funds released and the management is required to speed up its activities for timely completion of the schemes.

The Sindh Resilience Project (SRP), funded by the World Bank, was a landmark initiative aimed at strengthening the resilience of Sindh province to the growing threats of climate change, natural disasters and urban vulnerabilities. The SRP achieved significant milestones during its tenure. Key accomplishments included the development of robust flood protection infrastructure and the establishment of early warning systems for disaster risk reduction. By the time of its closure on August 28, 2024, the project had successfully mitigated disaster risks for residents of Sindh Province, and laid the foundation for a more resilient urban future. Its legacy continues to benefit the region, contributing to a safer and more sustainable environment for generations to come.

The Directorate of Mobile Diagnostic & Emergency Healthcare Services (MD&EHS) Karachi is working under the administrative control of Secretary Rehabilitation. The mobile healthcare services aim to provide medical services in distant and far-flung areas. During FY 2023-24, the service was extended to 3,365 villages, while medical care was provided to 591,065 individuals. Moreover, 179,578

medical tests were conducted at the doorstep. District wise details of the services provided are as under:

S.No	District	No. of Villages	Patients treated	Lab test
1.	Tharparkar	266	45883	15188
2.	Dadu	262	42734	13096
3.	Thatta	220	41205	8856
4.	Badin	267	47525	12097
5.	Jamshoro	265	43183	15447
6.	Shikarpur	269	47046	12149
7.	Sujawal	266	42186	12865
8.	Umerkot	267	48505	14529
9.	Sanghar	268	43915	11763
10.	Larkana	262	41608	17239
11.	Jacobabad	269	36123	13176
Mobile Healthcare Units project January 2024 to June 2024				
12.	Tando M. Khan	110	21326	7169
13.	Mirpur khas	120	22297	7771
14.	Benazirabad	116	21735	6780
15.	Naushoroferoz	117	21994	6962
16.	Khairpur	112	23800	4491
Total		3,356	591,065	179,578

Source: Data compiled by audit team

An overview of the activities of Rehabilitation department and PDMA, Sindh indicates that the disaster related agencies mainly concentrate on post disaster activities once the disaster occurs. The focus on mitigation and disaster risk reduction measures to reduce the impact of disasters in the province was rather on a lower side. District Disaster Management Authorities are functioning in all district of Sindh headed by Deputy Commissioner. However, no separate organizational setup of DDMA have been established in the province. Also, no separate accounts of the funds received from PDMA are being maintained by Deputy Commissioners/DDMAs and it was not possible for audit to segregate the relief related expenditure incurred by Deputy Commissioners in the capacity of head of respective DDMA.

Table I: Audit profile of Rehabilitation Department, Government of Sindh
(Rs. in million)

Sr. No	Description	Total Nos.	Audited	Expenditure audited
1.	Formations	34	4	3,283.712
2.	<ul style="list-style-type: none"> • Assignment Account • SDAs • PDMA Fund A/C (Excluding FAP) 	1 Nil 1	1 Nil 1	-
3.	Authorities /Autonomous bodies etc. under the PAO	1	1	-
4.	Foreign Aided Project (FAP)	1	1	93.127

1.2 Classified Summary of Audit Observations

Audit observations amounting to Rs. 1,978.363 million have been raised in this report pertaining to PDMA, DDMA (Badin), Mobile Diagnostic & Emergency Healthcare Services and Sindh, Sindh Emergency Service. Summary of the audit observations classified by nature is as under:

Table II: Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1.	Internal controls	1,848.488
i	Financial Management	637.699
ii	Procurement management	1,165.223
iii	HR /Organizational Management	45.566
2.	Public Service Delivery / Performance	129.875
A	Disaster Risk Management (Response, Rescue, Recovery and Rehabilitation)	129.875
B	Climate Change and Environment Management	-
I	Mitigation (Legal frame work, Governance & Impact)	-
II	Adaptation (Legal frame work, Governance & Impact)	-

1.3 Brief Comments on the Status of Compliance with PAC Directives

This Directorate General Audit (CC&E) started auditing and reporting Disaster Management departments of the Government of Sindh since FY 2016-17. No Audit Report has been discussed in the PAC and no directives were issued.

1.4 AUDIT PARAS

Financial Management

1.4.1. Non-obtaining of vouched accounts in respect of funds released to HQ 5 Corps IS Branch by PDMA - Rs. 601.991 million

According to Para 213 (5) of GFR, advances made for public expenditure will be held under objection until a detailed account duly supported by vouchers is furnished in adjustment of them.

Provincial Disaster Management Authority (PDMA) Sindh transferred / released funds amounting to Rs. 601.991 million to Army HQ 5 Corps – IS Branch during financial year 2023-24 for operational worthiness of flood relief equipment and stores for efficient performance as detailed below:

(Rs. in million)				
Sr. No.	Name of Department	Dated	Cheque No.	Amount
1	Army HQ 5 Corps, Karachi	27.09.2023	381730	601.991
Total				601.991

During audit of PDMA for the financial year 2023-24, it was observed that vouched accounts were not obtained and the advances were not adjusted. Similarly, savings if any were also not retrieved.

Audit further observed that the releases by PDMA to Army HQ 5 Corps, Karachi made without any agreed/approved mechanism. Releases were made lumpsum in advance, while the expenditure was incurred by the recipient entities at their end in the absence of any SOPs defining the role of the Authority and recipient agency and manner of final settlement of the accounts.

Audit held that transfer of huge funds to entity without any approved mechanism may lead to complications at later stages. Moreover, non-obtaining of vouched accounts in a timely manner resulted in non-adjustment of the advances.

Initial audit observation was issued on 24.07.2024. The management replied that the funds were approved by the decisions of the Provincial Cabinet meeting held on August 9th, 2023. The Cabinet approved and sanctioned the release of Rs. 601.99 million outside the budget in the financial year (2023-24). The Cabinet's decision was made to approve additional funds amounting Rs. 601.99 (M) as outside the budget during financial year, 2023-24, for payment to Pak Army, on account of employment

of army for rescue, relief efforts and joint survey / damage assessment in flood affected areas. The Cabinet further directed the Department to take up the matter with NDMA for reimbursement.

The Departmental Accounts Committee (DAC) meeting was held on 15.10.2024. The forum directed that the Authority may write to the concerned quarters for the provision of expenditure details and savings if any

Audit recommends implementation of DAC’s decision.

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2023-24 vide Para No. 1.4.23. Recurrence of same issue / irregularity is a matter of serious concern.

(Para No 28. of AIR 2023-24 -PDMA Sindh)

1.4.2. Un-authorized retention of profit in PDMA Sindh Account -Rs 35.708 million

According to Sindh Financial Rules 41(a) the department controlling officer should see that all sums due to Government are regularly received and checked against demands and that they are paid into the treasury. They should accordingly arrange to receive from their subordinate accounts and returns claiming credit for so much paid into the treasury, and compare with them the figures in the statements supplied by the Comptroller.

Further, according to 30 (1) of NDMA Act 2010, the Provincial Governments shall, immediately after notifications issued for constituting the Provincial Authority and the District Authorities, establish for the purposes of this Act a fund to be called the Provincial Disaster Management Fund.

Provincial Disaster Management Authority (PDMA) Sindh established a Provincial Disaster Management Fund account.

During audit of Provincial Disaster Management Authority (PDMA) Sindh for the financial year 2023-24, it was observed that PDMA, Sindh earned profit of Rs.35.708 million which is earning of the Government receipt and required to be deposited in to Government treasury.

(Rs in million)	
Period	Quarter wise Profit in Rs. Million
July, 2023 to Sep, 2023	7.436
Oct, 2023 to Dec, 2023	12.848

Jan, 2024 to Mar, 2024	9.213
April, 2024 to June, 2024	6.211
Total Profit	35.708

Audit held that violation of Sindh Financial Rules 41(a) was made due to lack of internal controls thus leading to financial mismanagement.

Initial audit observation was issued on 24.07.2024. The management replied that PDMA Sindh was established after promulgation of National Disaster Management Act 2010. In addition, the authority has its own conduct of business rules approved by the government. In this regard it is relevant to mention that Section 30 of NDMA act allows provincial authorities to have their own Fund which shall be operated in accordance with the directions of the Provincial Authority, and Section 38 (5) of PDMA Conduct of Business Rules 2016 allows the authority to invest its funds. “The authority may invest the funds in investing schemes including Government Security for raising funds subject to approval of Board.” Therefore, the funds available in PDMF were invested with the approval of board to raise the financial condition of the authority as per provisions of the Act and rules.

The Departmental Accounts Committee (DAC) meeting was held on 15.10.2024. DAC directed that the financial statement of the Authority will be submitted to the Finance Department for perusal and retention of profit. The record may be produced to audit for verification.

Audit recommends implementation of DAC’s decision.

(Para No 27. of AIR 2023-24 -PDMA Sindh)

Procurement Management

1.4.3. Irregular Procurements of Relief Item - Rs. 768.919 million

According to SPRRA 2010 Rule 45 “Procuring agencies shall announce the results of bid evaluation in the form of a report giving reasons for acceptance or rejection of bids. The report shall be hoisted on website of the Authority and that of the procuring agency if its website exists and intimated to all the bidders at least seven (07) days prior to the award of contract”.

Further, according to SPRRA Rule 31(1) “The procuring agency shall constitute a committee for complaint redressal comprising odd number of persons,

with appropriate powers and authorizations, to address the complaints of bidders that may occur during the procurement proceedings. Rule 31(5) states that “the committee shall announce its decision within seven days. The decision shall be intimated to the bidder and the Authority within three working days by procuring agency. In case of failure of the committee to decide the complaint, the Procuring Agency shall not award the contract”

Provincial Disaster Management Authority (PDMA), procured items/goods for relief activities through Assignment account during financial year 2023-24. The detail is attached at **Annexure-III**.

During audit of PDMA for financial year 2023-24, it was observed that procurement of relief items were made from various contractors and payment amounting to Rs 768.919 million was made. Record revealed following discrepancies:

- i. Technical evaluation report was prepared on 18.03.2024 and financial bid was opened on 22.03.2024. Seven days’ time after announcement of the technical evaluation report was not allowed and intimation to rejected vendors through authority’s website was not ensured (only letters addressed to rejected vendors were placed in file which did not serve the purpose).
- ii. The tender notice was published in newspapers on 08.12.2023 but need assessment of selected items to be procured was not available in record and technical specification of items like generators, natural cotton mattress, spare parts/ accessories dewatering pumps was also not clear.
- iii. Distribution/ utilization detail of relief items was also not shared with audit.
- iv. Proper market rate analysis of items to be procured was not carried out which resulted into excess estimated cost and thus procurement at higher rates especially in cases where only single technically qualified vendor was available.

Audit held that procurement so made was without need assessment and in violation of rules and payment thereof was irregular.

Initial audit observation was issued on 24.07.2024. The management replied that the need assessment of relief items to be procured was done properly and based on the guidelines of stockpiling of NDMA and as per requirements of DDMA.

Moving forward, PDMA Sindh has ensured that all procurement activities were supported by a comprehensive need assessment and that detailed technical specifications are clearly defined and documented before the tendering process.

The Departmental Accounts Committee (DAC) meeting was held on 15.10.2024. The forum directed for provision of record for proper need assessment of relief items procured.

Audit recommends implementation of DAC's decision.

(Para No 8 of AIR 2023-24, PDMA Sindh)

1.4.4. Procurement of Relief Items without Coordination with NDMA Rs. 148.949 million.

According to Rule 88 of Sindh Financial Rules Volume-I, every public officer should exercise the same vigilance in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in spending his own money.

Para 8(a)(2)(g) of Part IV of National Disaster Response Plan (NDRP) March 2010 states that NDMA should mobilize and send food and non-food items to the PDMAs and DDMAs for distribution.

Provincial Disaster Management Authority (PDMA), procured items/goods for relief activities from various vendors and payment amounting to Rs. 148.949 million was made. The details are as under.

(Rs.in million)

Sr. No	Name of Items	Quantity available with NDMA	Quantity procured	Unit Price (Rs)	Name of Vendor	Total Cost
01	Generator set 4 KVA	969 (Generators of different capacities available with NDMA received through China as donation to support flood affectees of Sindh & Baluchistan)	5	208,500	M/s AY Capital	1.042
02	Dewatering Pumps along with Spare Parts / Accessories complete package	318 (Procured by NDMA for flood affected people of Sindh & Baluchistan and also received through donations)	1	14,867,000	M/s AY Capital	14.867
03	Tarpaulin Sheet	10,570 (Inventory in	40,000	1,997	M/s	79.880

		warehouse of NDMA for almost 3 years old and life span of item is maximum 5 years)			Kolache International Pvt Ltd	
04	Hospital Tent	76,432 (Inventory in warehouse of NDMA for almost 2-3 years old and life span of item is maximum 5 years) Tents of different specifications are available.	200	265,800	M/s FTS International	53.160
Total						148.949

During audit of PDMA for financial year 2023-24, it was observed that procurement of relief items amounting to Rs 148.949 million was made but similar items were already available with NDMA in bulk quantity.

Audit held that weak coordination with National Disaster Management Authority resulted into unnecessary procurement and blockage of public money.

Initial audit observation was issued on 24.07.2024. The management replied that all procurements were made as per NDMA guidelines or case load basis as per PDMA conduct of business rules. The procurement decisions were made based on the specific needs of the affected regions in Sindh. Moreover, NDMA itself advises provinces to maintain minimum level of stocks for emergencies. All the items were procured through NIT in normal situation to save the costs, alternatively, there would have been procurement under emergency clauses on higher rates.

The Departmental Accounts Committee (DAC) meeting was held on 15.10.2024. The forum directed that Proper Coordination with NDMA may be established and audit advised that in future the authority may interact with NDMA prior to procurement of relief items in order to assess the demand of items to be procured. Documentary evidence in this regard may be shared with audit.

Audit recommends implementation of DAC's decision.

(Para No 10 of AIR 2023-24, PDMA Sindh)

1.4.5. Unjustified Purchase of Vehicles – Rs. 119.172 million

According to Rule-88 of Sindh Financial Rule volume - I “every public officer is expected to exercise the same vigilance in respect of expenditure incurred

from government money, as a person of ordinary prudence would exercise in spending his own money.

Further, according to Sindh Delegation of Financial Powers and Financial Control Rules 2019 (Second Schedule Part-I (Sr No 7-v-i) “The Strength of vehicles in the Department has been sanctioned by the Finance Department, and the purchase / replacement is required for keeping up the sanctioned strength”.

Provincial Disaster Management Authority (PDMA) Sindh procured 11 new vehicles in financial year 2023-24 for operational purpose. The detail of vehicles is as under.

(Rs. in million)

Synod	Vehicles	Vendor	No of Vehicles	Payment made
01	Toyota Hilux Revo V (AT) 2.8 L	M/s Indus Motor	05	69.320
02	Toyota Yaris ATIV X 1.5 CVT	M/s Indus Motor	02	11.324
03	Toyota Coaster	M/s Indus Motor	01	26.807
04	Hyndi Porter High Deck Pickup Truck 2500-3000 capacity	M/s Hundai Nishat Motor	03	11.721
	Total		11	119.172

During audit of PDMA Sindh for the financial years 2023-24, it was observed that an expenditure of Rs 119.172 million was incurred on purchase of various vehicles without authorization from finance department and type of vehicles purchased were not entirely meant for field duties. Further, 27 vehicles (including Toyota Vigo, Fortuner, Corolla and Honda City) were already available with PDMA for operational duties.

Audit held that procurement of vehicles in violation of rules without proper need assessment and without authorization was unjustified and resulted into weak administrative and financial management.

Initial audit observation was issued on 24.07.2024. The management replied that vehicles were purchased keeping in view the nature of the duties and needs of the authority after fulfilling all the codal formalities and all the formal approvals.

The Departmental Accounts Committee (DAC) meeting was held on 15.10.2024. The forum directed for provision of record related to utilization of newly

purchased vehicles for operational duties. Separate detail for each vehicle along with operational duties may be provided to audit for verification.

Audit recommends implementation of DAC’s decision.

(Para No 5 of AIR 2023-24, PDMA Sindh)

1.4.6. Non-Renewal of Performance Security by M/s Neotech – Rs. 96.40 million

According to Rule 39(I) of Sindh Public Procurement Rule 2010 “Procuring Agency shall, in all procurement of goods, works and services, carried out through open competitive bidding, require security in the form of pay order or demand draft or bank guarantee, an amount sufficient to protect the procuring agency in case of breach of contract by the contractor or supplier or consultant, provided that the amount shall not be more than 10% of contract price”.

Project Director, Mobile Health Care Units signed contract agreement with M/s Neotech for Supply, Installation, Commissioning of 07 units Mobile Health Units (14 Mobile Hospitals) for Rs 1927.640 million.

During audit of Directorate of Mobile Diagnostics and Emergency Healthcare Services (MD&EHS) for financial year 2023-24, it was observed that performance Security @5% i.e. 96.400 million in favor of Project Director, Mobile Health Care Units (MHUs) provided by firm in the form of Pay orders were expired. Pay Orders are normally valid for 06 months but pay orders provided by vendor are more than 04 years. The details are as under: -

(Rs. in million)

S.No	Description	Pay Order No	Date of Issue	Amount
01	Sindh Bank Ltd	00934063	14.12.2020	0.700
02	Al Baraka Bank	3124006190	11.12.2020	28.500
03	Al Baraka Bank	1171096152	27.05.2020	67.200
			Total	96.400

Audit held that the project has not been completed and non-extension of Performance Securities resulted into risk of payment and assets of public exchequer.

The matter was pointed out to the management on 15.08.2024. The management replied that office has issued the letter to M/s Neotec Pvt. Ltd. for renewal of Performance Security and the same will be provided to the audit team.

The Departmental Accounts Committee (DAC) meeting was held on 16.10.2024. The forum directed the management to get the performance security from M/s Neotec on priority basis and produce the same to Audit for verification.

Audit recommends implementation of DAC's decision.

(Para No.3 of AIR 2023-24 MD&EHS)

1.4.7. Irregular Award of Work to Single Bidders – Rs. 24.583 million

According to Rule 48 of SPPRA, 2010 “Even when only one bid is submitted, the bidding process may be considered valid, if the bid was advertised in accordance with rules, and prices are comparable to the prices or rates of the last awarded contract or the market prices.”

Provincial Disaster Management Authority (PDMA), procured items/goods for relief activities from M/s Business & International and payment amounting to Rs. 24.583 million was made. The details are as under:

(Rs. in million)

Sr. No	Name of Items	Quantity	Unit Price (Rs)	Name of Vendor Work not awarded	Name of Vendor Work Awarded	Total Cost
1	Boat 14 ft (fiber)	20	396,950	FTS (Technically qualified but financial bid not opened)	M/s Business & International	7.939
2	OBM 40 HP (Petrol)	20	832,204	FTS (Technically disqualified due to sample not provided)	M/s Business & International	16.644
Total						24.583

During audit of PDMA for financial year 2023-24, it was observed that work of 02 relief items amounting to Rs 24.583 million was awarded to single bidders without adopting the due process of procurement as required under SPPRA rules. Following irregularities were observed:

- i. For relief item Boat (14 ft) two vendors were technically qualified (as per bidder's qualification report) but financial bid of only one vendor i.e. M.s Business & International was opened. An unauthorized letter regarding disqualification of vendor was placed in file.
- ii. As per technical evaluation report (18.03.2024) for relief item OBM 40 HP the vendor M/s FTS was technically disqualified due to non-provision of sample but ample time was not given to vendor to address the query and financial bid of other vendor M/s Business & International was opened on

22.03.2024. Seven days response time, as per SPPRA, was also not given to vendor.

- iii. Only single bidder was shown technically qualified for both items. Work was awarded by opening financial bid of single bidder. The process of retendering was not allowed and exorbitant rates were accepted.

Audit held that award of work without adaptation of retendering process was unjustified and resulted into procurement at exorbitant rates and deprived the government of the most competitive rates.

Initial audit observation was issued on 24.07.2024. The management replied that for relief item Boat (14 ft) two vendors were qualified during the scrutiny of bids on the basis of documents and experience required as per NIT and then in 2nd phase vendors were required to provide the sample for inspection of the technical committee. M/s FTS International Pvt Ltd failed to provide the sample before the committee and in this regard the vendor has informed the committee that due to unavailability of material, they are unable to compete and provide the sample. All actions taken during the procurement process were in accordance with the established procedures and documented transparently.

The Departmental Accounts Committee (DAC) meeting was held on 15.10.2024. The forum directed that verification of the market rate analysis of the procured relief items may be provided to audit.

Audit recommends implementation of DAC's decision.

(Para No 9 of AIR 2023-24, PDMA Sindh)

1.4.8. Unverifiable expenditure on account of procurements due to missing entries in stock register – Rs. 7.200 million

According to Para General Financial Rules (GFR) Vol-I 148, all materials received should be examined, counted, measured or weighed as the case may be, when the delivery is taken, and they should be taken in charge by a responsible Government officer who should also see that the quantities are correct and their quality is good, and record a certificate to that effect. The officer receiving the stores should record them in the appropriate stock register.

Further, according to Para 149 of GFR Vol-I, when materials are issued from stock for departmental use, the officer in charge of the stores should see that an indent

in the prescribed form has been made by a properly authorized person, examine it carefully with reference to the orders or instructions for the issue of stores and sign it. The indent should be returned at once to the requisitioning officer for signature. When materials are issued, a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched, or from his duly authorized agent.

Director General Sindh Emergency Rescue Service (Rescue 1122), Karachi made procurement of Rs 7.200 million (approx.) of various items during the period February 2024 to June 2024.

During the audit of Emergency Rescue Service (Rescue 1122), Karachi for the financial year 2023-24 it was observed that:

- i. Entries in the stock registers for these items was not found recorded.
- ii. Record of subsequent issuance of these items was not available.
- iii. Certificate as to satisfactory completion of delivery was not available.

The detail is attached at **Annexure-IV**.

Audit held that in the absence of record, the expenditure incurred on procurement cannot be verified.

Initial audit observation was issued to the management on 01.11.2024 but no reply was received till finalization of the Report.

Audit recommends that an inquiry may be conducted to probe the facts, and responsibility may be fixed.

(Para No. 9, AIR 2023-24, Rescue 1122, Sindh Karachi)

Human Resource/Organizational Management

1.4.9. Unjustified payment of salary without defined terms and conditions for Rescue Service – Rs. 29.576 million

According to Section 12 (3) of the Sindh Emergency Rescue Service Act, 2023, the officers, advisers, consultant, experts and other staff appointed shall receive such remuneration, allowances and privileges and shall be subject to such terms and conditions of Rescue Service as laid down by the Council.

The Director General Sindh Emergency Rescue Service (Rescue 1122) paid an amount of Rs. 29.576 million on account of salaries to the 464-uniform staff for the month of June 2024. The detail is as under:

Sr. No.	Cheque No.	Date	Amount
1	408733	21/6/2024	21,971,633
2	408732	21/6/2024	7,604,609
Total (Rs.)			29,576,242

During the audit of the Sindh Emergency Rescue Service 1122 for the financial year 2023-24, it was observed that:

- i. The payment of salaries was made without deciding terms and conditions of the Rescue Service of the staff by the Sindh Emergency Rescue Council.
- ii. There were no formal offer /appointment letters, contract agreements issued/signed before payments were made to these employees.
- iii. Personal files were incomplete.

Audit held that payment of salaries, in absence of agreed upon terms and conditions to be laid by Council, and without any contract agreements was violation of the Act.

Initial audit observation was issued to the management on 01.11.2024 but no reply was received till finalization of the Report.

Audit recommends that the disbursement of salaries without fixing the terms and conditions of Rescue Service by the Council and without any contract agreement may be justified.

