



**AUDIT REPORT  
ON THE ACCOUNTS OF  
COVID-19 RELATED EXPENDITURE  
GOVERNMENT OF SINDH  
AUDIT YEAR 2020-21**

**AUDITOR- GENERAL OF PAKISTAN**



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## **P R E F A C E**

The Auditor-General conducts audit in terms of Articles 169 and 170(2) of the Constitution of the Islamic Republic of Pakistan 1973, read with Sections 8 and 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001. The audit of COVID-19 related expenditure, Government of Sindh, was carried out accordingly. Moreover, Section 116 of the Sindh Local Government Act, 2013 also provides audit of the Councils established under the same Act.

The Directorate General Audit Sindh Karachi conducted audit of the COVID-19 related expenditure, Government of Sindh for the Financial Year 2019-20 on test check basis with a view to report significant findings to stakeholders. Audit examined the economy, efficiency, and effectiveness aspects of the COVID-19 related expenditure, Government of Sindh. In addition, Audit also assessed, on test check basis whether the management complied with applicable laws, rules, and regulations in managing the project. The audit observations included in this report have been finalized in the light of discussion in Exit Conference meeting.

The Directorate General Audit, Local Councils Sindh, Karachi conducted the audit on this account during July 2020 to August 2020 on test check basis with a view to reporting significant findings to the relevant stakeholders. The report is based on audit of the accounts of COVID-19 related expenditure incurred during March 2020 to June 2020 by various local councils under the administrative control of Local Government, Housing & Town Planning (LG, H&TP) Department, Government of Sindh. Audit findings indicate the need for adherence to the regularity framework, besides, instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities.

The Director General Audit, Climate Change & Environment, Islamabad, conducted the audit of rehabilitation department of Government of Sindh including Provincial Disaster Management Authority (PDMA) with a view to evaluate the internal controls and effectiveness in incurrence of expenditure.

The Audit Report is submitted to Governor of Sindh in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 116 of the Sindh Local Government Act 2013, for causing it to be laid before the Provincial Assembly of Sindh.

Dated:

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



## **ABBREVIATIONS & ACRONYMS**

AIG	Assistant Inspector General
AGP	Auditor-General of Pakistan
AG Sindh	Accountant General Sindh
AIR	Audit and Inspection Report
BISP	Benazir Income Support Program
BoQ	Bill of Quantity
BS	Basic Scale
CDC	Centre for Disease Control & Prevention
CEF	Corona Emergency Fund
CEO	Chief Executive Officer
CM	Chief Minister
CMC	Chandka Medical College
CNIC	Computerized Identity Card
COVID-19	Corona Virus Disease 2019
CPWD	Central Public Works Department
CTR	Central Treasury Rule
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DC	District Council
DDO	Drawing and Disbursing Officer
DG	Director General
DHO	District Health Officer
DMC	District Municipal Administration
DML	Drug Manufacturing License
DUHS	Dow University of Health Sciences
EOBI	Employees Old-Age Benefits Institution
EOC	Emergency Operation Center
EUA	Emergency Use Authorization
FATA	Federally Administer Tribal Areas
FBR	Federal Board of Revenue
FDA	Food and Drug Association
FTN	Free Tax Number

FY	Financial Year
GFR	General Financial Rules
GoS	Government of Sindh
GRN	Goods Receiving Note
GST	General Sales Tax
HBL	Habib Bank Limited
HDU	High Dependency Unit
HESCO	Hyderabad Electric Supply Company
HVAC	Heat Ventilation and Air-conditioning
HYD	Hyderabad
HQ	Head Quarter
IBA	Institute of Business Administration
ICCBS	International Center for Chemical & Biological Science
ICU	Intensive Care Unit
IHS	Integrated Health Services
IT	Income Tax
JIAP	Jinnah International Airport
KHI	Karachi
K.Electric	Karachi Electric
KPK	Khyber Pakhtoon Khuwa
KV	Kilo Vat
KVA	Kilo Vat Ampere
LGH&TP	Local Government, Housing &Town Planning
LRK	Larkana
LUMHS	Liaquat University of Medical and Health Sciences
MC	Municipal Corporation/Committee
MERF	Medical Emergency Resilience Foundation
MoU	Memorandum of Understanding
MPC	Medical Procurement Committee
MPK	Mirpurkhas
OM	Observation Memo
MS	Medical Superintendent
NDMA	National Disaster Management Authority
NGO	Non-Government Organization



NIH	National Institute of Health
NIPA	National Institute of Public Administration
NIT	Notice Inviting Tender
NTN	National Tax Number
OT	Operation Theater
OTC	Over The Counter
PAO	Principal Accounting Officer
PCR	Polymerase Chain Reaction
PDMA	Provincial Disaster Management Authority
P&D	Planning & Development
PDP	Proposed Draft Para
PEC	Pakistan Engraving Council
PG	Performance Guarantee
POL	Petrol Oil and Lubricant
PPE	Personal Protective Equipment
PPMA	Pakistan Pharmaceutical Manufacturers Associatio
PPP	Public Private Partnership
PRC	Permanent Residence Certificate
RNA	Ribonucleic Acid
RUO	Research Use Only
SARS	Severe Acute Respiratory Syndrome
SBA	Shaheed Benazirabad
SFR	Sindh Financial Rules
SGA&CD	Services General Administration & Coordination Department
SLGA	Sindh Local Government Act
SMC	Sukkur Municipal Corporation
SOP	Standard Operating Procedure
SPPRA	Sindh Public Procurement Regulatory Authority
SRB	Sindh Revenue Board
SRO	Statutory Regulator Order
SRP	Sindh Resilience Project
SST	Sindh Sales Tax
STRN	Sales Tax Registration Number
SUK	Sukkur

TOR	Term of Reference
TC	Town Committee
TMK	Tando Muhammad Khan
UC	Union Council
UNFPA	United Nation Funds for Population Activities
US	United States
USA	United States of America
WHO	World Health Organization

## EXECUTIVE SUMMARY

Three Field Audit Offices i.e. Director General Audit Sindh, Karachi, Director General Local Councils Sindh, Karachi and Director General Audit, Climate Change and Environment, Islamabad (covering PDMA, DDMA's & SRP) were tasked to conduct audit of COVID-19 related expenditure incurred by the Government of Sindh till 30th June 2020. Since March 2020, in response to the coronavirus (COVID-19) pandemic, the Government of Sindh authorized departments to spend up to Rs11.872 billion in addition to that already authorised by the Sindh Assembly for the FY 2019-20. The Government also invoked emergency under Section 16 (b) of SPPRA allowing it to approve emergency expenditure, if required, without making recourse to the tendering process.

Significant outbreaks of disease are among the greatest risks faced by any society, threatening lives and causing significant disruption to public services and the economy. The scale and nature of the current COVID-19 pandemic and government's response is unprecedented in recent history since the first case detected on 26th February 2020 in Karachi. The audit report covers the main actions taken by the government of Sindh as well as the funding provided to support responses to COVID-19 in the areas like health-related emergencies and social care by supporting economically vulnerable individuals and businesses in the wake of lockdowns. Audit examined the government's spending on four-stage strategy to contain, delay, treat & rehabilitate and mitigate. The Government had issued well defined SOPs to incur expenditure during the pandemic to avoid breaches of regularity, propriety, value for money and feasibility.

The audit was conducted in accordance with the INTOSAI Auditing Standards. The brief on activities initiated by management of various departments is as under:

The task of procurement of ration bags to the poor/needy persons who are economically affected by the spread of Coronavirus and establishment of quarantine/isolation facilitation centers was assigned by the Government of Sindh to the Deputy Commissioners under the administrative control of Services, General Administration & Coordination Department. The funds to the tune of Rs1,080,000

million were released for procurement of ration bags and Rs231.700 million for the purpose of establishment of quarantine centers. The Government notified the SOPs and constituted COVID-19 relief committees for procurement and distribution of ration bags and establishment of quarantine facilities.

The procurement of machinery/consumables and establishment/ management of quarantine / isolation facilitation centers was assigned to Hospitals Administration / DHOs under the administrative control of Health Department. Besides the Government of Sindh established Corona virus Emergency Fund (CEF) under administrative control of Finance Department with funds to the tune of Rs3,630.03 million. Total expenditure under CEF up to June 30, 2020 was Rs1,214.842 million with closing balance of Rs2,415.190 million.

The Directorate General Audit, Local Councils, Sindh, Karachi carried out the audit of entities under the administrative control of Secretary, Local Government & Housing Town Planning Department and Secretary Public Health Engineering & Rural Development Department. The audit was conducted on test check basis with a view to report significant findings to the relevant stakeholders. The Local Councils incurred a total expenditure of Rs221.370 million on COVID-19 related functions during the period March 2020 to June 2020.

The audit of the Rehabilitation Department, Government of Sindh including Provincial Disaster Management Authority (PDMA) was conducted by the office of Director General Audit, Climate Change and Environment, Islamabad. The funds to the tune of Rs864.976 million were released to PDMA from regular grant. The funds were spent on the general public awareness campaign through NGOs, news channels, etc, procurement of medical & non-medical supplies, machinery & equipment, medical kits, etc. Besides, supplies received from National Disaster Management Authority were also checked with a view to efficient and effective distribution to the areas where required by observing all internal controls governing such distribution.

## **Audit findings**

In distribution of ration, the audit observed deviations from approved SOPs, non-compliance of government instructions & internal control weakness in the procurement of ration bags. The management failed to monitor the proper utilization of public funds as it did not identify the eligibility criteria of poor/needy persons for the purpose of effective and transparent distribution of ration. The audit also observed procurement of ration bags on higher rates, procurement of expired items, payment of taxes on behalf of the vendors causing double loss to government, non-deduction of taxes/stamp duty, missing ration bags, distribution of ration bags among government employees, multiple distributions to the same beneficiaries, with doubtful acknowledgment and without acknowledgements. The management incurred excess expenditure over released funds on procurement of ration bags. The stores received from donors were not recorded. The expenditure on quarantine center was incurred without assessment and recording of measurements and without maintenance of record of patients.

During audit of health department, the audit observed wasteful expenditure on non-utilization of government diagnostic testing facilities, procurement of defective kits, PPEs & subsequent utilization of the same, non-utilization of procured machinery & PPEs, procurement of PPEs on excess rates and establishment of quarantine centers/isolation centers without utilization of own hospital facilities. Audit also found delayed distribution and improper asset management within the province.

During audit by local councils, the audit observed violation of SPP Rules, non-compliance of codal formalities regarding delivery, inspection and rate analysis, weak assets management, issues of service delivery/non-performance, non-deposit of deducted taxes and non-adjustment of advances.

During audit of PDMA, the audit observed mis-procurement of medical and non-medical articles, non-formulation of procurement committees, less deduction of due taxes, splitting of work order, non-reconciliation of stock, procurement by transgression of financial powers, delays in receipt of machinery, without inspection of quantity & quality of procured items and without proper assessment of the procured articles.

## **Recommendations**

- The Government rules and regulation and SOPs should be observed to address mis-procurement and non-utilization issues during rush expenditure in emergent situations.
- The internal controls are required to be strengthened to avoid such lapses in future.
- The management should recover the applicable amount of taxes from various vendors.

# **1. INTRODUCTION**

## **1.1. Pandemic Outbreak:**

The COVID-19 outbreak- treated as a case of pneumonia with unknown etiology first appeared in the Wuhan city of China at the end of December 2019 which has spread across China to worldwide with a higher rate. The international Committee on Taxonomy of Virus named the virus as Severe Acute Respiratory Syndrome Corona Virus-2. On 11<sup>th</sup> February, 2020 World Health Organization (WHO) named it as Coronavirus disease-19 (COVID – 19). COVID-19 pandemic has spread with alarming speed, infecting millions in more than 209 countries of America, Australia, Europe and Asia including Pakistan. It has brought economic activity to a standstill as countries have imposed tight restriction on movements to halt the spread of this virus. With growing health and human toll, the economic damage is already evident and represents the largest economic shock the world has experienced in decades.

The COVID-19 has become a global challenge with its massive impacts on all countries especially in the areas of public health, employment, economic growth and social & business protection. On 30<sup>th</sup> January 2020, the World Health Organization declared the COVID-19 outbreak as sixth Public Health Emergency of International Concern (PHEIC) on the recommendation of the Emergency committee and on March 11, 2020, WHO announced COVID-19 a pandemic.

The border countries of Pakistan have been highly affected including China, where the COVID-19 outbreak experienced first time while in the north Iran with a high number of mortalities after Italy. In Pakistan, the first case of COVID-19 has been confirmed by the Ministry of Health, government of Pakistan on February 26, 2020 in Karachi, Sindh province. On the same day another case was confirmed by the Pakistan Federal Ministry of Health in Islamabad. Within fifteen days, the number of total confirmed cases (COVID-19 Positive) reached to twenty (20) out of 471 suspected cases with highest numbers in the Sindh province followed by the Gilgit Baltistan. All of the confirmed cases had recent travel history from Iran, Syria and London.

With the continuous increase in the number of COVID-19 positive cases, a high level of action, plan and management was needed. On 12<sup>th</sup> of February, the Ministry of

National Health Services, Regulation & Coordination Pakistan presented a plan “National Action Plan for Preparedness & Response to Corona Virus Disease (COVID-19) Pakistan,” which aims to control the spreading of virus and to strengthen country and community emergency preparedness in order to ensure a timely, efficient and effective response to potential events due to COVID-19 including the local, regional and national outbreaks that can have a significant impact on the health of Pakistani population and society. Different steps have been taken by the government of Pakistan against COVID-19 outbreak such as designated hospitals, quarantine centers, testing facilities, treatments, public awareness and the response of local community against COVID-19 outbreak.

## **1.2. National Action Plan –Country level**

The National action plan serves as a policy guideline for ensuring that all guiding principles for outbreak preparedness, containment and mitigation are followed. The main vision of the National Action Plan (NAP) was a) National effort for response to COVID-2019 Emergency in Pakistan while ensuring continual maximum preparedness and optimal and effective response capacity to the current and future outbreaks of respiratory pathogens with pandemic potential including COVID-2019 and b) Minimal national Morbidity and Mortality, thereby decreasing the impact of disease on the economy of the country.

The aim and objectives of NAP are to:

- a. Develop National Preparedness & Response Plan for COVID-2019 as a blueprint for Pandemic Preparedness for Pakistan under Global Health Security Agenda.
- b. Provide policy framework for federal, provincial and regional stakeholders for building capacity to prevent, detect and respond to any events in Pakistan.
- c. Ensure that the current outbreak of COVID-2019 is contained and responded timely and efficiently and to prevent its further spread.
- d. To strengthen country and community emergency response to potential events due to COVID-2019 including local, regional and national outbreaks that can have a significant impact on the health of Pakistan’s population.



- e. To advocate for prioritizing financial and other resources for country emergency preparedness and response.
- f. Provincial Departments of Health can use this plan to prioritize and implement important emergency preparedness actions while strengthening inter-sectoral collaboration with other government sectors, private sector and civil society. This plan identifies the principles and elements of effective emergency preparedness and lays out the planning process.

The national action plan in its operational capacity works around the following:

- **Preparedness & Response:** It is of utmost importance that preparations for any untoward or in this case outbreak be made in coherence to the exact needs of maximum protection against the introduction and in later half the response.
- **Containment:** Since the virus has been introduced in Pakistan, with 7 cases as of date (8<sup>th</sup> March 2020), therefore the aim is to contain the virus in the first phase and in future, to interrupt its local transmission. From the time a case is identified till the time every contact is traced and isolated as per the quarantine SOPs.
- **Mitigation:** Advisory on Mitigation Strategies for COVID-19 have been formulated- a document which can be accessed.

### **1.3. Government of Sindh's Action Plan - Provincial Level:**

The Government of Sindh was the first in Pakistan to take preliminary step when the first case surfaced on 26<sup>th</sup> February 2020 in Karachi (a student of University of Karachi returned from Iran) followed by a second case in Islamabad. The Government of Sindh took stringent measures to detect potential cases early in order to curb existing epidemic and tracking steps to prevent further spread. The basic strategy adopted by the Government of Sindh was to stop transmission through community response and strict quarantine.

The Government of Sindh imposed a temporary ban on marriage halls, lawns, banquets, hotels, restaurants and tea stalls on 10<sup>th</sup> March 2020. Subsequently, the schools of Sindh province were closed by the Government on 13<sup>th</sup> March. The first death caused by the COVID-19 was reported in Sindh on 20<sup>th</sup> March 2020 and on 22<sup>nd</sup> March 2020 the Government of Sindh announced the lockdown in the province w.e.f. 23<sup>rd</sup> March for 15 days, which was extended later on due to abrupt increase of COVID-19 positive cases with the conditions that “there shall be ban on movement of people including Intracity or Inter-provincial travel or gathering of any kind for social, religious, or any other purpose at any place, public or private, including all offices, public or private situated within the territorial limits of province of Sindh”. Furthermore; the GoS further empowered commissioners and Deputy Commissioners of the respective districts and Division to issue any further directions or notices in coordination with respective DIGs and SSPs for the implementation of the orders in letter and spirit.

#### **1.4. TTQ Strategy by Government of Sindh:**

The Government of Sindh specifically adopted the TTQ strategy i.e. Tracing, Testing and Quarantine & Critical Care to mitigate the chances of spread of the COVID-19 pandemic.

