



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISASTER MANAGEMENT ORGANIZATIONS
SINDH
AUDIT YEAR 2018-19**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

AC	Air Conditioner/Assistant Commissioner
AFS	Annual Financial Statement
AIR	Audit and Inspection Report
DC	Deputy Commissioner
DAC	Departmental Accounts Committee
DDMA	District Disaster Management Authority
DDO	Drawing & Disbursing Officer
DG	Director General
DM	Disaster Management
ERRA	Earthquake Reconstruction & Rehabilitation Authority
FDMA	FATA Disaster Management Authority
FTR	Federal Treasury Rules
FY	Financial Year
GFR	General Financial Rule
NBP	National Bank of Pakistan
NDMA	National Disaster Management Authority
NDMP	National Disaster Management Plan
NGO	Non-Government Organization
NIDM	National Institute of Disaster Management
NLC	National Logistic Cell
PAO	Principal Accounting Officer
PDMA	Provincial Disaster Management Authority
PDMF	Provincial Disaster Management Fund
PDMC	Provincial Disaster Management Commission
SFR	Sindh Financial Rules
SGA&CD	Services General Administration & Coordination Department
SPPRA	Sindh Public Procurement Regulatory Authority
SRB	Sindh Revenue Board
SST	Sindh Sales tax
TORs	Term of References

PREFACE

Articles 169 & 170 (2) of the Constitution of the Islamic Republic of Pakistan read with Sections 8 and 12 of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, require the Auditor General of Pakistan to conduct audit of receipts and expenditure of the Federation and the Provinces or the accounts of any authority or body established by the Federation or a Province.

The report is based on audit of the accounts of Disaster Management Organizations of the Government of Sindh for the financial year 2017-18. The Directorate General Audit (Disaster Management) conducted audit during the year 2018-19 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and as a general principle, attempt has been made to include audit findings having value of rupees one million or more. Relatively less significant issues are listed in the Annexure-I of the Audit Report. The audit observations listed in the Annexure-I shall be pursued with the Principal Accounting Officers at the DAC level and 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 through the next year's Audit Report.

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

Most of the observations included in this report have been finalized in the light of discussions in DAC meetings.

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

Dated: February, 2019

[Javaid Jehangir]
Auditor-General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit (Disaster Management) is mandated to conduct the audit of receipts and utilization of funds spent by Disaster Management Organizations of the Federal, Provincial as well as District Governments. The office conducts regularity audit, financial attest audit, compliance with authority audit, audit of sanctions and propriety and performance audit of ERRA, NDMA, DG Civil Defence, PDMAs, FDMA, DDMA and Rescue-1122. The office is presently located at Islamabad.

The Directorate General Audit (Disaster Management) has a human resource of 46 personnel with 7,440 man-days available. The annual budget of the Directorate General Audit (DM) for the financial year 2018-19 is Rs 59.028million.

In Sindh there are 03 PAOs and 49 auditable formations for disaster management. As per Audit Plan both expenditure and receipts of these formations were audited on test check basis by selecting 05 formations out of 49 formations during Audit Year 2018-19.

a. Scope of Audit

Out of a total expenditure of Rs 445.629 million (PDMA Sindh Rs 366.689 million, Relief Department Rs 32.906 million and Civil Defence Directorate 46.034 million) of Provincial Disaster Management Organizations, the DG Audit, Disaster Management audited an expenditure of Rs 129.723 million which in terms of percentage is 29.11 % of auditable expenditure. The audit covered issues of propriety, efficiency and economy in public spending.

b. Recoveries at the Instance of Audit

Recoveries of Rs 89.674 million were pointed out by audit, out of which recovery of Rs 3.518 million was admitted during the financial year 2018-19 (up to 31st December) at the time of compilation of this report. All the recoveries were not in the notice of Executive before audit.

c. Audit Methodology

The Audit Year 2017-18 witnessed intensive application of desk audit techniques, which included examining permanent files, computer generated data and other relevant documents along with the compliance of policies and rules followed by the Auditee. Risk assessment was carried out by performing analytical procedures and reviewing internal controls. Desk audit review helped auditors in understanding the systems, procedures and environment of the audited entity and identification of high risk areas for substantive testing.

The audit was conducted in accordance with the INTOSAI Auditing Standards as envisaged in Financial Audit Manual (FAM). The overall objective of the audit was to assess compliance with financial rules and adequacy of internal controls. The audit also included review of record, field visit and discussion with management along with analysis and comments on various policies of auditee.

d. Audit Impact

Financial Statements for F.Y 2017-18 have been prepared by PDMA-Sindh for the first time and submitted to this office for certification audit at the recommendation of audit.

e. Comments on Internal Control and Internal Audit Department

Though the organizations Internal Control were in place, however, the same needs improvement. Internal Audit is not in place.

f. Key Audit Findings of the Report

- i. Non-production of Record was observed in 1 case.¹
- ii. Irregular / Non-compliance was observed in 14 cases involving Rs 285.732 million.²
- iii. Internal Control Weaknesses were observed in 10 cases involving Rs 86.61million.³

g. Recommendations

It is recommended that PAOs should take necessary steps to strengthen the financial management systems through improving and implementing internal controls and internal audit. Audit recommends that:

¹Para 2.4.1

²Para 2.4.2 to 2.4.11 , 3.4.1 to 3.4.2 & 4.4.1 to 4.4.2

³Para 2.4.12 to 2.4.14 , 3.4.4 to 3.4.5 & 4.4.3 to 4.4.7

- i. Irregular/un-authorized payments need to be regularized or recovered from the person (s) responsible.
- ii. Internal Control should be strengthened and internal audit be conducted and report should be shared with Audit on a regular basis.
- iii. The asset management and inventory control system needs to be made effective through continuous monitoring.
- iv. The SPPRA rules need to be followed in letter and spirit in order to safeguard the government money while making procurements.
- v. Inquiries proposed in audit paras should be conducted and their findings need to be shared with the audit.
- vi. Contract Clauses provided in the contract may be observed in the letter and spirit.

SUMMARY TABLES & CHARTS

3.2.1

Table 1 *Audit Work Statistics*

(Rs in million)

S. No.	Description	No.	Budget
1	Total Entities (Ministries/PAOs) in Audit Jurisdiction	3	6,105.045
2	Total formations in audit jurisdiction	49	6,105.045
3	Total Entities(Ministries/PAOs) Audited	3	6,105.045
4	Total formations Audited	5	742.214
5	Audit & Inspection Reports	5	742.214
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2 *Audit observations regarding Financial Management*

S. No.	Description (Areas)	Amount Placed under Audit Observation (Rs in millions)
1	Asset management	-
2	Financial management (specific)	24.708
3	Internal controls relating to financial management	-
4	Others	320.429
	Total	344.957

Table 3 *Outcome Statistics*

(Rs in million)

S.No.	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	-	46.516	-	399.113	445.629	1,151.031
2	Amount Placed under Audit Observations /Irregularities of Audit	-	148.853	-	106.621	255.474	469.196
3	Recoveries Pointed Out at the instance of Audit	-	-	6.749	82.734	89.483	34.718
4	Recoveries Accepted /Established at the instance of Audit	-	-	3.518	-	3.518	19.294
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	0.736

Table 4 *Table of Irregularities pointed out*

(Rs in million)		
S.No.	Description	Amount Placed under Audit Observation
1	Violation of rules and regulations, violation of principle of propriety and probity in public operations.	332.076
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting errors (accounting policy departure from IPSAS, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	If possible quantify weaknesses of internal control systems.	12.881
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public money	-
6	Non-production of record.	-
7	Others, including cases of accidents, negligence etc.	-

Table 5 *Cost-Benefit*

S. No.	Description	Amount (Rs in million)
1	Outlays Audited (Items 1 of Table 3)	445.629
2	Expenditure on Audit	4.353
3	Recoveries realized at the instance of Audit	-
4	Cost-Benefit Ratio	-

Chapter-1

Public Financial Management Issues Provincial Disaster Management Authority (PDMA), Sindh

The Directorate General Audit (Disaster Management) conducted the certification audit of accounts for the financial year 2017-18 during the audit year 2018-19. The significant issues observed are highlighted in this chapter.

1.1 Audit Paras

The observations arising out of certification audit for the year 2017-18 are reproduced below:

1.2.1 Non-maintenance/provision of record for certification audit of financial statements

In terms of Rule 14(2) of Auditor General's (Functions, Powers and Terms and Condition of Service) Ordinance ,2001 the officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in complete form as possible and with all reasonable expedition

According to Para-38 of Provincial Disaster Management Authority Sindh (Conduct of Business) Rules, 2016, state that the financial record of the Authority will be maintained as per accounting procedures mentioned in the rules.

a) During the Certification Audit of PDMA-Sindh.the audit team vide requisition No. Audit(HQ)/CA(PDMA-Sindh)/FY 17-18/1 dated 03-10-2018 demanded record. However, following record was not provided till the date of closing of audit.

- i. Bank Reconciliation Statements along with bank statements up to 30thJune, 2018 of all operating accounts and for closed accounts up to their closing.
- ii. Requisition for Cheque book / Bank advice file.
- iii. Cash book/cheque registers of Account No.3594-3.

The financial statement prepared by PDMA-Sindh cannot substantiate its authenticity without provision of the above mentioned record. Audit desires that all auditable record may be provided for audit.

b) Further, PDMA-Sindh did not maintain the record according to the financial and accounting procedure defined in the above rules i.e. neither the payment bills

vouchers nor the cheque register entries were signed by the relevant officer. Record relating to payment was not clear and explicit, entries in cash books were not checked by the relevant officers, payment bills were not supported by relevant supporting documents. Moreover, the accounting record was not maintained properly including the head wise statement of expenditures and Reconciliation with Bank and Treasury etc.

Audit is of the view that non-maintenance/provision of complete auditable record limited the scope of audit to express audit opinion on the financial statements and its ancillary record.

