



**SPECIAL AUDIT REPORT  
ON  
FLOOD RELIEF OPERATIONS CARRIED OUT BY  
RELIEF COMMISSIONER - SINDH  
(FOR THE PERIOD JULY 2010 TO JUNE 2013)**

**AUDIT YEAR 2016-17**

**AUDITOR GENERAL OF PAKISTAN**



## **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, the Provinces and the accounts of any authority or body established by the Federation or a Province.

The Directorate General Audit (Disaster Management) conducted the special audit of the accounts of Flood Relief Operations carried out by Relief Commissioner, Sindh during the year 2016-17 on test check basis with a view to reporting significant findings to the relevant stakeholders.

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.

The observations included in this report have been finalized in the light of replies received from the departments. DAC meeting could not be convened till finalization of report despite repeated reminders.

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

Dated: ,2019

**[Javaid Jehangir]**  
**Auditor-General of Pakistan**



## TABLE OF CONTENTS

ABBREVIATIONS & ACRONYMS .....	i
EXECUTIVE SUMMARY .....	iii
1. Introduction.....	vi
2. Audit Objectives .....	vi
3. Audit Scope.....	vi
3.1 Audit Methodology.....	vii
3.2 Recoveries at the instance of audit.....	vii
3.3 Audit impact.....	viii
3.4 Comments on Internal Control and Internal Audit Department .....	viii
3.5 Organization of the audit report.....	viii
SUMMARY TABLES & CHARTS.....	1
Table 1 <i>Audit Work Statistics</i> .....	1
Table 2 <i>Audit observations regarding Financial Management</i> .....	1
Table 3 <i>Outcome Statistics</i> .....	2
Table 4 <i>Table of Irregularities pointed out</i> .....	3
Table 5 <i>Cost-Benefit</i> .....	3
<i>Chapter-1</i> .....	4
<b><i>Relief Commissioner - Sindh</i></b> .....	<b>4</b>
1.1 Introduction of the Department.....	4
1.2 Fund Flow Mechanism .....	4
1.3 Comments on Budget and Accounts (Variance Analysis).....	4
1.4 AUDIT FINDINGS .....	6
<i>Chapter-2</i> .....	64
<b><i>District Disaster Management Authorities</i></b> .....	<b>64</b>
2.1 Introduction of the departments.....	64
2.2 Fund Flow Mechanism .....	64
2.3 Comments on Budget and Accounts.....	64
2.4 AUDIT FINDINGS .....	64
CONCLUSION.....	109
Annex-I (MFDAC) .....	110



## **ABBREVIATIONS & ACRONYMS**

AGP	Auditor General of Pakistan
APPM	Accounting Policies and Procedure Manual
ARC	Additional Relief Commissioner
CDGK	City District Government Karachi
CNIC	Computerized National Identity Card
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DCO	District Coordination Officer
DDMA	District Disaster Management Authorities
DDO	Drawing & Disbursing Officer
DG	Director General
ERRA	Earthquake Reconstruction and Rehabilitation Authority
EDO	Executive District Officer
EDOR	Executive District Officer Revenue
FAM	Financial Audit Manual
FD	Finance Department
GFR	General Financial Rules
GOP	Government of Pakistan
GoS	Government of Sindh
GST	General Sales Tax
IPSAS	International Public Sector Accounting Standards
IDP	Internally Displaced Persons
INTOSAI	International Organizations of Supreme Audit Institutions
HQs	Headquarters
KESC	Karachi Electricity Supply Corporation
KP	Khyber Pakhtunkhwa
M/s	Messer
NADRA	National Database and Registration Authority
NCB	Non Competitive Bidding
NTN	National Tax Number
PAC	Public Accounts Committee
PAF	Pakistan Air Force

PAO	Principal Accounting Officer
PDMA	Provincial Disaster Management Authority
PEC	Pakistan Engineering Council
PLS	Profit and Loss Sharing
PM	Prime Minister
POL	Petrol Oil and Lubricant
Qty.	Quantity
SFR	Sindh Financial Rules
SMBR	Senior Member Board of Revenue
SPPA	Sindh Public Procurement Act
SPPPR	Sindh Public Procurement Rules
SRO	Statutory Regulatory Order



## **EXECUTIVE SUMMARY**

The Directorate General Audit (Disaster Management) is mandated to conduct the audit of receipts and utilization of funds spent by the Disaster Management Organizations of Federal, Provincial as well as District Governments.

Relief Department carries out all relief activities and is headed by Relief Commissioner. The Senior Member Board of Revenue holds the charge of Relief Commissioner and Relief Department is a wing / Department of Board of Revenue. The Relief Commissioner is appointed by a notification under Section 3A of Relief Act, 1958. The Finance Department releases funds to Relief Commissioner on need basis from Lump sum provision kept for relief measure.

The Additional Relief Commissioner manages all the matters on behalf of the Relief Commissioner during any calamity/disaster. In terms of the sections of the Calamity Act, 1958 and of the rules made there under, the Relief Commissioner, shall take such steps as he may deem necessary in order to maintain order, prevent, check or control the Calamity or reduce the extent and severity thereof or to provide immediate relief to the victims of the Calamity in the Calamity Affected area.

The massive flood caused a huge loss of life and property of inhabitants in Sindh. The Provincial Government released a sum of Rs 8,153.251 million to Relief Department during the period 2010-11 to 2012-13 for the purpose of relief activities.

Initially, on the direction of Provincial Ombudsman (Mohtasib), Sindh the Directorate General Audit, Sindh planned to conduct the special audit on Flood Relief Operations carried out by Relief Commissioner, Sindh during flood and rains 2010-13 under the Audit Plan 2015-16. However, due to re-organization of the Directorate General Audit (ERRA) as Directorate General Audit (Disaster Management), the DG Audit, Sindh requested this office to conduct subject audit.

**a. Key findings of the audit report**

- i. Audit found record not maintained in proper and prescribed manner in 01 case involving Rs 186.374 million.<sup>1</sup>
- ii. Violation of rules relating to financial management observed in 11 cases involving Rs 1,314.651. This includes retention of closing balances and non reconciliation.<sup>2</sup>
- iii. Department made huge cash payments to contractors in 02 cases violation of rules involving Rs 43.662 million.<sup>3</sup>
- iv. Payment of Rs 62.750 million was made for procurement of water purifier without obtaining any bank guarantee and the delivery of items were not made till date of audit .<sup>4</sup>
- v. The inventory / stock management system was not available. Reconciliation of store and stock was not carried out and inventory / stock items were issued to unauthorized persons without indenting system.<sup>5</sup>
- vi. Overpayments to the contractors were also made in procurement of relief goods in 09 cases involving Rs 895.142 million.<sup>6</sup>

**b. Recommendations**

Audit recommends that the PAOs may take necessary steps to strengthen internal controls and internal audit be conducted on regular basis. The recommendations are:

- i. Disciplinary action may be taken for non maintaining cash book and other auditable record.
- ii. The closing balances may be surrendered to Government on prescribed time. Taxes and duties as per prescribed rate be deducted and deposit into Government Treasury.

---

<sup>1</sup> Para 1.4.1.1

<sup>2</sup> Para 1.4.2.2, 1.4.2.8 to 1.4.2.11, 1.2.2.1, 1.2.2.2, 1.2.2.4 to 1.2.2.7

<sup>3</sup> 1.2.2.2, 1.2.2.10

<sup>4</sup> 1.4.31

<sup>5</sup> 1.4.3.27, 2.4.1.1

<sup>6</sup> 1.4.2.3 to 1.4.2.7, 1.2.2.9 to 1.2.2.12

- iii. Disciplinary action may be initiated against the DDO for making huge cash payments to the contractors in violation of rules.
- iv. The inventory management system needs to be strengthened, monitored and should comply with canons of financial propriety.
- v. Ensure prompt recovery of government dues, overpayments and depositing the same into the government treasury.
- vi. Procurement rules for procurement of goods and services must be adhered.

## **1. Introduction**

The Directorate 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. On the direction of Provincial Ombudsman (Mohtasib) Sindh vide letter no. POS/Ref/HC/2218/2013/F dated 12.09.2014 and POS/Ref/HC/2325/2013/F dated 22.05.2015, the Auditor General of Pakistan approved the special audit of funds placed at the disposal of Relief Commissioner for flood relief operations during 2010 to 2013.

The Relief Department is responsible to manage natural calamity/disaster and perform function under the provision of the Sindh National Calamities Act (Prevention and Relief) Act, 1958. Whenever the Province or any part thereof is affected or threatened by flood, famine, locust or any other pest, hailstorm, fire, epidemic or any other calamity which, in the opinion of Government warrants action under this Act, Government may, by notification, declare the whole or any part of the Province as the case may be, as calamity affected area.

The Additional Relief Commissioner, Hyderabad is a subordinate office of Relief Commissioner, Sindh and performs duties as prescribed. The Additional Relief Commissioner carries out relief activities, make procurement, distributes funds and relief goods among the District Administration to carry out rescue and relief operation in calamity affected areas.

## **2. Audit Objectives**

Overall objectives of this audit were to assess:

- i. Whether the procurement was made in accordance with and in compliance of rules?
- ii. Whether transparency was observed in carrying out relief operations?
- iii. Whether the relief operations were carried out as per rules?
- iv. Whether the proper record was maintained for disbursement and proper measures were taken to maintain store/relief items?
- v. Whether proper monitoring mechanism for relief activities exist?

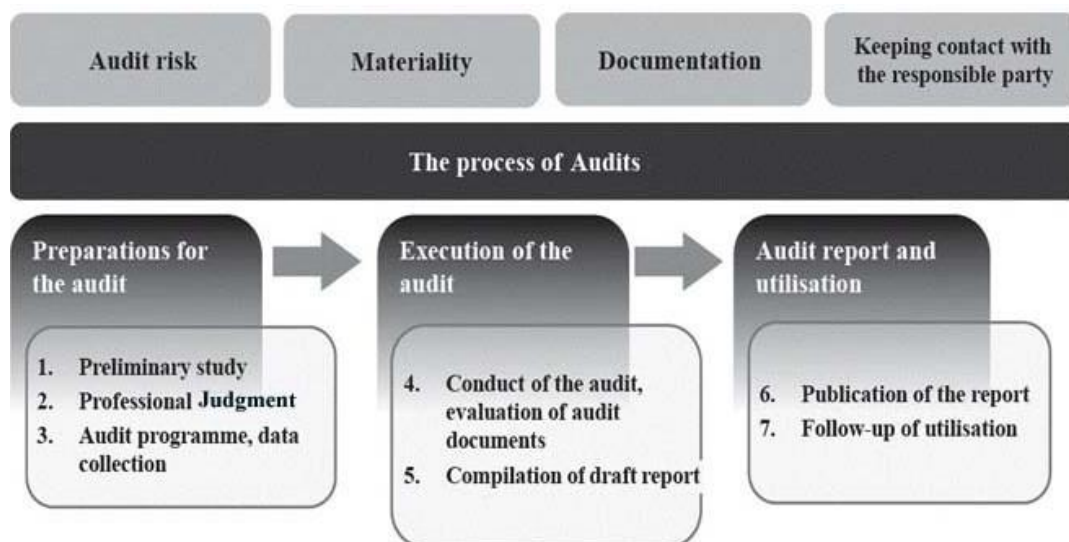
## **3. Audit Scope**

A sum of Rs 8,1531.251 million was allocated to Relief department out of which Relief Department spent approximately Rs 5,103.332 million on relief activities

during financial years 2010-11 to 2012-13. An amount of Rs 4,153.635 million was also released to 22, 24 and 17 District Administrations, PDMA and DG Ranger during the financial year 2010-11, 2011-12 and 2012-13 respectively. In addition, liabilities of Rs 885.716 million was also created. The audit covered issues of propriety, efficiency and economy in public spending

### 3.1 Audit Methodology

The audit was conducted in accordance with the INTOSAI Auditing Standards as envisaged in Financial Audit Manual (FAM). The audit also included review of record, field visit and discussion with management along with analysis and comments on various auditee policies.



### 3.2 Recoveries at the instance of audit

Recoveries amounting to Rs 895.142 million were pointed out by audit. The department failed to convene the DAC meeting despite several reminders. Hence the exact volume of recovery realized could not be ascertained at the time of compilation of this report

### **3.3 Audit impact**

There were no changes in rules, practices and systems during the year on the recommendation of Audit. Hence, audit impact in the scenario cannot be ascertained.

### **3.4 Comments on Internal Control and Internal Audit Department**

Though the organizations have Internal Controls in place but they need improvement to strengthen the financial management systems and internal controls. The internal audit be conducted on regular basis. Non maintaining cash book, Non reconciliations with bank and Account Office, non obtaining vouched accounts and non deduction of taxes shows weak internal controls of the department.

### **3.5 Organization of the audit report**

The audit report has been divided into two chapters. Chapter-1 include the findings and recommendation pertaining to the Relief Commissioner and the Chapter - 2 pertains to Deputy Commissioner/District Disaster Managemnt Authorities.

## SUMMARY TABLES & CHARTS

Table 1 *Audit Work Statistics*

(Rs in million)			
S. No.	Description	No.	Budget
1	Total Entities (Ministries/PAO's) in Audit Jurisdiction	3	8,371.251*
2	Total formations in audit jurisdiction	49	
3	Total Entities(Ministries/PAO's) Audited	1	
4	Total formations Audited	4	
5	Audit & Inspection Reports	1	
6	Special Audit Reports	1	
7	Performance Audit Reports	-	
8	Other Reports	-	

\*The budget pertains only to one PAO

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)	-
3	Internal controls relating to financial management	1,314.651
4	Others	5,900.135
	<b>Total</b>	<b>7,214.786</b>

Table 3 **Outcome Statistics**

**(Rs in million)**

S.No.	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year
1	Outlays Audited	-	-	-	8,371.251	8,371.251
2	Amount Placed under Audit Observations /Irregularities of Audit	-	-	895.142	6,319.644	7,214.786
3	Recoveries Pointed Out at the instance of Audit	-	-	895.142	-	-
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-
5	Recoveries Realized at the instance of Audit	-	-	-	-	-



Table 4 **Table of Irregularities pointed out**

<b>(Rs in million)</b>		
<b>S.No.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of rules and regulations, violation of principle of propriety and probity in public operations.	5,903.452
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.	292.839
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public money	895.142
6	Non-production of record.	186.142
7	Others, including cases of accidents, negligence etc.	-

Table 5 **Cost-Benefit**

<b>S. No.</b>	<b>Description</b>	<b>Amount (in million)</b>
1	Outlays Audited (Items 1 of Table 3)	8,371.251
2	Expenditure on Audit	-
3	Recoveries realized at the instance of Audit	-
	Cost-Benefit Ratio	-

## ***Chapter-1***

### ***Relief Commissioner - Sindh***

#### **1.1 Introduction of the Department**

The Relief Department is responsible to manage natural calamity/disaster and perform function under the provision of the Sindh National Calamities Act (Prevention and Relief) Act, 1958. Whenever the Province or any part thereof is affected or threatened by flood, famine, locust or any other pest, hailstorm, fire, epidemic or any other calamity which, in the opinion of Government warrants action under this Act, Government may, by notification, declare the whole or any part of the Province as the case may be, as calamity affected area.

The Relief Commissioner is administrative head and Principle Accounting Officer (PAO) of the department. The Additional Relief Commissioner, is a subordinate office of Relief Commissioner, Sindh and performs duties as prescribed by the Relief Commissioner. The Additional Relief Commissioner carries out relief activities, make procurement, distributes funds and relief goods among the District Administration to carry out rescue and relief operation in calamity affected areas.

#### **1.2 Fund Flow Mechanism**

The Finance Department releases funds to Relief Commissioner on need basis out of Lump sum provision kept for relief measures during the course of emergency/disaster.

During the financial year 2010-11 to 2012-13, Finance Department Government of Sindh provided funds on need basis from time to time. The Additional Relief Commissioner withdrew funds on abstract bill from District Accounts Office, Hyderabad and kept in National Bank of Pakistan Shahbaz Building branch, Hyderabad. The payments were made to the vendors through cheque / cash.

#### **1.3 Comments on Budget and Accounts (Variance Analysis)**

The Provincial Government released a sum of Rs 8,153.251 million to Relief Department. Out of total funds Relief Department spent an amount of Rs 5,103.332 million on procurement of relief goods and other relief activities. Funds of

Rs 4,153.635 million were also transferred to District Administration, PDMA Sindh and other line departments for relief operations.

The detail is as under:

(Rupees in million)

<b>Description</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>Total</b>
Release made by F.D to Relief Commissioner	3,830.500	2,752.550	1,570.201	<b>8,153.251</b>
Release made by F.D. direct to DCO / PDMA	218.000	-	-	218.000
<b>Total</b>	<b>4,048.500</b>	<b>2,752.550</b>	<b>1,570.201</b>	<b>8,371.251</b>
<b>Expended Amount</b>				
Amount Released to DCs	2,196.530	1,371.105	306.000	<b>3,873.635</b>
Amount Released to PDMA Sindh	280.000	-	-	<b>280.000</b>
Funds expended by Add. Relief commissioner, Hyderabad	1,308.938	1,752.984	2,041.410	<b>5,103.332</b>
<b>Total</b>	<b>3,785.468</b>	<b>3,124.089</b>	<b>2,347.410</b>	<b>9,256.967</b>
<b>Closing balance / Liabilities</b>	<b>263.032</b>	<b>(371.539)</b>	<b>(777.209)</b>	<b>(885.716)</b>

The table summarizes the releases made by the Finance Department to Relief Commissioner and further releases from Relief Commissioner to the Deputy Commissioner/Commissioner/PDMA and the expenditure in each financial year. There is decreasing of funds allocation to the Relief Department from financial year 2010-11 to 2012-13.

The above table also depicts increase in expenditure by the the Additional Relief Commissioner during the financial year 2010-11 to 2012-13.

Further, the Additional Relief Commissioner, Hyderabad retained closing balance of Rs 263.032 million during the financial year 2010-11 and later on create huge liabilities of Rs 1,148.748 million during financial year 2011-12 and 2012-13. The net result shows that relief department create liabilities of Rs 885.716 million.

## **1.4 AUDIT FINDINGS**

### **1.4.1 ORGANIZATION AND MANAGEMENT**

#### **1.4.1.1 Non provision of Cash Book and Bank Reconciliation Statement – Rs 186.374 million**

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

a) During audit of Payment details as provided by Additional Relief Commissioner, Hyderabad it was found that payment of Rs 186.374 million was made. However, the management failed to produce the record / voucher and files despite severel requisitions and reminders. The detail is given in **Annex-II**.

b) The Additional Relief Commissioner, Hyderabad incurred an expenditure of Rs 8,152 million during the financial year 2010-11, 2011-12 and 2012-13. The cash book and bank reconciliation statements were also not produced to audit for scrutiny. In the absence of this important record audit could not verify the total number of vouchers, actual receipts and payments made, cheques issued to the vendors, presented in the bank for payment the amount of cheque issued and entered and progressive expenditure incurred during each month.

Audit is of the view that non provision of record is a serious lapse on the part of the management.

The matter was pointed out to the management in January, 2017. The management replied that due to shifting of record the cash books were not traced at that time, However the cash book is traced now and will be submitted besides other record to audit during the time of verification.

The reply is not factual and needs verification of complete record.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be investigated alongwith fixing of responsibility against the person (s) at fault.

(Para No.22, 25 Add. Relief Commissioner, Hyd)

## **1.4.2 FINANCIAL MANAGEMENT**

### **1.4.2.1 Non submission of detailed bills to the Accountant General – Rs 8.152 billion**

As per para 4.2.7.1 of APPM, every claim voucher (bill) must be certified by an officer in the relevant District Account Office/Accountant General Office/Accountant General Pakistan Revenue Office and who shall be deemed to be the certifying officer.

The Finance Department, Government of Sindh (GoS) released funds of Rs 8,152.750 million for the flood / rain relief operations to Additional Relief Commissioner, Hyderabad during financial years 2010-11 to 2012-13. The department withdrew the same from District Account Office, Hyderabad on abstract bills during the financial year 2010-11 to 2012-13 and kept the same in the DDO bank account, maintained at National Bank of Pakistan, Shahbaz Building, Hyderabad.

Audit found that the department did not submit the vouched account to the Account office for post-audit / scrutiny as required under the rule.

The matter was pointed out to the management in January, 2017. The management replied that funds were provided to the Commissioners, Deputy Commissioners for Relief & Rescue operation and vouched account is still awaited. As soon as vouched account are received same will be provided to the District Accounts office.

The reply is not tenable as after expiry of considerable time, vouched accounts are not obtained and provided to Account office for post audit.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that matter may be inquired to fix the responsibility against the person. Further, the vouched account may be submitted to Account Office under intimation to Audit.

(Para No.72, Add. Relief Commissioner, Hyd)

### **1.4.2.2 Unauthorized retention of closing balances – Rs 452.308 million**

As per rule 128 of Sindh Budget Manual, the DDO is personally responsible for surrendering the savings to the Government before the closing of the financial year.

The Finance Department, GoS released funds of Rs 8,152.750 million for the flood / rain relief operations to Additional Relief Commissioner, Hyderabad during financial years 2010-11 to 2012-13. It revealed from the bank statements that the Additional Relief Commissioner, Hyderabad did not surrender the closing balances every year as the funds were lapsable. The detail is as under:

<b>Sr. No.</b>	<b>Financial Year</b>	<b>Balances (Rs)</b>
1	2010-11	408,401,984
2	2011-12	37,683,767
3	2012-13	6,222,582
Total (Rs):		452,308,333

Audit is of the view that non surrender of funds at the end of each financial year was violation of government instructions.

The matter was pointed out to the management in January, 2017. The management replied that since monsoon season started w.e.f. 15<sup>th</sup> June and Relief Department also opened control room w.e.f. 15<sup>th</sup> June. Deputy Commissioners also demanded funds, therefore keeping in view of the grievances of rain/flood affected people, unspent amount could not be deposited in Government Account. However, Finance Department Government of Sindh was requested in both years to accord permission to keep unspent amount in Relief Account.

The reply of the department is not tenable as the closing balances were required to be surrendered before close of the financial year.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the amount may be regularized from Finance Department under intimation to audit.

(Para No.73, Add. Relief Commissioner, Hyd)

#### **1.4.2.3 Non deposit of income tax and GST – Rs 15.090 million**

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

Audit observed that procurement was made from various firms / contractors and payment was made after deduction of income tax and general sales tax. However, the

amount deducted from vendors was not deposited into government treasury which comes to Rs 15.090 million. The detail is given in **Annex-III**.

Audit is of the view that non deposit of income tax is loss to Government exchequer.

The matter was pointed out to the management in January, 2017. In response Additional Relief Commissioner, Hyderabad replied that the proof of deposit of income tax is available.

The reply of the department is not tenable as the proof of deposit was not shown to audit.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that proof of deposit may be verified from Audit.

(Para No. 19, ARC Hyderabad)

#### **1.4.2.4 Non deduction of income tax – Rs 148.147 million**

According to section 153(1)(a) & (b) of income tax ordinance 2001, (amended in Finance Act 2010), income tax shall be charged on payment of goods and services to the contractors @ 3.5%.

The Additional Relief Commissioner, Hyderabad made payment to the various contractors on account of purchase of different relief items without deduction of Income tax of Rs 148.147 million. The detail is given in **Annex-IV**.

Audit is of the view that due to weak internal controls payment was made without deduction of income tax.

Payment without deduction of income tax resulted into loss to Government exchequer and an overpayment to the contractors.

The matter was reported to the management in January, 2017. Department replied that due to load of work and shortage of staff in the Relief Department, amount of tax could not be deducted from the contractors. However, concerned companies are requested to deposit amount of tax in Government Treasury.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the responsibility may be fixed on the person(s) for non-deduction of taxes besides recovery may be made from the concerned and deposit into Government treasury under intimation to Audit.

(Para No.18,68 ARC-Hyderabad)

#### **1.4.2.5 Non deduction of GST – Rs 668.528 million**

According to notification SRO 660(I)/2007 dated 30.06.2007, a withholding agent shall deduct an amount equal to one fifth of the total sales tax shown in the sales tax invoice

The Additional Relief Commissioner, Hyderabad made payment to the various contractors on account of purchase of different relief items without deduction of GST of Rs 668.528 million. The detail is given in **Annex-V**.

Audit is of the view that due to weak internal controls payments were made without deduction of GST resulting into loss to Government exchequer.

The matter was reported to the management in January, 2017. Department replied that due to load of work and shortage of staff amount of GST could not be deducted from the contractors. However, concerned companies are requested to deposit the same into Government Treasury.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the responsibility may be fixed on the person(s) for non-deduction of GST besides recovery may be made from the concerned and deposit into Government treasury under intimation to Audit.

(Para No.17&69, ARC-Hyderabad)

#### **1.4.2.6 Non deduction of professional tax – Rs 0.325 million**

According to Sindh Finance Act, 1964, professional tax is required to be deducted from the payments made to the contractors at the following rates:



Particulars	Rate of Tax Per annum (Rs)
i) Exceeding Rs 10,000 but less than 1 million.	1,000
ii) Exceeding Rs 1 million but less than 2.5 million.	2500
iii) Exceeding Rs 2.5 million and above.	5,000

The Additional Relief Commissioner, Hyderabad made payment to the various contractors on account of purchase of different relief items without deduction of professional tax of Rs 325,000. The detail is given in **Annex-VI**.

Audit is of the view that due to weak internal control payments were made without deduction of professional tax resulting into loss to Government exchequer.

The matter was reported to the management in January, 2017. Department replied that due to load of work recovery could not be made from the contractors. However, concerned companies are requested to deposit the same into Government Treasury.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the responsibility may be fixed on the person(s) for non-deduction of taxes and recovery may be made from the concerned and deposited into Government treasury under intimation to Audit.

(Para No. 20 & 71, ARC-Hyderabad)

#### **1.4.2.7 Non deduction of stamp duty – Rs 10.582 million**

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

The Additional Relief Commissioner, Hyderabad made payment to the various contractors on account of purchase of different relief items without deduction of stamp duty of Rs 10.582 million. The detail is given in **Annex-VII**.

Audit is of the view that due to weak internal controls payments were made without deduction of stamp duty resulting into loss to Government exchequer and overpayment to the contractors.

The matter was reported to the management in January, 2017. Department replied that according to Stamp Act, 1899 the items procured by the Government are unchargeable of Stamp Duty.

The reply is not tenable as the stamp duty will be charged on all the supplies made to Government.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be investigated with fixing of responsibility against the person(s) at fault for non-deduction of taxes. The recovery may be made from the concerned and deposit into Government treasury.

(Para No. 21&70, ARC-Hyderabad)

#### **1.4.2.8 Unauthorized withdrawal of cash – Rs 179.068 million**

According to Para 2.3.2.8 of APPM, to minimize the risk of fraud and corruption, payment shall be made through direct bank transfer and cheque.

The Additional Relief Commissioner, Hyderabad made payment of Rs 179.068 million in cash instead of issuing cross cheques to the vendors during the financial year 2011-13.

The detail is given as under:

<b>Sr. No.</b>	<b>Financial Year</b>	<b>Head of Account</b>	<b>Para No.</b>	<b>Amount (Rs)</b>	<b>Annex</b>
1	2010-11	Transportation Charges	23	10,215,000	<b>VIII</b>
2	2012-13	Transportation Charges	56	13,840,000	
3	2012-13	Various head of account (as per Bank Statement)	55	51,902,307	
4	2011-12	Various head of account (as per Bank Statement)	74	103,111,006	
<b>Total (Rs):</b>				<b>179,068,313</b>	

The following shortcomings were observed with respect to payment made on account of transportation charges:

1. The shipment receipts have been prepared with same hand writing which depicted that record has been fabricated.
2. The signature of the booking clerk / any other person and truck number was not available on the shipment receipts with reference to Para 56.

3. The letters / indent forms were not available regarding issuance of items to district management or any other official / officer to whom the items were being dispatched.
4. The vouched account of Rs 3.610 million was not available in record.

Audit is of the view that above observations creates doubts and there is possibility of fraud on the legitimacy of services rendered and payment made to the contractor which needs proper inquiry.

The matter was reported to the management in January, 2017. Department replied that people were displaced due to flood water. Government took immediate steps to shift the affected population to safer places, therefore cash payments were made to the transporters. Bills and voucher of the amount paid in cash is available.

Reply is not tenable as the cash payments are not allowed under the rules.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be investigated for making huge cash payments, fix responsibility and initiate disciplinary action against the persons at fault under intimation to Audit.

(Para No. 23,55,56 & 74, Add. Relief Commissioner, Hyd)

#### **1.4.2.9 Missing credit transactions trails – Rs 3.614 billion**

As per para 6.3.4.1 of Accounting Policies and Procedure Manual (APPM), a monthly reconciliation of bank accounts is a necessary part of financial management and is also an effective measure for detecting and deterring fraud and irregularities. Further as per para 6.3.4.2 every DAO shall prepare a monthly reconciliation statement for expenditures and receipts

The Additional Relief Commissioner, Hyderabad maintained account No. 000695-1 (current account) with National Bank of Pakistan, Shahbaz Building Branch, Hyderabad. The Bank Statement of account showed that Rs 3.614 billion were credited in the bank account but no record was available to clarify the whereabouts of the credit transactions in the bank account. The detail is in **Annex-IX**.

Audit is of the view that due to poor maintenance of record, the credit amounts showed in the bank statement needs clarification.

The matter was reported to the management in January, 2017. Department replied that all the record is available and will be produced to audit.

The reply is not tenable as the amount credited in the department account is not supported by any documentary evidence.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that complete detail of the credits transaction show in the bank statement may be provided to audit.

(Para No.24, Add. Relief Commissioner, Hyd)

#### **1.4.2.10 Cash payments in violation of rules on account of transportation - Rs 37.036 million**

According to Para 2.3.2.8 of APPM, to minimize the risk of fraud and corruption, payment shall be made through direct bank transfer and cheque.

The Additional Relief Commissioner, Hyderabad made cash payment of Rs 37.036 million on account of transportation of relief items in various districts by M/s Asif Goods Transport Company & M/s Naveed Transporter during the financial year 2011-12. The detail of payment is given in **Annex-X**.

Following irregularities were also observed:

1. The names of recipients were mentioned in the shipment receipts without complete address, contact numbers and designation.
2. Neither the list of relief items was mentioned in the shipment receipts nor acknowledgments of receipt of dispatched items were available on record.
3. The letters / indent forms were not available regarding issuance of items to district management or any other official / officer to whom the items were dispatched as evidence that the shipment receipts are correct.
4. The vouched account from Sr. No. 11 to 15 amounting to Rs 13.970 million were not available on record.

Audit is of the view that payment made in cash was irregular.

The matter was reported to the management in January, 2017. Department replied that bills of said transporter were received from the Ministry of Relief. Items of relief goods donated and received by the Ministry were dispatched to their nominated

persons for distribution. Since all the work was done during emergency, therefore codal formalities could not be fulfilled.

The reply is not tenable as cash payment is not admissible under rule.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired and initiate disciplinary action against the persons at fault for not observing codal formalities.

(Para No.38, Add. Relief Commissioner, Hyd)

#### **1.4.2.11 Unauthorized procurement without availability of funds – Rs 346.774 million**

As per para 112 of Sindh Budget Manual when an additional appropriation is required urgently in a case not involving a new service and no savings are foreseen, the authority concerned should apply to the administrative department of the Government for permission to incur the expenditure. Department may, with the concurrence of the Finance department, sanction or authorize the incurring of the expenditure and inform the Comptroller through the Finance Department, that provision will be made later either by re-appropriation or by obtaining supplementary grant or appropriation.

The Additional Relief Commissioner, Hyderabad procured different relief items by obtaining quotations. The detail is given as under:

Item Purchased	Firm/Supplier	Qty.	PU cost (Rs)	Total (Rs)	Payment (Rs)	Liabilities (Rs)
Ration Bag	Haji Gul Bahar	10,000	2,250	22,500,000	-	22,500,000
Ration Bag	Haji Iqbal Memon	10,000	2,250	22,500,000	-	22,500,000
Ration Bag	A.M. Global	65,000	2,250	146,250,000	-	146,250,000
Tents	M/s Multinational	2,000	7,900	15,800,000	-	15,800,000
Fleece Blanket	A. R. Enterprises	50,000	590	29,500,000	-	29,500,000
Fleece Blanket	Paramount	6,000	590	3,540,000	-	3,540,000
Food Packages	Youth Action for Pak	-	-	21,321,000	-	21,321,000
Plastic Sheet	M/s AR Enterprises	50,000	375	18,750,000	18,093,750	656,250
Ration Bag	M/s Classic Pan	70,000	2,250	157,500,000	72,793,300	84,706,700
			<b>Total</b>	<b>437,661,000</b>	<b>90,887,050</b>	<b>346,773,950</b>

Audit found that procurement was made without any need assessment and availability of funds which resulted into a liability of Rs 346.774 million on Government. Besides that, no relevant record pertaining to receipt and distribution of relief items was found available.

Audit is of the view that due to weak financial control / mismanagement the procurement process was initiated without availability of funds. Further, without availability of record of receipt and distribution of relief items authenticity of expenditure incurred is doubtful.

The matter was reported to the management in January, 2017. Department replied that since affected people were residing in relief camps and Advisor / Minister for relief was continuously visiting affected areas and on verbal direction to department procurement of ration bags and other relief goods were procured with the hope that Finance Department will release funds.

The reply is not tenable. Department made procurement without observing codal formalities and keeping in view the availability of funds.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that inquiry may be conducted to fix responsibility for generating liabilities and to ascertain the transparency in the whole procurement process.

(Para No.58, 59 & 61, Add. Relief Commissioner, Hyd)

### **1.4.3 PROCUREMENT AND CONTRACT MANAGEMENT**

#### **1.4.3.1 Loss to Government due to fraudulent procurement of water purifier units – Rs 62.750 million**

As per rule 40-B of SFR Volume-I, every Government servant realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

The Additional Relief Commissioner made payment of Rs 60.553 million to M/s Pelican Engineers after making deduction of income tax for purchase of Life Straw Family (water purifier).

The detail is given below:

Name of Firm	Description	supply order No.	Date	Quantity	Rate per unit (Rs)	Amount (Rs)
M/s J.E. Austin Associates, Inc., Lahore	Life Straw Family (water purifier) units	R/F-618/2011	23.08.2011	25000	2510	6,2750,000

Following irregularities were observed:

1. The department initiated the procurement process on emergency basis after receiving the quotation only from M/s J.E. Austin Associates, Lahore on 10.06.2011, the supply order was issued on 23.08.2011 (almost after 3 months). The department avoided open competitive bidding process and not applied SPPR 2010.
2. The department issued supply order to M/s J.E. Austin Associates for supply of Life Straw Family Units and made 100% advance payment to M/s Pelican Engineers for Rs 60.553 million vide cheque No. 939739 dated 07.09.2011 without any clause of advance payment.
3. The department neither received the supplies nor the advance payment was recovered from the supplier.
4. The Minister for Rehabilitation & Disaster Management, GoS noticed a difference of Rs 1,500 per unit between market price and supply order price and directed to initiate an inquiry vide letter No. MIN/Rehabilitation/2011/911 dated 02.11.2011 but department did not initiate any inquiry to probe into the matter.

Audit is of the view that department made advance payment and did not receive items from supplier which resulted into loss to Government exchequer.

The matter was pointed out to the management in January, 2017. The management replied that procurement process was initiated in emergency and payment was made to contractor after obtaining approval from the Chief Minister Sindh. Department has continuously approached to supply items but contractor has not responded. The recovery process is being carried out against M/s J.E Austin.

The reply is not tenable as no concrete evidence e.g. copy of FIR was provided in support of reply.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that inquiry may be initiated against the person(s) at fault and recovery may also be made from the contractors/responsible and deposited into government treasury under intimation to Audit.

(Para No.26, Add. Relief Commissioner, Hyd)

#### **1.4.3.2 Double payment to the contractor – Rs 45.837 million**

As per rule 40-B of SFR Volume-I, every Government servant realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

The Additional Relief Commissioner, Hyderabad issued supply order on 23.12.2010 to M/s Khan & Company, Karachi for procurement of 5,000 tents being the lowest bidder and an amount of Rs 45.837 million was paid on 23.12.2010 vide Cheque No. 182995 to the supplier as advance payment. It was revealed from the record that Rs 45.837 million were again paid to M/s Khan & Company, Karachi on 23.12.2010 vide Cheque No. 182996.

Audit is of the view that department made double payment to the contractor for the same consignment as a result Government sustained loss of Rs 45.837 million.

The matter was pointed out to the management in January, 2017. The management replied that two supply orders of same quantity of 5,000 tents were issued on the same date.

The reply is not tenable as the record of the second supply order was neither available nor shown to audit.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that disciplinary action may be taken for making overpayment and loss of Rs 44.174 million may be recovered from the concerned and deposited into Government treasury under intimation to Audit.

(Para No.6, Add. Relief Commissioner, Hyd)



### 1.4.3.3 Loss to Government due to purchase on higher rates – Rs 24.00 million

As per rule 40-B of SFR Volume-I, every Government servant realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

The Additional Relief Commissioner, Hyderabad procured ration bags through quotations during financial year 2012-13. The detail is as under:

Sr. No.	Firm Name	Quotation date	Quantity demanded	Rate (Rs)	Date of Supply order
1.	M/s Aijaz Ahmad	20.09.2012	10,000	2,250	25.09.2012
2.	M/s Haji Iqbal Memon			2,270	
3.	M/s Haji Gul Bahar			2,300	
4.	M/s Classic Pan	25.09.2012	20,000	2,250	06.10.2012
5.	M/s Gosia Shipping	26.09.2012	+	2,400	
6.	M/s Aqsa Enterprises	23.09.2012	50,000	2,350	

The Additional Relief Commissioner, Hyderabad received quotations for supply of ration bags on 22.09.2012 in another procurement case with lower rates as compare to above mentioned quoted rates. The detail is as under:

Sr. No.	Firm Name	Quotation date	Quantity demanded	Rate (Rs)
1	M/s Imtiaz Enterprises	22.09.2012	10,000	1,950
2	M/s M. Siddique & Co.	22.09.2012	10,000	2,150

It was revealed from the record that the department issued supply orders to M/s Aijaz Ahmad on 25.09.2012 and M/s Classic Pan on 06.10.2012 @ Rs 2,250 per ration bag by ignoring the lowest rate of Rs 1,950 per ration bag offered by M/s Imtiaz Enterprises on 22.09.2010.

Audit is of the view that due to ignoring lowest rates government sustained a loss of Rs 24.000 million {80,000 ration bags x Rs 300(Rs 2,250 – Rs 1,950)}.

The matter was reported to the management in January, 2017. Department replied that M/s Imtiaz enterprises offered first quotation of Rs 2,250 per bag and their offer of Rs 1,950 mistakenly faxed to the Ministry of Relief.

The reply is not tenable as the department ignored the lowest rate and extended undue favour to the contractor.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired, fix responsibility and initiate disciplinary action against the persons at fault besides recovering the loss.

(Para No.60, ARC, Hyderabad)

#### **1.4.3.4 Loss to Government due to purchase from 2<sup>nd</sup> lowest bidder –Rs 2.500 million**

As per rule 16(1)(a)(ii)(C) of SPPR 2010, a procuring agency shall engage in quotation method of procurement only if the procurement is made from the supplier offering the lowest price. Further, as per rule 40-B of SFR Volume-I, every Government official will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

The Additional Relief Commissioner, Hyderabad obtained quotations for provision of 5,000 tents. The detail is as under:

S. No.	Firm Name	Qty	Rate (Rs)	Amount (Rs)
1	M/s Muhammad Amjad& Brothers	5,000	9,800	49,000,000
2	M/s Equip Arts	5,000	9,500	47,500,000
3	M/s New Pak Tent House	5,000	9,000	45,000,000

The department paid Rs 45.837 million (Rs 27.000 million vide Cheque No. 182973 dated 27.11.2010 & Rs 18.837 million vide Cheque No. 182975 dated 06.12.2010 to M/s Equip Art, Karachi. Audit observed that procurement was made from 2nd lowest bidder showing higher rate of Rs 9600 instead of actual quoted rate i.e. Rs 9000 of the 1<sup>st</sup> lowest bidder (M/s New Pak Tent) in the comparative statement.

Audit holds that undue favour was given to M/s Equip Arts being the 2nd lowest bidder which resulted into loss of Rs 2.500 million (Rs 9,500 – Rs 9,000 = Rs 500 x 5,000 tents).

The matter was reported to the management in January, 2017 but no reply was received.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the action may be taken against the person(s) at fault for award of contract to the 2<sup>nd</sup> lowest. The loss may also be made good under intimation to Audit.

(Para No.5, Add. Relief Commissioner, Hyd)

#### **1.4.3.5 Undue benefit to the contractor resulting loss to Government – Rs 3.00 million**

As per rule 40-B of SFR Volume-I, every Government servant realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

The Additional Relief Commissioner, Hyderabad obtained quotations for supply of 10,000 ration bag of 13 items. Later on, the Additional Relief Commissioner, Hyderabad again received quotations on 22.09.2012 from the same suppliers with reduced rates for supply of 10,000 ration bags with same items and quantity. The detail is as under:

Sr. No.	Firm Name	Quantity demanded	First Quotation		Revised Quotation	
			Quotation date	Rate (Rs)	Quotation date	Rate (Rs)
1	M/s Imtiaz Enterprises	10,000	20.09.2012	2,250	22.09.2012	1,950
2	M/s M. Siddique & Co.	10,000	18.09.2012	2,375	22.09.2012	2,150
3	M/s U.K Traders	10,000	19.09.2012	2,300	22.09.2012	2,300

It revealed that the department selected the higher rate quotation dated 20.09.2012 of M/s Imtiaz Enterprises instead of quotation dated 22.09.2012 having lower rate i.e. Rs 1,950 per ration bag which resulted into loss of Rs 3,000,000. The department made payment of Rs 22.062 million (Rs 10,000,000 vide Cheque No. 4683549 dated 25.09.2012 and Rs 12,062,500).

Audit is of the view that department made procurement at a higher rate. This resulted into loss to government exchequer

The matter was reported to the management in January, 2017. Department replied that on receipt of quotation from M/s Imtiaz Enterprises and two others dated 20.09.2012 supply order of 10,000 ration bags was issued to M/s Imtiaz Enterprises being the lowest one who started delivery of ration bags. Unfortunately, M/s Imtiaz Enterprises and two other firms after two days faxed other quotations mistakenly to the

Ministry of Relief which were not considered as desired by Ministry over phone. This was done mistakenly.

The reply is not tenable as department ignored the lowest rates and the procurement was made on higher rates.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that disciplinary action may be initiated against the persons at fault and loss may be made good from the concerned under intimation to Audit.

(Para No.45, Add. Relief Commissioner, Hyd)

#### **1.4.3.6 Loss to Government due to ignoring the lowest bidder – Rs 0.600 million**

As per rule 16(1)(a)(ii)(C) of SPPR 2010, a procuring agency shall engage in quotation method of procurement only if the procurement is made from the supplier offering the lowest price. As per rule 40-B of SFR Volume-I, every Government servant realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

The Additional Relief Commissioner, Hyderabad obtained quotations from the following suppliers for procurement of supply, installation & commissioning of 10 Dewatering Pump of 5 cusec. Audit observed that the work order dated 16.11.2011 was issued to the 3<sup>rd</sup> lowest bidder which resulted loss to government. The detail is as under:

<b>Sr. No.</b>	<b>Firm Name</b>	<b>Quotation date</b>	<b>Rate (Rs)</b>	<b>Remarks as per comparative statement</b>
1	M/s Suhail Trading Company	27.10.2011	930,000	1 <sup>st</sup> lowest
2	M/s Jawed Engineering Enterprises	26.10.2011	950,000	2 <sup>nd</sup> lowest
3	M/s SAS Corporation	27.10.2011	990,000	3 <sup>rd</sup> lowest

Audit is of the view that the award of contract to 3<sup>rd</sup> lowest bidder was irregular which resulted loss to Government of Rs 600,000 (Rs 990,000 – 930,000 = Rs 60,000 x 10 units).