- a. **Tracing:** It was the verification process of Potentially Infected Persons (PIPs) with following arrangements:
  - Rapid response Teams Surveillance
    - o 29 District Response Teams
    - o 122 Taluka Response Teams
  - Assessment **APP**
  - Control Room at Divisional Commissioners and Districts level
  - Help line and Android App – Integration with **IDIMS**
- b. **Testing:** It relates to the availability and boost of testing capacity for the virus identification.
  - Having 20 Laboratories with current capacity of 8650 Tests/Day – further to maximize testing capacity
  - Notification into Dashboard and to District teams for prompt response

- Social profiling App linked with Labs during sampling
- c. **Quarantine & Critical Care:** The focus was on establishment of quarantine and isolation facilitation centers with possible treatment options.
  - Isolation facilities in the province (estimated bed capacity of 4688 Beds)
  - ICU Beds with Ventilators (231 Beds)
  - HDU Beds with Oxygenation (320 Beds)
  - Quarantine facilities in the province (14789 rooms)
  - Follow up system through Telemedicine

### 1.5. 3S Strategy:

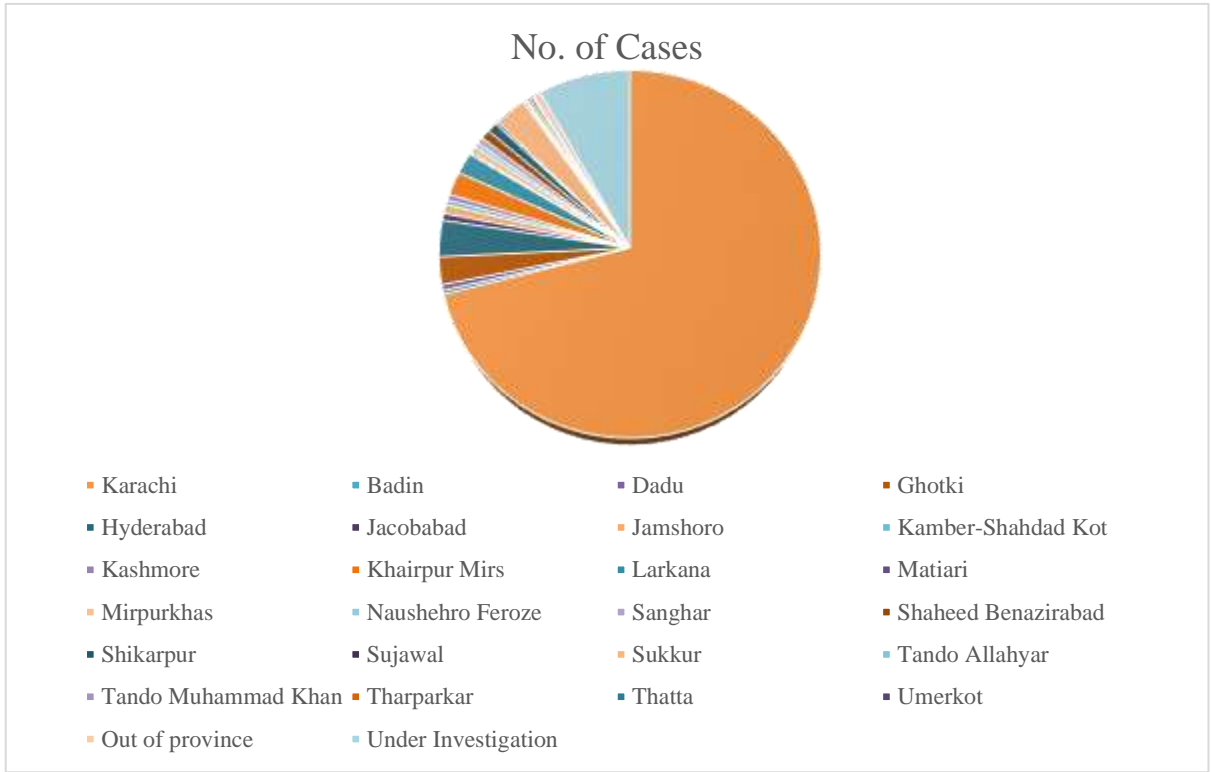
Another aspect to overcome spread of pandemic with broader vision was related to change in future living pattern. The Government of Sindh has adopted a New Way of Living - 3S strategy for a smooth transition from lockdown to COVID -Associated New Way of Living via:

- a. **Super Community Engagement:** It involves the involvement of community through message effectiveness (by awareness campaigns), behavioral changes by feeling of sense of community, reduction of stigma, prejudice, discrimination, etc
- b. **Selective & Timely Lockdowns:** This involves adaptation of different patterns of lockdown and enhancement of testing capacity i.e. Geographic lockdown, Dynamic Specific Lockdown, Compulsory Quarantine, testing strategy, etc
- c. **Social & Physical Distancing:** It involves the emergence of effective strategies for helping individuals in dealing with social and physical distancing by implementation of COVID related SOPs, advisories and guidelines. i.e. Dos and Don't's for:
  - Individual
  - Community
  - Malls/Shops
  - Industry/ Banks/ Offices
  - Public Transport

## 1.6. COVID-19 Statistics:

The corona cases were rapidly increasing with the passage of time even the reasonable measures were taken by the Government of Sindh. The total cases were about 84,525 with effect from February to June 2020, out of which the highest cases were noted in Karachi Division, 2<sup>nd</sup> at Hyderabad and 3<sup>rd</sup> at Sukkur. The district wise COVID positive cases were as under:

District	No. of Cases	District	No. of Cases
Karachi	59,980	NaushehroFeroze	337
Badin	292	Sanghar	499
Dadu	425	Shaheed Benazirabad	698
Ghotki	2,051	Shikarpur	739
Hyderabad	2,690	Sujawal	195
Jacobabad	505	Sukkur	2,400
Jamshoro	666	TandoAllahyar	165
Kamber-ShahdadKot	366	Tando Muhammad Khan	144
Kashmore	435	Tharparkar	203
Khairpur Mirs	1,749	Thatta	238
Larkana	1,570	Umerkot	140
Matiali	145	Out of province	506
Mirpurkhas	536	Under investigation	6,851
		<b>Total</b>	<b>84,525</b>



The further breakup of the confirmed COVID cases were as under in respect of religious gatherings and pilgrimage, imported from other countries and locally transmitted:

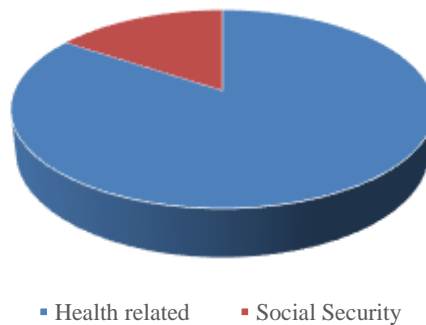
### Breakup of Confirmed Cases



### 1.7.Funds allocation:

As a whole, the Government of Sindh released an amount of Rs 6,708.796 million and out of which an expenditure of Rs5,645.282 million was incurred on health-related facilities and Rs1,048.520 million on provision of social security.

### Expenditure breakup



## **A. At Provincial Level:**

At the province level, the COVID-19 related funds were supported through establishment of Corona Emergency Fund (CEF), releasing special grants by re-appropriation of funds as well as from regular funds. The CEF was established with Rs3,630.576 million by raising donations as well as contribution from the salaries of Government employee. The CEF was not made part of the consolidated fund by the Government of Sindh as it was raised from the funds of private donations within and outside the country. The CEF was managed & operated by the Finance Department, Government of Sindh.

The Grant in Aid of Rs5,493.953 million was released by way of re-appropriation for establishment of quarantine/isolation centers, procurement of machinery, PPEs as prevention measures, ration bags for needy/deserving populace, treatment of patients and for establishment of hospitals. The grant was released to private hospitals & NGOs of Sindh province as an additional support for COVID-19 testing/diagnostics and treatment. Moreover, the AIG Police welfare, Karachi received the funds amounting to Rs103.950 million for incurrence of expenditure on COVID related activities.

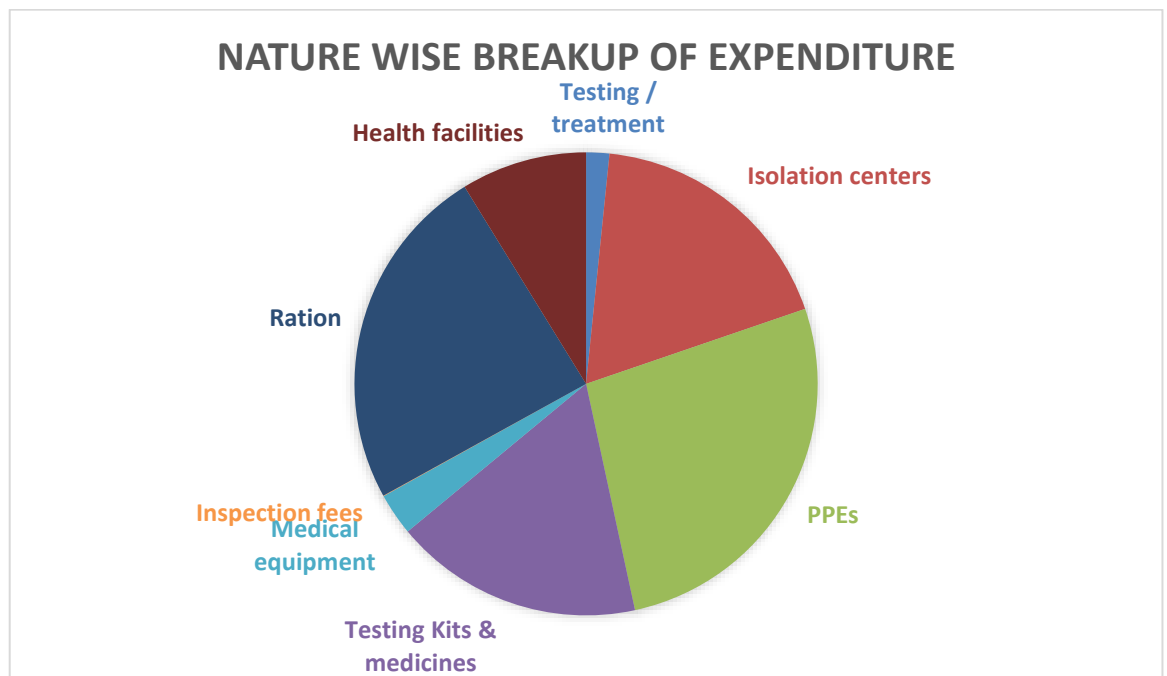
The funds of Rs350.0 million were released to the Provincial Disaster Management Authority (PDMA). Rehabilitation department for general public awareness campaign through NGOs, news channels, procurement of medical & non-medical supplies, machinery & equipment, medical kits, etc. Further, an amount of Rs864.976 million was reallocated to the Sindh Resilience Project (SRP), under PDMA, for procurement of equipment & PPEs.

The funds amounting to of Rs1,214.843 million were utilized for establishment of isolation centers, procurement of Personal Protection Equipment (PPE), rapid test devices, detection kits, relevant machinery, hand sanitizers, medical supplies, coverall suits, thermal guns, oxygen cylinders, etc from the CEF. Moreover, Rs3,112.220 million was incurred from the releases of grants in aid. The AIG Police Welfare incurred expenditure of Rs51.110 million on COVID related activities. The Provincial Disaster Management Authority (PDMA) incurred an expenditure of Rs333.627

million from regular grant. Further, Rs864.976 million was also incurred which was reallocated for the Sindh Resilience Project (under PDMA).

In addition to above funds position, the commitment of foreign grant of US\$ 2.0 million was made by the Asian Development Bank against Foreign Aided Project named “COVID-19 Emergency Response” but the same was not released till close of financial year.

The categorized pictorial presentation of expenditure incurred as per nature of expenditure was as under:



**B. At Local Government level:**

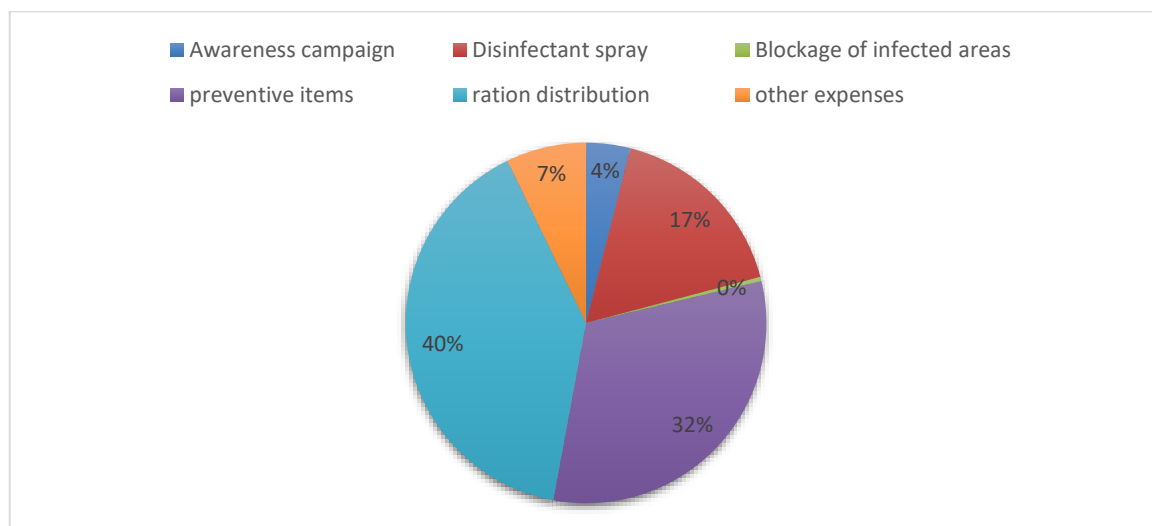
No COVID specific allocation at the local government level was made by the Government. The expenditure of Rs221.370 million was incurred on COVID related activities by the Local Councils of six Divisions from the regular head of accounts.



The expenditure was incurred on awareness campaign, disinfectant spray, procurement of PPE and ration distribution as detailed below:

(Rs. in million)

Name of Division	Awareness campaign	Dis-infection spray	block infected areas	Preventive items Procurement	Ration Distribution	Other Exp.	Total Exp.
Karachi	6.929	9.938	0.694	7.265	0	2.000	26.826
Hyderabad	0.919	10.377	0.134	20.362	52.367	3.887	88.046
Sukkur	0	3.930	0	5.700	13.888	5.270	28.788
Larkana	0.022	12.388	0	28.947	17.895	0	59.252
Mirpur Khas	0.294	0.950	0	2.507	0	0.878	4.629
Shaheed Benazirabad	0	0	0	5.507	4.406	3.916	13.829
<b>Total</b>	<b>8.776</b>	<b>37.583</b>	<b>0.828</b>	<b>70.288</b>	<b>88.556</b>	<b>15.951</b>	<b>221.370</b>



### 1.8. The Audit:

The audit of the COVID-19 emergency expenditure by Government of Sindh, was undertaken on the directions of the Auditor-General of Pakistan with the view to evaluate the utilization of funds on the intended purposes by considering value for the money. The following three offices conducted the audit of “COVID-19 related expenditure” in Sindh.

Sr.#	Name of office	Jurisdiction/offices audited
1	Director General Audit Sindh, Karachi	Health Department, Services, General Administration & Coordination Department, Finance Department, Home Department and Universities and Boards Department of Government of Sindh.
2	Director General. Local Councils Audit Sindh, Karachi	Local Councils offices of six Divisions of Sindh under the control of Local Government & Housing Town Planning Department, Public Health Engineering & Rural Development Department
3	Director General Audit, Disaster Management, Islamabad	Rehabilitation Department including PDMA, DDMA's and SRP project

## **2. AUDIT OBJECTIVES**

The major objectives of the audit were to:

- i. Ascertain whether public funds and material goods, procured or received as donations, were correctly procured and utilized against the intended purposes and in accordance with applicable public financial management rules and regulations.
- ii. Ascertain the allocation and timely disbursement of funds, efficiency and transparency of procurements, storage of the procured items, distribution of the procured items and their availability to the front-line departments and organizations in a timely and efficient manner.
- iii. Whether record of assets procured, as required in regulations, was being maintained and properly managed.
- iv. Assess whether COVID related expenditure / activities was managed with due regard to economy, efficiency, and effectiveness.
- v. Review compliance with applicable rules, regulations and procedures.

## **3. AUDIT SCOPE AND METHODOLOGY**

### **3.1 Audit Scope**

3.1.1 To assess whether the matters/resources were being managed with regard to economy and efficiency and to review compliance with applicable rules, regulations and procedures for the Financial Year 2019 -20.

3.1.2 The location of audit was province of Sindh.

### **3.2 Methodology**

3.2.1 Review performance against intended objectives;

3.2.2 Performing special audit procedures to assess efficiency, economy and effectiveness;

3.2.3 Evaluating results; and

3.2.4 Reporting

## **4. AUDIT FINDINGS AND RECOMMENDATIONS**

### **4.1 Organization and Management**

According to the Auditor General Ordinance 2001, the officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with reasonable expedition. However, during the audit of COVID related expenditure, the management did not produce auditable record valuing Rs22.969 million to audit for scrutiny. Due to non provision of record audit could not authenticate the expenditure incurred.

Audit recommends that all the auditable record be provided to audit for scrutiny so that all the payments made and expenditure incurred be authenticated by audit.

#### **4.1.1 Non-production of record – Rs22.969 million**

Section 14 (2) and (3) of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provide as under:

- (2) The officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with reasonable expedition.
- (3) Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under Efficiency and Discipline Rules.

During audit of the various offices of Government of Sindh, pertaining to COVID related expenditure, for the financial year 2019-20, the management did not produce auditable record valuing Rs22.969 million. Details are given at **Annex-1**.

Audit is of the view that due to non-provision of record the audit could not authenticate the payments made.

The matter was pointed out to the management in the month of August 2020. The PAO, Local Government, Housing & Town Planning Department convened DAC meeting on 23<sup>rd</sup> September 2020 to discuss the audit observations but it was deferred for two weeks by him due to non-availability of replies of audit observations/working

paper from the sub-ordinate offices. Despite pursuance by Audit, the PAO could not convene DAC meeting, though a rescheduled meeting as on 27<sup>th</sup> October 2020 was notified but it was also postponed without any further commitment.

The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. Deputy Commissioners concerned informed the DAC that they have all the relevant record at their offices, so the draft para may kindly be dropped. DAC decided that the concerned Deputy Commissioner will submit the details of required documents to the office of DG Audit Sindh for scrutiny in order to fulfill the audit requirements as per the schedule to be conveyed to them by the office of the DG Audit Sindh.

The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of concerned offices informed that the record pointed out in the para was available. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.1.2 Non-maintenance / non-provision of record during audit**

As per 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.

As per rule Sindh Financial Rules Volume-I, materials should be issued from stock for departmental use on an indent in P.F.R. Form 26. When materials are issued, a written acknowledgment should be obtained from the person to whom they are ordered to be delivered or dispatched, or from his duly authorized agent.

During audit of SRP (PDMA-Sindh) for the financial year 2019.20 following observation were noted:

- i. Distribution and functional deployment plans of medical machinery/equipment and utilization of PPEs were not prepared and provided to audit.
- ii. The procurement of medical machinery/equipment was made by medical supply sub-committee, they decided the quantity and rates of

machinery/equipment and PPEs to be procured then accordingly payment was made out of SPR-Project account, however, the process adopted for selection of supplier and their ancillary records i.e. supplier participation record, their technical bids, financial bids were not available on record and only minutes of committees were available.

- iii. Stock register of medical machinery/equipment and PPEs and their utilization were maintained.

Audit is of the view that the maintenance and provision of relevant record is the responsibility of the concerned involved in procurement. Non maintenance and non-provision of record during the course of audit has limited the scope of audit.

Audit observation was communicated to entity on 29.08.2020. In reply the entity stated delivery challans of supply at I&I Depot (Health department warehouse) and PDMA warehouse were provided to audit. The equipment issuance record from I&I Depot in letter dated 01.09.2020 is attached.

The reply of the entity is not tenable because in case of medical equipment the satisfactory installation and operation certificates were required and in case of PPEs the utilization record were required to be verified from audit. Entity had not replied about the process of selection of suppliers, suppliers participation record, their technical and financial bids etc.

The DAC meeting held on 5<sup>th</sup> and 6<sup>th</sup> October 2020. It was decided that the installation and operational certificates of procured equipment may be obtained from MPC/Health Department, which would be verified by the auditors.

During verification, letter regarding production of procurement record was written to Secretary Health Department on 9 October 2020, so compliance of DAC decision is still awaited.

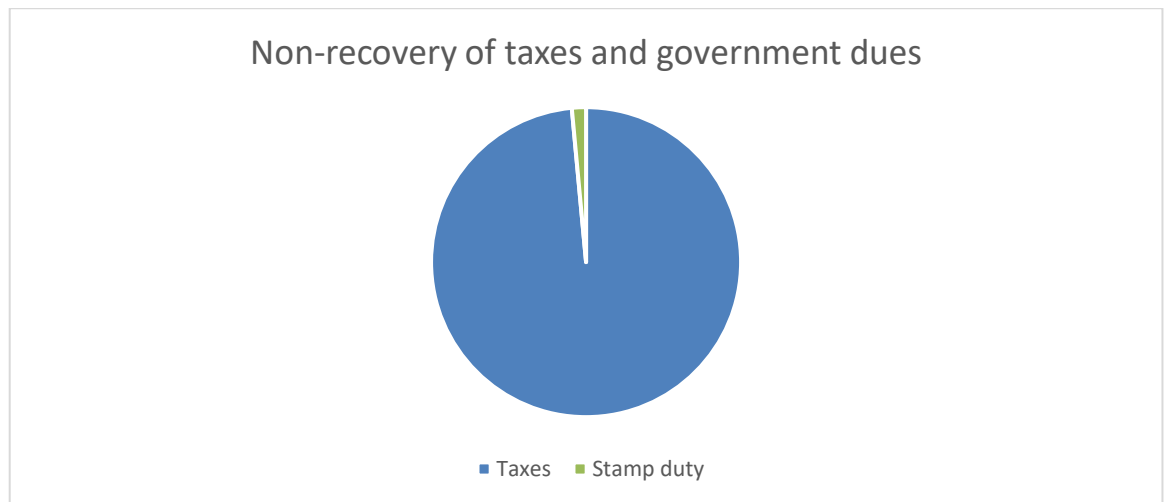
Audit recommends that installation and operational certificates of procured equipment be provided to audit.