The matter was pointed out to management on 08.10.2018. Department in its reply dated 10.12.2018 stated that the available bank reconciliation statement of Account No.3594-3, 3596-1, 3604-1, 1219-7 (Assignment Account) & 0333-143334-6100 (Sindh Bank) are annexed with reply and observation of audit for signature on the vouchers is noted for future compliance. Moreover, the compliance of the other audit observation annexed with reply. Furthermore, Log books and Stock register are ready for audit verification.

The documents provided with reply by the departments are not satisfactory i.e. cash books/cheque registers of current accounts No. 3594-3 & 3604-1 are neither complete nor signed by the concerned authorities. Bank statements and cheque books provided are incomplete.

DAC meeting was held on 12th December, 2018 decided that bank statements of three current accounts duly verified from bank since inception to June, 2018 or accounts closed earlier will be provided to audit. The details of cheque books issued by the NBP for three current accounts will also be provided to audit.

PAO also directed that the procedure for maintenance of vouchers and all other record related to accounts mentioned in the para should be strictly followed and duly signed by the concerned authorities for current financial year 2018-19.

Audit recommends that the decision of DAC may be implemented.

Para1 Certification audit PDMA Sindh,2017-18

1.2.2 Non-maintenance of record and non-disclosure of two bank accounts - Rs 236.995 million

According to Rule 34(a) of the Sindh Financial Rules Vol-I, a simple cash book in Form No. 2 should be kept by the department to enter all moneys received by Government Servants in their official capacity and their subsequent remittance to the treasury or to the bank, as well as moneys withdrawn from the treasury or the bank either by bills or by cheque and their subsequent disbursement.

a) PDMA Sindh expended an amount of Rs 52.070 million from Bank Account No. 3594-3 NBP from July, 2009 to August, 2010 as scrutinized by audit from 5180201 to 518300 and 6120201 to 6120246. Audit observed that the cash book/cheque register and bank statement of the account was not prepared and provided to audit. **(Annex-II)**.

b) PDMA Sindh also expended an amount of Rs 184.925 million from NBP Bank Account No. 3604-1 from July, 2012 to November, 2012 as scrutinized by audit of the cheque books No.2264401 to 2264446 and 7882901 to 788300. The cash book/cheque register regarding above-mentioned cheques and bank statement of the account was not provided to audit. **(Annex-III)**.

Audit is of the view that the opening balances taken in the financial statements are unverifiable due to non-availability of accounting record of the bank accounts receipts and disbursements. Moreover, the details regarding the bank accounts were not disclosed in the notes to the accounts as the management did not prepared notes to the financial statements.

The matter was pointed out to the management on 08-10-2018. Department in its reply stated that:

a) The PDMA-Sindh sought permission for opening of Local Currency Account in the name of Provincial Disaster Management Authority (PDMA) at National Bank of Pakistan. Finance Department, Government of Sindh accorded permission for the opening of Local Currency Account” vide letter dated 11-09-2009. As per available record, the detail fund receipts and deposit into NBP Account No.3594-3, the copies of cheque register and the bank statement of account No.3594-3 since 01-07-2009 are annexed with the reply.

b) The detail of utilization of cheques along with bank statement are annexed with the reply. The cheque register of this account for the period July 2012 to November 2012 is not traceable in the record. However, cheque book register is available from 01-01-2013 till date.

Audit is of the view that the provided record is not valid i.e. various cheques of higher amount not entered in the cash book/cheque register annexed with reply. Provided cash book/cheque register is not authentic as it is not signed and counter signed by concerned authorities. Bank statements provided with reply are not readable and reconciled with provided cash book copies.

DAC meeting held on 12th December, 2018, decided that reasons for non-maintenance & reconciliation of cash books and bank statements may be sought from the concerned authority besides maintenance of complete accounting record along with disclosure in financial statements.

Audit recommends that disciplinary action for non-maintenance and non-disclosure of accounting record may be initiated against the responsible besides implementation of the DAC decision.

Para 3 Certification audit PDMA Sindh,2017-18

1.2.3 Irregular opening of two current bank accounts

As per Government of Sindh, Finance Department letter No. FD-SO(RES-IV)2(72)/2014 dated 21-05-2014, the instructions communicated vide letter dated 30.03.2012 was reiterated that all accounts except Assignment Account are being maintained in Sindh Bank Ltd and a certificate duly signed by Head of Office/Organization in this regard may be provided to Finance Department.

PDMA-Sindh maintained 03 Current Accounts i.e. 3594-3, and 3596-1, at NBP Club Road Branch. In respect of A/c No. 3594-3 no record maintained and provided to audit, A/c No.3604-1 was closed on 17.11.2016 and balance transferred into A/c No. 3596-1 (New No. 4095949574) which is operating.

Audit is of the view that 03 bank accounts were not disclosed in the notes to the accounts as the management had not prepared notes to the accounts of the financial statements. Moreover, the opening of bank accounts without the approval of the competent authority is the serious violation of rules.

The matter was pointed out to management on 08-10-2018. Department in its reply dated 10.12.2018 stated that the Finance Department, Government of Sindh allowed opening of these three Bank accounts in NBP Club Road Branch Karachi i.e. (3594-3, 3604-1 & 3596-1). The permission of opening letter of Finance Department for Account No. 3594-3 is annexed with reply, whereas, the permission of Account No. 3596-1 & 3604-1 not traceable in record.

DAC meeting held on 12th December 2018, decided that approval of opening of Account No. 3604-1 & 3596-1 from Finance department may be provided to audit.

Audit recommends that the decision of DAC may be implemented.

Para 5 Certification audit PDMA Sindh, 2017-18

Chapter-2

Provincial Disaster Management Authority (PDMA), Sindh

2.1 Introduction of Authority

The Provincial Disaster Management Authority (PDMA) was constituted under the NDM Act (National Disaster Management Act) in 2010, with the scope of mitigation, preparedness and an organized response to a disaster. PDMA also acts as the coordinating authority, which articulates the coordination mechanism between key provincial departments. In case of emergencies, the 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.

2.2 Comments on Budget & Accounts (Variance Analysis)

Rs in million

Sr. No.	Financial Year	Funds Released	Expenditure	Difference
1	2017-18	651.750	366.689	285.061

The expenditure incurred was less than the funds released to the department.

2.3 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, therefore, No PAC directives have been issued, as the Audit Reports have not yet been discussed in the PAC.

2.4 AUDIT PARAS

Non Production of record

2.4.1. Non-production of record regarding Court cases and Inquiries

Section 14(3) of the Auditor-General's (Functions, Powers and Terms and Conditions of Services) Ordinance, 2001 provides that any person or authority hindering the auditorial functions of the Auditor-General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person and as per Para 17 of GFR Vol-I, it is the duty of every departmental and controlling officer to see that the Auditor General of Pakistan is afforded all reasonable facilities in the discharge of his function and furnished with the fullest possible information for which he may ask, for the preparation of any account or report, which it is his duty to prepare. No such information nor any books or other documents to which the Auditor General of Pakistan has a statutory right of access may be withheld.

During the audit of PDMA Sindh, the record pertaining to court cases and inquiries was demanded, but the same was not produced for audit.

Audit is of the view that non-production of record is the serious laps on the part of management.

The matter was pointed out to the management on 8th October 2018 the management replied that as per available record there are 59 court cases.

The reply of the management is not tenable as during course of audit the record was not produced to audit

DAC held on 13.12.2018 & 16.01.2019 and it was decided that para settled subject to verification of record.

Audit recommend that disciplinary action may be taken up for not provision of record at the time of audit.

Irregularity & Non-compliance

2.4.2. Un-authorized retention of profit - Rs 12.881 Million

As per Rule IV(d), of PDMA (Conduct of Business) Rules, 2016, a designated account in favour of the Authority shall be established in National bank of Pakistan or any other bank with the approval of Finance Department, Sindh.

As per Para 41(a) of Sindh Financial Rules, the department controlling officer should see that all sums due to Government are regularly received and checked against demands and 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.

In term of Para of 30 (1) of NDMA Act a PDMA Fund account is being maintained in Sindh Bank bearing account No. 0333-13334-6100. An amount of Rs 200 million was released by the Government of Sindh for the said account vide authority letter no. FD/(B&E-VII)3(573) PDMA/203(275) dated 16.05.2014. The management of PDMA, Sindh earned profit of Rs 12.881million during the financial year 2017-18.

Audit holds that neither the approval for opening of interest bearing account nor the approval for the retention of profit by department was obtained from the finance department. Hence, the profit earned should be deposited into government treasury or reported to Finance department as saving so that the budgetary release of the next year may be adjusted accordingly.

The matter was pointed out to the management on 8thOctober 2018. The management replied that as per rule of business of PDMA Sindh the authority may invest the fund in investment schemes etc. subject to approval of Board and same was approved in 6th board meeting.

The reply of the management is not tenable. As per PDMA (Conduct of Business) Rules, 2016 approval of finance department is required.

DAC held on 13.12.2018 & 16.01.2019 and DAC directs to take up the matter with finance department.

Audit recommends that the decision of DAC may be implemented under intimation to audit.

PDP#108 PDMA Sindh 2017-18

2.4.3. Loss due to irregular award of contract- Rs 35.9 Million

Rule 46(2)(h) of SPPR, 2010 states that financial proposal of bids found technically non- responsive shall be returned un-opened to the respective bidders.

Rule 48 of SPPR, 2010 states that 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.

The management of PDMA Sindh awarded the contract of Rs 97.550 million on 8th June, 2018 for supply of Relief Package-I to M/s Paramount Tarpaulin Industries. After rationalization of quantity, agreement was signed and supply order of Rs. 92,672,500 was issued on 11.06.2018. It was revealed from the record that the tender for the procurement of the Relief Package-I was published in the News papers on 28.03.2018 and Technical Bids were opened on 13.04.2018.