The matter was reported to the management in January, 2017. Department replied that it is correct that rates of M/s Suhail Trading Company and M/s Jawed Engineering enterprises was lowest but they were providing 5 cusec pumping unit with electric motor whereas M/s SAS was providing other accessories i.e. Suction Hose 8”

x 10' long, Delivery Hose 6" x 50' and Flang Band 8". Therefore, supply order was issued in favour of M/s SAS to save Government exchequer.

The reply is not tenable as the procurement was to be made from the first lowest since no condition / criteria exists.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that disciplinary action may be initiated against the person(s) at fault for irregular award of contract besides the loss may be recovered from the concerned under intimation to Audit.

(Para No.30, Add. Relief Commissioner, Hyd)

#### **1.4.3.7 Procurement of tents in violation of procurement rules – Rs 36.188 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 the print media in the manner and format prescribed in these rules.

The Additional Relief Commissioner, Hyderabad procured 5,000 tents from M/s Xextex Impex, Karachi for flood relief operations during financial year 2010-11 and an amount of Rs 36.187 million was paid on 03.05.2011 vide Cheque No. 915524 to the supplier.

Following irregularities were observed:

1. The value of procurement was more than one million rupees but SPPR 2010 were not observed.
2. 100% advance payment was made to the supplier without obtaining bank guarantee.
3. Payment was made without obtaining the invoice from the supplier.
4. The report of inspection committee or laboratory test regarding quality and quantity of the supplied tents was not found available on record.

Audit is of the opinion that procurement without observing the codal formalities was irregular.

The matter was reported to the management in January, 2017. Department replied that the procurement was made in emergency. The payment was made after

receiving the invoice and the quantity and quality was according to the requirements. The consignment was delivered to District Coordination Officer (DCO) Jacobabad.

The reply is not tenable as the department made procurement under the guise of emergency.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that action may be initiated against the persons for not observing the procedural/ codal formalities under intimation to Audit.

(Para No. 2, Add. Relief Commissioner)

#### **1.4.3.8 Irregular award of contract by preparing fabricated record - Rs 62.930 million**

As per rule 4 of Sindh Public Procurement Rules 2010, procuring agencies shall ensure that procurements are conducted in a fair and transparent manner and the object of procurement brings value for money to the agency and the procurement process is efficient and economical.

The Additional Relief Commissioner, Hyderabad made payment of Rs 62.930 million for purchase of 58,000 blankets from M/s International Enterprises during the financial year 2010-11.

Audit observed that the supply order for purchase of blankets was issued to M/s International Enterprises on dated 13.11.2010. The quotations of other vendors were received on 22.11.2010 after issuance of supply order. The payment was made to the vendor in advance without obtaining bank guarantee. The distribution of blankets among the districts on proper indent form was also not provided to ensure the actual receipt of items from vendor. Others codal formalities were also not observed.

Audit is of the view that the procurement process was not transparent and the contract was awarded to favored supplier by preparing fabricated record.

The matter was reported to the management in January, 2017. Department replied that the procurement was made on emergent basis. Due to urgency supply order was issued on 13.11.2010, other companies quoted their rates over phone at that time. However, they submitted their quotations on 22.11.2010. No favor was given to any firm/supplier.

The reply is not tenable. The procurement was made from favoured contractor and record was completed after purchase.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that matter may be inquired, fix responsibility and initiate disciplinary action against the persons at fault under intimation to Audit.

(Para No.13, Add. Relief Commissioner, Hyd)

#### 1.4.3.9 Non maintenance of procurement record – Rs 583.619 million

As per rule 23 of SFR 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.

The Additional Relief Commissioner, Hyderabad procured following items during financial year 2011-12 but the payment record along with complete vouchers was not maintained. The detail is as under:

Sr. No.	Items	Supplier	Quantity	Rate (Rs)	Amount (Rs)
1	Ration Bags	Utility Store Corporation, Hyderabad	500	1,433	716,500
2		Waseem Keryana Store by DEO (Rev), Hyd.	1,000	1,575	1,575,000
3		EDO (Rev) Hyderabad	6,500	1,575	10,237,500
4	Blankets	Saad Enterprises	100,000	1,400	140,000,000
5		Summary Enterprises	10,000	650	6,500,000
6		Ibrahim Traders	70,000	1,400	98,000,000
7		Hussain & Company	15,000	750	11,250,000
8		Hamza & Company	30,000	1,550	46,500,000
9		Suave & Company	1,700	1,450	2,465,000
10		M.R Enterprises	10,000	1,375	13,750,000
11		Summary Enterprises	15,000	425	6,375,000
12		Hamza & Company	30,000	1,550	46,500,000
13	Insect Spry	Information not available			199,750,000
<b>Total (Rs):</b>					<b>583,619,000</b>

Audit is of the view that payment made without voucher, bills and record is irregular.

The matter was reported to the management in January, 2017. Department replied that all the record is available for audit verification.

The reply is not tenable as the record was not provided during audit.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the complete record may be produced to audit for verifications.

(Para No.33, ARC, Hyd)

#### **1.4.3.10 Unauthorized payment without observing codal formalities – Rs 16.315 million**

As per rule 4 of Sindh Public Procurement Rules 2010, procuring agencies shall ensure that procurements are conducted in a fair and transparent manner and the object of procurement brings value for money to the agency and the procurement process is efficient and economical.

The Additional Relief Commissioner, Hyderabad made payment of Rs 16.315 million to vendors during the financial year 2011-12 & 2012-13. Audit observed that the bills were furnished by the Minister for Relief, Sindh and payments were made accordingly. The necessary detail is as under:

<b>Sr. No.</b>	<b>Name of Vendor</b>	<b>Financial year</b>	<b>Particular</b>	<b>Amount (Rs)</b>
1	M/s Yaqub Brother, Karachi.	2011-12	Milk Pack & Mineral Water	2,596,805
2			General Items	2,767,680
3			Catering	5,252,000
4	M/s Ambala Food	2012-13	Food cooked, Un cooked & Decoration, Generator and Transport in District Tharparkar	2,185,750
5	M/s Chawala Foods	2011-12	Misc. Foods items	726,590
6	M/s Chawala Caterers	2011-12	Misc. Foods item	1,063,325
7	-	2011-12	Misc. Foods item	1,723,000
			<b>Total (Rs):</b>	<b>16,315,150</b>

Following irregularities were observed:

1. The complete record for award of contracts was not available.
2. The camp wise list of IDPs with CNIC No. was not available.
3. The items purchased from M/s Chawala Foods at Sr. No. 5 & 6 were luxurious food items like fish, Bar B.Q. items, Chicken Quorma, Pulao, Qulfi, Palater Salad Raiata and coffee.



Audit is of the view that non-observing the procedural / codal formalities is a serious lapse on the part of the management which made the whole procurement unauthorized.

The matter was reported to the management in January, 2017. Department replied that the Minister is the overall incharge of the Department, all the relief items were procured during his personal visits to the rain/flood affected areas for distribution amongst the rain affectees, therefore, codal formalities could not be fulfilled. However, all the record is available and will be produced to audit during verification.

Reply of the department is not tenable as the record was completed after expenditure was incurred.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the responsibility may be fixed on the person(s) for non-observing the codal and procedural obligations besides regularizing the expenditure from the competent forum under intimation to Audit.

(Para No.36, Add. Relief Commissioner, Hyd)

#### **1.4.3.11 Procurement of tents in violation of procurement rules – Rs 599.250 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 in print media in the manner and format prescribed in these rules. Further, as per rule 4, procuring agencies shall ensure that procurements are conducted in a fair and transparent manner.

The Additional Relief Commissioner, Hyderabad procured tents by obtaining quotations from different suppliers. Detail is given in **Annex-XI**.

Following observations were noticed:

1. Procurements were made on computer generated, with same manuscript, quotation instead of open competitive bidding. Advance payment was made without entering into contract and obtaining bank guarantee. Delivery was received without any inspection

2. The report of inspection committee regarding quality and quantity of the supplied tents was not found available on record.
3. Laboratory test reports of tents showed that the test was conducted before submission of quotations to the department.
4. Distribution record was not available.

Audit is of the view that non-observing the procedural / codal formalities is a serious lapse on the part of the management which made the whole procurement irregular.

The matter was reported to the management in January, 2017. Department replied that procurement was made in emergency on quotation basis. Agreement was made, supply orders were issued. Inspection/Laboratory test of relief goods could not be carried out as the same takes time but people were in need of urgent help. However, institutions are noted for future compliance. The delivery challan shipment receipts number and truck numbers of each procurement are available in the record.

Reply is not tenable as the department did not foresee the need and procurement was made on quotation basis taking the plea of emergency.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that matter may be inquired, fix responsibility for non-observing the codal and procedural obligations besides regularizing the expenditure by the competent forum under intimation to Audit.

(Para No.28, Add. Relief Commissioner, Hyd)

#### **1.4.3.12 Irregular procurement of dewatering pumps without observing codal formalities – Rs 426.725 million**

As per rule 4 of SPPR 2010, while procuring goods or services, procuring agencies shall ensure that procurements are conducted in a fair and transparent manner and the object of procurement brings value for money to the agency and the procurement process is efficient and economical.

The Additional Relief Commissioner, Hyderabad incurred an expenditure of Rs 426.724 million during the financial year 2011-12 on account of procurement of 282 dewatering pumps through obtaining quotations from different suppliers. Detail is given in the **Annex-XII**.

The following irregularities were found:

1. Procurements were made on quotation basis instead of open competitive bidding.
2. No agreement for supply of dewatering pumps made hence government interest could not be safeguarded.
3. Advance payment was made without obtaining any bank guarantee.
4. Approval / concurrence of SMBR / Relief Commissioner to incur the expenditure was not obtained.
5. The department processed payment without obtaining delivery challan.
6. Distribution record was not available.

Audit is of the view that non-observing the procedural / codal formalities are a serious lapse on the part of the management which made the whole procurement irregular.

The matter was reported to the management in January, 2017. Department replied that procurement was made on quotation basis in emergency under Sindh Procurement Rules, agreement was made, supply orders were issued. Inspection/Laboratory test of relief goods could not be carried out in the better interest of Pubic. However, necessary points are noted for future compliance. The delivery challan shipment receipts number and truck numbers of each procurement are available in the record.

Reply is not tenable as the department did not foresee any need and procurement was made on quotation basis taking the plea of emergency.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that matter may be inquired to fix responsibility for non-observing the codal and procedural obligations besides regularizing the expenditure from the competent forum under intimation to Audit.

(Para No.31, Add. Relief Commissioner, Hyd)

#### **1.4.3.13 Irregular purchase of water cooler in violation of rules – Rs 36.750 million**

As per rule 15(b)(i) & (ii) of SPPR 2010, National Competitive Bidding (NCB) shall be the procedure wherein bidding is open only to interested national firms, companies or parties and international firms, companies or parties are not invited for

the bidding. NCB shall be the principal method of procurement with an estimated cost below US \$ 10 million or equivalent in local currency.

The Additional Relief Commissioner procured a quantity of 70,000 water coolers on quotation basis instead of floating tender ignoring the directives of Minister of relief department on 06.07.2012 to procure necessary relief items. All the quotations were received after issuance of supply order.

Sr. No.	Qty.	Rate (Rs)	Amount (Rs)	Repeat Order	Cheque No.	Date	Amount (Rs)
1	20,000	525	10,500,000		4686725	12.10.2012	8,000,000
			0		4686766	07.11.2012	2,412,500
2	30,000	525	15,750,000	150% increase	4691301	NA	25,331,250
3	20000	525	10,500,000	100% increase			0
<b>Total</b>			<b>36,750,000</b>				<b>35,743,750</b>

The following irregularities were also observed:

1. Relief department issued repeat order more than 15% which is against the government instruction.
2. Due to ill planning a huge amount of liability was created by the department.
3. Department made advance payment of Rs 8,000,000 on 12.10.2012 without any bank guarantee.
4. Approval / concurrence of SMBR / Relief Commissioner to incur the expenditure was not obtained.
5. Supply order was silent about the specifications of water cooler like size, quality etc.
6. The report of inspection committee about the quality and quantity was not available.
7. Distribution record / acknowledgments of the affectees were not available.

Audit is of the view that non-observing the procedural / codal formalities is a serious lapse on the part of the management which made the whole procurement irregular.

The matter was reported to the management in January, 2017. Department replied that the procurement was made in emergency on the direction of higher-ups and all the record is available for verification.

Reply is not tenable as the department was directed to make necessary arrangements vide letter dated 06.07.2012 but the procurement was made under the guise of emergency.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the responsibility may be fixed on the person(s) for non-observing the codal and procedural obligations besides the regularization of the expenditure by the competent forum under intimation to Audit.

(Para No.53, Add. Relief Commissioner, Hyd)

#### **1.4.3.14 Irregular procurement in violation of rules – Rs 107.145 million**

As per rule 15(b)(i) & (ii) of SPPR 2010, National Competitive Bidding (NCB) shall be the procedure wherein bidding is open only to interested national firms, companies or parties and international firms, companies or parties are not invited for the bidding. NCB shall be the principal method of procurement with an estimated cost below US \$ 10 million or equivalent in local currency. As per rule 16(1)(e) of SPPR 2010, repeat order shall not exceed 15% of the original contract amount

The Additional Relief Commissioner, Hyderabad made procurement of tents and dewatering pumps after obtaining quotations from the suppliers. The details of quotations, supply order and payment is provided in **Annex-XIII**.

The following observations were noticed:

1. Procurement was made on 25.09.2012 on quotation basis instead of floating tender despite the fact that department had sufficient time to procure items through calling tenders after issuance of directives dated 06.07.2012 by Minister of Relief department.
2. The department issued repeat order on 14.10.2012 to M/s Imtiaz Enterprises, Karachi for supply of additional 2,000 tents that was 200% of the original supply order.
3. Departmental Purchase Committee was not notified.
4. In some cases, supply order was issued before preparing of comparative statements and also even to vendors who did not participate in procurement process.

5. There was no provision / condition of advance payment in the supply order whereas the department made advance payment of Rs 5.00 million to M/s Handyman, Lahore on 25.09.2012 without any guarantee.
6. Payment was made without obtaining the invoice from the supplier.
7. The inspection committee report to ascertain the quality and quantity of the supplied tents was not available.
8. Distribution record / acknowledgments by the affectees were not available.

Audit is of the view that non-observing the procedural/ codal formalities are a serious lapse on the part of the management which made the whole procurement irregular.

The matter was reported to the management in January, 2017. Department replied that due to non-availability of funds at the time of direction given by the Advisor/Minister for Relief no procurement was made at time. Due to emergency and clerical mistake rate offered by the other firms could not be mentioned. However, points are noted for future compliance.

Reply is not tenable. The department did not prequalify the firms or made rate contract and made procurement on quotation basis in haphazard way under the guise of emergency.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the responsibility may be fixed on the person(s) for non-observing the codal and procedural obligations besides the regularization of the expenditure from the competent forum under intimation to Audit.

(Para No.43, 46, 47, 48 & 49 ARC, Hyd)

#### **1.4.3.15 Irregular award of contract without open tender - Rs 146.250 million and loss due to short supply of items - Rs 20.800 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 be in print. As per rule 40-B of SFR Volume-I, every Government servant will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

The Additional Relief Commissioner, Hyderabad procured 65,000 @ Rs 2,250 ration bags from M/s AM Global for rain affectees during financial year 2012-13 without availability of funds.

Audit observed that:

1. Minister of relief department issued directives on 06.07.2012 to procure necessary relief items but department did not take necessary steps for entering into rate contract after inviting open tenders and made procured items through obtaining quotation by avoiding Sindh Procurement Rules.
2. The vendor quoted rate for supply of 17 items in his quotation dated 19.09.2012 for Rs 2,250 per bag and accordingly supply order was issued for supply of 65,000 ration bags but in inspection report dated 18.10.2012 it was mentioned that vendor supplied 13 items. The short supply of items was amounting to Rs 20.800 million (approx.) as detailed below:

S. No.	Particular	Short supply of quantity	Approx. Rate (Rs)	Qty. Supplied (Bags)	Amount (Rs)
1	Atta	10 kg	30per Kg	65,000	1,950,000
2	Dal Masoor	1 kg	80per Kg	65,000	5,200,000
3	Garam Masala	50 gm	20	65,000	1,300,000
4	Biscuits	4 pcs	20	65,000	1,300,000
5	Lifebuoy Soap Small	1 kg	75	65,000	4,875,000
6	Washing Soap	1 kg	95	65,000	6,175,000
	<b>Total</b>				<b>20,800,000</b>

Audit is of the view that due to weak internal control the procurement was made without fulfilling codal formalities and observing rules which is irregular and overpayments was made to the contractor.

The matter was reported to the management in January, 2017. Department replied that at the time of direction given by the Private Secretary to Advisor/Minister for Relief funds were not available, therefore no procurement was made at that time. There was no short supply for Rs 20.800 million it was the typing mistake as list of ration was wrongly printed in the inspection report. All ration bags were procured on the directions of the Advisor/Minister for Relief with a hope that Finance Department would release funds.

Reply is not tenable. The record showed that department extended favour to the contractor and received short supply in ration bags.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that matter may be inquired to ascertain the transparency of procurement process. Further, the loss for supplying less quantity in ration bags may also be made good from the responsables besides disciplinary action against the person(s) at fault under intimation to Audit.

(Para No.63, Add. Relief Commissioner, Hyd)

#### **1.4.3.16 Irregular procurement of water purifier without fulfilling codal formalities –Rs 152.600 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. As per para 14 of SFR Volume-I, materials are issued from stock on an indent made by a properly authorized person and written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched, or from a duly authorized agent.

The Additional Relief Commissioner, Hyderabad procured Life Straw (water purifier unit) for Rs 152.600 million during the financial year 2010-11. The necessary detail of procurement is given as under:

<b>Sr. No.</b>	<b>Name of Firm</b>	<b>Quotation / Invoice Date</b>	<b>Supply order date</b>	<b>Quantity</b>	<b>Rate (Rs)</b>	<b>Amount (Rs)</b>
1	M/s Zahra Communications (Pvt.) Ltd. Karachi	17.09.2010	22.09.2010	50,000	2,550	127,500,000
2	M/s J.E. Austin Associates Inc., Lahore	06.10.2010	15.10.2010	10,000	2,510	25,100,000
<b>Total (Rs):</b>						<b>152,600,000</b>

The following observations were noticed:

1. The department issued supply order to the contactors without entering into a competitive bidding process to ensure the value for money in terms of quality, rates, and timely provision of relief times.
2. The department made payment to M/s Zahra Communications (Pvt.) Ltd. Karachi for Rs 25.500 million vide Cheque No. 181637 dated 20.09.2010 before issuance of supply order i.e. 22.09.2010.
3. As per invoice No. ZCPL-004-2010 dated 17.09.2010 of M/s Zahra Communications (Pvt.) Ltd. Karachi, supplies of 40,000 Life Straw was to be



made within 3-4 weeks whereas the supplier started delivery of items after 2 months and 18 days (i.e. 09.12.2010) from the date of issue of supply order (i.e. 22.09.2010) despite of that department did not impose any penalty on late delivery.

4. The payment was made to M/s J.E. Austin Associates Inc., Lahore without obtaining invoice.
5. Need assessment for procurement of 60,000 Life Straw units and utilization thereof was not available on record.
6. The department did not made agreement for supply of Life Straw units for legal bindings.
7. Supply order was silent about the warrantee / guarantee of the supplied items.
8. The inspection committee report about the quality and quantity of the supplied items was not available in record.
9. The department did not enter the items in the stock register.
10. Distribution record / acknowledgments were not available.

Audit is of the view that non-observing the procedural/ codal formalities are a serious lapse on the part of the management which made the whole procurement irregular.

The matter was reported to the management in January, 2017. Department replied that the procurement was made in emergency on quotations after preparing comparative statement, work order was issued on 20.09.2010 but the date was typed/written by mistake as 22.09.2010 instead of 20.09.2010. The supplier delivered the Life straws on 29.09.2010 and 09.12.2010.

Reply is not tenable and the matter needs to be inquired.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that matter may be inquired, fix responsibility and initiate disciplinary action against the persons at fault under intimation to Audit.

(Para No. 1 & 8, ARC, Hyd)

### **1.4.3.17 Irregular award of contract to favoured contractor- Rs. 126.400 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.

The Additional Relief Commissioner, Hyderabad procured 16,000 tents from M/s AM Global for rain affectees as per detail given below:

<b>Sr. No.</b>	<b>Name of Items supplied</b>	<b>Supply order No.</b>	<b>Dated</b>	<b>Rate (Rs)</b>	<b>Qty.</b>	<b>Amount (Rs)</b>
1	Tents	922	28.09.2012	7,900	6,000	47,400,000
2	Tents	1004	12.10.2012	7,900	10,000	79,000,000
<b>Total (Rs):</b>						<b>126,400,000</b>

Audit found the following observations:

1. Minister of relief department issued directives on 06.07.2012 to procure necessary relief items but department did not take necessary steps for entering into rate contract after inviting open tenders and made procured items through obtaining quotation by avoiding the Sindh Procurement Rules.
2. The manuscript of the quotations was same except changing rate and quantity.
3. The supply order was issued with reference to quotations forwarded to Relief department vide no. nil dated 27.09.2012 whereas the quotation submitted by the vendor was dated 16.09.2012.
4. The quotations were supplied in response to the Relief department letter as mentioned in the quotations, but no such letter was available in the record.
5. The date of supply order was for supply of tents was tempered i.e. 30<sup>th</sup> replaced with 28<sup>th</sup>.
6. The vendor supplied tents dated 29.09.2012 to 30.09.2012 as per shipment receipts issued from Malik Imtiaz Enterprises. This shows that department received items before issuance of supply orders.
7. The acknowledgment of the relief department / Inspection report regarding receipt of 10,000 tents, delivery challans and shipment receipts were also not available in record.
8. The Relief department issued another supply order for supply of 10,000 tent in response of quotation dated 27.09.2012 vide supply order No. 1004/2012 dated 12.10.2012, which is against the government instruction regarding repeat order.

Audit is of the view that due to above noted points the procurement was irregular.

The matter was reported to the management in January, 2017. Department replied that at the time of direction given by the Advisor/Minister funds were not available, therefore no procurement was made at that time. Due to mistake in cut / paste date of quotation could not be corrected which may kindly be rectified as 16.9.2012. No letter was issued by the department for calling quotation. The bilities and delivery challans are also available.

Reply is not tenable. Record showed that department opt quotation instead of inviting tenders and the record was completed after making procurement.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that matter may be inquired, fix responsibility and initiate disciplinary action against the persons at fault under intimation to Audit.

(Para No.64, Add. Relief Commissioner, Hyd)

#### **1.4.3.18 Unauthorized payment without completion of record – Rs 47.570 million**

Rule 23 of SFR Vol-I, provides that as a general rule 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.

The Additional Relief Commissioner, Hyderabad made payment Rs 47.570 million to M/s Haji Muhammad Iqbal Memon for supply of heavy machinery and transport during the financial year 2011-12. The complete record was not available in the file. Moreover, actual payable amount was Rs 46.831 million but department made excess payment of Rs 738,400 to the contractor.

The detail is given as under:

<b>Sr. No.</b>	<b>Vehicle Description</b>	<b>No. of Vehicles</b>	<b>Rate</b>	<b>Amount (Rs)</b>	
1	Trucks for Transport	660	12,500	8,250,000	
2	Buses for Transport	300	15,500	4,650,000	
3	Suzuki Datsun and Vans	1,250	2,600	3,250,000	
4	Water Tanker	897	2,800	2,511,600	
Total				18,661,600	
<b>Sr. No.</b>	<b>Vehicle Description</b>	<b>Rate</b>	<b>Period</b>	<b>No. of vehicles</b>	<b>Amount (Rs)</b>
1	Excavator	500	1080	27	14,580,000
2	Dozer	400	700	18	5,040,000
3	Dumper	20	60	4000	4,800,000
4	Tractor Trolley	2500	60	25	3,750,000
Total					28,170,000
Total Payment (18,661,600+28,170,000)					46,831,600
Excess payment (47,570,000-46,831,600)					738,400

The following shortcomings were observed:

1. The complete process for award of contract to the vendor was not available in record at the time of audit.
2. The contract agreement between the vendor and relief department was also not available in record.
3. No record for utilization of resources is available.
4. No record regarding movement of vehicle was available.
5. Nonpayment certificate on account of POL and other expenses from the management of district where these services were rendered may also be taken.
6. Work completion certificate was also not available in record.

Audit is of the view that non-observing the procedural / codal formalities are a serious lapse on the part of the management which made the whole procurement unauthorized.

The matter was reported to the management in January, 2017. Department replied that the complete process i.e. quotations were called, comparative statement was prepared, agreement with contractor was made, order for procuring services in the flood affected areas to save life of rain/flood affected areas was available. Audit mentioned 25 number of tractor trollies at serial number 4 whereas actual figure of tractor trolleys was 30 therefore difference of amount 7,38,400/- pointed out by audit.

Reply is not tenable. Record was not shown to audit.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the responsibility may be fixed on the person(s) for non-observing the codal and procedural obligations besides regularizing the expenditure from the competent forum under intimation to Audit.

(Para No. 34 & 35, Add. Relief Commissioner, Hyd)

#### **1.4.3.19 Procurement of tents and ration bags extending undue favour– Rs 165.681 million**

As per rule 15(b)(i) & (ii) of SPPR 2010, National Competitive Bidding (NCB) shall be the procedure wherein bidding is open only to interested national firms, companies or parties and international firms, companies or parties are not invited for the bidding. NCB shall be the principal method of procurement with an estimated cost below US \$ 10 million or equivalent in local currency.

The Additional Relief Commissioner, Hyderabad issued supply orders to M/s Haji Muhammad Iqbal Memon, Karachi for procurement of tents and ration bags without competitive bidding process and made payment Rs 165.680 million during the financial year 2012-13.

The detail is as under:

Items	Supply order No.	Qty..	Rate (Rs)	Amount Rs (in million)	Amount Paid (Rs) (in million)	Cheque No.	Date
Tents Size (15 x 12 ft)	R/F-973 dt. 07.10.12	10,000	7,900	79.00	10.00	4686718	09.10.12
					10.00	4686723	12.10.12
					56.035	4686752	07.11.12
Ration Bags	R/F-1157 dt. 03.12.12	40,000	2,250	90.00	79.875	-	09.01.13
					9.770	4691305	12.02.13
<b>Total</b>					<b>165.680</b>		

The following irregularities were observed:

1. The department procured tents directly from M/s Haji Muhammad Iqbal Memon, Karachi without observing competitive bidding process on the directives of Advisor / Minister of Relief Sindh as mentioned in the Additional Relief Commissioner, Hyderabad letter dated 24.09.2012 which showed that contract was awarded to the contactor as a favour.

2. Payment was made before complete supply of the tents.
3. Supply of ration bags started on 04.11.2012 even before issuance of supply order dated 03.12.2012.
4. Department procured 40,000 ration bags without availability of funds and generated liability of Rs 9.770.
5. Delivery challans were not attached with the invoice.
6. The inspection was not carried out to ascertain the quality and quantity of the tents
7. Distribution record / acknowledgments by the affectees were not available.

Audit is of the view that undue favour was granted to the contractor and procurement was made in violation of procurement rules.

The matter was reported to the management in January, 2017. Department replied that Advisor /Minister for Relief paid visits to the flood affected areas and distributed the relief goods personally during rain/flood. The procurement of tents was carried out under emergency clause of Sindh Public Procurement rules 2010. Contract was not awarded to the favoured contractor.

Reply is not tenable. Record showed that procurement was in violation of rules.

The PAO was requested to convene DAC meeting vide this office letter dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that matter may be inquired, fix responsibility and initiate disciplinary action for non-observing the codal and procedural obligations against the persons at fault under intimation to Audit.

(Para No. 39&44, Add. Relief Commissioner, Hyd)

#### **1.4.3.20 Overpayment to contractor on fabricated quotations – Rs 1.00 million**

As per rule 40-B of SFR Volume-I, every Government servant realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

The Additional Relief Commissioner, Hyderabad procured bed nets for rain affectees.

The detail given below:

Sr. No.	Firm Name	Quotation date	Rate (Rs)	Quantity demanded
1.	M/s Haji Gul Bahar Sohu	14.09.2012	425	40,000
2.	M/s Haji Aijaz Ahmad	14.09.2012	455	
3.	M/s Saad Ullah Kalhoro	14.09.2012	460	

Audit found the following observations:

1. Department issued supply order to M/s Haji Gul Bahar Sohu vide no. R/F-890/2012 dated 20.09.2012 by changing unit price from 425 to 450
2. Manuscript of all the quotations were same and the quotations were replaced after obtaining admin approval and preparing comparative statements to give undue favour.

Audit is of the view that due to weak internal control the procurement was made in non-transparent manner. This resulted into overpayments to the contractor.

The matter was reported to the management in January, 2017. Department replied that due to typing mistake rate was typed 425 instead of Rs 450 which may kindly be rectified.

The reply is not tenable. Department procured quantities in excess of quoted rate and made over payment to the contractor.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that matter may be inquired and loss may be made good from the person(s) besides disciplinary action under intimation to Audit.

(Para No.57, Add. Relief Commissioner, Hyd)

#### **1.4.3.21 Irregular procurement without inviting tenders – Rs 77.837 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

The Additional Relief Commissioner, Hyderabad procured different relief items through obtaining quotations.

The detail is given as under:

<b>Sr. No.</b>	<b>Item Purchased</b>	<b>Firm/Supplier</b>	<b>Qty.</b>	<b>Rate (Rs)</b>	<b>Amount (Rs)</b>
1	Bed Nets	A.R. Enterprises	50,000	450	22,500,000
2	Bed Nets	M. Hamza Corp	15,000	450	6,750,000
3	Jerry Cans	A.R. Enterprises	20,000	350	7,000,000
4	W. Tank 2000 Ltr	A.R. Enterprises	150	15,550	2,332,500
5	W. Tank 1000 Ltr	A.R. Enterprises	300	7,750	2,325,000
6	Measles kits	Haji Iqbal Memon	10,000	2,945	29,500,000
7	Food Packages	Haji Iqbal Memon	LS-	LS	6,705,000
8	Food Packages	Haji Gul Bahar	LS-	-LS	725,000
<b>Total (Rs):</b>					<b>77,837,500</b>

Following irregularities were noticed:

1. After issuance of Minister of relief department directives dated 06.07.2012, department had sufficient time to procure items through inviting tenders whereas department procured items on quotation basis instead of following the SPPR, which deprived the department from healthy competition.
2. No need assessment / procurement planning was made.
3. District wise camp details and register numbers of IDPs with valid CNIC numbers are not available
4. In many cases the manuscript was the same with change of rates which shows that record is fabricated.
5. The agreements were not made with the supplier for legal binding.
6. The standard specification about the tents approved from the purchase committee or any other forum was not available in the record.
7. The supply orders were issued without mentioning time period for supply of items and destination point.
8. The cash memos / bills were without mentioned GST / NTN numbers.
9. The delivery challans were not available in record showing that the department received the items.
10. No inspection report regarding quality and quantity of items was available in record in support of payment
11. The record of distribution of tents among the districts on proper indent form was also not available.



Audit is of the view that non- observing of codal formalities is serious laps on the part of the management. This resulted procurement in non-transparent manner.

The matter was reported to the management in January, 2017. Department replied that due to non-availability of funds initially no procurement was made however, subsequently due to heavy rains emergency was declared and procurement made. Complete formalities were fulfilled and record is available for verification.

The reply is not tenable. Department did not make any effort to shortlist the vendors and procurement was made on quotation basis without observing codal formalities.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that matter may be inquired and fix responsibility for violation of government rules and procedures.

(Para No.67, Add. Relief Commissioner, Hyd)

#### **1.4.3.22 Irregular procurement of tents without observing rules – Rs 474.00 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.

The Additional Relief Commissioner, Hyderabad purchased 60,000 Tents from different supplier during financial year 2012-13. The detail is given below:

<b>Sr. No.</b>	<b>Firm/Supplier</b>	<b>Qty.</b>	<b>Rate (Rs)</b>	<b>Amount (Rs)</b>
1	K.Y. International	10,000	7,900	79,000,000
2	Bukhari Group	2,000	7,900	15,800,000
3	R.F. Enterprises	2,000	7,900	15,800,000
4	M/s Supplier International	2,000	7,900	15,800,000
5	Paramount Export	9,000	7,900	71,100,000
6	Nadeem Enterprises	20,000	7,900	158,000,000
7	Roshan Star	3,000	7,900	23,700,000
8	3 H & Sons	3,000	7,900	23,700,000
9	Ikram Tent Supply	3,000	7,900	23,700,000
10	M/s Multinational	2,000	7,900	15,800,000
11	Mehroz Industries	4,000	7,900	31,600,000
<b>Total (Rs):</b>		<b>60,000</b>		<b>474,000,000</b>

Following irregularities were noticed:

1. After issuance of Minister of relief department directives dated 06.07.2012, department had sufficient time to procure items through inviting tenders whereas department procured items mostly during the month of September and October 2012 on quotation basis instead of following the SPPR, which deprived the department from healthy competition.
2. No need assessment / procurement planning was done.
3. In some cases, procurement was made without availability of funds.
4. In many cases the manuscript was the same and record seems fabricated.
5. The agreements were not made on stamp paper with the supplier for legal binding.
6. The notification / orders regarding purchase committee were not available in record.
7. The standard specification about the tents approved from the purchase committee or any other forum was not available in the record.
8. The supply orders were issued without mentioning time period for supply of items and destination point.
9. The cash memos / bills were without mentioning GST / NTN numbers.
10. The delivery challans are not available in record showing that the department received the items.
11. No inspection report regarding quality and quantity of items was available in record in support of payment.
12. The record of distribution of tents among the districts on proper indent was not available

Audit is of the view that due to weak internal control a huge procurement was made without observing codal formalities which is serious laps on the part of the management

The matter was reported to the management in January, 2017. Department replied that at the time of direction given by the Private Secretary to Advisor/Minister for Relief funds were not available. All procurement was made on the directions of the Advisor/Minister for Relief on the hope that Finance Department will release funds, hence liabilities were created. Since affected people needed help on very urgent basis therefore inspection/Laboratory test of relief goods could not be carried out and some formalities could not be fulfilled.

The reply is not tenable. Department did not make any effort to shortlist the vendors and procurement was made on quotation basis without observing codal formalities.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that matter may be inquired and responsibility may be fixed for violating the rules.

(Para No.62, Add. Relief Commissioner, Hyd)

#### **1.4.3.23 Irregular procurement of tents without inviting tenders –Rs 40.00 million**

As per rule 15(b)(i) & (ii) of SPPR 2010, National Competitive Bidding (NCB) shall be the procedure wherein bidding is open only to interested national firms, companies or parties and international firms, companies or parties are not invited for the bidding. NCB shall be the principal method of procurement with an estimated cost below US \$ 10 million or equivalent in local currency. Further the procurement should be in a fair and transparent manner.

The Additional Relief Commissioner, Hyderabad obtained quotations for provision of 5,000 tents (1.5x16ft) for flood relief operations during financial year 2010-11 from the following three firms on 08.11.2010:

<b>Sr. No.</b>	<b>Firm Name</b>	<b>Qty demanded</b>	<b>Rate (Rs)</b>	<b>Amount (Rs)</b>
1	M/s Wadood Engineering Services	5,000	8,000	40,000,000
2	M/s Orient International	5,000	8,300	41,500,000
3	M/s New Pak Tent House	5,000	9,000	45,000,000

The supply order was issued to the lowest firm for procurement of 5,000 tents on 08.11.2010.

Audit observed that:

1. The procurement was made in violation of Sindh procurement rules under the guise of emergency.
2. The department made 100% advance payment to the supplier vide Cheque No. 182950 dated 08.11.2010 without obtaining bank guarantee.

3. The whole process of procurement i.e. collection of quotation, comparative statement, issuance of supply order, Invoice, Sanction and issuance of Cheque was made on the same date i.e. 08.11.2010.
4. As per record, 2,400 tents were received on 05.11.2010 i.e. prior to completion of purchase process and issuance of supply order.
5. The Inspection Committee verified the whole consignment (5,000 tents) as received vide inspection report dated 10.11.2010 whereas the supplier in its letter dated 30.11.2010 stated that only 4,959 tents were provided to the department and remaining will be supplied very shortly.
6. The supply order was issued to M/s Wadood Engineering whereas the supply was made by M/s Zahra Industries Pvt. Ltd. Karachi.

Audit is of the opinion that the procurement was made in violation of PPRA rules under the guise of emergency. As the emergency was announced on 01.08.2010 but the procurement of tents was made in November 2010, thus PPRA rules could have been observed.

The matter was reported to the management in January, 2017. Department replied that due to emergency and urgent requirement of tents, the whole procedure was done on the same day. Tents were received after issuance of supply order. Lab test was not possible due to shortage of time and emergent need of tents.

The reply is not tenable. Department made procurement without observing SPPR and procurement was made earlier and record completed thereafter.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired into and to fix the responsibility for non- observance of procurement rules.

(Para No. 3, Add. Relief Commissioner)

#### **1.4.3.24 Irregular procurement of tents in violation of procurement rules – Rs 108.250 million**

As per rule 15(b)(i) & (ii) of SPPR 2010 NCB shall be the principal method of procurement with an estimated cost below US \$ 10 million or equivalent in local currency.

The Additional Relief Commissioner, Hyderabad obtained quotations for procurement of tents (small and large size), plastic mats and mosquito net during financial year 2012-13 supply order were issued on 11.07.2012 to M/s Haji Muhammad Iqbal, Karachi. The department made payment of Rs 105.250 million.

Sr. No.	Firm Name	Quotation date	Quantity demanded	Rate (Rs)	Amount (Rs)
1	<b>M/s Haji Muhammad Iqbal</b>				
I	Tents Size (15 x 12 ft)	Not mentioned	10,000	7,900	79,000,000
II	Tents Size (20 x 13 ft)		50	45,000	2,250,000
III	Plastic Mats Size 3x 9 ft		30,000	375	11,250,000
IV	Mosquito Net Size 3x6 x3.5 ft		10,000	425	4,250,000
2	<b>M/s Haji Gul Baharsohu</b>				
I	Tents Size (15 x 12 ft)	Not mentioned	10,000	8,300.50	83,005,000
II	Tents Size (20 x 13 ft)		50	47,500	2,375,000
III	Plastic Mats Size 3x 9 ft		30,000	415	12,450,000
IV	Mosquito Net Size 3x6 x3.5 ft		10,000	470	4,700,000
3	<b>M/s Haji Gul Baharsohu</b>				
I	Tents Size (15 x 12 ft)	Not mentioned	10,000	8,500.00	85,000,000
II	Tents Size (20 x 13 ft)		50	48,250	2,412,500
III	Plastic Mats Size 3x 9 ft		30,000	450	13,500,000
IV	Mosquito Net Size 3x6 x3.5 ft		10,000	445	4,450,000

Later on, the department again procured 7,000 tents @ Rs 7,900 by accepting quotations from the same vendors and the department issued supply order on 16.09.2012 to M/s Haji Muhammad Iqbal Memon, Karachi being the lowest rate offered by him and the department made advance payment of Rs 30.00 million vide Cheque No. 4683538 dated 18.09.2012.

The following observations were noticed:

1. Minister of relief department has already directed the department vide letters dated 06.07.2012 to procure necessary relief items whereas department procured items on 05.10.2012 and did not follow the Sindh Procurement Rule. The department procured items on quotation basis instead of following the SPPR.
2. The manuscripts of the quotations were the same except changing in rates.
3. The department procured 17,000 small tents, 50 large tents, 30,000 plastic mats, and 10,000 mosquito nets without need assessment.
4. Non formulation of Departmental Purchase Committee duly notified by the competent authority.

5. The department made agreement for supply of 10,000 mosquito nets whereas the vendor provided 30,000 mosquito nets and paid accordingly.
6. The department made advance payment to the contractor before delivering the relief items without obtaining bank guarantees.
7. Delivery challans were not attached with the invoice.
8. Approval / concurrence of SMBR / Relief Commissioner to incur the expenditure was not obtained.
9. Supply order was silent about the specifications like size, quality etc. of tents, plastic mats, mosquito nets.
10. The inspection committee finding / report was not carried out to ascertain the quality and quantity of the supplied items after supply.
11. Laboratory test was not carried out by the department to ascertain the quality of tents.
12. Distribution record / acknowledgments by the affectees were not available.

Audit is of the view that non-observing the procedural / codal formalities are a serious lapse on the part of the management which made the whole procurement irregular.

The matter was reported to the management in January, 2017. Department replied that at the time of direction given by the Private Secretary to Advisor/Minister for Relief funds were not available, therefore, no procurement was made at that time. Since affected people needed help on very urgent basis therefore inspection/Laboratory test of relief goods could not have been carried out.

The reply is not tenable. Department made procurement from favored contractor without observing SPPR and procurement was made earlier and record completed thereafter.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the responsibility may be fixed for non-observing the codal and procedural obligations under intimation to Audit.

(Para No.50, Add. Relief Commissioner, Hyd)

#### **1.4.3.25 Irregular procurement of tents and spray pumps without codal formalities –Rs 23.700 million**

As per rule 15(b)(i) & (ii) of SPPR 2010, National Competitive Bidding (NCB) shall be the procedure wherein bidding is open only to interested national firms, companies or parties and international firms, companies or parties are not invited for the bidding. NCB shall be the principal method of procurement with an estimated cost below US \$ 10 million or equivalent in local currency.

The Additional Relief Commissioner, Hyderabad obtained quotations instead of inviting tender, in violation of directives issued by Minister of relief department dated 06.07.2012 to procure necessary relief items, from the following suppliers for procurement of 3,000 tents.

The detail is as under:

<b>Article purchase</b>	<b>Name of Supplier</b>	<b>Qty.</b>	<b>Rate (Rs)</b>	<b>Amount (Rs)</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Amount (Rs)</b>
Tents small	M/s haji Aijaz Ahmed Ansari	10000	7900	79,000,000	4686759	07.11.2012	9,650,000
Spray Pumps	M/s haji Aijaz Ahmed Ansari	1000	7200	7,200,000	4686743	17.10.2012	7,000,000
		1000	7200	7,200,000	4686770	07.11.2012	7,141,000
Total				93,400,000			23,791,000

Audit observed that quotations for supply of Tents were supplied by firms on 20.10.2012. The comparative statement was prepared on 22.10.2012 and supply order was issued on 14.10.2012. This shows that management awarded contract by giving undue favour to contractor. Further, quotations for supply of spray pumps were provided by the vendors on 20.10.2012 and work orders were issued on 10.10.2012 & 14.10.2012 and invoices received on 15.10.2012, 18.10.2012 and 24.10.2012.

Audit is of the view that non-observing the procedural/ codal formalities are a serious lapse on the part of the management which made the whole procurement irregular.

The matter was reported to the management in January, 2017. Department replied that in this case the contractor approached Ministry office for issuing supply order of tents on 14.10.2012. The Ministry desired for issuance of supply order on 14.10.2012 from Karachi the contractor supplied tents from 16.10.2012 and then subsequently administrative approval was obtained on 22.10.2012 and all codal formalities were completed on 22.10.2012.

The reply is not tenable. Department made procurement from favored contractor without observing SPPR and procurement was made earlier and record completed thereafter.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that matter may be inquired to fix responsibility for non-observing the codal and procedural obligations under intimation to Audit.