**(PDP No. 326 SRP-PDMA FY 2019.20)**

## 4.2 Financial Management

At the province level, the Government of Sindh managed COVID-19 related funds through establishment of Corona Emergency Fund (CEF), releasing special grants by re-appropriation of funds as well as from regular funds. During the scrutiny of financial management, audit found various irregularities. Audit observed that the management has drawn the funds/grants from the treasuries through abstract bills. At the close of financial year, the unspent amount of Rs184.967million was required to be surrendered back to government and the accounts/detailed bills of Rs 1,012.197 million (expensed out on social security) were required to be submitted to the AG Sindh/ DAO concerned for post audit, which was not done.

The management failed to recover the taxes worthRs179.354 million and the stamp duty amounting to Rs2.682 millionwhich has put loss to government. The agreements of Rs1,005.766 million were not executed & performance security of Rs117.205 million was not obtained to safeguard the government interests/assets.



The payment of taxes on behalf of the vendor has given double loss to Government. Instead of deduction of taxes from the invoices of the vendors, the management paid taxes from Government funds on behalf of the vendors. The details are as follows;

Taxes paid on behalf of vendors



- Sanghar
  - Shaheed Benazirabad
  - Thatta
- Shikarpur
  - Badin
  - Sujawal
- Matari
  - Jacobabad
- Naushehro Feroze
  - Jamshoro

The excess payments / payment amounting to Rs226.380 million over due rates were made has put loss to government as due diligence was not considered while incurrence of expenditure. In addition to the that, the management incurred excess expenditure over the budgetary provisions of contingency heads for Rs6.846 million unauthorizedly. The management created liability of Rs50.629 million instead of restricting within the budgetary provisions. The management paid Rs120.0 million through DDO accounts instead of direct payments to the parties concerned and has also paid Rs70.037 million in cash instead of bank instrument which has created doubt of chances of misuse of funds.

Audit recommends that the management should surrender the unutilized funds so that the same could be utilized where these are needed. The recoveries may be affected in respect of government revenue/dues. Irregularities may be got regularized from the competent authorities. The compliance of government policies and procedures should be assured. Moreover, audit further requires that the losses may be made good besides fixing of responsibility against the persons at fault.



#### **4.2.1 Non-submission of accounts along with vouchers/bills - Rs1,012.197 million**

As per Rule-308 of Central Treasury Rules Volume-I, except in the case of contingencies requiring countersignature before payment, contingent charges falling under the group may be drawn from the treasury by presentation of abstract bills in Form T. R. 31, subject to the presentation of detailed bills to the controlling officers for countersignature and transmission to the Accountant General in accordance with the procedure hereinafter prescribed.

During audit on the accounts of the various offices of Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that an amount of Rs1,012.197 million was drawn through abstract bills on account of purchase of ration and for establishment of quarantine facility. The accounts/detailed bills were required to be submitted to AG Sindh/District Accounts Offices, but the same was not done by the management. Details are given at **Annex-2**.

The audit is of the view that non-observance of Government rules reflects prevalence of poor financial management.

The matter was pointed out to the management in the month of July & August. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The forum was informed by the participants that the amount was withdrawn on abstract bill as per permission accorded by the Finance Department, Government of Sindh owing to the COVID-19 emergency. DAC decided that the relevant documents along with justification for late submission of accounts would be shared by the concerned DC with the office of the DG Audit Sindh as per the schedule to be shared by them. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.2.2 Irregular procurement without agreement - Rs776.90 million and non-recovery of stamp duty - Rs2.817 million**

According to Rule-159(a) of Sindh Financial Rules, Volume-I, "The work or supply costing not less than Rs.100 a contract should be made on a written agreement, duly stamped and registered, so that it can be maintained in a court of law in the event

of dispute”. According to Para-22-A of Stamp Act, 1899, “It is the duty of the competent authority to recover the stamp duty and affix the same, while execution of agreement at the rate of 0.35 paisa per hundred rupees of the value of the agreement or against tender cost”.

During audit on the accounts of the various offices of Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that the agreement of Rs776.90 million was neither executed with the suppliers nor recovery of stamp duty @ 35 paisa per hundred was made. Thus, Government sustained a loss of Rs2.817 million. Details are given at **Annex-3**.

Audit is of the view that Government sustained loss due to non-recovery of stamp duty from the suppliers.

The matter was pointed out to the management in the month of July & August 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The para was discussed at length whereas concerned DCs defended their position on account of execution of agreement and subsequent recovery of stamp duty. DAC decided that the DCs will submit the agreements with the vendors and recovery/affixing of due stamp duty to the office of the DG Audit Sindh for scrutiny in order to settle the draft para as per the schedule to be conveyed by the office of the DG Audit Sindh. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.2.3 Loss to Govt. due to excess rate allowed against purchase of items - Rs195.791 million**

According to Rule-88 “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from the Government revenues, as a persons of ordinary prudence would exercise in respect of expenditure of his own money”

During audit of the following offices of Health Department for the financial year 2019-20, while reviewing record of COVID-19, it was observed that excess rate

against purchase of various items of Rs195.791 million was allowed by Medical Procurement Committee which resulted in loss to Govt.

(Rs. in million)

Sr. #	Name of office	AIR Para #	Amount
1	Director Health Services (I.I. Depot)	09	191.263
2	Director PPP Node (IHS-NGO)	04	1.993
3	Director PPP Node (MERF-NGO)	18	2.535
<b>Total</b>			<b>195.791</b>

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of Director Health Services (I.I. Depot) informed that reply would be furnished by CEF committee as the procurement was made by CEF committee. The management of Director PPP Node (IHS-NGO) informed that the prices were above normal rate due to extra high demand and less supplies available in market due to COVID-19 pandemic. Director PPP Node (MERF-NGO) informed that procurement was made through quotations from various suppliers appearing in MERF list so short listed suppliers as per MERF policy. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.2.4 Non-surrendering of savings – Rs184.967 million**

As per Rule-128 of Sindh Budget Manual “The Drawing and Disbursing Officer is personally responsible for surrendering the savings to the Government before the close of the financial year”. According to the Para-95 of General Financial Rules Volume.I “All anticipated savings should be surrendered to Government immediately they are foreseen without waiting till the end of the year, unless they are required to meet excesses under some other unit or units which are definitely foreseen at the time and no savings should be held in reserve for possible future excess”.

During audit of the various offices of Government of Sindh, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that the COVID-19 fund amounting to Rs184.967 million was neither utilized nor surrendered

well in time, so that it could have been utilized somewhere else where need existed. Details are given at **Annex-4**.

The matter was pointed out to the management in the month of August 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. DCs concerned informed the participants of DAC different reasons for non-utilization or non-surrendering the COVID-19 Funds. After detailed deliberations, DAC decided that the concerned DCs will deposit the available funds in to Government account as those pertain to previous financial year. To clear the liability, if any, fresh funds may be requested from Finance Department. The position after surrender of funds will be provided to the office of the DG Audit Sindh in order to drop the draft para.

The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of TIH informed procurement was on the go and amount under observation pertain to commitment to pay against liabilities. MS Civil Hospital replied saving was already surrendered. MS Lyari General Hospital replied that amount pertained to payment against supplies in pipeline. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.2.5 Unauthorized transfer of COVID funds from designated bank account to other bank account – Rs171.370 million**

As per directives of the Chief Minister Sindh to Heads of all Govt. departments including of Vice Chancellors of Public Sector Universities in Sindh vide No. SO(Coord)/CMS/30 dated 03.04.2014 by referring to Finance Department letter No.FD.SO(Res-IV/7(9) 2011-12 dated 20-03-2014 that all the Govt. related accounts including Joint Accounts, other than Assignment Accounts would be maintained in Sindh Bank Limited. As per request letter of release by NGOs, that funds of the PPP project were to be transferred into project's designated bank account No.0022907900681355(Current) maintained in HBL F8 Markaz branch Islamabad.

During audit of the following offices of Health Department, Government of Sindh, for the financial year 2019-20, it was observed that total funds of Rs202.222 million were released and deposited into designated accounts for establishment of

quarantine centers but the funds of Rs171.370 million were transferred to other than designated bank account and profit earned was not added as part of the COVID funds. In addition, the funds were placed into HBL instead of Sindh Bank.

(Rs. in million)

Sr.#	Name of office	AIR Para #	Amount
1	MERF (NGO)	11	95.000
2	Integrated Health Services	01	76.370
<b>Total</b>			<b>171.370</b>

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the MERF (NGO) informed that MERF being private partner of PPP Nodes Health Department has not been instructed to open account in Sindh Bank. The funds were transferred from current account to saving account to generate financial resources. As agreement with GoS requires MERF to utilize saving in the project, therefore the additional financial resources generated from saving account will be accounted for in the project fund. The management of the Integrated Health Services (IHS) informed that IHS manage all the operation of PPP Sindh Project and COVID-19 through Sindh Bank Limited which is saving account. Funds were transferred to Faysal Banl Limited which is also a saving account, no account was maintained in HBL. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.2.6 Non-execution of contract agreement – Rs145.606 million**

According to Rule 159 (a) of S.F.R V-I, in the case of work or supply costing not less than Rs.100/- a contract should be made on written agreement, duly stamped and registered, so on that it can be maintained in the Court of Law in the event of dispute.

During audit of the various offices of Health Department Government of Sindh, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that an expenditure of Rs145.606 million was incurred on account of purchase of COVID-19 related material but no formal contract agreement in this regard was executed with the suppliers. Details are given at **Annex-5**.

Audit is of the opinion that government interest was not safeguarded due to non-execution of contract agreement.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the concerned offices informed that the record pointed out in the para was available. The DAC directed concerned to provide all relevant record to audit for verification. Meanwhile a letter to SPPRA should be written to seek explanation / clarification or exemption of all the agreements in section under Rule 16-B(viii) of SPPRA 2010 on emergency ground. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.2.7 Irregular payment through DDO account – Rs120.000 million**

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

During audit of the office of Secretary, Health Department, Karachi for the year 2019-20, it was observed that an amount of Rs50.000 million (Rs10.000 million dated 24-03-2020 & Rs40.000 million dated 27-03-2020) was drawn from AG Sindh Office through abstract bill and kept in DDO account on account of funds received for incurring expenditure on COVID-19. The same was utilized while making payment through DDO account from 30-03-2020 to 15-06-2020. However, no any internal control mechanism was found in place like:

1. Formation of purchase committee.
2. Obtaining competitive rate while incurring expenditure.
3. Issuance of supply / work order.
4. Obtaining Delivery Challan / Goods receiving.

5. Inspection report to ensure quality of goods received.
6. Sanction order of the competent authority against the payment.

Similarly, an amount of Rs70.000 million (Rs20.000 million dated 21-05-2020 & Rs50.000 million dated 09-06-2020) was drawn from AG Sindh Office through abstract bill and payment was made against three bills claimed by Aga Khan Hospital Karachi on account of testing and treatment of COVID-19 dated. 21-04-2020, 14-05-2020 & 08-06-2020. However, no any internal control mechanism was found in place to verify the claim like:

1. Claim submitted was supported with referral letter duly signed by Medical Superintendent / District Health Officer.
2. Name of individual against the test / treatment done was matched with the name communicated through referral letter.
3. Result of the test was properly reported.
4. Payment bill submitted by the vender was setting forth full and clear particulars of the claim.

It was further observed that total claim of Aga Khan Hospital accumulated to Rs92.000 million while payment of Rs70.000 million was made. As a result, liability of Rs22.000 million was created.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of concerned office informed expenditure was incurred in emergency by evoking Rule 16 of SPPRA Rule 2010. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 25, 44)**

#### **4.2.8 Non-obtaining of performance guarantee to cover defects liabilities – Rs117.205 million**

As per rule 39 of SPPRA, “(1) Procuring Agency shall, in all procurement of goods, works and services, carried out through open competitive bidding, require security in the form of pay order or demand draft or bank guarantee, an amount sufficient to protect the procuring agency in case of breach of contract by the contractor or supplier or consultant, provided that the amount shall not be more than 10% of contract price; (2) The security shall be provided in an appropriate form and amount, as provided in the bidding documents; (3) Validity of performance security shall extend at least ninety days beyond the date of completion of contract to cover defects liability period or maintenance period subject to final acceptance by the procuring agency.

During audit of the various offices of Government of Sindh, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that the performance security of Rs117.205 million was not obtained from the suppliers to cover the defects liability period before making payments against procurement of ration material / COVID-19 related material. Details are given at **Annex-6**.

The audit is of the view that the government interests were not safeguarded before incurrence of expenditure.

The matter was pointed out to the management in the month of July & August. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The para was discussed at length whereas concerned DCs defended their position on account of obtaining of performance guarantee from the vendors. After detailed deliberations among the participants and the DAC members, it was decided that justification regarding non obtaining of the performance guarantee may be provided to the office of the DG Audit Sindh as per the schedule to be communicated to the concerned DCs by the office of the DG Audit Sindh.

The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of concerned offices informed that the record pointed out in the para was available. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.



#### 4.2.9 Non-deduction of government taxes – Rs107.222 million

According to Notification issued by Sales Tax Department for sales Tax Special procedure (withholding) rules, 2007 vide letter No S.R.O 77 (I) 2008 dated 23-01-2008, “Withholding agent shall deduct an amount equal to 1/5th of the total sales tax shown in the sales tax invoice issued by the supplier and make payment of the balance amount to him.

According to Rule-3(3) of Sindh Sales Tax Special Procedure (Withholding) Rules, 2014 “A withholding agent, other than a person or a recipient of [the taxable] services covered by clause (f) of sub-rule (2) of rule 1, shall deduct an amount equal to one-fifth of the total amount of sales tax shown in the sales tax invoice issued by a registered person and shall make payment of the balance amount to service provider”. Further, according to Section 153 of income tax ordinance 2001 “Every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person.

- (a) for the sale of goods;
- (b) for the rendering of or providing of services;
- (c) on the execution of a contract, other than a contract for the sale of goods or the rendering of or providing of services, shall, at the time of making the payment, deduct tax from the gross amount payable at the rate specified in Division III of Part III of the First Schedule.

During audit of the various offices of Government of Sindh, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that an amount of Rs107.222 million was not withheld on account of government taxes while making payment to the concerned. As a result, government sustained financial loss. Details are given at **Annex-7**.

The matter was pointed out to the management in the month of August 2020. The PAO, Local Government, Housing & Town Planning Department convened DAC meeting on 23<sup>rd</sup> September 2020 to discuss the audit observations but it was deferred for two weeks by him due to non-availability of replies of audit observations/working paper from the sub-ordinate offices. Despite pursuance by Audit, the PAO did not convene DAC meeting, though a rescheduled meeting as on 27<sup>th</sup> October 2020 was notified but it was also postponed without any further commitment.

The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The para was discussed at length

whereas concerned DCs defended their position on account of the non-deduction of amount of taxes. After detailed discussions among the participants, DAC decided that the consolidated details along with justification and supporting documents will be submitted by the DC concerned with the office of the DG Audit Sindh as per the schedule to be shared by them.

The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of concerned offices informed that the record pointed out in the para was available. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.2.10 Un-authorized payment to un-registered suppliers – Rs86.436 million**

As per Rules 2(2) and (3) of the Sales Tax Special Procedure (Withholding) Rules, 2007 under S.R.O. 660(1)/2007, Islamabad, the 30th June, 2007, “A withholding agent shall deduct an amount equal to one fifth of the total sales tax shown in the sales tax invoice issued by the supplier and make payment of the balance amount to him” and “All withholding agents shall make purchase of taxable goods from a person duly registered under Sales Tax Act, 1990, provided that under unavoidable circumstances and for reasons to be recorded in writing, if purchases are made from unregistered persons, the withholding agent shall deduct sales tax at 17% of the value of the taxable supplies made to him from the payment due to the supplier”.

During audit of the following offices of Government of Sindh, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that an amount of Rs86.436 million was paid to various general order suppliers on account of procurement of ration bags and COVID related material. The suppliers were not registered with FBR.

(Rs. in million)

<b>Sr #</b>	<b>Name of Office</b>	<b>AIR Para #</b>	<b>Amount</b>
1	Deputy Commissioner, Kandhkot @ Kashmore	09	30.729
2	Deputy Commissioner, Shikarpur	06	28.719
3	Deputy Commissioner, Jacobabad	09	23.721
4	Assistant Inspector General of Police Welfare, Karachi	06	3.267
<b>Total</b>			<b>86.436</b>

The audit is of the view that the government instructions were not observed before incurrence of expenditure.

The matter was pointed out to the management in the month of July 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The participants informed the DAC forum that the procurement was made from the registered suppliers. DAC decided that the DCs concerned will provide the justification on the draft audit para to the office of the DG Audit Sindh as per the schedule to be conveyed by them. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.2.11 Engagement of vendor without MoU and Agreement – Rs83.260 million**

According to Rule 159 (a) of S.F.R V-I, in the case of work or supply costing not less than Rs.100/- a contract should be made on written agreement, duly stamped and registered, so on that it can be maintained in the Court of Law in the event of dispute.

During audit of the office of Secretary, Health Department, Karachi for the year 2019-20, it was observed that an amount of Rs13.260 million was paid to M/S Sapphire Consultant Services Pvt. on account of providing IT related services and hardware. However, MOU and Agreement between M/S Sapphire Consultant Services Pvt. and Government of Sindh, Health Department was not signed / available on office record.

Similarly, payment of Rs70.000 million was made to Aga Khan Hospital Karachi on account of testing and treatment of COVID-19. However, MoU and Agreement between Aga Khan Hospital Karachi and Government of Sindh, Health Department was not signed / available on office record.

Audit is of view that services of M/S Sapphire Consultant Services Pvt. and Aga Khan Hospital Karachi were required to be availed after signing MoU and agreement.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of concerned office informed expenditure was incurred in emergency by invoking Rule 16 of SPPRA Rule 2010. M/S Sapphire Consultant Services Pvt. had already provided services to Health Department the firm was agreed to provide services on same terms and conditions. Besides Aga Khan Hospital was also providing health services on normal prices on credit basis. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 26, 43)**

#### **4.2.12 Irregular cash payment instead of crossed cheque – Rs70.037 million**

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

During audit of the following offices of Government of Sindh, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that an expenditure of Rs70.037 million was incurred on account of isolation center and supply of bags of Ration. However, payment was paid in cash instead of issuing crossed cheque in the payees account, in violation of above rule.