(Para No. 4, AIR 2023-24, Rescue 1122, Sindh Karachi)

1.4.10. Un-authorized payment on account of rent of building - Rs. 15.990 million

According to Sr # 8 of Distribution of Business among Departments (39- Works and Services Department) given in Schedule- II under rule 3 (ii) of Sindh Government Rules of Business, 1986. Building “Construction, equipment, maintenance, repairs and fixation of rent of all Government buildings residential and non-residential, including tents, bungalows and circuit houses”

Rule 9(1) of Sindh Rental Premises Ordinance 1979, states, “where the fair rent of any premises has been fixed, no further increase thereof shall be effected unless a period of three years has elapsed from the date of such fixation or commencement of this ordinance whichever is later”.

Provincial Disaster Management Authority (PDMA) Sindh made payment amounting to Rs 15.990 million on account of rent of office buildings of PDMA and SRP located at DHA Phase-VII Karachi in financial year 2023-24. The details of payments are as under: -

Office	Period of Rent	Total Area (Sq. ft)	Rate Per Month	Payment made
PDMA (Basement, Ground Floor, Mezzanine, First Floor)	03 months (Sep, Oct, Nov, 2023)	5,610	606,850	1,820,550
	9 months (December 2023 to Aug 2024)		652,363	5,871,267
SRP (Second & Third Floor)	4 months (Aug, Sep, Oct, Nov, 2023)	5,610	606,850	2,427,400
	9 months (Dec 2023 to Aug 2024)		652,363	5,871,267
Total (Rs.)		11,220		15,990,484

During audit of Provincial Disaster Management Authority Sindh for the financial year 2023-24, it was observed that SRP office rented premises was taken over by PDMA but codal formalities were not fulfilled. Following shortcomings were observed: -

- i. Assessment of rent from works and services department was not obtained which was a violation of Sindh Rules of Business 1986 (amended on 13.03.2024).
- ii. The current rate paid by PDMA to owner is Rs 116.285 /Sq.ft. Rent of premises was revised @ 7.5% per year instead of three years despite the fact that fair rent of premises was fixed at the time of agreement.
- iii. 11,220 Sq.ft space was hired by PDMA which is in excess and needed to be rationalized in line with scale of office accommodation issued by Ministry of Housing & Works vide O.M dated 17.09.2004.
- iv. Approved map of the premises was also not available in record.

- v. There was no involvement of Finance Department and Works & Services department at the time of hiring of new building and taking over of SRP building for the purpose of rent assessment and space entitlement of office as per sanctioned strength of office.

Audit held that in the absence of above formalities, the authenticity of expenditure could not be ascertained which resulted into payment of rent at an exorbitant rate.

Initial audit observation was issued on 24.07.2024. The management replied that the present building was acquired by PDMA after fulfilling all the codal formalities and approval of the board and publication of NIT in the leading newspapers. Moreover, SRP premises was rented by the SRP after fulfilling all the codal formalities and after closure of the project the board decided to take over the SRP premises as the staff was also transferred to PDMA and, more importantly, PEOC was also established in that premises which was also transferred to PDMA.

Management's reply was rather evasive and did not satisfy audit.

The Departmental Accounts Committee (DAC) meeting was held on 15.10.2024. The forum directed that the Clarification from Works and Services Department Government of Sindh may be obtained regarding assessment of rent of building and covered area authorized to PDMA office as per sanctioned strength of office. Further, clarification may also be obtained that Ministry of Housing and Works notification dated 17.09.2004, referred in audit para, is applicable to the hiring of building by PDMA Sindh or otherwise.

Audit recommends implementation of DAC's decision.

(Para No 7 of AIR 2023-24 -PDMA Sindh)

1.4.11. Non-Framing of Recruitment & Service rules for Employees of Mobile Diagnostic & Healthcare Services.

According to Rule 26 (1) of Sindh Civil Servant Act 1973, "Government or any person authorized by it in this behalf, may make such rules as appear to be necessary or expedient for carrying out the purposes of this Act."

Further, according to Rule 26 (2) Any rules, orders or instructions in respect of any terms and conditions of service of civil servants duly made or issued by an

authority competent to make them in force immediately before the commencement of this Act shall, in so far as such rules, orders or instructions are not inconsistent with the provisions of this Act, be deemed to be rules made under this Act.

Directorate of Mobile Diagnostic & Emergency Healthcare Services (MD&EHS) and Project Director MHUs incurred an expenditure amounting to Rs.10.110 million on account of services rendered by contingent staff during the Financial Year 2023-24.

During audit of Directorate of Mobile Diagnostic & Emergency Healthcare Services (MD&EHS) for the financial year 2023-24, it was observed that 32 posts were sanctioned for different scales in MD&EHS and Project Direct MHUs. The Department paid Rs. 10.110 million on account of salary to the employees but the service rules of MD&EHS have not yet been framed by the competent authority.

Audit held that expenditure without framing of recruitment and service rules was not justified.

The matter was pointed out to the management on 15.08.2024. The management replied that the draft recruitment rules were prepared and submitted to Services General Administration & Coordination Department (SGA&CD) in 2021 which were discussed in the meeting of Recruitment Rules Committee, The directorate have submitted the draft notification of approved post of Women Medical Officer (BS-17), Monitoring Officer (BS-16), Accountant (BS-14), Computer Operator (BS-12), and Junior Clerk (BS-11) to the Law Department Government of Sindh for vetting the same. The Draft Recruitment rules for deferred posts are in process which will be finalized in the current financial year.

The Departmental Accounts Committee (DAC) meeting was held on 15.10.2024. DAC directed framing of Recruitment & Service rules by the management.

Audit recommends implementation of DAC's decision.

(Para No.10 of AIR 2023-24 MD&EHS)

1.4.12. Non-formulation of guidelines for preparation of District Disaster Management Plans at district levels

According to Section 20(2)(f) of National Disaster Management Act 2010, district authority may lay down guidelines for preparation of disaster management

plans by the departments of the Government at the districts level and local authorities in the district.

District Disaster Management Authorities (DDMA)/ Deputy Commissioners (DC) Badin was required to lay down guidelines for preparation of disaster management plans.

During audit of DDMA/ DC Badin for the financial years 2019-2024, it was observed that neither guideline for preparation of disaster management plans were formulated nor circulated by district authorities to other government departments at the district level.

Audit held that non preparation of guidelines by DDMA resulted into non-identification of mitigation and response measures by the district departments to cope with disasters.

The matter was pointed out to the management on 21.08.2024. The management replied that DDMA Badin is taking proactive measures in response to predictions from the Metrological Department and PDMA Sindh. Developing a district contingency plan involves coordination with concerned departments to ensure readiness for emergencies and also has submitted to higher authorities.

The Departmental Accounts Committee (DAC) meeting was held on 15.10.2024. DAC directed the documents regarding the district disaster management plan at district level may be verified by the audit.

Audit recommends implementation of DAC's decision.

(Para No 7 of AIR 2019-24 -DDMA Badin)

Public Service Delivery/ Performance

Disaster Risk Management(Response, Rescue, Recovery and Rehabilitation)

1.4.13. Loss to government due to missing of store stock – Rs. 119.028 million

As per Appendix-II of Sindh Financial Rules Volume-I and appendix 18-A of Sindh Financial Rules Volume-I, "Every officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held responsible for any loss arising from fraud and negligence on the part of any other Government office to the extent to which it may be shown that he contributed to the loss by his own actions or negligence".

Provincial Disaster Management Authority (PDMA) Sindh procured relief items on emergent basis to respond to the emergency and relief operation during the financial year 2023-24.

During audit of PDMA for the financial year 2023-24, it was observed that the government sustained a loss of Rs 119.028 million due to missing of store stock. The details are given as under:

(Rs. in million)

Sr. No.	Name of Items	Variation between Total Procurement and Store Stock				
		Quantity Purchased	Quantity Delivered	Difference	Rate Per Unit	Amount
1	Chatai /Plastic Mat	60,000	40,350	19,650	1,705	33.503
2	Tarpaulin Sheet	40,000	22,200	17,800	1,907	33.945
3	Semi Collapsible Jerry Can	50,000	32,337	17,663	680	12.011
4	Dignity /Hygiene Kit	20,000	12,601	7,399	2,765	20.458
5	Kitchen Set	22,500	22,411	89	6,950	0.618
6	Life Jacket	5,000	2,644	2,356	3,284	7.737
7	Natural Cotton Mattress /Gadda	10,000	133	9,867	1,090	10.755
Total						119.027

Audit held that missing of store stock (resulted into loss to government) was purely weakness of internal controls as there was no mechanism of independent verification of stores with accounts' record.

Initial audit observation was issued on 24.07.2024. The management replied that all payment files related to the procurement of these items contain comprehensive documentation, including invoices, receipts, verification letters of warehouse incharge and inspection report of the notified inspection committee and payment records, which confirm that all procured items were delivered by the vendors and received by PDMA Sindh.

The Departmental Accounts Committee (DAC) meeting was held on 15.10.2024. DAC directed that the original record of delivery of objected stock at warehouse may be provided to audit for verification.

Audit recommends implementation of DAC's decision.

(Para No 35 of AIR 2023-24 -PDMA Sindh)

1.4.14. Irregular expenditure on Cooked Food by Assistant Commissioner SF Rahu - Rs. 7.328 million

According to Para 213 (5) of GFR, advances made for public expenditure will be held under objection until a detailed account duly supported by vouchers is furnished in adjustment of them.

District Disaster Management Authority (DDMA) Badin transferred funds amounting to Rs. 14 million to Assistant Commissioner SF Rahu in June 2023 regarding severe cyclone storm “BIPORJOY” tracking in Arabian Sea. Assistant Commissioner SF Rahu incurred expenditure on account of cooked food and made payment amounting to Rs. 7.328 million to different vendors in financial year 2023-24, the detail is as under:-

(Rs. in million)

Sr. No	Description	Office	Amount
01	Cooked Food	Assistant Commissioner SF Rahu	7.328

During audit of DDMA Badin for the financial year 2019-24, it was observed that above fund was transferred to Assistant Commissioner at the end of the financial year 2023-24 and its expenditure was made in rush without proper scrutiny. Following discrepancies were also observed:

- i. Neither number of relief camps to whom food were provided was available nor list of persons who received food items.
- ii. Quotations to ensure achievement of economical rates and acknowledge of beneficiaries were also not obtained.

Audit held that release of funds without any follow up mechanism may lead to misappropriation of funds and complications at later stages.

The initial audit observation was issued on 21.08.2024. The management replied that record/documents of rescue and relief activities during ‘BIPARJOY’ flood in Taluka Shaheed Fazal Rahu are available for scrutiny.

The Departmental Accounts Committee (DAC) meeting was held on 15.10.2024. The forum directed that to get the relevant record i.e. Numbers of relief camps and number of persons to whom food was provided, pictorial evidence at the time of distribution and quotations verified from Audit.

Audit recommends implementation of DAC’s decision.

(Para No 1 of AIR 2019-24 -DDMA Badin)

1.4.15. Loss due to expiry of shelf life of the 490 tents – Rs. 3.519 million

According to Annexure-G (Shelf Life of Relief and Rescue Items) to NDMA Guidelines on Stocking Maintenance and Supply of Relief and Rescue Items, Tents Canvas has a shelter life of 5-6 years.

Further, according to Para 23 of General Financial Rules (GFR) Vol-I, every Government officer should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Provincial Disaster Management Authority (PDMA) procured different type of relief items including tents during financial year 2023-24 and accordingly incurred an expenditure on procurement of tents amounting to Rs 3.519 million.

During audit of Provincial Disaster Management Authority (PDMA) Sindh for the financial year 2023-24, it was observed that 490 tents were procured by PDMA. PDMA already had old inventory stock of different type of tents i.e. 274,954 Nos and completed their shelf life of 3-4 years and are still stored in the warehouse of PDMA. Details are as under: -

(Rs. in million)

S. No.	Detail	Quantity	Unit Price	Total Amount
1	Hospital Tent	10	0.266	2.660
2	Tent	480	0.018	0.859
Total				3.519

Audit held that non utilization of old stock inventory of tents and procurement of new stock leading to a loss to the Government exchequer.

Initial audit observation was issued on 24.07.2024, The management replied that the procurement was initiated to address immediate needs and to ensure that there were sufficient hospital tents available for distribution in case of any sudden emergencies or disasters. It was also noted that hardly any Hospital Tents remained in the inventory of warehouses of PDMA so it was essential to procure the Hospital Tents.

The Departmental Accounts Committee (DAC) meeting was held on 15.10.2024. DAC directed that documentary evidence pertaining to procurement of 200 Hospital/ School tents and shelf life of the already available shelter tents may be provided to audit for verification.

Audit recommends implementation of DAC’s decision.

(Para No. 37 of AIR 2023-24 PDMA Sindh)

1.4.16. Non-Completion of Baseline/ Feasibility Study by Consultant for Strengthening Tsunami and Earthquake Preparedness in coastal areas of Sindh Province

According to Clause 1(ii) of Contract Agreement “The Consultant shall provide the reports listed in Annex B, “Consultant Reporting Obligations,” within the time periods listed in Annex.

Further, Clause 2.3 states that, “Contract shall expire after four (4) months after commencement of services”.

Provincial Disaster Management Authority awarded contract to National Engineering Services Pakistan (Pvt) Ltd as per bids offered/quoted i.e. Rs. 15 million regarding consultancy services for conducting baseline/ feasibility study for seismic, Tsunami and Cyclone Hazards along coast of Sindh and Identification of suitable sites for installation of Multi Hazard Early Warning System. The contract agreement was signed on 19.12.2023 and consultant submitted financial proposal for submission of following deliverables within prescribed schedule.

Sr. No	Deliverable	Duration in Months/Week (After signing of Contract)
01	Submission of Inception Report. Detailed methodology, detailed project plan, detailed data description, data collection mechanism, study progress monitoring mechanism etc.	2 weeks
02	Mapping and site selection for sites along coast of Karachi Division (District East and West)	2 weeks
03	Mapping and site selection for sites along the coast of Thatta, Sujawal and Badin districts. Submission of GIS and Remote Sensing and Auto CAD data in its original Formats.	2 weeks
04	Submission/ approval of complete and Final Report.	2 weeks

During audit of Provincial Disaster Management Authority for the financial year 2023-24, it was observed that the consultant was required to submit above reports within prescribed time but no deliverable was submitted by the consultant till expiry of contract. The office neither ensured the receipt of deliverables on time nor imposed any penalty on the consultant.

Audit held that non-conducting of baseline/feasibility study and its report by consultant was lapse on part of management and violation of PC-I and non-achievement of the objective of Disaster Preparedness building resilience for future disasters.

Initial audit observation was issued on 24.07.2024. The management replied that the consultant hired for conducting of baseline/feasibility study completed the first deliverable and had submitted the Inception Report that contained detailed methodology, project plan, data description, data collection mechanism and study progress monitoring mechanism. M/s NESPAK had partly completed the second and third deliverable which was Mapping along the Coastal Belt of Sindh Province. PDMA through Rehabilitation Department requested Finance Department for release of Rs.15 million. However, the said funds were not released by the Finance Department. Hence, further progress on the baseline has been hindered.

The Departmental Accounts Committee (DAC) meeting was held on 15.10.2024. DAC directed that the matter may be taken up with the finance department for timely release of funds and status of the achievement of deliverables be shared with audit.

Audit recommends implementation of DAC's decision.

(Para No. 1 of AIR 2023-24 PDMA Sindh)

1.4.17. Non formulation of Provincial Disaster Response Plan

According to Section 14(2) of National Disaster Management Act-2010, without prejudice to the generality of provisions specified in sub-section (I), the Provincial Commission may lay down the Provincial Plan in accordance with the guidelines laid down by the National Commission. Further, according to Section 16(2)(e), the Provincial Authority may evaluate preparedness at all governmental or non-governmental levels to respond to disaster and to enhance preparedness.

Provincial Disaster Management Authority (PDMA), Sindh was established in 2010 after promulgation of National Disaster Management Act, 2010. The management of PDMA, Sindh was requested to provide Provincial Disaster Management Plan (PDMP) and Provincial Disaster Response Plan (PDRP).

During audit of PDMA, Sindh for the financial year 2023-24, it was observed as under:

- i. PDMA, Sindh formulated Provincial Disaster Management Plan (PDMP) 2023-2032. However, the same was not approved from the Provincial Commission.
- ii. Provincial Disaster Management Response Plan (PDRP) was not formulated despite lapse of fourteen (14) years since establishment of PDMA in 2010.

Audit held that non-approval of PDMP and non-formation of PDRP was a serious lapse on the part of management and violation of NDM Act, 2010.

Initial audit observation was issued on 24.07.2024. The management replied that The Provincial Disaster Management Plan (PDMP) has been approved by the PDMA in 17th Board Meeting held on 30.03.2023 The same will be placed before PDMC as and when convened by Chairman PDMC (i.e., in this case the Chief Minister Sindh).

The Departmental Accounts Committee (DAC) meeting was held on 15.10.2024. DAC directed that the department will revisit the rules and regulations for the proper forum to approve the Provincial Disaster Management Plan (PDMP), to determine if the approval of commission is required, if such is the case, then the department will make all out efforts for its approval

Audit recommends implementation of DAC's decision.

(Para No. 21 of AIR 2023-24 -PDMA Sindh)

1.4.18. Non-convening of meetings of Provincial Disaster Management Commission (PDMC)

According to Section 13 of National Disaster Management Act-2010, each Provincial Government shall, as soon as may be after the issue of the notification under sub-section (1) of section 3, by notification in the official Gazette, establish a

Provincial Disaster Management Commission for the Province. The Provincial Commission shall consist of- (a) the Chief Minister of the Province who shall be Chairperson, *ex-officio*; (b) Leader of the Opposition and one member nominated by him to be member of the Provincial Commission; (c) other members to be nominated by the Chief Minister; and (d) the Chairperson of the Provincial Commission may designate one of the members nominated under clause (c) to be the Vice-Chairperson.

Provincial Disaster Management Authority (PDMA), Sindh was established in 2010 after promulgation of National Disaster Management Act, 2010. The PDMA aims towards mitigation, preparedness and an organized response to the disasters.

During audit of PDMA, Sindh for the financial year 2023-24, it was observed that Provincial Disaster Management Commission (PDMC), Sindh was not notified in the official Gazette despite lapse of considerable time and PDMC meetings were not convened.

Audit held that not notifying PDMC was violation of Act and resulted into non-convening of PDMC meetings and leads to weak oversight on the disaster management cycle i.e. preparedness, mitigation, response and rehabilitation.

Initial audit observation was issued on 24.07.2024. The management replied that Government of Sindh constituted the PDMC which is chaired by the Honorable Chief Minister. Moreover, this authority has requested the Honorable Chief Minister for convening of meeting of PDMC. MHVRA informed disaster management Plan has been prepared and will be furnished to the Commission for approval.

The Departmental Accounts Committee (DAC) meeting was held on 15.10.2024. DAC directed that the matter may be taken up and expedited under the intimation to the audit.

Audit recommends implementation of DAC's decision.

(Para No 23 of AIR 2023-24 -PDMA Sindh)

1.4.19. Non-establishment of Disaster Risk Reduction (DRR) wing by PDMA

According to Rule 29 of the Provincial Disaster Management Authority Sindh (Conduct of Business) Rules 2016, the Authority may constitute such wings as may be expedient for carrying out the purpose of these rules as under:

- a) Finance & Administration Wing

- b) Operation & Planning Wing
- c) Disaster Risk Reduction Wing

Provincial Disaster Management Authority (PDMA) Sindh organogram showed a Wing titled “Disaster Risk Reduction” Wing headed by a director.

During the audit of PDMA Sindh for the financial year 2023-24 it was observed that Disaster Risk Reduction Wing was not established despite having provision in the PDMA Rules of Business, 2016. The Disaster Risk Reduction Wing was essential for pre-disaster activities like mitigation and planning for future disasters and minimizing the risks and damages arising thereof.

Audit held that DRR wing was essential for taking mitigatory measures and to help reducing the risk of disasters in future. The same observation was also raised and included in Audit Report for the year 2023-24. However, no corrective action was taken by the management

Initial audit observation was issued on 24.07.2024. The management replied that PDMA Sindh realizes that the presence of a DRR wing is of utmost importance for efficient functioning of the authority. In this regard it is stated that matters related to the establishment of the DRR have been discussed at various forums and various stakeholders have been sensitized with the indispensability of DRR wing at the authority. In this regard, the establishment of DRR Wing with all necessary details including manpower and material requirements were chalked out in PDMA’s SNE-2022-23, which was also duly endorsed by PDMA Board. The said SNE has been forwarded to the Finance Department for budgetary provision, however, the funds were not allocated.

The Departmental Accounts Committee (DAC) meeting was held on 15.10.2024. DAC directed that the matter may be taken up and expedited under the intimation to the audit.

Audit recommends implementation of DAC’s decision.

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2023-24 vide Para No. 1.4.26. Recurrence of same issue/irregularity is a matter of serious concern.

(Para No. 24 of AIR 2023-24 -PDMA Sindh)

1.4.20. Issuance of Relief items to Talukas without demand and non-retrieval resulting into risk of loss and misplacement

According to Rule 116 of Sindh Financial Rules, the balance in stock should be examined yearly to see whether the balance in hand represent the quantities. Any discrepancy discovered in the verification should be fully explained.

Disaster Management Authority (DDMA) Badin, issued relief items i.e. Tents, Mosquito Nets (Human) and Blankets to different talukas in 2019 & 2021. Details are as under:

Sr.No	Items	Badin	Matli	Talhar	SF Rahu	Tando Bago	Total
01	Tents	530	440	240	300	1240	2,750
02	Mosquito Nets	4400	3200	1800	3140	7100	19,640
03	Blankets	2100	1750	600	800	1750	7,000

During audit of DDMA, Badin for the financial years 2019-20 to 2023-24 of relief items, it was observed that relief items were issued to different talukas without demand and talukas had also not returned the relief items to DDMA despite lapse of over two years.

Audit held that non-provision of utilization detail of relief items by talukas and non-retrieval of relief items was lapse on the part of management and violation of instructions.

The matter was pointed out to the management on 21.08.2024. The management replied that relief items were provided as per demand/need of talukas during emergency situations across the talukas of District Badin. Distribution of these items was based on immediate needs to support rescue and relief operations for the affectees. All relief items were dispatched directly from DDMA warehouse to the beneficiaries in their villages, safer locations, relief camps.

The Departmental Accounts Committee (DAC) meeting was held on 15.10.2024. DAC directed that the documents regarding demand / need from the talukas may be provided to the Audit for verification.

Audit recommends implementation of DAC's decision.

(Para No. 4 of AIR 2019-24 -DDMA Badin)

Chapter-2

Sindh Environmental Protection Agency and Sindh Coastal Development Authority under Environment, Climate Change & Coastal Development Department, Government of Sindh

2.1 Introduction

A. Environment, Climate Change & Coastal Development Department of Government of Sindh is the concerned department dealing with subject of environment and climate change in the province. The main agencies under the department include Sindh Environmental Protection Agency (SEPA) and Sindh Coastal Development Authority (SCDA).

The Sindh Environmental Protection Agency (SEPA) was established in 1989 having its Head office at Karachi and Regional Offices in Karachi, Hyderabad, Sukkur, Shaheed Benazir Abad, Mirpur Khas and Larkana. Recently, the EPA has also established offices at District level. The major functions of EPA include protection, conservation, rehabilitation and improvement of the Environment; prevention and control of pollution; and promotion of sustainable development through enforcement of Environmental Laws.