According to Initial Technical Evaluation Report, Bids of three Firms namely M/s Paramount Industries, M/s Zara Tents Industries (Pvt) Ltd. and M/s Mahroz Textile Industries were accepted for final technical evaluation. According to the final technical evaluation Report both of the M/s Zara and M/s Mahroz were rejected due to the reason that sample of Portable Chair was below specification whereas the samples of tents, portable washrooms, pillows and bedding (mets)/ Chaddar were above specification by Pakistan Standard and Quality Control Authority, Karachi. The percentage of the Portable chairs cost (Rs7,975,000) in the total tender cost (Rs. 97,550,000) is just 8.175%. The detail of the bids/rates of all the three suppliers is as under:

(Amount in Rs)

Name of item (Package-I)	Qty	Rate of M/s Paramount	Amount	Rate of M/Zara	Amount	Difference	Rate of M/s Mahroze	Difference
Tents	5,000	7,450	37,250,000	6190	30,950,000	6,300,000	-	-
Portable Wash room	25,00	8,900	22,250,000	2500	6,250,000	16,000,000	-	-
Portable Chairs	5,000	1,595	7,975,000	950	4,750,000	3,225,000	-	-
Stoves	5,000	1,615	8,075,000	950	4,750,000	3,325,000	-	-
Bedding (Mets) / Chaddar	10,000	880	8,800,000	380	3,800,000	5,000,000	13,000,000 was 2% earnest money	-
Jerry Cans	5,000	515	2,575,000	380	1,900,000	675,000	-	-
Pillows	25,000	425	10,625,000	370	9,250,000	1,375,000	(13,000,000* 100/2)	-
Total (Rs)			97,550,000		61,650,000	35,900,000	65,000,000	32,550,000

Audit is of the view that the bids of M/s Zara Tents Industries (Pvt) Ltd. and M/s Mahroz Textile Industries were opened and available in the record in violation of the above rules. Further the contract was awarded to single technically qualified bidder without transparent comparison of rates with the market which is evident from the rates quoted by the other bidders in table above and resulted loss to Government amounting to Rs 35.9million.

The matter was pointed out to the management on 8th October 2018 the management reply that single stage two envelop method was used so that only competitive/ technically qualified bidder can be selected by taking the sample evaluation and only quality product are procured under section clause h & j of SPPRA rules 46(2) the bidder who qualified was purely on merit and rate quoted by vendor was also compared with the current prevailing marked rate. No objection/observation was received from bidder or SPRRA.

The reply of the management is not satisfactory because the same items quoted by other bidder at low rate as compared to accepted bid.

DAC held on 13.12.2018 & 16.01.2019 and it was decided that para settled subject to verification of record.

During verification on 17th& 18th January 2019 the department insisted on their stance that procurement was made on transparent way from technically qualified bidder.

Audit recommends that matter may be inquired and fixed the responsibility on the person(s) at fault.

PDP#78, PDMA Sindh 2017-18

2.4.4. Award of contract without obtaining of performance security - Rs 85.507 million

As per Sindh Procurement Rules 2010 issued vide Notification No.SORI (SGA&CD)2-30/2010 dated 08-03-2010 Para-39 regarding Performance Security, A 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.

PDMA-Sindh awarded civil works contracts vide letter No. PDMA(s) / 11(26) / 2017 / 433 to 435 dated 5th June 2018 for construction of three Regional Offices of PDMA Sindh at Larkana, Mirpurkhas & Shaheed Benazirabad to two different contractors for Rs 855.068million. The detail is as under:

(Rs in million)

S. #	Contractor Name	Project Name	Contract Value	Performance Security @10%	End date of contract
1	M/s KK Construction Works	Construction of R.O Office at Mirpurkhas	169.749	16.975	05.12.2020
2	M/s KK Construction Works	Construction of R.O Office at Larkana	347.107	34.711	
3	M/s Muhammad Hassani Builders Raza Muhammad & Co (JV)	Construction of R.O Office at Shaheed Benazerabad	338.212	33.821	
Total			855.068	85.507	

Audit is of the view that non-obtaining performance security from contractors as required under rules shows weak internal control and non-safe guard of public money.

The matter was pointed out to the management on 8th October 2018.The management replied that the matter was taken up with the contractors to provide the bank guarantees instead of insurance guarantee as already provided as per SPPRA rules.

The reply of the management is not satisfactory because pay order/demand draft /bank guarantee is required as per SPPRA rules.

DAC held on 13.12.2018 & 16.01.2019 and it was decided that para settled subject to performance guarantee in the form of pay order/ demand draft/ bank guarantee.

Audit recommends that the DAC decision may be implemented.

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2.4.5. Non-imposition of penalty due to delay in supply of mosquito net - Rs 22.644 million

According to the clause (f) of the contract agreement, a penalty to the tune of 1% of the cost of items delivered after the deadline for each day of delay shall be imposed on the supplier.

PDMA Sindh awarded the contract to M/s C.O.I Enterprises for the supply of 100,000 Mosquito Net @ Rs.408 and made payment of Rs.37.778 million vide cheque No. 286868 dated 17.08.2017. The delivery period was 45 days (up to 12th June 2017) from the date of execution of the contract agreement. It was revealed from the record that the supply was not completed within stipulated time period. The supply order was issued on 28.04.2017 and 50,000 Mosquito Nets were supplied on 06.08.2017 (100 days) at Jamshoro warehouse and 50,000 were supplied on 07.08.2017 (101 days) at Sukkur warehouse.

The record showed that the contractor provided the justification on its letter head that due to the fire in the manufacturing unit in China they are unable to complete the supply within stipulated period. The statement on the letter head is not the valid document to waive off the penalty.

Audit is of the view that liquidated damages of Rs. 22.644 million (50,000x4.08x55+50,000x4.08x56) not imposed on the contractor for not delivering the supply on time resulted loss to Government exchequer.

The matter was pointed out to the management on 8th October 2018. The management replied that as per contract agreement clause (e) the delay in supply may be considered in case of force majeure and the Chinese supplier / manufacturing factory intimated that due to incident of fire delay was caused.

The reply of the management is not satisfactory because the documentary evidence provided is the statement of supplier instead of insurance claim etc.

DAC held on 13.12.2018 & 16.01.2019 and it was decided that para stand till the provision of valid document.

Compliance of DAC decision is still awaited. Audit recommends that liquidated damages may be recovered from the contractor and deposited into Government Treasury under intimation to audit.

PDP#80 PDMA Sindh 2017-18

2.4.6. Irregular award of contract - Rs. 338.212 million

As per para 5 of bidding documents “registration certificate from Income Tax, Sale Tax (FBR) and Sindh Revenue Board along with tax returns of last three years were the evaluation/qualification criteria.

As per Sindh Procurement Rules 2010 issued vide Notification No. SORI(SGA&CD)2-30/2010 dated 08-03-2010 Para-21(C) regarding Contents of Biding Documents, the biding document shall include instructions for preparing bids.

PDMA Sindh awarded civil works contract for construction of Regional Office at Shaheed Benazerabad to M/s Muhammad Hassani Builders Raza Muhammad & Co (JV) in June, 2018 for Rs 338.212 million. During the pre-qualification meeting held on 08.02.2018, the contractor submitted the bid in the name of M/s Hasni Builders and accordingly submitted the PEC registration certificate. However, the contract agreement was signed with M/s Muhammad Hassani Builders, Raza Muhammad & Co (JV). The stated company neither participated in the pre-qualification process nor registered with PEC in the name of Joint Venture, moreover, the joint venture was not registered with FBR.

Audit is of the view that contractor was not qualified for bid as joint venture (JV). Thus award of contract is violation of SPRRA rules / evaluation criteria.

The matter was pointed out to the management on 8th October 2018, the management reply that due to typographical error the full name of bidder i.e. M/s Muhammad Hasni builders Raza Muhammad was not mentioned in bid qualification report however Joint Venture is registered with PEC and FBR.

The reply of the management is not satisfactory as no documentary evidence regarding registration of Joint Venture was not produced to audit. The tax returns of last three years were also not submitted at the time of bid qualification.

DAC held on 13.12.2018 & 16.01.2019 and DAC recommends that the case may be taken up in 13th board meeting for regularization.

Compliance of DAC decision is still awaited. Audit recommends that matter may be inquired for irregular award of contract under intimation to audit besides fixing of the responsibility on the person (s) at fault.

PDP#82 PDMA Sindh 2017-18

2.4.7. Unauthorized expenditure on civil works and non-maintenance of record - Rs. 27.446 million

As per rule V (h) of PDMA (Conduct of Business) Rules 2016, The Authority shall maintain and keep all the record of transaction in safe custody to meet the requirement of internal and external audit.

As per SPPRA Regulation for procurement of works clause 2.22, PC-I/PC-II of schemes/ projects prepared by the administrative department is required to be placed before the District Development Working Party costing up to Rs. 20 million for approval. As per Public Works Accounts Rules CPWA Form24 to 27 are used for payment to contractor on account of civil works and CPWA Form-43 is used as contractor ledger to keep up to date record of payments.

An amount of Rs. 7.436 million and Rs. 20.01 million were released by Finance Department of Government of Sindh vide letter No. U.O. No. FD (B&E-VII) 4(10)/2010 dated 21-03-2018 & U.O. No. FD (B&E-VII)4(10)/2010 dated 30.03.2017 respectively on account of repair works in Turkish Housing Complex Thatta. Following observations are noted:-

- I. Contractor running bills were not prepared, signed and authenticated by the relevant authorities. Payments were made by taking approval on the note sheet and then issuing cheques to the contractors.
- II. Work orders issued to contractors for the repair work were not available on record.
- III. Approval of the DDWP for the repair works contracts was not obtained.

The matter was pointed out to the management on 8th October 2018 the management replied that contractor running bills and MBs are available. Further, PC-I approval for maintenance and repair work form DDWP is not required.

The reply of the management is not tenable as approval of PC-I is required form DDWP and no record of running bills and MBs was produced to audit team at the time of audit.

DAC held on 13.12.2018 & 16.01.2019 and it was decided that para settled subject to approval of board.

Compliance of DAC decision is still awaited. Audit recommends that approval of the PC-I from DDWP along with other record may be provided to audit.

PDP#84 PDMA Sindh 2017-18

2.4.8. Irregular award of civil works contracts - Rs 855 million

As per Para-43 of Sindh Procurement Rules 2010 regarding Clarification of Bids & stipulated in bidding documents under heads instructions to bidder and clause (09) - To assist in evaluation of information, the agency may, at its discretion, ask any firm/contractor for a clarification of any information which shall be submitted within a stated reasonable period of time, any request for clarification shall be in writing.