(Rs. in million)

<b>Sr #</b>	<b>Name of Office</b>	<b>AIR Para #</b>	<b>Amount</b>
1	Secretary, Finance Department, Karachi	43	33.080
2	Deputy Commissioner, Tando Muhammad Khan	15	26.394
3	Deputy Commissioner, East Karachi	02	8.876
4	Deputy Commissioner, Korangi Karachi	13	1.687
<b>Total</b>			<b>70.037</b>

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The para was discussed at length whereas concerned DCs defended their position on payment in cash instead of crossed cheques. DAC decided that the DC concerned will share the justification to the office of the DG Audit Sindh on account of the cash payment made instead of through crossed cheque as per the schedule to be conveyed by them in order to settle the draft para. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.2.13 Irregular creation of liability– Rs50.629 million**

According to Rule 289 of Federal Treasury Rule, Volume-I, all charges must be paid and drawn at once and under no circumstances may they be allowed to stand over to be paid from the budget grant of the next year and under Clause (g) of the policy decision of the Government of Sindh, the pervious year's liability from the current budget shall be made after the prior approval of the Finance Department Government of Sindh.

During audit on the accounts of the Deputy Commissioner (Malir), Karachi, Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that the management created liability of Rs50.629 million unauthorizedly without restricting the expenditure within the released budget. It was observed that the local office was unable to utilize the released funds of Rs30.000 million and surrendered it back at the close of financial year even though a huge liability was required to pay off.

The matter was pointed out to the management in the month of July 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The participant informed the DAC forum that the finance department was approached for release of funds for clearance of liability. The response is awaited. DAC decided that the DC Malir will provide the justification to the office of the DG Audit Sindh on the draft para on the schedule to be shared by the office of the DG Audit Sindh. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 21)**

#### 4.2.14 Loss to government due to payment of taxes on behalf of vendor – Rs37.718 million

As per instructions issued by the Finance Department, Government of Sindh issued to All DCs and Commissioners vide No. FD(B&A)ACC/COVID/3/2020 dated 4th April 2020, while making payment on purchase of ration, from vendors, for distribution to the poor, the deduction towards income tax @ 4.5% on “purchase of goods” under section 153(1) of the Income Tax Ordinance, 2001 .....

During audit on the accounts of the following offices of Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that instead of deduction of income tax of Rs18.859 million at source, the department paid taxes on behalf of the vendors resulting in double loss. Thus, Government sustained a loss of Rs37.718 million. Details are given as under:

(Rs. in million)

Sr #	Name of Office	AIR Para #	Bill amount	Amount paid	Tax not deducted & paid by dept
1	Deputy Commissioner, Sanghar	01	33.207	33.207	3.521
2	Deputy Commissioner, Shikarpur	15	26.742	26.742	3.431
3	Deputy Commissioner, Matiari	13	27.999	27.999	1.957
4	Deputy Commissioner, Naushehro Feroze	05	31.899	31.899	1.657
5	Deputy Commissioner, Shaheed Benazirabad	03	35.353	35.353	1.521
6	Deputy Commissioner, Badin	08	37.839	37.839	1.461
7	Deputy Commissioner, Jacobabad	15	26.742	26.742	1.449
8	Deputy Commissioner, Jamshoro	03	30.368	30.368	1.412
9	Deputy Commissioner, Thatta	08	30.140	30.140	1.296
10	Deputy Commissioner, Sujawal	05	25.648	25.648	1.154
<b>Total</b>			305.937	305.937	18.859

Audit is of the opinion that non-deduction of taxes from vendors and payment of taxes on their behalf caused loss to Government exchequer.

The matter was pointed out to the management in the month of July & August 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The para was discussed at length whereas concerned DCs defended their position on account of the taxes paid on the behalf of vendors. After detailed discussion at the forum, it was decided by the DAC

that the relevant record along with the justification will be provided to the office of the DG Audit Sindh for re-conciliation and verification by the respective DCs as per the schedule to be conveyed by the office of the DG Audit Sindh. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.2.15 Un-justified payment made without obtaining work satisfactory report – Rs35.225 million**

As per Letter of Award issued with the signature of Medical Superintendent it was instructed to suppliers that “You are directed to carry out the offered job, after completion of the job submit your bill along with satisfactory report from the end user of the concerned unit for arranging the payment from office of the A.G Sindh”.

During audit of the following offices of Health Department, Government of Sindh, for the financial year 2019-20, it was observed that payment of Rs35.225 million was made to suppliers on account of supplying various equipments. However, in disregard to above instructions issued by management Work Satisfactory Reports from the end user of the concerned unit were not provided to audit for verification. As a result, audit could not authenticate the expenditure.

(Rs. in million)

<b>Sr. #</b>	<b>Name of Office</b>	<b>AIR Para #</b>	<b>Amount</b>
1	Medical Superintendent Dr. Ruth K.M. PFAU Civil Hospital, Karachi	13	29.448
2	Medical Superintendent Peoples Medical College Hospital, Shaheed Benazirabad	10	5.777
<b>Total</b>			<b>35.225</b>

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of concerned offices informed that record pointed out in the para was available. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.2.16 Irregular expenditure in violation of SOPs – Rs33.080 million**

As per Rule-88 of Sindh Financial Rules, Volume-I “Every public officer is expected to exercise the same vigilance in respect of the expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money”.

During audit of the office of Secretary, Finance Department, Karachi for the year 2019-20, it was observed that an amount of Rs33.935 million was released to Field Isolation Center Expo Center Karachi up to 21-04-2020, out of which an amount of Rs33.080 million was expended up to 30-04-2020. However, no any internal control mechanism was found in place like:

1. Formation of purchase committee.
2. Obtaining competitive rate while incurring expenditure.
3. Issuance of supply / work order.
4. Obtaining Delivery Challan / Goods receiving.
5. Inspection report to ensure quality of goods received.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020, but no reply was received.

Audit requires justification for non-compliance of SOPs for incurring expenditure from Corona Emergency Fund.

**(AIR # 42)**

#### **4.2.17 Un-economical purchase of Patient Monitors – Rs31.952 million**

As per the minutes of 1<sup>st</sup> meeting of Supply Chain, Logistic & Storage Committee notified on 23.03.2020 by Services and General Administrative Department, Government of Sindh, sub-committee for procurement of medical supplies having 5 members was constituted and it was decided under clause 6 (iv) that in procurement valid modes of public information shall be availed to ensure transparency and fair competition in procurement.



Technical committee in its meeting held on 21<sup>st</sup>& 22<sup>nd</sup> April, 2020 technically approved the Patient Monitors of M/s Noor International @ 2,200 US\$/ unit as well as M/s Bios Karachi @ 950 US\$/ unit.

As per minutes of technical committee meeting held on 21<sup>st</sup> to 22<sup>nd</sup> April 2020 and Medical Procurement Committee minutes of meeting held on 24<sup>th</sup> and 25<sup>th</sup> April 2020 supplier M/s Bios Karachi was technically qualified for supply of Patient Monitors with approved rate of 950 US dollar and M/s Noor International was also technically qualified for same supply with approved rate of 2,200 US dollars.

During audit of SRP (PDMA-Sindh) for the financial year 2019.20 it was observed that purchase order dated 27.03.2020 of Rs. 63.912 million was issued to M/s Noor International (Pvt) Ltd to supply 200 Patient Monitors @ Rs 319,561 (1 US\$=168.19) per unit on the recommendation of Medical Procurement Committee of COVID – 19 Pandemic Emergency, held on 24<sup>th</sup>& 25<sup>th</sup> May 2020 and offer of M/s Bios Karachi being lowest was not considered.

Audit is of the view that supplier selection and recommendation of award of contract was non-prudent and was resulted in loss of (319,561-159,800 =159,760X200=31.952 million) 31.952 to public exchequer.

Audit observation was communicated to entity on 29.08.2020. In reply the entity stated that M/s Bios Karachi quoted the prices of Chinese made ICU Patient Monitors and was not able to provide delivery schedule so procurement was made from M/s Noor International Japanese made (Nihon Kohden) on the recommendation of Medical Procurement Committee. Thus, quality, delivery time, ease of use, compatibility was the main consideration.

The reply of the entity is not tenable because no documentary evidence was provided to authenticate that the delivery schedule of M/s Bios Karachi was not feasible. Moreover, technically both equipments China made and Japanese made were declared qualified, so priority to Japanese made is needed to be substantiated with documentary evidence that this equipment was more effective and efficient.

The DAC meeting held on 5<sup>th</sup> and 6<sup>th</sup> October 2020. It was decided that factual position/justification may be provided by the MPC/Health Department in respect of the objection raised by the auditors.

During verification, letter regarding production of procurement record was written to Secretary Health Department on 9 October 2020, so compliance of DAC decision is still awaited.

Audit recommends that procurement of Patient Monitors on higher rate of Rs31.952 million from M/s Noor International be justified to audit

**(PDP No. 333 SRP-PDMA FY 2019.20)**

#### **4.2.18 Loss on unauthorized utilization of deducted taxes – Rs25.059 million**

As per paragraph 2 of notification No.FD(B&A)/ACC/COVID/3/2020 dated 04-04-2020 issued by Finance Department Govt of Sindh, “ this to convey that while making payment on purchases of rations, from vendors, for distribution to the poor, the deduction towards income tax @4.5% on “ purchases of goods” under section 153(1) of the income tax ordinance 2001 and federal sale tax @ 17% shall be ensured. .... Whereas the packed & branded spices and sugar shall be charged with all taxes. As per Rule-13 of General Financial Rules, Volume-I, “every controlling officer must satisfy himself not only that adequate provisions exist within the departmental organization for systematic internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of its subordinate officers and to guard against waste and loss of public money and stores but also that the prescribed checks are effectively applied”.

During audit on the accounts of the following offices of Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that an amount of Rs25.059 million was deducted on account of taxes on payment of procurement of various articles/ration bags but the same was utilized unauthorizedly by local offices instead of deposit in the Government treasury.

(Rs. in million)

<b>Sr #</b>	<b>Name of Office</b>	<b>AIR Para #</b>	<b>Amount</b>
1	Deputy Commissioner, Malir Karachi	20	22.494
2	Deputy Commissioner, Hyderabad	29	2.340
3	Deputy Commissioner, Shikarpur	10	0.225
<b>Total</b>			<b>25.059</b>

Audit is of the view that utilization of deducted taxes as expenditure is severe violation of rules which caused loss to Government.

The matter was pointed out to the management in the month of July 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The para was discussed at length whereas concerned DCs defended their position on account of the utilization of amount deducted in lieu of the taxes. After detailed deliberations, DAC decided that the justification for unauthorized utilization of the amount deducted in lieu of the taxes may be submitted to the office of the DG Audit Sindh for scrutiny. Moreover, Finance Department may be approached by the concerned DC to release the additional funds which have been already utilized - to be deposited in government treasury to settle the audit para. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.2.19 Loss due to less deduction of GST -Rs 23.203 million**

As per Sales Tax Act 1990, a registered person making a taxable supply shall issue a serially numbered tax invoice at the time of supply of goods containing (a) name, address and registration number of the supplier.

During audit on accounts of PDMA-Sindh, it was observed that PDMA-Sindh made payments to various suppliers on account of supply of non-medical items during the financial year 2019-20. The scrutiny of record revealed that the GST bills submitted by supplier were invalid on grounds that invoices were without serial number.

This resulted into loss of Rs23.203 million to Govt. exchequer due to release of 4/5 and difference of GST due to wrong calculation to suppliers. The detail is provided in **Annex-8**.

The initial audit observation was issued on 29-07-2020. It was replied that during the emergency situation of COVID-19 and lock down situation, mostly businesses / shops were closed, However, the suppliers had supplied items in crucial time against purchase orders of this Authority and submitted invoices / GST invoices with proper Serial number and date. Further, as per Sales Tax Special Procedure (Withholding) Rules, 2007 of FBR, it is clearly mentioned that responsibility of a withholding agent is deduction of 1/5<sup>th</sup> of GST.

The reply of the department is not satisfactory as if supplier had charged GST on supplies then it should be deposited into designated accounts as it is receipt of government through FBR. Processing of valid GST invoices is the responsibility of

PDMA-Sindh, however, the monthly GST return filed by supplier will show the deposit of tax if deposited. The same be got verified from audit otherwise recovery should be made from supplier. In certain cases, due to calculation mistake less GST was also deducted.

The DAC meeting was held on 5<sup>th</sup> and 6<sup>th</sup> October 2020. It was decided that proof of deposit of tax released to supplier will be obtained and got verified from audit.

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

**(PDP No.312 PDMA-Sindh FY 2019.20)**

#### **4.2.20 Irregular expenditure on Quarantine Center – Rs22.198 million**

As per Para-209(d) of CPWD Code, “all payments for work or supplies are based on the quantities recorded in the measurement book, it is incumbent upon the person taking the measurements to record the quantities clearly and accurately”

During audit on the accounts of the following offices of Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that an expenditure of Rs22.198 million was incurred on maintenance of Quarantine Center. The following observations were noticed:

- i. The handing over of the building was not produced.
- ii. The assessment of the missing facilities for works to be executed at the quarantine center was not available on record.
- iii. The payments of Rs16.525 million were made without recording of measurements in Measurement Book at Deputy Commissioner, Sukkur.
- iv. The schedule of rates was not observed. The work was done on the basis of prevalent market rates.

(Rs. in million)

<b>Sr #</b>	<b>Name of Office</b>	<b>AIR Para #</b>	<b>Amount</b>
1	Deputy Commissioner, Sukkur	15	20.806
2	Deputy Commissioner, Shikarpur	01	1.392
3	Deputy Commissioner, Malir Karachi	15	0
<b>Total</b>			<b>22.198</b>

Audit is of the view that execution of work without assessment of building and measurement book can lead to excess payment and wasteful expenditure as duplicate work.

The matter was pointed out to the management in the month of August 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The DCs concerned informed the forum that the quarantine centers were declared on the un-accomplished building on emergency basis as the COVID-19 cases were on rise, specifically in those who were returning from the pilgrimage. The arrangements were made in order to cure the spread of COVID-19 cases. DAC decided that the DC concerned will share the justification regarding audit observations with the office of the DG Audit Sindh as per the schedule to be conveyed to them in order to settle the draft para. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.2.21 Irregular expenditure without fulfilling the codal formalities – Rs20.589 million**

As per Rule-88 of Sindh Financial Rules, Volume-I “Every public officer is expected to exercise the same vigilance in respect of the expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money”.

During audit of the following offices of Health Department, Government of Sindh, for the financial year 2019-20, it was observed that an expenditure of Rs20.589 million was incurred on purchase of various COVID-19 related material without fulfilling the codal formalities.

(Rs. in million)

<b>Sr. #</b>	<b>Name of Office</b>	<b>AIR Para #</b>	<b>Description of formalities</b>	<b>Amount</b>
1	District Health Officer, Umerkot	3	1. Indents for issuance of items were not found available. 2. Proper Acknowledgment from concerned was not obtained. 3. Paid Bills / Vouchers were not stamped as “Paid & Cancelled.”	0.950
2	Medical Superintendent Dr. Ruth K.M. PFAU Civil Hospital, Karachi	4	1. Indents for issuance of items were not found available.	5.890

(Rs. in million)

Sr. #	Name of Office	AIR Para #	Description of formalities	Amount
			2. Proper Acknowledgment from concerned was not obtained. 3. Detail of distribution were not available.	
3	Medical Superintendent Peoples Medical College Hospital, Shaheed Benazirabad	4	1. Indents for issuance of items were not found available. 2. Proper Acknowledgment from concerned was not obtained. 3. Detail of distribution were not available.	11.749
4	District Health Officer, Jacobabad	6	1. Comparative statement not prepared of quotations. 2. Supply orders were not attached with the bills. 3. Delivery orders were not attached with the bills.	2.000
<b>Total</b>				<b>20.589</b>

Audit is of the opinion that in absence of codal formalities financial propriety and probity could not be authenticated.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of offices at serial 1 to 3 replied that expenditure was incurred after observing all codal formalities. District Health Officer, Jacobabad informed that expenditure was incurred through quotations, comparative statement was prepared and supply orders were placed, supplies were received and payment was made accordingly. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.2.22 Procurement of items at higher rates – Rs20.520 million**

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

During audit on the accounts of the following offices of Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that ration items amounting to Rs20.520 million were purchased at higher rates. Details are given as under;

(Rs. in million)

Sr. #	Name of Office	AIR Para #	Amount due	Amount Paid	Excess / variation
1	Deputy Commissioner, Umerkot	01	25.334	29.267	3.933
2	Deputy Commissioner, Hyderabad	28	5.466	8.688	3.222
3	Deputy Commissioner, Korangi Karachi	12	17.085	20.271	3.186
4	Deputy Commissioner, Matiari	12	13.216	15.799	2.583
5	Deputy Commissioner, Jamshoro	06	15.820	17.868	2.048
6	Deputy Commissioner, Kandhkot @ Kashmore	13	17.243	19.002	1.759
7	Deputy Commissioner, Shikarpur	10	10.679	11.523	0.844
8	Deputy Commissioner, Jacobabad	12	9.900	10.592	0.692
9	Deputy Commissioner, Qamber @ Shahdadkot	37	3.750	3.263	0.487
10	Deputy Commissioner, Malir Karachi	27	0.766	1.242	0.476
11	Deputy Commissioner, Sukkur	08	15.028	14.579	0.449
12	Deputy Commissioner, Khairpur	02	1.749	2.032	0.283
13	Deputy Commissioner, East Karachi	11	11.690	12.248	0.558
				<b>Total</b>	<b>20.520</b>

The audit is of the view that the undue favor was extended to the suppliers by allowing higher rates of same articles.

The matter was pointed out to the management in the month of July & August. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The para was discussed at length whereas concerned DCs defended their position on account of procurement at higher rates. DAC decided that the concerned DC will share the justification and reason for purchasing on higher rates with the office of the DG Audit Sindh as per the schedule to be conveyed to them. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.2.23 Non-remittance of government taxes – Rs20.458 million**

According to Para 26 of the GFR Volume-I “Subject to any special arrangement that may be authorized by competent authority with respect to any particular class of receipt, it is the duty of the department Controlling officers to see that all the sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account. They should accordingly arrange to obtain from their subordinates monthly account and return in suitable form claiming credit for so much paid into the treasury or otherwise accounted for and compare them with the statement of treasury credits furnished by the Accountant General, to see that the amount reported as collected have been duly credited in the Public Account.

During audit of the various offices of Government of Sindh, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that an amount of Rs20.458 million was collected / withheld on account of government taxes while making payment to the vendors, but the same was not remitted in government account. As a result, government sustained financial loss. Details are given at **Annex-9**.

Thus, the above lapse on part of management indicates prevalence of poor financial management practices with in the department.

The matter was reported to the management during August 2020. The PAO convened DAC meeting on 23<sup>rd</sup> September 2020 to discuss the audit observations but it was deferred for two weeks by him due to non-availability of replies of audit observations/working paper from the sub-ordinate offices. Despite pursuance by Audit, the PAO could not convene DAC meeting, though a rescheduled meeting as on 27<sup>th</sup> October 2020 was notified but it was also postponed without any further commitment.

The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the concerned office informed that the record pointed out in the para was available. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.



#### 4.2.24 Uneconomical purchase of Infusion Pumps – Rs10.910 million

As per the minutes of 1<sup>st</sup> Supply Chain, Logistics and Storage Committee on 24.03.2020 by Services and General Administrative department, Government of Sindh Sub-committee for procurement of medical supplies having 5 members was constituted and it was decided under clause 6 sub-clause (iv) that in procurement valid modes of public information shall be availed to ensure transparency and fair competition in procurement.