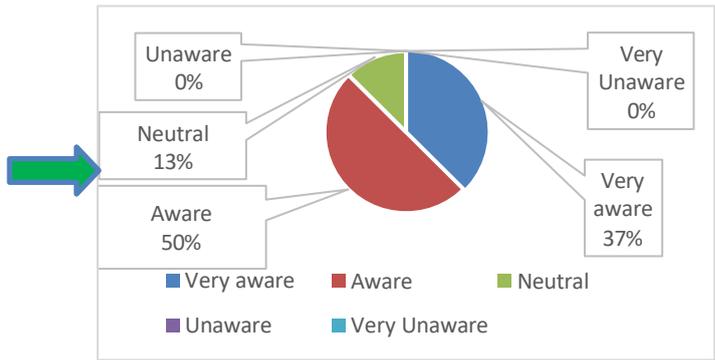
Environmental Protection was a federal subject, enacted through Pakistan Environmental Protection Act, 1997. However, after 18th Amendment in the Constitution of Islamic Republic of Pakistan, the subject of Environment was devolved to the provinces. Consequently, Sindh Province enacted the Sindh Environmental Protection Act, 2014 and developed rules and regulations for carrying the purposes of the Act.

As detailed in the audit methodology, the field audit teams carried out a sample survey to assess the impact of the budgetary expenditure and draw an impression from the catchment area.

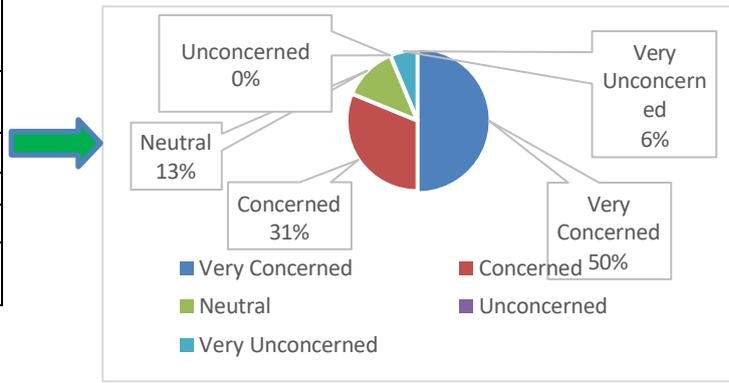
Analysis of Public Opinion pertaining to SEPA:

Directorate General Audit (Climate Change and Environment) conducted audit of Sindh Environmental Protection Agency (SEPA) Sindh. A public questionnaire was used to gather opinions on their effectiveness. The summarized results and graphical illustration are presented below:

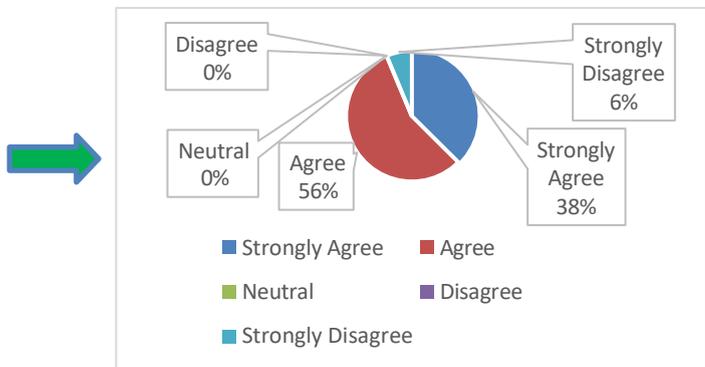
Q.No.1. How aware are you of the current environmental issues in Karachi?		
Response	Score	Percentage
Very aware	6	38%
Aware	8	50%
Neutral	2	13%
Unaware	0	0%
Very Unaware	0	0%



Q.No.2. How concerned are you about domestic waste disposal practices in your area?		
Very Concerned	8	50%
Concerned	5	31%
Neutral	2	13%
Unconcerned	0	0%
Very Unconcerned	1	6%

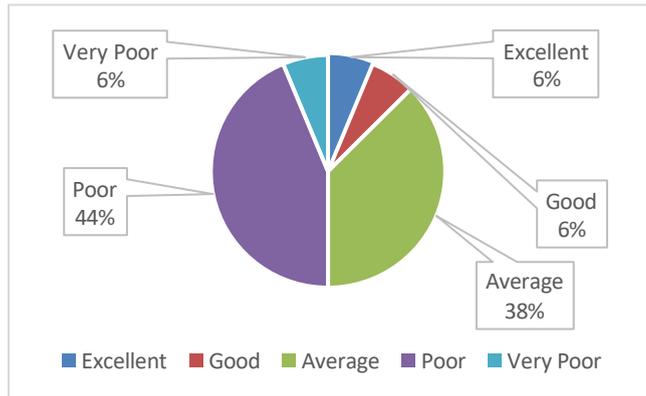


Q. No.3. Do you believe industrial waste is a significant contributor to pollution in Karachi?		
Response	Score	Percentage
Strongly Agree	6	38%
Agree	9	56%
Neutral	0	0%
Disagree	0	0%
Strongly Disagree	1	6%



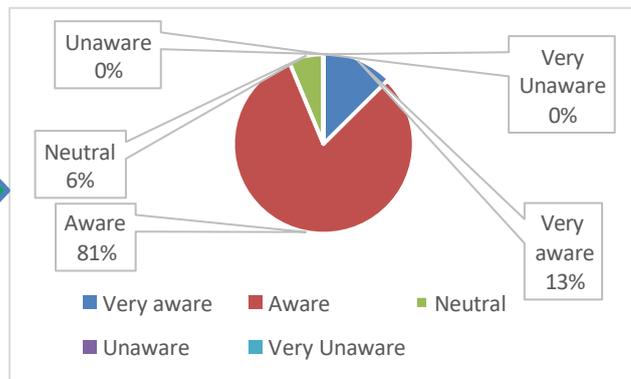
Q.No.4. How would you rate the wastewater management system in your locality?

Response	Score	Percentage
Excellent	1	6%
Good	1	6%
Average	6	38%
Poor	7	44%
Very Poor	1	6%



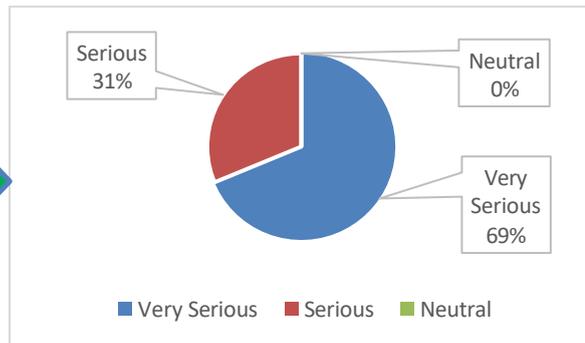
Q.No.5. Are you aware of the impact of solid waste on the environment in Karachi?

Response	Score	Percentage
Very aware	2	13%
Aware	13	81%
Neutral	1	6%
Unaware	0	0%
Very Unaware	0	0%



Q. No.6. How serious do you think air pollution is in Karachi?

Response	Score	Percentage
Very Serious	11	69%
Serious	5	31%
Neutral	0	0%
Not Serious	0	0%
Not Serious at All	0	0%



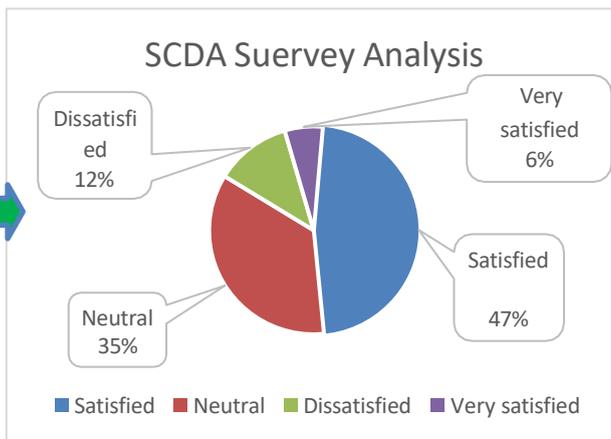
The Sindh Coastal Development Authority (SCDA) was created through an Act of Sindh Provincial Assembly in 1994 for improvement, beautification and development of the coastal areas.

As detailed in the audit methodology, the field audit teams carried out a sample survey to assess the impact of the budgetary expenditure and draw an impression from the catchment area.

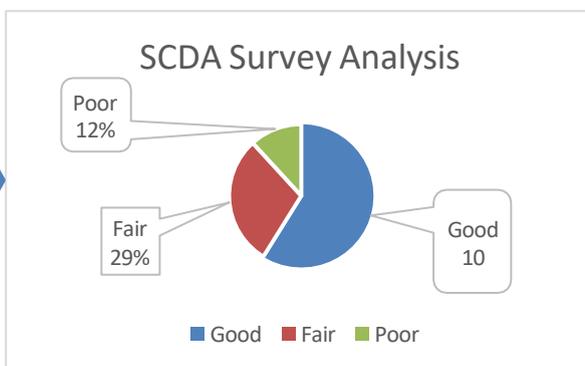
Analysis of Public Opinion pertaining to SCDA:

Directorate General Audit (Climate Change and Environment) conducted audit of Sindh Coastal Development Authority (SCDA) Sindh. A public questionnaire was used to gather opinions on their effectiveness. The summarized results and graphical illustration are presented below:

Q.No.1. How satisfied are you with the overall performance of Sindh Coastal Development Authority in your area?		
Response	Score	Percentage
Satisfied	8	47%
Neutral	6	35%
Dissatisfied	2	12%
Very satisfied	1	6%

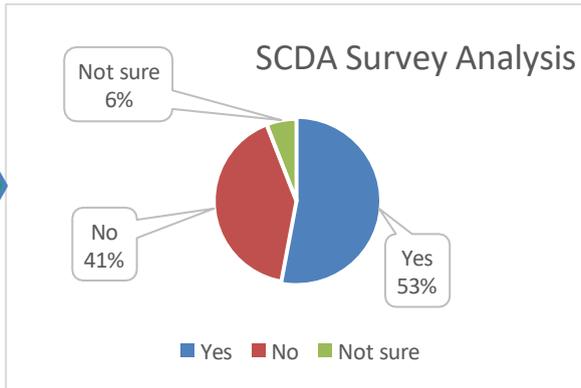


Q.No.2. How would you rate the effectiveness of SCDA's projects in improving the coastal environment?		
Response	Score	Percentage
Good	10	59%
Fair	5	29%
Poor	2	12%



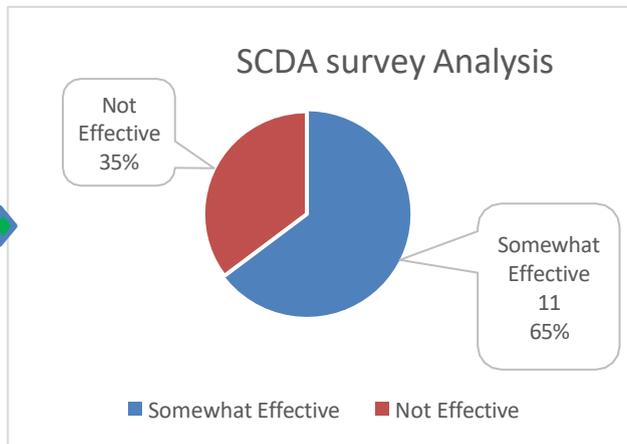
Q.No.3. Have you noticed any improvement in the infrastructure (e.g., roads, bridges, drainage) in your area due to SCDA's efforts?

Response	Score	Percentage
Yes	9	53%
No	7	41%
Not sure	1	6%



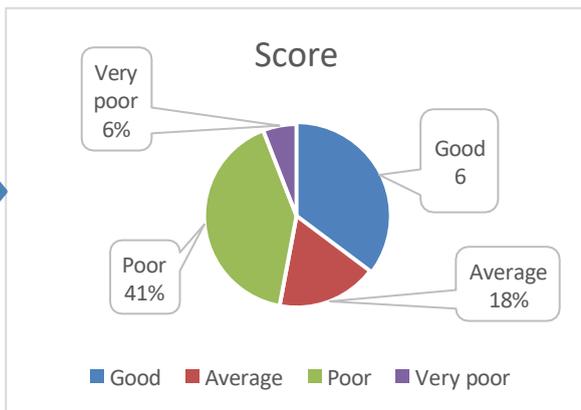
Q. No4. Are the SCDA's initiative effective in protecting your community from natural disaster (e.g., flood, cyclones)?

Response	Score	Percentage
Somewhat Effective	11	65%
Not Effective	6	35%



Q.No.5. How do you rate the communication and responsiveness of SCDA with the local community?

Response	Score	Percentage
Good	6	35%
Average	3	18%
Poor	7	41%
Very poor	1	6%



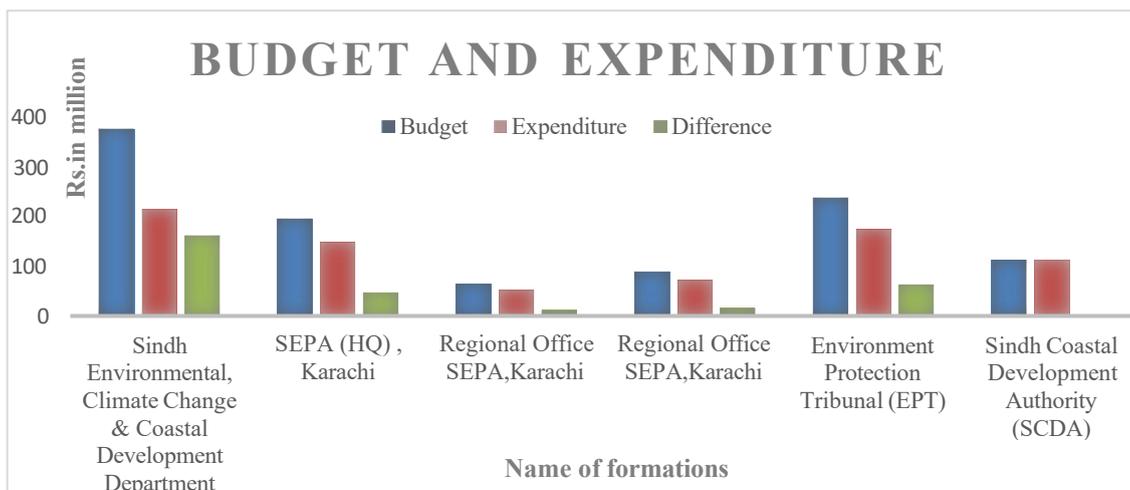
B. Comments on financial expenditure of audited entities

(Rs. in million)

Sr. No.	Financial Year	Formations	Funds Released	Expenditure	Difference
1.	2021-24	Sindh Environmental, Climate Change & Coastal Development Department	373.386	213.356	160.03
2.	2023-24	Sindh Environmental Protection Agency, Karachi	194.208	147.784	46.424
3.	2023-24	Regional Office SEPA, Karachi	64.205	52.103	12.102
4.	2022-24	Regional Office SEPA, Hyderabad	88.421	71.841	16.58
5.	2020-24	Environment Protection Tribunal (EPT)	236.117	173.355	62.762
6.	2023-24	Sindh Coastal Development Authority, Karachi	112.092	111.922	0.170
Total			1068.429	770.361	298.068

Source: Expenditure and budget statements

The comparison of expenditure incurred vis-à-vis funds released to the Sindh Environmental, Climate Change & Coastal Development Department, Sindh Environmental Protection Agency (SEPA), Regional Office SEPA Karachi & Hyderabad, Environment Protection Tribunal (EPT) and Sindh Coastal Development Authority (SCDA), graphically illustrated is as under:



C. Sectoral Analysis

The major functions of Sindh Environmental Protection Agency (SEPA) include protection, conservation, rehabilitation and improvement of the environment; prevention and control of pollution; and promotion of sustainable development through enforcement of environmental laws.

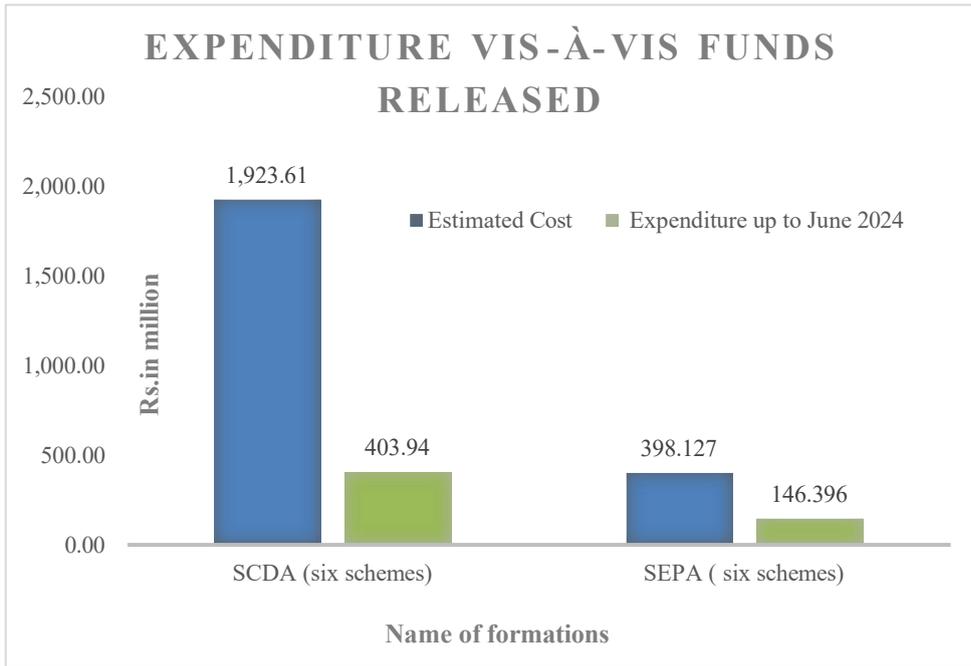
Sindh Coastal Development Authority (SCDA) is responsible for development projects on coastal areas of Sindh and the Authority has played a vital role for development of vast area of more than 15,000 square kilometers along 300 km long coast in Sindh. The Authority works under the administrative control of Secretary Environment, Climate Change and Coastal Development Authority, Government of Sindh.

Currently SEPA is executing Six ADP schemes, having an estimated cost of Rs. 398.127 million, while an expenditure amounting to Rs. 146.396 million was incurred upto 30th June 2024. The details of the schemes are as under;

- i. Study of Environmental & Health Impacts of Pesticides and Chemical Fertilizer in Sindh Province.
- ii. Strengthening of Environmental Monitoring System in EPA.
- iii. Environmental Awareness & Education for Conservation and Protection of Natural and Ecological Resources of Sindh.
- iv. Study of Ambient Air Quality in Major Urban Areas of Sindh.
- v. Construction of Additional Floor, Renovation and Rehabilitation of EPA Building at Hyderabad.
- vi. Construction of Additional Block, Renovation and Rehabilitation of EPA Building at Sukkur.

In case of SCDA, currently six schemes are in progress with an estimated cost of Rs. 1923.606 million with an expenditure amounting to Rs. 403.94 million incurred upto 30th June 2024.

The financial progress of the development schemes of SEPA and SCDA is graphically illustrated as under:



Slow progress on the schemes related to environment as indicated above is mainly due to non-release of ADP funds by the Provincial Government in a timely manner. Therefore, it is essential that sufficient funds are provided by the Government for the ongoing ADP schemes to complete them as per the target dates.

Based on the audit findings of this report and previous audit reports it appears that Sindh Environmental Protection Agency (SEPA) and its regional offices, were not able to fully achieve their objectives as were conceived in the SEPA Act. SEPA laboratory was established in the province but was not performing up to its full potential. The equipment is mostly outdated / out of order due to which the necessary testing cannot be performed properly resulting in weak enforcement of environmental laws in the province. Moreover, Regional Environmental Offices were established at Karachi, Hyderabad, Sukkur, Mirpur Khas and Larkana. However, these are not working properly due to non-appointment of staff and lack of proper infrastructure. The similar situation was observed in newly established district offices of EPA.

SEPA is required to take concrete steps and improve its monitoring mechanism and strengthen the existing enforcement regime. Further, lack of coordination between SEPA (Hqs) and its regional offices has also led to increased cases of non-compliance of environmental laws. SEPA is required to put in place a

proper coordination/mechanism between the Hqs and the regional/district offices for smooth functioning and implementation of SEPA Act and regulations in letter and spirit.

Similarly, the SCDA is also lacking in taking up the environmental and coastal issues /challenges effectively. The Authority is required to adopt research-based strategies to understand and minimize environmental hazards and natural threats in the province.

Table I: Audit profile of Environment, Climate Change & Coastal Development Department of Government of Sindh

(Rs. in million)

Sr. No	Description	Total Nos.	Audited	Expenditure audited
1.	Formations	29	6	770.361
2.	<ul style="list-style-type: none"> • Assignment Account • SDAs • Sustainable Development Fund Account • Etc.(excluding FAP) 	<p style="text-align: center;">1</p> <p style="text-align: center;">Nil</p> <p style="text-align: center;">1</p>	<p style="text-align: center;">Nil</p> <p style="text-align: center;">Nil</p> <p style="text-align: center;">Nil</p>	-
3.	Authorities /Autonomous bodies etc. under the PAO	1	1	-
4.	Foreign Aided project (FAP)	Nil	-	-

2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs. 960.572 million have been raised in this report pertaining to Sindh Environmental, Climate Change & Coastal Development Department, Sindh Environmental Protection Agency (SEPA), Regional Office SEPA Karachi & Hyderabad, Environment Protection Tribunal (EPT) and Sindh Coastal Development Authority (SCDA). Summary of the audit observations classified by nature is as under:

Table II: Overview of Audit Observations**(Rs. in million)**

Sr. No.	Classification	Amount
1.	Internal controls	960.572
i	Financial Management	764.176
ii	Procurement management	-
iii	HR /Organizational Management	196.396
2.	Public Service Delivery / Performance	-
A	Disaster Risk Management (Response, Rescue, Recovery and Rehabilitation)	-
B	Climate Change and Environment Management	-
i	Mitigation (Legal frame work, Governance & Impact)	-
ii	Adaptation (Legal frame work, Governance & Impact)	-

2.3 Brief Comments on the Status of Compliance with PAC Directives

This Directorate General Audit (CC&E) started auditing and reporting Environment related departments of the Government of Sindh since FY 2016-17. No Audit Report has been discussed in the PAC and no directives were issued.

2.4 AUDIT PARAS

Financial Management

2.4.1. Non utilization of amount available in sustainable fund - Rs.709.295 million

According to Section (8) of the Sindh Environmental Act, 2014, the Sindh Sustainable Development Fund shall be utilized for providing financial assistance to the projects for protection, conservation, rehabilitation and improvement of the environment; prevention and control of pollution and sustainable development.

During audit of Sindh Environmental Protection Agency, Karachi for the financial year 2023-24, it was observed that an amount of Rs 709.295 million was available in the Sustainable Fund Account on 30.06.2024 as shown in the bank statement. This amount was not utilized as financial assistance to projects to be designed for the protection, conservation, rehabilitation and improvement of the environment, the prevention and control of pollution etc.

Audit held that non-utilization of funds for the purpose provided in the Act is violation of SEPA Act, 2014.

Initial audit observation was issued to the management on 13.08.2024. The management replied that SEPA has proposed the establishment of a sustainable board for the management of sustainable funds to the administrative department. Once the Sindh Sustainable Board is notified, this office will prepare a comprehensive plan for the utilization of those funds.

Para was discussed in DAC meeting held on 17.10.2024. DAC decided that matter would be taken with administrative department for constitution of Board for management of Sindh Sustainable Funds.

Audit recommends implementation of DAC's decision.

(Para No. 14 of SEPA (HQs) F.Y 2023-24)

2.4.2. Irregular release and utilization of grant in aid by Sindh Radiant Organization – Rs. 50 million

According to Rules-3 & 4 of Grant in Aid Rules 2021, Grant-in-aid shall be sanctioned by the respective Principal Accounting Officer after the budget allocations have been communicated by the Finance Division and approval of the Government is received in case of an entity receiving grant for the first time. Voluntary organizations

or Non-Government Organizations carrying out activities which promote the welfare schemes and programs of the Government should be selected on the basis of departmental regulations regarding financial and other resources, credibility and type of activities undertaken.