(Para No.52, Add. Relief Commissioner, Hyd)

#### **1.4.3.26 Overpayment to the contractor – Rs 3.168 million**

As per rule 40-B of SFR Volume-I, every Government servant realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

The Additional Relief Commissioner, Hyderabad issued supply order on 16.11.2011 to M/s SAS Corporation, Karachi for procurement of supply, installation & commissioning of 10 Dewatering Pump of 5 cusec at the rate of Rs 990,000 per unit (without GST). As per quotation of the firm, the offered rate was 990,000 and total amount required to be paid Rs 9.900 million whereas the department paid Rs 11.484 million to the firm after adding amount of GST vide Cheque No. 944321 dated 16.11.2011.

Audit is of the view that instead of deducting GST on actual bill based on quoted rate, the department paid full amount after adding amount of GST which resulted double payment of GST amount to the contractor. In the absence of non-recovery, the government sustained a loss of Rs 3.168 million {(added amount of GST Rs 1,584,000 + GST amount was required to be recovered Rs 1.584 million (Rs 9,900,000 @ 16%)}.

The matter was reported to the management in January, 2017. Department replied that due to emergency necessary formalities could not be fulfilled and M/s SAS is being requested to refund the overpaid amount of Rs 1.584 million as pointed out by the audit.

The department agreed with audit view point to recover the overpaid amount.



The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that recovery may be made from the concerned and deposited into Government treasury under intimation to Audit.

(Para No.29, Add. Relief Commissioner, Hyd)

#### **1.4.3.27 Unauthorized distribution of relief items – Rs 216.254 million**

As per para 14 of SFR Volume-I, materials may be issued from stock on an indent made by a properly authorized person and written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched, or from a duly authorized agent.

Additional Relief Commissioner, Hyderabad procured relief items for rain/flood affectees and issued to unauthorized persons instead of concerned local authorities / public servants i.e. DCOs for Rs 216.254 million. Further, no record of distribution and acknowledgement of IDPs on proper format with valid CNIC number not available. The detail is given in **Annex XIV**.

Audit observed that neither the indents for relief items nor acknowledgement thereof was obtained from the recipient which made the distribution un-authorized.

Audit is of the view that issuance of relief items to unauthorized persons instead of distribution through official channel was unjustified and a serious lapse on the part of the management.

The matter was reported to the management in January, 2017. Department replied that food hampers were delivered to District Coordination Officers (DCOs) of the respective Districts for further delivery to the affectees. The elected members of National /Provincial Assembly/Provincial Minister were involved in the distribution process of food items/hampers in the areas of their constituency affected by the Super flood 2010.

The reply is not tenable as distribution record along with acknowledgments were not available on record and shown to audit.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired into to ascertain the distribution to the proper IDPs besides fixing responsibility on the person(s) at fault for issuance of stock / goods to unauthorized persons.

(Para No. 9, 32 & 54, Add. Relief Commissioner, Hyd)

#### **1.4.3.28 Irregular payment for purchase of milk packs – Rs 1.260 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.

The Additional Relief Commissioner issued supply order to M/s Engro Foods, Sukkur for purchase of milk packs vide supply order No. R/F-Procurement-005/2010 dated 25.08.2010 and issued a cheque bearing No. 181667 dated 25.08.2010 for Rs 1.259 million.

Audit observed the following:

1. The payment was made to the M/s Engro Foods on the invoice related to previous financial year i.e. 2009-10, which creates doubts.
2. In the statement of cheque issued, the same cheque 181667 dated 25.08.2010 for Rs 1.259 million has been shown issued to M/s Energy foods.
3. No delivery challans, shipment receipts number or any other record was available to justify the receipt of items.

Audit is of the view that due to weak internal controls the payment was made without observing codal formalities.

The matter was reported to the management in January, 2017. Department replied that an amount of Rs 12,59,955/- was spent on purchase of milk packs on discounted rates during the emergency and delivery was directly made to DCO, Sukkur for distribution amongst the flood affected people. The DC Sukkur is being requested to furnish the delivery challan of milk packs and will be submitted to audit. In the statement M/s Energy Food was typed due to typing error which has been rectified.

The reply is not tenable. The payment is not supported with any documentary evidence regarding receipt and issuance of procured items.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that matter may be inquired at appropriate level for fixation of responsibility against the person at fault under intimation to audit.

(Para No.15, Add. Relief Commissioner, Hyd)

### **1.4.3.29 Irregular expenditure for supply of food without codal formalities – Rs 46.201 million and over payment - Rs. 0.906 million**

According to rule 40-B of SFR Volume-I, every Government servant realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

The Additional Relief Commissioner signed different MoUs with Sindh Rural Support Organizations and made payment of Rs 46.206 million for provision of cooked food for 2 times @ Rs 50 per day in different districts during financial year 2010-11.

The detail of payment is as under:

Name of Organization	Period of Provision of cooked Foods	No. of Affectees	Unit Cost per day	No. of days	Amount to be paid	Amount Paid	Cheque No.	Date	Excess Payment
SRSO, Kashmore, Shikarpur, Sukkur	22 Aug. 2010 to 27 Aug.2010	39,000	50	6	11,700,000	5,850,000	181139	21.08.2010	234,000
						6,084,000	181691	31.08.2010	
SRSO, Kashmore, Shikarpur, Sukkur, Khairpur	29 Aug. 2010 to 03 Sep. 2010	49,000	50	6	14,700,000	14,994,000	181605	08.09.2010	294,000
SRSO, Kashmore, Shikarpur, Sukkur, Khairpur, Jacobabad	04 Sep. 2010 to 09 Sep. 2010	63,000	50	6	18,900,000	19,278,000	181630	16.09.2010	378,000

Following irregularities were observed:

1. The management mentioned unit cost @ Rs. 50 per day in MOU, however, the payment was made @ Rs 51 unit cost per day due to which excess payment Rs 906,000 was made.
2. Detail of registered beneficiaries / IDPs on the prescribed format was not available in record.
3. Daily report and weekly performance review report was also not provided.

4. The registration of organization from various government departments (sales tax, income tax and social welfare / District Government/Provincial Government/Federal Government) was also not provided.
5. The detail bills / cash memos along with detail of items supplied to the affectees was neither given in the MoU nor provided in any evaluation report.
6. The source documents regarding signing of MoU with the SRSO for supply of food for 18 days was not available.

Audit is of the view that due to weak internal controls the MOU was signed without consideration of all legal points and overpayment was made to the NGO.

The matter was reported to the management in January, 2017. Department replied that Relief Commissioner Sindh signed three MOUs with SRSO for supply of cooked food to the flood affectees of the Districts Kashmore, Shikarpur, Sukkur, Khairpur and Jacobabad. In the light of MOUs the payment was made to M/s Sindh Rural Support Organization. The information required by the Audit has not been received from Sindh Rural Support Organization.

The reply is not tenable as the record pointed out by audit was not produced.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired at appropriate level and responsibility may be fixed for payment without allied supporting record besides recover overpaid amount under intimation to audit.

(Para No.16, Add. Relief Commissioner, Hyd)

#### **1.4.3.30 Irregular award of contract on account of transportation without observing codal formalities – Rs 15.415 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.

The Additional Relief Commissioner Hyderabad made payment to M/s Zaher Abbas Goods & Company amounting to Rs 15.415 million on account of transportation for evacuation and shifting of affectees to safer places.

The detail is as under:

Name of District	Invoice date	No. of Vehicles	Rate per Vehicle	Period for which vehicle used	Amount (Rs)
Mirpurkhas	09.10.2011	12	26000	5.09.2011 to 11.09.2011 (07 days)	2,184,000
Badin	09.10.2011	15	24000	02.09.2011 to 10.09.2011 (08 days)	2,880,000
TandoAllahyar	NA	16	23500	02.09.2011 to 09.09.2011 (07 days)	2,526,000
UmerKot	NA	15	25000	02.09.2011 to 09.09.2011 (07 days)	2,625,000
Sanghar	NA	26	25000	02.09.2011 to 10.09.2011 (08 days)	5,200,000
<b>Total</b>					<b>15,415,000</b>

Audit observed following irregularities:

1. Department obtained only two quotations from M/s Zaheer & company, M/s Muneer Goods and Transports Company on 01.09.2011 for transportation in flood area for shifting of affectees from two districts i.e. District Badin and District Mirpurkhas but contract was awarded to M/s Zaheer Abbas for provision of vehicles in 5 districts vide supply order No. R/F-800/2011 dated 02.09.2011.
2. No record regarding movement of vehicle was available duly verified by the officer and countersigned by the DCO concerned.

Audit is of the view that due to non-observance of codal formalities the legitimacy of expenditure could not be ascertained.

The matter was reported to the management in January, 2017. Department replied that during the year 2011 heavy rains occurred in the district of South Sindh, therefore, in urgency codal formalities could not be observed in the better interest of affected people. The objections pointed out by audit have been noted for future compliance.

The reply is not tenable. Department hired transport services without observing codal formalities.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired for fixation of responsibility besides taking disciplinary action against the person at fault under intimation to audit.

(Para No.65&66, Add. Relief Commissioner, Hyd)

#### **1.4.3.31 Doubtful procurement of tents and blankets – Rs 884.162 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.

a) The Additional Relief Commissioner, Hyderabad made payment of Rs 117.180 million for purchase of 108,000 blankets from different supplier during the financial year 2010-2011. The necessary detail is given below:

<b>Sr. No.</b>	<b>Name of Supplier</b>	<b>Supply order Date</b>	<b>Sanction Date</b>	<b>Qty.</b>	<b>Rate (Rs)</b>	<b>Amount (Rs)</b>
1	Wadood Eng. Services	15.11.2010	16.11.2010	43,000	1,085	46,655,000
2	Nokon Intl.	22.11.2010	23.11.2010	39,000	1,085	42,315,000
3	Zahra Com. Pvt. Ltd.	16.11.2010	23.12.2010	26,000	1,085	28,210,000
Total (Rs):						117,180,000

b) Payment of Rs 744.400 million for purchase of 92,000 tents from different suppliers was made during the financial year 2010-2011. The detail is given in **Annex-XV (i)**.

Following irregularities were noticed.

1. The payment was made to the vendor in advance without obtaining bank guarantee.
2. No legal agreement was made with the supplier.
3. The notification / orders regarding purchase committee were not available in record.
4. The standard specification about the blankets was not approved by the purchase.
5. The supply order was issued without mentioning time period for supply of items and destination point.
6. The delivery challan, shipment receipts number and truck number was not available in record showing that the department received the items.
7. No inspection report regarding quality and quantity of items was available in record in support of payment.

8. The comparative statement regarding blankets was neither signed nor contained issue number.
9. Supply order was issued to M/s Wadood Enterprises for 43,000 blankets but 46,042 blankets were entered in the stock register. The supply of other two vendors was not entered in the stock register.
10. Neither the page number of stock register was recorded on invoice nor the items supplied were entered in the stock register.
11. The disbursement of blankets among the districts on proper indent form was also not provided to ensure the actual receipt of items from the vendor.
12. The record regarding receipt and distribution of tents among the districts was not available. As per comparison of supply orders with entries in stock register, there is variation of stock received and issued which resulted into loss of Rs 22.582 million, **Annex-XV(ii)**.

Audit is of the view that codal formalities for purchase and stock register entries were not observed.

The matter was reported to the management in January, 2017. Department replied that the procurement was made on emergent basis. Contract agreement was made, purchase committee was constituted. The supplies were made as per the required quantity and the same were distributed amongst the flood affected people. The delivery challan shipment receipts number and truck numbers are available.

Reply is not tenable. The procurement was made without observing codal formalities and complete record was not available.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that matter may be inquired to fix responsibility against the person(s) at fault.

(Para No. 12 &14, Add. Relief Commissioner, Hyd)

#### **1.4.3.32 Fraudulent payment for cooked food - Rs 48.914 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.

The Additional Relief Commissioner, Hyderabad made payment of Rs 48.914 million vide cheque No. 316955 dated 24.05.2012 to M/s Aijaz Ahmed Shaikh & Brothers for supplies/services rendered like cooked food, water purification tab and IDP transportation during the financial year 2011-12.

The record revealed that Minister of Relief Sindh furnished bills of vendors (without covering letter) for providing items in IDPs relief camp in District Jacobabad and Umerkot. The note regarding payment to the vendor was approved by the Additional Relief Commissioner. The Additional Relief Commissioner sought information vide letter No. R/F463/2012 dated 15.05.2012 from Deputy Commissioner Jacobabad with the request to furnish detailed report on the case duly supported with documents. Deputy Commissioner, Jacobabad vide letter No. AB/DC/63/2012 dated 17.05.012 replied that said vendor had informed in District Coordination Committee meeting held on 08.10.2010 at Jacobabad that he had provided the services. This shows that neither the relief department nor district management has any information regarding provision of services by the vendor. Further, it also shows that competitive bidding for award of contract was also not carried out to ensure the economy besides no record of relief items received and distribution was available.

The necessary detail is as under:

<b>Sr. No.</b>	<b>Items Head</b>	<b>Total/Unit</b>	<b>Days</b>	<b>Unit cost (Rs)</b>	<b>Total Cost (Rs)</b>
1	Cooked food (Bryani, Salan and roti etc.) for IDP camps	13,000 persons	24	130	40,560,000
2	Water purification tab	30,000 box	-	80	2,400,000
3	IDP Transportation	160 buses	-	37,213	5,954,000
Total (Rs):					48,914,000

Audit is of the view that due to non-observing codal and procedural obligations government result in to a loss.

The matter was reported to the management in January, 2017. Department replied that the bills were received from the Ministry of Relief, therefore, confirmation letters were issued to Deputy Commissioner Jacobabad. The contractor emphasized/forced through Ministry for early payment. Since affected people needed cooked food and other relief items on urgent basis therefore some formalities could not be fulfilled. However, as pointed out by audit such necessary points are noted for future compliance.



Reply is not tenable. Scrutiny of the record showed that it was completed after expenditure was incurred.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired to fix responsibility for not observing codal formalities and to ascertain the transparency during relief operation.

(Para No.37, Add. Relief Commissioner, Hyd)

#### **1.4.3.33 Irregular payment without maintenance of proper record – Rs 49.625 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.

The Additional Relief Commissioner made payment Rs. 49.625 million during the financial year 2012-13 to M/s Haji Muhammad Iqbal Memon for provision of cooked food 2 times a day for flood affectees in different districts.

The detail of funds transferred is under.

<b>Period /Description</b>	<b>Camp No</b>	<b>Days</b>	<b>Times</b>	<b>Qty</b>	<b>Rate</b>	<b>Amount</b>
15.09.2012 to 20.09.2012					95	7,367,250
21.09.2012 to 24.09.2012					95	4,959,000
25.09.2012 to 30.09.2012	1	6	2	3500	95	3,990,000
01.10.2012 to 08.10.2012	1	8	2	3500	95	5,320,000
09.10.2012 to 15.10.2012	1	7	2	3500	95	4,655,000
28.09.2012 to 30.09.2012	2	3	2	3200	95	1,824,000
01.10.2012 to 08.10.2012	2	8	2	3200	95	4,864,000
09.10.2012 to 15.10.2012	2	7	2	3200	95	4,256,000
01.10.2012 to 08.10.2012	3	8	2	400	95	608,000
09.10.2012 to 15.10.2012	3	7	2	400	95	532,000
Supply of Crockery Material 3 camps				5000	2250	11,250,000
<b>Total</b>						<b>49,625,250</b>

The following shortcomings were observed:

- i. Camp wise list of registered IDPs with CNIC numbers neither available nor attached with the bill.
- ii. Detail bills / cash memos along with items supplied to the affectees was not verified by the concerned Deputy Commissioner, or from any responsible officer of the district regarding quality and quantity of the items provided.

Audit is of the view that payment without consideration of codal formalities creates doubt regarding the legitimacy of provision of food to the affectees.

The matter was reported to the management in January, 2017. Department replied that the details of IDPs was available but their CNIC numbers could not be entered. Copies of bills are available. The contractor emphasized/forced through Ministry for early payment. Since affected people needed cooked food and other relief items on very urgent basis therefore some formalities could not be fulfilled. However, as pointed out by audit such instructions are noted for future compliance.

Reply is not tenable. Department incurred expenditure without fulfilling codal formalities and procurement was done from favoured contractor.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired at appropriate level to fix responsibility for non-maintenance of record besides initiating disciplinary action under intimation to audit.

(Para No.51, Add. Relief Commissioner, Hyd)

#### **1.4.3.34 Irregular procurement of food items –Rs 1.816million**

As per rule 4 of SPPR 2010, while procuring goods or services, procuring agencies shall ensure that procurements are conducted in a fair and transparent manner and the object of procurement brings value for.

The Additional Relief Commissioner, Hyderabad issued supply order No. R/F-682/2012 dated 15.07.2012 to M/s Balaji Enterprises, Karachi for supply of food items for the rain affectees. The quotations for the subject supplies were provided by the suppliers on 15.10.2012 and the firm also provided the invoice on the same date i.e. 15.10.2012. The department made payment of Rs 1.811 million vide Cheque No. 316993 dated 23.07.2012 and the same was withdrawn from the bank on 25.07.2012. Moreover, the department made payment without ensuring the complete supporting

documents i.e. need assessment, administrative / financial approval, purchase committee statement, inspection committee report and acknowledgements etc. related to procurement.

The department made procurement from the firm prior to obtaining quotations.

Audit is of the view that fabrication of record and payment without supporting / allied record is a serious lapse on the part of the management and made the procurement doubtful.

The matter was reported to the management in January, 2017. Department replied that the food items were procured for the children of rain affected people as they were facing trouble in the camps. However, supporting documents, administrative approval and purchase committee statements are available in the record.

Reply is not tenable. Expenditure was incurred in violation of rules and proper record was not maintained.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

The matter may be inquired to fix the responsibility and to ascertain the transparency in the process of procurement.

(Para No.42, Add. Relief Commissioner, Hyd)

#### **1.4.3.35 Loss to government due to purchase of relief items at higher rates – Rs 8.750 million**

As per rule 4 of Sindh Public Procurement Rules 2010, procuring agencies shall ensure that procurements are conducted in a fair and transparent manner and the object of procurement brings value for money to the agency and the procurement process is efficient and economical. Further, as per rule 40-B of SFR Volume-I, every Government will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

The Additional Relief Commissioner, Hyderabad procured tents during the month of September and October 2011 through quotations from different suppliers at the rate of Rs 8,000 per tent as per **Annex-XVI** On the other hand, the department also procured tents during the same period at a higher rate of Rs 8,500 per tent which resulted into a loss of Rs 8.750 million.

Supply orders issued on 06,08,20,25,28 Sep & 04, 14 Oct. 2011	Supply orders issued on 12, 14 & 23 Sep 2011	Difference (Rs per tent)	Quantity procured vide Supply orders issued on 12, 14 & 23 Sep. 2011	Amount (Rs)
Rs 8,000 per tent	Rs 8,500 per tent	500	17,500 tents	8,750,000

Audit is of the view that the department did not manage the procurement properly and give undue favour to the contractors which resulted loss to the Government.

The matter was reported to the management in January, 2017. Department replied that procurement was made in emergency. Since demand of relief goods were increased, therefore some contractors increased the rates of relief items / tents. Procurement was made over Rs 500 per tent in the better interest of affected people to provide shelter to the affected people timely.

Reply is not tenable. Department did not foresee the requirement which resulted procurement at higher rates.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that loss may be made good from those responsible.

(Para No.27, Add. Relief Commissioner, Hyd)

#### **1.4.3.36 Loss to the Government due to purchase of tents at higher rates –Rs 13.200 million**

As per 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.

The Additional Relief Commissioner, Hyderabad issued three supply orders to three different firms for supply of tents with different sizes at the same rate. The department procured items without planning and entering into a rate contract and issued supply orders in piecemeal due to which the vendors charged higher rates from the previous consignment and government sustained loss of Rs 3.681 million.

The detail is as under:

Sr. No.	Firm Name	Supply Order date	Qty. Purchased (No.)	Rate (Rs)	Size (ft)	Total Sft per tent	Qty. purchased in Sft.	Rate per Sft. (Rs)
1	The Handyman, Lahore	24.09.2012	3,000	7,900	15 x 12	180	540,000	44
2	New Pak Tent House, KHI	05.10.2012	2,000	7,900	10 x 12	120	240,000	66
3	Imtiaz Enterprises, KHI	01.10.2012 & 14.10.2012	3,000	7,900	10 x 12	120	360,000	66
Loss on one tent (5,000 tents of 10x12 ft size) per Sft.:								22
Total Loss on 5,000 tents (600,000 sft x Rs 22 per sft) Rs:								13,200,000

Audit is of the view that due to weak internal controls the procurement was made without entering into rate contract and issued supply order in piecemeal. This resulted into charging of higher rates and loss to government exchequer.

The matter was reported to the management in January, 2017. Department replied that the procurement of tents was carried out under emergency clause of Sindh Public Procurement rules 2010. The tents were procured on quality basis not on feet basis. However, as pointed out by the audit the concerned companies are requested to refund the excess amount.

The department agreed with the audit view point to recover overpaid amount from the contractors.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that responsibility may be fixed on the person(s) at fault and recover the loss under intimation to Audit.

(Para No.40, Add. Relief Commissioner, Hyd)

## **Chapter-2**

### ***District Disaster Management Authorities***

#### **2.1 Introduction of the departments**

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

#### **2.2 Fund Flow Mechanism**

The Additional Relief Commissioner, Hyderabad releases funds to the Deputy Commissioners / District Disaster Management authorities during emergencies to carry out rescue and relief operations. The DDMA's submit their vouched accounts to the Additional Relief Commissioner

#### **2.3 Comments on Budget and Accounts**

During the financial year 2010-11 to 2012-13 an amount of Rs 3,873.635 million were released to the Deputy Commissioner to carry out relief operations. As per detail below:

(Rupees in millions)				
<b>Description</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>Total</b>
Amount Released to DCs	2,196.530	1,371.105	306.000	3,873.635

#### **2.4 AUDIT FINDINGS**

##### **2.4.1 ORGANIZATION AND MANAGEMENT**

###### **2.4.1.1 Non availability of record of relief goods issued by Relief Department**

As per para 14 of SFR Volume-I, when materials are issued from stock, the Government servant in-charge of the stores should see that an indent has been made by a properly authorized person and a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched, or from a duly authorized agent.

The Additional Relief Commissioner, Hyderabad issued different relief items (Food/Non-food) to Commissioner & Deputy Commissioner Sukkur during the financial year 2010-11 & 2012-13. Audit found that neither the stock register entries regarding receipt of items were shown nor the issuance of items among the affectees provided to audit. The detail is given in **Annex-XVII**

Audit is of the view that in the absence of record the authenticity of issuance of items by the relief department and non-receipt of items by the concerned offices is irregular.

The matter was reported to the management in January, 2017 but no reply was received.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired to fix responsibility against the person at fault under intimation to audit.

(Para No.114, 126 DCO Sukkur, DC Sukkur)

## **2.4.2 FINANCIAL MANAGEMENT**

### **2.4.2.1 Non reconciliation of accounts – Rs 15.00 million**

As per para 6.3.4.1 of Accounting Policies and Procedure Manual (APPM), a monthly reconciliation of bank accounts is a necessary part of financial management and is also an effective measure for detecting and deterring fraud and irregularities. Further as per para 6.3.4.2 every DAO shall prepare a monthly reconciliation statement for expenditures and receipts.

The Additional Relief Commissioner, Hyderabad released funds of Rs 15.00 million to the Deputy Commissioner Sukkur for flood relief operations out of which the department expended Rs 14.677 million during the financial year 2012-13. The cash book revealed that the department had closing balance of Rs 322,556 as on 30.06.2013 whereas the bank statement showed that the department had balance amount of Rs 846,718.

Audit is of the view that due to non-reconciliation the payment and receipt could not be authenticated.

The matter was reported to the management in February, 2017 but no reply was given.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that reconciliation may be made and shown to audit.

(Para No.125, Deputy Commissioner Sukkur)

#### **2.4.2.2 Unauthorized cash payments – Rs 6.626 million**

According to Para 2.3.2.8 of APPM, to minimize the risk of fraud and corruption, payment shall be made through direct bank transfer and cheque.

The District Coordination Officer, Karachi made cash payment Rs 6.626 million to various vendors during the financial year 2010-11. The detail of payments is given in **Annex-XVIII**.

Audit is of the view that cash payment made showed weak internal control of the management and due to cash payment chances of misappropriation of government cannot be ruled out.

The matter was reported to the management in January, 2017 but no reply was received.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired to ascertain genuineness of payment besides fixation of responsibility for cash payment under intimation to audit.

(Para No.101, DCO Karachi)

#### **2.4.2.3 Difference in cash book and bank statement receipts**

As per para 6.3.4.1 of Accounting Policies and Procedure Manual (APPM), a monthly reconciliation of bank accounts is a necessary part of financial management and is also an effective measure for detecting and deterring fraud and irregularities. Further as per para 6.3.4.2 every DAO shall prepare a monthly reconciliation statement for expenditures and receipts.



During scrutiny of Bank Statement and Cash book of EDO (Revenue), City District Government, Karachi it was observed that Rs 31.900 million dated 16.05.2011 was taken in receipt side of cash book but the same amount was not credited into bank statement. Further, it was also observed that two amount credited into EDOR bank account number 006468-8 Rs 50.00 million and Rs 30.00 million on dated 20.09.2010 and 04.10.2010 respectively were not taken in receipt side of the cash book.

Audit is of the view that due to weak financial controls the bank reconciliation was not carried out by the management.

The matter was reported to the management in February, 2017 but no reply was given.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be reconciled with bank under intimation to audit.

(Para No.109, DCO Karachi)

#### **2.4.2.4 Un-authorized retention of unspent balance of relief funds – Rs 4.009 million**

As per Para 2.62 of Sindh DDO manual “All anticipated saving should be surrendered to the Government immediately they are foreseen but not later than 31st March of each year. The savings should not be held in reserve to meet possible future expenses.”

The District Coordination Officer, City District Government, Karachi did not open separate bank account for relief operations. Due to non-opening of separate bank account the closing balances and authenticity of cash book could not ascertained. Further, during scrutiny of cash book of DCO and EDO (Revenue) City District Government, Karachi audit observed that there comes a closing balance which DCO, Karachi did not refund to the Relief Department.

The detail in this regard is given below:

S. No.	Particulars	Amount (Rs)
1	Funds Released by Relief Department , Hyderabad	455,900,000
2	Funds Released by Finance Department, Karachi	5,000,000
3	Total Released Amount (1+2=3)	<b>460,900,000</b>
4	Amount Released to EDO (Revenue) Karachi by DCO Karachi	435,100,000
5	Expenditure Incurred by DCO, Karachi	21,790,055
6	Total Expenditure incurred by DCO (4+5=6)	<b>456,890,055</b>
7	<b>Closing Balance Rs (3-6=7):</b>	<b>4,009,945</b>

Audit is of the view that due to weak financial controls department did not surrender unspent balance of relief funds allocated to DCO Karachi.

This resulted into violation of government instructions.

The matter was reported to the management in January, 2017 but no reply was received.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the reconciliation may be made with Additional Relief Commissioner, EDO (Revenue) and Expenditure incurred by DCO, Karachi and balance amount may be refunded to the quarter concerned under intimation to audit.

(Para No. 107, DCO Karachi)

#### **2.4.2.5 Unauthorized retention & utilization of relief fund – Rs 0.323 million**

As per Para 2.62 of Sindh DDO manual “All anticipated saving should be surrendered to the Government immediately they are foreseen. The savings should not be held in reserve to meet possible future expenses.”

The Additional Relief Commissioner, Hyderabad released funds of Rs 15.00 million to the Deputy Commissioner, Sukkur for flood relief operations out of which the department expended an amount of Rs 14.677 million during the financial year 2012-13 whereas the balance amount of Rs 322,556 was not returned to the Additional Relief Commissioner, Sindh for onward surrender of balance to the Government.

The detail is as under:

<b>Sr. No.</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Released amount (Rs)</b>
1	6483508	12.09.2012	5,000,000
2	6483545	24.09.2012	10,000,000
Total released amount (Rs):			15,000,000
Expenditure amount (Rs):			(14,677,414)
<b>Balance amount (Rs):</b>			<b>322,586</b>

Audit is of the view that due to weak financial management the funds were not surrendered at the end of each financial year.

Non surrender of funds at the end of each financial year resulted in violation of government instructions.

The matter was reported to the management in January, 2017 but no reply was received.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be got regularized from competent authority.

(Para No.120, DC Sukkur)

#### **2.4.2.6 Non reconciliation of funds received and disbursed – Rs 121.883 million**

As per para 6.3.4.1 of Accounting Policies and Procedure Manual (APPM), a monthly reconciliation of bank accounts is a necessary part of financial management and is also an effective measure for detecting and deterring fraud and irregularities. Further as per para 6.3.4.2 every DAO shall prepare a monthly reconciliation statement for expenditures and receipts

During scrutiny of cash book of District Coordination Officer and Executive District Officer (Revenue), City District Government, Karachi it was observed that there is a difference of Rs 121.883 million. The bank statement of DCO, Karachi (relief operations) was not provided to audit.

The detail is given below:

S. No.	Particulars	Amount (Rs)
1	Total Receipts as per DCO Cash Book	335,007,000
2	Receipts as per EDO (Revenue) cash book amount released by DCO, Karachi	435,100,000
3	Expenditure incurred by DCO Karachi as per Cash Book	21,790,055
4	Total Expenditure Sr. No. (2+3=4)	456,890,055
5	Difference (1-4=5)	(121,883,055)

Audit is of the view that due to weak financial controls reconciliation with bank and departments was not carried out.

The matter was reported to the management in February, 2017 but no reply was given.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the reconciliation may be made of the funds received and expended under intimation to audit.

(Para No.106, DCO Karachi)

#### **2.4.2.7 Non-maintenance of bank reconciliation statement – Rs 148.01 million**

As per para 6.3.4.1 of Accounting Policies and Procedure Manual (APPM), a monthly reconciliation of bank accounts is a necessary part of financial management and is also an effective measure for detecting and deterring fraud and irregularities. Further as per para 6.3.4.2 every DAO shall prepare a monthly reconciliation statement for expenditures and receipts.

The Additional Relief Commissioner transferred Rs 148.01 million to District Coordination Officer, Sukkur during the financial year 2010-11 and 2011-12 for relief operations. Audit noticed that neither the bank reconciliation statement was prepared nor bank statement for the whole period was available in the record.

The matter was reported to the management in January, 2017. In response department provided photocopies of bank statement.

The reply of the department needs verification of record.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that requisite record may be provided to audit for verification.

(Para No.118, DCO Sukkur)

#### **2.4.2.8 Over and above expenditure than receipts of funds - Rs 40.799 million**

According to SFR Vol-I 40-A(2) states that Expenditure can be incurred on a work or other object: “if funds to cover the charge during the year have been provided by competent authority”.

It revealed from the record that the Executive District Officer (Revenue), City District Government, Karachi made over and above payments to vendors for supply of relief items for flood affectees amounting to Rs 40.799 million during the financial year 2010-11. The detail is given below:

<b>Sr. No.</b>	<b>Particulars</b>	<b>Amount (Rs)</b>
1	Total Receipts as per Cash Book	435,100,000
2	Total payments as per Cash book	475,899,005
	Difference in Receipt and Payments	40,799,005

Audit is of the view that due to weak financial controls management incurred excess expenditure than amount allocated for relief activities.

The matter was reported to the management in February, 2017 but no reply was given.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the responsibility may be fixed to incur excess expenditure than allocated funds besides regularization of expenditure from the competent authority under intimation to audit.

(Para No.100, DCO Karachi)

#### **2.4.2.9 Non deduction of GST – Rs 38.343 million**

According to notification SRO 660(I)/2007 dated 30.06.2007, a withholding agent shall deduct an amount equal to one fifth of the total sales tax shown in the sales tax invoice

The DCO Karachi and Sukkur made payment to the various contractors on account of purchase of different relief items without deduction of GST of Rs 38.343 million. The detail is given in **Annex-XIX**.

Audit is of the view that due to weak internal controls payments was made without deduction of GST resulting into loss to Government exchequer.

The matter was reported to the management in January, 2017 but no reply was received.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the responsibility may be fixed on the person(s) for non-deduction of tax and recovery may be made from the concerned and deposited into Government treasury under intimation to Audit.

(Para No. 95 DCO, Karachi, 122, DC Sukkur)

#### **2.4.2.10 Non deduction of income tax – Rs 12.638 million**

According to section 153(1)(a) & (b) of income tax ordinance 2001, (amended in Finance Act 2010), income tax shall be charged on payment of goods and services to the contractors @ 3.5 %.

The listed below DDOs made payment to the various contractors on account of purchase of different relief items without deduction of income tax of Rs 12.638 million. The detail is given in **Annex-XX**.

Audit is of the view that due to internal control weakness payment was made without deduction of income tax resulting into loss to Government exchequer and overpayment to the contractor.

The matter was reported to the management in January, 2017 but no reply was received.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the responsibility may be fixed on the person(s) for non-deduction of tax and recovery may be made from the concerned and deposited into Government treasury under intimation to Audit.

(Para No. 96,98,104, DCO Karachi, 117- DCO Sukkur)

#### **2.4.2.11 Non deduction of stamp duty – Rs 1.140 million**

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

The EDO (R) CDG, Karachi made payment to the various contractors on account of purchase of different relief items without deduction of stamp duty of Rs 1.140 million. The detail is given in **Annex-XXI**.

Audit is of the view that due to internal control weakness payment was made without deduction of stamp duty resulting into loss to Government exchequer and overpayment to the contractors.

The matter was reported to the management in January, 2017 but no reply was received.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the responsibility may be fixed on the person(s) for non-deduction of taxes and recovery may be made from the concerned and deposited into Government treasury under intimation to Audit.

(Para No. 99 DCO, Karachi)

#### **2.4.2.12 Non deposit of income tax and GST - Rs 10.901 million**

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

Audit observed that procurement was made from various firms / contractors and payment was made after deduction of income tax and general sales tax. However, the amount deducted from vendors was not deposited into government treasury which comes to Rs 10.901 million. The detail is given in **Annex- XXII**.

Audit is of the view that non deposit of income tax resulted into loss to government exchequer.

The matter was pointed out to the management in January, 2017 but no reply was received.

The reply of the department is not tenable as the proof of deposit was not shown to audit.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that amount may be deposited into Government Treasury under intimation to Audit.

(Para No.97 DCO Karachi, 121, DC Sukkur)

## **2.4.3 PROCUREMENT AND CONTRACT MANAGEMENT**

### **2.4.3.1 Irregular expenditure on account of establishment of camp – Rs 1.00 million**

As per rule 88 of SFR 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.

The EDO (Revenue), City District Government, Karachi paid an amount of Rs 1.00 million to M/s Al-Umer Construction in connection with constructions of 40 wash rooms, 05 hand pumps, water connections and other work at Relief Camps established for the flood affectees / IDPs situated at Hawks bay and Keemari town, Karachi as per detail given below:

<b>Sr. No.</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Amount (Rs)</b>
1	Cash	-	500,000
2	986809	07.02.2011	500,000
<b>Total (Rs):</b>			<b>1,000,000</b>

Audit observed the following shortcomings:



1. Sindh procurement rules were not followed.
2. Purchase committee was not formulated.
3. Quotations were not obtained and rate analysis was not made.
4. Supply order was not issued.
5. No contract agreement was made.
6. Advance payment of Rs 500,000 was made in cash.
7. Bill was not submitted on proper format i.e. mentioning GST and NTN numbers.
8. Proof of income tax Rs 70,250 was not provided.
9. As per remarks of EDO (Revenue) CDGK, the camp was established by KESC and were financed jointly and equally by the CDGK and KESC, therefore, a partial payment of 1.00 million was made to contractor by the KESC but the proof of credit of remaining amount as share money from KESC was not available.

Audit is of the view that due to weak financial controls the codal formalities were not observed while payment to the vendors resulted into irregular payment.

The matter was reported to the management in January, 2017 but no reply was received.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that matter may be probed under intimation to audit.

(Para No.76, DCO Karachi)

#### **2.4.3.2 Irregular payment to contractor – Rs 3.117 million**

As per rule 23 of SFR 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.

The EDO (Revenue), City District Government, Karachi paid an amount of Rs 3.116 million to M/s Dua Enterprises on account of constructions of toilets, electric fans and lights etc. after deduction of income tax of Rs 113,042.

The detail is under:

Sr. No.	Cheque No.	Cheque Date	Amount (Rs)	Payee
1	0986983	12.11.2010	2,000,000	M/s Dua Enterprises
2	0986805	24.01.2011	1,116,728	M/s Dua Enterprises
3	0986806	24.01.2011	113,042	State Bank of Pakistan (Tax)
<b>Total (Rs):</b>			<b>3,229,770</b>	

Audit pointed out following irregularities:

1. Sindh procurement rules were not followed.
2. Quotations were not obtained and rate analysis was not made.
3. Supply order was not issued.
4. Contract agreement was not made for legal bindings.
5. Advance payment of Rs 2.00 million was made.
6. Bill was not submitted on proper format without mentioning GST and NTN numbers.
7. Stock entries of the items not mentioned on the invoice.
8. After de-notification of camps, the whereabouts of retrieved items from the camps was not provided.
9. Proof of income tax of Rs 113,042 deducted at source was not provided.

Audit is of the view that due to weak financial controls the codal formalities were not observed while paying to the vendors. This may result into irregular payment.

The matter was reported to the management in January, 2017 but no reply was received.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be probed into under intimation to audit.

(Para No.75, DCO Karachi)

#### **2.4.3.3 Irregular purchase of food items – Rs 1.381 million**

As per rule 88 of SFR 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.

The EDO (Revenue), City District Government, Karachi paid an amount of Rs 1.380 million on account of purchase of food items. The detail is as under:

Sr. No.	Supplier	Cheque No.	Date	Amount (Rs)
1	Marine General Store	0987077	27.09.2010	430,000
2	Bukhari Group of Companies	0987078	Nil	82,000
3	Marine General Store	0986513	09.10.2010	868,500
<b>Total (Rs):</b>				<b>1,380,500</b>

Audit observed that food items were purchased without obtaining quotations and rate analysis through purchased committee. Further, in case of urgent needs, the items might be purchased from M/s Utility Store Corporation of Pakistan. The case for sanctioning of Rs 82,000 was processed and approved on 26.09.2010 but the acknowledgement for, cheque No. 987078 was issued on 25.09.2010. The record regarding receipts of items in terms of quantity and quality and its further distribution was also not attached with the bills.

Audit is of the view that purchase was made to give undue favour to the contractor even without observing codal formalities

The matter was reported to the management in January, 2017 but no reply was received.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be probed into besides necessary action to be taken against the person at fault for non-observing the codal formalities and non-maintenance of proper record under intimation to audit.

(Para No. 77, DCO Karachi)

#### **2.4.3.4 Irregular advance payment to contractor – Rs 1.411 million**

As per rule 88 of SFR 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.

The EDO (Revenue), City District Government, Karachi paid an amount of Rs 1.411 million to Mr. Abdul Rasheed on account of supply of cooked food to IDPs.

The payment detail is as under:

Sr. No.	Supplier	Cheque No.	Cheque Date	Amount (Rs)
1	Abdul Rasheed	5089724	19.08.2010	300,000
2	Abdul Rasheed	5315776	20.08.2010	500,000
3	Abdul Rasheed	5315785	22.08.2010	611,000
<b>Total (Rs):</b>				<b>1,411,000</b>

Audit observed the following shortcomings:

1. The bill was submitted on 23.08.2010 and according to the details of contractor provided cooked food of only Rs 180,000 was provided up-to 20.08.2010 whereas an amount of Rs 800,000 was paid to the supplier in advance.
2. Cheques were issued in the name of Mr. Abdul Rasheed of M/s Al-Macca Sheermal & Pakwan House whereas the bill provided by the supplier was on letter pad of M/s A.Rasheed Pakwan House.

Audit is of the view that due to weak internal controls the payment was made in advance and to different vendors but supplies were made by one vendor only.

The matter was reported to the management in January, 2017 but no reply was given.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired besides fixation of responsibility under intimation to audit.

(Para No.79, DCO Karachi)

#### **2.4.3.5 Overpayment to contractor on account of cooked food – Rs 0.538 million**

As per rule 40-B of SFR Volume-I, every Government servant realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

The EDO (Revenue), CDGK overpaid an amount of Rs 538,075 to Mr. Abdul Rasheed on account of supply of cooked food at high rates as per **Annex-XXIII**.

Audit observed that the same food items were also supplied by the other supplier i.e. M/s Jumma Pakwan House and M/s Ambala Foods at lesser rates. Further, at the time of issuance of supply order, the EDO (Revenue), CDGK ordered M/s Abdul

Rasheed to reduce the rates otherwise the supply order will be withdrawn. Despite that, the cooked food was supplied at higher rates compared with others.

Audit is of the view that payment made in violation of the orders of the competent authority resulting into excess payment and loss to government exchequer.

The matter was reported to the management in January, 2017 but no reply was received.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that overpayment may be recovered from the contractor and deposited into Government treasury.

(Para No.80, DCO Karachi)

#### 2.4.3.6 Irregular expenditure on account of transportation – Rs 1.885 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. As per rule 23 of SFR Vol-I, every payment, must be supported by a voucher setting forth full and clear particulars of the claim.

The EDO (Revenue), City District Government Karachi, made payment of Rs 1.884 million to Mr. Rehan Badshah. The payment detail is as under:

Sr. No.	Cheque No.	Date	Amount (Rs)	Remarks
1	0987062	21.09.2010	200,000	Advance payment
2	0987064	23.09.2010	100,000	Advance payment
3	0987067	24.09.2010	336,000	Balance amount of bill
<i>Subtotal (Rs):</i>			<i>636,000</i>	Bill amount
4	0987086	01.10.2010	1,248,540	Bill amount
<b>Grand total (Rs):</b>			<b>1,884,540</b>	

Following irregularities were noticed:

1. The IDPs were shifted to their home towns after considerable time period and the department had sufficient time to enter into competitive bidding to save the government resources but the department made procurements and transportation contract without inviting open tender.

2. The department hired services without need assessment as per number of seats available in the buses and how many affectees required to be shifted to their destinations.
3. The procurement of transportation service was made without issuance of supply order and terms & conditions.
4. The department did not make agreement with the firm for legal bindings and to safeguard government interest in case of any complication.
5. The department made advance payment which was not authorized.
6. The details of IDPs i.e. number of IDPs in each bus, CNIC number or Family number allotted to each family were not available in record.
7. No mechanism was developed to ensure that the IDPs were dropped by the vehicle driver at their ultimate destination. No certificate was obtained from District Management Authority where these IDPs were dropped to safe the IDPs from any hardship and ensure the authenticity of expenditure.
8. The department made payment for transportation without deduction of Income Tax.

Audit is of the view that due to weak internal controls the payment was made to the vendors without observing codal formalities.

The matter was reported to the management in January, 2017 but no reply was received.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired in connection with codal formalities besides fixation of responsibility against the person at fault under intimation to audit.

(Para No. 87, DCO Karachi)

#### **2.4.3.7 Irregular procurement of ration bags without inviting open tender – Rs 13.073million**

As per rule 15(b)(i) & (ii) of SPPR 2010, National Competitive Bidding (NCB) shall be the procedure where in bidding is open only to interested national firms, companies or parties and international firms, companies or parties are not invited for

the bidding. NCB shall be the principal method of procurement with an estimated cost below US \$ 10 million or equivalent in local currency.