Technical committee in its meeting held on 21<sup>st</sup>& 22<sup>nd</sup> April, 2020 technically approved the infusion pumps of M/s Noor International @ Rs. 87000/ Infusion Pump as well as Medline Technologies @ Rs54,910/ Infusion Pump (395 US \$)

During scrutiny of record it has been observed that SRP management incurred the expenditure of Rs29.580 million on the procurement of 340 Infusion Pumps @ 87,000/ Infusion Pump (P.O dated 9<sup>th</sup> May, 2020) from M/s Noor International (Pvt) Ltd on the recommendation of Medical Procurement Committee of COVID – 19 Pandemic Emergency, held on 4<sup>th</sup> May, 2020 and offer of M/s Medline Technologies being lowest was not considered.

Audit holds that the procurement of Infusion Pumps from M/s Noor International @ Rs 87000/ Infusion Pump is inflationary and uneconomical due to exorbitant rates offered by the supplier in comparison with Medline Technologies @ Rs54,910/ Infusion Pump (395 US \$) due to purchase at higher rate government sustained the loss amounting to Rs10.910 million as detailed below:

(Amount in Rupees)

Sr.#	Supplier Name	Qty	Rate offered/ unit	Amount
1	Noor International	340	87000	29,580,000
2	Medline Technologies	340	54910 (395 US \$) *	18,669,400
<b>Differential amount representing inflationary Purchase</b>				<b>10,910,600</b>

\* 1 USD = 161.5 PKR as on 22nd, April, 2020

Audit observation was communicated to entity on 29.08.2020. In reply the entity stated that M/s Medline Technologies quoted prices but was unable to provide delivery schedule as the equipment was required on emergent basis so procurement

was made from M/s Noor International on the recommendation of Medical Procurement Committee and no other vendor offered quality instrument in lesser prices.

The reply of the entity is not tenable because no documentary evidence was provided to authenticate that the delivery schedule of M/s Medline Technologies was not feasible. Moreover, out of delivered quantity of 340 Infusion Pumps 294 were still in I&I Depot (Health department warehouse) as on 01.09.2020.

The DAC meeting held on 5<sup>th</sup> and 6<sup>th</sup> October 2020. It was decided that factual position/justification may be provided by the MPC/Health Department in respect of the objection raised by the auditors.

During verification, letter regarding production of procurement record was written to Secretary Health Department on 9 October 2020, so compliance of DAC decision is still awaited.

Audit recommends that procurement of Infusion Pumps on high rate from M/s Noor International be justified to audit.

**(PDP No. 331 SRP-PDMA FY 2019.20)**

#### **4.2.25 Irregular expenditure on hiring of generators – Rs10.600 million**

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

During audit on the accounts of the Deputy Commissioner (Malir), Karachi, Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that an expenditure of Rs10.600 million was incurred on hiring of 10 Generators of 100 KV with operator for about three months and payment of POL charges. The generators were hired on rental basis instead of taking efforts to get electricity connection from K-Electric.

(Amount in Rupees)

No. of Generators	Rate Per Generator for three months	Total hiring cost	Total POL	Grand Total
10	450,000	4,500,000	6,100,000	10,600,000

Audit is of the view that management should have made efforts to get temporary connection of electricity from K-Electric in this event of emergency.

The matter was pointed out to the management in the month of July 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. DC Malir informed the participants that there was no electricity at the Quarantine Centre whereas K-Electric refused to provide the electricity on such urgent basis. In order to facilitate the COVID-19 patients, it was imperative to hire the generators along with consumption of POL. DAC decided that DC Malir will share the justification along with the letter of the K-Electric to the office of the DG Audit Sindh in order to settle the draft para as per the schedule to be shared by the office of the DG Audit Sindh. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(AIR # 17)

#### **4.2.26 Mis-classification of expenditure – Rs9.881 million**

As per Rule-178 of Sindh Budget Manual states that an officer of the Government has no power to sanction any appropriation out of funds placed at his disposal for a central (agency) subject. The administration department may re-appropriate funds from one primary unit to any other such unit provided that:

- a) No re-appropriation is made from one grant to another.
- b) Funds allotted for non-voted expenditure items or vice versa: and
- c) No re-appropriation is made to meet any expenditure other than contingent expenditure, which is likely to involve further outlay in a future financial year.

During audit of the various offices of Government of Sindh, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that an expenditure of Rs9.881 million was incurred from COVID-19 related funds. However, expenditure was charged to wrong head of account instead of charging the same against the relevant head of account. Details are given at **Annex-10**.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of concerned offices informed that funds were under the head others (A-05270). The expenditure was incurred on COVID related activities. The DAC directed concerned to provide all relevant record to audit for verification as well as release order of Finance Department for clarification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.2.27 Un-economical procurement of Tyvek Suits – Rs9.140 million**

As per the minutes of 1<sup>st</sup> Supply Chain, Logistics and Storage Committee on 24.03.2020 by Services and General Administrative department, Government of Sindh Sub-committee for procurement of medical supplies having 5 members was constituted and it was decided under clause 6 sub-clause (iv) that in procurement valid modes of public information shall be availed to ensure transparency and fair competition in procurement.

During scrutiny of record it has been observed that SRP management incurred the expenditure of Rs17.000 million on the procurement of 10,000 Tyvek Suits @ 1700/Tyvek Suit (P.O dated 22<sup>nd</sup> March, 2020) from M/s Kolachi International (Pvt) Ltd on the recommendation of Central Procurement Committee meeting held on 19<sup>th</sup> March, 2020. Whereas, the scrutiny of Comparative Statement for procurement of Personal Protective Equipments dated 19<sup>th</sup> March, 2020, in support of central procurement committee meeting proceedings reveals that only M/s Hospital Solutions offered the rate for supply of Tyvek Suits i.e. Rs786/ Tyvek Suit. Later on, the Medical Supply Procurement Committee in the meeting dated 30<sup>th</sup> March, 2020 decided to procure the suit @ 600/ Tyvek Suit from M/s Green Eco.

Audit holds that the procurement of Tyvek Suits from M/s Kolachi International (Pvt) Ltd is inflationary and uneconomical due to exorbitant rates offered by the company and government sustained the loss amounting to Rs9.140 million as detailed below:

(Amount in Rupees)

Sr.#	Supplier Name	Qty	Rate Offered	Amount
1	M/s Kolachi International (Pvt) Ltd	10000	1700	17,000,000
2	M/s Hospital Solutions	10000	786	7,860,000
<b>Differential amount representing inflationary purchase</b>				<b>9,140,000</b>

Further, PDMA had 183,372 Tyvek Suits in the stock, NDMA provided 515,416 Tyvek Suits and SRP made procurement of 10,000 Tyvek Suits.

Audit observation was communicated to entity on 29.08.2020 in reply the entity stated that NDMA provided 7,540 Tyvek Suits in April 2020. As of 13<sup>t</sup> April 2020 the PDMA-Sindh demand for Tyvek Suits was 100,000 per month and health department demand was 321,630 per month. So purchase order to M/s Kolachi International (Pvt) Ltd was issued on 22<sup>nd</sup> March 2020 to meet the requirement. The rates of the items were discussed, negotiated and finalized by the Central/Medical Procurement Committee.

The reply of the entity is not tenable because the rate of Rs. 1700/per suit is exaggerated because as per comparative statement dated 19<sup>th</sup> March 2020 in support of the central procurement Committee meeting proceedings reveals that only M/s Hospital Solutions offered the rate of Rs 786/ suit and later on the Medical Supply Procurement Committee in the meeting dated 30<sup>th</sup> March 2020 decided to procure the suits @ Rs 600/ suit from M/s Green Eco. Moreover, entity has not provided any documentary evidence in support of reply.

The DAC meeting was held on 5<sup>th</sup> and 6<sup>th</sup> October 2020. It was decided that the relevant record may be obtained from the MPC/Health Department which would be verified by the audit team.

During verification, letter regarding production of procurement record was written to Secretary Health Department on 9 October 2020, so compliance of DAC decision is still awaited.

Audit recommends that procurement of Tyvek Suits on high rate of Rs 9.14 million from M/s kolachi International be justified to audit.

**(PDP No. 330 SRP-PDMA FY 2019.20)**

#### 4.2.28 Loss to government due to unauthorized payment of GST- Rs7.007 million

As per SRO No.CIR/Zone-I/RTO-III/2012/218 dated 06.08.2012 & section 13 read with sixth schedule sr.52-A same is reproduced as "Goods supplied to hospitals run by the Federal or Provincial Government or charitable operating Hospitals of fifty beds or more the teaching hospitals of statutory universities of two hundred or more beds are exempted from the sales tax"

During audit on the accounts of office of the Vice Chancellor, Dow University of Health Sciences Karachi pertaining to COVID-19 related expenditure for the financial year 2019-20, it was observed that GST @17% amounting to Rs7.007 million was paid to M/s K-Electric for extension of load / new lines in order to operationalize infectious disease control hospital at NIPA. However, the hospital was exempted from GST in view of the above SRO. The details are given as under;

(Rs. in million)

Sr. #	Name of Contractor	Name of Work	Cheque No. & date	Total Amount Paid	Amount of GST @17%
01.	M/s K-Electric Karachi	Up gradation of load including 8 new meters cost	30265732 dated 08.06.2020	48.223	7.007

Audit is of the view that government sustained financial loss due to unauthorized payment which indicates prevalence of poor internal controls within the organization.

Audit requires expeditious recovery besides fixing of responsibility against the person (s) at fault.

(AIR # 09)

#### 4.2.29 Excess expenditure incurred over & above budgetary allocation – Rs6.846 million

According to Section-133 of Sindh Budget Manual, "No government servant should, however, without previously obtaining an extra appropriation, incur expenditure in excess of the amounts provided under the heads concerned. When a government servant exceeds the annual appropriation, he runs the risk of being held responsible for the excess".

During audit of the various offices of Government of Sindh, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that an excess expenditure of Rs6.846 million was incurred over and above the budget allocation. Details are given at **Annex-11**.

The matter was pointed out to the management in the month of July & August. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The para was discussed at length whereas concerned DCs defended their position on excess expenditure from the contingency head of accounts. It was decided that DC Korangi will share the justification with the office of the DG Audit Sindh as per the schedule to be communicated by the office of the DG Audit Sindh. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 14,11)**

#### **4.2.30 Non-adjustment of advances – Rs6.000 million**

According to Rule 668 of Treasury Rules, Advances granted under special order of the competent authority to Government Officers for departmental or allied purpose may be drawn on the responsibility and receipt of the officers for whom they are sanctioned, subject to adjustment by submission of detailed accounts supported by vouchers or by refund, as may be necessary.

During audit of accounts record maintained for COVID-19 related expenditure for financial year 2019-20 by following local councils of Karachi Division under administrative control of Local Government, Housing & Town Planning Department, Government of Sindh, it was observed that an amount of Rs6.000 million was drawn by the officers on account of purchase of necessary items and arrangement for campaign in the wake of COVID-19 but adjustment account of the same advances was not available on record. Details are provided at **Annex-12**.

(Rs. in million)			
<b>Sr.</b>	<b>Name of office</b>	<b>O.M No</b>	<b>Amount</b>
1	DMC West, Karachi	1	4.000
2	DMC East, Karachi	1	2.000
<b>Total</b>			<b>6.000</b>

The matter was reported to the management during August 2020. The PAO convened DAC meeting on 23<sup>rd</sup> September 2020 to discuss the audit observations but it was deferred for two weeks by him due to non-availability of replies of audit observations/working paper from the sub-ordinate offices. Despite pursuance by Audit, the PAO could not convene DAC meeting, though a rescheduled meeting as on 27<sup>th</sup> October 2020 was notified but it was also postponed without any further commitment.

Audit requires recovery/adjustment of advances, besides fixing responsibility on the person(s) at fault.

[AIR Para: 3.1]

#### 4.2.31 Loss to government due to procurement on higher rates – Rs5.869 million

As per Rule-88 of Sindh Financial Rules, Volume-I “Every public officer is expected to exercise the same vigilance in respect of the expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money”.

During audit of the following offices of Health Department, Government of Sindh, for the financial year 2019-20, it was observed that various articles of Rs5.869 million were purchased on higher rates as compared to procurement made by Medical Procurement Committee (MPC) of CEF (Corona Emergency Funds) Sindh constituted by Health Department during 19-03-2020 to 25-06-2020, which resulted into loss to government.

(Amount in rupees)

Name of article procured	Rate allowed	Rate approved by MPC of CEF constituted by Sindh Health Department	Rate allowed in excess	Quantity purchased	Amount paid in excess
<b>Lyari General Hospital Karachi (AIR Para # 09)</b>					
Suction Machine	50,000	12,700	37,500	155	5,781,500
ECG Machine 12 Channel	264,000	250,000	14,000	2	28,000
<b>Sub-Total</b>					<b>5,809,500</b>



(Amount in rupees)

Name of article procured	Rate allowed	Rate approved by MPC of CEF constituted by Sindh Health Department	Rate allowed in excess	Quantity purchased	Amount paid in excess
<b>District Health Officer East Karachi (AIR Para # 08)</b>					
Face Shield	165	45	120	500	60,000
<b>Sub-Total</b>					<b>60,000</b>
<b>G-Total</b>					<b>5,869,500</b>

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the Lyari General Hospital, Karachi informed items purchased were far better in quality, performance, specification and durability. District Health Officer East Karachi informed that washable face shield was procured and cost involved was not high in comparison with quality. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.2.32 Loss to government on account of transportation charges - Rs5.478 million**

As per SPP Rule 16(1) (a)(ii) (D) requests for quotations shall indicate the description and quantity of the goods or specifications of works, as well as desired delivery, or completion time and place. Quotations may be submitted by letter, facsimile or by electronic means.

During audit on the accounts of the Deputy Commissioner (West), Karachi, Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that the purchases were made from Hyderabad instead of Karachi and additional payment on account of transportation charges amounting to Rs5.478 million was made to M/s Azan Enterprises which could have been avoided through local procurement. The business address of the supplier pertains to the Clifton Karachi, while the material was supplied from Hyderabad. Moreover, following irregularities were noticed:

- i. Usually the transportation charges, at the specific place of delivery, are borne by the supplier.
- ii. The transportation charges were paid from Hyderabad to DC office and then from DC office to the desired location reflecting double impact.
- iii. The work order did not clarify who would be the responsible for transportation.
- iv. Proper plan was not prepared to dispatch the required quantity directly to the desired location to avoid dual transportation with loading/unloading charges.
- v. The transportation record of only 12,665 bags, transported from Hyderabad to Karachi, was available and the record of remaining 11,683 ration bags was neither available nor provided to audit for verification.

The audit is of the view that undue financial benefits were provided to the supplier in shape of transportation charges by allowing to provide ration from Hyderabad.

The matter was pointed out to the management in the month of July 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The para was discussed at length whereas concerned office defended their position on account of transportation charges of ration bags. After detailed deliberations among the DAC members and DC West Karachi, it was decided that the DC West will produce the record to the office of the DG Audit Sindh with full justification for scrutiny as per the schedule to be conveyed by the office of DG Audit Sindh. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 04)**

#### **4.2.33 Misclassification of ration funds – Rs5.001 million**

Rule-178 of Sindh Budget Manual states that an officer of the Government has no power to sanction any appropriation out of funds placed at his disposal for a central (agency) subject. The administration department may re-appropriate funds from one primary unit to any other such unit provided that:

- i. No re-appropriation is made from one grant to another.
- ii. Funds allotted for non-voted expenditure items or vice versa: and
- iii. No re-appropriation is made to meet any expenditure other than contingent expenditure, which is likely to involve further outlay in a future financial year.

During audit on the accounts of the Deputy Commissioner (Malir), Karachi, Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that an amount of Rs5.001 million, released for the procurement of ration bags was unauthorisedly used on the activities of the establishment of quarantine facilitation center. The funds were specifically released for the procurement of ration bags only.

Audit is of the view that weak financial control is prevalent in the department.

The matter was pointed out to the management in the month of July 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The para was discussed at length whereas concerned DC defended his position on incurrance of expenditure on isolation center from the funds released for procurement of ration bags. DAC decided that the DC Malir will provide the justification with supporting evidence to the office of the DG Audit Sindh on account of the draft audit para on the schedule to be communicated by the office of the DG Audit Sindh. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 12)**

#### **4.2.34 Doubtful expenditure without supporting documents – Rs4.917 million**

According to Rule-23 of Sindh Financial Rules, Volume-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”.

During audit of the office of Director, PPP Node, Health Department, Karachi (IHS COVID-19) for the financial year 2019-20, it was observed that there was a variation of Rs4.917 million between figures of expenditure as detailed below.

<b>Expenditure as per Utilization Report</b>	<b>Total amount of vouchers provided</b>	<b>Difference</b>
8,099,635	13,016,583	4,916,948

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the Integrated Health Services (IHS) informed that to meet the emergency requirement of COVID-19 supplies were issued to healthcare centers from the warehouse which were procured before establishment of COVID-19 healthcare centers. Vouchers shared include overall procurement of these supplies whereas utilization report only reflect the items issued to COVID-19 healthcare centers. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 10)**

#### **4.2.35 Un-authorized and un-necessary expenditure on printing material from M/s Mint Printers - Rs4.266 million**

As per Sindh delegation of financial powers & financial control rules 2019 dated 10.05.2019 Second Schedule, Part-1, Serial No (viii) the category-1 office can incur an expenditure of Rs. 300,000 on printing work from private printer in a year.

As per SPRA Rules, 2010 clause (7) The procuring agency shall, with approval of its head of the department, constitute as many procuring committees, as it deems fit, each comprising odd number of persons and headed by a gazetted officer not below the rank of BS-18, or if not available, the officer of the highest grade, and shall ensure that at least one third of the members of a procurement committee are from the agencies or departments other than the procuring agency

During audit of PDMA-Sindh for the financial year 2019-20 it was observed that procurement of printing material was made from M/s Mint Printers for Rs4.266 million. The detail is provided at **Annex-13**. The scrutiny or record revealed following short comings:

- i. The procurement was made without formation and recommendation of procurement committee and signing of integrity pact / contract agreement in violation of rules.
- ii. Delivery documents submitted by supplier were not entered in the inward receipts letter register so could not be authenticated as they were

not processed in accordance with proper procedure by violating the internal control procedure. All the printing work was done in the month of March-2020 and the material was not entered in the inward stock register.

- iii. Issuance of work orders signed by Assistant Director (Procurement) could not be authenticated from record as no issue number or entry in the letter issuance register in respect of work of Rs 2.352 million was found.
- iv. The GST amounting to Rs 580,000 released to supplier after deducting 1/5 GST, however, the GST invoices provided by the supplier were not serially numbered.

Audit is of the view that the process of procurement and payment is non-transparent due to non-adherence to rules and procedures. Moreover, the management was not prudent to incur such expenditure which was not allowed under rules.

The initial audit observation was issued on 29-07-2020. It was replied that procurement was made with the approval of Competent Authority. Emergency was declared on 27.2.2020, so three quotation method was adopted, major supplies were delivered at PDMA-Sind (HQ) and received by procurement wing and the same was distributed for general public awareness, through NGOS, TV channels at quarantine centers, hospitals and at airport premises and same material was distributed in all districts. Entries in inward register could not be recorded due to shortage of the staff. 1/5 amount of GST was submitted and the rest amount of the tax has to be paid by the supplier.

The reply of the department is not satisfactory, the violation of internal controls as being standard procedures adopted in government departments to ensure transparency is necessary and should be followed in letter and spirit. Incurring of expenditure without having the administrative authority is against the financial discipline. Processing of valid GST invoice is the responsibility of PDMA.