Moreover, according to Rule-14, The accounts organization shall be open to inspection by the sanctioning authority and audit, both by the Auditor-General of Pakistan and internal audit by the Finance Division or Principal Accounting Officer's office.

Sindh Environmental, Climate Change & Coastal Development Department moved a summary on 21.06.2021 which was approved on 26.08.2021 for release of Rs. 50 million to M/s Sindh Radiant Organization and cheque was received by SRO on 03.11.2021.

During audit of Sindh Environment, Climate Change & Coastal Development Department, for the financial years 2021-2024, it was observed that M/s Sindh Radiant Organization was provided Rs. 50 million for Miyawaki method urban forestation on Beach Park (Duaa/Bilawal Chowrangi towards the riding club area and peripheries area of the park up to beach).

Audit further observed as under:

A committee notified by Environment Climate Change & Coastal Development Department, Government of Sindh on 30.08.2023 to file inspection of urban forest on 20 acres on Clifton beach park and recommended that technical audit of plantation and expenditure by forest department be convened.

The release of Rs. 50 million was made to SRO without having the approval of the government and allocation in the annual budget estimates of 2021-22.

M/s Sindh Radiant Organization was not selected on the basis of departmental regulations as no regulations formulated by Environment Climate Change & Coastal Development Department, Government of Sindh regarding executing forestation work from non-governmental organizations.

The accounts of M/s Sindh Radiant Organization were not audited by Auditor-General of Pakistan and internal audit by the Finance Division or Principal Accounting Officer's office.

Audit held that release of funds to M/s Sindh Radiant Organization and non-maintenance of record for audit were the violation of rules.

Initial audit observation was issued to the management on 13.08.2024. The management replied that Grant-in-Aid of Rs.50.00 million in favour of M/s. Sindh Rediant Organization (SRO) was sanctioned by the competent authority i.e. Chief Minister Sindh and Finance Department released required funds in favour of M/s SRO for maintenance and rehabilitation of Peoples Urban Forest Project. While receiving the cheque of the aforesaid grant an undertaking was submitted by M/s SRO whereby' it was mentioned that Cash Book along with record of expenditure such as quotations, work orders, invoices, cheques, acknowledgement of receipts of cheques/cash, bank statement etc. shall be maintained properly and kept ready for production to the quarter concerned whenever required. Keeping in view this, a letter has been sent to them for submission of all the above record for production to the audit. Moreover, the Forest Department has been requested to conduct Technical Audit of the plantations and expenditure urgently.

Para was discussed in DAC meeting held on 18.10.2024. Department replied that the para may be deferred for a period of one month. SRO will be providing all documents relevant to the release and utilization of grant in aid. The DAC directed that M/s SRO, Urban Forest Karachi shall produce the records for verification.

Audit recommends the implementation of DAC's decision.

(Para No. 1 of Sindh Environmental, Climate Change & Coastal Development
Department F.Y 2021-24)

2.4.3. Irregular payment in favour of DDO account instead of actual payees – Rs. 4.881 million

According to Rule-303 of Central Treasury Rules, "Contingent bill for payment to Suppliers etc. which cannot be met from the permanent imprest may be endorsed for payment to the party concerned and the DDOs are suggested that in case of payments to the Suppliers may be issued through crossed cheques in the name of firms concerned. This will avoid un-necessary delays and risk involved in the drawn and disbursement of cash.

Sindh Environmental Protection Tribunal incurred expenditure of Rs. 4.881 million on contingency and made payment through DDO Account since January 2022 to June, 2024.

During audit of Sindh Environmental Protection Tribunal, Karachi for the financial years 2020-24, it was observed that DDO account No. 4114796719 was maintained at National Bank of Pakistan, PIDC House, Karachi where cheques were issued in favour of DDO amounting to Rs. 4.881 million instead of direct payment to the relevant payees in violation of rules.

Audit held that making payment through DDO account was a violation of rules.

Initial audit observation was issued to the management on 13.08.2024. The management replied that utilization of the Budget allocated by the Government of Sindh in different heads. All relevant bill along with necessary justification approval and as per law submitted to office of the Accountant General Sind for payment / reimbursement. After scrutiny and due process, the AG Sindh issues Cheques in favour of DDOs of Sindh Environmental Protection Tribunal, Karachi for the financial years 2020-24, which was maintained at National Bank of Pakistan, PIDC House, Karachi. If there is any violation, it is not on the part Sindh Environmental Protection Tribunal, Karachi.

The PAO was requested to convene DAC meeting. However, the meeting was not convened till finalization of this report.

Audit recommends that the matter be inquired for corrective action.

(Para No. 1 of EPT Sindh, Karachi F.Y 2020-24)

Procurement Management

2.4.4. Unjustified Opening of Financial Bid Prior to Scheduled Date

According to Rule 46(2-g) of Sindh Public Procurement Rules (SPPRA), 2010 “financial proposals of technically qualified bids shall be opened publicly at a time, date and venue announced and communicated to the bidders in advance”.

The Notice Inviting Tender (NIT) was advertised on 10.05.2023 for the Scheme namely “Improvement of Coastal Road from Ibrahim Hyderi to lath basti (12.5 km)”ADP No 928 of 2022-23, Sindh Coastal Development Authority was sponsoring agency of the scheme Works and Services Department was executing agency of the scheme. Works and Services Department Government of Sindh vide notification dated 13.04.2023 constituted committee for the scheme, the composition of procurement committee was as under;

Sr No	Designation	Status
1	Executive Engineer, Highways Division, Karachi	Chairman
2	Executive Engineer, Highways Division, Karachi	Member
3	Executive Engineer, Highways Division, Karachi	Member
4	Representative of Sindh Coastal Development Authority (not below the BS-17)	Ex-Officio member

During audit of Sindh Coastal Development Authority (SCDA) Karachi for the financial year 2023-24, it was observed that financial bid was scheduled to be opened on 06.06.2023 whereas two financial bids were already opened prior to the financial bids date. The incident was also reported by Deputy Director (Eng.) (Ex-officio member procurement committee).

Audit held that opening of financial bid prior to scheduled date was violation of SPRRA rules.

Initial audit observation was issued on 12.08.2024. The management replied that tendering process was executed in line with SPRRA rules and the case for opening of financial bid by highlighted by representative of SCDA (Ex-office member of committee). The tender was readvertised and process was completed in a transparent manner.

The Departmental Accounts Committee (DAC) meeting was held on 16.10.2024. The Chairman DAC expressed displeasure that Senior Officer of the Highway Karachi Division was supposed to attend the said meeting and deferred para till next DAC with the direction that a Senior Officer should attend the meeting well prepared and compliance of audit recommendation may be ensured or proper justification may be provided.

Audit recommends implementation of DAC's decision.

(Para No 4 of Costal Development Authority F.Y 2023-24)

2.4.5. Irregular Composition of Procurement Committee.

According to Rule 7 of Sindh Public Procurement Rules (SPPRA), 2010 "The procuring agency shall, with approval of its Head of the Department, constitute as many procuring committees, as it deems fit, each comprising odd number of persons and headed by a gazette officer not below the rank of BS-18, or if not available, the officer of the highest grade, and shall ensure that at least one third of the members of

a procurement committee are from the agencies or departments other than the procuring agency.”.

The Office of Highways Division Karachi awarded contract amounting to Rs. 309,600,347.81 to M/s MAFHH Enterprises for improvement of Coastal roads from Ibrahim Hyderi to Lath Basti (12.50 Kms) ADP No 1201 of 2023-24. Sindh Coastal Development Authority was the sponsoring agency of the ADP Scheme and execution will be carried out by Communication & Works Department being executing agency of the above scheme.

During audit of Sindh Coastal Development Authority (SCDA) Karachi for the financial year 2023-24, it was observed that there was no representation of sponsoring agency in the composition of procurement committee. Following members were nominated in the procurement committee.

Sr No	Designation	Status
1	Executive Engineer, Highways Division, Karachi	Chairman
2	Assistant, Highways Division No III, Karachi	Member
3	Assistant Engineer, Minorities Affairs, Karachi	Member

Audit held that removal of ex-officio member of the sponsoring agency from procurement committee was violation of the SPRRA rules.

Initial audit observation was issued on 12.08.2024. The management replied that members of procurement committee were nominated in line with rules and no violation was carried out.

The Departmental Accounts Committee (DAC) meeting was held on 15.10.2024. DAC directed that the said scheme is under execution by XEN, Coastal Highway Division, Karachi Works & Services Department, Government of Sindh. the AEN attended the meeting. The Chairman expressed displeasure that Senior Officer is supposed to attend the said meeting. Hence, para pertaining to aforementioned Highway Division were deferred till next DAC with the direction that a Senior Officer should attend the meeting well prepared and compliance of audit recommendation may be ensured or proper justification may be provided.

Audit recommends implementation of DAC's decision.

(Para No. 5 of Costal Development Authority F.Y 2023-24)

Human Resource / Organizational Management

2.4.6. Non-availability of vouchers of ADP Schemes -Rs.146.396 million

According to Rule-23 of Sindh Financial Rules Vol-I, every payment, including repayment of money previously lodged with Government, for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim. As far as possible, the particular form of voucher applicable to the case should be used.

(Rs. in million)

Sr. No	ADP Scheme	PC-I / PC-II Cost	Target date of completion	Expenditure till June, 2023	Allocation for 2023-24
1.	Study of ambient air quality in major urban areas of Sindh	10.592	June, 2024	Nil	10.592
2.	Construction of additional floor, renovation and rehabilitation of EPA building at Hyderabad	44.914	June, 2024	3.094	11.00
3.	Construction of additional floor, renovation and rehabilitation of EPA building at Sukkur	54.621	June, 2024	3.713	13.720
4.	Study of environment & health impacts of pesticides & chemical fertilizer in Sindh (10 cities)	33.00	June, 2024	19.050	0.010
5.	Strengthening of environmental monitoring system in EPA Sindh	140.00	June, 2024	71.489	0.010
6.	Environmental awareness and education for protection and conservation of natural resources in Sindh	115.00	June, 2024	48.75	0.010
Total				146.396	35.452

Sindh Environmental Protection Agency, Karachi had formulated 6 Annual Developmental Schemes and the same were still in progress.

During audit of Sindh Environmental Protection Agency, Karachi for the financial year 2023-24, it was observed that that an expenditure of Rs.146.396 million till June, 2023 and fund allocation of Rs 35.452 for the financial year 2023-2024 was made, however, the vouchers of the expenditure were not available on record.

Audit held that non-availability of vouchers of expenditure was the violation of rules.

Initial audit observation was issued to the management on 13.08.2024. The management replied that no expenditure has been incurred against the ADP scheme during financial year 2023-24.

Para was discussed in DAC meeting held on 17.10.2024. It was apprised to the forum that expenditure pertain to previous years and no expenditure was incurred in the financial year 2023-24. It was decided that record of vouchers would be obtained and provided to audit for verification within 2 months.

Audit recommends implementation of DAC's decision.

(Para No. 2 of SEPA (HQs) F.Y 2023-24)

2.4.7. Non-availability/maintenance of record of grant in aid by M/s Sindh Radiant Organization - Rs. 50 million

According to Rule-23 of Sindh Financial Rules Vol-I, every payment, including repayment of money previously lodged with Government, for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim. As far as possible, the particular form of voucher applicable to the case should be used.

Sindh Environmental, Climate Change & Coastal Development Department released Rs. 50 million to M/s Sindh Radiant Organization (SRO) on 03.11.2021.

During audit of Sindh Environment, Climate Change & Coastal Development Department, for the financial years 2021-2024, it was observed that M/s Sindh Radiant Organization was provided Rs. 50 million for Miyawaki method urban forestation on Beach Park (Duaa/Bilawal Chowrangi towards the riding club area and peripheries area of the park up to beach), however, the necessary record of expenditure i.e survey of site, assessment of plantation, contract agreement for supply of plants, record and payment details of workforce, pictorial evidence before and after plantation etc. were not available on record.

Audit held that non-availability of supporting auditable record of the released amount was the violation of rules.

Initial audit observation was issued to the management on 13.08.2024. The management replied that M/s. SRO has been requested to produce: -

- i. Auditable record of expenditure;

- ii. Survey of Site;
- iii. Assessment of Plantation;
- iv. Contract Agreement for supply of Plants;
- v. Record of Payment & Details of Workforce; and
- vi. Pictorial evidence before & after Plantation.

At the time of Audit, record pertaining to SRO in Secretariat of this office was shown to audit partly, However, record with SRO has been requisitioned which will be shown to audit at time of DAC.

Para was discussed in DAC meeting held on 18.10.2024. Department replied that the para may be deferred for a period of one month. The DAC directed that M/s SRO, Urban Forest Karachi shall produce auditable record of expenditure, survey of site, Assessment of plantations, contract agreement for supply of plants, record of payments & details of workforce and pictorial evidence before & after plantation for verification. Audit recommends that auditable record of expenditure i.e. survey of site, assessment of plantation, contract agreement for supply of plants, record and payment details of workforce, pictorial evidence before and after plantation etc. may be produced for audit scrutiny.

Audit recommends the implementation of DAC's decision.

(Para No. 2 of Sindh Environmental, Climate Change & Coastal Development Department
F.Y 2021-24)

2.4.8. Non-preparation and issuance of guidelines IEEs, EIAs and EMPs

According to Rul-7 of Sindh Environmental Protection Agency (Review of Initial Environmental Examination and Environmental Impact Assessment) Regulations, 2021, the Agency may issue guidelines for preparation of an EC or IEE or EIA reports including guidelines of general applicability, and sectoral guidelines indicating specific assessment requirements for planning, construction and operation of projects relating to particular sector. The Agency may issue guidelines for preparation scope of an Environmental Management Plan (EMP) or Environmental Audit (EA).

Sindh Environmental Protection Agency, Karachi had granted approvals of 12 EIAs, 66 IEEs and 109 EMPs.

During audit of Sindh Environmental Protection Agency, Karachi for the financial year 2023-24, it was observed that guidelines for preparation of IEEs, EIAs and EMPs was not prepared and issued. Due to this reason preparation of IEEs, EIAs and EMPs by the proponents for different sectors may not be effective and adequate.

Audit is of the view that due to non-preparation and issuance of guidelines, IEEs, EIAs and EMPs submitted by the proponents may not be effective and adequate.

Initial audit observation was issued to the management on 13.08.2024. The management replied that SEPA is practicing guidelines for preparation and review of environmental assessment developed by Pak- EPA in 1997. Such practicing is being adopted by all Provincial and Federal EPAs as per harmonized applicability of contents and post monitoring of projects.

Para was discussed in DAC meeting held on 17.10.2024. It was apprised to the forum that the Guidelines regarding IEEs, EIAs and EMPs would be prepared. It was decided that after preparation same would be got approved from the competent forum within 3 months under intimation to audit.

Audit recommends implementation of DAC's decision.

(Para No. 1 of SEPA (HQs) F.Y 2023-24)

Public service Delivery / Performance

Climate Change and Environment Management

- i. Mitigation (Legal frame work, Governance & Impact)
- ii. Adaptation (Legal frame work, Governance & Impact)

2.4.9. Non-maintenance of hospital waste generation and disposal record by Hospitals

According to Rule-4 of Sindh Hospital Waste Management Rules, 2014, Hospital Waste Management Plan shall include the waste management points, categories of waste being generated, quantity of each waste category (Red, Yellow, Green and Black/White) and effective arrangements for onsite and off-site transportation.

Sindh Environmental Protection Agency received compliance report of approved hospital waste management plan from the proponent as detailed:

Sr.No	Proponents	Date of approval of HWMP
1.	The Kidney Centre, Rafiqi Shaheed Road, Karachi	08.05.2024
2.	M/s Imam Clinic, North Nazimabad, Karachi	24.11.2023
3.	M/s Ahmed Medical Complex, Shahrah-e-Pakistan, Karachi.	24.11.2023
4.	M/s Liaqat National Hospital, Karachi	16.04.2024
5.	M/s Pak International Hospital, DHA, Karachi	12.06.2024
6.	M/s South City Hospital, Clifton, Karachi	27.09.2023

During audit of Sindh Environmental Protection Agency, Regional Office, Karachi for the financial year 2023-24, audit observed by taking a sample of HWMPs submitted by hospitals as under:

Hospital waste management plan provided by the proponent at Sr.No.1, shown Red category waste of 500-600 KG/day, Yellow category waste of 150-200 KG/day and Black category waste of 250-300 KG/day. However, the total generated waste and disposed off waste quantity was not shown. Instead, certificate of KMC (Director Solid Waste Management) certificated was attached, showing hazardous waste was received from The Kidney Center from the month of January 2024 to March 2024 without quantity.

Hospital waste management plan provided by the proponent at Sr.No.2. total waste of 3,521 KG was handed over for incineration to M/s SN Waste, Landi, Karachi. The waste categorization was not maintained as no detail regarding infectious and non-infectious waste was shown in the provided plan. Moreover, the point of generation of waste were also not mentioned.

Hospital waste management plan provided by the proponent at Sr.No.3 did not show the period and quantity of waste being generated, categories and disposal. The last approval was granted on 21.01.2022.

Hospital waste management plan provided by the proponent at Sr.No.4 total waste of 149,972 KG was handed over for incineration to M/s West Tech International, Korangi Karachi. However, the point of generation of waste and classification of waste were not mentioned.

Hospital waste management plan provided by the proponent at Sr.No.5 did not show the period and quantity of waste being generated, categories. Only showing

waste disposal certificates of M/s AMCO Waste Experts Ltd for the months of January, May, October, November 2023 (4 months) for 50KG wastes.

Hospital waste management plan provided by the proponent at Sr.No.6, total waste of 3610 Red bags and 3120 green bags were handed over for incineration to M/s SN Waste, Landi, Karachi. However, the point of generation of waste were not mentioned.

Audit held that non-maintenance of hospital waste generation and disposal record as per rules in hospitals was the violation of Sindh Hospital Waste Management Rules, 2014 leading to non-implementation of mitigation measures to control environmental pollution.

Initial audit observation was issued to the management on 13.08.2024. The management replied that Sindh Environmental Protection Agency (SEPA) has received and approved Hospital Waste Management Plans (HWMPs) from the hospitals listed in the audit observation. These plans were reviewed and approved based on the information provided by the hospitals. For certain hospitals, specific waste categorization (Red, Yellow, Black/White categories) and quantities were provided; however, some records lacked detailed information on waste disposal and generation points. SEPA will made corresponding to these hospitals to ensure complete and accurate waste generation records are maintained.

Para was discussed in DAC meeting held on 17.10.2024. Record would be got verified from audit.

Audit recommends implementation of DAC's decision.

(Para No. 08 of Regional Office (SEPA) Karachi F.Y 2023-24)

2.4.10. Non-taking of mitigation measures to control ambient air pollution in Karachi

According to Section-6 of Sindh Environment Protection Act, 2014, the agency shall take all necessary measures for the protection, conservation, rehabilitation and improvement of the environment, prevention and control of pollution and provide information and guidance to the public on environmental matters.

Sindh Environmental Protection Agency through their 6 certified laboratories for ascertaining the ambient air quality in all districts of Karachi in October 2023.

During audit of Sindh Environmental Protection Agency, Regional Office, Karachi for the financial year 2023-24, audit observed as under:

In Malir District Karachi, 6 locations were selected on sample basis for air quality monitoring. Based on the results it was concluded that the PM 2.5 was high in the ambient air quality of the 2 selected sites that cause vulnerabilities to human health. PM 10 test was not conducted.

In Central District 5 locations were selected on sample basis for air quality monitoring. Based on the results it was concluded that the PM 2.5 was very high in the ambient air quality of the selected sites that cause vulnerabilities to human health. PM 10 test was not conducted.

In East District 13 locations were selected on sample basis for air quality monitoring. Based on the results it was concluded that the PM 2.5 and PM 10 were in limit of SEQS.

In Kemari District 7 locations were selected on sample basis for air quality monitoring. Based on the results it was concluded that the PM 2.5 and PM 10 were in limit of SEQS.

In West District 12 locations were selected on sample basis for air quality monitoring. Based on the results it was concluded that the PM 2.5 was high in all 12 locations in the ambient air quality of the selected sites that cause vulnerabilities to human health. PM 10 was with in SEQS limit.

In South District 7 locations were selected on sample basis for air quality monitoring. Based on the results it was concluded that the SO₂, CO₂, SPM, Lead and NO_X were beyond the permissible limits of the SEQS. PM 2.5 and PM 10 tests were not conducted.

In Korangi District 7 locations were selected on sample basis for air quality monitoring. Based on the results it was concluded that the PM 2.5 was high in all locations in the ambient air quality of the selected sites that cause vulnerabilities to human health. PM 10 test was not conducted.

Audit held that non-taking effective remedial measures for improving ambient air quality violating SEQs shows negligence of SEPA. Moreover, ambient air quality once in a year would not serve the purpose of function of agency it should be taken daily for all cities of Sindh and availability on SEPA website for public information.

Initial audit observation was issued to the management on 13.08.2024. The management replied that Sindh Environmental Protection Agency conducted consecutive air quality analysis at various locations of the different Districts of

Karachi during the month of November, 2020, December 2022, November 2023 in order to investigate concentration of Air Pollutants in the Ambient Air of the City. In this connection, Sindh Environmental Protection Agency prepared a PC-II for study of ambient air quality in major urban areas of Sindh with the cost of 10.592 million.

Para was discussed in DAC meeting held on 17.10.2024. DAC directed to verify the steps taken by Sindh EPA for mitigation measures to control ambient air pollution in Karachi.

Audit recommends implementation of DAC’s decision.

(Para No. 09 of Regional Office (SEPA) Karachi F.Y 2023-24)

2.4.11. Non-preparation/maintenance of industrial database

According to Rule-4 of Sindh Environmental Quality Standards (Self-Monitoring and Reporting by Industry) Rules 2014, on the basis of pollution level of an industrial unit, the Director General shall classify the industrial units into category “A”, “B”, or “C” for liquid effluents, and category “A” or “B” for gaseous emissions. Rule 5 to 8 of Sindh Environmental Quality Standards (Self-Monitoring and Reporting by Industry) Rules 2014 require that the industrial units submit environmental monitoring reports for liquid effluents and gaseous emission according to category at various intervals, as summarized below:

Category	Component	Minimum frequency of Environmental Report
‘A’	Liquid effluents	Monthly
	Gaseous emissions	Monthly
‘B’	Liquid effluents	Quarterly
	Gaseous emissions	Quarterly
‘C’	liquid effluents	Biannual
Special Industries	Liquid effluents	As desired by DG SEPA
	Gaseous emissions	

During audit of Sindh Environmental Protection Tribunal, Karachi for the financial years 2020-24, it was observed that SEPA Karachi did not developed/maintained database of the industrial units.

Audit held that non-preparation/maintenance of industrial data base of Sindh was a violation of self-monitoring and reporting by Industry Rules 2014 leading to ineffective monitoring of industries with respect to impact on the environment.

Initial audit observation was issued to the management on 13.08.2024. The management replied that Sindh EPA has developed a database for industrial units. However, to strengthen the reporting mechanism, an online portal is currently in the development process and will be completed soon.

Para was discussed in DAC meeting held on 17.10.2024. It was apprised to the forum that database has developed and work on online portal development is in process. It was decided that process be expedited to make it functional within 3 months.

Audit recommends implementation of DAC's decision.