The EDO (Revenue), City District Government Karachi, made payment of Rs 13.072 million to M/s Mahboob Tea Store on account of supply of ration bags / food packages for IDPs. The payment detail is as under:

Period of Supply	Gross Amount (Rs)	Cheque No.	Cheque Date	Amount (Rs)	Income Tax (Rs)	GST (Rs)
14.10.2010 to 31.10.2010	13,072,860	0986994	28.12.2010	5,000,000	175,000	2,222,386
		0986996	24.01.2011	7,615,309	266,536	-
<b>Total (Rs):</b>	<b>13,072,860</b>			<b>12,615,309</b>	<b>441,536</b>	<b>2,222,386</b>

The following observations were noticed:

1. The department made heavy procurements without entering into open competitive bidding process by adopting SPPR 2010. Due to which economy factor was not observed.
2. The department did not formulate Departmental Purchase Committee as well as Inspection Committee.
3. The department procured items without need assessment and their utilizations.
4. The procurement was made without issuance of supply order and terms & conditions.
5. The agreement was not signed for legal bindings, safeguard government interest and to avoid any complications.
6. The items were not entered in the stock register.
7. The notification / orders for relief camp in-charges who received the supplied items, number of IDPs available in camps along with acknowledgment of affectees who received the supplied items were not available in record.
8. The department deducted income tax of Rs 441,536 but the same was not deposited into government treasury. Further, the department made payment without deduction of GST of Rs 2.222 million.

Audit is of the view that payment was made without observing codal formalities.

The matter was reported to the management in January, 2017 but no reply was received.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired for not observing codal formalities under intimation to audit.

(Para No.93, DCO Karachi)

#### **2.4.3.8 Doubtful expenditure on rescue and relief operations – Rs 6.548 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.

The District Coordination Officer, Karachi made payment to various vendors on account of rescue operations in district Thatha and Jamshoro of Rs 6.548 million during the financial year 2010-11. The detail is given in **Annex-XXIV**.

Audit observed following irregularities:

1. The administrative approval and detailed estimate of work to be executed was not available in record.
2. The funds were placed at the disposal of DCO, City District Government, Karachi but the work was executed in district Thatha and Jamshoro without approval from competent authority. The District under which work executed was not come under the jurisdiction of DCO, Karachi. Neither the request made by the District management Thatta for execution of works nor approval / order from any other competent authority authorize DCO Karachi to execute the work available in record.
3. The detailed work to be executed in the district was not available in the record.
4. No work completion certificate was available in record duly vetted from District Management Authority, Thatta which the contractor will receive from authorized officer / official after completion of assigned work.
5. The bills were prepared on blank papers which were not countersigned by any district representative where the services were rendered.
6. The EDO (MS) City District Government Karachi received Rs 3.550 million it seems that out of which Rs 2.900 million were paid to contractor. However, no statement was given on the acknowledgment that amount received from EDO (MS) Karachi. The whereabouts of remaining amount Rs 650,000 is unknown.
7. The payment was made without deduction of Income tax and GST.



Audit is of the view that due to weak financial management the payment was made without observing above mentioned codal formalities.

This resulted into doubtful payment and raised question on the legitimacy of the claim.

The matter was reported to the management in January, 2017 but no reply was received.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired about genuineness of payment as well as not observing codal formalities under intimation to audit.

(Para No.102, DCO Karachi)

#### **2.4.3.9 Doubtful expenditure due to non-maintenance of record – Rs 3.200 million**

As per rule 23 of SFR 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.

The DCO, Karachi made payment of Rs 3.200 million to various vendors on account of hiring charges of vehicles and dumpers for rescue operations during the financial year 2010-11. It revealed that the payment was made without completion of record. The necessary detail is given as under:

<b>Sr. No.</b>	<b>Payment to</b>	<b>Cheque No./ Cash Payment</b>	<b>Date</b>	<b>Amount (Rs)</b>
1	Inamullah, Fazal Amin, Fazal Khan	7724174	14-09-10	1,000,000
2	Mr Afzal Khan , Fazal Hameed, Inam Khan	7724187	05-10-10	1,000,000
3	Mr Afzal Khan , Fazal Hameed, Inam Khan	Cash	13-10-10	400,000
4	Mr. Masood Alam, EDO (MS)	cash	15-11-10	800,000
<b>Total</b>				<b>3,200,000</b>

Audit observed following irregularities:

1. The administrative approval and detailed estimate of work to be executed was not available in record.
2. Measurement book, rough estimate of work and detailed estimate.
3. Original bills of the vendors duly verified from the competent authority

4. Work completion certificate.

Audit is of the view that due to weak internal controls the payment was made without record.

The payment without record resulted into irregular payment and raised question on the legitimacy of expenditure.

The matter was reported to the management in January, 2017 but no reply was received.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired at appropriate level for non-maintenance of record besides fixation of responsibility against the person (s) at fault under intimation to audit.

(Para No.103, DCO Karachi)

**2.4.3.10 Irregular payment on account of supply of cooked food – Rs 20.276 million**

As per rule 88 of SFR 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.

The EDO (Revenue), City District Government Karachi, issued supply order on 24.08.2010 to M/s Jumma Pakwan House, Karachi for supply of cooked food to the IDPs settled in 5 different camps. It revealed from the bills that the department made payment of Rs 20.275 million for supply of cooked food. The detail is given in **Annex-XXV**.

The following observations were noticed:

1. The department did not formulate Departmental Purchase Committee as well as Inspection Committee duly notified by the competent authority.
2. The department did not sign agreement for supply of cooked food for legal bindings and to safeguard government interest and avoid any complications.
3. The supply was to be made in the designated camps but cooked food was supplied to camps which were not mentioned in the supply order.
4. The cheques were issued to Mr. Amir Ghulam instead of firm i.e. M/s Jumma Pakwan House, Karachi.

5. The inspection / monitoring report was not attached to ensure the quality and quantity of food was provided to the affectees.
6. The stock register was not maintained at each camp.
7. List of affectees to whom cooked food was provided not attached with the bills.

Audit is of the view that due to weak internal controls the payment was made without observing codal formalities.

The matter was reported to the management in January, 2017 but no reply was received.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired to fix responsibility against the person at fault under intimation to audit.

(Para No. 94, DCO Karachi)

#### **2.4.3.11 Irregular expenditure on account of cooked food – Rs 30.370 million**

As per rule 4 of Sindh Public Procurement Rules 2010, while procuring goods, works or services, procuring agencies shall ensure that procurements are conducted in a fair and transparent manner and the object of procurement brings value for money to the agency and the procurement process is efficient and economical.

The EDO (Revenue), City District Government Karachi, issued supply order on 31.08.2010 to M/s Ambala Food, Karachi for supply of cooked food to the IDPs settled in 10 different camps. The department made payment of Rs 30.370 million to M/s Ambala Food. The detail is given as under:

<b>Sr. No.</b>	<b>Cheque No.</b>	<b>Cheque Date</b>	<b>Amount (Rs)</b>
1	0987033	17.09.2010	7,723,200
2	0987051	20.09.2010	4,393,000
3	0987056	20.09.2010	9,446,000
4	0987061	21.09.2010	4,785,500
5	0987068	24.09.2010	4,022,650
<b>Total (Rs):</b>			<b>30,370,350</b>

The following observations were noticed:

1. The department did not formulate Departmental Purchase Committee as well as Inspection Committee.

2. The department did not make agreement with the firm for supply of cooked food for legal bindings and to safeguard government interest in case of any complication.
3. The cooked food was to be supplied in the designated camps whereas the bills submitted by the supplier showed that cooked food was supplied in those camps which were not given in the supply order **Annex-XXVI (i)**.
4. The department made payment for those items / menu which were not given in the supply order as given in the **Annex-XXVI (ii)**.
5. The department made payment without deduction of Income Tax and GST.
6. The inspection / monitoring report was not attached to ensure the quality and quantity of food was provided to the affectees.
7. The stock register was not maintained at each camp.
8. List of affectees to whom cooked food was provided not attached with the bills.

Audit is of the view that due to weak internal controls the payment was made without completion of record / codal formalities.

The matter was reported to the management in January, 2017 but no reply was received.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired at appropriate level besides fixation of responsibility for non-maintenance of record under intimation to audit.

(Para No.83, DCO Karachi)

#### **2.4.3.12 Irregular expenditure on cooked food without maintenance of record – Rs 98.923 million**

As per rule 23 of SFR 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.

The DCO, Sukkur made payment Rs. 98.923 million to various contractor / suppliers for provision of cooked food in relief camps organized by District Management during the flood 2010. The detail is given in **Annex-XXVII**.

Following irregularities were observed:

- i. Camp wise registered number of affectees along with name and CNIC were not available
- ii. Detail of staff deputed for necessary arrangement in the camps.
- iii. The period for which the camps were organized.
- iv. The record maintained by the camps in-charge not available.

Audit is of the view that due to weak internal controls the expenditure was incurred without observing codal formalities.

The matter was reported to the management in January, 2017. Department replied that expenditure incurred on relief operations after discussion and approval by District Monitoring Committee constituted by the SMBR and the relief camps were established in schools and tent cities. As there was an emergency situation the names of affectees and their CNICs could not be collected.

The reply of the department is not tenable as the reply does not support any specific documents authenticating bill wise record to which camp the food was provided and its registered number of person. Further, the stock register of each camp regarding how much and how many time food was provided in each camp and registered persons in camp.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that complete original record with respect to cooked food provided in each camp and registered number of persons/families settled in each camp and camp wise stock register to justify the expenditure.

(Para No.113, DCO Sukkur)

#### **2.4.3.13 Irregular distribution of food items – Rs 17.956 million**

As per rule 4 of Sindh Public Procurement Rules 2010, while procuring goods, works or services, procuring agencies shall ensure that procurements are conducted in a fair and transparent manner and the object of procurement brings value for money to the agency and the procurement process is efficient and economical.

Food department, Sindh provided 350,000 Kg wheat to DCO for distribution after grinding and packing in bags of 10 Kg each. Further DCO Sukkur also procured 3,000 ration bags for distribution among flood affectees as per detail below:

Vendor Name	Name of Items	Total K.G Wheat	Pack size in each bag	Total number of Bags	Grinding charges	Total	Rate per Kg approx.	Amount (Rs)	Total (Rs)
Junejo flour Mills, Sukkur	Atta	100,000	10	10,000	2.2	220,000	40	4,000,000	4,220,000
Mukesh Flour Mills Ali Wahan, Rohri	Atta	100,000	10	10,000	2.2	220,000	40	4,000,000	4,220,000
Insaf Trading Company Rohri Flour Mills Ali Wahan	Atta	150,000	10	15,000	2.2	330,000	40	6,000,000	6,330,000
Utility Corporation	Ration Bags			3,000				3,186,000	3,186,000
Total									17,956,000

Audit noticed that the relevant record about stock entries of items received and its further distribution record i.e. names of camps, detail of affectees along-with names, CNIC number acknowledge receipts were not available on record which creates doubts about the actual receipt of relief items and its further transparent distribution.

The matter was reported to the management in January, 2017. Department replied that the items were issued to various districts and affectees and the reconciliation for remaining wheat bags is underway as it is an old matter and some of the record is being traced in Tehsildar office and flour mills.

In reply the department provided record in support which is unattested copies of letters which needs verification. The department provided a detail of 3,581 floor bags issued to the affectees by Junejo Floor Mills and 16,500 floor bags issued to different DCOs and copy of shipment receipts of transporters provided to audit. Further, quantity was mentioned in tones and different relief items i.e. sugar, flour, blankets and ration bags etc. were delivered to the affected districts. In this regard the actual quantity of floor bags delivered may be provided.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that to complete the reconciliation with each department to whom the items were issued and original record may be shown to audit.

(Para No.112, DCO Sukkur)

#### **2.4.3.14 Irregular expenditure on rescue operation carried – Rs 4.358 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.

The DCO, Sukkur made payment Rs. 4.358 million to various vendors on account of residence, food and catering expenditure incurred for rescue operation carried out by Pak Navy during flood 2010. The detail of expenditure is given in **Annex-XXVIII**.

Following irregularities were noticed:

- i. The bills for stay in hotels and food items availed during the course of stay in Sukkur were not verified by the officials/officers of Pak Navy.
- ii. The tenure of Pak Navy for stay in District Sukkur for rescue operation was not available in record communicated by the management of the Pak Navy.
- iii. The tentage charges as camp, bed charges and cooked food was provided by the M/s Aftab Catering Services in addition to hotel facility.

Audit is of the view that due to weak financial management the payment was made without maintaining proper record.

The matter was reported to the management in January, 2017. Department replied that hotel bills are not authenticated by Pakistan Navy officer / officials as the management of the hotels did not get the signature of the officer/officials on the voucher is an over sight, however the invoices of the expenditure contained specific detail. Further, management replied that commandos/jawans of Pakistan Navy stay in Sports Hostel Municipal Stadium Sukkur, where they were provided bedding /meals facility by M/s Aftab Catering Services as an additional facility.

The reply of the department is not tenable as record regarding period and number of officer/officials deployed for duties were not provided duly authenticated from Pakistan Navy to authenticate the legitimacy of expenditure. The verified bills of facilities taken from hotel management were also not provided.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired at appropriate level for fixation of responsibility against the person at fault for non-preparation of record under intimation to audit.

(Para No.110, DCO Sukkur)

#### **2.4.3.15 Irregular expenditure on account of cooked food without observing formalities – Rs 3.531 million**

As per para 14 of SFR Volume-I, materials may be issued from stock on an indent made by a properly authorized person and written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched, or from a duly authorized agent.

The Deputy Commissioner, Sukkur procured cooked food from M/s Aftab Catering Service during financial year 2012-13 for flood relief affectees and made payment of Rs 3.531 million for onward provision of food in relief camps organized by District Management. The detail is as under:

<b>Sr. No.</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Total Amount of Bill (Rs)</b>	<b>Payment after deduction of taxes (Rs)</b>
1	1419040	19.09.12	742,500	694,237
2	1419049	28.09.12	1,737,750	1,624,796
3	1419045	28.09.12	1,051,200	982,872
<b>Total (Rs):</b>			<b>3,531,450</b>	<b>3,301,905</b>

The following shortcomings were observed, which create doubt on the legitimacy of expenditure without maintenance of proper record.

- i. The number and location of camps organized for affectees during flood 2012-13 by the district management.
- ii. Detail of staff deputed for necessary arrangement in the camps.
- iii. The period for which the camps were organized.
- iv. Registered number affectees settled in each camp along with name and CNIC.
- v. The record maintained by the camps incharge about for distribution of food among the flood affectees.



Audit is of the view that non-observing the procedural/ codal formalities is a serious lapse on the part of the management which made the whole procurement irregular.

The matter was reported to the management in January, 2017 but no reply was received.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired to fix responsibility against the person at fault under intimation to audit.

(Para No.124, DC Sukkur)

#### **2.4.3.16 Payment of ration bags without any record of receipt and issuance – Rs 0.959 million**

As per para 14 of SFR Volume-I, materials may be issued from stock on an indent made by a properly authorized person and written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched, or from a duly authorized agent.

The Deputy Commissioner, Sukkur procured 900 ration bags from M/s Utility Store Corporation of Pakistan (Private) Limited, Sukkur Region for distribution among flood affectees and paid Rs 959,300 vide Cheque No. 1419062 dated 09.10.2012.

Audit noticed that the payment was made without proper invoice / bill along with delivery challans. Moreover, relevant record about stock entries of rations bags received and its further distribution record i.e. names of camps, detail of affectees along-with names, CNIC number acknowledge receipts were not available on record which creates doubts about the actual receipt of relief items and its further transparent distribution.

Audit observed that neither the indent for food hampers nor acknowledgement thereof was obtained from the recipient which make the distribution un-authorized and doubtful.

The matter was reported to the management in January, 2017 but no reply was received.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired into to ascertain the distribution to the proper IDPs besides fixing responsibility on the person(s) at fault for non-maintenance of record under intimation to audit.

(Para No.123, DC Sukkur)

#### **2.4.3.17 Irregular expenditure on account of transportation without observing procurement rules – Rs 22.500 million**

As per rule 4 of Sindh Public Procurement Rules 2010, while procuring goods, works or services, procuring agencies shall ensure that procurements are conducted in a fair and transparent manner and the object of procurement brings value for money to the agency and the procurement process is efficient and economical.

The EDO (Revenue), City District Government Karachi, made payment of Rs 22.500 million to M/s Bukhari Group of Companies on account of hiring of transportation services. The payment detail is as under:

<b>Sr. No.</b>	<b>Cheque No.</b>	<b>Cheque Date</b>	<b>Amount (Rs)</b>
1	986546	15.10.2010	10,000,000
2	986988	12.11.2010	7,500,000
3	986995	29.12.2010	5,000,000
Total (Rs):			22,500,000

The following observations were noticed:

1. After arrival of IDPs from different parts of Sindh, a comprehensive plan / mechanism was to be chalked out for repatriation to their hometowns. For this purpose, the department had sufficient time to hire transportation services by entering into competitive bidding through inviting tenders whereas the department incurred expenditure on transportation without inviting tenders.
2. Neither the Departmental Purchase Committee was formulated and notified nor the District Transport Authority was consulted for rate analysis to hire buses / vehicles.
3. The department hired services without need assessment as how many seats were available in the bus and how many affectees were required to be shifted to their destinations.

4. The procurement of transportation service was made without issuance of supply order and terms & conditions.
5. The department did not make agreement with the service provider for legal bindings and to safeguard government interest and to avoid any complications.
6. The IDPs were shifted to their hometowns as decided by the competent authority after certain time period. The details of IDPs i.e. number of IDPs in each bus, CNIC number or Family number allotted to each family were not available in record.
7. No certificate was received from District Management Authority where these IDPs were dropped to ensure the authenticity of expenditure.

Audit is of the view that due to weak management the payment was made without observing the procedural / codal formalities.

The matter was reported to the management in February, 2017 but no reply was given.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be probed into besides fixation of responsibility against the person at fault under intimation to audit.

(Para No.78, DCO Karachi)

#### **2.4.3.18 Irregular payment on account of cooked food – Rs 10.967 million**

As per rule 23 of SFR Vol-I, every payment must be supported by a voucher setting forth full and clear particulars of the claim. As per rule 88 of SFR 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.

The EDO (Revenue), City District Government Karachi, issued supply order on 18.08.2010 to M/s A. Rasheed Pakwan House, Karachi for supply of cooked food to the IDPs stayed in 4 different camps. The department made payment of Rs 10.966 million to Mr. Abdul Rasheed.

The detail is as under:

<b>Sr. No.</b>	<b>Cheque No.</b>	<b>Cheque Date</b>	<b>Amount (Rs)</b>
1	0987024	10.09.2010	2,282,430
2	0987029	13.09.2010	3,892,800
3	0987034	17.09.2010	803,400
4	0987041	17.09.2010	392,600
5	0987058	20.09.2010	3,595,460
Total (Rs):			10,966,690

The following observations were noticed:

1. The department did not formulate Departmental Purchase Committee as well as Inspection Committee which duly notified by the competent authority.
2. The department did not make agreement with the firm for supply of cooked food for legal bindings and to safeguard government interest in case of any complication.
3. The Cheque was issued to Mr. Abdul Rasheed instead of firm name i.e. M/s A. Rasheed Pakwan House, Karachi.
4. The department made payment without deduction of Income Tax and GST.
5. The supplier submitted the bills town-wise instead on camp-wise where the food was supplied due to which the delivery of food to specific camps and registered number of IDPs served could not be ensured.
6. The inspection / monitoring report was not attached to ensure the quality and quantity of food was provided to the affectees.
7. The stock register was not maintained at each camp.
8. List of affectees to whom cooked food was provided not attached with the bills.

Audit is of the view that due to weak internal controls the payment was made without completion of record / codal formalities.

The matter was reported to the management in February, 2017 but no reply was given.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired at appropriate level besides fixation of responsibility for non-maintenance of record under intimation to audit.

(Para No. 82, DCO Karachi)

### **2.4.3.19 Irregular expenditure on account of purchase of kitchen items – Rs 0.925 million**

As per rule 23 of SFR 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.

The EDO (Revenue), City District Government Karachi, made payment of Rs 925,624 to M/s Haroon Aluminum on account of supply of kitchen items for IDPs. The payment detail is as under:

<b>Bill No.</b>	<b>Date</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Amount (Rs)</b>	<b>Income Tax</b>	<b>GST</b>	<b>Total taxes</b>
11036	10.09.2010	0987025	10.09.2010	588,350	20,592	100,019	120,611
11039	15.09.2010	0987039	17.10.2010	337,274	11,804	573,36	69,141
Total (Rs):				925,624	32,396	157,356	189,753

The following observations were noticed:

1. Procurements were made without entering into open competitive bidding process by adopting SPPR 2010.
2. The department did not formulate Departmental Purchase Committee as well as Inspection Committee duly notified by the competent authority.
3. The department procured items without need assessment and their utilizations details of kitchen items.
4. The procurement was made without issuance of supply order and terms & conditions.
5. The department did not make agreement with the firm for supply of kitchen items for legal bindings and to safeguard government interest in case of any complication.
6. The department made payment without deduction of income tax and GST.
7. The cheques were issued to Mr. Naveed Haroon instead of firm i.e. M/s Haroon Aluminum Company, Karachi.
8. The items were not entered in the stock register.
9. Distribution record like acquaintance roll or acknowledgments of the affectees were not available.

Audit is of the view that due to weak internal controls the payment was made without completion of record / codal formalities.

The matter was reported to the management in February, 2017 but no reply was given.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired at appropriate level besides fixation of responsibility for non-maintenance of record under intimation to audit.

(Para No. 84, DCO Karachi)

#### **2.4.3.20 Doubtful expenditure on account of purchase of miscellaneous items –Rs 12.619 million**

As per rule 4 of Sindh Public Procurement Rules 2010, while procuring goods, works or services, procuring agencies shall ensure that procurements are conducted in a fair and transparent manner and the object of procurement brings value for money to the agency and the procurement process is efficient and economical.

The EDO (Revenue) and Deputy District Officer (Revenue), City District Government Karachi, made procurement of Rs 12.618 million from M/s Bukhari Group of Companies. The payment detail is as under:

<b>Sr. No.</b>	<b>Bill Date</b>	<b>Items Purchased</b>	<b>Amount (Rs)</b>
1	12.09.2010	Misc. Items	1,622,000
2	18.09.2010	Misc. Items	345,000
3	30.08.2010	Misc. Items	10,651,900
<b>Total (Rs):</b>			<b>12,618,900</b>

The following observations were noticed:

1. Procurements were made without entering into open competitive bidding process by adopting SPPR 2010
2. The department did not formulate Departmental Purchase Committee as well as Inspection Committee which duly notified by the competent authority.
3. The department procured items without need assessment.
4. The procurement was made without issuance of supply order and terms & conditions due to which it could not be ascertained how much quantity was demanded and supplied to the department.
5. The department did not make agreement with the firm for supply of items for legal bindings and to avoid any legal complication.

6. The stock register (prescribed format i.e. receipt and issuance in chronological order) was not maintained.
7. Inspection reports about the quality and quantity of items received and dispatched was not available in record.
8. The documents attached with the bills were photocopied instead of original.
9. The EDO (Revenue), Karachi transferred amount for relief operations to Deputy District Officer, CDGK through various cheques for Rs. 8.00 million and 1.20 million through cash payment. The cash payment to the DDO was unjustified.
10. The mode of payment made to the vendor by the Deputy District Officer (Revenue) is unknown apparently it seems cash payment.
11. Income tax @3.5% and GST @17% which comes to Rs 441,661 and Rs 2.145 million respectively.

Audit is of the view that due to weak internal controls the payment was made to favored vendor without observing codal formalities.

The matter was reported to the management in February, 2017 but no reply was given

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired in connection with codal formalities besides fixation of responsibility against the person at fault under intimation to audit.

(Para No. 88, DCO Karachi)

#### **2.4.3.21 Doubtful expenditure on account of purchase Tetra pack milk – Rs 5.694 million**

As per rule 4 of Sindh Public Procurement Rules 2010, while procuring goods, works or services, procuring agencies shall ensure that procurements are conducted in a fair and transparent manner and the object of procurement brings value for money to the agency and the procurement process is efficient and economical.

The EDO (Revenue) City District Government Karachi, made payment of Rs 5.694 million for purchase of pasteurized Doctor Milk from M/s Buffields (Pvt) Limited for IDPs. The detail is given in **Annex-XXIX**.

The following observations were noticed:

1. Procurements were made without entering into open competitive bidding process by adopting SPPR 2010.
2. The department did not formulate Departmental Purchase Committee as well as Inspection Committee duly notified by the competent authority.
3. The department procured items without need assessment.
4. The procurement was made without issuance of supply order and terms & conditions due to which it could not be ascertained how much quantity was demanded and supplied to the department.
5. The department did not make agreement with the firm for supply of items for legal bindings and to safeguard government interest and to avoid any complications.
6. The stock register at head quarter / relief camp as per prescribed format i.e. receipts and issuance in chronological order was not maintained.
7. Inspection reports about the quality and quantity of items received and dispatched was not available in record.
8. The invoice does not reflect the batch number and date of expiry of the product.
9. Certificate from Food Testing Laboratory to the effect that milk can be used and they have no side effects.
10. The notification / orders for relief camp in-charges who received the supplied items, number of IDPs available in camps along with acknowledgment of affectees who receive the milk packs were not available in record.
11. Income tax @ 3.5% and GST @17% which comes to Rs 238,638 and Rs 965,743 respectively not deducted.

Audit is of the view that due to weak internal controls the payment was made to the favored vendor without observing codal formalities.

The matter was reported to the management in February, 2017 but no reply was given.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired to fix responsibility against the person at fault under intimation to audit.

(Para No.89, DCO Karachi)



### 2.4.3.22 Irregular expenditure on account of purchase food items – Rs 1.108 million

As per rule 4 of Sindh Public Procurement Rules 2010, while procuring goods, works or services, procuring agencies shall ensure that procurements are conducted in a fair and transparent manner and the object of procurement brings value for money to the agency and the procurement process is efficient and economical.

The EDO (Revenue), City District Government Karachi, made payment of Rs1.108 million to M/s Utility Corporation of Pakistan on account of supply of listed below items for IDPs. The payment detail is as under:

Sr. No.	Name of Items	Bill No.	Date	Qty.	Cheque No.	Date	Amount (Rs)
1	Nido 1 kg	3884832	30.09.2010	1,000	0987099	04.10.2010	1,009,820
	Tapal Tea			5,000			
	Sugar			2,000			
2	Tapal Tea	3884821	22.09.2010	1,000	0987063	23.09.2010	98,000
<b>Total (Rs)</b>							<b>1,107,820</b>

The following observations were noticed:

1. The department procured items without need assessment and their utilizations.
2. The procurement was made without issuance of supply order and terms & conditions.
3. The department made payment without deduction of income tax of Rs 38,773.
4. The items were not entered in the stock register.
5. The notification / orders for relief camp in-charges who received the supplied items, number of IDPs available in camps along with acknowledgment of affectees who receive the milk packs were not available in record.
6. Distribution record like acquaintance roll or acknowledgments of the affectees were not available.

Audit is of the view that due to weak internal controls the payment was made without observing codal formalities.

The matter was reported to the management in February, 2017 but no reply was given.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired to fix responsibility against the person at fault under intimation to audit.

(Para No.90, DCO Karachi)

#### **2.4.3.23 Irregular expenditure on account of cooked food without codal formalities - Rs 2.154 million**

As per rule 23 of SFR Vol-I, every payment must be supported by a voucher setting forth full and clear particulars of the claim.

The EDO (Revenue), City District Government Karachi, made payment of Rs 2.078 million to M/s Al-Khair Trust on account of supply of cooked food items for IDPs. The payment detail is as under:

<b>Sr. No.</b>	<b>Purpose of Expenditure</b>	<b>Cheque No.</b>	<b>Cheque Date</b>	<b>Amount (Rs)</b>	<b>Invoice amount (Rs)</b>	<b>Tax deducted but not deposited (Rs)</b>
1	Provision of foods at camps	0987092	01.10.2010	888,282	920,500	32,218
2	Provision of foods at camps	0986543	11.10.2010	990,331	1,026,250	35,919
3	Provision of foods at camps	0986588	15.10.2010	199,875	207,125	7,250
<b>Total</b>				<b>2,078,488</b>	<b>2,153,875</b>	<b>75,387</b>

The following observations were noticed:

1. The administrative approval / agreement for taking over the trust camp were not available in record.
2. List of IDPs with CNIC numbers and family number allotted by NADRA to each head of family were not available in record.
3. Bills for procurement of food items and cooking charges were not available in record.
4. The bills passed were not verified by any Government official / officer / camp in-charge.
5. The notification / orders for relief camp in-charges at Al-Khair Trust were not available in record / attached with the vouchers.

6. The department did not formulate Monitoring and Inspection committee to evaluate the quality and quantity of food provided to the affectees.
7. Distribution record like acquaintance roll or acknowledgments of the affectees were not available.
8. The department deducted the income tax of Rs 75,386 but the same was not deposited in Government treasury.
9. The department made payment to the firm without deducting GST of Rs 366,158.

Audit is of the view that due to weak internal controls the payment was made without observing codal formalities.

The matter was reported to the management in February, 2017 but no reply was given.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired and fix responsibility against the person at fault under intimation to audit.

(Para No.91, DCO Karachi)

#### **2.4.3.24 Doubtful expenditure on account of food package and transportation – Rs 11.550 million**

As per rule 88 of SFR 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.

The EDO (Revenue), City District Government Karachi, made payment of Rs 11.239 million to M/s Al-Khair Trust on account of food package and transportation for IDPs. The payment detail is as under:

<b>Purpose of Expenditure</b>	<b>Cheque No.</b>	<b>Cheque Date</b>	<b>Amount (Rs)</b>	<b>Invoice amount (Rs)</b>	<b>IT deducted (Rs)</b>
Transportation charges	0986590	15.10.2010	593,929	606,050	12121
Transportation charges	0986989	12.11.2010	2,500,000	4,492,400	89848
Transportation charges	0986807	27.01.2011	1,902,552	-	-
Transportation and Food packages	8243243	19.05.2011	1,400,000	6,451,505	207,716
Liability created			4,843,489	-	-
<b>Total (Rs):</b>			<b>11,239,970</b>	<b>11,549,955</b>	<b>309,685</b>

The following observations were noticed:

1. The department had sufficient time to enter into competitive bidding to safeguard the government resources but the department made contract of procurements and transportation without entering into open competitive bidding.
2. The department did not formulate Departmental Purchase Committee as well as Inspection Committee duly notified by the competent authority.
3. The department procured items without need assessment and their utilizations.
4. The procurement was made without issuance of supply order and terms & conditions.
5. The department did not make agreement with the firm for legal bindings and to avoid any legal complications.
6. The items were not entered in the stock register.
7. Distribution record like acquaintance roll or acknowledgments of the affectees were not available.
8. The notification / orders for relief camp in-charges who received the supplied items, number of IDPs available in camps along with acknowledgment of affectees who receive the milk packs were not available in record.
9. The IDPs were shifted to their home towns as decided by the competent authority after certain time period. The details of IDPs i.e. number of IDPs in each bus, CNIC number or Family number allotted to each family were not available in record.
10. The reconciliation statement in terms of number of IDPs in each vehicle along with detail of food package issued in vehicle was not available in record.
11. No mechanism was developed to ensure that the IDPs were dropped by the vehicle driver at their ultimate destination point / agreed destination. No certificate was obtained from District Management Authority where these IDPs were dropped to safe the IDPs from any hardship and ensure the authenticity of expenditure.
12. Income Tax was deducted but not deposited Rs 183,600 and GST Rs 891,770 was not deducted.
13. The department made payment Rs 6.304 million for transportation and deducted I. Tax Rs 126,085 @ 2% but the same amount was not deposited.

Audit is of the view that due to weak internal controls the payment was made without observing codal formalities.

The matter was reported to the management in February, 2017 but no reply was given.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired in connection with codal formalities besides fixation of responsibility against the person at fault under intimation to audit.

(Para No. 92, DCO Karachi)

#### **2.4.3.25 Irregular payment on account of food – Rs 9.124 million**

As per rule 4 of Sindh Public Procurement Rules 2010, while procuring goods, works or services, procuring agencies shall ensure that procurements are conducted in a fair and transparent manner and the object of procurement brings value for money to the agency and the procurement process is efficient and economical.

The EDO (Revenue), City District Government Karachi, issued supply order on 24.08.2010 to M/s Abdul Rasheed Pakwan House, Karachi for supply of cooked food to the IDPs settled in different camps and paid Rs 9.124 million to Mr. Abdul Rasheed. The detail of payment is as under:

<b>Sr. No.</b>	<b>Bill Date</b>	<b>Date of approval by EDO (R)</b>	<b>Amount of bill</b>	<b>Cheque Date</b>	<b>Cheque No.</b>
1	25.08.2010	25.08.2010	930,000	25.08.2010	5315789
2	26.08.2010	26.08.2010	975,000	26.08.2010	5315791
3	27.08.2010	27.08.2010	1,022,500	27.08.2010	5315792
4	28.08.2010	28.08.2010	980,500	28.08.2010	5315795
5	29.08.2010	29.08.2010	1,184,500	29.08.2010	5315797
6	30.08.2010	30.08.2010	1,403,500	30.08.2010	5089751
7	31.08.2010	31.08.2010	1,305,500	31.08.2010	5089752
8	01.09.2010	01.09.2010	1,322,750	01.09.2010	5089758
<b>Total (Rs)</b>			<b>9,124,250</b>		

It revealed from the above table that the department completed all payment process within a single day i.e. from submission of the bills to the signing of the Cheques which created doubts about the authenticity of the claims and also created doubts that undue favour was granted to the vendor as within a single day how can the department ensured and completed the codal formalities like items supplied, comparison of rates, supply of food to designated camps along with list of registered IDPs etc.

Audit is of the view that work was granted to favoured person, work was got earlier and other formalities were completed later on. This created doubt on the legitimacy of the claim.

The matter was reported to the management in January, 2017 but no reply was given.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired in connection with codal formalities besides fixation of responsibility against the person at fault under intimation to audit.

(Para No. 86, DCO Karachi)

#### **2.4.3.26 Un-authorized payment without maintenance of record –Rs 1.782 million**

As per rule 23 of SFR 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.

The District Coordination Officer, Karachi made payment to M/s Owais Baba Pakwan House on account of provision of food in District Thatta and relief camps established in District Karachi for Rs 1.782 million during the financial year 2010-11. It revealed that the payment was made without completion of record. The necessary detail is given below:

<b>Paid to</b>	<b>Mode of Payment</b>	<b>Date</b>	<b>Amount (Rs)</b>
Paid to M/s. Owais Baba Pakwan House, Food Provided D.C.O. Thatta Office C/o Afaq Sb.	Cash	28-08-10	412,000
Paid to M/s. Owais Baba Pakwan House, for Food Charges.	Cash	06-09-10	1,370,000
<b>Total</b>			<b>1,782,000</b>

Audit observed the following shortcomings:

1. The procurement was made without issuance of supply order and terms & conditions
2. The request for supply of food from District Management Authority and the acknowledgement of food supplied to District Thatta was not available in record.

3. No acknowledgment of food items receipt from camp incharge and affectees was available in record.
4. Detail of camps, camp in-charge notification / order and number of affectees with CNIC numbers were not available in record.
5. The payment was made to the vendor in cash instead of cross cheque.

Audit is of the view that in the absence of necessary record as well as cash payment to vendor made the expenditure irregular.

The matter was reported to the management in January, 2017 but no reply was received.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired at appropriate level for non-maintenance of record and cash under intimation to audit.

(Para No.105, DCO Karachi)

#### **2.4.3.27 Unauthorized expenditure on POL from Relief account – Rs 2.518 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.

The District Coordination Officer, Sukkur incurred expenditure of Rs 2.518 million on account of POL for various vehicles including protocol vehicles for the financial year 2010-11. The detail of expenditure incurred is as under:

<b>Name of Vendor</b>	<b>Month</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Amount</b>
M/s Pak Service Station	August-2010	403525	07.09.2010	1,462,347
M/s Pak Service Station	Septemeber-2010	4035357	19.10.2010	956,094
M/s Pak Service Station	October-.2010	4035361	22.11.2010	99,996
Total				2,518,437

Audit observed the following shortcomings:

1. The whereabouts of the vehicles are unknown.
2. The log books of the vehicle were not maintained.
3. The purpose of journey and kilometers covered were also not available.
4. The bills were not verified by the officer / official who utilized the vehicle.

Audit is of the view that due to weak internal controls the expenditure was incurred without observing codal formalities.

The matter was reported to the management in January, 2017. Department replied that expenditure was incurred on VVIP movements and Pak Army etc. The department has provided copy of letters / requests for POL issued by Commanding Officer and wing commander of Pakistan forces during the floods on different dates. Further department has also provided copy of letters in connection with visit of Governor Sindh and British Deputy Prime Minister.

The record needs to be verified besides provision of detail of POL consumed.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that complete record may be got verified from audit.

(Para No.115, DCO Sukkur)

#### **2.4.3.28 Irregular expenditure on account of cooked food – Rs 20.411 million**

As per rule 23 of SFR 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.

The EDO (Revenue), City District Government Karachi, issued supply order on 24.08.2010 to M/s Jumma Pakwan House, Karachi for supply of cooked food to the IDPs settled in 5 different camps. The department made payment of Rs 20.411 million to Mr. Amir Ghulam. The detail is as under:

<b>Cheque No.</b>	<b>Cheque Date</b>	<b>Amount (Rs)</b>	<b>Camp Name</b>
0987028	13.09.2010	2,400,000	TCP Rice Godown
0987032	17.09.2010	3,020,000	TCP Rice Godown
0987042	17.09.2010	1,510,000	TCP Rice Godown
0987049	20.09.2010	4,200,200	TCP Rice Godown
			JamiaMillia Government College Malir
0987055	20.09.2010	5,886,190	TCP Rice Godown
			JamiaMillia Government College Malir
0987060	21.09.2010	1,703,600	TCP Rice Godown
			JamiaMillia Government College Malir
0987069	24.09.2010	1,691,200	TCP Rice Godown
			JamiaMillia Government College Malir
<b>Total (Rs):</b>		<b>20,411,190</b>	



Following irregularities were noticed:

1. The departmental purchase committee was not constituted.
2. The department did not make agreement with the firm for supply of cooked food for legal bindings and to safeguard government interest in case of any complication.
3. The cooked food was supplied in TCP Rice Godown, Gulshan-e-Hadeed, Bin Qasim Town, Karachi and Jamia Millia Government College Malir Camp which were not mentioned in the supply order.
4. The cheques were issued to Mr. Amir Ghulam instead of firm name i.e. M/s Jumma Pakwan House, Karachi.
5. The department made payment without deduction of Income Tax and GST.
6. The inspection / monitoring report was not attached to ensure the quality and quantity of food was provided to the affectees.
7. Necessary record to authenticate to whom cooked food was provided not attached with the bills.

Audit is of the view that due to weak internal controls the payment was made without completion of record / codal formalities.

The matter was reported to the management in January, 2017 but no reply was received.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the matter may be inquired at appropriate level to fix responsibility for non-maintenance of record and expenditure may also be regularized by fulfilling the codal formalities.

(Para No.81, DCO Karachi)

#### **2.4.3.29 Payments without obtaining vouched account – Rs 4.970 million**

As per rule 23 of SFR 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.

The District Coordination Officer, Sukkur released Rs 4.970 million to Headquarters 16 Division, Pano Aqil for rescue operation during flood 2010 for the financial year 2010-11.

The detail of expenditure incurred is as under:

<b>S. No.</b>	<b>Items purchased</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Amount</b>
1	Hiring of Trunks	430638	02.09.2010	1,200,000
2	Daily expenditure for relief camps	430639	02.09.2010	1,500,000
3	Hiring of Cars	430642	07.09.2010	70,000
4	Daily expenditure for relief camps	4035329	21.09.2010	1,000,000
5	Hiring of Trunks	4035330	21.09.2010	1,200,000
<b>Total (Rs):</b>				<b>4,970,000</b>

It revealed that the amount was released but the detailed vouched account was not obtained from quarter concerned after incurring of expenditure.

The matter was reported to the management in January, 2017. Department replied that vouched account has been demanded and will be provided as received.

The reply of the department is not tenable as no record provided.

The PAO was requested to convene DAC meeting vide this office letters dated 02.06.2017, 22.12.2017 and 10.01.2018 but DAC meeting was not convened till finalization of this Report.

Audit recommends that the vouched account may be obtained from quarter concerned for verification.

(Para No.111, DCO Sukkur)

## CONCLUSION

The Relief Commissioner is responsible to take such steps in order to maintain order, prevent, check or control the Calamity or reduce the extent and severity thereof or to provide immediate relief to the victims of the Calamity in the Calamity / Affected area. The flood of 2010 caused a heavy loss to Province of Sindh.

Audit found that lesson was not learnt from Flood 2010 as no preparedness was made and concrete steps were taken to deal with the emergency in upcoming years. There was no coordinated mechanism between the Relief Commissioner, Provincial Disaster Management Authority and District Disaster Management Authorities.

There was no coordinated activity / mechanism from determining need assessment to procurement of relief goods. In each year procurements were made through quotations by invoking emergency despite the fact that department had enough time to adopt open completion method. The Sindh Procurements Rules were not adhered to. There was no need assessment of end users for procurement, quotation call letters to obtain quotations, evaluation of the quotations specifications and inspection of the goods received. Agreements were not signed with the contractors and advance payments were made without obtaining performance/bank securities. Proper system of stock received and issued was not followed and the reconciliation of relief goods dispatched and funds released was not done. In many cases overpayments were made to the contractors. The taxes and duties were not deducted at source resulting Government

Audit recommends that Relief Commissioner being the administrative head of Relief Department and Provincial Disaster Management Authority may merge both the departments so that the relief activities may be carried out in coordinated manners and the economy, efficiency and effectiveness can be assured. Further the internal controls and financial management may be improved and strengthened.