The DAC meeting held on 5<sup>th</sup> and 6<sup>th</sup> October 2020. It was decided that the points raised by the audit team may be regularized from the appropriate/ competent forum.

No compliance was reported till date.

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

(PDP No.310 PDMA-Sindh FY 2019.20)

#### 4.2.36 Unjustified payment of GST on civil / electrical items of work – Rs.4.204 million

According to Rule-88 “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from the Government revenues, as a persons of ordinary prudence would exercise in respect of expenditure of his own money”

As per Section 3(1) of the Sales Tax Act, 1990, “There shall be charged, levied and paid a tax known as sales tax @ 16% of the value of taxable supplies made by a registered person in the course a furtherance of any taxable activity carried on by him”. Further Section 3(1A) ibid “Taxable supplies are made by a person other than a registered person there shall be charged, levied and paid a further tax @ 3% of the value in addition to the rate specified in Section 3(1).

During audit on the accounts of office of the Director, International Center for Chemical & Biological Science Karachi pertaining to COVID-19 related expenditure for the financial year 2019-2020, it was observed that an amount of Rs6.742 million was added by the contractor on account of GST @ 17% on 42 items out of 49 items of civil / electrical and accordingly paid Rs4.204 million till close of 30.6.2020. Thus loss sustained to Govt. due to payment of GST to the contractor. Details are as under;

(Rs. in million)

Sr. #	Name of Work	Awarded to:	Total No. items of work	GST due for 7 items	Variation	GST Paid till 30.6.2020
1	Purchase of HVAC system for BSL-III Laboratory	M/s Universal Eng: Services	6.742	1.908	4.834	0.00
2	2nd RA Bill					2.352
3	4th RA bill dated 19.4.2020					1.852
<b>Total</b>			<b>6.742</b>	<b>1.908</b>	<b>4.834</b>	<b>4.204</b>

Audit is of the opinion that government sustained financial loss due to payment of GST on civil work items which indicates prevalence of poor internal controls within the organization.

Audit requires recovery, besides fixing of responsibility on the person(s) at fault.

**(AIR # 05)**

**4.2.37 Loss to Govt. due to excess rate allowed on purchase of equipment - Rs4.200 million**

According to Rule-88 “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from the Government revenues, as a persons of ordinary prudence would exercise in respect of expenditure of his own money”

During audit on the accounts of office of the Director, International Center for Chemical & Biological Science Karachi pertaining to COVID-19 related expenditure for the financial year 2019-2020, it was observed that excess rate was allowed at Rs4.200 million on account of purchase of RNA Extracting Machine of Rs6.800 million from M/s Global Marketing Services whereas another extracting machine was purchased at the cost of Rs2.600 million from M/s Briogene Pvt. Ltd which was also valid as per technical comparative analysis approved by the competent authority. Thus loss sustained by Govt. due to purchase of costly machine. The details are as under;

(Rs. in million)

Head of Account	Description of materials	Rate by M/s Global Marketing Services	Date of purchase / payment	Rate by M/s Briogene Pvt. Ltd	Date of purchase / payment	Excess Rate	Total Excess Amount
Purchase of RNA Extraction Machine	Supply of Maelstrom 9600 Nucleic Acid Extraction / LAB Aid 8245 Nucleic Acid Extraction System	6.8	30112910 dt. 16.5.2020	2.600	29933834 dt 29.4.2020	4.200	4.200

Audit is of the view that government sustained loss due to procurement on excess rates which indicates prevalence of poor internal controls within the organization.

Audit requires remedial measures may be taken besides fixing of responsibility on the person(s) at fault.

**(AIR # 03)**

**4.2.38 Unauthorized advance payment to supplier without concurrence of Finance Department - Rs3.417million**

According to Rule-23 of Sindh Financial Rules, Volume-I, “as a general rule every payment including repayment of money previously logged with Government for whatever purpose must be supported by the voucher setting forth full and clear particular of claim.”

As per Para 668 of Central Treasury Rules, “advances granted under special orders of competent authority to government officers for departmental or allied purposes may be drawn on the responsibility and receipt of the officers for whom they are sanctioned subject to adjustment by submission of detailed accounts supported by vouchers or by refund, as may be necessary”.

During audit on the accounts of office of the Vice Chancellor, Dow University of Health Sciences Karachi pertaining to COVID-19 related expenditure for the financial year 2019-20, it was observed that 100% advance payment of Rs3.417 million was paid to M/s Pakistan Cables for purchase of cable on quotation basis without delivery and inspection. The details are as under;

(Rs. in million)

Sr. #	Name of Contractor	Name of Work	Cheque No. & date	Total Amount Paid
1	M/s Pakistan Cables Ltd.	Supply of 256 meters cable CU / PVC/ 4x240 mm <sup>2</sup> 600/1000 V (BS6346)	19186469 dated 22.06.2020	3.417

Audit is of the opinion that expenditure was made without fulfilling of codal formalities which stands irregular.

Audit requires detailed justification may be provided along with fixing of responsibility on the person (s) at fault.

**(AIR # 10)**



#### 4.2.39 Irregular payment of packing charges – Rs3.416 million

As per SPP Rule 16(1) (a)(ii) (D) requests for quotations shall indicate the description and quantity of the goods or specifications of works, as well as desired delivery, or completion time and place. Quotations may be submitted by letter, facsimile or by electronic means.

During audit on the accounts of the following offices of Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that an amount of Rs3.416 million was paid to suppliers against the packing charges which was undue to be allowed because the supplier was required to provide the ration bags in a reasonable packing inspite of charging additional amount for packing.

(Rs. in million)

Sr #	Name of Office	AIR Para #	Amount
1	Deputy Commissioner, West Karachi	03	1.826
2	Deputy Commissioner, Korangi Karachi	03	0.830
3	Deputy Commissioner, East Karachi	16	0.760
<b>Total</b>			<b>3.416</b>

The matter was pointed out to the management in the month of July 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The para was discussed at length whereas concerned DCs defended their position on packaging charges. DAC decided that the concerned DCs will provide the justification on the observations of the draft audit para to the office of the DG Audit Sindh on the schedule to be communicated by the office of the DG Audit Sindh. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### 4.2.40 Irregular expenditure to avoid lapse of budget – Rs2.494 million

According to Rule 290 of Treasury Rules Volume-I “No money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants”.

During audit of the office of Secretary, Health Department, Karachi for the year 2019-20, it was observed that an amount of Rs2.494 was paid to M/S N.T Business

System claimed vide invoice No.7010-A dated 18-06-2020 as detailed below, while payment was made vide cheque No.29183281 dated 15-06-2020 from the funds provided for COVID-19 related activities.

Audit is of view that expenditure incurred was not relevant to the activities undertaking to combat COVID-19, while expenditure was made at the end of financial year merely to utilize funds to avoid the lapse. As a result, funds utilized stand irregular as the same were not utilized for the purpose intended. Details are given at **Annex-14**.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of concerned office informed that the expenditure was incurred on camp office at Karachi Airport in accordance of requirement and need of the time. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 37)**

#### **4.2.41 Un-justified expenditure on account of rental charges – Rs2.234 million**

According to Para 12 of the GFR volume-I “A controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.....”.

During audit of the office of Secretary, Health Department, Karachi for the year 2019-20, it was observed that an amount of Rs2.234 million was paid to M/S Ramada Plaza, Karachi on account of providing room rent / service to Health Department employees / government employees, from the funds provided for COVID-19 related activities.

Audit is of the view that the services availed by M/S Ramada Plaza, Karachi, but the notification declaring Ramada Plaza Karachi as quarantine / isolation center

was not available in the office record. As a result, funds utilized stand irregular as the same were not utilized for the purpose those were provided.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of concerned office informed that the record pointed out in the para was available. The DAC directed concerned to provide all relevant record along with posting orders & claims to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 36)**

#### **4.2.42 Doubtful purchase of 1,000 ration Bags - Rs2.230 million**

According to Rule-16(1) (D) requests for quotations shall indicate the description and quantity of the goods or specifications of works, as well as desired delivery, or completion time and place. Quotations may be submitted by letter, facsimile or by electronic means.

During audit on the accounts of the Deputy Commissioner, Ghotki @ Mirpur Mathelo, Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that an expenditure of Rs2.230 million was incurred for procurement of 1,000 ration bags. Most of the purchase activities involving nomination of procurement committee, notification of municipal committee, quotations obtained, meeting of procurement committee, issued minutes of procurement committee, comparative statement, issuance of supply orders & agreements executed were done in haste on the same date i.e. 03-04-2020, which was created question mark on the due prudence which was to be kept while making procurement. Thus, accomplishment of various purchase activities on the same day needs to be clarified to verify the authenticity of procurement. The details are given as under:

(Amount in Rupees)

Sr.#	Description	Date	Supply order /Contractor	Qty	Amount
1	Nomination of procurement committee	3/4/2020	No.AB/665 dated:03/04/2020		
2	notified municipal/town committees	3/4/2020	M/s Adil Trading company Rahimyar khan	1000 Bags	2,230,000
3	Quotation obtained	3/4/2020			
4	meeting of procurement	3/4/2020			
5	issued minutes of meeting	3/4/2020			
6	comparative statement	3/4/2020			
7	issued supply order	3/4/2020			
8	inspection certificate	8/4/2020			
9	Agreement	3/4/2020			
10	Payment	5/4/2020			

The matter was pointed out to the management in the month of July 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The para was discussed at length whereas concerned DC defended his position on procurement of 1000 ration bags. DAC decided that DC Ghotki @ Mirpur Mathelo will share the justification along with supporting documents regarding draft audit para with the office of the DG Audit Sindh as per the schedule to be shared by them. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 05)**

#### **4.2.43 Un-authorized release of 4/5 GST to M/s Medline Technologies – Rs1.99 million**

As per sales tax Act 1990, a registered person making a taxable supply shall issue a serially numbered tax invoice at the time of supply of goods containing (a) name, address and registration number of the supplier.

During audit of SRP (PDMA-Sindh) for the financial year 2019.20 it was observed that purchase order amounting Rs 17.082 million was issued to M/s Medline Technological Pvt Ltd, Karachi on 14.04.2020 to supply 200 Hospital Follower Beds at I&I Depot of Health Department, Government of Sindh and payment was made on June 2020. As per rules supplier was required to provide serially numbered GST

invoice for release of 4/5 GST, however, the invoice provided by him was not valid GST invoice so 4/5 GST should be recovered or deposit proof of the same is required from supplier.

Audit is of the view that due to weak internal control un-authorized amount of Rs 1.99 million was released to supplier.

Audit observation was communicated to entity on 29.08.2020 in reply the entity stated that deposit proof of 4/5 GST i.e Annexure-C of monthly sales tax return filed by supplier is attached.

The reply of the entity is not tenable because attached Annexure-C is not complete as all other entries' spaces are blank so the complete monthly GST return for the month of June 2020 is to be provided.

The DAC meeting held on 5<sup>th</sup> and 6<sup>th</sup> October 2020. It was decided that GST deposit record from Ms. Medline Technologies may be produced to audit for verification.

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

**(PDP No. 324 SRP-PDMA FY 2019.20)**

#### **4.2.44 Doubtful payment on account of purchase of COVID-19 material - Rs1.618 million**

According to Appendix 18-A of SFR, Vol-I, states that "Every officer should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part and that he will also be held responsible for any loss arising from fraud and negligence on the part of any other government office to the extent to which it may be shown that he contributed to the loss by his own actions or negligence".

During audit of the office of District Health Officer Larkana for the financial year 2019-20, it was observed that an amount of Rs1.618 million was paid to a supplier M/s New Healthcare Enterprises Sukkur against the purchase of various COVID related items (Hand sanitizer, N-95 Mask, Face Mask, Disposable Gown and

Disposable Hand Gloves) in March & April-2020 (19 instances from 21-03-202 to 10-04-2020) from COVID-19 related allocations. Audit observed that date on delivery challan of the material was mentioned as 20-03-2020 which was ahead of actual purchase date. Absence of inspection report, stock entries, distribution dates and acknowledgment of the same further strengthens that payment made was doubtful.

Audit is of the opinion that due to above irregularities chances of misuse of funds cannot be ruled out, which indicates prevalence of weak internal control within the formation.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the DHO, Larkana informed that the record pointed out in the para was not available as store record was in Police custody. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 05)**

#### **4.2.45 Non-deposit of amount of penalty into government account - Rs1.483 million**

As per Rule-13 of General Financial Rules, Volume-I, “every controlling officer must satisfy himself not only that adequate provisions exist within the departmental organization for systematic internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of its subordinate officers and to guard against waste and loss of public money and stores but also that the prescribed checks are effectively applied”.

During audit on the accounts of the Deputy Commissioner, Hyderabad, Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that procurement of ration bags amounting to Rs17.673 million was made from M/s Moon Traders Hyderabad. The penalty was imposed on the supplier for Rs1.483 million, due to supply of substandard ration but the same was not deposited into government account.

The matter was pointed out to the management in the month of July 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The DAC was informed by the concerned office that the penalty was imposed on provision of substandard ration bags and the same will be deposited into Government account. DAC decided that DC Hyderabad will share the required details of deposited amount along with written justification on account of delay with the office of the DG Audit Sindh as per schedule to be shared by them. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 30)**

#### **4.2.46 Excess payment on account of Packaging & loading charges – Rs0.929 million**

According to Rule 10 of GFR Volume-I “Every officer incurring or authorizing expenditure from public funds should be guided by high standards of financial propriety. Among the principles on which emphasis is generally laid is the following: “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.”

During audit on the accounts of the following offices of Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that excess payment of Rs.0.929 million was noticed on account of packaging, loading & labor charges in comparison to rates paid to other suppliers at near location (district) and within same office.

(Rs. in million)

<b>Sr #</b>	<b>Name of Office</b>	<b>Particulars</b>	<b>AIR Para #</b>	<b>Amount</b>
1	Deputy Commissioner, Qamber @ shahdadkot	Near district	36	0.551
2	Deputy Commissioner, Hyderabad	Within same office	35	0.378
<b>Total</b>				<b>0.929</b>

The audit is of the view that the excess payment was resulted in a loss to Government and reflects poor financial management in the department.

The matter was pointed out to the management in the month of July 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The para was discussed at length whereas concerned DCs defended their position on account of excess payment of loading/packaging charges. It was decided by the DAC members that the written justification along with the required documents will be shared by the concerned DCs with the office of DG Audit Sindh in order to settle the draft para as per the schedule to be communicated by them. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.2.47 Non-recovery of stamp duty – Rs0.865 million**

According to Para-22-A of Stamp Act, 1899, “It is the duty of the competent authority to recover the stamp duty and affix the same, while execution of agreement at the rate of 0.35 paise per hundred rupees of the value of the agreement or against tender cost.”

During audit of the various offices of Government of Sindh, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that an expenditure of Rs255.713 million was incurred on account of purchase of COVID-19 related material. However, neither agreement was executed with the contractor nor recovery on account of stamp duty @0.35% amounting to Rs0.865 million was made. Details are given at **Annex-15**.

Audit is of the opinion that government sustained loss due to non-recovery of stamp duty.

The lapse on part of management indicates prevalence of weak internal controls and poor financial management practices in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of concerned offices informed that the record pointed out in the para was available. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.



#### 4.2.48 Non-obtaining of discount on procurement – Rs0.836 million

Instructions of Director General, Health Services, Sindh Hyderabad vide letter No. DGHS/AC-Audit/(Misc)/69/2049 dated 28-05-1992, provides that “at least 10 % discount should be allowed to government hospitals and other institutions on purchase of medicines from the suppliers”.

During audit of the following offices of Health Department, Government of Sindh, for the financial year 2019-20, it was observed that an expenditure of Rs8.373 million was incurred on purchase of various COVID-19 related material, However, discount @ 10% amounting to Rs0.836 million was not obtained. Details are given as under;

(Rs. in million)

Sr. #	Name of Office	AIR Para #	Expenditure	Discount
1	District Health Officer (West) Karachi	15	2.992	0.299
2	District Health Officer (South) Karachi	13	2.382	0.238
3	District Health Officer (Central) Karachi	16	2.999	0.299
<b>Total</b>			<b>8.373</b>	<b>0.836</b>

Audit is of the opinion that due to non-obtaining of discount, the government was deprived of economical procurement and sustained loss of Rs0.836 million.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of concerned offices informed that discount was liable to obtained on medicines while expenditure was incurred on purchase of material to protect the paramedic staff. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### 4.2.49 Un-justified payment from COVID funds – Rs0.779 million

According to Para 12 of the GFR volume-I “A controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.....”.

During audit of the office of Secretary, Health Department, Karachi for the year 2019-20, it was observed that an amount of Rs779,723 was paid to M/S Sapphire Consultant Services Pvt vide invoice No.20050001 dated 04-05-2020 from the funds provided for COVID-19 related activities. Audit further observed that expenditure incurred was required to be met out from the ADP scheme “Automation of Sindh Health Department” or from regular budget allocation. As a result, funds utilized stand irregular as the same were not utilized for the purpose it was provided. In addition, payment of Rs145,770 on account of “Lunch for Automation Team During Lockdown (45 days)” to M/S Sapphire Consultant Services Pvt. was un-justified. Details are given at **Annex-16**.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of concerned office informed that the expenditure was incurred on camp office at Karachi Airport in accordance of requirement and need of the time. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 34)**

#### **4.2.50 Un-justified expenditure on purchase of Air Ticket – Rs0.347 million**

According to Para 12 of the GFR volume-I “A controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.....”.

During audit of the office of Secretary, Health Department, Karachi for the year 2019-20, it was observed that an amount of Rs347,083 was paid to M/S ADD Travel Services on account of Air Ticket against Health Department employees, from the funds provided for COVID-19 related activities.

Audit is of view the that expenditure incurred was required to be met out from the regular budget of the respect office. As a result, funds utilized stand irregular as the same were not utilized for the purpose these were provided.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of concerned office informed that due to outbreak of disease, GoS allowed their teams to fly to Sukkur and established Isolation Center at Sukkur in order to quarantine the pilgrimage of Iran. The teams were consisted upon professionals and officers. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 35)**

#### **4.2.51 Un-justified excess payment – Rs0.302 million**

As per Rule-88 of Sindh Financial Rules, Volume-I “Every public officer is expected to exercise the same vigilance in respect of the expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money”.

During audit of the office of Secretary, Health Department, Karachi for the year 2019-20, it was observed that an amount of Rs4,387,225 was paid to M/S Sapphire Consultant Services Pvt vide invoice No.20050018 dated 13-05-2020 on account of “Resources Deployment COVID-19 Epidemic Portal development and entry of record at various locations” for the month of April-2020.

However, another invoice No.20060003 dated 05-06-2020 amounting to Rs4,689,500 was claimed against the above mentioned account for the month of May-2020 and payment for the same was made to M/S Sapphire Consultant Services Pvt. from the funds provided for COVID-19 related activities. As a result, undue excess payment of Rs302,275 (Rs4,689,500 less Rs4,387,225) was made which is required to be recovered from the concerned.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of concerned office informed that the firm submitted actual bill and crossed cheque was issued. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(AIR # 33)

#### 4.2.52 Unjustified expenditure on repair of Transport/Vehicles out of COVID-19 Funds – Rs0.294 million

According to Para 12 of the GFR volume-I “A controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.....”.

During audit of the office of District Health Officer, Shaheed Benazirabad for the financial year 2019-20, it was observed that an expenditure of Rs294,000 was incurred on repair of transport/vehicle from the funds which were allocated for combating outbreak COVID-19. The expenditure on purchases of following items stood unjustified.