(Para No. 12 of EPT Sindh, Karachi F.Y 2020-24)

2.4.12. Granting of environmental approvals on environmental management plans in violation of SEPA Act 2014

According to Section-20 of Sindh Environmental Protection Act, 2014, the Agency shall require within given time, a proponent to furnish, an environmental audit or environmental review report or environmental management plan containing a comprehensive appraisal of the environmental aspects of the project. The report of a project prepared shall include analysis of the predicted qualitative and quantitative impact of the project as compared to the actual impact. SEPA shall make evaluation of the efficacy of the preventive, mitigation and compensatory measures taken with respect to the project and recommendations for further minimizing or mitigating the adverse environmental impact of the project.

Sindh Environmental Protection Agency granted environmental approvals on Environment Management Plans, as under:

S.No	District	No of EMPs
1.	Korangi, Karachi	16
2.	West, Karachi	01
3.	Keamari, Karachi	23
4.	Malir, Karachi	36
5.	East, Karachi	14
6.	South, Karachi	09
7.	Central, Karachi	10
Total		109

During audit of Sindh Environmental Protection Agency, Regional Office, Karachi for the financial year 2023-24, it was observed while scrutinizing on sample

basis that SEPA instead of ensuring the adequacy of EMPs in accordance with SEPA Act, 2014 “Environmental Management Plan means a site specific plan developed to ensure that all necessary measures are identified and implemented in order to protect the environment and comply with the environmental legislation” because the submitted EMPs were generic concluding that industrial units will comply with SEQs and environmental laws, or showing that they were compliant with SEQs etc. Moreover, as per SEPA Act, 2014, “Environmental Review means a quantitative and qualitative assessment of documents submitted by proponent, which was not done and approval of EMPs were granted with conditions to ensure compliance of environmental laws.

The conclusion/recommendation of EMPs provided by the industrial units/proponents were as under:

M/s Crown Holding Ltd, Bin Qasim Town will install, septic tank for wastewater, sludge of septic tank will be disposed off as per law etc. On the basis of this EMP, environmental approved was granted on 03.08.2023.

M/s Miracle Minerals, Port Qasim, Karachi’s EMP covers all important aspects and proponent will implement EMP in letter & spirit. On the basis of this EMP, environmental approved was granted on 07.08.2023.

M/s Lottee Chemical Ltd, Port Qasim Karachi, if the recommended mitigation measures were implemented/adopted then no long term or significant impact on environment. On the basis of this EMP, environmental approved was granted on 06.02.2024.

M/s Metrotex Industries, S.I.T.E, Karachi, Management will adhere to EMP during operation. On the basis of this EMP, environmental approved was granted on 23.01.2024.

M/s U.F Fiber Industries, S.I.T.E, Karachi will install, septic tank for wastewater, sludge of septic tank will be disposed off as per law etc. On the basis of this EMP, environmental approved was granted on 26.06.2024.

M/s Lubritech Industries, Shershah, Karachi, the management will be responsible for regular review of the environmental performance. On the basis of this EMP, approval was granted on 25.03.2024.

M/s Afroz Textile, SITE, Karachi, Management will adhere to EMP during operation. On the basis of this EMP, environmental approved was granted on 12.01.2024.

Audit held that accepting of EMPs without having detail of predicted qualitative and quantitative impact of the project as compared to the actual impact and granting environmental approvals without evaluation of the efficacy of the preventive, mitigation and compensatory measures was the violation of SEPA Act, 2014 and can contribute to environmental degradation.

Initial audit observation was issued to the management on 13.08.2024. The management replied that SEPA has made maximum efforts to ensure compliance with the Sindh Environmental Protection Act-2014, by implementing corrective measures for EMP evaluations. SEPA is also committed to regularly corresponding with proponent of above-mentioned project including other sectors regarding the submission and preparation of Environmental Management Plans (EMPs) that include detailed qualitative and quantitative impact assessments and mitigation measures to prevent potential environmental degradation and ensure adherence to environmental laws.

Para was discussed in DAC meeting held on 17.10.2024. DAC directed that record would be got verified from audit.

Audit recommends implementation of DAC's decision.

(Para No. 05 of Regional Office (SEPA) Karachi F.Y 2023-24)

2.4.13. Untreated release of wastewater by industrial units

According to Section-6 of Sindh Environment Protection Act, 2014, the agency shall take all necessary measures for the protection, conservation, rehabilitation and improvement of the environment, prevention and control of pollution and Provide information and guidance to the public on environmental matters.

Sindh Environmental Protection Agency was intimated by Karachi Metropolitan Corporation on 05.06.2024 that untreated industrial effluent of Korangi industrial units was disposed -off in the storm water drain at main Korangi Road. Likewise National Highway and Motor Way Police office on 23.11.2023 intimated that untreated industrial effluent at Lyari Nadi near Layari expressway y and SEPA

monitoring team had observed that different industrial units in in Korangi Creek Industrial Park disposing-off untreated industrial effluent into storm water channel.

During audit of Sindh Environmental Protection Agency, Regional Office, Karachi for the financial year 2023-24, it was observed that untreated industrial wastewater was disposing off by the industrial units in different water channels of Karachi city which created soil and underground contamination and air pollution as well.

Audit held that un-treated release of wastewater by the industrial units was creating pollution in violation of SEPA Act, 2014.

Initial audit observation was issued to the management on 13.08.2024. The management replied that SEPA is already conducting a survey of untreated wastewater released by industrial units. Additionally, SEPA has taken stringent action against polluters and has successfully installed wastewater treatment plants in larger units that generate significant quantities of wastewater.

Para was discussed in DAC meeting held on 17.10.2024. It was apprised to the forum that SEPA is conducting survey regarding wastewater treatment plants of industrial units. It was decided that survey report along with progress on the matter would be provided to audit for verification.

Audit recommends implementation of DAC's decision.

(Para No. 13 of Regional Office (SEPA) Karachi F.Y 2023-24)

2.4.14. Non-monitoring of ambient air and waste water in industries

According to Section-(6) of Sindh Environmental Protection Agency Act 2014, the agency shall take or cause to be taken all necessary measures for the protection, conservation, rehabilitation and improvement of the environment, prevention and control of pollution and promotion of sustainable development.

Sindh Environmental Protection Agency had obtained 302 samples from Karachi Division to ascertain drinking water quality in the year 2023-24.

During audit of Sindh Environmental Protection Agency, Regional Office, Karachi for the financial year 2023-24, it was observed that SEPA had obtained 302 sample from Karachi division for drinking water quality out of which 288 tests were performed and 37 sample showing non-compliant with SEQs. However, no samples

were obtained from the industry to conduct ambient air quality and waste water quality of the industrial units.

Audit held that non-conducting of monitoring through EPA's own laboratory for ambient air and waste water of the industrial units was a violation of SEPA, Act 2014.

Initial audit observation was issued to the management on 13.08.2024. The management replied that Sindh Environmental Protection Agency, Head Office Karachi Laboratory made analysis on daily basis for drinking water test from different source at Karachi Division.

Para was discussed in DAC meeting held on 17.10.2024. It was decided that matter would be taken with Finance Department GoS for provision of funds for SEPA, Labs for conducting ambient air and waste water testing of industrial units.

Audit recommends implementation of DAC's decision.

(Para No. 12 of Regional Office (SEPA) Karachi F.Y 2023-24)

2.4.15. Non-expeditious disposal of cases by Sindh Environmental Protection Tribunal

According to Rule-14 of Sindh Environmental Protection Tribunal Rules, 2014, the tribunal shall make every effort to dispose off complaint or an appeal or other proceeding within 90 days of its filing.

Sindh Environmental Protection Tribunal disposed off 15 cases in financial year 2023-24. Out of which 03 cases were disposed off within 90 days. The detail is attached at **Annexure-V**.

During audit of Sindh Environmental Protection Tribunal, Karachi for the financial years 2020-24, it was observed through a sample selection of cases disposed off in the financial year 2023-24 that out of 15 cases 03 cases at serial number 11, 14 and 15 were disposed off within 90 days whereas the remaining cases taken longer time than the provided in ibid rules.

Audit held that non-disposal of cases in accordance with time lines was a violation of rules and would lead to longer pendency and case disposal if corrective measures were not taken.

Initial audit observation was issued to the management on 13.08.2024. The management replied that Sindh Environmental Protection Tribunal, Karachi follows the principles justice of law fair trial and expedite the cases as per law.

The PAO was requested to convene DAC meeting. However, the meeting was not convened till finalization of this report.

Audit recommends that measures may be taken in coordination with all stakeholders for expeditious disposal of cases in accordance with timeline provided in the Sindh Environmental Protection Tribunal Rules, 2014.

(Para No. 6 of EPT Sindh, Karachi F.Y 2020-24)

2.4.16. Non-establishment of a system and procedure for survey, surveillance, monitoring of asbestos fibers pollution generating industries units causing chest and lungs diseases

According to Section (6)(h) of Sindh Environmental Protection Agency Act 2014, the Agency shall establish systems and procedures for surveys, surveillance, monitoring, measurement, examination, investigation, research, inspection and audit to prevent and control pollution, and to estimate the costs of cleaning up pollution and rehabilitating the environment in various sectors.

Sindh Environmental Protection Tribunal was hearing complaint No. 02 of 2010 regarding presence of asbestos fibers (a mineral used in product manufacturing like, cement pipes, cement flooring, PVC pipes, adhesive products, brake machines, ceiling/vinyl floor tiles, talcum powder crockpots etc.) in the working environment of the factory causing chest and lungs diseases. The case titled M/s Syed Haroon Ahmad Vs M/s Dadex Eternit and Sindh EPA was pending in the Tribunal.

During audit of Sindh Environmental Protection Tribunal, Karachi for the financial years 2020-24, it was observed that on the subject case, SEPT had constituted a commission in 2010 with the TORs, mainly:

- a. To check and find out the adverse effects of asbestos fibers on the existing employees of M/s Dadex Eternit Factory in Karachi, Manghopeer and those who left job within last three years.
- b. To find out the presence of asbestos fibers within 15-kilometer nucleus of the factory and its effects, if any, upon the residents of the area.

- c. To find out the buried dumps of asbestos in Gadap Town or in the neighboring areas, the presence of fiber in the air and its environmental effects.
- d. The commission submitted its report in 2013 with following findings:
 - i. Occupational/working environment within the factory appeared not to be free of asbestos fibers. Majority of a few randomly selected present and ex-employees complained of various chest and lungs related diseases.
 - ii. The analytical data identifies presence of respirable asbestos fibers of carcinogenic nature within the occupational environment and surroundings of the factory, while the sample collected with 15-km nucleus show asbestos-like fibers.
 - iii. Small heaps of fine grain asbestos bearing waste sites within the factory and a huge dumping site (Gadap Town).

The conclusion of the commission was that during the visits of the sites, it was observed that the occupational health and safety conditions within the factory and GADAP TOWN dumping sites were inadequate. The overall analytical data verify the presence of respirable/airborne asbestos fibers in occupational, para occupational environment and Gadap Town and dumping sites.

Audit held that in the absence of systems and procedures for surveys, surveillance and monitoring of industries generating asbestos fibers pollution, complaint would remain undecided besides non-preparation of mitigation and adaption plans by SEPA.

Initial audit observation was issued to the management on 13.08.2024. The management replied that Sindh Protection Tribunal, Karachi was established in the year 2015 -16 under the provision of Sindh Environmental Protection Agency Act 2014 but Audit/para observation discuss the matter 2010. As per law it is not the mandate of the Sindh Environmental Protection Tribunal, Karachi to execute Survey and Environmental monitoring. It is, therefore, requested to approach the relevant department for environmental mitigation

The PAO was requested to convene DAC meeting. However, the meeting was not convened till finalization of this report.

Audit recommends the establishment of systems and procedures for surveys, surveillance, monitoring and measurement of asbestos fibers pollution in respect of industrial units using asbestos for preparation of mitigation and adaptation plans. Also, cases in the tribunal may be pursued vigorously.

(Para No. 9 of EPT Sindh, Karachi F.Y 2020-24)

2.4.17. Non implementation of Sindh High Court Judgement for participation/ awareness of affected public for BTS Tower installation approval process

According to Government of Sindh Local Government, Public Health Engineering, Rural Development and Housing Town Planning Department, Guidelines for installation of BTS (Base Trans-Receiver Station) Towers, a committee for granting approval/permission for establishment of BTS etc was constituted:

1	Director General Sindh Building Control Authority	Chairman
2	Administrator of MC/DC/TC (concerned)	Member
3	Rep of District Administration (concerned)	Member
4	Rep of Sindh Environmental Protection Agency	Member
5	Any other co-opted member by Chairman	Member

According to Sindh High Court Judgment in C.P No. 1480 of 2020 and 172 of 2023 dated 16.08.2023, that constituent committee under the guidelines had ignored one entity participation i.e person (s) being affected by the installation of BTS Towers.

During audit of Sindh Environmental Protection Agency Regional Office Hyderabad for the financial years 2022-24, it was observed that judgement was made by Sindh High Court on 16.08.2023 for inclusion of affected person (s) for hearing before the committee that approve/disapprove the case of BTS Tower installation in the case titled Engro Enfrashare Pvt Ltd Vs Province of Sindh & others within 6 weeks. However, record of compliance of Court judgment was not available in case file.

Audit held that non-implementation of Sindh High Court Judgement besides non-awareness/participation of affected public in BTS Tower installation approval process was a lapse on the part of concerned departments.

Initial audit observation was issued to the management on 19.08.2024. The management replied that that in compliance of order passed by Honorable High

Court, this office approached to Director General, Sindh Building Control Authority / Chairman vide letter Dated 11.10.2023 wherein it was requested that being a member of committee, the representative of this Department may please be informed for the participation in policy matters for the compliance of order dated. 16.08.2023 passed by Honorable High Court of Sindh, Circuit Court Hyderabad accordingly.

Para was discussed in DAC meeting held on 17.10.2024. DAC directed that matter be reminded for compliance of court orders.

Audit recommends implementation of DAC's decision.

(Para No. 1 of SEPA Regional Office Hyderabad F.Y
2022-24)

2.4.18. Non-obtaining of environmental approvals by Brick Kilns

According to Rule-4 of Sindh Environmental Protection Agency (Environmental Assessment)) Regulations 2021, a proponent of a Brick Kiln shall file an IEE with the Agency, and the provisions of section 17 shall apply to such projects.

Further, according to Section-21 of SEPA Act, 2014 where the agency is satisfied that the discharge or emission of any effluent, waste, air pollutant or noise, or the disposal of waste, is likely to occur, occurring or has occurred in violation of any provision of this Act, the rules or regulations the Agency may after giving the person responsible for such discharge, emission, disposal, handling, act or omission an opportunity of being heard by order direct such person to take such measures as the Agency may consider necessary within such period as may be specified in the order. such measures may include immediate stoppage, preventing, lessening or controlling the discharge, emission, disposal, handling, act or omission, or to minimize or remedy the adverse environmental effect.

Sindh Environmental Protection Agency Regional Office Hyderabad had prepared a list that there were 181 Brick Kilns in the Jurisdiction of Regional Office, Hyderabad.

During audit of Sindh Environmental Protection Agency Regional Office Hyderabad for the financial years 2022-24, it was observed that Environmental Protection Orders (EPOs) were issued to 96 Brick Kilns out of 181. However, EPOs or environmental approvals to remaining 85 Brick Kilns were not issued.

Audit held that non-obtaining of environmental approvals by Brick Kilns was a violation of SEPA Act, 2014.

Initial audit observation was issued to the management on 19.08.2024. The management replied that Regional Office has insufficient human resources and logistic, but despite of limited resources this office is trying to check environmental issues. As per ongoing survey there are about 181 brick kilns which are established in remote areas and notices have been issued to the remaining brick kilns for compliance of SEP Act-2014.

Para was discussed in DAC meeting held on 17.10.2024. DAC directed that SEPA would ensure the compliance of environmental law by all Brick Kilns and latest status would be got verified from audit.

Audit recommends the implementation of DAC's decision.

(Para No. 4 of SEPA Regional Office Hyderabad F.Y
2022-24)

2.4.19. Non-installation of effluent treatment plants by sugar mills

According to Section-21 of SEPA Act, 2014 where the agency is satisfied that the discharge or emission of any effluent, waste, air pollutant or noise, or the disposal of waste, is likely to occur, occurring or has occurred in violation of any provision of this Act, the rules or regulations the Agency may after giving the person responsible for such discharge, emission, disposal, handling, act or omission an opportunity of being heard by order direct such person to take such measures as the Agency may consider necessary within such period as may be specified in the order. such measures may include immediate stoppage, preventing, lessening or controlling the discharge, emission, disposal, handling, act or omission, or to minimize or remedy the adverse environmental effect.

Sindh Environmental Protection Agency Regional Office Hyderabad had issued 13 Environmental Protection Orders (EPOs) to sugar mills, distilleries etc.

During audit of Sindh Environmental Protection Agency Regional Office Hyderabad for the financial years 2022-24, it was observed that a meeting was held by SEPA on 02.05.2024 for ascertaining updated status of installation of effluents treatment plants and compliance with SEQS. However, due to non-compliance with environmental laws Environmental Protection Orders (EPOs) were issued to 13 sugar mills, distilleries etc. for installation and operationalization of Effluent Treatment Plants within 3 months.

Audit held that non-installation of effluent treatment plants by sugar mills, distilleries etc. was a violation of SEPA Act 2014.

Initial audit observation was issued to the management on 19.08.2024. The management replied that SEPA, Regional Office Hyderabad is continuously monitoring of sugar mills in order to check the compliance status of Sindh Environmental Protection Act-2014. Besides this, the same is taken up by the Honorable High Court Circuit Branch Hyderabad having CP No. 988. As far as the compliance of Section 17 the sugar mills have submitted Initial Environmental Examination (IEE) regarding the installation of Effluent Treatment Plant (ETP), notice of personal hearing was issued to the management of sugar mills in order to explain their Effluent Treatment mechanism with up to end disposal. In this context, the environmental Protection Orders (EPOs) have been issued to the management of sugar mills, wherein it was directed that to treat effluent generated from sugar mills up to Sindh Environmental Quality Standards (SEQS) limit in order to comply the Sindh Environmental Protection Act, 2014.

Para was discussed in DAC meeting held on 17.10.2024. DAC directed that record would be got verified from audit.

Audit recommends implementation of DAC's decision.

(Para No. 5 of SEPA Regional Office Hyderabad F.Y
2022-24)

2.4.20. Non implementation of issued environmental protection orders

According to Section-21 of SEPA Act, 2014 where the agency is satisfied that the discharge or emission of any effluent, waste, air pollutant or noise, or the disposal of waste, is likely to occur, occurring or has occurred in violation of any provision of this Act, the rules or regulations the Agency may after giving the person responsible for such discharge, emission, disposal, handling, act or omission an opportunity of being heard by order direct such person to take such measures as the Agency may consider necessary within such period as may be specified in the order. such measures may include immediate stoppage, preventing, lessening or controlling the discharge, emission, disposal, handling, act or omission, or to minimize or remedy the adverse environmental effect.

Sindh Environmental Protection Agency Regional Office Hyderabad had issued 73 Environmental Protection Orders during 2022-23.

During audit of Sindh Environmental Protection Agency Regional Office Hyderabad for the financial years 2022-24. It was observed that 73 Environmental

Protection Orders were issued. However, further progress i.e stoppage of operation, imposition of administrative penalty or filing of cases with environmental protection tribunal was not made. The list is attached at **Annexure-VI**.

Audit held that non-implementation of issued environmental protection orders was the violation of SEPA Act, 2014.

Initial audit observation was issued to the management on 19.08.2024. The management replied that in compliance of issued EPOs wherein different sections of SEP Act-2014 were imposed, in response some proponents have submitted undertakings in order to comply the violated sections and other ones have compliant and some of them were prosecuted before Sindh Environmental Protection Tribunal, Karachi.

Para was discussed in DAC meeting held on 17.10.2024. DAC directed that record would be got verified from audit.

Audit recommends implementation of DAC's decision.

(Para No. 12 of SEPA Regional Office Hyderabad F.Y
2022-24)

2.4.21. Non-compliance with Sindh Hospital Waste Management Rules 2014 by the proponents

According to Rule-5 of Sindh Hospital Waste Management Rules 2014, risk waste shall be separated from the non-risk waste at the point of generation of waste by the doctor, nurse and any other person as per hospital waste management plan.

Sindh Environmental Protection Agency Regional Office Hyderabad provided the list of 25 hospitals operating under regional office.

During audit of Sindh Environmental Protection Agency Regional Office Hyderabad for the financial years 2022-24, it was observed that out of 25 hospitals, 4 hospitals showing as partially compliant and 4 hospitals as noncompliant to Sindh Hospital Waste Management Rules 2014. Moreover, no monitoring team was constituted for monitoring of hospitals in the region.

Audit held that noncompliance with Sindh Hospital Waste Management Rules 2014 by the hospitals adversely affecting the environment.

Initial audit observation was issued to the management on 19.08.2024. The management replied that this Agency is suffering badly due to shortage of vehicles for monitoring, despite of this, the teams of this Agency are carrying on monitoring of hospitals for implementation and enforcement of Sindh Hospital Management Rules-2014. In case of violations of SHWMR-2014, the violators were issued notices for compliance of SHWMR-2014 and called for personal hearing. Moreover, on the basis of noncompliance of SHWMR-2014, SEPA, ROH filed cases before the Honorable Court against the hospitals. In addition to this, actions are being taken against the violators under the provision of law.

Para was discussed in DAC meeting held on 17.10.2024. DAC decided that survey of non-compliant hospital would be carried out and actions would be taken accordingly under intimation to audit.

Audit recommends implementation of DAC's decision.

(Para No. 14 of SEPA Regional Office Hyderabad F.Y
2022-24)

Chapter-3

Civil Defence Department, Sindh

3.1 Introduction of Offices

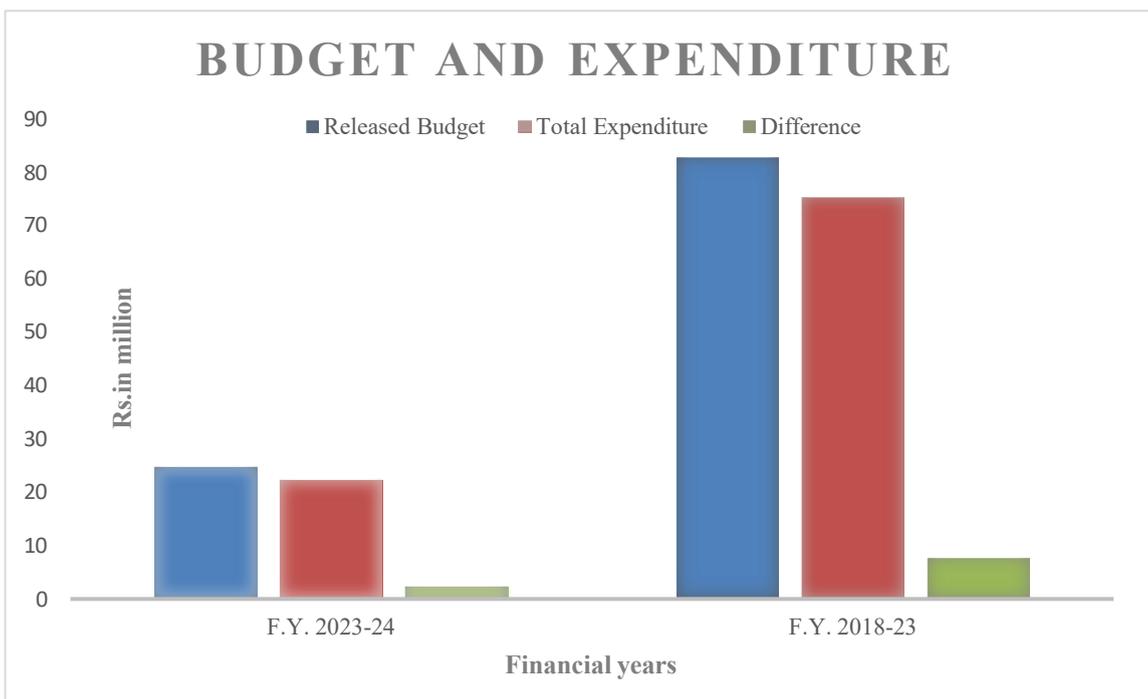
A. The Civil Defence Directorate Karachi is constituted under Civil Defence Act of XXX-1952. The Civil Defence Department Sindh consists of 01 Head Office and 23 Sub- Offices in the Province of Sindh. This organization specializes in civil defence activities i.e. war situation, In case of emergencies, the Civil Defence works closely with Provincial Government / District Governments and also to organize the various trainings for volunteers.