## Annexes

### Annex-I (MFDAC)

Sr. No.	Formation	Para No.	Subject	Amount Rs (in million)
1	Additional Relief Commissioner, Hyderabad	4	Double payment to the contractor –Rs 24.200 million	24.200
		7	Unjustified expenditure on account of purchase of Insecticide liquid for spray – Rs 49.500 million	49.500
		10	Unjustified payment to the contractor - Rs 346,000	0.346
		11	Loss to the Government due to ill planning – Rs 3.681 million	3.681
		41	Wasteful expenditure out of flood relief funds for celebration of Eid-ul-Azha	6.295
2	DCO, Karachi	85	Doubtful expenditure on account of purchase of grocery items – Rs 233,800	0.234
		108	Non deposit of profit earned on PLS account - Rs 361,987	0.362
3	DCO, Sukkur	116	Irregular expenditure on transportation charges – Rs 450,000	0.450
		119	Unjustified expenditure on Tentage Services – Rs 499,400	0.499

Non-Production of Record – Rs 186.374 million				
Sr. No.	Particulars	cheque No.	Date	Amount
1	Mis. Expenditure Relief Department	179592	09.08.2010	500,000
2	Energy Food Hyderabad	181667	25.08.2010	1,259,955
3	M/s Naveed Transporter Hyderabad	181606	06.09.2010	2,500,000
4	M/s Wadood Engineering Services	181639	20.09.2010	40,000,000
5	M/s Naveed Transporter Hyderabad	181641	22.09.2010	2,500,000
6	M/s Business Engineering Traders	181644	22.09.2010	7,007,948
7	M/s N.S Enterprises	181645	22.09.2010	8,168,196
8	M/s Ali International	181649	23.09.2010	750,000
9	Naveed Transporter Hyderabad	182921	05.10.2010	1,500,000
10	Naveed Transporter Hyderabad	182936	21.10.2010	2,000,000
11	Naveed Transporter Hyderabad	182937	21.10.2010	1,900,000
12	Naveed Transporter Hyderabad	182952	10.11.2010	1,500,000
13	Compensation (Mir Muhammad	182956	15.11.2010	200,000
14	Mst. Zareena W/O Ali Muraad	182957	15.11.2010	284,172
15	Naveed Transporter Hyderabad	182976	07.12.2010	2,890,000
16	Utility Corporation	182979	13.12.2010	10,000,000
17	M/s Noori Catering Jamshoroo	182990	21.12.2010	30,000,000
18	Naveed Transporter Hyderabad	182991	22.12.2010	9,300,000
19	M/s Khan & Company	182998	17.01.2011	45,837,000
20	PSO	182999	17.01.2011	323,475
21	Ali International	915501	17.01.2011	343,750
22	Ali International	915502	17.01.2011	343,750
23	Mirza International	915503	17.01.2011	687,500
24	Hakeem Khan Chandio Transporter	915510	14.02.2011	750,000
25	M/s Khan & Company	915517	18.02.2011	6,800,000
26	M/s Khan & Company	915528	03.05.2011	7,462,500
27	Mukhtiar Ahmad, POL, repair of Photocopier machine	915541	09.06.2011	156,746
28	Hakim Ali Transporter	915543	09.06.2011	965,000
29	Mukhtiar Ahmed Relief repair of transport	915547	21.06.2011	230,350
30	Electric, Charges repair of machinery etc.	915548	24.06.2011	214,125
	<b>Total</b>			<b>186,374,467</b>

Non deposit of Income Tax and GST – Rs 15.090 million								
Sr. No.	Name of Supplier	Qty.	Rate	Amount	Cheque No.	Date	Amount	Income Tax Deducted
1	Mirza International	2,500	9,680	24.200	182968	16.11.10	23.353	0.847
2	Xextex impex	5,000	7,500	37.500	915524	03.05.11	36.187	1.311
3	Ali Consolidate Pvt. Ltd.	1,250	9,680	12.100	182966	16.11.10	11.676	0.424
4	Ali Consolidate Pvt. Ltd.	1,250	9,680	12.100	182967	16.11.10	11.676	0.424
5	Khan & CO	5,000	9,500	47.500	182995	23.12.10	45.837	1.663
6	Khan & CO	5,000	9,500	47.500	182996	23.12.10	45.837	1.663
7	Khan & CO	5,000	7,500	37.500	915526	03.05.11	36.187	1.312
8	Equiparts	5,000	9,500	47.500	182973	27.11.10	27.000	1.663
9	Equiparts, Karachi	-	-	-	182975	06.12.10	18.837	2.000
10	Sattari Garments	5,000	7,500	37.500	182955	15.11.10	36.187	1.313
11	Nokon International	39,000	1,085	42.315	182993	23.12.10	40.833	1.482
12	Zahra Communication Pvt. Ltd.	26,000	1,085	28.210	182994	23.12.10	27.222	0.988
<b>Total (Rs)</b>								<b>15.090</b>

Non deduction of Income Tax – Rs 148.147 million						
Sr. No.	Article purchase	Name of Supplier	Cheque No.	Date	Amount	Income Tax
1	Tents	AG Pakistan Pvt. Ltd	181680	27.08.2010	15,000,000	525,000
2	Tents	AG Pakistan Pvt. Ltd	181696	02.9.2010	22,500,000	787,500
3	Tents	Freeway exports	182931	11.10.2010	16,000,000	560,000
4	Tents	Wadood Engineering	182950	08.11.2010	40,000,000	1,400,000
5	Tents	Wadood Engineering	181639	20.09.2010	40,000,000	1,400,000
6	Tents	Wadood Engineering	182904	28.09.2010	40,000,000	1,400,000
7	Tents	Wadood Engineering	181619	08.11.2010	40,000,000	1,400,000
8	Tents	Hassan & Co.	182944	06.11.2010	37,500,000	1,312,500
9	Tents	Ali Consolidated pvt. Ltd.	182966	16.11.2010	11,676,500	408,678
10	Tents	Ali Consolidated pvt. Ltd.	182967	16.11.2010	11,676,500	408,678
11	Tents	Ali Consolidated pvt. Ltd.	181623	16.09.2010	37,500,000	1,312,500
12	Tents	Ali Consolidated pvt. Ltd.	181611, 181610	08.09.2010	37,500,000	1,312,500
13	Tents	Alam Tab sales and Marketing	182951	08.11.2010	37,500,000	1,312,500
14	Tents	Creative Enterprises	182932	11.10.2010	40,000,000	1,400,000
15	Blankets	Wadood Engineering Services	182989	18.12.2010	46,655,000	1,632,925
16	Blankets	International Enterprises	182988	18.12.2010	62,930,000	2,202,550
17	Fax Machine	Mansha Brothers	182935	21.10.2010	67,860	2,375
18	Food Packages	Utility Corporation	181625	16.09.2010	15,000,000	525,000
19	Food Packages	Utility Corporation	182970	23.11.2010	16,430,000	575,050
20	cooked food for affectees	SRSO, Kashmore, Sheikarpur, Sukkur	181139	21.08.2010	5,850,000	204,750
21			181691	31.08.2010	6,084,000	212,940
22	cooked food for affectees	SRSO, Kashmore, Sheikarpur, Sukkur, Khairpur	181605	08.09.2010	14,994,000	524,790
23	cooked food for affectees	SRSO, Kashmore, Sheikarpur,	181630	16.09.2010	19,278,000	674,730

		Sukkur. Khairpur, Jacobabad				
24	Food Packages	Utility Corporation	182969	18.11.2010	2,112,000	73,920
25	Food Packages	Utility Corporation	182963	15.11.2010	4,200,000	147,000
26	Food Packages	Utility Corporation	182940	26.10.2010	3,120,000	109,200
27	Food Packages	Utility Corporation	182926	10.10.2010	10,400,000	364,000
28	Food Packages	Utility Corporation	181678	27.08.2010	8,650,000	302,750
29	Food Packages	AG Pakistan	181650	24.09.2010	18,300,000	640,500
30	Haleeb Milk 250 ml	My Traders	181661	23.08.2010	160,765	5,627
31	Haleeb Milk 250 ml	My Traders	181673	26.08.2010	86,900	3,042
32	Pedial	Qerni Corporation	181663	23.08.2010	178,457	6,246
33	Ladies Cloths	Ali International	181642, 181642	22.09.2010	7,900,000	276,500
34	Khajoor (Dates)	ZakriaKhajoor Merchant	181126	19.08.2010	117000	4,095
35	Life Straw Family	Zahra Communication	181637	20.09.2010	25500000	892,500
36	Life Straw Family	Zahra Communication	181638	20.09.2010	30600000	1,071,000
37			182920	04.10.2010	71400000	2,499,000
38	Life Straw Family	J. E. Austin	182933	15.10.2010	7500000	262,500
39			182953	11.11.2010	17600000	616,000
40	Insecticide	Edgro Pvt. Limited	182987	18.12.2010	49500000	1,732,500
<b>Total</b>					<b>871,466,982</b>	<b>30,501,346</b>
<b>Sr. No.</b>	<b>Item Purchased</b>	<b>Firm/Supplier</b>	<b>Qty.</b>	<b>PU cost</b>	<b>Total</b>	<b>Income Tax</b>
1	Dewatering Pump	Meraj Limited	2	2,082,200	4,264,400	149,254
2	Dewatering Pump	-do-	3	1,780,600	5,441,800	190,463
3	Dewatering Pump	-do-	10	1,325,880	13,258,800	464,058
4	Dewatering Pump	Modern Technology	1	5,503,520	5,503,520	192,623
5	Dewatering Pump	-do-	10	1,198,000	11,980,000	419,300
6	Dewatering Pump	-do-	30	1,294,750	38,842,500	1,359,488
7	Dewatering Pump	Madni Engineering	25	2,050,500	51,262,500	1,794,188
8	Dewatering Pump	-do-	12	2,930,000	35,160,000	1,230,600
9	Dewatering Pump	-do-	2	4,325,000	8,650,000	302,750



10	Dewatering Pump	Modern Technology	18	1,198,000	21,564,000	754,740
11	Dewatering Pump	-do-	25	1,294,750	32,368,750	1,132,906
12	Dewatering Pump	Meraj Limited	40	1,325,880	53,035,200	1,856,232
13	Dewatering Pump	Modern Technology	2	1,388,000	2,776,000	97,160
14	Dewatering Pump	-do-	15	1,198,000	17,970,000	628,950
15	Dewatering Pump	-do-	10	1,299,000	12,990,000	454,650
16	Dewatering Pump	-do-	1	1,472,200	1,472,200	51,527
17	Dewatering Pump	-do-	12	1,294,750	15,537,000	543,795
18	Dewatering Pump	-do-	2	7,429,752	14,859,504	520,083
19	Const. of RCC well	-do-	1 Job	3,500,000	3,500,000	122,500
20	Dewatering Pump	-do-	4	1,198,000	4,792,000	167,720
21	Dewatering Pump	-do-	10	1,294,750	12,947,500	453,163
22	Dewatering Pump	SAS Corporation	10	990,000	11,484,000	401,940
23	Dewatering Pump	Abdul Salam Enterprises	14	1,197,500	16,765,000	586,775
24	Dewatering Pump	-do-	4	1,197,500	4,790,000	167,650
25	Dewatering Pump	-do-	6	1,295,000	7,770,000	271,950
26	Dewatering Pump	-do-	4	1,197,500	4,790,000	167,650
27	Dewatering Pump	-do-	10	1,295,000	12,950,000	453,250
28	Blankets	Saad Enterprises	100000	1,400	140,000,000	4,900,000
29	Blankets	Sami Enterprises	10000	650	6,500,000	227,500
30	Blankets	Ibrahim Traders	70000	1,400	98,000,000	3,430,000
31	Blankets	Hussnain & Co.	15000	750	11,250,000	393,750
32	Blankets	Hamza & Co.	30000	1,550	46,500,000	1,627,500
33	Blankets	Suave & Co.	1700	1,450	2,465,000	86,275
34	Blankets	M R Enterprises	10000	1,375	13,750,000	481,250
35	Blankets	Sami Enterprises	15000	425	6,375,000	223,125
36	Blankets	Hamza & Co.	30000	1,550	46,500,000	1,627,500

37	Tent	New Pak Tent Hosue	10000	8,000	80,000,000	2,800,000
38	Tent	Kikomo Export	2500	8,000	20,000,000	700,000
39	Tent	Zi Investment	5000	7,500	37,500,000	1,312,500
40	Tent	Moosani	15000	8,000	120,000,000	4,200,000
41	Tent	Sheikh & Co.	5000	7,700	38,500,000	1,347,500
42	Tent	Free ways	3000	8,000	24,000,000	840,000
43	Tent	Paramount	3500	8,000	28,000,000	980,000
44	Tent	AJK Enterprises	10000	8,000	80,000,000	2,800,000
45	Tent	RF Enterprises	5000	8,000	40,000,000	1,400,000
46	Food Items	Utility Store Corporation	500	1,433	716,500	25,078
47	Food Items	Waseem Kiryana, Hyderabad.	1000	1,575	1,575,000	55,125
48	Food Items	EDO (Rev) Hyd.	6500	1,575	10,237,500	358,313
<b>Total 2011-12</b>						<b>44,750,781</b>
<b>Sr. No</b>	<b>Item Purchased</b>	<b>Firm/Supplier</b>	<b>Qty</b>	<b>PU cost</b>	<b>Total</b>	<b>Income Tax</b>
1	Tents	Haji Iqbal Memon	10,000	7,900	79,000,000	2,765,000
2	Tents	-do-	50	45,000	2,250,000	78,750
3	Tents	-do-	7,000	7,900	55,300,000	1,935,500
4	Tents	M/s Handyman	3,000	7,900	23,700,000	829,500
5	Tents	M/s M Hamza Corp	5,000	7,900	39,500,000	1,382,500
6	Tents	K. Y. International	10,000	7,900	79,000,000	2,765,000
7	Tents	Bukhari Group	2,000	7,900	15,800,000	553,000
8	Tents	R.F. Enterprises	2,000	7,900	15,800,000	553,000
9	Tents	M/s Supplier International	2,000	7,900	15,800,000	553,000
10	Tents	Imtiaz Enterprises	3,000	7,900	23,700,000	829,500
11	Tents	AM Global	16,000	7,900	126,400,000	4,424,000
12	Tents	New Pak Tent House	2,000	7,900	15,800,000	553,000
13	Tents	Paramount Export	9,000	7,900	71,100,000	2,488,500
14	Tents	Haji Iqbal Memon	10,000	7,900	79,000,000	2,765,000
15	Tents	Nadeem Enterprises	20,000	7,900	158,000,000	5,530,000
16	Tents	Roshan Star	3,000	7,900	23,700,000	829,500
17	Tents	3 H & Sons	3,000	7,900	23,700,000	829,500
18	Tents	Ikram Tent Supply	3,000	7,900	23,700,000	829,500

19	Tents	M/s Multinational	2,000	7,900	15,800,000	553,000
20	Tents	Haji Aijaz Ansari	10,000	7,900	79,000,000	2,765,000
21	Tents	Mehroz Industries	4,000	7,900	31,600,000	1,106,000
22	Bed Nets	Haji Iqbal Memon	30,000	425	12,750,000	446,250
23	Bed Nets	Haji Gul Bahar	40,000	450	18,000,000	630,000
24	Bed Nets	A.R. Enterprises	50,000	450	22,500,000	787,500
25	Bed Nets	M. Hamza Corp	15,000	450	6,750,000	236,250
26	Plasit Mats	Haji Iqbal Memon	30,000	375	11,250,000	393,750
27	Plasit Mats	Haji Gul Bahar	40,000	385	15,400,000	539,000
28	Plasit Mats	A.R. Enterprises	50,000	375	18,750,000	656,250
29	W.P. Bottle	Balaji Enterprise	25,000	1,850	46,250,000	1,618,750
30	Mineral Water	Balaji Enterprise	-	-	-	-
31	Jerry Cans	A.R. Enterprises	20,000	350	7,000,000	245,000
32	W. Tank 2000 Ltr	-do-	150	15,550	2,332,500	81,638
33	W. Tank 1000 Ltr	-do-	300	7,750	2,325,000	81,375
34	W. Cooler	-do-	70,000	525	36,750,000	1,286,250
35	Spray Pumps	Haji Aijaz	20,000	7,200	144,000,000	5,040,000
36	Flece Blanets	A.R. Enterprises	50,000	590	29,500,000	1,032,500
37	Flece Blanets	Paramount	6,000	590	3,540,000	123,900
38	Dewatering Pumps	Haji Aijaz	25	200,000	5,000,000	175,000
39	Miissals kits	Nokon International	10,000	2,950	29,500,000	1,032,500
40	Premetherin	-do-	4,000	1,980	7,920,000	277,200
41	Temphos 2G	-do-	37,100	630	23,373,000	818,055
42	Temphos 2SE	-do-	10,000	3,600	36,000,000	1,260,000
43	Fogginh machine 5 Ltr	-do-	15	180,000	2,700,000	94,500
44	Delta (1.5 EC)	-do-	30,000	1,000	30,000,000	1,050,000
45	Ration Bag	Imtiaz Enterprises	10,000	2,250	22,500,000	787,500
46	Ration Bag	Aijaz Sheikh	10,000	2,250	22,500,000	787,500
47	Ration Bag	Classic Pan	70,000	2,250	157,500,000	5,512,500
48	Ration Bag	Haji Gul Bahar	10,000	2,250	22,500,000	787,500
49	Ration Bag	Haji iqbal memon	10,000	2,250	22,500,000	787,500
50	Ration Bag	A.M. Global	65,000	2,250	146,250,000	5,118,750
51	Ration Bag	Haji iqbal memon	40,000	2,250	90,000,000	3,150,000
52	Food Packages	-do-			37,299,000	1,305,465

53	Eid Festival	Alpha Business			2,049,000	71,715
54	Food Packages	Youth Action for Pakistan			21,321,000	746,235
55	Food Packages	Haji iqbal memon			6,705,000	234,675
56	Food Packages	Haji Gul Bahar			6,295,000	220,325
57	Food Packages	Haji iqbal memon			12,326,000	431,410
58	Food Packages	Haji Gul Bahar			725,000	25,375
59	Green Ghos	-do-			3,000,000	105,000
<b>Total 2012-13</b>						<b>72,894,868</b>
<b>Grand Total (30,501,346+44,750,781+72,894,868)</b>						<b>148,146,995</b>

Non deduction of General Sales Tax – Rs 668.528 million						
Sr. No.	Article purchase	Name of Supplier	Cheque No.	Date	Amount	GST
1	Tents	AG Pakistan Pvt. Ltd	181680	27.08.2010	15,000,000	2,250,000
2	Tents	AG Pakistan Pvt. Ltd	181696	02.09.2010	22,500,000	3,375,000
3	Tents	Freeway exports	182931	11.10.2010	16,000,000	2,400,000
4	Tents	Wadood Engineering	182950	08.11.2010	40,000,000	6,000,000
5	Tents	Wadood Engineering	182919	30.09.2010	40,000,000	6,000,000
6	Tents	Wadood Engineering	182904	28.09.2010	40,000,000	6,000,000
7	Tents	Wadood Engineering	182950	08.11.2010	40,000,000	6,000,000
8	Tents	Hassan & Co.	182944	06.11.2010	37,500,000	5,625,000
9	Tents	Ali consolidated pvt. Ltd.	182966	16.11.2010	11,676,500	1,751,475
10	Tents	Ali consolidated pvt. Ltd.	182967	16.11.2010	11,676,500	1,751,475
11	Tents	Ali consolidated pvt. Ltd.	181623	16.09.2010	37,500,000	5,625,000
12	Tents	Ali consolidated pvt. Ltd.	181611, 181610	08.09.2010	37,500,000	5,625,000
13	Tents	Alam Tab sales and Marketing	182951	08.11.2010	37,500,000	5,625,000
14	Tents	Creative Enterprises	182932	11.10.2010	40,000,000	6,000,000
15	Blankets	Wadood Engineering Services	182989	18.12.2010	46,655,000	6,998,250
16	Blankets	International Enterprises	182988	18.12.2010	62,930,000	9,439,500
17	Fax Machine	Mansha Brothers	182935	21.10.2010	67,860	10,179
18	Food Packages	Utility Corporation	181625	16.09.2010	15,000,000	2,250,000
19	Food Packages	Utility Corporation	182970	23.11.2010	16,430,000	2,464,500
20	coked food for affectees	SRSO, Kashmore, Sheikarpur, Sukkur	181139	21.08.2010	5,850,000	877,500
21			181691	31.08.2010	6,084,000	912,600
22	coked food for affectees	SRSO, Kashmore, Sheikarpur, Sukkur, Khairpur	181605	08.09.2010	14,994,000	2,249,100
23	coked food for affectees	SRSO, Kashmore, Sheikarpur, Sukkur. Khairpur, Jacobabad	181630	16.09.2010	19,278,000	2,891,700
24	Food Packages	Utility Corporation	182969	18.11.2010	2,112,000	316,800
25	Food Packages	Utility Corporation	182963	15.11.2010	4,200,000	630,000
26	Food Packages	Utility Corporation	182940	26.10.2010	3,120,000	468,000
27	Food Packages	Utility Corporation	182926	10.10.2010	10,400,000	1,560,000
28	Food Packages	Utility Corporation	181678	27.08.2010	8,650,000	1,297,500
29	Food Packages	AG Pakistan	181650	24.09.2010	18,300,000	2,745,000
30	Haleeb Milk 250 ml	My Traders	181661	23.08.2010	160,765	24,115
31	Haleeb Milk 250 ml	My Traders	181673	26.08.2010	86,900	13,035
32	Pedial	Qerni Corporation	181663	23.08.2010	178,457	26,769
33	Ladies Cloths	Ali International	181642, 181642	22.09.2010	7,900,000	1,185,000
34	Khajoor (Dates)	ZakriaKhajoor Merchant	181126	19.08.2010	117,000	17,550
35	Life Straw Family	Zahra Communication	181637	20.09.2010	25,500,000	3,825,000

36	Life Straw Family	Zahra Communication	181638	20.09.2010	30,600,000	4,590,000
37			182920	04.10.2010	71,400,000	10,710,000
38	Life Straw Family	J. E. Austin	182933	15.10.2010	7,500,000	1,125,000
39			182953	11.11.2010	17,600,000	2,640,000
40	Insecticide	Edgro Pvt. Limited	182987	18.12.2010	49,500,000	7,425,000
<b>Total</b>					<b>871,466,982</b>	<b>130,720,048</b>
<b>Sr. No.</b>	<b>Item Purchased</b>	<b>Firm/Supplier</b>	<b>Qty</b>	<b>PU cost</b>	<b>Total</b>	<b>GST</b>
1	Dewatering Pump	Meraj Limited	2	2,082,200	4,264,400	682,304
2	Dewatering Pump	Meraj Limited	3	1,780,600	5,441,800	870,688
3	Dewatering Pump	Meraj Limited	10	1,325,880	13,258,800	2,121,408
4	Dewatering Pump	Modern Technology	1	5,503,520	5,503,520	880,563
5	Dewatering Pump	Modern Technology	10	1,198,000	11,980,000	1,916,800
6	Dewatering Pump	Modern Technology	30	1,294,750	38,842,500	6,214,800
7	Dewatering Pump	Madni Engineering	25	2,050,500	51,262,500	8,202,000
8	Dewatering Pump	Madni Engineering	12	2,930,000	35,160,000	5,625,600
9	Dewatering Pump	Madni Engineering	2	4,325,000	8,650,000	1,384,000
10	Dewatering Pump	Modern Technology	18	1,198,000	21,564,000	3,450,240
11	Dewatering Pump	Modern Technology	25	1,294,750	32,368,750	5,179,000
12	Dewatering Pump	Meraj Limited	40	1,325,880	53,035,200	8,485,632
13	Dewatering Pump	Modern Technology	2	1,388,000	2,776,000	444,160
14	Dewatering Pump	Modern Technology	15	1,198,000	17,970,000	2,875,200
15	Dewatering Pump	Modern Technology	10	1,299,000	12,990,000	2,078,400
16	Dewatering Pump	Modern Technology	1	1,472,200	1,472,200	235,552
17	Dewatering Pump	Modern Technology	12	1,294,750	15,537,000	2,485,920
18	Dewatering Pump	Modern Technology	2	7,429,752	14,859,504	2,377,521
19	Const. of RCC well	Modern Technology	1 Job	3,500,000	3,500,000	560,000
20	Dewatering Pump	Modern Technology	4	1,198,000	4,792,000	766,720
21	Dewatering Pump	Modern Technology	10	1,294,750	12,947,500	2,071,600
22	Dewatering Pump	SAS Corporation	10	990,000	11,484,000	1,837,440
23	Dewatering Pump	Abdul Salam Enterprises	14	1,197,500	16,765,000	2,682,400
24	Dewatering Pump	Abdul Salam Enterprises	4	1,197,500	4,790,000	766,400

25	Dewatering Pump	Abdul Salam Enterprises	6	1,295,000	7,770,000	1,243,200
26	Dewatering Pump	Abdul Salam Enterprises	4	1,197,500	4,790,000	766,400
27	Dewatering Pump	Abdul Salam Enterprises	10	1,295,000	12,950,000	2,072,000
28	Blankets	Saad Enterprises	100000	1,400	140,000,000	22,400,000
29	Blankets	Sami Enterprises	10000	650	6,500,000	1,040,000
30	Blankets	Ibrahim Traders	70000	1,400	98,000,000	15,680,000
31	Blankets	Hussnain & Co.	15000	750	11,250,000	1,800,000
32	Blankets	Hamza & Co.	30000	1,550	46,500,000	7,440,000
33	Blankets	Suave & Co.	1700	1,450	2,465,000	394,400
34	Blankets	M R Enterprises	10000	1,375	13,750,000	2,200,000
35	Blankets	Sami Enterprises	15000	425	6,375,000	1,020,000
36	Blankets	Hamza & Co.	30000	1,550	46,500,000	7,440,000
37	Tent	New Pak Tent House	10000	8,000	80,000,000	12,800,000
38	Tent	Kikomo Export	2500	8,000	20,000,000	3,200,000
39	Tent	ZI Investment	5000	7,500	37,500,000	6,000,000
40	Tent	M/s Moosani	15000	8,000	120,000,000	19,200,000
41	Tent	Sheikh & Co.	5000	7,700	38,500,000	6,160,000
42	Tent	Free ways	3000	8,000	24,000,000	3,840,000
43	Tent	Paramount	3500	8,000	28,000,000	4,480,000
44	Tent	AJK Enterprises	10000	8,000	80,000,000	12,800,000
45	Tent	RF Enterprises	5000	8,000	40,000,000	6,400,000
46	Food Items	Utility Store Corporation	500	1,433	716,500	114,640
47	Food Items	Waseem Kiryana, Hyderabad.	1000	1,575	1,575,000	252,000
48	Food Items	EDO (Rev) Hyd.	6500	1,575	10,237,500	1,638,000

**Total (2011-12)**

**204,574,988**

Sr. No.	Item Purchased	Firm/Supplier	Qty	PU cost	Total	GST
1	Tents	Haji Iqbal Memon	10,000	7,900	79,000,000	12,640,000
2	Tents	Haji Iqbal Memon	50	45,000	2,250,000	360,000
3	Tents	Haji Iqbal Memon	7,000	7,900	55,300,000	8,848,000
4	Tents	M/s Handyman	3,000	7,900	23,700,000	3,792,000
5	Tents	M/s M Hamza Corp	5,000	7,900	39,500,000	6,320,000
6	Tents	K.Y. International	10,000	7,900	79,000,000	12,640,000
7	Tents	Bukhari Group	2,000	7,900	15,800,000	2,528,000
8	Tents	R.F. Enterprises	2,000	7,900	15,800,000	2,528,000
9	Tents	M/s Supplier International	2,000	7,900	15,800,000	2,528,000

10	Tents	Imtiaz Enterprises	3,000	7,900	23,700,000	3,792,000
11	Tents	AM Global	16,000	7,900	126,400,000	20,224,000
12	Tents	New Pak Tent House	2,000	7,900	15,800,000	2,528,000
13	Tents	Paramount Export	9,000	7,900	71,100,000	11,376,000
14	Tents	Haji Iqbal Memon	10,000	7,900	79,000,000	12,640,000
15	Tents	Nadeem Enterprises	20,000	7,900	158,000,000	25,280,000
16	Tents	Roshan Star	3,000	7,900	23,700,000	3,792,000
17	Tents	3 H & Sons	3,000	7,900	23,700,000	3,792,000
18	Tents	Ikram Tent Supply	3,000	7,900	23,700,000	3,792,000
19	Tents	M/s Multinational	2,000	7,900	15,800,000	2,528,000
20	Tents	Haji Aijaz Ansari	10,000	7,900	79,000,000	12,640,000
21	Tents	Mehroz Industries	4,000	7,900	31,600,000	5,056,000
22	Bed Nets	Haji Iqbal Memon	30,000	425	12,750,000	2,040,000
23	Bed Nets	Haji Gul Bahar	40,000	450	18,000,000	2,880,000
24	Bed Nets	A.R. Enterprises	50,000	450	22,500,000	3,600,000
25	Bed Nets	M. Hamza Corp	15,000	450	6,750,000	1,080,000
26	Plasit Mats	Haji Iqbal Memon	30,000	375	11,250,000	1,800,000
27	Plasit Mats	Haji Gul Bahar	40,000	385	15,400,000	2,464,000
28	Plasit Mats	A.R. Enterprises	50,000	375	18,750,000	3,000,000
29	W.P. Bottle	Balaji Enterprise	25,000	1,850	46,250,000	7,400,000
30	Mineral Water	Balaji Enterprise	-	-	-	-
31	Jerry Cans	A.R. Enterprises	20,000	350	7,000,000	1,120,000
32	W. Tank 2000 Ltr	A.R. Enterprises	150	15,550	2,332,500	373,200
33	W. Tank 1000 Ltr	A.R. Enterprises	300	7,750	2,325,000	372,000
34	W. Cooler	A.R. Enterprises	70,000	525	36,750,000	5,880,000
35	Spray Pumps	Haji Aijaz	20,000	7,200	144,000,000	23,040,000
36	Fleece Blankets	A.R. Enterprises	50,000	590	29,500,000	4,720,000
37	Fleece Blankets	Paramount	6,000	590	3,540,000	566,400
38	Dewatering Pumps	Haji Aijaz	25	200,000	5,000,000	800,000
39	Missals kits	Nokon International	10,000	2,950	29,500,000	4,720,000
40	Premetherin	Nokon International	4,000	1,980	7,920,000	1,267,200
41	Temphos 2G	Nokon International	37,100	630	23,373,000	3,739,680
42	Temphos 2SE	Nokon International	10,000	3,600	36,000,000	5,760,000
43	Fogging machine 5 Ltr.	Nokon International	15	180,000	2,700,000	432,000
44	Delta (1.5 EC)	Nokon International	30,000	1,000	30,000,000	4,800,000



45	Ration Bag	Imtiaz Enterprises	10,000	2,250	22,500,000	3,600,000
46	Ration Bag	Aijaz Sheikh	10,000	2,250	22,500,000	3,600,000
47	Ration Bag	Classic Pan	70,000	2,250	157,500,000	25,200,000
48	Ration Bag	Haji Gul Bahar	10,000	2,250	22,500,000	3,600,000
49	Ration Bag	Haji Iqbal Memon	10,000	2,250	22,500,000	3,600,000
50	Ration Bag	A.M. Global	65,000	2,250	146,250,000	23,400,000
51	Ration Bag	Haji Iqbal Memon	40,000	2,250	90,000,000	14,400,000
52	Food Packages	Haji Iqbal Memon	-	-	37,299,000	5,967,840
53	Eid Festival	Alpha Business	-	-	2,049,000	327,840
54	Food Packages	Youth Action for Pakistan	-	-	21,321,000	3,411,360
55	Food Packages	Haji Iqbal Memon	-	-	6,705,000	1,072,800
56	Food Packages	Haji Gul Bahar	-	-	6,295,000	1,007,200
57	Food Packages	Haji Iqbal Memon	-	-	12,326,000	1,972,160
58	Food Packages	Haji Gul Bahar	-	-	725,000	116,000
59	Green Ghos	Haji Gul Bahar	-	-	3,000,000	480,000
<b>Total (2012-13)</b>						<b>333,233,680</b>
<b>Total (130,720,047+204,574,988+333,233,680)</b>						<b>668,528,716</b>

Non deduction of Professional Tax –Rs 325,000						
Sr. No.	Article purchase	Name of Supplier	Cheque No.	Date	Amount	Professional Tax
1	Tents	AG Pakistan Pvt. Ltd	181680	27.08.2010	37,500,000	5,000
2	Tents	-do-	181696	02.9.2010	22,500,000	
3	Food Packages	-do-	181650	24.09.2010	18,300,000	
4	Tents	Mirza International	182915	29.09.2010	37,500,000	5,000
5	Tents	-do-	182968	16.11.2010	23,353,000	-
6	Tents	Xexteximpex	915524	03.05.2011	36,187,500	5,000
7	Tents	Freeway exports	182931	11.10.2010	16,000,000	2,500
8	Tents	Hassan & Co.	182944	06.11.2010	37,500,000	5,000
9	Ladies Cloths	Ali International	181642	22.09.2010	7,900,000	5,000
10	Tents	Ali Conslidatepvt. Ltd.	182966	16.11.2010	11,676,500	5,000
11	Tents	-do-	182967	16.11.2010	11,676,500	
12	Tents	-do-	181623	16.09.2010	37,500,000	
13	Tents	-do-	181611, 181610	08.09.2010	37,500,000	
14	Tents	Khan & CO	182995	23.12.2010	45,837,000	5,000
15	Tents	-do-	182996	23.12.2010	45,837,000	
16	Tents	-do-	915526	03.05.2011	36,187,500	
17	Tents	Equiparts	182973	27.11.2010	27,000,000	5,000
18			182975	06.12.2010	18,837,500	-
19	Tents	Sattari Garments	182955	15.11.2010	36,187,500	5,000
20	Tents	Alam Tab sales and Marketing	182951	08.11.2010	37,500,000	5,000
21	Tents	Creative Enterprises	182932	11.10.2010	40,000,000	5,000
22	Blankets	International Enterprises	182988	18.12.2010	62,930,000	5,000
23	Blankets	Nokon International	182993	23.12.2010	40,833,000	5,000
24	Blankets	Zahra Communication Pvt. Ltd.	182994	23.12.2010	27,222,000	5,000
25	Life Straw Family	-do-	181637	20.09.2010	25,500,000	
26	Life Straw Family	-do-	181638	20.09.2010	30,600,000	
27			182920	04.10.2010	71,400,000	
29	Food Packages	Utility Corporation	181625	16.09.2010	15,000,000	
30	Food Packages	-do-	182970	23.11.2010	16,430,000	5,000
31	Food Packages	-do-	182969	18.11.2010	2,112,000	
32	Food Packages	-do-	182963	15.11.2010	4,200,000	
33	Food Packages	-do-	182940	26.10.2010	3,120,000	
34	Food Packages	-do-	182926	10.10.2010	10,400,000	
35	Food Packages	-do-	181678	27.08.2010	8,650,000	

36	coked food for affectees	SRSO, Kashmore, Sheikarpur, Sukkur	181139	21.08.2010	5,850,000	5,000
37			181691	31.08.2010	6,084,000	-
38	coked food for affectees		181605	08.09.2010	14,994,000	-
39	coked food for affectees		181630	16.09.2010	19,278,000	
40	Haleeb Milk 250 ml	My Traders	181661	23.08.2010	160765	1,000
41	Haleeb Milk 250 ml	-do-	181673	26.08.2010	86,900	-
42	Pedial	Qerni Corporation	181663	23.08.2010	178,457	1,000
43	Khajoor (Dates)	Zakria Khajoor Merchant	181126	19.08.2010	117,000	1,000
44	Life Straw Family	J. E. Austin	182933	15.10.2010	7,500,000	5,000
45			182953	11.11.2010	17,600,000	
46	Insectiside	Edgro Pvt. Limited	182987	18.12.2010	49,500,000	5,000
47	Tents	Wadood Engineering	182950	08.11.2010	40,000,000	5,000
48	Tents		182919	30.09.10	40,000,000	
49	Tents		182904	28.09.2010	40,000,000	
50	Tents		182950	08.11.2010	40,000,000	
51	Blankets		182989	18.12.2010	46,655,000	
			<b>Total (2010-11)</b>			<b>100,500</b>
	<b>Item Purchased</b>	<b>Firm/Supplier</b>	<b>Qty</b>	<b>PU cost</b>	<b>Total</b>	<b>P. Tax</b>
	Dewatering Pump	Abdul Salam Enterprises	14	1,197,500	16,765,000	5,000
	Dewatering Pump		4	1,197,500	4,790,000	
	Dewatering Pump		6	1,295,000	7,770,000	
	Dewatering Pump		4	1,197,500	4,790,000	
	Dewatering Pump		10	1,295,000	12,950,000	
	Dewatering Pump	Madni Engineering	25	2,050,500	51,262,500	5,000
	Dewatering Pump		12	2,930,000	35,160,000	
	Dewatering Pump		2	4,325,000	8,650,000	
	Dewatering Pump	Meraj Limited	2	2,082,200	4,264,400	5,000
	Dewatering Pump		3	1,780,600	5,441,800	
	Dewatering Pump		10	1,325,880	13,258,800	
	Dewatering Pump		40	1,325,880	53,035,200	
	Dewatering Pump		1	5,503,520	5,503,520	5,000
	Dewatering Pump		10	1,198,000	11,980,000	
	Dewatering Pump		30	1,294,750	38,842,500	

Dewatering Pump	Modern Technology	18	1,198,000	21,564,000	
Dewatering Pump		25	1,294,750	32,368,750	
Dewatering Pump		2	1,388,000	2,776,000	
Dewatering Pump		15	1,198,000	17,970,000	
Dewatering Pump		10	1,299,000	12,990,000	
Dewatering Pump		1	1,472,200	1,472,200	
Dewatering Pump		12	1,294,750	15,537,000	
Dewatering Pump		2	7,429,752	14,859,504	
Const. of RCC well		1 Job	3,500,000	3,500,000	
Dewatering Pump		4	1,198,000	4,792,000	
Dewatering Pump		10	1,294,750	12,947,500	
Dewatering Pump		SAS Corporation	10	990,000	11,484,000
Blankets	Suave & Co.	1,700	1,450	2,465,000	2,500
Blankets	Sami Enterprises	10,000	650	6,500,000	5,000
Blankets	-do-	15,000	425	6,375,000	
Blankets	Saad Enterprises	100,000	1,400	140,000,000	5,000
Blankets	M R Enterprises	10,000	1,375	13,750,000	5,000
Blankets	Hamza & Co.	30,000	1,550	46,500,000	5,000
Blankets		30,000	1,550	46,500,000	
Blankets	Ibrahim Traders	70,000	1,400	98,000,000	5,000
Blankets	Hussnain & Co.	15,000	750	11,250,000	5,000
Tent	Free ways	3,000	8,000	24,000,000	5,000
Tent	AJK Enterprises	10,000	8,000	80,000,000	5,000
Tent	Kikomo Export	2,500	8,000	20,000,000	5,000
Tent	Moosani	15,000	8,000	120,000,000	5,000
Tent	New Pak Tent House	10,000	8,000	80,000,000	5,000
Tent	Paramount	3,500	8,000	28,000,000	5,000
Tent	RF Enterprises	5,000	8,000	40,000,000	5,000
Tent	Sheikh & Co.	5,000	7,700	38,500,000	5,000
Tent	ZI Investment	5,000	7,500	37,500,000	5,000
Food Items	Waseem Kiryana, Hyderabad.	1000	1,575	1,575,000	1,000
		<b>Total 2011-12</b>			98,500
<b>Item Purchased</b>	<b>Firm/Supplier</b>	<b>Qty</b>	<b>PU cost</b>	<b>Total</b>	<b>P. Tax</b>

Tents	3 H & Sons	3000	7900	23,700,000	5,000
Ration Bag	A.M. Global	65000	2250	146,250,000	5,000
Tents		16000	7900	126,400,000	
Bed Nets	A.R. Enterprises	50000	450	22,500,000	5,000
Plasit Mats		50000	375	18,750,000	
Jerry Cans		20000	350	7,000,000	
W. Tank 2000 Ltr		150	15550	2,332,500	
W. Tank 1000 Ltr		300	7750	2,325,000	
W. Cooler		70000	525	36,750,000	
Flece Blanets		50000	590	29,500,000	
Ration Bag		Aijaz Sheikh	10000	2250	
Eid Festival	Alpha Business			2,049,000	1,000
W.P. Bottle	Balaji Enterprise	25000	1850	46,250,000	5,000
Tents	Bukhari Group	2000	7900	15,800,000	5,000
Ration Bag	Classic Pan	70000	2250	157,500,000	5,000
Tents	Haji Aijaz Ansari	10000	7900	79,000,000	5,000
Spray Pumps		20000	7200	144,000,000	
Dewatering Pumps		25	200000	5,000,000	
Bed Nets	Haji Gul Bahar	40000	450	18,000,000	5,000
Plasit Mats		40000	385	15,400,000	
Ration Bag		10000	2250	22,500,000	
Food Packages				6,295,000	
Food Packages				725,000	
Green Ghoos				3,000,000	
Tents	Haji Iqbal Memon	10000	7900	79,000,000	5,000
Tents		50	45000	2,250,000	
Tents		7000	7900	55,300,000	
Tents		10000	7900	79,000,000	
Bed Nets		30000	425	12,750,000	
Plasit Mats		30000	375	11,250,000	
Ration Bag		10000	2250	22,500,000	
Ration Bag		40000	2250	90,000,000	
Food Packages				37,299,000	
Food Packages				6,705,000	
Food Packages				12,326,000	
Tents		Ikram Tent Supply	3000	7900	

Tents	Imtiaz Enterprises	3000	7900	23,700,000	5,000
Ration Bag		10000	2250	22,500,000	
Tents	K. Y. International	10000	7900	79,000,000	5,000
Bed Nets	M. Hamza Corp	15000	450	6,750,000	5,000
Tents		5000	7900	39,500,000	
Tents	M/s Handyman	3000	7900	23,700,000	5,000
Tents	M/s Multinational	2000	7900	15,800,000	5,000
Tents	M/s Supplier International	2000	7900	15,800,000	5,000
Tents	Mehroz Industries	4000	7900	31,600,000	5,000
Tents	Nadeem Enterprises	20000	7900	158,000,000	5,000
Tents	New pak Tent House	2000	7900	15,800,000	5,000
Miissals kits	Nokon International	10000	2950	29,500,000	5,000
Premetherin		4000	1980	7,920,000	
Temphos 2G		37100	630	23,373,000	
Temphos 2SE		10000	3600	36,000,000	
Fogging machine 5 Ltr		15	180000	2,700,000	
Delta (1.5 EC)		30000	1000	30,000,000	
Flece Blanets	Paramount Export	6000	590	3,540,000	5,000
Tents		9000	7900	71,100,000	
Tents	R.F. Enterprises	2000	7900	15,800,000	5,000
Tents	Roshan Star	3000	7900	23,700,000	5,000
Food Packages	Youth Action for Pakistan			21,321,000	5,000
<b>Total 2012-13</b>					<b>126,000</b>
<b>Total (100,500+98,500+126,000)</b>					<b>325,000</b>

Loss due to non-imposition of duty – Rs 10.582 million						
Sr. No.	Article purchase	Name of Supplier	Cheque No.	Date	Amount	Stamp duty
1	Tents	AG Pakistan Pvt. Ltd	181680	27.08.2010	15,000,000	37,500
2	Tents	-do-	181696	02.9.2010	22,500,000	56,250
3	Tents	Freeway exports	182931	11.10.2010	16,000,000	40,000
4	Tents	Wadood Engineering	182950	08.11.2010	40,000,000	100,000
5	Tents	-do-	182919	30.09.2010	40,000,000	100,000
6	Tents	-do-	182904	28.09.2010	40,000,000	100,000
7	Tents	-do-	182950	08.11.2010	40,000,000	100,000
8	Tents	Hassan & Co.	182944	06.11.2010	37,500,000	93,750
9	Tents	Ali consolidated pvt. Ltd.	182966	16.11.2010	11,676,500	29,191
10	Tents	-do-	182967	16.11.2010	11,676,500	29,191
11	Tents	-do-	181623	16.09.2010	37,500,000	93,750
12	Tents	-do-	181611, 181610	08.09.2010	37,500,000	93,750
13	Tents	Alam Tab sales and Marketing	182951	08.11.2010	37,500,000	93,750
14	Tents	Creative Enterprises	182932	11.10.2010	40,000,000	100,000
15	Blankets	Wadood Engineering Services	182989	18.12.2010	46,655,000	116,638
16	Blankets	International Enterprises	182988	18.12.2010	62,930,000	157,325
17	Fax Machine	Mansha Brothers	182935	21.10.2010	67,860	170
18	Food Packages	Utility Corporation	181625	16.09.2010	15,000,000	37,500
19	Food Packages	-do-	182970	23.11.2010	16,430,000	41,075
20	coked food for affectees	SRSO, Kashmore, Sheikarpur, Sukkur	181139	21.08.2010	5,850,000	14,625
21			181691	31.08.2010	6,084,000	15,210
22	coked food for affectees	-do-	181605	08.09.2010	14,994,000	37,485
23	coked food for affectees	-do-	181630	16.09.2010	19,278,000	48,195
24	Food Packages	Utility Corporation	182969	18.11.2010	2,112,000	5,280
25	Food Packages	-do-	182963	15.11.2010	4,200,000	10,500
26	Food Packages	-do-	182940	26.10.2010	3,120,000	7,800
27	Food Packages	-do-	182926	10.10.2010	10,400,000	26,000
28	Food Packages	-do-	181678	27.08.2010	8,650,000	21,625
29	Food Packages	AG Pakistan	181650	24.09.2010	18,300,000	45,750
30	Haleeb Milk 250 ml	My Traders	181661	23.08.2010	160,765	402
31	Haleeb Milk 250 ml	-do-	181673	26.08.2010	86,900	217
32	Pedial	Qerni Corporation	181663	23.08.2010	178,457	446
33	Ladies Cloths	Ali International	181642	22.09.2010	7,900,000	19,750