PDMA Sindh awarded the civil works contracts for construction of three Regional Offices of PDMA Sindh at Larkana, Mirpurkhas and Shaheed Benazirabad. The contracts were awarded to two contractors in June, 2018 for Rs.855.068 million, through holding pre-qualification of contractors and then adopting Single Stage One Envelope method.

During prequalification of contractors, compliance of instructions to bidders stipulated in bidding documents were required to be ensured and non-compliance of any instructions led to disqualification. 21 bidders were disqualified on account of non-compliance of instructions as per bidding documents which include provision of Registration Certificates from Income Tax (FBR), Sales Tax & Sindh Revenue Board along with tax returns of last 03 years. The two bidders to whom contracts of civil works awarded also did not produced the required certificate and tax returns. Therefore, violating SPPRA rules and pre-qualification criteria resulting in misprocurement.

The matter was pointed out to the management on 8th October 2018. Department replied that 21 bidders missed to comply with instruction to bidders. The income tax registration certificates of the FBR and SRB along with tax returns of two qualified bidders are available.

The reply of the department is not tenable, as the firms declared technically qualified also not met the pre-qualification criteria.

DAC held on 13.12.2018 & 16.01.2019 and DAC recommends that the case may be taken up in 13th board meeting for regularization.

Compliance of DAC decision is still awaited. Audit recommends that matter may be inquired and responsibility to be fixed for non-transparent award of contract.

PDP#88 PDMA Sindh 2017-18

2.4.9. Inadmissible payment of utility allowance - Rs. 19.864 million

As per Government of Sindh Finance Department order No. FD(SR-III)-5-145/2012 dated 02.03.2012 utility allowance to the regular employees of Sindh Civil Secretariat and Provincial Assembly Sindh was allowed at the rate specified and were again revised on 14.02.2017. As per this order, it shall not be admissible to those secretariat employees / project employees who are drawing project allowance.

During the scrutiny of randomly taken pay voucher for the month of June 2018 of PDMA Sindh, it was observed that the employees of PDMA are getting utility allowance in addition to project allowance / authority allowance w.e.f 01.07.2014.

The detail is as under:

Sr#	BPS	Rate of Utility Allow	BPS	Project Authority Allow /
1	01 to 08	4,000	01 to 04	6,000
2	09 to 15	6,000	05 to 10	10,000
3	16	7,000	11 to 15	20,000
4	17	12,000	16	25,000
5	18	15,000	17	50,000
6	19	30,000	18	65,000
7	20 to 22	60,000	19	80,000
8	-	-	20 to 22	100,000

The utility allowance in the pay bill of June 2018

Sr#	BPS	No of Persons	Amount per person	Total Amount
1	20	1	60,000	60,000
2	19	1	30,000	30,000
3	18	4	15,000	60,000
4	17	5	12,000	60,000
5	16	2	7,000	14,000
6	09-15	7	6,000	42,000
7	01-08	29	4,000	116,000
Total		49	134,000	382,000 per month

The matter was pointed out to the management on 8th October 2018. Department replied the utility allowance and the authority allowance has been paid after the approval of the PDMA Board.

The reply of the department is not tenable. The payment made is not as per Government of Sindh Finance department instruction/order.

DAC held on 13.12.2018 & 16.01.2019 and DAC directs that the matter may be taken up with finance department.

Compliance of DAC decision is still awaited. Audit recommends that overpaid amount of Rs 382,000x52=19,864,000 may be recovered from the concerned and deposited into government treasury under intimation to audit.

PDP#90 PDMA Sindh 2017-18

2.4.10. Doubtful expenditure on account of foods items- Rs. 3.365 million

As per MNA-PPP (President Wing Karachi Division) letter No. 309/WR/Khi dated 01.09.2017 the Minister for Provincial Disaster Management Authority, Sindh was requested for Emergency Rescue Camp in UC-38 (Yousuf Goth) to provide food, water to inhabitants.

During scrutiny of record of PDMA-Sindh(HQ) it was observed that in line with above mentioned letter dated 01.09.2019, the Mukhtiarkar Manghopir Karachi West on the Marginal note dated 02.09.2017 visited the UC 38 and submitted Report to Asstt Commissioner Karachi West on 01.09.2017 that there is no objection to establish a rescue camp. The Asstt. Commissioner on 01.09.2017 intimated the Deputy Commissioner Karachi West that District Administration already provided drinking water and established medical camp and endorse the views of Mukhtiarkar

Manghopir, accordingly ADC Karachi West intimated on 01.09.2017 to DG PDMA-Sindh to undertake relief activities in the areas.

In this regard following observations are noted:

1. All the 04 letters for relief activities are written in the same date in line with MNA letter and Mukhtiarkar Manghopir Karachi West on the marginal note of AC, Karachi West dated 02.09.2017 had submitted the field visit note on 01.09.2017 which seems illogical.
2. Quotation for provision of foods were taken on 30.08.2017 i.e. 02 days before the request of Additional Deputy Commissioner, Karachi West to DG PDMA-Sindh i.e. on 01.09.2018 to undertake relief activities making the whole procurement suspicious.
3. The MNA letter was addressed to Minister and copies were circulated to PDMA Sindh and District Administration on 01.09.2017, however, there is no response letter of Minister on record and all the other quarters have taken action on the same day which seemed to be in haste activity.
4. M/s Global Co supplied the 497 Daigs of foods and 115 cartons of drinkable water for Rs. 3,364,775 which was acknowledged by MNA and Director (KMC).

The matter was pointed out to the management on 8th October 2018. Department replied that due to typographical error which were not taken into notice due hurried situation due to emergency. Approval of minster was also obtained verbally.

The reply of the management is not tenable as the documents on record did not support their viewpoint.

DAC held on 13.12.2018 & 16.01.2019 and it was decided that record to be verified by audit.

During verification on 17th&18thJanuary 2019 the department insisted on their stance that pointed out expenditure incurred on relief activities on transparent way and no further record was produced to audit.

Audit recommends that the matter may be investigated and responsibility may be fixed for lack of transparency in incurring expenditure for relief activities.

2.4.11. Irregular drawl of Authority, utility and mobile allowance - Rs 27.345 million

According to Rule 28(i)(c) of Government of Sindh Rules of Business 1986, “No Department shall, Without prior concurrence of the Finance Department, issue any order, other than an order in pursuance of any general or special delegation made by the Finance department, which directly or indirectly affects the finance of the Province or which involve changing the number or grading of posts or terms and conditions of service of Government servants, or their statutory rights and privileges having financial implications”. Further as per S.No 10(8)(b) of Schedule-II of said Rules of Business, “Finance Department examine and advice on matters affecting directly or indirectly the finances of the Provinces including emoluments pension and allowances”.

PDMA Sindh made payment of utility allowance, authority allowance and mobile allowance to their officers and staff. Detail is as under:

	Amount in Rs.		
Period 2017-18	Authority Allowance	Utility Allowance	Mobile Allowance
Officers	15,280,491	4,279,742	264,827
Staff	5,379,000	2,022,000	119,500
Total	20,659,491	6,301,742	384,327
G. Total	27,345,560		

Audit holds that payment of utility allowance, authority allowance and mobile allowance to officers and staff was inadmissible, as the PDMA Sindh Board was not authorized to allow any allowance without prior approval of finance department.

The matter was pointed out to the management on 8th October 2018. The management replied that payment was made in accordance with the 7th & 8th Board meeting approval and with finance division letter dated 04.01.2008.

The reply of the management is not tenable as approval of Finance department was not obtained. Further, FD letter dated 04.01.2008 is related to employees of Sindh Civil Secretariat and Provincial Assembly Sindh.

DAC held on 13.12.2018 & 16.01.2019 and DAC directs that the matter may be taken up with finance department.

Compliance of DAC decision is still awaited. Audit recommends that recovery of the inadmissible allowances may be recovered from the concerned officers besides immediate stoppage of allowances.

Internal Control Weaknesses

2.4.12. Non-deduction of Sindh sales tax on services - Rs 3.518 million

As per Sindh Sales Tax on Services Act, 2011 Second Schedule (Taxable Services) As of amended up to 4th December, 2017 Contractor of building (including water supply, gas supply and sanitary works), electrical and mechanical works (including air conditioning), multi-disciplinary works (including turn-key projects) and similar other works shall pay Tax @ 13%.

An amount of Rs. 7.436 million & Rs 20.01 million were released by Finance Department of Government of Sindh vide letter No. U.O. No. FD(B&E-VII)4(10)/2010 dated 21.03.2018 & U.O. No. FD(B&E-VII)4(10)/2010 dated 30.03.2017 respectively on account of repair works in Turkish Housing Complex Thatta. The running bills on CPWA form 24 to 27 are not prepared, however, payments are traced through note sheets and cheques record.

The detail is as under:

Sr. #	Contractor Name	Gross Payment (Rs)	Net Payment (Rs)	Cheque No. & Date	SST tax @13% (Rs)	Remarks
1	M/s Mehboob Alam Shah	2,979,282	2,953,702	264767 21.06.2018	387,300	
2	Do	4,017,718	3,515,503	264709 11.06.2018	522,300	
3	M/s Abdul SattarArbani	10,345,725	9,052,510	290953 31.10.2017	1,344,940	
4	Do	9,721,292	5,461,960	252623 07.02.2018	1,263,770	3,000,000 amount is with held
Total					3,518,310	

The matter was pointed out to the management on 8th October 2018 the management replied that claim of Rs 3 million in respect of M/s Abul Sattar Arbani and security deposit of Rs 752,680 is pending/ available with PDMA Sind and recovery of tax will be made from these amounts.

DAC held on 13.12.2018 & 16.01.2019 and DAC recommends that the amount of Rs 3.518 million may be recovered within 15 days under intimation to audit.

Compliance of DAC decision is still awaited. Audit recommends that the amount of Sind Sales Tax may be recovered and deposited into Govt. treasury under intimation to audit.