B. Comments on financial expenditure of audited entities

(Rs. in million)

Sr. No.	Financial Year	Formations	Funds Released	Total Expenditure	Difference
1.	2023-24	Director Civil Defence Karachi	24.743	22.462	2.281
	2018-23	-do-	82.720	75.136	7.584
Total			107.463	97.598	9.865

The comparison of expenditure incurred vis-à-vis funds released to the Director Civil Defence Karachi, graphically illustrated is as under:



C. Sectoral Analysis

The Directorate of Civil Defence Sindh plays a pivotal role in ensuring public safety and disaster management within the province. Its primary responsibilities include disaster preparedness, emergency response, fire safety regulation, and community awareness. The Directorate operates in collaboration with other provincial and national bodies, such as the Sindh Disaster Management Authority (SDMA) and the National Disaster Management Authority (NDMA), to mitigate the impact of natural and man-made disasters. However, while its presence is more prominent in urban centers like Karachi and Hyderabad, its reach and capacity in remote and rural areas remain limited, presenting a significant challenge to comprehensive service delivery.

A major strength of the Directorate lies in its experienced personnel and its historical legacy of providing civil defence services. Despite these assets, the Directorate faces critical weaknesses, including outdated equipment, insufficient funding, and gaps in training programs for both its staff and the general public. Moreover, rapid urbanization, population growth, and the increasing frequency of

climate-induced disasters, such as floods and heatwaves, have exacerbated the demand for its services. The lack of modern technology for disaster prediction and management further impedes its ability to respond effectively to emergencies.

To address these challenges, the Directorate must focus on building its capacity through increased funding, public-private partnerships, and modernization efforts. Adopting advanced technologies like GIS-based disaster mapping, real-time communication systems, and modern firefighting equipment is crucial. Additionally, the Directorate should prioritize decentralizing its operations to empower regional offices and expanding its community training initiatives to foster a culture of disaster preparedness. By enhancing its infrastructure and strengthening coordination with other agencies, the Directorate can improve its overall effectiveness in serving Sindh’s diverse population.

Table I: Audit profile of Civil Defence Directorate Karachi, Sindh

(Rs. in million)

Sr.No	Description	Total Nos.	Audited	Expenditure audited
	Formations	13	1	97.598
	<ul style="list-style-type: none"> • Assignment Account • SDAs • Other A/c (excluding FAP)	Nil Nil Nil		
	Authorities /Autonomous bodies etc under the PAO	1		
	Foreign Aided project (FAP)	Nil		

3.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 1.430 million were raised in this report during the current audit year 2024-25 of “Civil Defence Directorate Karachi”. Summary of the audit observations classified by nature is as under:

Table II: Overview of Audit Observations**(Rupees in million)**

Sr. No.	Classification	Amount
1.	Internal controls	1.430
i	Financial Management	1.430
ii	Procurement management	-
iii	HR /Organizational Management	-
2.	Public Service Delivery / Performance	-
A	Disaster Risk Management (Response, Rescue, Recovery and Rehabilitation)	-
B	Climate Change and Environment Management	-
I	Mitigation (Legal frame work, Governance & Impact)	-
II	Adaptation (Legal frame work, Governance & Impact)	-

3.3 Brief Comments on the Status of Compliance with PAC Directives

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

3.4 AUDIT PARAS

Financial Management

3.4.1. Unjustified drawl of funds from budget heads of non-functional offices – Rs. 1.430 million

According to Para 10(i) of the General Financial Rules (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, Para 10(ii) provides that the expenditure should not be prima facie more than the occasion demands.

The Civil Defence Directorate Sindh, Karachi oversees 27 offices under its jurisdiction. Out of these, 10 district offices are non-functional due to a lack of staff.

During the audit of the Civil Defence Directorate Sindh, Karachi for the financial years 2018-19 to 2023-24, it was observed that certain Civil Defence offices, despite having no staff, incurred an expenditure of Rs. 1.430 million under various heads such as POL, stationery and repair of machinery etc. The details are as under:

Sr. No.	Name of Office	Financial Year	Amount withdrawn	Expenditure Head
1	CD Office Thatta	2023-24	752,832	POL, stationery, others, transport
2	CD Office Thatta	2022-23	622,126	POL, stationery, others, transport
3	CD Office Tando Muhammad Khan	2019-20	37,820	Basic Pay
4	CD Office Kashmore	2018-19	16,800	Others
Total			1,429,578	---

Audit held that incurring of expenditure for non-functional offices without having any staff was unjustified and raises concerns about potential mismanagement and misuse of funds.

Initial audit observation was issued to the management on 02.10.2024 but no reply was received till finalization of this Report.

Audit recommended that an inquiry may be conducted to probe the facts besides fixing responsibility and recovery of amount withdrawn, under intimation to audit. Moreover, the functioning of Civil Defence may be reevaluated on modern lines.

(Para No. 2, AIR 2023-24, Civil Defence Sindh)

Organization and Management

3.4.2. Acute shortage of staff (69%) hindering the operational efficiency of Civil Defence Department Sindh

According to Civil Defence Act, 1952, the Civil Defence Department has the primary role of protecting citizens, property, and vital infrastructure during emergencies such as natural disasters, enemy attacks and other crises. The department is responsible for training civilians in self-protection measures, conducting rescue operations, providing emergency first aid and ensuring readiness to respond effectively to various threats.

The Civil Defence Directorate Sindh, Karachi oversees 27 offices under its jurisdiction. These offices including the Directorate have a total sanctioned strength of 308 employees.

During the audit of the Civil Defence Directorate Sindh, Karachi for the financial years 2018-19 to 2023-24, it was observed that against the sanctioned strength of 308, 213 posts are lying vacant and only 96 employees are working. This represents 69% staff shortage in the department. Furthermore, out of the 27 district offices, 10 have no staff at all, leaving them entirely nonfunctional. Details are attached at **Annexure-VII**.

Audit held that this acute staff shortage has severely impacted the department's ability to perform essential functions, such as conducting training programs, emergency drills, rescue operations, and effective disaster response.

Initial audit observation was issued to the management on 02.10.2024 but no reply was received till finalization of the Report.

Audit recommends that urgent measures may be taken to fill the vacant positions to enable the Civil Defence Department to operate effectively and fulfill its mandate as outlined in the Civil Defence Act, 1952. Moreover, the functioning of Civil Defence may be reevaluated on modern lines.

(Para No. 1, AIR 2023-24, Civil Defence Sindh)

3.4.3. Non-availability / absence of record of assets held by the Civil Defence Directorate Sindh

According to Para 154 of GFR Vol-I, an inventory of dead stock should be maintained in all Government offices in a form prescribed by the competent authority, showing the number received, the number disposed of (by transfer, sale, loss, etc.), and the balance in hand for each kind of article. Further, according to Para 155 of GFR Vol-I read with Para 113 of SFR Vol-I, a reliable list, inventory, or account of all stores in the custody of Government officers should be maintained in a form prescribed by the competent authority to enable a ready verification of stores and check of accounts at any time, and transactions must be recorded in it as they occur. Civil Defence Directorate Sindh, Karachi was established during 1951.

During the audit of the Directorate of Civil Defence Karachi for the financial years 2018-2024, it was observed that:

Stock register was not produced to audit to show the assets held by the department since its inception. Only a list of assets held by the Directorate was provided.

There were various items declared as unserviceable, but no dead stock register was maintained. Annual physical verification of the assets was not conducted.

Audit held that in absence of a proper stock register, the value of assets held by the Directorate remains unknown.

Initial audit observation was issued to the management on 02.10.2024 but no reply was received till finalization of the Report.

Audit recommends that the matter may be justified. Moreover, the functioning of Civil Defence may be reevaluated on modern lines.

(Para No. 7, AIR 2023-24, Civil Defence Sindh)

Chapter-4

Karachi Metropolitan Corporation

4.1 Introduction of Offices

A. The Fire Brigade and Urban Search and Rescue is wing of Karachi Metropolitan Corporation. Fire Brigade service is headed by Chief Fire Officer and under the Administrative Control of Metropolitan Commissioner. The main function of Fire Brigade department is to handle fire incident within the jurisdiction of KMC. Urban Search and Rescue is part of the Fire Brigade department which handle incidents of building collapse.

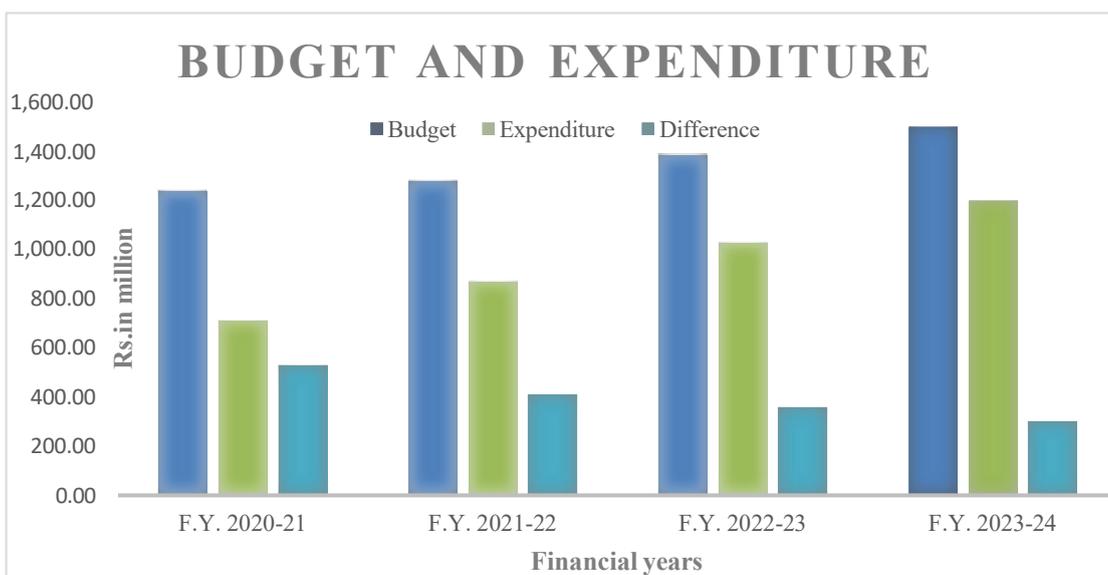
B. Comments on financial expenditure of audited entities

(Rs.in million)

S.No	Financial Year	Budget Allocation	Expenditure	Difference
1	2023-24	1,497.454	1,196.568	300.886
2	2020-23	3,894.784	2,601.498	357.126
Total		5,392.238	3,798.066	1594.172

Source: Expenditure and budget statements

The comparison of expenditure incurred vis-à-vis funds released to the Karachi Metropolitan Corporation (KMC) fire brigade wing, graphically illustrated is as under:



C. Sectoral Analysis

The Karachi Metropolitan Corporation (KMC) oversees the Fire Brigade Wing, a critical service responsible for firefighting, rescue operations, and emergency response in Karachi, one of the world's largest and most densely populated cities. The Fire Brigade Wing is tasked with mitigating fire hazards, ensuring compliance with fire safety regulations, and providing rapid response to emergencies. Alongside this, KMC's Urban Search & Rescue (US&AR) teams are essential for handling complex rescue operations during disasters such as building collapses, industrial accidents, and natural calamities. However, these services face significant operational challenges due to Karachi's sprawling urbanization, aging infrastructure, and high vulnerability to disasters.

Despite its strategic importance, KMC's Fire Brigade Wing and US&AR face chronic issues, including insufficient funding, outdated equipment, and a lack of trained personnel. Many fire stations in the city are under-resourced, with vehicles and firefighting tools in poor condition. Additionally, limited training opportunities hinder the capacity of US&AR teams to utilize modern rescue techniques effectively. The city's rapid expansion, coupled with inadequate enforcement of fire safety regulations, exacerbates the risks of fire and structural emergencies, leaving these departments overstretched and underprepared for large-scale disasters.

To enhance the effectiveness of KMC's Fire Brigade Wing and US&AR, strategic investments in modern firefighting and rescue equipment are essential. Upgrading vehicles, introducing advanced fire suppression technologies, and expanding training programs for personnel would significantly improve response capabilities. Collaboration with international organizations and private sector stakeholders could bring additional resources and expertise. Furthermore, strict enforcement of building codes and fire safety regulations, alongside public awareness campaigns, is necessary to mitigate risks and ensure community safety. Strengthening these units would not only improve emergency response but also contribute to Karachi's overall urban resilience.

Table I: Audit profile of KMC Sindh

Sr.No	Description	Total Nos.	Audited	Expenditure audited
	Formations	1	1	3,798.066
	<ul style="list-style-type: none"> • Assignment Account • SDAs • Other A/c (Excluding FAP)	Nil Nil Nil		
	Authorities /Autonomous bodies etc. under the PAO	1		
	Foreign Aided project (FAP)	Nil		

4.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 33.647 million were raised in this report during the current audit year 2024-25 of “KMC (Fire Brigade Wing) Karachi”. Summary of the audit observations classified by nature is as under:

Table II: Overview of Audit Observations**(Rupees in million)**

Sr. No.	Classification	Amount
1.	Internal controls	33.647
i	Financial Management	33.647
ii	Procurement management	-
iii	HR /Organizational Management	-
2.	Public Service Delivery / Performance	-
A	Disaster Risk Management (Response, Rescue, Recovery and Rehabilitation)	-
B	Climate Change and Environment Management	-
i	Mitigation (Legal frame work, Governance & Impact)	-
ii	Adaptation (Legal frame work, Governance & Impact)	-

4.3 Brief Comments on the Status of Compliance with PAC Directives

Since this Directorate General conducted first audit of Disaster Management organizations of Sindh during the year 2016-17. No PAC directives have been issued as the Audit Reports have not yet been discussed in the PAC.

4.4 AUDIT PARAS

Financial Management

4.4.1 Unjustified payment in absence of supporting record and other irregularities – Rs. 33.647 million

According to Clause A-6 of the contract agreement between KMC and M/s Yaseen (Pvt) Ltd Company dated 09.05.2019 regarding the repair and maintenance of fire vehicles, the contractor was responsible for maintaining a logbook for all fire vehicles separately, detailing all work performed on a daily and monthly basis for verification against the work orders issued by the Fire Department, duly signed by the Project Engineer and Chief Fire Officer.

Further, as per Clauses B-1 and B-2, KMC was to issue daily work orders to the contractor, sign off on the logbooks, issue satisfactory performance certificates, and penalize the contractor for failing to address any defects in fire vehicles.

Karachi Metropolitan Corporation (KMC) entered into a contract agreement with M/s Yaseen (Pvt) Ltd Company for repair /maintenance/improvement of fire tenders and all the allied vehicles of Fire Brigade Department of KMC for a period of one year for a total cost of Rs. 48.586 million. The contract expired on 08.05.2020 which was extended for a period of one year on same terms and conditions.

During the audit of the Fire Brigade Department, KMC, for the financial years 2020-21 to 2023-24, it was observed that an amount of Rs. 33.647 million was paid to M/s Yaseen (Pvt) Ltd Company on account of repair & maintenance of fire vehicles during the financial years 2020-21 and 203-24. The detail is attached at **Annexure-VIII**.

The scrutiny of record revealed following shortcomings:

- i. There was no record of up-to-date payments made to the contractor, and details of pending liabilities were not available.
- ii. Original vouchers were missing. Photocopies of the paid vouchers were provided without the necessary supporting documents as required by the contract agreement. Specifically, daily work orders from the Fire Brigade Department detailing the vehicles and the nature of work, separate logbooks maintained by the contractor for each fire vehicle, and satisfactory completion reports signed by the Project Engineer and CFO were not available to authenticate the payments.

- iii. Records detailing the vehicles repaired or off-road on a daily, weekly, or monthly basis were not available.
- iv. There were no documents available regarding any penalties imposed on or recovered from the contractor for project delays.

Audit held that in the absence of proper records and compliance with the contractual requirements, the payments made to the contractor were not justified.

Initial audit observation was issued to the management on 09.10.2024 but no reply was received till finalization of this report.

Audit recommends that an inquiry may be conducted to ascertain contractual violations and corrective measures be taken.

(Para No. 3, AIR 2023-24, Fire Brigade Department, KMC Karachi)

4.4.2 Non-maintenance / non-availability of financial record at Fire Station HQ hindering the audit function

According to Section 14(2) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the officer incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Further, according to Rule 235 of General Financial Rules (GFR) Vol-I, the head of the office or department shall afford all facilities for audit and furnish the fullest possible information required for the purpose of audit.

Chief Fire Officer (CFO) is the administrative head of the Fire Brigade Department of KMC, Karachi and initiate all correspondence with the other directorates of KMC i.e. Finance, Procurement, Contract, HR etc. Further, CFO initiates all the matters pertaining to Fire Brigade i.e. generation of annual requirements/demand/indent note, process for payment etc.

During the audit of the Fire Brigade Department, KMC, for the financial years 2020-21 to 2023-24, it was observed that the financial record essential for carrying out audit were not maintained at the Fire Brigade Headquarter. Following shortcoming/irregularities related to the maintenance/availability of record was observed:

- i. Applicable rules/regulations i.e. Karachi Metropolitan Act 1947, Karachi Fire Regulations 2016, KMC Fire and Building Inspection Bylaws 2023 etc. were not available / produced to audit.

- ii. Cash Book, cheque register, budget control register, ledger etc. were not maintained.
- iii. Photocopies of paid vouchers without any sequence i.e. year wise, head wise, date wise etc. were produced. Further, these copies were also incomplete lacking the essential supporting evidences.
- iv. Documents related to procurements, demand notes/indent, tender documents, quotations, contract agreements, work orders, satisfactory work completion certificates etc. were not maintained/ available.
- v. Critical records related to fire and building safety inspections, the issuance of certificates, and the imposition of penalties were not available/ produced.
- vi. No record as to collection of revenue and deposit into KMC accounts was available/produced.
- vii. Record related to the POL and repair and maintenance of vehicles i.e. Movement register/logbooks of all the staff and operational vehicles was not available.
- viii. Other record/ forms and registers to be prepared by incharge of the fire stations were also not being maintained. A general list of record to be prepared is attached at **Annexure-IX**.

Audit held that non-maintenance of record is serious lapse on the part of the management.

Initial audit observation was issued to the management on 09.10.2024 but no reply was received till finalization of the Report.

Audit recommends that non-maintenance of essential record may be inquired to fix responsibility.

(Para No. 8, AIR 2023-24, Fire Brigade Department, KMC Karachi)

Human Resource/Organizational Management

4.4.3 Non-registration of vehicles by Fire Brigade Department, KMC in violation of Sindh Motor Vehicles Ordinance

According to Section 23 of the Sindh Motor Vehicles Ordinance, 1965, no person shall drive any motor vehicle, and no owner shall cause or permit a motor vehicle to be driven in any public place unless the vehicle is registered in accordance with this Ordinance. Section 23-A further stipulates that if the owner fails to register a

vehicle within sixty days of its import or purchase, a penalty, in addition to the prescribed registration fee, may be imposed by the Government.

As per Section 40 of the Sindh Motor Vehicles Ordinance, 1965, the registration of government-owned vehicles shall be carried out as per rules established under this Ordinance.

The Fire Brigade Department of Karachi Metropolitan Corporation (KMC) received 55 vehicles of different types i.e. fire tenders, water boozers, snorkel etc. from the Federal Government during the year 2021. The detail is as under:

S.No.	Description	Quantity
1	Fire Tender	50
2	Water Boozer	2
3	Snorkel	3
Total		55

During the audit of the Fire Brigade Department, KMC, Karachi for the financial years 2020-21 to 2023-24, it was observed that contrary to the legal provisions, the vehicles received from the Federal Government were not registered even after a lapse of three years.

Audit held that non-registration of the vehicles violates the ordinance and exposes the department to potential penalties.

Initial audit observation was issued to the management on 09.10.2024 but no reply was received till finalization of the Report.

Audit recommends that immediate steps may be taken to ensure the registration of all unregistered vehicles to comply with legal requirements.

(Para No. 4, AIR 2023-24, Fire Brigade Department, KMC Karachi)

Public Service Delivery / Performance

Disaster Risk Management(Response, Rescue, Recovery and Rehabilitation)

4.4.4 Unserviceable vehicles in the Fire Brigade Department

According to Rule 17 of the General Financial Rules (GFR), all government property, including vehicles that is unserviceable or surplus must be disposed of through public auction or tender after being duly declared unserviceable by a

competent authority. The rule mandates a transparent process for the disposal of such assets to avoid financial losses to the public body.

Fire Brigade Department of Karachi Metropolitan Corporation has provided a list (dated 17.05.2023) of 52 vehicles of different types as unserviceable. Details are attached at **Annexure-X**.

During the audit of the Fire Brigade Department, KMC for the financial years 2020-21 to 2023-24, it was observed that:

Approval from the competent authority for the declaration of vehicles as unserviceable was not documented.

The vehicles have been parked at different fire stations for an extended period. The lack of timely action may lead to further deterioration, resulting in a loss to the government.

Audit held that the above state of affairs shows inefficient management on the part of Fire Brigade Department KMC resulting in wastage of public assets.

Initial audit observation was issued to the management on 09.10.2024 but no reply was received till finalization of the Report.

Audit recommends that necessary action may be taken to prevent further deterioration of the vehicles and to safeguard government interests.

(Para No. 5, AIR 2023-24, Fire Brigade Department, KMC Karachi)

4.4.5 Non-Formation of Fire Expert Teams on Public Safety and Revenue Collection

According to Municipal Commissioner, Karachi Metropolitan Corporation (KMC) letter No. PS/MC/KMC/2023/349 dated 14.12.2023 (effective from 1st July 2023), the Mayor KMC directed to start recovery of taxes and fees as per the Gazette Tax Schedule of KMC and to deposit the same into the KMC Recoveries Account. It was further directed that rates may be implemented in the true spirit of the notification of the Government Gazette published by the Authority on 21.11.2023 within the entire territory limits of the KMC.

Further, according to Sr. No. 3.12 of the above letter, five-year inspections will be conducted by Fire Expert teams, district-wise, for fire inspection visit, fees and after satisfaction, they will issue certificates. Sr. No. 1.76 of said letter provided

that the fee for fire inspection will be collected in advance every five years in July. Note 2.7 states that all kinds of penalties will be imposed by all Directors/Chief Fire Officer, etc., for violations of the above by-laws.

The Fire Brigade Department was entrusted with the responsibility for carrying out the Fire & Building Inspection, fees and imposition of penalties on the violators.

During the audit of the Fire Brigade Department, Karachi Metropolitan Corporation (KMC) for the financial years 2020-21 to 2023-24, it was observed that the teams for the five-year inspection of fire and building safety were not constituted.

Audit held that the non-constitution of Fire Expert teams to conduct the fire and building safety inspections reflects a lack of compliance with established instructions. This situation not only jeopardizes public safety but also results in significant revenue loss for KMC.

Initial audit observation was issued to the management on 09.10.2024 but no reply was received till finalization of the Report.