(Amount in Rupees)

Sr.#	Supplier	Invoice No /Date	Particulars	Amount
1	M/s Aijaz & Sons Traders	282/ 8-6-2020	14 Nos. Mobil Delo Gold Diesel @Rs.2000, 24 Nos. Oil Filter@ Rs.300	35,200
2	M/s Aijaz & Sons Traders	283/ 8-6-2020	36 Nos. Mobil Delo Gold Petrol @ Rs.2100, 36 Nos. Oil Filter @ Rs. 250	84,600
3	M/s Aijaz & Sons Traders	281/ 8-6-2020	24 Nos. Mobil Delo Gold Diesel @ Rs.2000, 24 Nos. Oil Filter @ Rs. 300	110,400
4	M/s Gul Motor clinic	Nil/ 5-6-2020	Back mirror, silicon, labour charges	12,800

(Amount in Rupees)

Sr.#	Supplier	Invoice No /Date	Particulars	Amount
5	M/s Gul Motor clinic	Nil/ 9-6-2020	Ac jail-fan, Gas charges for Veh GE-123. GL-5602	11,300
6	M/s Gul Motor clinic	Nil/ 9-6-2020	Repair work of vehicle X68	22,700
7	M/s Gul Motor clinic	Nil/ 9-6-2020	Repair work of vehicle X68	17,000
<b>Total</b>				<b>294,000</b>

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the office of District Health Officer, Shaheed Benazirabad informed that different teams visited affected area to collect samples and same were to be dispatched to Hyderabad and Karachi, hence load of transport increased. The record pointed out in the para was available. Audit contended expenditure be done from regular budget. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(AIR # 07)

#### **4.2.53 Doubtful expenditure on account of replacement of consumable items for scanners – Rs0.197 million**

According to Para 10(ii) of the GFR Volume-I “The expenditure should not be prima-facie more than occasion demands”.

During audit of the office of Secretary, Health Department, Karachi for the year 2019-20, it was observed that “IT Related Rental Services at JIAP, Karachi including (**Heavy Duty Scanners with Photocopier**, Well Equipped Laptops with High Internet Connectivity) with Support and Maintenance Services” was installed dated 16-03-2020. However, claim of Rs197,121 was floated dated 24-03-2020 on account of replacement of consumable items for scanner (1. Pic Roller Fi-7700 (Consumable Life 250,000 Scans), 2. Brake Roller for Fi-7700 (Consumable Life 250,000 Scans) and

payment against the same was made from the funds provided for COVID-19 related activities.

Audit is of view that scanning 250,000 scans within 8 days (16-03-2020 to 23-03-2020) was unrealistic.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of concerned office informed that expenditure was incurred on screening of passengers at Karachi Airport scanning of data was done in accordance of need and requirement. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 30)**

#### **4.2.54 Un-justified double payment – Rs0.169 million**

According to Para 40-B Appendix 18-A (1) of SFR volume-I “Means should be advised to ensure that every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will be also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence.”

During audit of the office of Secretary, Health Department, Karachi for the year 2019-20, it was observed that an amount of Rs169,500 was paid to M/S Sapphire Consultant Services Pvt vide invoice No.20040001 dated 12-04-2020 on account of “IT Related Rental Services at JIAP, Karachi. However, another invoice No.20040007 dated 16-04-2020 was claimed against the above mentioned account and payment for the same was made to M/S Sapphire Consultant Services Pvt from the funds provided for COVID-19 related activities. As a result, undue excess payment of Rs169,500 was made which is required to be recovered from the concerned.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of concerned office informed that no extravagant expenditure was made. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(AIR # 32)

#### **4.2.55 Un-justified advance payment on account of annual subscription from COVID related funds – Rs0.128 million**

As per Rule-88 of Sindh Financial Rules, Volume-I “Every public officer is expected to exercise the same vigilance in respect of the expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money”.

During audit of the office of Secretary, Health Department, Karachi for the year 2019-20, it was observed that payment of Rs128,549 was made dated 30-03-2020 on account of “Online Conference Meeting Annual Subscription Charges” from the funds provided for COVID-19 related activities. Audit was of the view that annual subscription charges booked to COVID related funds was unjustified.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of concerned office informed that funds were released from Finance Department to combat with COVID-19, throughout the world meetings started via social channel, hence Health Department conducted meeting through electronic media. Audit contended whether the funds was provided in regular budget. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(AIR # 31)

#### 4.2.56 Excess expenditure on arrangement of decoration - Rs0.104 million

As per Deputy Commissioner, Tando Muhammad Khan, letter No.COVID-19/DC/TMK/447/2020 T.M. Khan dated 09-04-2020, the Chief Municipal Officer of M.C TMK was requested to make necessary arrangements at camp sites of Dist. Tando Muhammad Khan for smooth distribution of emergency cash assistance April 2020.

During audit of accounts record for COVID-19 related expenditure for financial year 2019-20 maintained by the Municipal Committee Tando Muhammad Khan of Hyderabad Division under administrative control of Local Government, Housing & Town Planning Department, Government of Sindh, it was observed that the management incurred an expenditure of Rs0.272 million against arrangements for distribution of emergency cash assistance from 10-04-2020 to 13-05-2020. Same arrangement was required for 21 days but it was unnecessarily continued for 34 days, resulting in incurrence of excess expenditure of Rs0.104 million Detail is provided as under:

(Amount in rupees)

Sr.	Vr.	Cheque No. & date	Vendor	Item	Qty	Rate (Rs. per unit per day)	Amount Paid (34 days)	Amount to be paid (21 days)	Excess Amount (13 days)
1	61	30138796/ 10-06-2020	Hussain Bux Memon	Tents	30	150	153,000	94,500	58,500
				Chairs	300	10	102,000	63,000	39,000
				Water coolers	5	100	17,000	10,500	6,500
<b>Total</b>							<b>272,000</b>	<b>168,000</b>	<b>104,000</b>

The matter was reported to the management during August 2020. The PAO convened DAC meeting on 23<sup>rd</sup> September 2020 to discuss the audit observations but it was deferred for two weeks by him due to non-availability of replies of audit observations/working paper from the sub-ordinate offices. Despite pursuance by Audit, the PAO could not convene DAC meeting, though a rescheduled meeting as on 27<sup>th</sup> October 2020 was notified but it was also postponed without any further commitment.

Audit recommends fixing of responsibility on the person(s) at fault, besides taking remedial measures.

[AIR Para: 5.4]



#### 4.2.57 Non-maintenance of record

According to Rule-23 of Sindh Financial Rules, Volume-I, “as a general rule every payment including repayment of money previously logged with Government for whatever purpose must be supported by the voucher setting forth full and clear particulars of claim”. As per Rule - 113 of Sindh Financial Rules, Volume-I states that “All materials received should be examined, counted, measured or weighed as the case may be, when delivery is taken and they should be taken by a responsible government Officer who should see that the quantities are correct and their quality is good, and record a certificate that he has actually received the materials and recorded them in the appropriate stock register”.

During audit of the various offices of Government of Sindh, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that auditable record related to COVID-19 expenditure was not maintained. Details are given at **Annex-17**.

Audit is of the view that in absence of subsidiary record, the expenditure on COVID related activities could not be authenticated.

The matter was pointed out to the management in the month of August 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The DCs concerned defended their position on expenditure and informed the forum that the record is available and may be scrutinized by the audit. DAC decided that the required record will be shared by the concerned DC with the office of the DG Audit Sindh on the schedule to be shared by them for scrutiny.

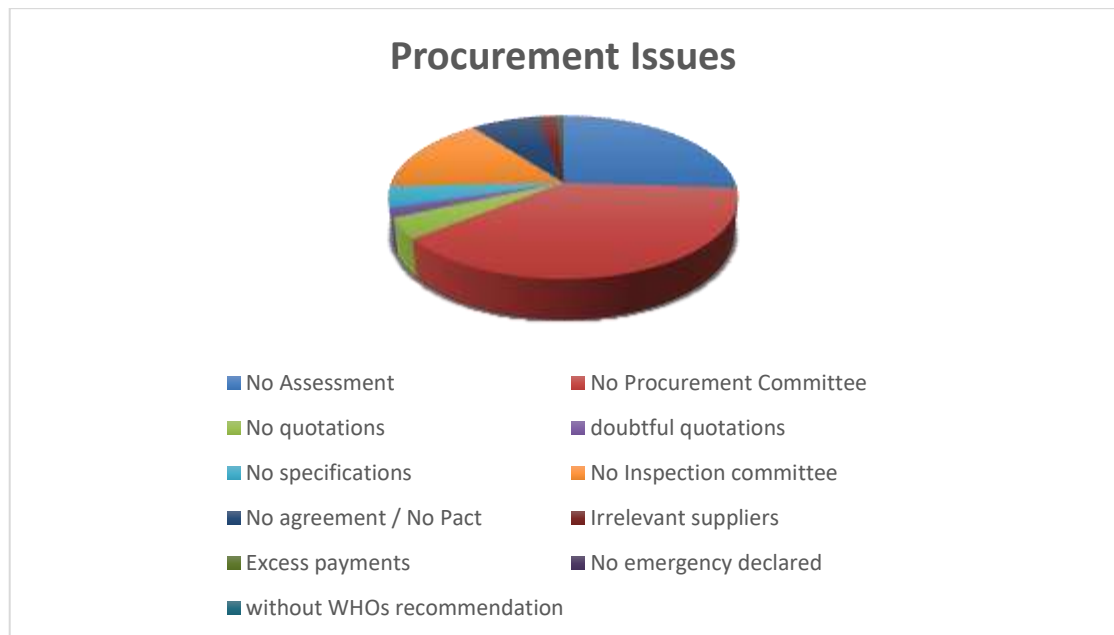
The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the (03) offices, serial # (01 & 02) informed that the record pointed out in the para was available. The DAC directed concerned to provide all relevant record to audit for verification. Serial #03, The DAC directed concerned to provide all relevant record / pending in Anti-Corruption to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

### 4.3 Procurement and Contract Management

In the wake of unprecedented emergency, the Government of Sindh had to procure in huge amounts of different items and undergo contract agreements with suppliers/contractors to cope up with the crisis and provide health facility to the public and ration facilitation to the underprivileged. In this regard audit highlighted various issues in respect of non-observance of procurement rules under SPPRA rules.

Audit pointed out that procurement amounting to Rs864.976 million was made without assessment of its need. The ration bags worth Rs138.588 million were procured without obtaining quotations, and worth Rs60.840 million were procured on doubtful quotations. Moreover, the ration bags amounting to –Rs139.962 million were procured without disclosure of standard specifications and excess procurement of ration articles over the work order was also done. The management did not constitute the inspection committees to ensure the quality and quantity of the items. The Health department did not declare emergency and procurement of Rs8.099 million was made by observing emergency Rule 19 of SPPRA rules 2010. The contract agreements and integrity pacts were not signed with the contractors/suppliers. The procurement of PPEs and thermometers was made from irrelevant suppliers – M/s SM builders and Madani builders and sanitizers from M/s Ranipur Sugar Mill Ltd. The purchase of sanitizers worth Rs7.500 million was made against WHO recommended composition.



Moreover, audit also found that sub-standard PCR machines and its kits were purchased for Rs153.297 million which were returned after purchase with remarks that the results of machine and kits were not satisfactory.

The local councils' offices procured various articles relating to relief items and ration bags for Rs128.188 million without imposing of emergency from the competent authority. As the emergency clause of SPPRA was not invoked, the procurement made was irregular.

Audit recommends that the irregularities may be got regularized from the competent authorities and post facto sanctions may be obtained. The compliance of government rules may be adhered and required supporting documents may be produced for audit scrutiny. Moreover, the investigations may be initiated for the doubtful or suspected payments.

#### **4.3.1 Violation of SOPs for procurement of ration bags – Rs911.085 million**

As per Notification No.PA/DS(I&C)/SGA&CD/Notification/2020-8 issued by Chief Secretary Government of Sindh regarding COVID-19 (Corona Virus) that Relief Committees of each Union Council and Ward of each District may be notified to ensure compliance of following TORs.

1. To identify needy persons, i.e. daily wage earners, laborer, street hawkers, poor segment of society, etc. residing in the relevant UCs/Ward of the town/ municipality.
2. Needy Persons who are not beneficiary of BISP, Have no property, No Bank Balance, No Government Servant, Not employee of any industry/Sugar mill, etc.
3. To Scrutinize and maintain record of beneficiaries of each union council/ward of town/ municipality, etc.
4. To target and distribute ration bags among divesting beneficiaries / persons at their doorstep
5. The committee completes the process of survey within 2 days repeat 2 days.

During audit on the accounts of the various offices of Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that the ration bags for Rs911.085 million were procured without observing following basic requirements of SOPs. Details are given at **Annex-18**.

- i. The procurement committee was not constituted by the management as required under SOPs. In few offices, only single officer approved the comparative statements.
- ii. The procurement committee was constituted in few offices without considering one third outside office representatives.
- iii. Ration material was procured without obtaining Quotations.
- iv. The management did not constitute the inspection committee to ensure the quality and quantity of the items. Audit holds the view that if the management had taken the officers of the Agriculture Supply Price and Food department on board, the quantity & quality of the material would have been properly assessed and ensured.

The audit is of the view that the basic requirements of the competitive and transparent process were not observed resulting in non-economical and non-transparent procurement.

The matter was pointed out to the management in the month of July & August. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The para was discussed at length. Notifications of the Government of Sindh issued from time to time were examined in detail at the forum. After detailed deliberations, DAC decided that the concerned DC will share the required details with the office of the DG Audit Sindh in order to minutely examine the documents and to decide regarding the draft para district wise as per schedule to be conveyed by the office of the DG Audit Sindh. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.3.2 Un-authorized procurement without need assessment - Rs864.976 million**

As per the minutes of 1<sup>st</sup> meeting of Supply Chain, Logistic & Storage Committee notified on 23.03.2020 by Services and General Administrative Department, Government of Sindh, sub-committee for procurement of medical supplies having 5 members was constituted and it was decided under clause 6 (v) that need assessment of items to be provided at health centers and at quarantine centers will be made by the committee. The committees shall ensure that the procurement of the items is rational.

As per Health Department Government of Sindh notification dated 02.04.2020 for proper need assessment for procurement of machinery/equipments to establish ICUs at government hospitals, a sub-committee was constituted to review the requirement generated for procurement.

During audit of SRP (PDMA-Sindh) for the financial year 2019.20 it was observed that an amount of Rs 864.976 million was paid to various vendors as detailed in **Annex-19**. The procurement was initiated without any need assessment which was required to be made.

Audit is of the view that without need assessment procurement of machinery/equipment etc stands un-authorized which is serious lapse on the part of procurement committee.

Audit observation was communicated to entity on 29.08.2020. In reply the entity stated that procurement was made by notified Central/Medical Procurement Committee based on coping capacity and situation analysis of medial and health facilities in Sindh Province.

The reply of the entity is not tenable because as per Health department letter dated 02.04.2020 the need assessment report was required to be submitted by the constituted committee within 3 days i.e 05.04.2020 which was not done.

The DAC meeting was held on 5<sup>th</sup> and 6<sup>th</sup> October 2020. It was decided that the record of need assessment may be obtained from the MPC/Health Department GoS which would be verified by the auditors.

During verification, letter regarding production of procurement record was written to secretary health department on 9 October 2020, so compliance of DAC decision is still awaited.

Audit recommends that need assessment report of procured items be provided to audit.

**(PDP No. 319 SRP-PDMA FY 2019.20)**

#### **4.3.3 Wasteful expenditure on account of purchase of PCR kits - Rs500.000 million**

According to Rule-88 “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from the Government revenues, as a persons of ordinary prudence would exercise in respect of expenditure of his own money” read with rule-113 of Sindh Financial Rules, Volume-I, “All materials received should be examined, counted, measured or weighed, as the case may be, when delivery is taken and these should be kept in charge of a responsible government servant who should be required to give a certificate that he actually received the materials and recorded them in his appropriate stock registers”. As per minutes of meeting of medical supply Procurement Committee for COVID-19 Pandemic emergency, held on 30.3.2020, wherein rate offered by M/s Diagnostic was Rs2,605 per test and M/s Roche offered US\$ 16 per test equivalent to Rs2,592 @162 on 30.3.2020.

During audit of the office of Director Health Services, Karachi (I.I Depot) while reviewing record of COVID-19 related consumption of stock in for the financial year 2019-20, it was observed that 2000 PCR kits (UK brand Rs2605 per test) of Rs500.000 million were decided to be purchased as per minutes of Procurement Committee dated 30.3.2020 and paid Rs381.25 million to M/s Diagnostic System but still 475 kits were not accepted at the department store due to sub-standard / being non-imported kit (local packing). The following observations were noticed;

1. The Chief Pathologist Civil Hospital Karachi returned 8 kits out of 20 with the remarks that kits results were unsatisfactory.
2. Only 50 PCR kits were approved to be purchased from M/s Roche US brand as offered similar price Rs2592 per test and had good repute in Pharmaceutical market but a huge quantity was purchased from M/s Diagnostic Systems instead of M/s Roche. Equal quantity should had been ordered from both.
3. Import documents of PCR kits i.e. Bill of Entry, clearance of custom etc. were not provided.
4. No any Govt. official inspected goods as M/s SGS, a private company was hired for inspection of goods and no any Govt. official was the member of that inspection.
5. Due to non-importing of goods and change of packing, 475 kits were still not received at I.I Depot, Health Department.

6. 2870 kits were issued to M/s Indus Hospital, which has already received special grants for COVID-19 arrangements from Government of Sindh.

The details of purchases PCR kits Rs500.000 million

(Rs. in million)

Sr. #	Description of goods	Name of Supplier	P.O. No. & date	Qty: Ordered	Qty: Supplied	Rate	Amt: Paid	Bal: payment to be paid
1	PCR Kits(96 tests per kit) UK brand	M/s Diagnostic System	SOPMI/2-1/2019cvs19-20/(1)dt.6.4.20	2000	2000	250,000	381.25	118.75

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the concerned office informed that reply will be furnished by CEF committee as the procurement was made by CEF committee. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

Audit requires investigation of the matter for fixation of responsibility on the person(s) at fault.

(AIR # 07)

#### 4.3.4 Non-constitution of procurement committee – Rs291.491 million

According to Rule-7 & 8 of SPPRA Rules-2010. “The procuring agency shall, with approval of its Head of the Department, constitute as many procuring committees, as it deems fit, each comprising odd number of persons and headed by a gazetted officer not below the rank of BS-18, or if not available, the officer of the highest grade, and shall ensure that at least one third of the members of a procurement committee are from the agencies or departments other than the procuring agency.”

During audit of the following offices of Government of Sindh, for the financial year 2019-20, it was observed that an expenditure of Rs291.491 million was incurred

on account of purchase of COVID-19 related material. However, procurement committee was not constituted.

(Rs. in million)

Sr. #	Name of Office	AIR Para #	Amount
1	Medical Superintendent Dr. Ruth K.M. PFAU Civil Hospital, Karachi	8	141.395
2	Medical Superintendent Civil Hospital, Sukkur	4	50.000
3	Director, Syed Abdullah Shah Institute of Medical Sciences, Sehwan	1	16.860
4	District Health Officer Sukkur	7	3.000
5	District Health Officer Larkana	2	3.000
6	District Health Officer (Central) Karachi	19	2.999
7	District Health Officer (Korangi) Karachi	19	2.998
8	District Health Officer (West) Karachi	18	2.992
9	District Health Officer, Shaheed Benazirabad	4	2.771
10	District Health Officer (South) Karachi	16	2.382
11	District Health Officer Jacobabad	4	2.000
12	District Health Officer Badin	17	2.000
13	District Health Officer Sanghar	15	2.000
14	District Health Officer, Tharparkar @ Mithi	6	1.999
15	District Health Officer, Sujawal	1	1.996
16	District Health Officer Kashmore @ Kandhkot	2	1.989
17	Assistant Inspector General of Police Welfare, Karachi	7	51.110
		<b>Total</b>	<b>291.491</b>

Audit is of the opinion that due to non-compliance of rules, possibility of non-transparent procurement cannot be ruled out.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the concerned offices informed that the procurement committee was constituted. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.