PDP #85 PDMA Sindh 2017-18

2.4.13. Non deduction of withholding income tax - Rs. 1.836 million

As per Sales Tax Act 1990 Section (3) (b) there shall be charged, levied and paid a tax known as sales tax at the rate of 17 % of the value of goods imported into Pakistan, irrespective of their final destination in territories of Pakistan and as per Section (23)(1) A registered person making a taxable supply shall issue a serially numbered tax invoice at the time of supply of goods.

During the scrutiny of record of PDMA-Sindh (HQ) it was observed that net amount of Rs. 37,778,359 vide cheque No. 286868 dated 17.08.2017 & Rs.1,836,000 vide cheque No. 290987 dated 06.11.2017 were paid to the contractor on account of supply of Mosquito Nets. The contractor M/s C.O.I Enterprise provided the GST invoice, which is on the letterhead without having registration number etc. hence not a valid GST invoice. Moreover, the withholding tax deducted @ 4.5 i.e. Rs 1,836,000 and then released to contractor instead of depositing into Government Treasury.

The detail is as under:

Contractor	Particulars	Gross amount in Rs.	Withholding income tax deductible but no deducted @4.5%	GST on supply (Rs)	1/5 GST (Rs)	Net Payment (G. payment less 1/5 GST & I. Tax) Rs
M/s C.O.I Enterprise	Supply of 100,000 Mosquito Nets	40,800,000	1,836,000	5,928,205	1,185,641	37,778,359

The matter was pointed out to the management on 8th October 2018. The department replied that tax was released on the request on the supplier as he already paid at the time of import and 4/5th of GST was submitted to FBR with monthly GST return.

The reply of the management is not tenable. The release of withholding tax without obtaining import document and not obtaining sales tax returns is irregular.

DAC held on 13.12.2018 & 16.01.2019 and it was decided that DAC directs that the record to be verified by audit. During verification on 17th&18thJanuary 2019 the department produce the document showing deduction of income tax Rs 633,528

out of Rs 1,836,000 and 1/5th GST deposit vide CPR No. ST- 0170926/0085/1217742 dated 26.09.2017.

Audit recommends that income tax of Rs 1,202,472 may be recovered from the supplier and deposited into Govt. treasury under intimation to Audit.

PDP#89PDMA Sindh 2017-18

2.4.14. Annual physical verification of store/stock not conducted - Rs 366.689 million

According to Rule 116 of Sindh Financial Rules the balance in stock should be examined yearly to see whether the balance in hand represents the quantities as well as the value borne on the account books. Any discrepancy discovered in the verification should be fully explained, and the book balance set right under orders of the competent authority

PDMA Sindh expended an amount of Rs 366.689 million and purchased different assets/items during the F.Y 2017-18 but neither internal check of accounts nor annual physical verification of store/stock was carried out which is against the above said rules.

The matter was pointed out to the management on 8th October 2018 the management replied that stock register and other record are maintained in Headquarter. Annual physical verification is being carried out regularly.

The reply of management is not tenable as Annual physical verification report was not produced to audit.

DAC held on 13.12.2018 & 16.01.2019 and DAC recommends that annual physical verification of store/stock and internal check may be conducted and reports be provided to audit.

Audit recommends that the DAC decision may be implemented under intimation to audit.

PDP#110 PDMA Sindh 2017-18

Chapter-3

District Disaster Management Authorities

3.1 Introduction of Authority

The District Disaster Management Authorities were established under the NDM Act (National Disaster Management Act) in 2010 in each District of Sindh. The District Authority is responsible for the District planning coordinating and implementing body for disaster management in the District in accordance with the guidelines laid down by the National/Provincial Authority.

3.2 Comments on Budget & Accounts (Variance Analysis)

(Rs. in million)

Sr. No.	Financial Year	Funds / Releases	Expenditure	Difference
1	2017.18	33.219	32.906	0.313

The expenditure incurred was less than the funds released to the department.

3.3 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, therefore, No PAC directives have been issued, as the Audit Reports have not yet been discussed in the PAC.

3.4 AUDIT PARAS

Irregularity and Non-Compliance

3.4.1 Loss of public money due to non-utilization of available resources

According to Rule 88 of the Sindh Financial Rule Vol-1 Section—111, 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.

DDMA Shikarpur expended an amount of Rs. 224,640 on hiring of 08 Tractors (payment of Rs. 561,600 was made to M/s Mengal Goods Transport for hiring of 20 Tractors) for filling of canal breach. According to the contingency plan of District Shikarpur 08 Tractors were already available with Municipal / Town Committee Shikarpur in working condition.

Audit holds that non-utilization of existing resources results in loss of the public money.

The matter was pointed out to the management on 06th November 2018 but no reply was received.

Audit recommends that the matter regarding non-utilization of Government resources may be probed into besides fixing of responsibility against the person (s) at fault.

PDP#121DC-Shikarpur2017-18

3.4.2 Irregular expenditure without declaration of emergency – Rs 1.433 Million

As per Rule 17(1) of SPPR 2010, procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority's website and may in print media in the manner and format prescribed in these rules.

DDMA/DC Shikarpur spent an amount of Rs.1.433 million on account of hiring of Tractors and Excavators and the related POL for filling of Breach at Beghari Canal. The detail is as under:

S.No.	Bill. No./Date	Name of Supplier	Amount (Rs)	Remarks
1	921/18-19.7.2017	M/s Mengal Goods Transport	561,600	Hiring of 20 Tractors for filling of breach
2	919/18-19.7.2017	-do-	331,500	Hiring of 5 Excavators for filling of breach
3	1451/18.7.17	M/s Sunny Filling Station	168,200	POL Charges of 5 Excavators
4	1453/19.7.17	-do-	120,450	-do-
5	1452/18.7.17	-do-	170,900	POL Charges of 20 Tractors
6	1454/19.7.17	-do-	80,300	-do-
		Total	1,432,950	

Audit observed the following:

1. The expenditure was incurred by setting aside the provisions of SPPR for inviting tenders as no notification for declaration of emergency was produced to audit.
2. No measurement/detail of work done was recorded on the bill.

Audit holds that above deficiencies render the entire expenditure irregular.

The matter was pointed out to the management on 06th November 2018 but no reply was received till finalization of report.

Audit recommends that matter may be investigated at appropriate level besides taking action against person(s) at fault under intimation to audit.

PDP#122 DC-Shikarpur 2017-18

Internal Control Weaknesses

3.4.3 Less Deduction of Sindh Sales Tax on Services- Rs. 1.395 Million

As per Sindh Sales Tax on Services Act, 2011 Second Schedule (Taxable Services) As of amended up to 04 December, 2017 Services provided or rendered by persons engaged in intercity transportation or carriage of goods by road or through pipeline or conduit shall pay Tax @ 8%.

During audit of DDMA/DC Tharparkar it was observed that an amount of Rs.27.906 million was expended on the transportation of wheat during the financial year 2017-18 but the Sindh Sales tax was deducted @ of 3% instead of 8% which

resulted in to loss to Government amounting to Rs 1.395 million. The detail is given in **Annex-IV**.

The matter was pointed out to the management on 01st November 2018. The management in its reply dated 10th January 2019 has tried to shift the responsibility on office of the Additional Relief Commissioner Sindh being DDO.

The reply is not convincing as the instructions contained in Sindh Revenue Board letter No.SRB-Com-IV/DC-34/Wh/3097/2017-18 dated 8th August 2017 regarding deduction of Sindh Sales Tax @ of 8% of the value of services is equal responsibility of the DC Tharparkar office as well as Additional Relief Commissioner office.

Audit recommends that amount of Rs 1.395 million may be recovered from the contractor and deposited into Government treasury under intimation to audit.

PDP#130 DC-Tharparkar 2017-18

3.4.4 Non-maintenance of Cash Book

According to Rule 34(a) of the Sindh Financial Rules Vol-1 states, a simple cash book in Fin.R. Form No.2 should be kept in the department for recording all moneys received by Government servants in their official capacity, and their subsequent remittance to the treasury or to the bank, as well as moneys withdrawn from the treasury or the bank either by bills or by cheque and their subsequent disbursement.

DDMA/DC Tharparkar incurred an amount of Rs. 27,906,346 during the financial year 2017-18 on the transportation of wheat but Cash Book was not maintained.

Audit is of the view that incurring of expenditure without maintenance of Cash Book is irregular.

The matter was pointed out to the management on 01st November 2018. The management in its reply dated 10th January 2019 stated that funds for payment of transportation charges were not released to DC Tharparkar office. The payment was made by the office of the Additional Relief Commissioner. Hence the question of maintenance of Cash Book by DC Tharparkar office does not arise.

The reply is not convincing as an amount of Rs 29.906 million was allocated to DC Tharparkar office. The expenditure was met through DC Tharparkar office, only vouchers were referred to Additional Relief Commissioner for onward submission to District Accounts Office Hyderabad. In instant case the activity holder was DC office. Therefore, all codal formalities as well as books of accounts needs to be maintained by DC Tharparkar office.

Audit recommends that the Cash Book may be provided to audit for verification besides taking disciplinary action against the DDO for non-maintaining cash book.

PDP#134 DC-Tharparkar 2017-18

Performance

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

As per Section 41(2) of NDM Act 2010, “District Authority shall prepare once every year, in such form and at such time as may be prescribed by rules, an annual report giving a true and full account of its activities during the previous year and copies thereof shall be forwarded to the Provincial Government which shall lay it before the Provincial Assembly.”

During scrutiny of record it was observed that the Annual performance report for the year 2017-18 of DDMA-Shikarpur and Tharparkar activities were required to be submitted to the Provincial Government and Provincial Assembly, but no such report was made to the respective forum.

Non-provision of said report implies that DDMA Shikarpur and Tharparkar did not disclose the performance to Assembly as required above. This was pre-requisite for the discussion in the parliament and for taking corrective measures/ feed-back /directions from the legislators.

Audit holds that concealing the progress from the elected representatives is a serious lapse on the part of the auditee organization as the elected members are unaware of the achievements/ lags in the activities undertaken by DDMA's.