Audit recommends that an inquiry may be conducted to address the non-compliance with the established instructions. Besides, action may be taken to constitute the inspection teams to facilitate revenue collection and enhance fire safety oversight.

(Para No. 6, AIR 2023-24, Fire Brigade Department, KMC Karachi)

Annexures

Annexure-I (MFDAC)

S. No.	Para No.	Financial Year	Name of formation	Subject
1.	2	2023-24	PDMA-Sindh	Non-imposition of liquidated damage charges –Rs. 85.506 million
2.	3			Non-deduction of Sindh Sales Tax on Services – Rs. 8.764 million
3.	4			Non-deduction of Sindh Sales Tax on Services from Consultant – Rs. 0.257 million
4.	6			Irregular Procurement of Generators Rs 10.136 million.
5.	13			Procurement of De-Watering Pump without need assessment and subsequent utilization – Rs. 9.152 million
6.	14			Non achievement of the objectives Strengthening Tsunami and Earthquake Preparedness in coastal areas of Sindh Province.
7.	15			Non-retrieval of costly relief related items issued to DDMA's and Army resulting into risk of loss and misplacement
8.	17			Loss due to non-utilization of Land Reserved for PDMA by Land Utilization Department of Karachi.
9.	18			Non-Provision of Insurance for Work - Rs. 1,835.643 million
10.	19			Undue Favor to Contractor by Non-obtaining/retention of Performance Security - Rs. 85.506 million.
11.	20			Physical verification of assets/stocks and relief items not carried out by PDMA, Sindh
12.	22			Non-establishment of Gender and Child Crises Cell/Section by PDMA.
13.	25			Non-compliance of statutory requirement by PDMA for non-examination of construction in the areas
14.	30			Non-conducting of internal audit of PDMA Sindh
15.	32			Procurement of relief items without proper need assessment resulting in undisbursed items lying unutilized in PDMA warehouses.
16.	33			Unjustified Retention of Off-Road Vehicles.
17.	34			Irregular payment of POL on off Road Vehicles – Rs. 8.049 million
18.	36			Non maintenance of Log Books of official vehicles – Rs. 24.024 million
19.	38			Non-Conducting of Post Delivery Inspection of procured relief items – Rs. 142.460 million
20.	39			Non-reconciliation of the expenditure with Accounting Offices – Rs. 2,092.776 million
21.	40			Non-Reporting of Public Contract to National Accountability Bureau (NAB) Rs 290.560 million.
22.	41			Non-obtaining of vouched accounts in respect of funds released to Deputy Commissioners by PDMA - Rs. 90 million
23.	42			Irregular Payment of Honorarium – Rs 21.464 million
24.	3			2019-24
25.	5	Physical verification of assets/stocks and relief items not carried out by DDMA, Badin		
26.	6	Non-preparation and submission of annual reports by DDMA Badin to Provincial Government		
27.	2	2023-24	MD&EHS Sindh	Non-convening of meetings of Sindh Emergency Council and non-framing of the regulations to regulate the meetings

28.	4	2023-24	MD&EHS Sindh	Non deduction of Sindh sales tax from M/s Neotec-Rs.12.804 million		
29.	5			Non-Conducting of Proper Post Delivery Inspection of procured Mobile Hospital by EA Consulting- Rs. 1.50 million.		
30.	7			Non-Fulfillment of Objectives of Mobile Diagnostic Services for Breast Cancer (MDSBC).		
31.	15			Non-conducting of internal audit of Directorate of MD&EHS		
32.	19			Non-Appointment of Technical/Specialist Staff		
33.	1	2023-24	Sindh Emergency Service (Rescue- 1122)	Duplication/overlapping of activities resulting uneconomical use of government funds and resources		
34.	2			Non convening of meeting of Sindh emergency council and non-framing of regulation to regulate the meeting		
35.	3			Non-surrender of unspent balance at the close of financial year-Rs.181.233 million		
36.	5			Irregular Advance payments to avoid lapse of funds – Rs. 18.998 million		
37.	6			Unauthorized appointment/hiring of 50 non-uniform staff and payment thereof – Rs. 3.680 million		
38.	7			Unjustified expenditure on account repair & maintenance of vehicles – Rs. 4.718 million		
39.	8			Unjustified appointment and payment of salaries over and above the sanctioned strength – Rs. 680,000		
40.	10			Non-formulation of annual procurement plan and procurement in piecemeal - Rs. 6.221 million		
41.	11,12,14 & 15			Non-compliance to the provisions of the Sindh Emergency Rescue Service Act 2023		
42.	13			Non-registration of the official vehicles in violation of Sindh Motor Vehicles Ordinance, 1965		
43.	16			Non-compliance with prescribed Chart of Accounts and Object Code standards by ERS Rescue 1122		
44.	17			Non maintenance of Internal Audit Division		
45.	3			2023-24	SEPA(HQ) Sindh	Environment Impact Assessment (EIA) approval without addressing pollution control mitigation measures of M/s Enviro Waster Blusters Pvt Ltd.
46.	4					Approval of EIA in violation of Sindh Environmental Quality Standards, 2015.
47.	5	Non-preparation of administrative penalty registers				
48.	6	Non-preparation and publication of Annual Sindh Environmental Report				
49.	7	Non- functioning of Sindh Environmental Protection Council				
50.	8	Non-availability of progress report of notified working group (SEPA and Industry representative)				
51.	9	Non-taking decision on Environmental Impact Assessments of the projects/schemes within stipulated time				
52.	10	Non-establishment of advisory committees for various sectors				
53.	11	Non-monitoring for environmental approvals of Brick Kilns in Sindh				
54.	13	Non-conducting of internal audit physical verification of store /stocks/ assets.				
55.	15	Non preparation of budget control register				
56.	16	Irregular expenditure of POL due to non-maintenance of Log books - Rs. 10.307 million.				
57.	18	Irregular expenditure on repair & maintenance - Rs. 605,600				

58.	19			Irregular expenditure on purchase of stationery - Rs 933,420
59.	20			Non-updation of Sindh Environmental Quality Standards.
60.	3	2023-24	R/O SEPA (Karachi)	Non-conducting environmental monitoring of industrial units for compliance of environmental laws
61.	6			Non-monitoring for disposal of waste by the industrial unit M/s Tapal Energy Ltd
62.	7			Irregular Issuance of environmental approvals to LPG/Oil Storage facilities not having OGRA licenses
63.	11			Less receipt of Initial Environmental Review fee - Rs. 100,000
64.	2			Non-existence of mechanism for determination of extent and duration of environmental violation by the convicted proponents
65.	3	2020-24	EPT-Sindh	Non-execution of survey and environmental monitoring reports of the Brick Kilns in the Province of Sindh
66.	4			Non-availability of adequate human resource in Sindh Environmental Protection Tribunal
67.	5			Non-reconciliation of expenditure with Accountant General Office-Rs. 173.354 million
68.	7			Physical verification of assets/store not carried out by Sindh EPT
69.	8			Non-endorsement of copy of order of the convicted proponents to the concerned trade and industry association
70.	3	2021-24	Secretariate ECC&CD	Irregular expenditure on POL due to non-maintenance of Log books - Rs. 14.313 million.
71.	4			Irregular expenditure on repair of vehicles due to non-maintenance of Log books - Rs. 4.752 million.
72.	5			Delay in submission / approval & execution of annual development scheme of SCDA
73.	7			Non-surrendering of fund - Rs. 6.48 million
74.	8			Non-maintenance of stock/store register for procurement items -Rs. 0.885 million
75.	9			Non preparation of budget control register
76.	10			Non- conducting of internal audit & physical verification of store /stocks/ assets
77.	11			Non-maintenance of ACRs dossiers of SEPA employee
78.	12			Non-appointment to the post of Additional Director General (BPS-20) of SEPA
79.	2	2022-24	R/O SEPA (Hyderabad)	In-sufficient resources for monitoring activities
80.	3			Non-transfer of charge of cash book and improper maintenance
81.	6			Non-conducting environmental monitoring of industrial units for compliance of environmental laws
82.	7			Non evaluation of the preventive, mitigation and compensatory measures to mitigate environmental pollution of industrial units
83.	8			Non-monitoring of ambient air and waste water in industries
84.	9			Non- conducting of internal audit physical verification of store /stocks/ assets

85.	10			Irregular expenditure of POL due to Improper maintenance of Log books - Rs. 907,799
86.	11			Non-entry into stock/store register of procured items -
87.	13			Un-authorized expenditure on repair of building - Rs. 99,800
88.	1	2023-24	Sindh Coastal Development Authority	Overpayment to the Contractor – Rs. 1.478 million
89.	2			Non provision of insurance for Work - Rs.309.600 million
90.	3			Non -Extension of Bank Guarantee Rs 19.500 million.
91.	6			Unauthorized Enhancement of rent of hired building- Rs. 0.195 million.
92.	7			Irregular hiring of building and payment on account of rent - Rs. 3.752 million.
93.	9			Non-Compliance of the Directions of Governing Body by Sindh Coastal Development Authority (SCDA).
94.	10			Non-Appointment of Technical/Specialist Staff
95.	11			Loss to Government due to Theft of Official Vehicle.
96.	12			Non-Compliance of the Directions of Departmental Development Working Party (DDWP)
97.	13			Irregular Expenditure on Repair of Vehicles – Rs 1.231 million
98.	14			Unjustified Retention of Off-Road Vehicles.
99.	16			Unauthorized retention of vehicles by Ex-Officers.
100.	17			Non achievement of the objectives to provide facilities in the Coastal areas of Karachi & Thatta project
101.	18			Unjustified expenditure under Payments to other for service rendered – Rs. 2.140 million
102.	19			Non-conducting of internal audit of SCDA.
103.	20	Physical verification of assets/stocks and relief items not carried out by SCDA		
104.	3	2018-24	Directorate Civil Defence Sindh	Non-surrender of funds resulting lapse of Government funds - Rs. 9.865 million
105.	4			Unjustified expenditure on account of POL & repair and maintenance – Rs 3.488 million
106.	5			Unknown whereabouts of official vehicles
107.	6			Non-reconciliation of the expenditure with AG Sindh
108.	1	2020-24	KMC	Duplication/overlapping of fire brigade and urban search & rescue activities resulting uneconomical use of government funds
109.	2			Missed revenue targets of Fire Brigade Department of KMC – Rs. 379.500 million
110.	7			Non-maintenance of Demand Collection Register by Fire Brigade Department
111.	9			Non-Compliance with Sindh Transparency and Right to Information Act, 2016 by Fire Brigade Department of KMC
112.	10			Internal checks / internal control system not maintained

Risk-requisition-observation linkage and assessment

IDENTIFIED RISK AREAS FOR PROVINCIAL DISASTER MANAGEMENT AUTHORITY (PDMA) SINDH	REQUISITION	OBSERVATIONS																																		
<p>A. Financial risk</p> <ol style="list-style-type: none"> Cash books, Cheque books / cheque register, List of Bank Accounts, Bank Statements, paid vouchers Delegation of Financial Powers and Detail of receipt realized. Detail of advances, donations, grants received during the financial year 2023-24 Detail of year wise investments and profit earned <p>B. Any excess or surrender</p> <ol style="list-style-type: none"> Budget and Expenditure Statement along-with excess and surrender statements Reconciliation Statement with bank and AG office, Budget Control Register <p>C. Procurement Related Risk</p> <ol style="list-style-type: none"> Annual Procurement Plan Splitting of expenditure Relief Items procured without planning and coordination with other disaster organizations. Bid Evaluation process and undue favor to contractor Technical Specific of items not prepared properly. Relief Items specifications and inspection report gap. <p>D. Effective internal control</p> <ol style="list-style-type: none"> Internal Audit Report List of official vehicles, their allotment to officers and log books Physical verification report of Assets and Store and Stock register / Assets register Warehouse proper stock taking and issuance record. <p>E. Employee related risk</p> <ol style="list-style-type: none"> Sanctioned and working strength with TORs, Personal Files of Officers, Payrolls. <p>G. Transport related Risk</p> <ol style="list-style-type: none"> Vehicle's misuse POL and Log books maintenance. 	<ol style="list-style-type: none"> List of Bank Accounts along with bank reconciliation statement Annual Expenditure Statements for the Financial Year 2023-24 (SDA Account-PDMA) Detail of releases and expenditures (DDMA-wise) Cheque Book Register (SDA Account-PDMA) Budget allocation/ expenditure for the FY 2023-24 Complete file of Provincial Disaster Management Fund account along with its monthly bank statements since inception Paid Vouchers/ Bills (Cheque-wise) (Hard and Soft copy) Details of funds provided to all the districts Complete detail of development schemes, PC-Is and their expenditure details. IPCs of Development/Civil Work, PC-I, BOQs, Measurement Books and Drawings Details of all procurement made during financial year 2023-24 i.e. correspondence files, standard bidding documents, bids of vendors, technical/ financial committee minutes, contract agreement etc. Relief Items quantity procured and old inventory stock. Total Assets and Liabilities Provincial Disaster Management Plans Preparation Disaster Management Plans to Provincial departments and district departments. Detail of trainings/ seminar/ awareness programs etc. for general public regarding responsiveness any disaster Copy of report on examination of 	<table border="1"> <tr> <td data-bbox="918 342 977 414">1</td> <td data-bbox="977 342 1335 414">Non-deduction of Sindh Sales Tax on Services from Consultant – Rs. 0.257 million (OS 04)</td> </tr> <tr> <td data-bbox="918 414 977 469">2</td> <td data-bbox="977 414 1335 469">Non-imposition of liquidated damage charges –Rs. 85.506 million</td> </tr> <tr> <td data-bbox="918 469 977 524">3</td> <td data-bbox="977 469 1335 524">Non-deduction of Sindh Sales Tax on Services – Rs. 8.764 million</td> </tr> <tr> <td data-bbox="918 524 977 596">4</td> <td data-bbox="977 524 1335 596">Non-deposit of 4/5th amount of Sales Tax by supplier- Rs.22.809 million (OS 17)</td> </tr> <tr> <td data-bbox="918 596 977 669">5</td> <td data-bbox="977 596 1335 669">Un-authorized retention of profit in PDMA Sindh Account -Rs 35.708 million (OS 28)</td> </tr> <tr> <td data-bbox="918 669 977 742">6</td> <td data-bbox="977 669 1335 742">Non-reconciliation of the expenditure with Accounting Offices – Rs. 2,092.776 million (OS 40)</td> </tr> <tr> <td data-bbox="918 742 977 851">7</td> <td data-bbox="977 742 1335 851">Procurement of relief items without proper need assessment resulting in undisbursed items lying unutilized in PDMA warehouses. (OS 33)</td> </tr> <tr> <td data-bbox="918 851 977 906">8</td> <td data-bbox="977 851 1335 906">Procurement of Vehicles over and above the Authorization.</td> </tr> <tr> <td data-bbox="918 906 977 960">9</td> <td data-bbox="977 906 1335 960">Irregular Procurements of Relief Item Rs. 768.919 million</td> </tr> <tr> <td data-bbox="918 960 977 1015">10</td> <td data-bbox="977 960 1335 1015">Irregular Award of Work to Single Bidders Rs 24.583 million</td> </tr> <tr> <td data-bbox="918 1015 977 1088">11</td> <td data-bbox="977 1015 1335 1088">Procurement of Relief Items without Coordination with NDMA Rs 148.949 million</td> </tr> <tr> <td data-bbox="918 1088 977 1142">12</td> <td data-bbox="977 1088 1335 1142">Overpayment to Contractor Rs 4.398 million.</td> </tr> <tr> <td data-bbox="918 1142 977 1215">13</td> <td data-bbox="977 1142 1335 1215">Irregular Procurement due to Non-Evaluation of Bid on Item Basis Rs 10.580 million</td> </tr> <tr> <td data-bbox="918 1215 977 1324">14</td> <td data-bbox="977 1215 1335 1324">Procurement of De-Watering Pump without need assessment and subsequent utilization – Rs. 9.152 million</td> </tr> <tr> <td data-bbox="918 1324 977 1415">15</td> <td data-bbox="977 1324 1335 1415">Irregular procurement by splitting of expenditure Rs 14.42 million (OS 27)</td> </tr> <tr> <td data-bbox="918 1415 977 1488">16</td> <td data-bbox="977 1415 1335 1488">Unjustified Purchase of Vehicles Rs 119.172 million (OS 05)</td> </tr> <tr> <td data-bbox="918 1488 977 1579">17</td> <td data-bbox="977 1488 1335 1579">Loss to government due to missing of store stock - Rs 119.028 million (OS 36)</td> </tr> </table>	1	Non-deduction of Sindh Sales Tax on Services from Consultant – Rs. 0.257 million (OS 04)	2	Non-imposition of liquidated damage charges –Rs. 85.506 million	3	Non-deduction of Sindh Sales Tax on Services – Rs. 8.764 million	4	Non-deposit of 4/5 th amount of Sales Tax by supplier- Rs.22.809 million (OS 17)	5	Un-authorized retention of profit in PDMA Sindh Account -Rs 35.708 million (OS 28)	6	Non-reconciliation of the expenditure with Accounting Offices – Rs. 2,092.776 million (OS 40)	7	Procurement of relief items without proper need assessment resulting in undisbursed items lying unutilized in PDMA warehouses. 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<p>constructions in the areas or helped the departments/ organizations in designing/ preparation of building codes/ standards.</p> <p>18. Detail of budget/ funds required for disaster related activities/ programs as set out in the provincial disaster management plans 2023-24.</p> <p>19. Stock register (Consumables, dead stock)</p> <p>20. Internal Audit report</p> <p>21. Store Ledgers.</p> <p>22. Annual physical verification of stock</p> <p>23.</p> <p>24. Details of all items/goods sent to all the districts</p> <p>25. Policy regarding Strategic Reserve/stockpiles</p> <p>26. Update status of strategic reserve/stockpiles</p> <p>27. Details of assets/items/equipment's received back from various departments.</p> <p>28. Approved sanctioned/available strength.</p> <p>29. Pay Bills of officers and staff.</p> <p>30. List of officers/ officials availed LFP during the FY 2023-24</p> <p>31. List of Contract/ Deputation employees</p> <p>32. Personal files of contract employees</p> <p>33. Details of Vehicles along with allocation</p> <p>34. POL Register</p> <p>35. Log books/ movement register.</p>	18	Irregular Procurement of Generators Rs 10.136 million (OS 6)
	19	Non-Provision of Insurance for Work Rs 1,835.643 million
	20	Undue Favor to Contractor by Non-obtaining/retention of Performance Security Rs. 85.506 million
	21	Physical verification of assets/stocks and relief items not carried out by PDMA, Sindh
	22	Non-conducting of internal audit of PDMA Sindh (OS 31)
	23	Un-authorized payment on account of rent of building Rs 15.990 million (OS 07)
	24	Non convening of meetings of Provincial Disaster Management Commission (PDMC)
	25	Non-establishment of Disaster Risk Reduction (DRR) wing by PDMA
	26	Non-compliance of statutory requirement by PDMA for non-examination of construction in the areas
	27	Non-retrieval of costly relief related items issued to DDMA's and Army resulting into risk of loss and misplacement (OS 16)
	28	Loss due to non-utilization of Land Reserved for PDMA by Land Utilization Department of Karachi (OS 18)
	29	Non-obtaining of vouched accounts in respect of funds released to HQ 5 Corps IS Branch by PDMA - Rs. 601.991 million
	30	Non-reimbursement of fund from NDMA released to HQ 5 Corps by PDMA - Rs. 601.991 million
	31	Non-obtaining of vouched accounts in respect of funds released to Deputy Commissioners by PDMA - Rs. 90 million (OS 42)
	32	Irregular expenditure on relief activities from Assignment Account instead of Provincial Disaster Management Fund (PDMF) Rs. 1,603.920 million
	33	Non-establishment of Gender and Child Crises Cell/Section by PDMA (OS 23)

		34	Irregular Payment of Honorarium – Rs 21.464 million (OS 43)
		35	Non formulation of Provincial Disaster Response Plan (OS 22)
		36	Non achievement of the objectives Strengthening Tsunami and Earthquake Preparedness in coastal areas of Sindh Province (OS 15)
		37	Non-Completion of Baseline/ Feasibility Study by Consultant for Strengthening Tsunami and Earthquake Preparedness in coastal areas of Sindh Province (OS 01)
		38	Loss due to expiry of shelf life of the 490 tents – Rs. 3.519 million
		39	Non-Reporting of Public Contract to National Accountability Bureau (NAB) Rs 290.560 million (OS 41)
		40	Non-Conducting of Post Delivery Inspection of procured relief items – Rs. 142.460 million (OS 39)
		41	Non maintenance of Log Books of official vehicles – Rs. 24.024 million (OS 40)
		42	Irregular payment of POL on off Road Vehicles – Rs. 8.049 million (OS 35)
		43	Unjustified Retention of Off-Road Vehicles. (OS 34)

Annexures (Related to Paras)
Annexure-III
(Para No.1.4.3)
(Rs. in million)

Irregular Procurements of Relief Item Rs. 768.919 million.					
Sr. No	Name of Items	Quantity	Unit Price (Rs)	Name of Vendor	Total Cost
01	Chatai /Plastic Mat	60,000	1,705	M/s FTS International	102.300
02	Tarpaulin Sheet	40,000	1,997	M/s Kolachee International Pvt Ltd	79.880
03	Hospital Tent	200	265,800	M/s FTS International	53.160
04	Wheel Chair	2,000	15,989	M/s AY Capital	31.978
05	Water Tank 250 gallons	500	64,735	M/s AY Capital	32.367
06	Semi Collapsible Jerry Can	50,000	680	M/s FTS International	34
07	Portable Toilet	300	249,851	M/s AY Capital	74.955
08	Commode Chair for disable person	2,000	4,995	M/s AY Capital	9.99
09	Dignity /Hygiene Kit	20,000	2,765	M/s FTS International	55.300
10	First Aid Kit	10,000	2,585	M/s Asif & Company	25.850
11	Kitchen Set	22,500	6,950	M/s FTS International	156.375
12	Spare Parts / Accessories Dewatering Pumps	1	14,867,000	M/s AY Capital	14.867
13	Boat 14 ft	20	396,950	M/s Business & International	7.939
14	OBM 40 HP (Petrol)	20	832,204	M/s Business & International	16.644
15	Dewatering Pump set 6'' dia 25 Hp	22	416,000	M/s AY Capital	9.152
16	Generator set 4 KVA	5	208,500	M/s AY Capital	1.042
17	Life Jacket	5,000	3,284	M/s AY Capital	16.420
18	Blanket (2 ply)	20,000	1,790	M/s Active Vision	35.800
19	Natural Cotton Mattress /Gadda	10,000	1,090	M/s Active Vision	10.900
Total					768.919

Annexure-IV
(Para No.1.4.8)
(Rs. in million)