34	Khajoor (Dates)	ZakriaKhajoor Merchant	181126	19.08.2010	117,000	293
35	Life Straw Family	Zahra Communication	181637	20.09.2010	25,500,000	63,750
36	Life Straw Family	-do-	181638	20.09.2010	30,600,000	76,500
37			182920	04.10.2010	71,400,000	178,500
38	Life Straw Family	J. E. Austin	182933	15.10.2010	7,500,000	18,750
39			182953	11.11.2010	17,600,000	44,000
40	Insecticide	Edgro Pvt. Limited	182987	18.12.2010	49,500,000	123,750
<b>Total</b>					<b>871,466,982</b>	<b>2,178,668</b>
<b>Sr. No.</b>	<b>Item Purchased</b>	<b>Firm/Supplier</b>	<b>Qty.</b>	<b>PU cost</b>	<b>Total</b>	<b>Stamp Duty</b>
1	Dewatering Pump	Meraj Limited	2	2,082,200	4,264,400	10,661
2	Dewatering Pump	-do-	3	1,780,600	5,441,800	13,605
3	Dewatering Pump	-do-	10	1,325,880	13,258,800	33,147
4	Dewatering Pump	Modern Technology	1	5,503,520	5,503,520	13,759
5	Dewatering Pump	-do-	10	1,198,000	11,980,000	29,950
6	Dewatering Pump	-do-	30	1,294,750	38,842,500	97,106
7	Dewatering Pump	Madni Engineering	25	2,050,500	51,262,500	128,156
8	Dewatering Pump	-do-	12	2,930,000	35,160,000	87,900
9	Dewatering Pump	-do-	2	4,325,000	8,650,000	21,625
10	Dewatering Pump	Modern Technology	18	1,198,000	21,564,000	53,910
11	Dewatering Pump	-do-	25	1,294,750	32,368,750	80,922
12	Dewatering Pump	Meraj Limited	40	1,325,880	53,035,200	132,588
13	Dewatering Pump	Modern Technology	2	1,388,000	2,776,000	6,940
14	Dewatering Pump	-do-	15	1,198,000	17,970,000	44,925
15	Dewatering Pump	-do-	10	1,299,000	12,990,000	32,475
16	Dewatering Pump	-do-	1	1,472,200	1,472,200	3,681
17	Dewatering Pump	-do-	12	1,294,750	15,537,000	38,843
18	Dewatering Pump	-do-	2	7,429,752	14,859,504	37,149
19	Const. of RCC well	-do-	1 Job	3,500,000	3,500,000	8,750
20	Dewatering Pump	-do-	4	1,198,000	4,792,000	11,980
21	Dewatering Pump	-do-	10	1,294,750	12,947,500	32,369
22	Dewatering Pump	SAS Corporation	10	990,000	11,484,000	28,710



23	Dewatering Pump	Abdul Salam Enterprises	14	1,197,500	16,765,000	41,913
24	Dewatering Pump	-do-	4	1,197,500	4,790,000	11,975
25	Dewatering Pump	-do-	6	1,295,000	7,770,000	19,425
26	Dewatering Pump	-do-	4	1,197,500	4,790,000	11,975
27	Dewatering Pump	-do-	10	1,295,000	12,950,000	32,375
28	Blankets	Saad Enterprises	100,000	1,400	140,000,000	350,000
29	Blankets	Sami Enterprises	10,000	650	6,500,000	16,250
30	Blankets	Ibrahim Traders	70,000	1,400	98,000,000	245,000
31	Blankets	Hussnain & Co.	15,000	750	11,250,000	28,125
32	Blankets	Hamza & Co.	30,000	1,550	46,500,000	116,250
33	Blankets	Suave & Co.	1,700	1,450	2,465,000	6,163
34	Blankets	M R Enterprises	10,000	1,375	13,750,000	34,375
35	Blankets	Sami Enterprises	15,000	425	6,375,000	15,938
36	Blankets	Hamza & Co.	30,000	1,550	46,500,000	116,250
37	Tent	New Pak Tent Hosue	10,000	8,000	80,000,000	200,000
38	Tent	Kikomo Export	2,500	8,000	20,000,000	50,000
39	Tent	Zi Investment	5,000	7,500	37,500,000	93,750
40	Tent	Moosani	15,000	8,000	120,000,000	300,000
41	Tent	Sheikh & Co.	5,000	7,700	38,500,000	96,250
42	Tent	Free ways	3,000	8,000	24,000,000	60,000
43	Tent	Paramount	3,500	8,000	28,000,000	70,000
44	Tent	AJK Enterprises	10,000	8,000	80,000,000	200,000
45	Tent	RF Enterprises	5,000	8,000	40,000,000	100,000
46	Food Items	Utility Store Corporation	500	1,433	716,500	1,791
47	Food Items	Waseem Kiryana, Hyd	1,000	1,575	1,575,000	3,938
48	Food Items	EDO (Rev) Hyd.	6,500	1,575	10,237,500	25,594

**TOTAL (2011-12)**

**3,196,488**

Sr. No.	Item Purchased	Firm/Supplier	Qty	PU cost	Total	Stamp duty
1	Tents	Haji Iqbal Memon	10,000	7,900	79,000,000	197,500
2	Tents	-do-	50	45,000	2,250,000	5,625
3	Tents	-do-	7,000	7,900	55,300,000	138,250
4	Tents	M/s Handyman	3,000	7,900	23,700,000	59,250
5	Tents	M/s M Hamza Corp	5,000	7,900	39,500,000	98,750
6	Tents	K. Y. International	10,000	7,900	79,000,000	197,500
7	Tents	Bukhari Group	2,000	7,900	15,800,000	39,500

8	Tents	R.F. Enterprises	2,000	7,900	15,800,000	39,500
9	Tents	M/s Supplier International	2,000	7,900	15,800,000	39,500
10	Tents	Imtiaz Enterprises	3,000	7,900	23,700,000	59,250
11	Tents	AM Global	16,000	7,900	126,400,000	316,000
12	Tents	New Pak Tent House	2,000	7,900	15,800,000	39,500
13	Tents	Paramount Export	9,000	7,900	71,100,000	177,750
14	Tents	Haji Iqbal Memon	10,000	7,900	79,000,000	197,500
15	Tents	Nadeem Enterprises	20,000	7,900	158,000,000	395,000
16	Tents	Roshan Star	3,000	7,900	23,700,000	59,250
17	Tents	3 H & Sons	3,000	7,900	23,700,000	59,250
18	Tents	Ikram Tent Supply	3,000	7,900	23,700,000	59,250
19	Tents	M/s Multinational	2,000	7,900	15,800,000	39,500
20	Tents	Haji Aijaz Ansari	10,000	7,900	79,000,000	197,500
21	Tents	Mehroz Industries	4,000	7,900	31,600,000	79,000
22	Bed Nets	Haji Iqbal Memon	30,000	425	12,750,000	31,875
23	Bed Nets	Haji Gul Bahar	40,000	450	18,000,000	45,000
24	Bed Nets	A.R. Enterprises	50,000	450	22,500,000	56,250
25	Bed Nets	M. Hamza Corp	15,000	450	6,750,000	16,875
26	Plasit Mats	Haji Iqbal Memon	30,000	375	11,250,000	28,125
27	Plasit Mats	Haji Gul Bahar	40,000	385	15,400,000	38,500
28	Plasit Mats	A.R. Enterprises	50,000	375	18,750,000	46,875
29	W.P. Bottle	Balaji Enterprise	25,000	1,850	46,250,000	115,625
30	Mineral Water	-do-	-	-	-	-
31	Jerry Cans	A.R. Enterprises	20,000	350	7,000,000	17,500
32	W. Tank 2000 Ltr	-do-	150	15,550	2,332,500	5,831
33	W. Tank 1000 Ltr	-do-	300	7,750	2,325,000	5,813
34	W. Cooler	-do-	70,000	525	36,750,000	91,875
35	Spray Pumps	Haji Aijaz	20,000	7,200	144,000,000	360,000
36	Flece Blanets	A.R. Enterprises	50,000	590	29,500,000	73,750
37	Flece Blanets	Paramount	6,000	590	3,540,000	8,850
38	Dewatering Pumps	Haji Aijaz	25	200,000	5,000,000	12,500
39	Miissals kits	Nokon International	10,000	2,950	29,500,000	73,750
40	Premetherin	-do-	4,000	1,980	7,920,000	19,800
41	Temphos 2G	-do-	37,100	630	23,373,000	58,433

42	Tempohs 2SE	-do-	10,000	3,600	36,000,000	90,000
43	Fogging machine 5 Ltr	-do-	15	180,000	2,700,000	6,750
44	Delta (1.5 EC)	-do-	30,000	1,000	30,000,000	75,000
45	Ration Bag	Imtiaz Enterprises	10,000	2,250	22,500,000	56,250
46	Ration Bag	Aijaz Sheikh	10,000	2,250	22,500,000	56,250
47	Ration Bag	Classic Pan	70,000	2,250	157,500,000	393,750
48	Ration Bag	Haji Gul Bahar	10,000	2,250	22,500,000	56,250
49	Ration Bag	Haji Iqbal Memon	10,000	2,250	22,500,000	56,250
50	Ration Bag	A.M. Global	65,000	2,250	146,250,000	365,625
51	Ration Bag	Haji Iqbal Memon	40,000	2,250	90,000,000	225,000
52	Food Packages	-do-			37,299,000	93,248
53	Eid Festival	Alpha Business			2,049,000	5,123
54	Food Packages	Youth Action for Pakistan			21,321,000	53,303
55	Food Packages	Haji Iqbal Memon			6,705,000	16,763
56	Food Packages	Haji Gul Bahar			6,295,000	15,738
57	Food Packages	Haji Iqbal Memon			12,326,000	30,815
58	Food Packages	Haji Gul Bahar			725,000	1,813
59	Green Ghoos	-do-			3,000,000	7,500
<b>TOTAL (2012-13)</b>						<b>5,206,780</b>
<b>Grand Total (2,178,667+3,196,488+5,206,776)</b>						<b>10,581,936</b>

Unauthorized withdrawal of cash – Rs 179.068 million					
Sr. No.	Date	Cheque No.	Description	Amount (Rs)	Remarks
1	06.09.2010	181606	M/s Naveed Transporter	2,500,000	
2	22.09.2010	181641		2,500,000	
3	05.10.2010	182921		1,500,000	
4	21.10.2010	182936		2,000,000	
5	14.02.2011	915510	Hakeem Khan Chandio Transporter	750,000	
6	09.06.2011	915543	Hakeem Ali Transporter	965,000	
Total (Rs):				10,215,000	
Sr. No.	Date	Cheque No.	Name of vendor	Amount	
1	05.07.2012	316983	Naveed Transporter	6,242,000	Cash Payment
2	27.09.2012	4683522		844,000	Cash Payment
3	16.10.2012	4686729		2,090,000	Cash Payment
4	18.10.2012	4686746		200,000	Cash Payment
5	12.11.2012	4686779		854,000	Cash Payment
6	NA	4691328		1,500,000	Cash Payment vouched account not available
7	NA	4691329		2,110,000	Cash Payment vouched account not available
<b>Total</b>				<b>13,840,000</b>	
Unauthorized withdrawal of cash – Rs 51.902 million					
Sr. No.	Cheque No.	Amount	Sr. No.	Cheque No.	Amount (Rs)
1	316983	6,242,000	32	4683559	201,000
2	316985	1,006,077	33	4683560	200,980
3	316988	174,992	34	4683565	64,450
4	316987	2,950,000	35	4683578	10,000,000
5	316986	2,556,000	36	4683580	75,683
6	316990	157,000	37	4683600	300,000
7	316991	787,500	38	4686730	32,400
8	316992	5,460,000	39	4686731	326,430
9	316994	583,200	40	4686733	300,000
10	316996	367,378	41	4686734	300,000
11	316995	1,044,900	42	4686729	2,090,000
12	316997	303,500	43	4686732	437,343
13	316998	500,000	44	4686735	200,000
14	316999	200,000	45	4686746	200,000

15	317000	67,540	46	4686747	233,736		
16	4683501	664,901	47	4686749	82,500		
17	4683502	390,000	48	4686761	41,750		
18	4683503	100,000	49	4686776	341,250		
19	4683504	60,000	50	4686777	93,452		
20	4683505	600,000	51	4686778	64,000		
21	4683506	640,000	52	4686779	854,000		
22	4683535	480,000	53	4686782	750,000		
23	4683536	388,706	54	4686784	363,773		
24	4683541	593,922	55	4686789	350,000		
25	4683542	37,000	56	4686787	293,050		
26	4683553	209,358	57	4691313	230,313		
27	4683556	164,514	58	4691316	900,000		
28	4683558	44,000	59	4691319	500,000		
29	4683552	844,000	60	4691337	1,500,000		
30	4683554	1,125,000	61	4691345	1,597,900		
31	4683555	236,809	62	-	-		
<b>Total</b>		<b>28,978,297</b>	<b>Total</b>		<b>22,924,010</b>		
<b>G. Total</b>					<b>51,902,307</b>		
<b>Unauthorized withdrawal of cash – Rs 103.111 million</b>							
S. No.	Date	Cheque No.	Amount	S. No.	Date	Cheque No.	Amount
1	16.08.2011	915574	200,000	24	16.04.2012	316926	1,043,000
2	18.08.2011	915581	540,000	25	18.04.2012	316928	240,000
3	23.08.2011	915589	115,011	26	02.05.2012	316934	3,015,000
4	29.08.2011	915594	132,000	27	07.05.2012	316937	2,880,000
5	12.09.2011	939777	500,000	28	07.05.2012	316938	2,184,000
6	12.09.2011	939782	1,245,000	29	15.05.2012	316946	2,526,000
7	14.09.2011	939795	10,000,000	30	17.05.2012	316944	5,200,000
8	19.09.2011	941227	600,000	31	17.05.2012	316945	2,625,000
9	21.09.2011	941239	1,000,000	32	18.05.2012	316950	123,250
10	28.09.2011	941256	3,705,000	33	18.05.2012	316951	529,375
11	11.10.2011	941279	500,000	34	24.05.2012	316953	1,037,979
12	25.10.2011	941291	1,917,000	35	04.06.2012	316956	385,180
13	04.11.2011	944305	2,483,000	36	05.06.2012	316957	5,000,000
14	14.11.2011	944309	5,170,000	37	07.06.2012	316961	102,580
15	01.12.2011	944347	2,197,800	38	08.06.2012	316962	8,252,308
16	15.12.2011	944353	2,501,000	39	14.06.2012	316970	2,010,000

17	23.12.2011	944365	733,000	40	14.06.2012	316971	1,723,000
18	23.12.2011	944367	4,907,000	41	14.06.2012	316972	2,092,300
19	13.01.2012	944399	2,700,000	42	19.06.2012	316974	359,446
20	07.02.2012	316907	1,705,000	43	19.06.2012	316975	958,550
21	20.02.2012	316909	199,195	44	25.06.2012	316980	9,384,000
22	05.03.2012	316915	146,032	45	26.06.2012	316981	2,560,000
23	28.03.2012	316921	5,684,000	0	0	0	-
Total			48,880,038	Total			54,230,968
<b>Total</b>							<b>103,111,006</b>

Missing credits transaction trail Rs 3.614 billion			
1	2010-11	05.07.2010	92,193
2	2010-11	30.07.2010	97,320
3	2010-11	13.08.2010	100,000,000
4	2010-11	23.08.2010	4,000,000
5	2010-11	31.08.2010	95,955
6	2010-11	06.09.2010	48,456
7	2010-11	06.09.2010	500,000,000
8	2010-11	15.09.2010	63,440
9	2010-11	30.09.2010	97,320
10	2010-11	25.10.2010	16,300
11	2010-11	25.10.2010	27,274
12	2010-11	28.10.2010	23,220
13	2010-11	29.10.2010	31,753
14	2010-11	05.11.2010	500,000,000
15	2010-11	11.11.2010	3,895
16	2010-11	12.11.2010	22,935
17	2010-11	16.11.2010	284,172
18	2010-11	30.11.2010	31,753
19	2010-11	09.12.2010	12,520
20	2010-11	15.12.2010	4,750
21	2010-11	15.01.2011	2,432
22	2010-11	17.01.2011	4,949
23	2010-11	07.02.2011	43,884
24	2010-11	11.02.2011	750,000
25	2010-11	23.02.2011	99,507
26	2010-11	04.03.2011	19,204
27	2010-11	04.03.2011	4,718
28	2010-11	09.03.2011	25,400
29	2010-11	21.03.2011	676
30	2010-11	25.03.2011	27,578
31	2010-11	31.03.2011	8,976
32	2010-11	09.04.2011	4,950
33	2010-11	20.04.2011	73,217
34	2010-11	16.05.2011	38,306
35	2010-11	28.05.2011	54,646
36	2010-11	02.06.2011	354,000
37	2010-11	02.06.2011	62,013

38	2010-11	10.06.2011	1,003,469
39	2010-11	10.06.2011	22,795
40	2010-11	10.06.2011	55,994
41	2010-11	13.06.2011	10,063,201
42	2010-11	15.06.2011	3,618,750
43	2010-11	22.06.2011	230,340
44	2010-11	22.06.2011	214,925
45	2010-11	22.06.2011	50,452
46	2011-12	18.07.2011	9,132
47	2011-12	20.08.2011	50,276
48	2011-12	23.08.2011	64,735
49	2011-12	07.09.2011	500,000,000
50	2011-12	09.09.2011	45,696
51	2011-12	15.09.2011	7,868,000
52	2011-12	15.09.2011	200,000,000
53	2011-12	16.09.2011	40,431
54	2011-12	17.09.2011	62,750,000
55	2011-12	19.09.2011	200,000,000
56	2011-12	27.09.2011	500,000,000
57	2011-12	11.10.2011	20,136
58	2011-12	11.10.2011	25,921
59	2011-12	13.10.2011	1,528
60	2011-12	21.10.2011	4,000
61	2011-12	21.10.2011	13,828
62	2011-12	21.10.2011	13,900
63	2011-12	21.10.2011	500,000,000
64	2011-12	27.10.2011	13,998,359
65	2011-12	04.11.2011	43,980,000
66	2011-12	04.11.2011	300,000,000
67	2011-12	04.11.2011	11,433
68	2011-12	10.11.2011	14,995
69	2011-12	15.11.2011	11,433
70	2011-12	18.11.2011	100,000,000
71	2011-12	18.11.2011	50,000
72	2011-12	24.11.2011	38,358
73	2011-12	01.12.2011	17,230
74	2011-12	14.12.2011	11,433
75	2011-12	29.12.2011	2,440
76	2011-12	18.01.2012	33,228



77	2011-12	18.01.2012	26,099
78	2011-12	08.02.2012	20,704
79	2011-12	14.02.2012	760
80	2011-12	07.03.2012	24,800
81	2011-12	13.03.2012	38,588
82	2011-12	20.03.2012	44,325
83	2011-12	22.03.2012	15,050
84	2011-12	04.04.2012	50,021,468
85	2011-12	10.04.2012	300,000
86	2011-12	18.04.2012	16,995
87	2011-12	17.05.2012	30,220
88	2011-12	17.05.2012	24,160
89	2011-12	05.06.2012	19,363
90	2011-12	08.06.2012	8,144
91	2011-12	14.06.2012	45,220
92	2011-12	14.06.2012	9,973
93	2011-12	20.06.2012	35,245
94	2011-12	30.06.2012	10,500
95	2011-12	30.06.2012	2,389,992
96	2011-12	30.06.2012	735,000
97	2012-13	05.07.2012	100,000
98	2012-13	05.07.2012	721,500
99	2012-13	16.08.2012	600,000
100	2012-13	29.08.2012	1,376,561
101	2012-13	12.09.2012	600
102	2012-13	12.09.2012	37,000
103	2012-13	01.10.2012	13,272
104	2012-13	09.10.2012	15,307
105	2012-13	09.10.2012	7,104
106	2012-13	23.10.2012	82,500
107	2012-13	30.10.2012	41,750
108	2012-13	06.11.2012	7,000
109	2012-13	30.01.2012	600
110	2012-13	01.03.2013	1,300
111	2012-13	21.03.2013	9,650
112	2012-13	02.04.2013	79,160
113	2012-13	11.04.2013	1,800
114	2012-13	23.05.2013	714,100
115	2012-13	23.05.2013	882,975

116	2012-13	12.06.2013	4,900
117	2012-13	13.06.2013	1,466,800
118	2012-13	13.06.2013	2,873,631
119	2012-13	21.06.2013	10,065
120	2012-13	28.06.2013	15,438
121	2012-13	28.06.2013	11,579
122	2012-13	28.06.2013	18,000
<b>Total (Rs)</b>			<b>3,613,773,328</b>

## [Annex-X, Para No. 1.4.2.10]

<b>Doubtful payment on account of transportation - Rs 37.036 million</b>				
<b>Sr. No</b>	<b>Name of Transporter</b>	<b>Cheque No.</b>	<b>Dated</b>	<b>Amount</b>
1	M. Asif Goods Transport Company	316980	25.06.2012	9,384,000
2	M. Asif Goods Transport Company	316981	26.06.2012	2,560,000
3	M/s Naveed Khan Goods Transport	915581	18.08.2011	540,000
4	M/s Naveed Khan Goods Transport	915594	28.08.2011	132,000
5	M/s Naveed Khan Goods Transport	939782	12.09.2011	1,245,000
6	M/s Naveed Khan Goods Transport	941227	16.09.2011	600,000
7	M/s Naveed Khan Goods Transport	944305	-	2,483,000
8	M/s Naveed Khan Goods Transport	941291	25.10.11	1,917,000
9	M/s Naveed Khan Goods Transport	941256	28.09.2011	3,705,000
10	M/s Naveed Khan Goods Transport	941279	11.10.2011	500,000
11	M/s Naveed Khan Goods Transport	316921	26.03.2012	5,680,000
12	M/s Naveed Khan Goods Transport	316926	16.04.2012	1,040,000
13	M/s Naveed Khan Goods Transport	316928	18.04.2012	240,000
14	M/s Naveed Khan Goods Transport	316957	04.06.2012	5,000,000
15	M/s Naveed Khan Goods Transport	316970	14.06.2012	2,010,000
<b>Total</b>				<b>37,036,000</b>

Irregular procurement of Tents – Rs 599.250 million							
Sr. No.	Name of Supplier	Quotation Date	Supply order Date	Invoice Date	Qty	Rate (Rs)	Amount (Rs)
1	Suppliers International	19-Sep-2011	23-Sep-2011	23-Sep-2011	2500	8,500	21,250,000
2	Paramount Exports	20-Sep-2011	22-Sep-2011	28-Sep-2011	3500	8,000	28,000,000
3	AJ Enterprises	29-Sep-2011	30-Sep-2011	01-Oct-2011	5000	8,000	40,000,000
4	Moosani Tent House	03-Oct-2011	4-Oct-2011	01-Oct-2011	2500	8,000	20,000,000
5	Moosani Tent House	01-Oct-2011	14-Oct-2011	17-Oct-2011	5000	8,000	40,000,000
6	RF Enterprises	01-Oct-2011	14-Oct-2011	15-Oct-2011	5000	8,000	40,000,000
7	Moosani Tent House	12-Sep-2011	12-Sep-2011	Sep-2011	5000	8,500	42,500,000
8	AJ Enterprises	12-Sep-2011	14-Sep-2011	15-Sep-2011	5000	8,500	42,500,000
9	Kikomo Exports	09-Sep-2011	14-Sep-2011	20-Sep-2011	2500	8,000	20,000,000
10	Kikomo Exports	09-Sep-2011	15-Sep-2011	25-Sep-2011	2500	8,000	20,000,000
11	Sheikh & Co.	12-Sep-2011	12-Sep-2011	30-Sep-2011	5000	8,500	42,500,000
12	Sheikh & Co.	01-Oct-2011	4-Oct-2011	11-Oct-2011	2500	8,000	20,000,000
13	Moosani Tent House	06-Sep-2011	8-Sep-2011	15-Sep-2011	5000	8,000	40,000,000
14	New Pak Tent House	23-Aug-2011	00-Sep-2011	08-Sep-2011	5000	8,000	40,000,000
15	New Pak Tent House	05-Sep-2011	not prepared	08-Sep-2011	5000	8,000	40,000,000
16	Z.I Investment	07-Sep-2011	22-Sep-2011	00-Sep-2011	5000	7,700	38,500,000
17	Free Way Exports	06-Sep-2011	6-Sep-2011	12-Sep-2011	3000	8,000	24,000,000
18	Sheikh & Co.	05-Sep-2011	6-Sep-2011	00-Sep-2011	5000	8,000	40,000,000
<b>Total:</b>					<b>74000</b>		<b>599,250,000</b>

Irregular procurement of Dewatering Pumps – Rs 426.725 million						
Sr. No.	Specification	Name of Supplier	Qty	Rate	Amount	Total amount of Bill
1	Size 12" x 10", 5000 GPM	Meraj Limited	2	2,082,200	4,264,400	9,706,200
2	Size 10" x 10", 4000 GPM	-do-	3	1,780,600	5,441,800	
3	Self Dry, 3000 GPM	-do-	10	1,325,880	13,258,800	13,258,800
4	PNW 500-470 with 30 cusec	Modern Technology	1	5,503,520	5,503,520	5,503,520
5	Pump for 5 Cuses	-do-	10	1,198,000	11,980,000	50,822,500
6	Pump for 6 Cuses	-do-	30	1,294,750	38,842,500	
7	Pump for 5 Cuses	Madni Engineering	25	2,050,500	51,262,500	95,072,500
8	Pump for 10 Cuses	-do-	12	2,930,000	35,160,000	
9	Pump for 12 Cuses	-do-	2	4,325,000	8,650,000	
10	Pump for 5 Cuses	Modern Technology	18	1,198,000	21,564,000	53,932,750
11	Pump for 6 Cuses	-do-	25	1,294,750	32,368,750	
12	Self Dry, 3000 GPM	Meraj Limited	40	1,325,880	53,035,200	53,035,200
13	5 Cusec Discharge KSB Pump	Modern Technology	2	1,388,000	2,776,000	69,104,704
14	5 Cusec Discharge Pump		15	1,198,000	17,970,000	
15	5 Cusec Discharge Pump Diesel		10	1,299,000	12,990,000	
16	6 Cusec Discharge KSB Pump		1	1,472,200	1,472,200	
17	6 Cusec Discharge Pump		12	1,294,750	15,537,000	
18	30 Cusec Discharge KSB Pump		2	7,429,752	14,859,504	
19	Const. of RCC well		1 Job	3,500,000	3,500,000	
20	5 Cusec Discharge Pump	Modern Technology	4	1,198,000	4,792,000	17,739,500
21	6 Cusec Discharge Pump	-do-	10	1,294,750	12,947,500	
22	5 Cusec Discharge Pump	SAS Corporation	10	990,000	11,484,000	11,484,000
23	5 Cusec Discharge Pump	Abdul Salam Enterprises	14	1,197,500	16,765,000	16,765,000
24	5 Cusec Discharge Pump	-do-	4	1,197,500	4,790,000	12,560,000
25	6 Cusec Discharge Pump	-do-	6	1,295,000	7,770,000	
26	5 Cusec Discharge Pump	-do-	4	1,197,500	4,790,000	17,740,000
27	6 Cusec Discharge Pump	-do-	10	1,295,000	12,950,000	
<b>Total</b>			<b>282</b>		<b>426,724,674</b>	<b>426,724,674</b>

Irregular procurement in violation of procurement rules – Rs 107.145 million									
Firm Name	Quotation date	Qty. purchased	Quantity demanded	Comparative Statement date	Supply order date	Rate (Rs)	Amount (Rs)	Cheque No. & date	Cheque amount
M/s Handy Man	Quotation not provided / available	Tent	3,000	25.09.2012	24.09.2012	7,900	23,700,000	4683548 dated 25.09.2012	5,000,000
								4686708 dated 09.10.2012	17,910,000
M/s New Pak Tent House	01.10.2012	Tent	2,000	05.10.2012	05.10.2012	7,900	15,800,000	4686707 dated 09.10.2012	2,000,000
								4686775 dated 07.11.2012	13,247,000
M/s M. Imtiaz Enterprises	22.09.2012	Tent	1,000 (plus 2000 tents as repeat order)	01.10.2012	01.10.2012	7,900	7,900,000	4683564 dated 05.10.2012	5,000,000
								4686774 dated 07.11.2012	20,871,000
M/s M. Hamza Corporation	29.09.2012	Tent	5,000	30.09.2012	30.09.2012	7,900	39,500,000	4683573 dated 02.10.2012	38,117,500
M/s Haji Aijaz Ahmad	10.10.2012	Dewatering pump	25	16.10.2012	16.10.2012	200,000	5,000,000	4686738 dated 16.10.2012	5,000,000
<b>Total</b>									<b>107,145,500</b>

Unauthorized/ doubtful distribution of relief items – Rs 216.254 million							
Sr. No.	Name	Area	Letter No.	Date	Qty. of food hampers	Rate (Rs)	Amount (Rs)
1	Rafique Ahmad Jamali, MNA	Daddu	R/F-4295/844	09.09.2010	440	1,708	751,520
2	KalsoonChandio, MPA	Daddu	R/F-4295/897	29.09.2010	500	1,708	854,000
3	Syed Murad Ali Shah, MPA	Sehwan	R/F-4295/937	10.10.2010	660	2,080	1,372,800
4	Syed Murad Ali Shah, MPA	Sehwan	R/F-4295/944	11.10.2010	340	2,080	707,200
5	Syed Murad Ali Shah, MPA	Sehwan	R/F-4295/977	12.10.2010	500	2,080	1,040,000
6	Syed Murad Ali Shah, MPA	Sehwan	R/F-4295/978	12.10.2010	500	2,080	1,040,000
7	Syed Murad Ali Shah, MPA	Sehwan	R/F-4295/987	14.10.2010	1,000	2,080	2,080,000
8	Syed Murad Ali Shah, MPA	Sehwan	R/F-4295/986	14.10.2010	1,000	2,080	2,080,000
9	Syed Murad Ali Shah, MPA	Sehwan	R/F-4295/998	21.10.2010	500	2,080	1,040,000
10	Syed Murad Ali Shah, MPA	Sehwan	R/F-4295/997	21.10.2010	500	2,080	1,040,000
11	Syed Murad Ali Shah, MPA	Sehwan	R/F-4295/1016	27.10.2010	1,000	2,107	2,107,000
12	Dr. Sikandar Ali Shoroo, MPA	Jam shoro	R/F-4295/1015	27.10.2010	300	2,107	632,100
13	Imran Zafar Laghari , MPA	Daddu	R/F-4295/1071	16.11.2010	1,000	2,113	2,112,500
14	Syed Murad Ali Shah, MPA	Sehwan	R/F-4295/1073	18.11.2010	750	2,113	1,584,375
15	Imran Zafar Laghari , MPA	Daddu	R/F-4295/1090	13.11.2010	250	2,122	530,500
16	Imran Zafar Laghari, MPA	Daddu	R/F-4295/1070	22.11.2010	1,000	2,122	2,122,000
17	Syed Murad Ali Shah, MPA	Sehwan	R/F-4295/1100	25.11.2010	250	2,122	530,500
<b>Total (Rs):</b>							<b>21,624,495</b>
Unauthorized/ doubtful distribution of relief items – Rs 102.673 million							
Sr. No.	Items	Financial Year	Quantity	Rate (Rs)	Amount (Rs)		
2	Tents	2011-12	4,830	8,000	38,640,000		
3	Plastic mats	2011-12	3,000	375	1,125,000		
4	Water purification units	2011-12	1,860	2,510	4,668,600		
5	Blankets	2011-12	41,600	1,400	58,240,000		
<b>Total</b>					<b>102,673,600</b>		
Unauthorized/ doubtful distribution of relief items – Rs 91.956 million							
Sr. No.	Sender Name	Transporter	shipment receipts No.	Vehicle Number	Quantity		
1	Ghulam Server	Azad Chaudhary Transport	1130	774	250		

2	Ghulam Server	Azad Chaudhary Transport	1131	14	250
3	Manzoor Ahmad	Sindh Hazara Good Transport	712	7199	250
4	Ghulam Server	Sindh Hazara Good Transport	715	8359	250
5	Ghulam Server	Rahmania Goods Transport	420	2727	250
6	Advisor Sahib	Azad Chaudhary Transport	1133	9525	250
7	Advisor Sahib	M. Akbar Goods Transport	720	6052	250
8	Advisor Sahib	Sindh Hazara Good Transport	718	395	250
9	Advisor Sahib	Rahman Good Transport	303	8036	250
10	Advisor Sahib	M. Akbar Goods Transport	721	7194	250
11	Advisor Sahib	Rahmania Goods Transport	422	3705	250
12	Sardar Karam Ali	Azad Chaudhary Transport	1137	8686	250
13	Mola Bux Khoso	Azad Chaudhary Transport	2344	7434	165
14	Ali Murad	Azad Chaudhary Transport	2349	184	100
15	Ali Murad	Rahmania Goods Transport	8301	1726	250
16	Imdad Hussain	Rahmania Goods Transport	8337	1595	250
17	Imtiaz	Rahman Goods Transport	6401	5051	250
18	Imtiaz	Rahmania Goods Transport	8474	17	250
19	Aziz Ahmad Jotajo	Azad Chaudhary Transport	3970	6379	250
20	Aziz Ahmad Jotajo	Rahman Goods Transport	6403	9852	250
21	Aziz Ahmad Jotajo	Rahmania Goods Transport	8476	7377	250
22	Aziz Ahmad Jotajo	Azad Chaudhary Transport	3972	851	250
23	Aziz Ahmad Jotajo	Rahman Goods Transport	6405	1661	250
24	Aziz Ahmad Jotajo	Rahmania Goods Transport	8477	6279	250
25	Aziz Ahmad Jotajo	Azad Chaudhary Transport	3974	3515	300
26	Nawab Sardar Ahmad Chandio	Azad Chaudhary Transport	2814	8141	250
27	Nawab Sardar Ahmad Chandio	Rahmania Goods Transport	8499	9491	250
28	Fateh Muhammad Daroo	Azad Chaudhary Transport	2816	3940	250
29	Fateh Muhammad Daroo	Rahman Goods Transport	6516	7580	250
30	Sardar Zulfiqar	Rahman Goods Transport	8503	8876	250
31	Mian Fazal Qayoom	Azad Chaudhary Transport	2788	3112	275
32	Haji Khan Chachar	Rahmania Goods Transport	8483	2305	250
33	Muhammad Tariq Chachar	Rahman Goods Transport	6497	3979	100
34	Javed Shahid Jilani	Azad Chaudhary Transport	2786	9491	250



35	Javed Shahid Jilani	Rahmania Goods Transport	8488	8081C	250
36	Bashir Ahmad Somroo	Rahmania Goods Transport	8485	8081 SL	350
37	Dr. Raza	Azad Chaudhary Transport	2314	886	300
38	Mir Hassan	Rahman Goods Transport	5720	839	250
39	Mir Hassan Rind	Rahmania Goods Transport	8276	4636	200
40	Nasir Hussain	Azad Chaudhary Transport	2389	2305	250
41	Nasir Hussain	Rahmania Goods Transport	8340	1439	300
42	Dr. Sohrab	Rahman Goods Transport	6384	17	262
43	Dr. Sohrab	Rahmania Goods Transport	8440	4767	262
44	Dr. Sohrab	Azad Chaudhary Transport	2837	239	262
45	Dr. Sohrab	Rahman Goods Transport	6385	7686	264
46	Agha Mola bux Pathan	Rahmania Goods Transport	8444	3515	250
47	Waqar	Azad Chaudhary Transport	2863	1451	250
<b>Total Tents issued</b>					<b>11,640</b>
<b>Rate per Tent</b>					<b>7,900</b>
<b>Total Amount</b>					<b>91,956,000</b>
<b>G. Total (21624495+102,673,600+91,956,000)</b>					<b>216,254,095</b>

i) Doubtful procurement of tents – Rs 744.400 million									
Sr. No.	Name of Supplier	Supply order Date	Sanction Date	Qty.	Amount	Cheque No.	Date	Amount	Remarks
1	AG Pakistan Pvt. Ltd	22.09.10	27.08.10	2000	15.00	181680	27.08.10	15.00	The quotations offered by firms on 19.08.2010, 23.08.2010 and 25.08.2010 but the supply order was issued on 22.09.2010. This shows that department had ample time to call tender for healthy competition. The supplies were received from 30.08.2010 to 08.09.2010. It means that department gave undue favour. Only invoice No. 69 dated 08.09.2010 along-with delivery challan was not available in record.
2	AG Pakistan Pvt. Ltd	22.09.10	22.09.10	3000	22.500	181696	02.09.10	22.500	
3	Mirza International	16.09.10		5000	37.500	182915	29.09.10	38.250	The quotations offered by firms on 16.09.2010, 17.10.2010 and 21.09.2010 but the supply order was issued to M/s Mirza International on 16.09.2010 who offered his quotation on 21.09.2010. This shows department allowed his favorable supplier for contract i.e. M/s Mirza International. The comparative statement was not signed by Finance & Accounts officer. In quotation and Supply order rate of transportation was not determine. The department made payment Rs 0.750 million on account of transportation. Delivery challans were not signed by recipient.
4	Mirza International	15.11.10	16.11.10	2500	24.200	182968	16.11.10	23.353	The Sanction order, Comparative statement, Supply order and one quotation from M/s

									Mirza International were only available in file. No other record delivery challan, Inspection Report and disbursement to district or affectees.
5	Wadood Engineering	28.09.10	28.09.10	5000	40.00	182919	30.09.10	40.00	The Payment was made in Advance, Quotation from M/s Orient International was not signed by supplier and dateless, M/s Pak Tent House submitted dateless and without mentioning to whom quotation is giving. Photocopy of shipment receipts were available which were not eligible and disbursement to district or affectees not available.
6	Wadood Engineering	28.09.10	28.09.10	5000	40.00	182904	28.09.10	40.00	The Payment was made in Advance, Quotation from M/s Orient International was not signed by supplier and dateless, M/s Pak Tent House submitted dateless and without mentioning to whom quotation is giving. Photocopy of shipment receipts were available which were not eligible and disbursement to district or affectees not available.
7	Wadood Engineering	08.11.10	08.11.10	5000	40.00	182950	08.11.10	40.00	The Payment was made in Advance, Quotation from M/s Orient International was not signed by supplier and dateless, M/s Pak Tent House submitted dateless and without mentioning to whom quotation is giving. Delivery challan not available and disbursement to district or affectees not available.