The matter was pointed out to the management on 1st November 2018. The management of DC Tharparkar in its reply dated 10th January 2019 stated that daily

progress report of relief activities viz distribution of free wheat was submitted to the office of the Chief Secretary Sindh, Commissioner Mirpurkhas Division, Chief Minister House etc on regular basis and final report also made.

The reply is not convincing as the Annual Performance report is mandatory as per NDM Act 2010 and needs to be prepared and presented to Provincial Assembly. Whereas DDMA Tharparkar failed to prepare and submit Annual Report.

Audit recommends that the performance report may be submitted to the assembly for requisite actions at their end and necessary action may be taken against the person(s) responsible for non-compliance of the statutory requirement.

PDP#127,136 DC-Shikarpur and Tharparkar 2017-18

Chapter-4

Civil Defence Department, Sindh

4.1 Introduction of Offices

Civil Defence Directorate Karachi is constituted under Civil Defence Act of XXX-1952. It 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 organize various trainings for volunteers.

4.2 Comments on Budget & Accounts (Variance Analysis)

(Rs in million)

Sr. No.	Financial Year	Funds / Released	Expenditure	Difference
1	2017.18	57.245	46.034	9.555

The expenditure incurred was less than the funds released to the department.

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, therefore, No PAC directives have been issued, as the Audit Reports have not yet been discussed in the PAC.

4.4 AUDIT PARAS

Irregularity and Non-compliance

4.4.1. Non-maintenance of Cash Book

According to Rule 34(a) of the Sindh Financial Rules Vol-1 states, a simple cash book on Form No.2 should be kept in the department all moneys received by Government servants in their official capacity, and their subsequent remittance to the treasury or to the bank, as well as moneys withdrawn from the treasury or the bank either by bills or by cheque and their subsequent disbursement.

During scrutiny of record it was observed that Civil Defence office, Karachi and Hyderabad incurred the expenditure of Rs. 37.95 million without maintenance of cash book. Detail is as under:

Sr. No	Name of Office	Period	Head	Amount Paid (Rs in million)
1	Civil Defence Directorate Karachi	2017-18	Pay & Allowances	11,425,834
2	Civil Defence office East Karachi	2017-18	Pay & Allowances	8,524,690
3	Civil Defence office South Karachi	2017-18	Pay & Allowances	6,396,920
4	Civil Defence Office, Hyderabad	2017-18	Pay & Allowances	4,653,343
			Operating expenses	679,639
		2016-17	Pay & Allowances	4,786,630
			Operating expenses	828,682
Total				37,295,738

Audit is of the view that incurring of expenditure without maintenance of Cash Book is irregular.

The matter was pointed out to the management on 19th October 2018. The management admitted that cash book has been maintained now.

The reply is not tenable as the cash book was to be maintained as desired under the rules.

Audit recommends that the Cash Book may be provided to audit for verification besides taking disciplinary action against the DDO for non-maintaining cash book.

4.4.2. Lapse of funds due to non-surrender - Rs 11.827 Million

As per Accounting Policies and Procedure Manual Para (3.3.12.6) All anticipated savings must be surrendered to the Government immediately as they are foreseen, but not later than 15th May each year.

Funds amounting to Rs 50.80 million were allocated to the Civil Defence offices Karachi during the financial year 2017-18 out of which only Rs 40.67 million were utilized and funds of Rs 10.13 million were not surrendered timely and hence lapsed. Also funds amounting to Rs 12.676 million were allocated to the Civil Defence Office Hyderabad during the financial years 2016-17 and 2017-18 out of which only Rs 10.979 million were utilized and fund of Rs 1.697 million was not utilized/ surrendered timely and hence lapsed. The detail is given in **Annex-V**.

The matter was pointed out to the management on 19th October 2018. The Civil Defence office, Karachi replied that amount pertaining to the pay and allowance of Rs. 750,166. Further Rs. 4.403 million of operating expenses were also not utilized and the reason behind non-surrender of unutilized amount is the acute shortage of proper working strength/staff. The Civil Defence officer, Hyderabad replied that amount pertains to pay and allowances due to vacant posts. The saving could not be surrendered due to omission which is regretted.

The reply is not tenable because the unspent balance was to be surrendered well in time.

Audit recommends that case may be referred to the Finance Department, Sindh for regularization.

PDP#112 Civil Defence offices Karachi (East, West, Central & South) 2017-18

PDP#142 Civil Defence office Hyderabad 2016-18

Internal Control Weaknesses

4.4.3. Non-issuance of fire safety order by the Controller Civil Defence

Under the provision of rule 9 and 18 (Measure for dealing with outbreak of fire) of the Civil Defence (Special Powers) Rules – 1951, the Provincial government may by order make provision for requiring the owners or occupiers of the premises to take such measures as may be specified.

During audit of Civil Defence Directorate Karachi and Civil Defence offices (Karachi-East, West, South and Central) it was observed that no such order was issued by the Controller Civil Defence regarding taking preventive measures for dealing with outbreak of fire by the owners or occupiers of the premises.

Audit is of the view that due to non-issuance of order by the Controller Civil Defence/Deputy Commissioner, the civil defence authorities has no legal binding on the owners / Managers / occupiers of the premises/properties to take preventive measure for dealing with outbreak of fire.

The matter was pointed out to the management on 19th October 2018. The management of Civil Defence Directorate stated in their reply dated 1st November 2018 that Civil Defence Directorate has no functioning role directly. It is a prime duty of Controller Civil Defence/Deputy Commissioner of the area concerned being having magistrate power. Civil Defence Directorate, only has administrative/coordinative role on the subordinate District Offices.

The reply is not convincing as no step was taken to observe the above quoted rules.

Audit recommends that implementation of the above rules in letter and spirit under intimation to audit.

PDP#113 Civil Defence offices Karachi (East, West, Central & South) 2017-18

4.4.4. Payments made in cash instead of cross cheques – Rs 305,724

According to Sindh Treasury Rule No. Sub. R. 104-B. –Payments to contractors should, as far as conveniently practicable, be made by cheque.

During scrutiny of paid vouchers, it was observed that the payments were drawn by the drawing and disbursing officer and cash payments were made to vendors instead of cross cheques in violation of the above mentioned rules. The detail of amount drawn in favour of drawing and disbursing officer is as under:

S.No.	Cheque No.	Date	Amount (Rs)
1	2799270	02.06.2017	141,869
2	2660269	26.04.2017	75,467
3	2882834	27.11.2017	24,593
4	2512055	28.10.2016	25,677
5	2530530	30.12.2016	10,967
6	2603595	8.03.2017	27,151
		Total	305,724

Audit is of the view that cash payments instead of cheques is violation of rules and also shows weak internal control of the department.

The matter was pointed out to the management on 29th October 2018. The management replied that instructions have been noted for compliance.

The reply is not convincing as the management has admitted the irregularity pointed out by audit.

Audit recommends that this practice may be stopped forthwith besides responsibility may be fixed for violation of rules.

PDP#144 Civil Defence office Hyberabad 2016-18

4.4.5. Issuance of doubtful Training and Inspection Certificates

According to the definition of Civil Defence given in the para No.14 of the Guide Book for Deputy Commissioners and Civil Defence Controllers 1987, Civil Defence is Government sponsored disciplined organization of the people, trained and equipped to maintain their will and ability to meet all disasters, whether caused by enemy or by natural forces.

During scrutiny of record of Civil Defence Directorate, Karachi it was observed that Additional Controller Civil Defence East, Karachi requested to the Director Civil Defence Sindh Karachi vide letters No. Nil dated 19.6.2017 and letter No.1(76)/95-Estt-CDOP/East dated 23.11.2017 that inquiry may be initiated against Mr. Abdul Qayyum Soomro Instructor grade-III of the office of Civil Defence office South Karachi for issuance of Fake Training and Inspection Certificates to the Commercial establishment. But still no inquiry was initiated against the above said official.

Audit is of the view that issuance of fake training certificates is serious lapse on the part of management which needs to be probed.

The matter was pointed out to the management on 19th October 2018. The management has admitted the irregularity in the reply dated 1st November 2018.

Audit recommends that enquiry may be initiated and disciplinary actions to be taken against the responsible under intimation to the audit.

PDP#116 Civil Defence offices Karachi (East, West, Central & South) 2017-18

4.4.6. Annual physical verification of Store/Stock not carried out- Rs 51.649 Million

According to Rule 112 of Sindh Financial Rules, the departmental officers entrusted with the care, use or consumption of these stores, are responsible for maintain correct records and preparing correct returns in respect of store entrusted to them and further Rule 116 the balance in stock should be examined yearly to see whether the balance in hand represents the quantities as well as the value borne on the account books. Any discrepancy discovered in the verification should be fully explained, and the book balance set right under orders of the competent authority. According to para 2.36(b)(vii) of Guide for Sindh DDO, the department will get the accounts of his office inspected at least once in every financial year.

Civil Defence Directorate and 04 District Civil Defence offices of Karachi expended an amount of Rs 40.671 million during financial year and Civil Defence office Hyderabad Rs.5.615 million during the F.Y 2016-17 and Rs.5.363 during F.Y. 2017-18. However, the annual physical verification of store/stock was not carried out which is against the above rules.

The matter was pointed out to the management on 19th October 2018. The management replied that the Rs. 40.671 million was allocated to meet the salary and non-salary component, neither issued for the purchase of store or stock of moveable or non-moveable items. However, in future any amount received for the purchase of stock will be complied accordingly. Civil Defence Hyderabad replies that the purchased items out of the amount in question are entered in the stock register and is physically verified. The Director, Civil Defence Sindh is being requested for Internal Audit of this office accounts.

The reply is not tenable because the annual physical verification of store/stock is mandatory to be carried out annual basis. However, in case civil defence Hyderabad no documentary evidence have been provided in support of reply.

Audit recommends that the physical verification of store/stock may be carried out and report be submitted to audit.