Unverifiable expenditure on account of procurements due to missing entries in stock register – Rs 7.200 million							
Sr. No.	Work Order	Cheque No	Cheque	Vendor	Description	Qty.	Cost (Excluding Tax)
1	11.06.2024	408684	21/6/2024	M/S Excel Tex Industries Pvt Ltd	Stitched Uniform	32	208,000
2	01.06.2024	408724	21/6/2024	M/S Fina Mark	Foam	200	300,000
3	03.06.2024	408719	21/6/2024	M/S Al Jannat Traders	Fire suits	5	400,000
4	06.06.2024	408675	21/6/2024	M/S Bismillah Furniture	Executive Chair	1	78,000
5	06.06.2024	408715	21/6/2024	M/S Unique Industries	Foam	200	300,000
6	06.06.2024	408715	21/6/2024	M/S Unique Industries	-	29	72,500
7	06.06.2024	408720	21/6/2024	M/S Rubab International	Foam	200	300,000
8	06.06.2024	408675	21/6/2024	M/S Bismillah Furniture	Executive Officer Table	1	343,441
9	11.06.2024	408684	21/6/2024	M/S Excel Tex Industries Pvt Ltd	Belt	63	31,500
10	11.06.2024	408684	21/6/2024	M/S Excel Tex Industries Pvt Ltd	Beret Cap	63	31,500
11	11.06.2024	408684	21/6/2024	M/S Excel Tex Industries Pvt Ltd	Shoes	55	220,000
12	02.05.2024	408714	21/6/2024	M/S Unique Industries	Rain Coat	140	350,000
13	02.05.2024	408735	21/6/2024	M/S Fina Mark	Foam	200	300,000
14	03.05.2024	408716	21/6/2024	M/S Grace Industries	Fire suits	5	400,000
15	03.05.2024	408721	21/6/2024	M/S Rubab International	Foam	200	300,000
16	03.05.2024	408722	21/6/2024	M/S Maxwell Corporation	SCBA	1	225,000
17	03.05.2024	408722	21/6/2024	M/S Maxwell Corporation	Gloves	20	120,000
18	03.05.2024	408722	21/6/2024	M/S Maxwell Corporation	Reflector	100	55,000
19	04.05.2024	408718	21/6/2024	M/S Al Jannat Traders	Fire suits	5	400,000
20	13.05.2024	408683	21/6/2024	M/S Excel Tex Industries Pvt Ltd	Stitched Uniform	30	195,000
21	13.05.2024	408683	21/6/2024	-do-	Belt	50	25,000
22	13.05.2024	408683	21/6/2024	-do-	Beret Cap	50	25,000
23	13.05.2024	408683	21/6/2024	-do-	Shoes	60	240,000
24	22.05.2024	408717	21/6/2024	M/S Grace Industries	Fire suits	4	320,000
25	22.05.2024	408717	21/6/2024	M/S Grace Industries	Rain Coat	31	77,500
26	03.04.2024	408674	21/6/2024	M/S Bismillah Furniture	Sofa-3-seater	1	105,100
27	03.04.2024	408674	21/6/2024	-do-	Sofa-2-seater	1	87,273
28	03.04.2024	408674	21/6/2024	-do-	Visitors Chair	4	160,000
29	03.04.2024	408674	21/6/2024	-do-	Side Table	1	65,000
30	15.04.2024	408682	21/6/2024	M/S Excel Tex Industries Pvt Ltd	Stitched Uniform	30	195,000
31	15.04.2024	408682	21/6/2024	-do-	Belt	50	25,000

32	15.04.2024	408682	21/6/2024	-do-	Beret Cap	54	27,000	
33	15.04.2024	408682	21/6/2024	-do-	Shoes	60	240,000	
34	11.03.2024	408681	21/6/2024	-do-	Stitched Uniform	30	195,000	
35	11.03.2024	408681	21/6/2024	-do-	Belt	50	25,000	
36	11.03.2024	408681	21/6/2024	-do-	Beret Cap	60	30,000	
37	11.03.2024	408681	21/6/2024	-do-	Shoes	60	240,000	
38	09.02.2024	408680	21/6/2024	do-	Stitched Uniform	28	182,000	
39	09.02.2024	408680	21/6/2024	do-	Belt	56	28,000	
40	09.02.2024	408680	21/6/2024	do-	Beret Cap	60	30,000	
41	09.02.2024	408680	21/6/2024	do-	Shoes	60	240,000	
Total								7,191,814

**Annexure-V
(Para No.2.4.15)**

Non-expeditious disposal of cases by Sindh Environmental Protection Tribunal				
Sr#	Particulars	Institution Date	Disposal Date	Time Taken
1.	1/2017 Ghulam Sarwar Dahri v/s M/s Al-Noor MDF Board Industry Division through its CEO	2-May-17	29-Sep-23	6 years 4 months
2.	33/2018 Rukhman Gul v/s M/s Nazir Concrete Pvt Ltd & another	20-Dec-18	22-Nov-23	4 years, 11 months, 2days
3.	3/2021 Ahmed Jamil v/s Raees ul Hassan CEO Habib Sugar Mills & others	23-Sep-21	13-Dec-23	2 years, 20 days
4.	4/2023 Sudheer Ahmed Channa v/s Artistic Garments Industries Pvt Ltd (AGI Denim) and others	1-Jun-23	13-Dec-23	1 year, 5 months, 12 days
5.	15/2022 Sindh Environmental Protection Agency (SEPA ROH) v/s M/s Lakhani Galaxy Unique Builders & Developers	29-Nov-22	19-Dec-23	1 year 20 days
6.	39/2017 Sindh Environmental Protection Agency through its authorized officer Aamir Sheikh v/s District Municipal Corporation Karachi, & Others	28-Dec-17	20-Dec-23	5 years 11 months 22 days
7.	32/2017 Sindh Environmental Protection Agency through its authorized officer Muhammad Iqbal v/s M/s Mahaveer Cotton Ginning & oil Mills through its owner Suneel Kumar	19-Dec-17	21-Dec-23	6 years 2 days
8.	1/2012 Muhammad Sheroze v/s Sindh Environmental Protection Agency through its D.G and others	17-Jan-12	26-Dec-23	11 years 11 months, 9 days
9.	2/2021 Mumtaz Ali Brohi v/s Mr. Naeem Ahmed Mughal D.G SEPA & others	2-Sep-21	16-Jan-24	2 years, 4 months, 14 days

10.	14/2018 Sindh Environmental Protection Agency through its authorized officer Amir Shaikh v/s M/s Salman Green Valley through its owner Abdul Gani	22-Feb-18	7-Feb-24	5 years 11 months 15 days
11.	4/2024 Noman son of Abdul Qadeer v/s Director General, Sindh Environmental Protection Agency and another (M/s Suzuki Champion)	18-Jan-24	21-Feb-24	1 month 3 days
12.	19/2018 Sindh Environmental Protection Agency through its authorized officer Altaf Ali v/s M/s Larkana Defense City Housing Scheme through its owner Haji Ghano Khan Jatoi	9-Mar-18	2-May-24	6 years 1 months 23 days
13.	8/2021 Omair Iqbal v/s Creek Marina Pvt Ltd	18-Aug-22	14-May-24	1 year, 8 months, 26 days
14.	9/2024 Sindh Environmental Protection Agency through its authorized officer Syed Faizan Ali v/s M/s G.A Tower through its owner Mir Khan Muhammad Talpur	18-Apr-24	30-May-24	1 month 12 days
15.	6/2024 Sindh Environmental Protection Agency through its authorized officer Syed Faizan Ali v/s M/s Gul Mohar City through its owner Captain Nadeem	22-Feb-24	30-May-24	1 month 08 days

**Annexure-VI
(Para No.2.4.20)**

Non implementation of issued environmental protection orders		
List of EPOs 2022		
Sr. No	Date	Particulars
1.	14-07-2022	M/s.Sawat Agro Chemical (Warehouse) SITE Area Hyderabad
2.	14-07-2022	M/s.VENTUS AGRO(Warehouse)
3.	14-07-2022	M/s.PLANT 4 LIFE (Warehouse)
4.	14-07-2022	M/s. Hyderabad Distribution Center (Warehouse)
5.	14-07-2022	M/s.AGROHIT CROP SCIENCE(Warehouse)
6.	14-07-2022	M/s.IBL OPERATIONS (PVT)LTD(Warehouse)
7.	14-07-2022	M/s.ABU DAWOOD TRADING COMPANY PAKISTAN(Warehouse) SITE Area Hyderabad
8.	14-07-2022	M/s.PREMIER SALES(PVT)LTD.(Warehouse)
9.	14-07-2022	M/s.Noor Distributer(Warehouse)
10.	12-08-2022	M/s.Act Polyols (Pvt.) Limited Street No.11,Plot No. C-191,SITE Area Nooriabad,District Jamshoro.
11.	12-08-2022	M/s.Ever Crete(Pvt.)Limited Plot No.B-02,SITE Area Nooriabad,District Jamshoro.
12.	12-08-2022	M/s.Cotton Empire(Pvt.)Limited Plot No.B-19,SITE Area Nooriabad,District Jamshoro.
13.	12-08-2022	M/s.Dalal Textile (Pvt.) Limited

14.	12-08-2022	M/s. E.R. Cotton Factory, Plot No. A-134,SITE Area Nooriabad,District Jamshoro.
15.	12-08-2022	M/s. A.V Crete (Pvt.) Limited Street No.01,SITE Area Nooriabad,District Jamshoro. Plot No. A-301,SITE Area Nooriabad,District Jamshoro.
16.	12-08-2022	M/s.Hafiz Garments Textile (Pvt.) Limited Plot No.A-109,SITE Area Nooriabad,District Jamshoro
17.	12-08-2022	M/s.Pakistan Wire, Plot No.A-248, SITE Area Nooriabad,District Jamshoro.
18.	12-08-2022	M/s.Swift Textile (Pvt.)Limited Plot No. B-22/A,SITE Area Nooriabad,District Jamshoro.
19.	12-08-2022	M/s. Ultra Chemicals, Plot No. D-145,SITE Area Nooriabad,District Jamshoro.
20.	12-08-2022	M/s.Union Apparel Textile (Pvt.)Limited Plot No. C-101/D,SITE Area Nooriabad,District Jamshoro.
21.	12-08-2022	M/s. Attique Tyre Industry Plot No. B-12,SITE Area Nooriabad,District Jamshoro.
22.	12-08-2022	M/s.Ch. Shafique Chemicals and Detergent, Plot No. B-02, SITE Area Nooriabad,District Jamshoro.
23.	06-10-2022	M/s.AASA Automobile Company, SITE Area,Kotri.
24.	06-10-2022	M/s.GSK Pharmaceutical Warehouse, SITE Area,Kotri.
25.	06-10-2022	M/s.GSK Pharmaceutical Warehouse,Plot No. B-3,SITE Area,Kotri.
26.	06-10-2022	M/s. K.B. Rice Mill & Food Production, Plot No. C-05, SITE Area, Kotri.
27.	06-10-2022	M/s.Al-Karam Rice Mill, Plot No. B-02, SITE Area,Kotri.
28.	06-10-2022	M/s.Silver Rice and Agro Foods,Plot No.C-5/A,SITE Area,Kotri.
29.	06-10-2022	M/s. Nauman Jaffer,Plot No. C-07,SITE Area,Kotri.
30.	06-10-2022	M/s.Super Pakistan Flour Mill,Plot No.B-09/B,SITE Area,Kotri.
31.	06-10-2022	M/s.Crystal Knitter,Plot No. C/8-A,SITE Area,Kotri.
32.	06-10-2022	M/s.Pakistan Flour Mill,Plot No. B-9/B,SITE Area,Kotri.
33.	06-10-2022	M/s. Ajmer Engineering Factory,Plot No. 1602,SITE Area,Kotri.
34.	06-10-2022	M/s.Kotri Flour Mill,Plot No.D-15/A,SITE Area,Kotri.
35.	06-10-2022	M/s.New Jubilee Atta Chakki,Plot No.04,Near EOBI Office,SITE Area,Kotri.
36.	06-10-2022	M/s.New Dastagir Flour Mill,Plot No.C-01,SITE Area,Kotri.

List of EPOs 2023

Sr.No	Date	Particulars
1.	27-01-2023	M/s.Data Foods,Plot No.E-06,Near Standard Drug,Pharmacy
2.	27-01-2023	S.I.T.E Area Hyderabad.
3.	27-01-2023	M/s.Sweets Bakery, Near Al-Khair,S.I.T.E Area Hyderabad.
4.	27-01-2023	M/s.Ilyas Plastic Factory,Plot No. E-6/1,S.I.T.E Area,Hyderabad.
5.	27-01-2023	M/s.Deewan Cotton Factory S.I.T.E Area,Hyderabad.
6.	27-01-2023	M/s.A-One Feed Factory,Plot,G-5,SITE Area,Hyderabad.
7.	27-01-2023	M/s.Sona Feed Factory and Warehouses, Plot,P-6, P24 & P-29 SITE Area,Hyderabad.
8.	27-01-2023	M/s.Muhammad Rafique Feed Factory,Plot # E-16,Hali Road,

		Hyderabad.
9.	27-01-2023	M/s.Golden Pearl Feed Factory,Near Darya Khan Pumping Station,SITE Area Hyderabad.
10.	27-01-2023	M/s. Hakeem Poultry Farm & feed Unit SITE Hyderabad
11.	27-01-2023	M/s.Four Brother Group of Pakistan S.I.T.E Area, Hyderabad.
12.	14-04-2023	M/s. Jay Kumar Rice Husk warehouse S.I.T.E Area,Hyderabad.
13.	14-04-2023	M/s. H.R. Steel Mill, Plot, P-16/4,SITE Area, Hyderabad.
14.	03-05-2023	M/s.Deen Muhammad Poly Tape S.I.T.E Area,Hyderabad.
15.	03-05-2023	M/s. Zarrab Plastic Poly Pipe S.I.T.E Area, Hyderabad.
16.	03-08-2023	M/s.Gulshan e Osman Phase-III, (A Project of Osman Housing Society) M-9 Motorway,Nooriabad,Jamshoro
17.	03-08-2023	M/s. Kharasan Garden,Jokhiyo Mor,M-9 Motorway, Super Highway, Nooriabad,Jamshoro.
18.	03-08-2023	M/s. Gul Mohar City, (A Project of Riverlink Builders & Developers),M-9 Motorway,Super Highway,Near DHIA City,Nooriabad,Jamshoro.
19.	03-08-2023	M/s. Magnum Medilink Residency,Magnum Builders & Developers Plot No.A/15,Block D,Unit No. 06,Opposite Shadman Marriage Hall, Latifabad,Hyderabad.
20.	03-08-2023	M/s.G.A Tower,Mir Khan Muhammad Builders & Developers, Plot No. 21/A & 22/A, situated at Unit No. 03,Shah Latifabad,Hyderabad.
21.	03-08-2023	M/s.Perfect Dream City, Perfect Associates Builders & Developers Chandia Goth Near Bhatti Phatak,Mirza Qaleech Baig High School Road,Phuleli,Hyderabad.
22.	03-08-2023	M/s. Bin Ahsan Green City Phase-I,Bin Ahsan Builders & Developers,M-9 Motorway, Super Highway,Nooriabad,Jamshoro.
23.	03-08-2023	M/s.Mid Town Housing Society,Saima Builders & Developers, Sari Haqqan Road,Motorway Interchange No. 06, M-9 Motorway, Nooriabad,Jamshoro
24.	18-10-2023	M/s.King Water Park,Near Loni Kot Toll Plaza,District Jamshoro.
25.	18-10-2023	M/s.DMSS Industrial Zone,JKS Builders &Developers, T.M.K Road, Hyderabad.
26.	18-10-2023	M/s.Ramada Hotel & Apartment,MH Builders & Developers, Commercial Plot # 2A,Near Rajputana Hospital, Jamshoro Road, Hyderabad
27.	18-10-2023	M/s.Hyderabad Feed Factory SITE Area Hyderabad
28.	18-10-2023	M/s.Hayat Paradise Apartment,Project by Hayat Builders & Developers, Main By-Pass Road, Near Toyota Showroom,Qasimabad, Hyderabad.
29.	08-11-2023	M/s.Hayat Doctor Clinic & Hospital Ink City Phase-I, Deploy Memon Road Hyderabad
30.	03-08-2023	M/s.Hilton Garden Inn,Grohar Group of Companies, Adjacent to International Hotel Chain Main By-Pass Road, Qasimabad, Hyderabad.
31.	03-08-2023	M/s.Gohar Gateway,Grohar Group of Companies, Adjacent to International Hotel Chain Main By-Pass Road, Qasimabad, Hyderabad.
32.	03-08-2023	M/s.Gohar Gateway, Grohar Group of Companies, Adjacent to International Hotel Chain Main By-Pass Road,

		Qasimabad, Hyderabad.
33.	03-08-2023	M/s.Opal Icon Tower,Project by A.Z Construction Company.
34.	03-08-2023	M/s. Star Presidency,House No. 168, Block E,Unit No.06,Latifabad,Hyderabad.Project by Secure Home Builders & Developers, Opposite Sunny CNG,Main Wadhu Wah Road, Qasimabad, Hyderabad.
35.	03-08-2023	M/s. President Apartments & Mall,Project by HBD the Group, Opposite Sindh Museum Adjacent to Sindhi Muslim Society,Hyderabad.
36.	03-08-2023	M/s. Shiza Heights,Project by Shiza Ali Builders & Developers, Site Office Plot # 01 Ward-A,C-SWL Opposite Central Jail, Hyderabad.

**Annexure-VII
(Para No.3.4.2)**

Acute shortage of staff (69%) hindering the operational efficiency of Civil Defence Department Sindh				
Sr. No.	Office Name	Sanctioned Strength	Working strength	Shortage
1.	Civil Defence Office Khairpur	06	00	06
2.	Civil Defence Office Tando Allahyar	08	00	08
3.	Civil Defence Office Ghotki	05	00	05
4.	Civil Defence Office Sanghar	05	00	05
5.	Civil Defence Office, Shikarpur	05	00	05
6.	Civil Defence Office, Dadu	08	00	08
7.	Civil Defence Office, Kashmore	07	00	07
8.	Civil Defence Office, T.M. Khan	07	00	07
9.	Civil Defence Office, Thatta	06	00	06
10.	Civil Defence Office, Umerkot	07	00	07
11.	Civil Defence Office Kambar @ Shahdadkot	07	01	06
12.	Civil Defence Office Mititari	07	01	06
13.	Civil Defence Office, Jacobabad	07	02	05
14.	Civil Defence Office Mithhi	07	02	05
15.	Civil Defence Office Rohri	05	02	03
16.	Civil Defence Office Badin	08	03	05
17.	Civil Defence Office, Jamshoro	13	03	10
18.	Civil Defence Office, Benazirabad	07	03	05
19.	Civil Defence Office Mirpurkhas	08	03	05
20.	Civil Defence Office N-Feroz	07	05	02
21.	Civil Defence Office Larkana	09	05	04
22.	Civil Defence Office Sukkur	18	06	12
23.	Civil Defence Office Hyderabad	14	07	07
24.	Civil Defence Office Karachi South	21	09	12
25.	Civil Defence Office Karachi – East	23	09	14
26.	Civil Defence Office Karachi –Central	21	11	10
27.	Civil Defence Office Karachi West	22	12	10
28.	Civil Defence Directorate	40	12	28
Total		308	96	213

Annexure-VIII
(Para No.4.4.1)
(Rs. in million)

Unjustified payment in absence of supporting record and other irregularities – Rs 33.647 million			
voucher No.	Date	Vendor	Amount
454	12.08.2020	M/s Yaseen Pvt. Ltd	2,781,600
455	12.08.2020	M/s Yaseen Pvt. Ltd	2,784,900
2227	21.10.2020	M/s Yaseen Pvt. Ltd	2,777,600
1617	15.10.2020	M/s Yaseen Pvt. Ltd	2,785,200
1240	15.10.2020	M/s Yaseen Pvt. Ltd	2,785,200
2005	21.10.2020	M/s Yaseen Pvt. Ltd	2,782,900
Total (a)			16,697,400
6971	16.04.2024	M/s Yaseen Pvt. Ltd	2,459,000
6970	16.04.2024	M/s Yaseen Pvt. Ltd	2,298,000
7013	16.04.2024	M/s Yaseen Pvt. Ltd	2,376,500
6887	16.04.2024	M/s Yaseen Pvt. Ltd	2,547,000
6826	16.04.2024	M/s Yaseen Pvt. Ltd	2,326,500
6864	16.04.2024	M/s Yaseen Pvt. Ltd	2,479,500
7014	16.04.2024	M/s Yaseen Pvt. Ltd	2,463,000
Total (b)			16,949,500
Grand Total			33,646,900

Annexure-IX
(Para No.4.4.2)

Non-maintenance / non-availability of financial record at Fire Station HQ hindering the audit function	
Sr. No.	Description
1	Movement Register
2	Duty Register
3	Occurrence Book
4	Fuel Demand Issue Chits / register
5	Inward and outward register
6	Attendance Register
7	Log Books of Vehicle provided to the fire station in-charge
8	Indent Book (Diesel and Petrol)
9	Accounts Register
10	Fuel Register
11	History Book
12	Yellow Requisition Book

13	Job Register for workshop
14	Overtime register
15	Fire Fighting Installation Register
16	List of Employees to whom official residence is allotted
17	Disposal register
18	Charges of fire brigade register
19	Ambulance fee register
20	Indent book for chief store
21	Store receiving book
22	Progress / efficiency report form
23	Stand by duty form
24	Fire reports
25	Fire attendance form / fire attendance certificates
26	Survey report forms
27	Misc. Stock Register
28	POL Performa
29	Issue Note for Workshop
30	Vehicle repairing form
31	Requirement Book
32	Petty cash / imprest register
33	Daily Report form for driver / mechanics
34	Fire Report Certificates
35	Work order issue for repairing of vehicles
36	Dead stock register
37	Gate pass book

Annexure-X
(Para No.4.4.4)

Unserviceable vehicles in the Fire Brigade Department		
Sr. No.	Description of Vehicle	Fire Station
1.	IVECO-FT-01	Manzoor Colony
2.	IVECO-FT-02	Gulistan-E-Mustufa
3.	IVECO-FT-06	Gulshan-E-Iqbal
4.	IVECO-FT-08	Gulistan-E-Mustufa
5.	IVECO-FT-09	Gulistan-E-Mustufa
6.	IVECO-FT-10	Korangi
7.	IVECO-FT-12	Korangi
8.	IVECO-FT-15	Korangi
9.	IVECO-FT-16	Gulshan-E-Iqbal
10.	IVECO-FT-17	Gulistan-E-Mustufa
11.	IVECO-FT-18	Gulistan-E-Mustufa
12.	IVECO-FT-19	Gulistan-E-Johar
13.	IVECO-FT-20	Gulistan-E-Mustufa
14.	IVECO-FT-22	Gulistan-E-Mustufa
15.	IVECO-FT-23	Gulistan-E-Mustufa

16.	IVECO-FT-24	SITE
17.	IVECO-FT-26	Gulistan-E-Mustufa
18.	IVECO-FT-27	Gulistan-E-Mustufa
19.	IVECO-FT-29	Gulistan-E-Mustufa
20.	IVECO-FT-31	Orangi Town
21.	IVECO-FT-32	Gulistan-E-Mustufa
22.	IVECO-FT-33	Gulistan-E-Mustufa
23.	IVECO-FT-34	Baldia Town
24.	IVECO-FT-36	Landhi
25.	IVECO-FT-38	Gulistan-E-Mustufa
26.	IVECO-FT-39	Landhi
27.	IVECO-FT-04	City Warden
28.	IVECO-FT-05	City Warden
29.	IVECO-FT-07	City Warden
30.	IVECO-FT-11	City Warden
31.	IVECO-FT-41	City Warden
32.	IVECO-FT-21	City Warden
33.	IVECO-FT-30	City Warden
34.	IVECO-FT-42	City Warden
35.	IVECO-FT-35	City Warden
36.	IVECO-FT-43	Boltan Market
37.	IVECO-FT-44	Boltan Market
38.	IVECO-FT-13	Boltan Market
39.	IVECO-FT-03	SITE
40.	IVECO-FT-14	Gulistan-E-Mustufa
41.	IVECO-FT-25	Gulistan-E-Mustufa
42.	IVECO-FT-35	SITE
43.	IVECO-FT-40	Gulistan-E-Mustufa
44.	IVECO-FT-37	Korangi
45.	IVECO-FT-48	DADU (Sindh)
46.	TATRA 603	City Warden
47.	TATRA FT-09	City Warden
48.	TATRA 111	Baldia Town
49.	TATRA 303	Baldia Town
50.	TATRA 503	Baldia Town
51.	RADIO Mobile Unit	Baldia Town