8	Wadood Engineering	30.09.10	30.09.10	5000	40.00	181639	20.09.10	40.00	The Payment was made in Advance, Quotation from M/s Orient International was not signed by supplier and dateless, M/s Pak Tent House submitted dateless and without mentioning to whom quotation is giving. Delivery challan not available and disbursement to district or affectees not available.
9	Ali Internati onal pvt. Ltd.	15.11.10	16.11.10	1250	12.100	182967	16.11.10	11.676	Invoice was not available. Delivery challan or receipt of department representative was also not available. Inspection regarding quality and quantity was also not available in record.
10	Ali Consolid ate pvt. Ltd.	15.11.10	16.11.10	1250	12.100	182966	16.11.10	11.676	Invoice was not available. Delivery challan or receipt of department representative was also not available. Inspection regarding quality and quantity was also not available in record. Further, Neither the items were not entered in the stock register nor issuance of tents was available in stock register.
11	Ali Consolid ate pvt. Ltd.	N/A	15.09.10	5000	37.500	181623	16.09.10	37.500	The supply order issued without date and number. Advance payment made for purchase of tents. The department made payment Rs. 0.750 million on account of transportation the same were not mentioned in supply order and quotations. Delivery challans available in record but further disbursement was not available to district or affectees

12	Ali Consolidate pvt. Ltd.	08.09.10	08.09.10	5000	37.500	181611, 181610	08.09.10	37.500	Advance payment made for purchase of tents. The department made payment Rs. 0.750 million on account of transportation the same were not mentioned in supply order and quotations. Delivery challans available in record but further disbursement was not available to district or affectees
13	Khan & Co.	23.12.10	23.12.10	5000	47.500	182995	23.12.10	45.837	Payment was made in Advance. Invoice/bill was not available, Quotations received from other 2 suppliers were not signed, number and date less. Late supply items received on 25/02/2011 and 08/03/2011 as mentioned in Delivery challan whereas in stock register same dates mentioned but quantity was different, bulity number or truck number was also not mentioned in delivery challan form.
14	Khan & Co.	N/A	N/A	5000	47.500	182996	23.12.10	45.837	No record pertaining to purchase was available in record just payment made. Both cheques presented in bank and encashed.
15	Khan & Co.	03.05.11	N/A	5000	37.500	915526	03.05.11	36.187	Advance Payment was made. Complete documents were not available in record just a supply order to the firms was available in file.
16	Sattari Garments	15.11.10	15.11.10	5000	37.500	182955	15.11.10	36.187	Invoice / Bill was not available, Invoices from 2 suppliers M/s Orient International and M/s Al Maaz Enterprises were not signed and dateless.
17	Alam Tab sales and Marketing	08.11.10	08.11.10	5000	37.500	182951	08.11.10	37.500	Advance payment, Invoice was not available, Invoices from 2 M/s Al Maaz Enterprises and M/s Royal Group of Company suppliers

									were not signed and dateless
18	Creative Enterprises	11.10.10	11.10.10	5000	40.00	182932	11.10.10	40.00	Advance payment made for purchase of tents. The quotations of M/s Orient International were unsigned and dateless. The supply order issued by the department was for Rs. 40 million whereas invoice submitted by supplier for Rs. 80 million.
19	XextexImpex	03.05.2011	Nil	5000	37.500	915524	03.05.11	36.187	Advance Payment made. No Sanction was given, Invoice not given, Comparative statement was not available, Quality and Quantity Assurance certificate not given.
20	Freeway exports	06.10.10	11.10.10	2000	16.00	182931	11.10.10	16.00	Quotation was called and Quotations from Invoices from 2 suppliers M/s Orient International and M/s Al Maaz Enterprises were not signed and dateless, No invoices received from Freeways.
21	Hassan & Co.	04.11.10	06.11.10	5000	37.500	182944	06.11.10	37.500	Quotation of M/s Hassan & Co. dated 21.10.2010 and Quotation of M/s Orient International was not signed and dateless. Quotation of M/s wadood was not available. However, the supply order was issued 04.11.2010 and payment was made on 06.11.2010. This shows that management has no emergency in purchase of tents and issued late supply order after 15 days
22	Equiparts	27.11.10	06.12.10	5000	47.500	182973, 182975	27.11.10	45.837	Comparative statement was signed by only two members except 3 members.
<b>Total:</b>			<b>92,000</b>		<b>744.400</b>			<b>734.53</b>	

[Annex-XV(ii), Para No. 1.4.3.31]

Name of Supplier	As per Supply order	As per stock register	Difference
AG Pakistan	5,000	4,990	10
Ali International	1,250	5,000	(3,750)
Ali consolidated	11,250	5,000	6,250
Wadood	20,000	15,041	4,959
Creative	5,000	5,000	-
Mirza	7,500	10,000	(2,500)
Sattari	5,000	6,998	(1,998)
Zahra	-	4,960	(4,960)
Alam Tab	5,000	10,000	(5,000)
Equiparts	5,000	5,000	-
Khan & Co.	15,000	15,000	-
Hassan & Co	5,000	-	5,000
Xextex impex	5,000	-	5,000
Total	90,000	86,989	3,011
<b>Lowest Rate at which Tents purchased during the year</b>			<b>7,500</b>
<b>Total less receipt as available record (3011*7500)</b>			<b>22,582,500</b>

<b>Loss to government due to purchase of relief items at higher rates – Rs 8.750 million</b>							
<b>Sr. No.</b>	<b>Name of Supplier</b>	<b>Article purchase</b>	<b>Supply order Date</b>	<b>Invoice Date</b>	<b>Qty.</b>	<b>Rate (Rs)</b>	<b>Amount (Rs)</b>
1	Free Way Exports	Tents	6-Sep-2011	12-Sep-2011	3,000	8,000	24,000,000
2	Sheikh & Co.	Tents	6-Sep-2011	00-Sep-2011	5,000	8,000	40,000,000
3	Moosani Tent House	Tents	8-Sep-2011	15-Sep-2011	5,000	8,000	40,000,000
4	New Pak Tent House	Tents	8-Sep-2011	8-Sep-2011	5,000	8,000	40,000,000
5	New Pak Tent House	Tents	not prepared	8-Sep-2011	5,000	8,000	40,000,000
6	Moosani Tent House	Tents	12-Sep-2011	00-Sep-2011	5,000	8,500	42,500,000
7	Sheikh & Co.	Tents	12-Sep-2011	30-Sep-2011	5,000	8,500	42,500,000
8	AJ Enterprises	Tents	14-Sep-2011	15-Sep-2011	5,000	8,500	42,500,000
9	Kikomo Exports	Tents	14-Sep-2011	20-Sep-2011	2,500	8,000	20,000,000
10	Kikomo Exports	Tents	15-Sep-2011	25-Sep-2011	2,500	8,000	20,000,000
11	Paramount Exports	Tents	22-Sep-2011	28-Sep-2011	3,500	8,000	28,000,000
12	Z.I Investment	Tents	22-Sep-2011	00-Sep-2011	5,000	7,700	38,500,000
13	Suppliers International	Tents	23-Sep-2011	23-Sep-2011	2,500	8,500	21,250,000
14	AJ Enterprises	Tents	30-Sep-2011	1-Oct-2011	5,000	8,000	40,000,000
15	Moosani Tent House	Tents	4-Oct-2011	1-Oct-2011	2,500	8,000	20,000,000
16	Sheikh & Co.	Tents	4-Oct-2011	11-Oct-2011	2,500	8,000	20,000,000
17	Moosani Tent House	Tents	14-Oct-2011	17-Oct-2011	5,000	8,000	40,000,000
18	RF Enterprises	Tents	14-Oct-2011	15-Oct-2011	5,000	8,000	40,000,000



<b>Non availability of record of relief goods issued by Relief Department</b>				
<b>Sr. No.</b>	<b>Name of Items</b>	<b>Qty. issued to DC Sukkur during F.Y 2012-13</b>	<b>Qty. issued to Commissioner Sukkur during F.Y 2010-11</b>	<b>Total</b>
1	Tents	4,850	1000	5850
2	Mosquito Nets	2,500	0	2500
3	Plastic Sheets	1,500	0	1500
4	Water Purifiers	2,000	0	2000
5	Water Purification Plants	0	7500	7500
6	S.P. Machine	100	0	100
7	Measles Kits	1,000	0	1000
8	Blankets	2,000	7000	9000
9	Ration Bags	5,500	2365	7865
10	Water Cooler	6,500	0	6500
11	Generator	0	1	1
12	Dengue Spray	0	1250 ltrs	1250 ltrs

<b>Unauthorized Cash Payments – Rs 6.626 million</b>				
<b>Sr. No.</b>	<b>Pay to</b>	<b>Purpose of Payment</b>	<b>Date</b>	<b>Amount (Rs)</b>
1	Mr. Masood Alam EDO (MS)	Hire of machinery of Rescue work at Thatta.	27-08-10	2,550,000
2	Mr. Masood Alam EDO (MS) for Hire of machinery of Rescue work at Thatta.	Hire of machinery of Rescue work at Thatta.	28-08-10	1,000,000
3	Purchase of Electric Water Cooler		28-08-10	36,112
4	M/s. Owais Baba Pakwan House,	Food Provided D.C.O. Thatta Office C/o Afaq Sb.	28-08-10	412,000
5	M/s. Owais Baba Pakwan House, for	Food Charges.	06-09-10	1,370,000
6	M/s. New Mehran Rent-A-Car for	Hiring Charges of Hiace Van and Coaster with driver Karachi to Interior Sindh for 03 days.	06-09-10	58,000
7	Mr Afzal Khan ,Fazal Hameed, Inam Khan for	Hired vehicles of Loader /Dumpers Running Under the Control of DCO Jamsaroo for Rescue / Relief Work At Mancher Lake.	13-10-10	400,000
8	Mr.Masood Alam EDO (MS) for	Hiring charges of (20) Twenty Vehicles (Loader / Dumpers) running under the control of DCO Jamsaroo for Rescue Work at Mancher Lake.	15-11-10	800,000
<b>Total (Rs):</b>				<b>6,626,112</b>

Non deduction of General Sales Tax – Rs 38.344 million						
Sr. No.	Contractor	Cheque No.	Cheque Date	Amount (Rs)	Gross Amount (Rs)	GST (Rs)
1	Abdul Rasheed	5089724	19-08-10	300,000	300,000	1,785
2	Abdul Rasheed	5315776	20-08-10	500,000	500,000	2,975
3	Abdul Rasheed	5315785	22-08-10	611,000	611,000	3,635
4	Abdul Rasheed Pakwan House	5315789	25-08-10	930,000	930,000	5,534
5	Abdul Rasheed Pakwan House	5315787	24-08-10	2,323,250	2,323,250	13,823
6	Amir Ghulam	5315790	25-08-10	763,100	763,100	4,540
7	Abdul Rasheed Pakwan House	5315791	26-08-10	975,000	975,000	5,801
8	Abdul Rasheed Pakwan House	5315792	27-08-10	1,022,500	1,022,500	6,084
9	Amir Ghulam	5315793	27-08-10	724,450	724,450	4,310
10	Amir Ghulam	5315794	27-08-10	742,500	742,500	4,418
11	Abdul Rasheed Pakwan House	5315795	28-08-10	980,500	980,500	5,834
12	Rafia Innovation	5315796	29-08-10	82,500	82,500	491
13	Abdul Rasheed Pakwan House	5315797	29-08-10	1,184,500	1,184,500	7,048
14	Amir Ghulam	5315798	29-08-10	1,913,000	1,913,000	11,382
15	Abdul Rasheed Pakwan House	5089751	30-08-10	1,403,500	1,403,500	8,351
16	Abdul Rasheed Pakwan House	5089752	31-08-10	1,305,500	1,305,500	7,768
17	Hassan Petroleum	5089753	31-08-10	735,800	735,800	4,378
18	Amir Ghulam	5089754	31-08-10	1,070,100	1,070,100	6,367
19	Amir Ghulam	5089757	1/9/2010	1,106,400	1,106,400	6,583
20	Abdul Rasheed Pakwan House	5089758	1/9/2010	1,322,750	1,322,750	7,870
21	Faizan Pakwan Center	5089759	1/9/2010	92,000	92,000	547
22	Saeed Badshah Afridi	5089761	1/9/2010	8,800	8,800	-
23	Saeed Badshah Afridi	5089762	1/9/2010	8,000	8,000	-
24	Amir Ghulam	5089763	2/9/2010	891,600	891,600	5,305
25	Popular Bath	5089764	2/9/2010	170,400	170,400	1,014
26	Abdul Rasheed Pakwan House	5089765	2/9/2010	1,672,500	1,672,500	9,951
27	Ambala Food	5089766	2/9/2010	2,254,000	2,254,000	13,411
28	Abdul Rasheed Pakwan House	5089767	3/9/2010	1,967,750	1,967,750	11,708
29	Amir Ghulam	5089768	3/9/2010	1,136,000	1,136,000	6,759
30	Amir Ghulam	5089769	3/9/2010	802,800	802,800	4,777
31	Abdul Rasheed Pakwan House	5089770	4/9/2010	1,635,250	1,635,250	9,730

32	Abdul Rasheed Pakwan House	5089771	5/9/2010	1,964,500	1,964,500	11,689
33	Amir Ghulam	5089772	5/9/2010	814,900	814,900	4,849
34	Ambala Food	0987001	5/9/2010	4,682,500	4,682,500	27,861
35	Amir Ghulam	0987004	6/9/2010	2,149,900	2,149,900	12,792
36	Abdul Rasheed Pakwan House	0987005	6/9/2010	1,886,700	1,886,700	11,226
37	Abdul Rasheed Pakwan House	0987006	7/9/2010	1,993,810	1,993,810	11,863
38	Amir Ghulam	0987007	7/9/2010	1,901,000	1,901,000	11,311
39	Badar Jamil Mendhro	0987008	8/9/2010	34,000	34,000	202
40	Amir Ghulam	0987017	9/9/2010	1,948,000	1,948,000	11,591
41	Abdul Rasheed Pakwan House	0987018	9/9/2010	2,559,630	2,559,630	15,230
42	Abdul Rasheed Pakwan House	0987019	9/9/2010	2,342,060	2,342,060	13,935
43	Amir Ghulam	0987020	9/9/2010	1,634,000	1,634,000	9,722
44	Amir Ghulam	0987022	10/9/2010	1,688,000	1,688,000	10,044
45	Ambala Food	0987023	10/9/2010	5,464,880	5,464,880	32,516
46	Abdul Rashid Qazi	0987073	24-09-10	50,000	50,000	298
47	Jilani Bus Service	0987074	1/9/2010	104,000	104,000	-
48	Ambala Food	0987075	27-09-10	4,748,100	4,748,100	28,251
49	Amir Ghulam	0987076	27-09-10	1,680,000	1,680,000	9,996
50	marine General Store	0987077	27-09-10	430,000	430,000	2,559
51	Bukhari Group of Companies	0987078	27-09-10	82,000	82,000	488
52	Ambala Food	0987080	27-09-10	5,083,850	5,083,850	30,249
53	Amir Ghulam	0987081	27-09-10	1,388,800	1,388,800	8,263
54	Ambala Food	0987084	27-09-10	8,225,350	8,225,350	48,941
55	Amir Ghulam	0987085	27-09-10	1,388,800	1,388,800	8,263
56	Abdul Rasheed Pakwan House	0987024	10/9/2010	2,282,430	2,282,430	13,580
57	Naved Haroon	0987025	10/9/2010	588,350	588,350	3,501
58	Amir Ghulam	0987028	13-09-10	2,400,000	2,400,000	14,280
59	Abdul Rasheed Pakwan House	0987029	13-09-10	3,892,800	3,892,800	23,162
60	Amir Ghulam	0987032	17-09-10	3,020,000	3,020,000	17,969
61	Ambala Food	0987033	17-09-10	7,723,200	7,723,200	45,953
62	Abdul Rasheed Pakwan House	0987034	17-09-10	803,400	803,400	4,780
63	Zabiullah	0987038	17-09-10	233,800	233,800	1,391
64	Naved Haroon	0987039	17-09-10	337,274	337,274	2,007
65	Abdul Rasheed Pakwan House	0987041	17-09-10	392,600	392,600	2,336
66	Amir Ghulam	0987042	16-09-10	1,510,000	1,510,000	8,985
67	Ambala Food	0987043	17-09-10	7,806,700	7,806,700	46,450
68	Amir Ghulam	0987049	20-09-10	4,200,200	4,200,200	24,991
69	Abdul Rasheed Pakwan House	0987050	20-09-10	621,400	621,400	3,697
70	Ambala Food	0987051	20-09-10	4,393,000	4,393,000	26,138
71	Ambala Food	0987052	20-09-10	10,379,600	10,379,600	61,759
72	Amir Ghulam	0987055	20-09-10	5,886,190	5,886,190	35,023
73	Ambala Food	0987056	20-09-10	9,446,000	9,446,000	56,204

74	Abdul Rasheed Pakwan House	0987058	20-09-10	3,595,460	3,595,460	21,393
75	Amir Ghulam	0987060	21-09-10	1,703,600	1,703,600	10,136
76	Ambala Food	0987061	21-09-10	4,785,500	4,785,500	28,474
77	Rehan Badshah	0987062	21-09-10	200,000	200,000	-
78	Utility Store Corporation	0987063	22-09-10	98,000	98,000	-
79	Rehan Badshah	0987064	22-09-10	100,000	100,000	-
80	Rehan Badshah	0987067	23-09-10	336,000	336,000	-
81	Ambala Food	0987068	24-09-10	4,022,650	4,022,650	23,935
82	Amir Ghulam	0987072	24-09-10	1,691,200	1,691,200	10,063
83	Amir Ghulam	0987069	24-09-10	1,691,200	1,691,200	10,063
84	National Sports	0987070	24-09-10	145,300	145,300	865
85	Ambala Food	0987071	24-09-10	3,976,800	3,976,800	23,662
86	Ambala Food	0986562	15-10-10	5,227,887	5,417,500	888,741
87	Ambala Food	0986565	29-10-10	4,969,846	5,150,100	844,874
88	Ambala Food	0986566	15-10-10	4,488,794	4,651,598	763,095
89	Ambala Food	0986568	15-10-10	5,178,383	5,366,200	880,325
90	Amir Ghulam	0986572	15-10-10	1,559,150	1,615,700	265,056
91	Amir Ghulam	0986574	15-10-10	1,548,825	1,605,000	263,300
92	Amir Ghulam	0986576	15-10-10	1,548,825	1,605,000	263,300
93	Amir Ghulam	0986578	15-10-10	1,280,362	1,326,800	217,662
94	Amir Ghulam	0986580	15-10-10	1,548,825	1,605,000	263,300
95	Amir Ghulam	0986582	15-10-10	1,559,150	1,615,700	265,056
96	Ambala Food	0986584	15-10-10	4,425,683	4,586,200	752,366
97	Allahwala Catering	0986586	15-10-10	199,755	207,000	33,958
98	Ambala Food	0986597	29-10-10	4,288,942	4,444,500	729,120
99	Amir Ghulam	0986903	29-10-10	1,548,825	1,605,000	263,300
100	Amir Ghulam	0986905	29-10-10	1,559,150	1,615,700	265,056
101	Ambala Food	0986599	29-10-10	3,887,020	4,028,000	660,793
102	Amir Ghulam	0986901	29-10-10	1,280,362	1,326,800	217,662
103	Amir Ghulam	0986907	29-10-10	1,476,450	1,530,000	250,997
104	Ambala Food	0986922	6/11/2010	3,325,679	3,446,300	565,365
105	Ambala Food	0986924	6/11/2010	2,892,877	2,997,800	491,789
106	Ambala Food	0986926	6/11/2010	3,329,250	3,450,000	565,973
107	Ambala Food	0986928	6/11/2010	3,435,207	3,559,800	583,985
108	Amir Ghulam	0986936	6/11/2010	556,419	576,600	94,591
109	Amir Ghulam	0986930	6/11/2010	1,160,702	1,202,800	197,319
110	Amir Ghulam	0986932	6/11/2010	1,114,575	1,155,000	189,478
111	Amir Ghulam	0986935	6/11/2010	684,860	709,700	116,426
112	Amir Ghulam	0986938	6/11/2010	556,419	576,600	94,591
113	Amir Ghulam	0986940	6/11/2010	556,419	576,600	94,591
114	Amir Ghulam	0986942	6/11/2010	215,388	223,200	36,616
115	Amir Ghulam	0986944	6/11/2010	81,542	84,500	13,862
116	Amir Ghulam	0986946	6/11/2010	439,268	455,200	74,676
117	Mr. Rehan Badshah Transporter	0987086	1/10/2010	1,248,540	1,287,000	-
118	Amir Ghulam	0987088	1/10/2010	6,185,457	6,409,800	1,051,528
119	Allahwala Catering	0987090	1/10/2010	151,987	157,500	25,838
120	Ambala Food	0987095	1/10/2010	11,422,463	11,836,750	1,941,819
121	Amir Ghulam	0986501	4/10/2010	3,189,904	3,305,600	542,284
122	Ambala Food	0986503	4/10/2010	8,932,136	9,256,100	1,518,463
123	Sher Mohd Mehar	0986511	9/10/2010	72,520	74,000	-
124	Ambala Food	0986525	9/10/2010	3,518,148	3,645,750	598,085
125	Ambala Food	0986527	9/10/2010	3,567,122	3,696,500	606,411

126	Ambala Food	0986529	9/10/2010	3,868,733	4,009,050	657,685		
127	Ambala Food	0986531	9/10/2010	4,854,770	5,030,850	825,311		
128	Amir Ghulam	0986533	9/10/2010	1,559,150	1,615,700	265,056		
129	Amir Ghulam	0986535	9/10/2010	1,280,362	1,326,800	217,662		
130	Amir Ghulam	0986537	9/10/2010	1,548,825	1,605,000	263,300		
131	Amir Ghulam	0986539	9/10/2010	1,559,150	1,615,700	265,056		
132	Amir Ghulam	0986541	9/10/2010	1,827,806	1,894,100	310,727		
133	Bukhari Group of Companies	0986546	15-10-10	10,000,000	10,898,730	-		
134	Mrs. Nazneen	0986556	12/10/2010	240,285	249,000	40,848		
135	Ambala Food	0986558	15-10-10	5,856,150	6,068,550	995,546		
136	Ambala Food	986560	15-10-10	4,860,994	5,037,300	826,369		
137	Amir Ghulam	986953	6/11/2010	8,974	9,300	1,526		
138	Amir Ghulam	986955	6/11/2010	569,446	590,100	96,806		
139	Amir Ghulam	986957	6/11/2010	689,444	714,450	117,205		
140	Amir Ghulam	986959	6/11/2010	593,378	614,900	100,874		
141	Abdul Rasheed Pakwan House	986990	28-12-10	10,253,945	10,625,850	1,743,171		
142	Amir Ghulam	986992	28-12-10	5,840,541	6,052,374	992,892		
143	Ambala Food	986570	15-10-10	3,898,214	4,039,600	662,696		
144	Ambala Food	986909	29-10-10	4,173,432	4,324,800	709,483		
145	Ambala Food	986918	6/11/2010	3,851,025	3,990,700	654,674		
146	Ambala Food	986920	6/11/2010	3,611,705	3,742,700	613,990		
147	Abdullah Akmal & Co.	986950	5/11/2010	1,238,215	1,283,125	210,497		
148	Abdul Rasheed Pakwan House	987000	24-01-11	10,129,083	10,496,460	1,721,944		
149	Marine General Store	986513	9/10/2010	868,500	900,000	147,645		
150	Amir Ghulam	986802	24-01-11	10,115,199	12,234,000	1,719,584		
151	Ambala Food	8243242	18-05-11	30,500,000	31,567,500	5,185,000		
<b>Total (Rs):</b>				<b>401,153,326</b>	<b>411,664,421</b>	<b>37,862,313</b>		
<b>Non deduction of General Sales Tax – Rs 0.481 million</b>								
Sr. No.	Name of Payee	Total Amount of Bill (Rs)	Cheque No.	Date	Payment after deduction of taxes (Rs)	Sales Tax already deducted (Rs)	Sales Tax required to be deducted (Rs)	Overpayment (Rs)
1	Aftab	742,500	1419040	19.09.2012	694,237	0	118,800	118,800
2	Catering Service	1,737,750	1419049	28.09.2012	1,624,796	52,133	278,040	225,907
3		1,051,200	1419045	28.09.2012	982,872	31,536	168,192	136,656
<b>Total</b>								<b>481,363</b>
<b>Grand Total (37,862,313+481,363)</b>								<b>38,343,676</b>

Non deduction of income Tax – Rs 12.637 million					
Sr. No.	Contractor	Cheque No.	Cheque Date	Amount (Rs)	Income Tax (Rs)
1	Abdul Rasheed	5089724	19-08-10	300,000	10,500
2	Abdul Rasheed	5315776	20-08-10	500,000	17,500
3	Abdul Rasheed	5315785	22-08-10	611,000	21,385
4	Abdul Rasheed Pakwan House	5315789	25-08-10	930,000	32,550
5	Abdul Rasheed Pakwan House	5315787	24-08-10	2,323,250	81,314
6	Amir Ghulam	5315790	25-08-10	763,100	26,709
7	Abdul Rasheed Pakwan House	5315791	26-08-10	975,000	34,125
8	Abdul Rasheed Pakwan House	5315792	27-08-10	1,022,500	35,788
9	Amir Ghulam	5315793	27-08-10	724,450	25,356
10	Amir Ghulam	5315794	27-08-10	742,500	25,988
11	Abdul Rasheed Pakwan House	5315795	28-08-10	980,500	34,318
12	Rafia Innovation	5315796	29-08-10	82,500	2,888
13	Abdul Rasheed Pakwan House	5315797	29-08-10	1,184,500	41,458
14	Amir Ghulam	5315798	29-08-10	1,913,000	66,955
15	Abdul Rasheed Pakwan House	5089751	30-08-10	1,403,500	49,123
16	Abdul Rasheed Pakwan House	5089752	31-08-10	1,305,500	45,693
17	Hassan Petroleum	5089753	31-08-10	735,800	25,753
18	Amir Ghulam	5089754	31-08-10	1,070,100	37,454
19	Amir Ghulam	5089757	1/9/2010	1,106,400	38,724
20	Abdul Rasheed Pakwan House	5089758	1/9/2010	1,322,750	46,296
21	Faizan Pakwan Center	5089759	1/9/2010	92,000	3,220
22	Saeed Badshah Afridi	5089761	1/9/2010	8,800	176
23	Saeed Badshah Afridi	5089762	1/9/2010	8,000	160
24	Amir Ghulam	5089763	2/9/2010	891,600	31,206
25	Popular Bath	5089764	2/9/2010	170,400	5,964
26	Abdul Rasheed Pakwan House	5089765	2/9/2010	1,672,500	58,538
27	Ambala Food	5089766	2/9/2010	2,254,000	78,890
28	Abdul Rasheed Pakwan House	5089767	3/9/2010	1,967,750	68,871
29	Amir Ghulam	5089768	3/9/2010	1,136,000	39,760
30	Amir Ghulam	5089769	3/9/2010	802,800	28,098
31	Abdul Rasheed Pakwan House	5089770	4/9/2010	1,635,250	57,234
32	Abdul Rasheed Pakwan House	5089771	5/9/2010	1,964,500	68,758
33	Amir Ghulam	5089772	5/9/2010	814,900	28,522
34	Ambala Food	987001	5/9/2010	4,682,500	163,888
35	Amir Ghulam	987004	6/9/2010	2,149,900	75,247
36	Abdul Rasheed Pakwan House	987005	6/9/2010	1,886,700	66,035
37	Abdul Rasheed Pakwan House	987006	7/9/2010	1,993,810	69,783
38	Amir Ghulam	987007	7/9/2010	1,901,000	66,535
39	Badar Jamil Mendhro	987008	8/9/2010	34,000	1,190
40	Amir Ghulam	987017	9/9/2010	1,948,000	68,180
41	Abdul Rasheed Pakwan House	987018	9/9/2010	2,559,630	89,587
42	Abdul Rasheed Pakwan House	987019	9/9/2010	2,342,060	81,972
43	Amir Ghulam	987020	9/9/2010	1,634,000	57,190
44	Amir Ghulam	987022	10/9/2010	1,688,000	59,080
45	Ambala Food	987023	10/9/2010	5,464,880	191,271
46	Abdul Rashid Qazi	987073	24-09-10	50,000	1,750
47	Jilani Bus Service	987074	1/9/2010	104,000	2,080
48	Ambala Food	987075	27-09-10	4,748,100	166,184
49	Amir Ghulam	987076	27-09-10	1,680,000	58,800
50	marine General Store	987077	27-09-10	430,000	15,050
51	Bukhari Group of Companies	987078	27-09-10	82,000	2,870

52	Ambala Food	987080	27-09-10	5,083,850	177,935
53	Amir Ghulam	987081	27-09-10	1,388,800	48,608
54	Ambala Food	987084	27-09-10	8,225,350	287,887
55	Amir Ghulam	987085	27-09-10	1,388,800	48,608
56	Abdul Rasheed Pakwan House	987024	10/9/2010	2,282,430	79,885
57	Naved Haroon	987025	10/9/2010	588,350	20,592
58	Amir Ghulam	987028	13-09-10	2,400,000	84,000
59	Abdul Rasheed Pakwan House	987029	13-09-10	3,892,800	136,248
60	Amir Ghulam	987032	17-09-10	3,020,000	105,700
61	Ambala Food	987033	17-09-10	7,723,200	270,312
62	Abdul Rasheed Pakwan House	987034	17-09-10	803,400	28,119
63	Zabiullah	987038	17-09-10	233,800	8,183
64	Naved Haroon	987039	17-09-10	337,274	11,805
65	Abdul Rasheed Pakwan House	987041	17-09-10	392,600	13,741
66	Amir Ghulam	987042	16-09-10	1,510,000	52,850
67	Ambala Food	987043	17-09-10	7,806,700	273,235
68	Amir Ghulam	987049	20-09-10	4,200,200	147,007
69	Abdul Rasheed Pakwan House	987050	20-09-10	621,400	21,749
70	Ambala Food	987051	20-09-10	4,393,000	153,755
71	Ambala Food	987052	20-09-10	10,379,600	363,286
72	Amir Ghulam	987055	20-09-10	5,886,190	206,017
73	Ambala Food	987056	20-09-10	9,446,000	330,610
74	Abdul Rasheed Pakwan House	987058	20-09-10	3,595,460	125,841
75	Amir Ghulam	987060	21-09-10	1,703,600	59,626
76	Ambala Food	987061	21-09-10	4,785,500	167,493
77	Rehan Badshah	987062	21-09-10	200,000	4,000
78	Utility Store Corporation	987063	22-09-10	98,000	3,430
79	Rehan Badshah	987064	22-09-10	100,000	2,000
80	Rehan Badshah	987067	23-09-10	336,000	6,720
81	Ambala Food	987068	24-09-10	4,022,650	140,793
82	Amir Ghulam	987072	24-09-10	1,691,200	59,192
83	Amir Ghulam	987069	24-09-10	1,691,200	59,192
84	National Sports	987070	24-09-10	145,300	5,086
85	Ambala Food	987071	24-09-10	3,976,800	139,188
<b>Total (Rs):</b>					<b>6,048,659</b>

**Non deduction of Income Tax and recovery thereof – Rs 283,013**

Sr. No.	Description	Cheque No. / Cash	Date	Amount (Rs)	Tax amount (Rs)
1	Paid to Mr. Masood Alam EDO (MS) for Hire of machinery of Rescue work at Thatta.	cash	27-08-10	2,550,000	51,000
2	Paid to Mr. Masood Alam EDO (MS) for Hire of machinery of Rescue work at Thatta.	cash	28-08-10	1,000,000	20,000
3	Purchase of Electric Water Cooler	cash	28-08-10	36,112	13
4	Paid to M/s. Owais Baba Pakwan House, Food Provided D.C.O. Thatta Office C/o Afaq Sb.	cash	28-08-10	412,000	144
5	Paid to M/s. Inamullah for Hiring Charges of Loader / Dumper for Rescue work at Thatta.	7724157	02-09-10	628,000	12,560
6	Paid to M/s. Umer Bacha for Hiring Charges of Loader /	7724158	02-09-10	201,000	4,020



	Dumper for Rescue Work at Thatta.				
7	Paid to M/s. Fazal Hameed for Hiring Charges of Loader / Dumper for Rescue Work at Thatta.	7724159	02-09-10	146,000	2,920
8	Paid to M/s. Syed Muhammad for Hiring Charges of Loader / Dumper for Rescue Work at Thatta.	7724160	02-09-10	896,000	17,920
9	Paid to M/s. Syed Muhammad for Hiring Charges of Loader / Dumper for Rescue Work at Thatta.	7724162	02-09-10	690,000	13,800
10	Paid to M/s. AFzal for Hiring Charges of Loader / Dumper for Rescue Work at Thatta.	7724163	02-09-10	205,000	4,100
11	Paid to M/s. Syed Muhammad for Hiring Charges of Loader / Dumper for Rescue Work at Thatta.	7724164	04-09-10	232,000	4,640
12	Paid to M/s. Owais Baba Pakwan House, for Food Charges.	CASH	06-09-10	1,370,000	480
13	M/s. New Mehran Rent-A-Car for Hiring Charges of Hiace Van and Coaster with driver Karachi to Interior Sindh for 03 days.	cash	06-09-10	58,000	1,160
14	Paid to M/s. A-Syeda Associates for Electrical Work.	7724167	08-09-10	1,952,905	684
15	Paid to M/s. Zafar Khan Babar Brothers & Sons for provide of Relief Camps Drinking Water and established of Toilets etc.	7724168	08-09-10	339,220	11,873
16	Paid to M/s Mehram Traders for installation of camps.	7724169	08-09-10	1,995,700	1,197
17	M/s Mehram Traders for installation of camps.	7724170	09-09-10	393,500	236
18	M/s Saleh Muhammad for installation for Relief camps.	7724171	08-09-10	127,725	77
19	M/s Aazan Associates for providing Shelter and Help to the flood affectes	7724172	08-09-10	136,214	82
20	Paid to M/s Al-Syeda Associates for providing Shelter and help to the flood affectees	7724173	08-09-10	602,227	361
21	Paid to the Inamullah, Fazal Amin, Fazal Khan Hiring charges of Dumpers for Relief Rescue Work At Mancher lake Sindh	7724174	14-09-10	1,000,000	20,000
22	Paid to the transportation Charges For Relief Goods of flood Affected peoples from Governor House to Panoo Aqil.	7724183	16-09-10`	90,000	1,800
23	Paid to M/s New Mehran Rent A Car for hiring Charges of Hiace Van Coaster with driver / fuel for flood affected people karachi to	7724183	15-09-10	233,000	4,660

	sajawal,Thatta,Sehwan,Dado,and Larkana for aRelief Purpose.				
24	Paid M/s Dua Entririses for Installation of Camps and Providing Shelter and help to the flood affectees	7724177	15-09-10	999,530	19,991
25	Paid toM/s Mehram Traders for Installation of Lights of relief Camps.	7724178	15-09-10	731,255	43,875
26	Paid toM/s Mehram Traders for Installation of 24 nos of Bathrooms of Relief Camps Hawksbay Road Keamari town karachi.	7724179	15-09-10	400,267	240
27	paid to M/s Mehram Traders for iInstallation of (04) four nos of Bathrooms of Relief Camp Razakabad.	7724180	15-09-10	968,200	581
28	Paid to M/s Mehram Traders for installation of 2nd Phase (02) nos of Bathrooms of Relief Camp Razakabad Bin Qasim Tyown Karachi.	7724181	15-09-10	164,200	99
29	paid to Mr Afzal Khan ,Fazal Hameed, Inam Khan for hired (20) Vehicles of Loader /Dumpers Runnig Under the Control of DCO Jamshroo for Rescue / Relief Work At Mancher Lake.	7724187	05-10-10	1,000,000	20,000
30	paid to Mr Afzal Khan ,Fazal Hameed, Inam Khan for hired Vehicles of Loader /Dumpers Running Under the Control of DCO Jamshroo for Rescue / Relief Work At Mancher Lake.	Cash	13-10-10	400,000	8,000
31	Paid to Bakhshal s/o Bilawal Head of affected family of flood, for payment of Hiring Charges of Hiace Van from Karachi to Shadat Kot.	7724196	03-11-10	25,000	500
32	Paid to Mr.Masood Alam EDO (MS) for hiring Charges of (20) Twenty Vehicles (Loader / Dumpers) running under the control of DCO Jamshroo for Rescue Work at Mancher Lake.	Cash	15-11-10	800,000	16,000
<b>Total (Rs):</b>				<b>20,783,055</b>	<b>283,013</b>
<b>Non deduction of Income Tax and recovery thereof – Rs 6.275million</b>					
S. No.	Name of Vendor	Amount	Cheque No.	Date	Income Tax
1	M/s Rajput	2,000,000	430601	13.08.2010	120,000
2	M/s Rajput	1,000,000	430602	13.08.2010	60,000
3	M/s Rajput	5,523,000	430607	16.08.2010	331,380

4	Aftab Catering Services	3,120,000	430605	16.08.2010	187,200
5	Muzzamil Traders	618,000	430607	16.08.2010	37,080
6	Muzzamil Traders	618,000	430608	17.08.2010	37,080
7	Sukkur Fresh Medical Store	23,000		18.08.2010	1,380
8	Sidra Decoration Services	10,100	430611	19.08.2010	606
9	Sidra Decoration Services	4,450	430612	19.08.2010	267
10	Muzzamil Traders	618,000	430614	19.08.2010	37,080
11	M/s Rajput	1,149,000	430615	23.08.2010	68,940
12	Muzzamil Traders	1,854,000	430616	24.08.2010	111,240
13	M/s Aftab Catering services	700,000	430617	25.08.2010	42,000
14	Riaz Ahmad Junajoo UC-19	616,800	430619	25.08.2010	37,008
15	M/s Aftab Catering Services	4,375,000	430621	26.08.2010	262,500
16	M/s Rajput	5,000,000	430622	26.08.2010	300,000
17	M/s Bhattai Pakwan Rohri	2,719,000	430623	26.08.2010	163,140
18	M/s Muzzamil Traders	618,000	430625	30.08.2010	37,080
19	M/s Bhattai Pakwan Rohri	1,228,200	430630	30.08.2010	73,692
20	M/s Bhattai Pakwan Rohri	7,273,000	430633	02.09.2010	436,380
21	M/s Bhattai Pakwan Rohri	1,891,200	430636	02.09.2010	113,472
22	M/s Muzzamil Traders	86,479	430637	02.09.2010	5,189
23	M/s Rajput	8,729,800	430640	03.09.2010	523,788
24	M/s Muzzamil Traders	363,245	430641	03.09.2010	21,795
25	M/s Bhattai Pakwan Rohri	1,543,200	430644	07.09.2010	92,592
26	M/s Aftab Catering Services	3,265,200	430645	07.09.2010	195,912
27	M/s Muzzamil Traders	689,765	430646	07.09.2010	41,386
28	M/s Rajput	4,670,000	430648	07.09.2010	280,200
29	M/s Bhattai Pakwan Rohri	1,812,600	4035301	09.09.2010	108,756
30	M/s Muzzamil Traders	490,022	4035302	09.09.2010	29,401
31	M/s Aftab Catering Services	4,994,600	4035321		299,676
32	M/s Muzzamil Traders	852,325	4035323	15.09.2010	51,140
33	M/s Bhattai Pakwan Rohri	1,497,600	4035324	15.09.2010	89,856
34	M/s Rajput	6,754,000	4035326	17.09.2010	405,240
35	M/s Bhattai Pakwan Rohri	580,800	4035327	21.09.2010	34,848
36	M/s Muzzamil Traders	483,585	4035328	21.09.2010	29,015
37	M/s Aftab Catering Services	4,881,400	4035332	22.09.2010	292,884
38	M/s Bhattai Pakwan Rohri	462,400	4035333	22.09.2010	27,744
39	M/s Aftab Catering Services	458,500	4035334	23.09.2010	27,510
40	M/s Rajput	4,177,600	4035336	24.09.2010	250,656
41	M/s Bhattai Pakwan Rohri	426,000	4035337	24.09.2010	25,560
42	M/s Muzzamil Traders	371,057	4035338	24.09.2010	22,263
43	Utility Corporation	3,186,000	4035339	24.09.2010	191,160
44	M/s Muzzamil Traders	478,692	4035342	29.09.2010	28,722
45	M/s Bhattai Pakwan Rohri	1,101,000	4035343	29.09.2010	66,060
46	M/s Aftab Catering Services	1,954,400	4035350	08.10.2010	117,264
47	M/s Rajput	3,800,000	4035356	19.10.2010	228,000
48	M/s Aftab Catering Services	499,400	4035359	15.11.2010	29,964
49	M/s Rajput	500,000	4035363	06.12.2010	30,000
50	M/s Muzzamil Traders	113,558	4035369	13.12.2010	6,813
51	M/s Aftab Catering Services	463,000	4035381	06.01.2011	27,780
52	M/s Aftab Catering Services	227,832	4035383	21.11.2011	13,670
53	M/s Aftab Catering Services	14,543	4035384	21.11.2011	873

54	M/s Aftab Catering Services	110,910	774501	22.03.2011	6,655
55	M/s Aftab Catering Services	7,080	774503	22.03.2011	425
56	Inter Pack Inn Sukkur	201,541	430628	30.08.2010	12,092
57	Executive Lodges and Guest House	1,030,753	430629	30.08.2010	61,845
58	Executive Lodges and Guest House	419,514	4035373	29.12.2010	25,171
59	Inter Pack Inn Sukkur	76,703	4035374	29.12.2010	4,602
60	Dubai New Rent A Car	320,500	4035375	29.12.2010	19,230
61	M/s Aftab Cattering Services	1,491,475	4035377	29.12.2010	89,489
62	Inter Pack Inn Sukkur	52,126	4035351	11.10.2010	3,128
<b>Total</b>		<b>104,597,955</b>			<b>6,275,879</b>
<b>Total</b>					<b>30455</b>
<b>Grand Total (6,048,659+283,013+6,275,879+30,455)</b>					<b>12,638,006</b>

Loss due to non-imposition of duty – Rs 1.140 million					
S. No.	Amount Paid to	Cheque No.	Cheque Date	Amount (Rs)	Duty (Rs)
1	Abdul Rasheed Pakwan House	5089724	20.08.2010	300,000	750
2	Abdul Rasheed Pakwan House	5315776	20.08.2010	500,000	1,250
3	Abdul Rasheed Pakwan House	5315785	22.08.2010	611,000	1,528
4	Abdul Rasheed Pakwan House	5315787	26.08.2010	2,323,250	5,808
5	Abdul Rasheed Pakwan House	5315789	25.08.2010	930,000	2,325
6	Amir Ghulam Pakwan House	5315790	26.08.2010	763,100	1,908
7	Abdul Rasheed Pakwan House	5315791	26.08.2010	975,000	2,438
8	Abdul Rasheed Pakwan House	5315792	27.08.2010	1,022,500	2,556
9	Amir Ghulam Pakwan House	5315793	27.08.2010	724,450	1,811
10	Amir Ghulam Pakwan House	5315794	27.08.2010	742,500	1,856
11	Abdul Rasheed Pakwan House	5315795	28.08.2010	980,500	2,451
12	Rafia Innovation	5315796	29.08.2010	82,500	206
13	Abdul Rasheed Pakwan House	5315797	29.08.2010	1,184,500	2,961
14	Amir Ghulam Pakwan House	5315798	29.08.2010	1,913,000	4,783
15	Abdul Rasheed Pakwan House	5089751	31.08.2010	1,403,500	3,509
16	Abdul Rasheed Pakwan House	5089752	31.08.2010	1,305,500	3,264
17	M/s Hasan Petroleum & CNG Service	5089753	31.08.2010	735,800	1,840
18	Amir Ghulam Pakwan House	5089754	31.08.2010	1,070,100	2,675
19	Amir Ghulam Pakwan House	5089757	01.09.2010	1,106,400	2,766
20	Abdul Rasheed Pakwan House	5089758	01.09.2010	1,322,750	3,307
21	Faizan Pakwan Centre Through DDO (Rev) Bin Qasim	5089759	01.09.2010	92,000	230
22	Amir Ghulam Pakwan House	5089763	01.09.2010	891,600	2,229
23	M/s Popular Bath & Shower thorough AEDO (Rev)-I	5089764	02.09.2010	170,400	426
24	Abdul Rasheed Pakwan House	5089765	02.09.2010	1,672,500	4,181
25	Ambala Food	5089766	02.09.2010	2,254,000	5,635
26	Abdul Rasheed Pakwan House	5089767	03.09.2010	1,967,750	4,919
27	Amir Ghulam Pakwan House	5089768	03.09.2010	1,136,000	2,840
28	Amir Ghulam Pakwan House	5089769	04.09.2010	802,800	2,007
29	Abdul Rasheed Pakwan House	5089770	04.09.2010	1,635,250	4,088
30	Abdul Rasheed Pakwan House	5089771	05.09.2010	1,964,500	4,911
31	Amir Ghulam Pakwan House	5089772	05.09.2010	814,900	2,037
32	Ambala Food	987001	05.09.2010	4,682,500	11,706
33	M/s Bufffield Pvt. Ltd. (Pesteurized Doctor Milk)	987002	06.09.2010	244,530	611
34	M/s Bufffield Pvt. Ltd. (Pesteurized Doctor Milk) As an Advanced Payment	987003	06.09.2010	400,000	1,000
35	Amir Ghulam Pakwan House	987004	06.09.2010	2,149,900	5,375
36	Abdul Rasheed Pakwan House	987005	06.09.2010	1,886,700	4,717
37	Abdul Rasheed Pakwan House	987006	07.09.2010	1,993,810	4,985

38	Amir Ghulam Pakwan House	987007	07.09.2010	1,901,000	4,753
39	Mr. Badar Jamil Mandhro Rent-A-Car Charges	.0987008.	08.09.2010	34,000	85
40	Amir Ghulam Pakwan House	.0987017.	09.09.2010	1,948,000	4,870
41	Abdul Rasheed Pakwan House	.0987018.	09.09.2010	2,559,630	6,399
42	Abdul Rasheed Pakwan House	.0987019.	09.09.2010	2,342,060	5,855
43	Amir Ghulam Pakwan House	.0987020.	09.09.2010	1,634,000	4,085
44	M/s Buffields Pvt. Ltd.	.0987021.	09.09.2010	335,400	839
45	Amir Ghulam Pakwan House	.0987022.	10.09.2010	1,688,000	4,220
46	M/s Ambala Food	.0987023.	10.09.2010	5,464,880	13,662
47	Abdul Rasheed Pakwan House	.0987024.	10.09.2010	2,282,430	5,706
48	Naveed Haroon Alam Co. Kitchen Articles	.0987025.	10.09.2010	588,350	1,471
49	Amir Ghulam Pakwan House	.0987028.	13.09.2010	2,400,000	6,000
50	Abdul Rasheed Pakwan House	.0987029.	13.09.2010	3,892,800	9,732
51	M/s Buffields Pvt. Ltd.	.0987031.	17.09.2010	509,600	1,274
52	Amir Ghulam Pakwan House	.0987032.	17.09.2010	3,020,000	7,550
53	M/s Ambala Food	.0987033.	17.09.2010	7,723,200	19,308
54	Abdul Rasheed Pakwan House	.0987034.	17.09.2010	803,400	2,009
55	Zabiullah Whole Sale Gen. Store	.0987038.	17.09.2010	233,800	585
56	Naveed Haroon Alam Co. (Kitchen Art)	.0987039.	17.09.2010	337,274	843
57	Abdul Rasheed Pakwan House	.0987041.	17.09.2010	392,600	982
58	Amir Ghulam Pakwan House	.0987042.	17.09.2010	1,510,000	3,775
59	M/s Ambala Food	.0987043.	17.09.2010	7,806,700	19,517
60	M/s Buffields Pvt. Ltd.	.0987048.	20.09.2010	413,400	1,034
61	Amir Ghulam Pakwan House	.0987049.	20.09.2010	4,200,200	10,501
62	Abdul Rasheed Pakwan House	.0987050.	20.09.2010	621,400	1,554
63	M/s Ambala Food	.0987051.	20.09.2010	4,393,000	10,983
64	M/s Ambala Food	.0987052.	20.09.2010	10,379,600	25,949
65	Amir Ghulam Pakwan House	.0987055.	20.09.2010	5,886,190	14,715
66	M/s Ambala Food	.0987056.	20.09.2010	9,446,000	23,615
67	Abdul Rasheed Pakwan House	.0987058.	20.09.2010	3,595,460	8,989
68	Amir Ghulam Pakwan House	.0987060.	21.09.2010	1,703,600	4,259
69	M/s Ambala Food	.0987061.	21.09.2010	4,785,500	11,964
70	Rahim Badshah (Transporter)	.0987062.	21.09.2010	200,000	500
71	M/s Suhlly Store	.0987063.	23.09.2010	98,000	245
72	Rahim Badshah (Transporter)	.0987064.	23.09.2010	100,000	250
73	M/s Buffields Pvt. Ltd.	.0987066.	23.09.2010	416,000	1,040
74	Rahim Badshah (Transporter)	.0987067.	23.09.2010	336,000	840
75	M/s Ambala Food	.0987068.	24.09.2010	4,022,650	10,057
76	Amir Ghulam Pakwan House	.0987069.	24.09.2010	1,691,200	4,228
77	M/s National Sports	.0987070.	24.09.2010	145,300	363
78	M/s Ambala Food	.0987071.	24.09.2010	3,976,800	9,942
79	Amir Ghulam Pakwan House	.0987072.	24.09.2010	1,691,200	4,228
80	A.Rashid Qazi (Advance Payment)	.0987073.	24.09.2010	50,000	125