PDP#120 Civil Defence offices Karachi (East, West, Central & South) 2017-18

PDP#148 Civil Defence office Hyberabad 2016-18

4.4.7. Concealment of monthly progress of Civil Defence activities – Rs 37.816 million

According to the para 116 of the Guide Book for Deputy Commissioners and Civil Defence Controllers 1987, The Civil Defence Offices have to submit to the Civil Defence Directorate monthly progress reports of their civil defence activities in the form as at Appendix-“28” duly signed by the Controller.

During scrutiny of record it was observed that the following District Civil Defence Offices expended an amount of Rs 37.816 million during the financial 2017-18 but did not submit the monthly progress reports of their Civil Defence activities in the specified form at Appendix-28 of the Guide Book for DCs and Civil Defence controllers 1987.

Non-provision of said reports implies that District Civil Defence offices did not disclose the performance to DCs and Civil Defence controllers. Detail of expenditure is given below:

Name of Office	Expenditure in Rs
Civil Defence Office Karachi-South	6,396,920
Civil Defence Office Karachi-Central	5,785,023
Civil Defence Office Karachi-East	8,524,690
Civil Defence Office Karachi-West	6,131,772
Civil Defence Office Hyderabad	10,978,000
Total	37,816,405

Audit holds that concealing the progress from Controller and Director Civil Defence is a serious lapse on the part of management of District Civil Defence offices by.

The matter was pointed out to the management on 19th October 2018 the management replied that progress reports in future would be furnished on the prescribed proforma as desired. Presently this office furnishes its progress to DC/Controller and Director Civil Defence through official communications.

The reply is not convincing, management admitted the discrepancy pointed out by audit.

Audit recommends that the necessary monthly progress reports of civil defence activities in the specified form may be submitted to the Civil Defence Directorate and necessary action may be taken against the person(s) responsible for such lapse.

Annexures

Annexure-I (MFDAC)

S.No.	PDP No.	F.Y	Name of formation	Subject
1	83	2017-18	PDMA Sindh	Mis-procurement on Account Of Civil Works Contracts-Rs. 855 million
2	87			Non Deduction of Withholding Income Tax Of Rs. 1,283,490 and Non Provision of Valid GST Invoice for Rs. 4,144,222 on Supply Value Rs. 28,522,000
3	94			Irregular payments for hired staff beyond the sanctioned strength - Rs 3.306 million
4	97			Exaggerated approval of proposed procurement against the allocation of Rs.700 million
5	100			Irregular payment on account of Medical Reimbursement Claims – Rs 451,799
6	101			Irregular Payment of TA/DA Without Approved Tour Program and Boarding Card-Rs.296,503
7	103			Overpayment to the contractor on account of transportation –Rs 22,600
8	105			Non- preparation of Annual Report for the year 2017
9	106			Irregular expenditure on repair maintenance of vehicles & POL due to non- maintenance of Log Book Rs.6.956 Million
10	115	2017-18	Civil Defence Karachi	Unjustified expenditure on account of POL – Rs 55,310
11	117			Unauthorized payment of Conveyance Allowance during leave - Rs.24,233
12	118			Non-surrender of outstanding balance - Rs 40,020
13	119			Irregular expenditure on account of repair maintenance and POL due to non- maintenance of Log Books- Rs.355,465
14	123	2017-18	DDMA/DC Shikarpur	Doubtful distribution of ration bag- Rs 221,058
15	124			Non deduction of Sindh sales tax on services – Rs 71,448
16	125			Non deduction of income tax – Rs 28,610
17	126			Non-review of Development Plans as required under NDM Act 2010
18	128			Unjustified payment on account of POL – Rs 175,825
19	129	2017-18	DDMA/DC Tharparkar	Overpayment to contractors due to unjustified distance of Rs.922,470
20	131			Overpayment to contractor due to more distance of Rs. 115,559
21	132			Non-imposition of liquidated damages due to delay in transportation of wheat - Rs. 90,900
22	133			Non maintenance of record regarding distribution of wheat – Rs 27.906 million
23	135			Less Imposition of Stamp duty-Rs 39,266
24	137			Non-review of Development Plans as required under NDM Act 2010
25	138			Award of contract without signing the Integrity pact-Rs 5.85

				million
26	139	2016-18	Civil Defence Hyderabad	Irregular Purchase of Hardware, Furniture and Fixture in violation of SPPRA –Rs.148,700
27	141			Irregular Expenditure Beyond the Sanction Power Rs 275,429
28	143			Unjustified payment on account of POL – Rs 173,137
29	145			Irregular expenditure on account of repair maintenance and POL due to non- maintenance of Log Books- Rs.608,297
30	147			Non-deposit of outstanding balance - Rs 12,675

Annexure-II to V (Related to Paras)

Annexure -II (Para No.3 CFT)

PDMA-Sindh, Karachi A/c No. 3594-3 (Current A/c) NBP Club Road C/ZC/5 CIVIL LINES KARACHI							
S.No.	Cheque No.	Date	Amount (Rs)	S.No.	Cheque No.	Date	Amount
1	5180201	20.07.09	CANCELLED	101	6120201	N/A	27,403
2	5180202	28.07.09	3,900	102	6120202	29.01.10	10,000
3	5180203	28.07.09	36,450	103	6120203	02.02.10	100,000
4	5180204	23.07.09	27,070	104	6120204	04.02.10	20,000
5	5180205	23.07.09	82,940	105	6120205	09.02.10	150,000
6	5180206	24.07.09	79,000	106	6120206	13.02.10	70,000
7	5180207	20.07.09	CANCELLED	107	6120207	13.02.10	15,000
8	5180208	03.08.09	283,000	108	6120208	16.02.10	13,440
9	5180209	03.08.09	45,765	109	6120209	17.02.10	20,000
10	5180210	04.08.09	8,350	110	6120210	19.02.10	20,811
11	5180211	04.08.09	14,950	111	6120211	19.02.11	20,000
12	5180212	04.08.09	1,575	112	6120212	20.02.10	33,095
13	5180213	04.08.09	1,575	113	6120213	24.02.10	100,000
14	5180214	05.08.09	93,000	114	6120214	25.02.10	636,000
15	5180215	05.08.09	7,400	115	6120215	01.03.10	6,000
16	5180216	08.08.09	2,500,000	116	6120216	03.03.10	15,000
17	5180217	11.08.09	2,500,000	117	6120217	N/A	97,008
18	5180218	12.08.09	2,166,000	118	6120218	N/A	25,000
19	5180219	12.08.09	2,000,000	119	6120219	11.03.10	14,373
20	5180220	12.08.09	77,649	120	6120220	17.03.10	34,923
21	5180221	13.08.09	46,660	121	6120221	24.03.10	18,050
22	5180222	13.08.09	1,255,000	122	6120222	29.03.10	10,000
23	5180223	15.08.09	1,200,000	123	6120223	30.03.10	7,003
24	5180224	15.08.09	1,200,000	124	6120224	30.03.10	10,000
25	5180225	19.08.09	1,400,000	125	6120225	31.03.10	15,000
26	5180226	20.08.09	1,000,000	126	6120226	01.04.10	9,978
27	5180227	22.08.09	2,200,000	127	6120227	05.04.10	3,888
28	5180228	22.08.09	1,000,000	128	6120228	N/A	25,000
29	5180229	22.08.09	88,000	129	6120229	05.04.10	41,000
30	5180230	22.08.09	92,400	130	6120230	14.04.10	7,950
31	5180231	24.08.09	88,000	131	6120231	17.04.10	24,600
32	5180232	25.08.09	236,000	132	6120232	18.04.10	25,000
33	5180233	25.08.09	1,600,000	133	6120233	27.04.10	Cancelled

34	5180234	27.08.09	70,000	134	6120234	27.04.10	17,000
35	5180235	28.08.09	2,500,000	135	6120235	11.05.10	10,400
36	5180236	31.08.09	50,000	136	6120236	12.05.10	5,755
37	5180237	01.09.09	2,200,000	137	6120237	20.05.10	984
38	5180238	02.09.09	60,000	138	6120238	20.05.10	1,480
39	5180239	02.09.09	2,500,000	139	6120239	02.06.10	15,000
40	5180240	02.09.09	50,000	140	6120240	02.06.10	20,000
41	5180241	02.09.09	14,950	141	6120241	04.06.10	30,492
42	5180242	05.09.09	23,692	142	6120242	08.06.10	100,000
43	5180243	07.09.09	50,000	143	6120243	15.06.10	984
44	5180244	07.09.09	1,200,000	144	6120244	21.06.10	15,000
45	5180245	07.09.09	30,000	145	6120245	12.07.10	984
46	5180246	12.09.09	2,000,000	146	6120246	04.08.10	43,000
47	5180247	12.09.09	1,000,000	Total			1,886,601
48	5180248	18.09.09	50,180	Grand Total			52,070,110
49	5180249	18.09.09	25,000				
50	5180250	29.09.09	2,000,000				
51	5180251	05.10.09	50,000				
52	5180252	09.10.09	2,000,000				
53	5180253	09.10.09	2,000,000				
54	5180254	09.10.09	30,000				
55	5180255	13.10.09	45,000				
56	5180256	16.10.09	1,700,000				
57	5180257	16.10.09	25,000				
58	5180258	16.10.09	22,863				
59	5180259	18.10.09	8,550				
60	5180260	16.10.09	20,685				
61	5180261	17.10.09	2,400,000				
62	5180262	17.10.09	23,320				
63	5180263	17.10.09	89,288				
64	5180264	17.10.09	35,612				
65	5180265	17.10.09	274,046				
66	5180266	17.10.09	2,000,000				
67	5180267	17.10.09	2,000,000				
68	5180268	17.10.09	40,000				
69	5180269	17.10.09	50,000				
70	5180270	17.10.09	103,633				
71	5180271	13.11.09	50,000				
72	5180272	13.11.09	79,408				
73	5180273	13.11.09	25,000				
74	5180274	25.11.09	50,000				
75	5180275	03.12.09	31,200				
76	5180276	05.12.09	9,000				
77	5180277	09.12.09	25,000				
78	5180278	09.12.09	90,254				
79	5180279	10.12.09	15,000				
80	5180280	16.12.09	15,000				
81	5180281	16.12.09	20,000				
82	5180282	17.12.09	15,984				
83	5180283	23.12.09	17,942				
84	5180284	23.12.09	82,961				

85	5180285	N/A	15,000
86	5180286	24.12.09	1,000,000
87	5180287	30.12.09	25,000
88	5180288	31.12.09	10,000
89	5180289	31.12.09	94,060
90	5180290	02.01.10	22,818
91	5180291	02.01.10	35,779
92	5180292	04.01.10	65,000
93	5180293	05.01.10	14,100
94	5180294	05.01.10	28,500
95	5180295	06.01.10	35,000
96	5180296	06.01.10	100,000
97	5180297	11.01.10	60,000
98	5180298	19.01.10	50,000
99	5180299	20.01.10	10,000
100	5180300	21.01.10	15,000
Total			50,183,509

Annexure -III (Para No.3 CFT)

PDMA-Sindh, Karachi A/c No. 3604-1 (Current A/c) NBP Club Road C/ZC/5 CIVIL LINES KARACHI							
S.No.	Cheque No.	Date	Amount (Rs)	S.No.	Cheque No.	Date	Amount (Rs)
1	7882901	9.3.11	65,000	101	2264401	23.7.12	45,122
2	7882902	12.3.11	130,000	102	2264402	19.7.12	14,612
3	7882903	N/A	Cancelled	103	2264403	19.7.12	203,193
4	7882904	N/A	Cancelled	104	2264404	19.7.12	466,854
5	7882905	N/A	Cancelled	105	2264405	19.7.12	75,308
6	7882906	N/A	47,040	106	2264406	19.7.12	68,868
7	7882907	17.3.11	1,081,920	107	2264407	19.7.12	75,000
8	7882908	17.3.11	893,760	108	2264408	19.7.12	21,973
9	7882909	21.3.11	65,000	109	2264409	N/A	36,000
10	7882910	N/A	Cancelled	110	2264410	N/A	9,126,893
11	7882911	21.3.11	351,330	111	2264411	27.7.12	331,027
12	7882912	N/A	5,458,215	112	2264412	30.7.12	205,800
13	7882913	29.3.11	241,606	113	2264413	02.08.12	976,971
14	7882914	8.4.11	16,000	114	2264414	N/A	274,400
15	7882915	9.4.11	148,327	115	2264415	N/A	230,043
16	7882916	20.4.11	159,843	116	2264416	N/A	50,176
17	7882917	20.4.11	53,772	117	2264417	N/A	90,501
18	7882918	7.5.11	60,004	118	2264418	N/A	307,944
19	7882919	11.5.11	599,992	119	2264419	N/A	CANCELLED
20	7882920	11.5.11	65,000	120	2264420	N/A	1,624,335
21	7882921	14.5.11	30,255	121	2264421	09.08.12	529,338
22	7882922	21.5.11	677,040	122	2264422	03.09.12	149,720

23	7882923	21.5.11	65,000	123	2264423	03.09.12	89,670
24	7882924	27.5.11	44,590	124	2264424	03.09.12	355,301
25	7882925	1.6.11	118,733	125	2264425	03.09.12	24,145
26	7882926	N/A	Cancelled	126	2264426	04.09.12	233,240
27	7882927	8.6.11	Cancelled	127	2264427	04.09.12	96,000
28	7882928	9.6.11	1,200,000	128	2264428	05.09.12	42,908
29	7882929	N/A	137,924	129	2264429	05.09.12	53,481
30	7882930	N/A	Cancelled	130	2264430	18.09.12	30,000
31	7882931	N/A	Cancelled	131	2264431	20.09.12	28,000
32	7882932	17.6.11	65,000	132	2264432	25.09.12	94,400
33	7882933	26.7.11	65,000	133	2264433	N/A	104,796
34	7882934	27.6.11	62,038	134	2264434	N/A	53,600
35	7882935	10.7.11	1,000	135	2264435	11.10.12	300,000
36	7882936	14.8.11	1,000	136	2264436	11.10.12	CANCELLED
37	7882937	13.8.11	500,000	137	2264437	10.10.12	91,490
38	7882938	14.8.11	600,000	138	2264438	10.10.12	91,371
39	7882939	14.8.11	106,980	139	2264439	11.10.12	CANCELLED
40	7882940	N/A	Cancelled	140	2264440	12.10.12	257,356
41	7882941	17.8.11	500,000	141	2264441	12.10.12	426,146
42	7882942	17.8.11	500,000	142	2264442	23.10.12	340,000
43	7882943	17.8.11	3,102,000	143	2264443	15.11.12	10,900
44	7882944	19.8.11	560,000	144	2264444	N/A	510,000
45	7882945	N/A	Cancelled	145	2264445	28.11.12	25,706
46	7882946	19.8.11	500,000	146	2264446	N/A	478,000
47	7882947	N/A	Cancelled	Total			18,640,588
48	7882948	N/A	97,851	Grand Total			184,925,162
49	7882949	19.8.11	22,581,000				
50	7882950	19.8.11	770,070				
51	7882951	N/A	54,074				
52	7882952	19.8.11	717,068				
53	7882953	19.6.11	5,219,080				
54	7882954	19.7.11	3,266,000				
55	7882955	19.8.11	1,630,000				
56	7882956	19.8.11	3,581,501				
57	7882957	19.8.11	1,878,200				
58	7882958	N/A	Cancelled				
59	7882959	20.8.11	1,165,900				
60	7882960	20.8.11	1,129,050				
61	7882961	N/A	349,813				
62	7882962	N/A	260,550				
63	7882963	29.8.11	482,500				
64	7882964	N/A	208,795				
65	7882965	N/A	654,360				
66	7882966	26.8.11	1,192,333				
67	7882967	N/A	Cancelled				
68	7882968	26.8.11	4,429,350				

69	7882969	26.8.11	8,074,500
70	7882970	26.8.11	681,318
71	7882971	26.8.11	292,476
72	7882972	26.8.11	1,803,300
73	7882973	26.8.11	117,062
74	7882974	28.8.11	555,977
75	7882975	28.8.11	432,000
76	7882976	28.8.11	2,700,800
77	7882977	28.8.11	3,307,055
78	7882978	N/A	Cancelled
79	7882979	N/A	Cancelled
80	7882980	28.8.11	4,342,500
81	7882981	28.8.11	913,972
82	7882982	N/A	364,998
83	7882983	28.8.11	7,196,200
84	7882984	28.8.11	204,400
85	7882985	N/A	1,501,926
86	7882986	N/A	33,249,570
87	7882987	28.8.11	177,497
88	7882988	28.8.11	1,588,979
89	7882989	28.8.11	1,184,000
90	7882990	28.8.11	471,885
91	7882991	30.8.11	1,524,000
92	7882992	N/A	1,524,000
93	7882993	N/A	2,000,000
94	7882994	30.8.11	8,325,000
95	7882995	5.9.11	9,107,544
96	7882996	7.9.11	1,638,570
97	7882997	7.9.11	401,775
98	7882998	7.9.11	2,610,000
99	7882999	N/A	1,362,406
100	7883000	N/A	690,000
Total			166,284,574

**Annexure-IV Detail of Sindh Sales Tax
(Amount in Rs.)**

Sr.No.	Name of Contractor	Amount paid	Sind Sales Tax deducted	Sindh Sales tax required to be deducted @ 8%	Sindh Sales Tax Less deducted
1	M/s AkberSamejo	699,577	20,987	55,966	34,979
2	M/s Muhammad QasimNohri	428,664	12,859	34,293	21,434
3	M/s BhaledinooSamoon	1,414,044	42,421	113,124	70,703
4	M/s Zafar Iqbal Bajeer	5,851,063	175,531	468,085	292,554
5	M/s Akber Ali Rind	1,873,336	56,200	149,867	93,667
6	M/s Qamber Khan Khoso	1,408,268	42,248	112,661	70,413
7	M/s Muhammad YaseenRahimoon	2,042,121	61,263	163,370	102,107

8	M/s Muhammad HanifRahimoon	1,495,155	44,854	119,612	74,758
9	M/s Umaid Ali Rahimoon	645,272	19,358	51,622	32,264
10	M/s Kanwar Kumar	1,026,997	30,809	82,160	51,351
11	M/s Muhammad HussainHingorio	2,493,668	74,810	199,493	124,683
12	M/s Abdul SamadMalkani	1,784,334	53,530	142,747	89,217
13	M/s Muhammad Rahim Khoso	1,967,599	59,027	157,408	98,381
14	M/s Love &Dileep	1,399,622	41,988	111,970	69,982
15	M/s SannaullahNohri	936,917	28,107	74,953	46,846
16	M/s Abdul SamadMalkani	2,439,709	73,191	195,177	121,986
	Total	27,906,346	837,183	2,232,508	1,395,325

Annexure-V

Name of Office	Head	Budget	Expenditure	Non-utilization
PDP-112 (Civil Defence, Karachi)				
Civil Defence Directorate	Pay and Allowances	12,176,000	11,425,834	750,166
	Operating Expenses	6,809,500	2,406,720	4,402,780
Civil Defence Office Karachi-South	Pay and Allowances	6,828,000	6,396,920	431,080
	Operating Expenses	1,209,000	-	1,209,000
Civil Defence Office Karachi-Central	Pay and Allowances	6,294,000	5,735,423	558,577
	Operating Expenses	1,504,000	49,600	1,454,400
Civil Defence Office Karachi-East	Pay and Allowances	9,041,000	8,524,690	516,310
Civil Defence Office Karachi-West	Pay and Allowances	6,365,000	6,131,772	233,228
	Operating Expenses	574,000	-	574,000
	Total (A)	50,800,500	40,670,959	10,129,541
PDP-142 (Civil Defence,Hydrabad)				
Financial Year	Head	Budget	Expenditure	Non-utilization
2016-17	Pay and Allowances	5,296,512	4,786,630	509,882
	Operating Expenses	935,488	828,682	106,806
2017-18	Pay and Allowances	5,496,000	4,653,343	842,657
	Operating Expenses	948,000	710,100	237,900
	Total(B)	12,676,000	10,978,755	1,697,245
	Grand Total (Rs)			11,826,786