81	Babu Jan (Transporter)	.0987074.	24.09.2010	104,000	260
82	M/s Ambala Food	.0987075.	27.09.2010	4,748,100	11,870
83	Amir Ghulam Pakwan House	.0987076.	27.09.2010	1,680,000	4,200
84	Marine General Store	.0987077.	27.09.2010	430,000	1,075
85	M/s Bukhari Group of Co.	.0987078.	27.09.2010	82,000	205
86	M/s Ambala Food	.0987080.	27.09.2010	5,083,850	12,710
87	Amir Ghulam Pakwan House	.0987081.	27.09.2010	1,388,800	3,472
88	M/s Buffields Pvt. Ltd.	.0987082.	27.09.2010	312,000	780
89	M/s Bukhari Group of Co.	.0987083.	27.09.2010	3,418,900	8,547
90	M/s Ambala Food	.0987084.	27.09.2010	8,225,350	20,563
91	Amir Ghulam Pakwan House	.0987085.	27.09.2010	1,388,800	3,472
92	Rahim Badshah (Transporter)	.0987086.	01.10.2010	1,248,540	3,121
93	Amir Ghulam Pakwan House	.0987088.	01.10.2010	6,185,457	15,464
94	M/s Allahwal Catering	.0987090.	01.10.2010	151,987	380
95	M/s Al-Khai Trust	.0987092.	01.10.2010	888,282	2,221
96	M/s Ambala Food	.0987095.	01.10.2010	11,422,463	28,556
97	M/s Buffields Pvt. Ltd.	.0987097.	04.10.2010	334,277	836
98	M/s Utility Sotres Corp. of Pak.	.0987099.	04.10.2010	1,009,820	2,525
99	Amir Ghulam Pakwan House	.0986501.	04.10.2010	3,189,904	7,975
100	M/s Ambala Food	.0986503.	04.10.2010	8,932,136	22,330
101	M/s Buffields Pvt. Ltd.	.0986505.	05.10.2010	535,430	1,339
102	M/s Sher Mohd. Mehr Transport.	.0986511.	09.10.2010	72,520	181
103	M/s Ambala Food	.0986525.	09.10.2010	3,518,148	8,795
104	M/s Ambala Food	.0986527.	09.10.2010	3,567,122	8,918
105	M/s Ambala Food	.0986529.	09.10.2010	3,868,733	9,672
106	M/s Ambala Food	.0986531.	09.10.2010	4,854,770	12,137
107	Amir Ghulam Pakwan House	.0986533.	09.10.2010	1,559,150	3,898
108	Amir Ghulam Pakwan House	.0986535.	09.10.2010	1,280,362	3,201
109	Amir Ghulam Pakwan House	.0986537.	15.10.2010	1,548,825	3,872
110	Amir Ghulam Pakwan House	.0986539.	15.10.2010	1,559,150	3,898
111	Amir Ghulam Pakwan House	.0986541.	15.10.2010	1,827,806	4,570
112	M/s Al-Khair Trust	.0986543.	09.10.2010	990,331	2,476
113	M/s Bukhari Group of Co.	.0986546.	11.10.2010	10,000,000	25,000
114	M/s Buffields Pvt. Ltd.	.0986548.	09.10.2010	184,025	460
115	M/s Buffields Pvt. Ltd.	.0986554.	11.10.2010	182,385	456
116	M/s Bina Sweets (Mrs. Nazneen)	.0986556.	11.10.2010	240,285	601
117	M/s Ambala Food	.0986558.	11.10.2010	5,856,150	14,640
118	M/s Ambala Food	.0986560.	11.10.2010	4,860,994	12,152
119	M/s Ambala Food	.0986562.	11.10.2010	5,227,887	13,070
120	M/s Ambala Food	.0986565.	29.10.2010	4,969,846	12,425
121	M/s Ambala Food	.0986566.	29.10.2010	4,488,794	11,222
122	M/s Ambala Food	.0986568.	29.10.2010	5,178,383	12,946
123	Amir Ghulam Pakwan House	.0986571.	29.10.2010	1,559,150	3,898
124	Amir Ghulam Pakwan House	.0986574.	29.10.2010	1,548,825	3,872

125	Amir Ghulam Pakwan House	.0986576.	29.10.2010	1,548,825	3,872
126	Amir Ghulam Pakwan House	.0986578.	29.10.2010	1,280,362	3,201
127	Amir Ghulam Pakwan House	.0986580.	29.10.2010	1,548,825	3,872
128	Amir Ghulam Pakwan House	.0986582.	29.10.2010	1,559,150	3,898
129	M/s Ambala Food	.0986584.	29.10.2010	4,425,683	11,064
130	M/s Allahwala Catering	.0986586.	29.10.2010	199,755	499
131	Al-Khair Trust	.0986588.	29.10.2010	199,875	500
132	Al-Khair Trust	.0986590.	29.10.2010	593,929	1,485
133	M/s Buffields Pvt. Ltd.	.0986592.	29.10.2010	277,485	694
134	M/s Ambala Food	.0986597.	29.10.2010	4,288,942	10,722
135	Amir Ghulam Pakwan House	.0986903.	29.10.2010	1,548,825	3,872
136	Amir Ghulam Pakwan House	.0986905.	29.10.2010	1,559,150	3,898
137	M/s Ambala Food	.0986599.	29.10.2010	3,887,020	9,718
138	Amir Ghulam Pakwan House	.0986901.	29.10.2010	1,280,362	3,201
139	Amir Ghulam Pakwan House	.0986907.	29.10.2010	1,476,450	3,691
140	M/s Buffields Pvt. Ltd.	.0986911.	29.10.2010	369,981	925
141	M/s Ambala Food	.0986916.	06.11.2010	3,565,964	8,915
142	M/s Ambala Food	.0986922.	06.11.2010	3,325,679	8,314
143	M/s Ambala Food	.0986924.	06.11.2010	2,892,877	7,232
144	M/s Ambala Food	.0986926.	06.11.2010	3,329,250	8,323
145	M/s Ambala Food	.0986928.	06.11.2010	3,435,207	8,588
146	Amir Ghulam Pakwan House	.0986936.	06.11.2010	556,419	1,391
147	Amir Ghulam Pakwan House	.0986930.	06.11.2010	1,160,702	2,902
148	Amir Ghulam Pakwan House	.0986932.	06.11.2010	1,114,575	2,786
149	Amir Ghulam Pakwan House	.0986935.	06.11.2010	684,860	1,712
150	Amir Ghulam Pakwan House	.0986938.	06.11.2010	556,419	1,391
151	Amir Ghulam Pakwan House	.0986940.	06.11.2010	556,419	1,391
152	Amir Ghulam Pakwan House	.0986942.	06.11.2010	215,388	538
153	Amir Ghulam Pakwan House	.0986944.	06.11.2010	81,542	204
154	Amir Ghulam Pakwan House	.0986946.	06.11.2010	439,268	1,098
155	M/s Buffields Pvt. Ltd.	.0986948.	06.11.2010	214,953	537
156	Amir Ghulam Pakwan House	.0986953.	06.11.2010	8,974	22
157	Amir Ghulam Pakwan House	.0986955.	06.11.2010	569,446	1,424
158	Amir Ghulam Pakwan House	.0986957.	06.11.2010	689,444	1,724
159	Amir Ghulam Pakwan House	.0986959.	06.11.2010	593,378	1,483
160	Dua Enterperises (Part Payment)	.0986983.	12.11.2010	2,000,000	5,000
161	M/s Buffields Pvt. Ltd.	.0986985.	12.11.2010	964,848	2,412
162	M/s Bukhari Group of Co. (Part Payment)	.0986988.	12.11.2010	7,500,000	18,750
163	Al-Khair Trust (Transp) Part Payment	.0986989.	12.11.2010	2,500,000	6,250
164	Abdul Rasheed Pakwan House	.0986990.	28.12.2010	10,253,945	25,635
165	Amir Ghulam Pakwan House	.0986992.	28.12.2010	5,840,541	14,601
166	M/s Mehboob Tea Store	.0986994.	28.12.2010	5,000,000	12,500
167	M/s Bukhari Group of Co. (Part Payment)	.0986995.	29.12.2010	5,000,000	12,500
168	M/s Ambala Food	.0986570.	29.10.2010	3,898,214	9,746



169	M/s Ambala Food	.0986595.	29.10.2010	4,183,275	10,458
170	M/s Ambala Food	.0986909.	29.10.2010	4,173,432	10,434
171	M/s Ambala Food	.0986918.	06.11.2010	3,851,025	9,628
172	M/s Ambala Food	.0986920.	06.11.2010	3,611,705	9,029
173	Abdullah Akmal & Co.	.0986950.	06.11.2010	1,238,215	3,096
174	M/s Mehboob Tea Store	.0986996.	24.01.2011	7,415,309	18,538
175	Abdul Rasheed Pakwan House	.0987000.	24.01.2011	10,129,083	25,323
176		.0986513.	28.12.2010	868,500	2,171
177	Dua Enterperises (Part Payment)	.0986805.	24.01.2011	1,116,728	2,792
178	Amir Ghulam Pakwan House	.0986802.	24.01.2011	10,115,199	25,288
179	Al-Khair Trust (Transportation)	.0986807.	27.01.2011	1,902,552	4,756
180	Al-Umar Construction Co.	.0986809.	07.02.2011	500,000	1,250
181	M/s Ambala Food	.8243242.	18.05.2011	30,500,000	76,250
182	Al-Khair Trust	.8243243.	20.05.2011	1,400,000	3,500
<b>Total (Rs):</b>				<b>456,015,805</b>	<b>1,140,045</b>

Non Deposit of Income tax and GST – Rs 10.901						
Non deposit of income tax into Government Treasury – Rs 10.511 million						
Sr. No.	Contractor Name	Cheque No.	Cheque Date	Amount (Rs)	Tax deducted (Rs)	Gross Amount (Rs)
1	Ambala Food	986562	15-10-10	5,227,887	189,613	5,417,500
2	Ambala Food	986565	29-10-10	4,969,846	180,254	5,150,100
3	Ambala Food	986566	15-10-10	4,488,794	162,804	4,651,598
4	Ambala Food	986568	15-10-10	5,178,383	187,817	5,366,200
5	Amir Ghulam	986572	15-10-10	1,559,150	56,550	1,615,700
6	Amir Ghulam	986574	15-10-10	1,548,825	56,175	1,605,000
7	Amir Ghulam	986576	15-10-10	1,548,825	56,175	1,605,000
8	Amir Ghulam	986578	15-10-10	1,280,362	46,438	1,326,800
9	Amir Ghulam	986580	15-10-10	1,548,825	56,175	1,605,000
10	Amir Ghulam	986582	15-10-10	1,559,150	56,550	1,615,700
11	Ambala Food	986584	15-10-10	4,425,683	160,517	4,586,200
12	Allahwala Catering	986586	15-10-10	199,755	7,245	207,000
13	Ambala Food	986597	29-10-10	4,288,942	155,558	4,444,500
14	Amir Ghulam	986903	29-10-10	1,548,825	56,175	1,605,000
15	Amir Ghulam	986905	29-10-10	1,559,150	56,550	1,615,700
16	Ambala Food	986599	29-10-10	3,887,020	140,980	4,028,000
17	Amir Ghulam	986901	29-10-10	1,280,362	46,438	1,326,800
18	Amir Ghulam	986907	29-10-10	1,476,450	53,550	1,530,000
19	Ambala Food	986922	6/11/2010	3,325,679	120,621	3,446,300
20	Ambala Food	986924	6/11/2010	2,892,877	104,923	2,997,800
21	Ambala Food	986926	6/11/2010	3,329,250	120,750	3,450,000
22	Ambala Food	986928	6/11/2010	3,435,207	124,593	3,559,800
23	Amir Ghulam	986936	6/11/2010	556,419	20,181	576,600
24	Amir Ghulam	986930	6/11/2010	1,160,702	42,098	1,202,800
25	Amir Ghulam	986932	6/11/2010	1,114,575	40,425	1,155,000
26	Amir Ghulam	986935	6/11/2010	684,860	24,840	709,700
27	Amir Ghulam	986938	6/11/2010	556,419	20,181	576,600
28	Amir Ghulam	986940	6/11/2010	556,419	20,181	576,600
29	Amir Ghulam	986942	6/11/2010	215,388	7,812	223,200
30	Amir Ghulam	986944	6/11/2010	81,542	2,958	84,500
31	Amir Ghulam	986946	6/11/2010	439,268	15,932	455,200
32	Mr. Rehan Badshah Transporter	987086	1/10/2010	1,248,540	38,460	1,287,000
33	Amir Ghulam	987088	1/10/2010	6,185,457	224,343	6,409,800
34	Allahwala Catering	987090	1/10/2010	151,987	5,513	157,500

35	Ambala Food	987095	1/10/2010	11,422,463	414,287	11,836,750
36	Amir Ghulam	986501	4/10/2010	3,189,904	115,696	3,305,600
37	Ambala Food	986503	4/10/2010	8,932,136	323,964	9,256,100
38	Sher Mohd Mehar	986511	9/10/2010	72,520	1,480	74,000
39	Ambala Food	986525	9/10/2010	3,518,148	127,602	3,645,750
40	Ambala Food	986527	9/10/2010	3,567,122	129,378	3,696,500
41	Ambala Food	986529	9/10/2010	3,868,733	140,317	4,009,050
42	Ambala Food	986531	9/10/2010	4,854,770	176,080	5,030,850
43	Amir Ghulam	986533	9/10/2010	1,559,150	56,550	1,615,700
44	Amir Ghulam	986535	9/10/2010	1,280,362	46,438	1,326,800
45	Amir Ghulam	986537	9/10/2010	1,548,825	56,175	1,605,000
46	Amir Ghulam	986539	9/10/2010	1,559,150	56,550	1,615,700
47	Amir Ghulam	986541	9/10/2010	1,827,806	66,294	1,894,100
48	Bukhari Group of Companies	986546	15-10-10	10,000,000	898,730	10,898,730
49	Mrs. Nazneen	986556	12/10/2010	240,285	8,715	249,000
50	Ambala Food	986558	15-10-10	5,856,150	212,400	6,068,550
51	Ambala Food	986560	15-10-10	4,860,994	176,306	5,037,300
52	Amir Ghulam	986953	6/11/2010	8,974	326	9,300
53	Amir Ghulam	986955	6/11/2010	569,446	20,654	590,100
54	Amir Ghulam	986957	6/11/2010	689,444	25,006	714,450
55	Amir Ghulam	986959	6/11/2010	593,378	21,522	614,900
56	Abdul Rasheed Pakwan House	986990	28-12-10	10,253,945	371,905	10,625,850
57	Amir Ghulam	986992	28-12-10	5,840,541	211,833	6,052,374
58	Ambala Food	986570	15-10-10	3,898,214	141,386	4,039,600
59	Ambala Food	986909	29-10-10	4,173,432	151,368	4,324,800
60	Ambala Food	986918	6/11/2010	3,851,025	139,675	3,990,700
61	Ambala Food	986920	6/11/2010	3,611,705	130,995	3,742,700
62	Abdullah Akmal & Co.	986950	5/11/2010	1,238,215	44,910	1,283,125
63	Abdul Rasheed Pakwan House	987000	24-01-11	10,129,083	367,377	10,496,460
64	Marine General Store	986513	9/10/2010	868,500	31,500	900,000
65	Amir Ghulam	986802	24-01-11	10,115,199	2,118,801	12,234,000
66	Ambala Food	8243242	18-05-11	30,500,000	1,067,500	31,567,500
<b>Total (Rs):</b>				<b>228,010,442</b>	<b>10,511,095</b>	<b>238,521,537</b>

<b>Non deposit of Income Tax and GST in Government treasury – Rs 390,351</b>							
<b>Name of Payee</b>	<b>Total Amount of Bill</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Payment after deduction of taxes</b>	<b>I. Tax</b>	<b>GST</b>	<b>Total Tax</b>
Aftab Catering Service	742,500	1419040	19.09.12	694,237	48,263		48,263
Indus Machinery Corporation	748,750	1419041	19.09.12	700,000	26,221	22,475	48,696
New Soneri Bokk land	22,750	1419039	19.09.12	21,954	796	-	796
Dubai transport Compnay	40,000	1419039	19.09.12	38,000	2,000		2,000
Eden Welding Works	89,950	1419051	28.09.12	84,104	5,846		5,846
Ashraf Motor Workshop	325,000	1419053	28.09.12	303,875	11,375	9,750	21,125
Aftab Catering Service	1,737,750	1419049	28.09.12	1,624,796	60,821	52,133	112,954
Aftab Catering Service	1,051,200	1419045	28.09.12	982,872	36,792	31,536	68,328
Ashraf Motor Workshop	57,600	1419060	02.10.12	55,500	2,100	-	2,100
Mukhtiarkar Panu Aqil	439,000	1419064	16.10.12	417,050	21,950	-	21,950
Mukhtiarkar Panu Aqil	67,500	1419068	25.11.12	65,137	2,363	-	2,363
Finance Officer SRSO	608,122	1419069	29.11.12	594,073	14,049	-	14,049
Municipal Commissioner Sukkur	251,112	1419072	13.12.12	232,977	18,135	-	18,135
Mukhtiarkar Panu Aqil	148,000	1419078	26.12.12	139,120	8,880	-	8,880
DFO Sukkur	134,127	1419073	26.12.12	128,043	6,084	-	6,084
Red Crescent Hospital	250,917	1419102	18.02.12	242,135	8,782	-	8,782
<b>Total</b>							<b>390,351</b>
<b>Grand Total (10,511,095+390,351)</b>							<b>10,901,446</b>

Overpayment to contractor on account of cooked food– Rs 0.538							
Bill Date	Food Distribution Date	Food Item	No. Of persons served	Rate offered by vendor	Rate offered by other vendors	Diff. (Rs)	Over payment (Rs)
23.08.2010	20.08.2010	Chicken / Beef Quorma	2,000	90	89	1	2,000
	21.08.2010	Chicken / Beef Quorma	4,500	90	89	1	4,500
	21.08.2010	Chicken / Beef Quorma	1,200	90	89	1	1,200
	21.08.2010	Vegetable	1,500	65	62	3	4,500
	21.08.2010	Chicken Biryani	350	90	89	1	350
	21.08.2010	Chicken Biryani	700	90	89	1	700
	22.08.2010	Vegetable + Daal	5,000	65	62	3	15,000
	22.08.2010	Vegetable + Daal	1,500	65	62	3	4,500
	22.08.2010	Chicken / Beef Quorma	700	90	89	1	700
	22.08.2010	Chicken / Beef Quorma	450	90	89	1	450
25.08.2010	24.08.2010	Daal	500	65	62	3	1,500
	24.08.2010	Daal	5,500	65	62	3	16,500
	25.08.2010	Chiken Biryani	500	90	89	1	500
	25.08.2010	Chiken Biryani	5,500	90	89	1	5,500
24.08.2010	22.08.2010	Daal	700	65	62	3	2,100
	22.08.2010	Vegetable	5,000	65	62	3	15,000
	22.08.2010	Vegetable	1,400	65	62	3	4,200
	22.08.2010	Daal	850	65	62	3	2,550
	23.08.2010	Qourma	700	90	89	1	700
	23.08.2010	Biryani	700	90	89	1	700
	23.08.2010	Qourma	800	90	89	1	800
	23.08.2010	Biryani	800	90	89	1	800
	23.08.2010	Biryani	1,500	90	89	1	1,500
	23.08.2010	Biryani	800	90	89	1	800
	23.08.2010	Biryani	5,500	90	89	1	5,500
	24.08.2010	Biryani	800	90	89	1	800
	24.08.2010	Biryani	1,500	90	89	1	1,500
	24.08.2010	Qourma	700	90	89	1	700
	24.08.2010	Daal	100	65	62	3	300
	24.08.2010	Qourma	700	90	89	1	700
	24.08.2010	Biryani	5,500	90	89	1	5,500
26.08.2010	25.08.2010	Vegetable	5,500	65	62	3	16,500
	25.08.2010	Vegetable	500	65	62	3	1,500
	26.08.2010	Biryani	6,000	90	89	1	6,000
	26.08.2010	Qourma	500	90	89	1	500
27.08.2010	26.08.2010	Qourma	6,000	90	89	1	6,000

28.08.2010	26.08.2010	Qourma	500	90	89	1	500
	27.08.2010	Biryani	4,500	90	89	1	4,500
	27.08.2010	Daal	500	65	62	3	1,500
	27.08.2010	Biryani	1,000	90	89	1	1,000
	27.08.2010	Daal	4,500	65	62	3	13,500
	27.08.2010	Pullao	500	70	62	8	4,000
	27.08.2010	Pullao	800	70	62	8	6,400
	27.08.2010	Vegetable	500	65	62	3	1,500
	28.08.2010	Daal	6,000	65	62	3	18,000
29.08.2010	28.08.2010	Daal	500	65	62	3	1,500
	28.08.2010	Vegetable	6,000	65	62	3	18,000
	28.08.2010	Biryani	1,200	90	89	1	1,200
	28.08.2010	Qourma	1,200	90	89	1	1,200
	29.08.2010	Vegetable	6,000	90	89	1	6,000
	29.08.2010	Vegetable	1,200	65	62	3	3,600
	29.08.2010	Vegetable	1,200	65	62	3	3,600
30.08.2010	29.08.2010	Biryani	6,000	90	89	1	6,000
	29.08.2010	Biryani	1,200	90	89	1	1,200
	29.08.2010	Biryani	1,200	90	89	1	1,200
	29.08.2010	Biryani	650	90	89	1	650
	30.08.2010	Daal	1,400	65	62	3	4,200
	30.08.2010	Qourma	1,200	90	89	1	1,200
	30.08.2010	Egg Channa	6,000	65	62	3	18,000
	31.08.2010	Daal	3,000	65	62	3	9,000
31.08.2010	30.08.2010	Qourma	1,400	90	89	1	1,400
	30.08.2010	Biryani	1,500	90	89	1	1,500
	30.08.2010	Qourma	1,400	90	89	1	1,400
	30.08.2010	Qourma	650	90	89	1	650
	31.08.2010	Qourma	3,000	90	89	1	3,000
	31.08.2010	Biryani	1,400	90	89	1	1,400
	31.08.2010	Vegetable	1,400	65	62	3	4,200
	31.08.2010	Vegetable	1,200	65	62	3	3,600
	31.08.2010	Vegetable	2,000	65	62	3	6,000
	01.09.2010	31.08.2010	Vegetable	3,000	65	62	3
31.08.2010		Biryani	1,400	90	89	1	1,400
31.08.2010		Vegetable	1,400	65	62	3	4,200
31.08.2010		Qourma	800	90	89	1	800
31.08.2010		Biryani	650	90	89	1	650
01.09.2010		Channa	3,000	65	62	3	9,000
01.09.2010		Biryani	3,000	90	89	1	3,000
01.09.2010		Channa	1,400	65	62	3	4,200
01.09.2010		Daal	1,200	65	62	3	3,600
01.09.2010		Daal	1,400	65	62	3	4,200
01.09.2010		Daal	850	65	62	3	2,550
02.09.2010	01.09.2010	Daal	3,000	65	62	3	9,000
	01.09.2010	Qourma	3,500	90	89	1	3,500
	01.09.2010	Vegetable	1,400	65	62	3	4,200

	01.09.2010	Biryani	1,500	90	89	1	1,500
	01.09.2010	Daal	800	65	62	3	2,400
	01.09.2010	Qourma	650	90	89	1	650
	02.09.2010	Vegetable	6,500	65	62	3	19,500
	02.09.2010	Qourma	1,400	90	89	1	1,400
	02.09.2010	Daal	1,500	65	62	3	4,500
	02.09.2010	Qourma	1,200	90	89	1	1,200
	02.09.2010	Qourma	800	90	89	1	800
03.09.2010	02.09.2010	Biryani	6,500	90	89	1	6,500
	02.09.2010	Qourma	1,500	90	89	1	1,500
	02.09.2010	Vegetable	1,400	65	62	3	4,200
	02.09.2010	Vegetable	800	65	62	3	2,400
	03.09.2010	Qourma	6,500	90	89	1	6,500
	03.09.2010	Qourma	1,500	90	89	1	1,500
	03.09.2010	Qourma	1,400	90	89	1	1,400
	03.09.2010	Qourma	1,200	90	89	1	1,200
	03.09.2010	Qourma	800	90	89	1	800
	03.09.2010	Qourma	225	90	89	1	225
04.09.2010	03.09.2010	Daal	7,500	65	62	3	22,500
	03.09.2010	Daal	1,500	65	62	3	4,500
	03.09.2010	Daal	1,400	65	62	3	4,200
	03.09.2010	Daal	800	65	62	3	2,400
	03.09.2010	Pullaoo	650	90	70	20	13,000
	03.09.2010	Daal	225	65	62	3	675
	04.09.2010	Vegetable	7,500	65	62	3	22,500
	04.09.2010	Vegetable	1,500	65	62	3	4,500
	04.09.2010	Vegetable	1,400	65	62	3	4,200
	04.09.2010	Vegetable	1,200	65	62	3	3,600
	04.09.2010	Vegetable	800	65	62	3	2,400
	04.09.2010	Vegetable	225	65	62	3	675
	04.09.2010	Qourma	150	90	89	1	150
05.09.2010	04.09.2010	Biryani	7,500	90	89	1	7,500
	04.09.2010	Biryani	1,500	90	89	1	1,500
	04.09.2010	Biryani	1,400	90	89	1	1,400
	04.09.2010	Biryani	800	90	89	1	800
	04.09.2010	Qourma	650	90	89	1	650
	04.09.2010	Biryani	400	90	89	1	400
	05.09.2010	Vegetable	7,500	65	62	3	22,500
	05.09.2010	Vegetable	1,500	65	62	3	4,500
	05.09.2010	Vegetable	1,400	65	62	3	4,200
	05.09.2010	Qourma	1,200	90	89	1	1,200
	05.09.2010	Vegetable	800	65	62	3	2,400
	05.09.2010	Vegetable	400	65	62	3	1,200
<b>Total (Rs):</b>							<b>538,075</b>

<b>Doubtful expenditure on rescue and relief operations –Rs 6.548 million</b>						
<b>Sr. No.</b>	<b>Paid to</b>	<b>Cheque No / cash</b>	<b>Date</b>	<b>Amount (Rs)</b>	<b>Cash Payment to vendors by EDO (MS)</b>	<b>Gross Bill amount (Rs)</b>
1	Mr. Masood Alam EDO (MS) for Hire of machinery of Rescue work at Thatta.	Cash	27-08-10	2,550,000		0
2	Mr. Masood Alam EDO (MS) for Hire of machinery of Rescue work at Thatta.	Cash	28-08-10	1,000,000		0
5	M/s. Inamullah for Hiring Charges of Loader / Dumper for Rescue work at Thatta.	7724157	02-09-10	628,000	750,000	1,378,000
6	M/s. Umer Bacha for Hiring Charges of Loader / Dumper for Rescue Work at Thatta.	7724158	02-09-10	201,000	100,000	301,000
7	M/s. Fazal Hameed for Hiring Charges of Loader / Dumper for Rescue Work at Thatta.	7724159	02-09-10	146,000	50,000	196,000
8	M/s. Syed Muhammad for Hiring Charges of Loader / Dumper for Rescue Work at Thatta.	7724160	02-09-10	896,000	1,100,000	1,996,000
9	M/s. Syed Muhammad for Hiring Charges of Loader / Dumper for Rescue Work at Thatta.	7724162	02-09-10	690,000	750,000	1,440,000



10	M/s. AFzal for Hiring Charges of Loader / Dumper for Rescue Work at Thatta.	7724163	02-09-10	205,000	150,000	355,000
11	M/s. Syed Muhammad for Hiring Charges of Loader / Dumper for Rescue Work at Thatta.	7724164	04-09-10	232,000	0	232,000
<b>Total (Rs):</b>				<b>6,548,000</b>	<b>2,900,000</b>	<b>5,898,000</b>
<b>Non receipt of vouched account (3,550,000-2,900,000=650,000):</b>						<b>650,000</b>
<b>Grand Total</b>						<b>6,548,000</b>

<b>Irregular payment on account of supply of cooked food – Rs 20.276 million</b>				
<b>Sr. No.</b>	<b>Place where food were provided</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Amount</b>
1	Camp at Gulshan e Hadeed Bin Qasi Town and Govt. College Malir	0986572	15.10.2010	1,559,150
2	Camp at Gulshan e Hadeed Bin Qasi Town and Govt. College Malir	0986574	15.10.2010	1,548,825
3	Camp at Gulshan e Hadeed Bin Qasi Town and Govt. College Malir	0986576	15.10.2010	1,548,825
4	Camp at Gulshan e Hadeed Bin Qasi Town and Govt. College Malir	0986578	15.10.2010	1,280,362
5	Camp at Gulshan e Hadeed Bin Qasi Town and Govt. College Malir	0986580	15.10.2010	1,548,825
6	Camp at Gulshan e Hadeed Bin Qasi Town and Govt. College Malir	0986582	15.10.2010	1,559,150
7	Camp at Gulshan e Hadeed Bin Qasi Town and Govt. College Malir	0986903	29.10.2010	1,548,825
8	Camp at Gulshan e Hadeed Bin Qasi Town and Govt. College Malir	0986905	29.10.2010	1,559,150
9	Camp at Gulshan e Hadeed Bin Qasi Town and Govt. College Malir	0986901	29.10.2010	1,280,362
10	Camp at Gulshan e Hadeed Bin Qasi Town and Govt. College Malir	0986907	29.10.2010	1,476,450
11	Camp at Gulshan e Hadeed Bin Qasi Town and Govt. College Malir	0986936	06.11.2010	556,419
12	Camp at Gulshan e Hadeed Bin Qasi Town and Govt. College Malir	0986930	06.11.2010	1,160,702
13	Camp at Gulshan e Hadeed Bin Qasi Town and Govt. College Malir	0986932	06.11.2010	1,114,575
14	Camp at Gulshan e Hadeed Bin Qasi Town and Govt. College Malir	0986935	06.11.2010	684,860
15	Camp at Gulshan e Hadeed Bin Qasi Town and Govt. College Malir	0986938	06.11.2010	556,419
16	Camp at Gulshan e Hadeed Bin Qasi Town and Govt. College Malir	0986940	06.11.2010	556,419
17	Camp at Gulshan e Hadeed Bin Qasi Town and Govt. College Malir	0986942	06.11.2010	215,388
18	Camp at Gulshan e Hadeed Bin Qasi Town and Govt. College Malir	0986944	06.11.2010	81,542
19	Camp at Gulshan e Hadeed Bin Qasi Town and Govt. College Malir	0986946	06.11.2010	439,268
<b>Total (Rs):</b>				<b>20,275,516</b>

**Irregular expenditure on account of cooked food – Rs 30.370 million**

<b>i) Camps which were not included in the supply order of M/s Ambala Pakwan House</b>				
<b>Sr. No.</b>	<b>Cheque No.</b>	<b>Cheque Date</b>	<b>Sr. No.</b>	<b>Camp Name</b>
1	0987033	17.09.2010	1	Allama Iqbal School (Sohrab Goth)
			2	Gadab Public School (Gadab)
			3	Surjani Town (Surjani)
			4	Mehar Ali Shah School (Gulshan-e-Hadeed)
			5	KTC (SITE)
			6	Shams Pir Degree College (Kemari)
			7	Manghopir (Manghopir)
2	0987051	20.09.2010	1	Allama Iqbal School (Sohrab Goth)
			2	Gadab Public School (Gadab)
			3	Surjani Town (Surjani)
			4	Mehar Ali Shah School (G/Hadeed)
			5	Gizri (Defence)
3	0987056	20.09.2010	1	Allama Iqbal School (Sohrab Goth)
			2	Surjani Town (Surjani)
			3	Mehar Ali Shah School (G/Hadeed)
			4	KTC (SITE)
			5	Shams Pir Degree College (Kemari)
			6	Manghopir
			7	Firdos Colony
			8	Kotwal Building
			9	Karachi College
			10	Degree College Manghopir
			11	Mono Tech Lyari (Lyari)
			12	Lyari Tech UC 11 (Lyari)
			13	Korangi
			14	Govt. Degree Girls College (University Road)
			15	Bhitaiabad (Gulshan-e-Johar)
4	0987061	21.09.2010	1	Allama Iqbal School (Sohrab Goth)
			2	Surjani Town (Surjani)
			3	Mehar Ali Shah School (G/Hadeed)
			4	KTC (SITE)
			5	Shams Pir Degree College (Kemari)
			6	Manghopir
			7	Firdos Colony
			8	Kotwal Building
			9	Karachi College
			10	Degree College Manghopir
			11	Mono Tech Lyari (Lyari)
			12	Lyari Tech UC 11 (Lyari)
			13	Korangi
			14	Govt. Degree Girls College (University Road)
			15	Bhitaiabad (Gulshan-e-Johar)

5	0987068	24.09.2010	1	Allama Iqbal School (Sohrab Goth)
			2	Surjani Town (Surjani)
			3	Mehar Ali Shah School (G/Hadeed)
			4	KTC (SITE)
			5	Shams Pir Degree College (Kemari)
			6	Manghopir
			7	Firdos Colony
			8	Kotwal Building
			9	Karachi College
			10	Degree College Manghopir
			11	Mono Tech Lyari (Lyari)
			12	Lyari Tech UC 11 (Lyari)
			13	Korangi
			14	Govt. Degree Girls College (University Road)
			15	Bhitaibad (Gulshan-e-Johar)
<b>ii) Manu which was not included in the supply order of M/s Ambala Pakwan House</b>				
Sr. No.	Cheque No.	Cheque Date	Sr. No.	Menu
1	0987033	17.09.2010	1	Chana Dal Biryani
			2	Aalo Biryani
2	0987051	20.09.2010	1	Vernicle + Tea
3	0987056	20.09.2010	1	MurghChola
			2	YakhniPlao
			3	Vegetable Biryani
			4	Peas Plao
			5	Aalo curry nan
4	0987061	21.09.2010	1	Chicken Kunna
			2	Vegetable Biryani
			3	Chicken Chola
5	0987068	24.09.2010	1	Vegetable Biryani

<b>Irregular expenditure on cooked food without maintenance of record – Rs 98.923 million</b>					
<b>S. No.</b>	<b>Name of Vendor</b>	<b>Items purchased</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Amount</b>
1	M/s Rajput	Cocked Food	430601	13.08.2010	2,000,000
2	M/s Rajput	Cocked Food	430602	13.08.2010	1,000,000
3	M/s Rajput	Cocked Food	430607	16.08.2010	5,523,000
4	Aftab Cattering Services	Cocked food, Chicken Qorma	430605	16.08.2010	3,120,000
5	Muzzamil Traders	Nane, roti provided	430607	16.08.2010	618,000
6	Muzzamil Traders	Nane, roti provided	430608	17.08.2010	618,000
7	Sidra Decoration Services	PAF Base sukkur, Tantage, chair and table	430611	19.08.2010	10,100
8	Muzzamil Traders	Nane, roti provided	430614	19.08.2010	618,000
9	M/s Rajput	Cooked food chicken pullao	430615	23.08.2010	1,149,000
10	Muzzamil Traders	Nane, roti provided	430616	24.08.2010	1,854,000
11	M/s Aftab Cattering services	Cooked for Navy force	430617	25.08.2010	700,000
12	Riaz Ahmad Junajoo UC-19	Cooked food provided	430619	25.08.2010	616,800
13	M/s Aftab Cattering Services	Chicken Qorma	430621	26.08.2010	4,375,000
14	M/s Rajput	Chicken Pullao	430622	26.08.2010	5,000,000
15	M/s Bhittai Pakwan Rohri	Chicken Biryani	430623	26.08.2010	2,719,000
16	M/s Muzzamil Traders	Roti	430625	30.08.2010	618,000
17	M/s Bhittai Pakwan Rohri	Chola Biryani	430630	30.08.2010	1,228,200
18	M/s Bhittai Pakwan Rohri	Chicken Biryani	430633	02.09.2010	7,273,000
19	M/s Bhittai Pakwan Rohri	Cocked Food Biryani	430636	02.09.2010	1,891,200
20	M/s Muzzamil Traders	Roti Nan	430637	02.09.2010	86,479
21	M/s Rajput	Chicken Pullao Daign	430640	03.09.2010	8,729,800
22	M/s Muzzamil Traders	Nan /Roti	430641	03.09.2010	363,245
23	M/s Bhittai Pakwan Rohri	Biryani Dages	430644	07.09.2010	1,543,200
24	M/s Aftab Cattering Services	Qorma Dages	430645	07.09.2010	3,265,200
25	M/s Muzzamil Traders	Nan /Roti	430646	07.09.2010	689,765

26	M/s Rajput	Chicken Pullao Daigs	430648	07.09.2010	4,670,000
27	M/s Bhittai Pakwan Rohri	Biryani Dages	4035301	09.09.2010	1,812,600
28	M/s Muzzamil Traders	Nan /Roti	4035302	09.09.2010	490,022
29	M/s Aftab Cattering Services	Qorma Dages	4035321	4994600	4,994,600
30	M/s Muzzamil Traders	Nan /Roti	4035323	15.09.2010	852,325
31	M/s Bhittai Pakwan Rohri	Biryani Dages	4035324	15.09.2010	1,497,600
32	M/s Rajput	Chicken pullao and Zarda Daigs	4035326	17.09.2010	6,754,000
33	M/s Bhittai Pakwan Rohri	Biryani Dages	4035327	21.09.2010	580,800
34	M/s Muzzamil Traders	Nan /Roti	4035328	21.09.2010	483,585
35	M/s Aftab Cattering Services	Qorma Dages and Dal frai vegetable daigs	4035332	22.09.2010	4,881,400
36	M/s Bhittai Pakwan Rohri	Biryani Dages	4035333	22.09.2010	462,400
37	M/s Aftab Cattering Services	Chicken Biryani	4035334	23.09.2010	458,500
38	M/s Rajput	Chicken Pullao	4035336	24.09.2010	4,177,600
39	M/s Bhittai Pakwan Rohri	Chicken Biryani	4035337	24.09.2010	426,000
40	M/s Muzzamil Traders	Nan /Roti	4035338	24.09.2010	371,057
41	M/s Muzzamil Traders	Nan /Roti	4035342	29.09.2010	478,692
42	M/s Bhittai Pakwan Rohri	Chicken Biryani	4035343	29.09.2010	1,101,000
43	M/s Aftab Cattering Services	Cholla Alo, Chicken Qorma, Dall Allo Daigs	4035350	08.10.2010	1,954,400
44	M/s Rajput	Chicken Pulao	4035356	19.10.2010	3,800,000
45	M/s Aftab Cattering Services	Tentage services for preparation of Homes, hospital	4035359	15.11.2010	499,400
46	M/s Rajput	cocked food Dages	4035363	06.12.2010	500,000
47	M/s Muzzamil Traders	Nan /Roti	4035369	13.12.2010	113,558
48	M/s Aftab Cattering Services	Briyani and Zarda daigs	4035381	06.01.2011	463,000
49	M/s Aftab Cattering Services	Tentage Services sukkur	4035377	29.12.2010	1,491,475
<b>Total</b>					<b>98,923,003</b>

[Annex-XXVIII, Para No. 2.4.3.14]

<b>Irregular expenditure on rescue operation carried – Rs 4.358 million</b>					
<b>S. NO.</b>	<b>Items purchased</b>	<b>Name of Vendor</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Amount</b>
1	Hotel charges for stay in hotel Pak Navy	Inter Pack Inn Sukkur	430628	30.08.2010	201,541
2	Hotel charges for stay in hotel Pak Navy	Executive Lodges and Guest House	430629	30.08.2010	1,030,753
3	Hotel charges for stay in hotel Pak Navy	Executive Lodges and Guest House	4035373	29.12.2010	419,514
4	Hotel charges for stay in hotel Pak Navy	Inter Pack Inn Sukkur	4035374	29.12.2010	76,703
5	Tent A Car Services Pak Navy	Dubai New Rent A Car	4035375	29.12.2010	320,500
6	POL Charges Pak Navy	Pak Services Station	4035376	29.12.2010	51,499
7	Tenting Services Sukkur, Food Charges and Bed Charges	M/s Aftab Catering Services	4035377	29.12.2010	1,491,475
8	Hotel charges for stay of Health Minister and Secretary Health	Inter Pack Inn Sukkur	4035351	11.10.2010	52,126
9	PAF Base Sukkur, Tantage, chair and table	Sidra Decoration Services	430611	19.08.2010	10,100
10	Labour	Sidra Decoration Services	430612	19.08.2010	4,450
11	Cooked for Navy force	M/s Aftab Catering services	430617	25.08.2010	700,000
<b>Total</b>					<b>4,358,661</b>

[Annex-XXIX, Para No. 2.4.3.21]

<b>Doubtful expenditure on account of purchase of tetra pack milk – Rs 5.694 million</b>							
<b>Sr. No.</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Gross Amount (Rs)</b>	<b>Amount (Rs)</b>	<b>GST @ 17% (Rs)</b>	<b>Income Tax @ 3.5% (Rs)</b>	<b>Tax amount (Rs)</b>
1	0987003	6/9/2010	400,000	400,000	68,000	14,000	82,000
2	0987021	9/9/2010	335,400	335,400	57,018	11,739	68,757
3	0987031	20-09-10	509,600	509,600	86,632	17,836	104,468
4	0987048	20-09-10	413,400	413,400	70,278	14,469	84,747
5	0987066	23-09-10	416,000	416,000	70,720	14,560	85,280
6	0987082	27-09-10	312,000	312,000	53,040	10,920	63,960
7	0987097	4/10/2010	416,000	334,277	70,720	14,560	85,280
8	0986505	5/10/2010	554,850	535,430	94,325	19,420	113,744
9	0986548	11/10/2010	190,700	184,025	32,419	6,675	39,094
10	0986554	12/10/2010	189,000	182,385	32,130	6,615	38,745
11	0986592	15-10-10	287,550	277,485	48,884	10,064	58,948
12	0986911	29-10-10	383,400	369,981	65,178	13,419	78,597
13	0986948	6/11/2010	222,750	214,953	37,868	7,796	45,664
14	0986985	6/11/2010	999,843	964,848	169,973	34,995	204,968
15	0987002	6/9/2010	244,530	244,530	8558	41570	50128
<b>Total (Rs):</b>				<b>5,694,314</b>	<b>965,743</b>	<b>238,638</b>	<b>1,204,380</b>