#### **4.3.5 Irregularities in procurement of non-medical items – Rs243.407 million**

As per clause 10 of SPPRA Rules 2010 “The procuring agency shall, immediately upon award of contract, make the evaluation report of the bid, and the contract agreement public through Authority’s website as well as on procuring agency’s website, if the procuring agency has such a website;”.

According to letter dated 27.02.2020, Secretary Rehabilitation Department Government of Sindh, declared emergency and authorized PDMA-Sindh to make necessary emergency procurements. The standard procedure requiring inviting of tenders was deemed to be waived off, however, this waiver was subject to due diligence, financial propriety and meets only imminent emergency. Further, according to minutes of meeting held on 24.03.2020 of Supply chain, logistic & storage committee (notified by SGA&CD Department on 23.03.2020) para (v) & (vi) it was decided that need assessment of items to be provided at health facilities and quarantine centers will be made by Deputy Commissioner after consultation with respective health officers. They shall generate demand and requirement would be sent by Deputy Commissioners which shall be vetted/ authenticated by quarantine accommodation committee under chairman P&D Board.

During the audit PDMA-Sindh for the financial year 2019-20 it was observed that procurement for Rs243.407 million was made from various suppliers. The detail is provided in **Annex-20**. The scrutiny of relevant record revealed following shortcomings:

- i. Contract agreements and integrity pacts were not signed with any suppliers, only work orders were issued to them. Work order does not narrate the specification of items to be supplied and time period. Work orders were found without issue number or entry in the letter issue register.
- ii. Direct contracting with manufactures was not made to obtain economical rates rather than purchases were made on quotation basis from General Order Suppliers.
- iii. Need assessment was required to be vetted/authenticated by quarantine accommodation committee, however, the same was not done.
- iv. The signatures on quotations, bill invoices, delivery challans were missing in few cases.
- v. As per work order, the delivery was required to be made at warehouse in Karachi, however, means of transportation were not mentioned on

- delivery challans i.e. vehicles number / consignment number, detail of items etc.
- vi. Procurement process was initiated and executed by contractual staff rather than to be executed by regular staff. Stock entry in the stock register was not affixed on the payment vouchers.
  - vii. Quality of the goods delivered was not certified by procurement committee.

Audit is of the view that violation of internal controls resulted in lack of transparency and non-procurement from original manufactures precluded the entity to avail the opportunity of competitiveness of rates.

The initial audit observation was issued on 29-07-2020. It was replied that work order was issued to various General Order Supplier to supply any item on demand and to ensure un-interrupted supply considering lockdown and availability of items in the market. The signature on bills / invoices may differ as sometimes the owner and their representatives are signing these documents. Relevant details i.e. vehicle no and consignment no was over looked considering the situation. Due to lockdown, the protocols of normal routine day were not followed and most of the work was being done on calls from home and some procedural formalities were not followed. However, the specification and quality of the items was ensured. Initially whole sellers / manufactures were approached but as the industries and markets were closed therefore the vendors who were able to attend the needs were considered. Previously, during the emergency procurement in the last few years no agreement or integrity pact was made and no such issue was aroused by any related agencies like Audit / SPPRA /AG Sindh etc. However, if the audit deemed it necessary it will be adhered to in the future.

The reply of the department is not satisfactory as procurements were required to be made from original manufactures to ensure the economy rather than to procure it from General Order Suppliers, moreover, internal controls and standard procedures were required to ensure the transparency were not adopted.

The DAC meeting held on 5<sup>th</sup> and 6<sup>th</sup> October 2020, it was decided that record to be verified as points raised by the audit team in the observation.

During verification only dispatch report of procured items were produced, so irregularities pointed out in the audit observations may be got regularized from the competent forum.

Audit recommends that irregularities pointed out in the audit observations may be got regularized from the competent forum under intimation to audit.

**(PDP No.309 & 317 PDMA-Sindh FY 2019.20)**

#### **4.3.6 Un-authorized procurement of non-medical supplies stores - Rs222.350 million**

According to Second schedule, Part-1, Serial No 4b(ii) of Sindh Delegation of Financial Powers & Financial Control Rules 2019 dated 10.05.2019. Category-1 officer while sanctioning expenditure on purchase / addition to stores, durable goods, equipment, instruments etc. and commodities can incur an expenditure of up to Rs 1.00 million during the financial year for one article / item or class of similar articles of stores / commodities.

PDMA-Sindh purchased non-medical supplies for Rs222.350 million during FY 2019-20 from different suppliers. It was observed that procurement made by PDMA-Sindh were un-authorized as the Director General being the category-1 officer can authorize the expenditure of Rs1.00 million only. The detail of procurements is provided at **Annex-21**.

Audit holds that procurement was made in violation of rules as approval of the competent authority was not obtained.

The initial audit observation was issued on 29-07-2020. It was replied that Finance Department vide Notification dated 11-11-2009 has declared DG, PDMA as Category-I Officer under Sindh Delegation of Powers, the Financial Rules and Powers of Re-appropriation Rules 1962. According to Rule 3(a) Category-1 Officer has full powers to sanction expenditure on items specially shown in the budget estimates in details.

The reply of the department is not satisfactory as the department has referred the Finance Department Notification for the year 2009 whereas the rules of 2019 would prevail, hence procurement in violation of rules is a serious lapse on the part of management.

The DAC meeting was held on 5<sup>th</sup> and 6<sup>th</sup> October 2020. It was decided that the points raised by the audit team regarding expenditure may be approved from PDMA Board.

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

**(PDP No.315 PDMA-Sindh FY 2019.20)**

#### **4.3.7 Award of contract (ICU Ventilators) on exaggerated value - Rs216.812 million**

As per the minutes of 1<sup>st</sup> meeting of Supply Chain, Logistic & Storage Committee notified on 23.03.2020 by Services and General Administrative Department, Government of Sindh, sub-committee for procurement of medical supplies having 5 members was constituted and it was decided under clause 6 (iv) that in procurement valid modes of public information shall be availed to ensure transparency and fair competition in procurement.

As per minutes of meetings of medical supply procurement committee COVID-19 held on 27.03.2020 & 21.05.2020 it was decided that to purchase 100 units and 168 units i.e Ventilator Model Hamilton C3 form M/s Noor International at the cost of 16,000 Swiss Frank /Rs 2.756 million per unit and 16,750 Swiss Frank /Rs 2.778 million per unit respectively.

During audit of SRP (PDMA-Sindh) for the financial year 2019.20, it was observed that purchase order dated 27.03.2020 @ Rs2.756 million per unit for 100 ICU Ventilators amounting to Rs 275.60 was issued to M/s Noor International to supply 100 Ventilators within 3 months out of which 48 units had been delivered up to June 2020. Payment of Rs110.240 million was made as 40% advance up to June 2020. Likewise 2<sup>nd</sup> purchase order dated 03.06.2020 for 168 ICU Ventilators amounting to Rs466.702 was issued to M/s Noor International to supply 168 Ventilators up to 15<sup>th</sup> October 2020 out of which no unit was received. Payment of Rs 186.681 million was made as 40% advance up to June 2020. As per record it was revealed that Hamilton C3 Ventilator was imported at the cost of Rs1.958 million in May 2020, whereas, the supplier has charged Rs2.756 million per unit in 1<sup>st</sup> purchase order and Rs2.778 million in 2<sup>nd</sup> Purchase order (average cost Rs2.767 million per unit) at a higher rate of 0.809 million per unit thus leading to award of contract to supplier at high value of Rs216.812 million (0.809x268). Logically it was to be required by the procurement committees to make the rate analysis of proposed procurement to bring it at a reasonable level because in the given situation contract of Rs741.762 million was awarded on supply of equipment with Rs216.812 million above to cost of Rs524.95 million as 41% higher than cost to be borne by supplier M/s Noor International.

Audit is of the view that supplier selection and recommendation of award of contract was non-prudent thus causing exaggeration of equipments prices to Rs216.812 million.

Audit observation was communicated to entity on 29.08.2020. In reply the entity stated that prices were impacted by rise in freight charges due to COVID-19, ex work value after closing and devaluation of Pak Rupee and no other vendor offered quality ventilators in lesser prices. Hamilton ventilators are technically viable and of good quality. Procurement committee comprising well reputed members deliberated thoroughly considering all aspect including availability, time of supply etc.

The reply of the entity is not tenable because selection for award of contract to M/s Noor International for supply of Hamilton ventilators and financial and technical proposal evaluations along with ancillary record was not maintained. Only minutes of procurement committee is available. There is no record to show that original manufacturer i.e M/s Hamilton Medical AG Switzerland had been contacted for rates of ventilators. Moreover, if availability and supply time was considered then why only 48 out of order quantity of 100 ventilators were delivered up till 27.06.2020 which shows that availability and supply time of equipment was considered inappropriately.

The DAC meeting was held on 5<sup>th</sup> and 6<sup>th</sup> October 2020. It was decided that the relevant record should be obtained from MPC/Health Department which would be verified by the auditors.

During verification, letter regarding production of procurement record was written to Secretary Health Department on 9 October 2020, so compliance of DAC decision is still awaited.

Audit recommends that procurement of ICU Ventilators on high rate of Rs 216.812 million from M/s Noor International be justified to audit.

**(PDP No. 325 SRP-PDMA FY 2019.20)**

#### **4.3.8 Irregular expenditure beyond the scope of agreement – Rs198.831 million**

According to Clause-3.1 of the agreement “The scope of this Agreement is limited to the commencement of the operations in Sindh |Government Hospital- Gadap Town and Dumba Goth Hospital dedicated to contain the spread of COVID-19 under this Agreement. The health facilities are dedicated to containment spread of COVID-19. TIH will not involve in management and running of the hospital in rendering

services of the hospital. Commissioning of the hospital includes procurement of required goods and services, installation of the same in the health facilities and furnish the hospital to a level where first patients can be treated. Further according to Para 12 of the GFR volume-I “A controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.....”.

During audit of the office of Secretary, Health Department, Karachi for the year 2019-20, it was observed that funds of Rs300.796 million was provided to The Indus Hospital for establishing Quarantine and Isolation Facilities in Sindh Government Hospital, Gadap Town Karachi and in Sindh Government Hospital Dumba Goth, Karachi, out of which an amount of Rs101.962 million was utilized for establishing said Quarantine and Isolation Facilities.

However, it was observed that remaining amount of Rs198.831 million was utilized on account of purchase of medicines, surgical items and lab. items, which were distributed / issued to various private and government hospital / health department offices including The Indus Hospital itself.

Audit is of view that expenditure incurred beyond the scope of the agreement was irregular which indicates absence of weak internal controls and poor financial management practices within the formation.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of concerned office informed that addendum was added to the initial agreement signed between TIH & Health department, all expenditure was incurred accordingly. Audit contended that the fund was specific to the two facilities. The DAC directed concerned to provide all relevant record along with addendum of agreement to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 50, 52)**

#### 4.3.9 Unjustified handing over of Automated Real Time PCR System and its kits for private hospital - Rs158.371 million

According to Rule-88 “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from the Government revenues, as a persons of ordinary prudence would exercise in respect of expenditure of his own money”

During audit of the office of Director Health Services, Karachi (I.I Depot) while reviewing record of COVID-19 related consumption of stock for the financial year 2019-20, it was observed that an automated Real time PCR system and its kits and another PCR machine costing Rs158.371 million were purchased by Rehabilitation Department, Govt. but the same was handed over to M/s Indus Hospital without approval from competent authority / without any authority letter / MoU etc. instead of to be handed over to any of Govt. Hospitals. The details are as under;

(Rs. in million)

Sr. #	Description of goods	Name of Supplier	Handing over date to Indus Hosp:	P.O. No. & date	Cost of contract
1	Automated Real Time PCR System & its kits	M/s Roche	10.6.2020	PKPDMA-SINDH-172324 GO-DIR dated 7.5.2020	158.371

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the concerned office informed that reply will be furnished by CEF committee as the procurement was made by CEF committee. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(AIR # 11)

#### 4.3.10 Wasteful expenditure on account of purchase of PCR Machine and its kits - Rs153.297 million

According to Rule-88 “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from the Government revenues, as a persons of ordinary prudence would exercise in respect of expenditure of his own money” read with rule-113 of Sindh Financial Rules, Volume-I, “All materials received should be examined, counted, measured or weighed, as the case may be, when delivery is taken and these should be kept in charge of a responsible government servant who should be required to give a certificate that he actually received the materials and recorded them in his appropriate stock registers”.

During audit of the office of Director Health Services, Karachi (I.I Depot) while reviewing record of COVID-19 related consumption of stock in for the financial year 2019-20, it was observed that 6 PCR machines and their kits for Rs153.297 million were purchased from M/s Hoorra Pharma Pvt. Ltd but M/s Indus Hospital & Chief Pathologist Civil Hospital returned back machines along with technical analysis and remarks that the results of machine and kits results were not satisfactory whereas National Institute of Virology, Jinnah Post Graduate Medical Center and PNS have also returned back all kits against unsatisfactory results, which seemed a wasteful expenditure of Rs153.297 million. On the other all kits were supplied to M/s LUMHS Hyderabad from where no returns were made. The details are as under;

(Rs. in million)

Sr. #	Description of goods	Name of Supplier	P.O. No. & date	Qty: Ordered	Qty: Suppl:	Rate	Amount Paid
1	PCR (Molecular Diagnostic system) Machine (Sansure Bio tech:)	M/s Hoorra Pharma	PK-PDMA Sindh 167598 GO-DIR dt.4.4.20	6	6	2.707 m	16.242
2	COVID-19 Nucleic Acid Diagnostic kit for iponatic			62,016	62,016	Rs2,210 per test	137.055
<b>Total</b>							<b>153.297</b>

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020 The matter was reported to the department in August 2020. The PAO, Health Department convened



DAC meetings on 13-10-2020 and 14-10-2020. The management of the concerned office informed that reply will be furnished by CEF committee as the procurement was made by CEF committee. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 08)**

#### **4.3.11 Over-procurement of non-medical supplies - Rs153.035 million**

As per letter dated 27.02.2020 Secretary Rehabilitation Department Govt. of Sindh by declaring emergency had authorized PDMA-Sindh to make necessary emergency procurements and doing so the standard procedure requiring inviting of tenders shall be deemed to be waived. However, this waiver was subject to due diligence, financial propriety and to meet only imminent emergency. Supply chain, logistic & storage committee notified by SGA&CD Department on 23.03.2020 in its minutes of meeting held on 24.03.2020 para (v) & (vi) decided that need assessment of items be provided at health facilities and quarantine centers will be made by Deputy commissioner after consultation with respective health officers. They shall generate demand and requirement would be sent by deputy commissioners which shall be vetted/authenticated by quarantine accommodation committee under Chairman P&D Board.

During audit of PDMA-Sindh for the financial year 2019-20, it was observed that procurement was made by taking quotations from suppliers by sub-committee of Supply Chain, Logistic and Storage Committee notified on 27.03.2020. The composition of procurement committee is as under:

1	Director General PDMA-Sindh	Chairman
2	Mr. Faisal Edhi, Philanthropist	Member
3	Director (Finance & Admin) PDMA-Sindh	Member
4	Deputy Secretary, Finance Department	Member
5	Deputy Secretary, SGA&CD	Member

The sub-committee had not proceeded in accordance with the decisions taken in 1<sup>st</sup> meeting of Supply Chain, Logistic and Storage Committee as the procurement

was made without duly vetted / authenticated requirement by Quarantine Accommodation Committee. During physical visits of warehouse on 25.07.2020 the items were scattered rather than to be placed on racks. As per record, out of total procurements of non-medical supplies for Rs248.417 million, the items of Rs153.000 million were lying in store, thus 62% of procurement could not be utilized. The detail is placed at **Annex-22**.

Audit is of the view that due to non-prudence in the procurement of non-medical supplies government has sustained a loss of Rs 153 million on account of over purchases as these items will be perished due to their improper stacking at warehouses.

The initial audit observation was issued on 29-07-2020. It was replied that it was not the mandate of quarantine committee to consolidate or wet the requisition generated by the Dy. Commissioners, however the sub-committee for non-medical supplies was authorized to consolidate the demand. Further, the items procured are mostly those which are used in all kind of emergencies relating to heat wave, heavy rain and floods etc. therefore there is no question of its future incapacity of utilization. All the items were purchased as per information by concerned Deputy Commissioners and demand raised by Health Department. No over procurement was made by Sub-Committee, all the items are placed in warehouses as per availability of the place / area and racks.

The reply of the department is not satisfactory as per decision taken in 1<sup>st</sup> meeting of main committee, sub-committee will procure the required items as per demand sent by deputy commissioners after consultation with all stakeholder and same shall be vetted/authenticated by Quarantine Accommodation Committee under chairman P&D Board. Moreover, the proper arrangement for stocking of the procured items were not made.

The DAC meeting was held on 5<sup>th</sup> and 6<sup>th</sup> October 2020. It was decided that utilization plan of the available of stock will be prepared by PDMA Sindh and will be shared with audit. It was also decided that measures will be adopted to ensure the proper keep up of the stock, so that no deterioration of the stock happens.

No further information/record was shared with audit since DAC meeting.

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

(PDP No.292 PDMA-Sindh FY 2019.20)

#### 4.3.12 Procurement of ration without standard specification – Rs139.962 million

As per Rule-16 of Sindh Public Procurement Rules 2010, (a) Request for Quotations (ii) a procuring agency shall engage in this method of procurement only if the following conditions exist; .....

(B) the object of procurement has standard specifications.

During audit of the various offices of Government of Sindh, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that an expenditure of Rs95.826 million was incurred on purchase of ration item viz., cooking oil, tea, etc. and medical supplied without mentioning specification or brand name, so that the rates may be evaluated on the basis of prevalent market rates. Due to this, the quality of the article purchased could not be authenticated/checked.

(Rs. in million)

Sr. #	Name of Office	AIR Para #	Amount
<b>Services, General Administration &amp; Coordination Department</b>			
1	Deputy Commissioner, Malir Karachi	13	40.972
2	Deputy Commissioner, Jacobabad	10	26.742
3	Deputy Commissioner, Umerkot	05	10.546
4	Deputy Commissioner, Naushehro Feroze	13	9.484
5	Deputy Commissioner, Larkana	24	8.082
<b>Sub-Total</b>			<b>95.826</b>
<b>Health Department</b>			
1	Medical Superintendent Civil Hospital, Sukkur	5	28.319
2	Medical Superintendent Dr. Ruth K.M. PFAU Civil Hospital, Karachi	14	11.538
3	District Health Officer Kashmore @ Kandhkot	3	0.671
4	District Health Officer Sukkur	6	0.606
5	District Health Officer Badin	18	0.370
6	District Health Officer Sanghar	16	1.999
7	District Health Officer Larkana	3	0.633
<b>Sub-Total</b>			<b>44.136</b>
<b>G-Total</b>			<b>139.962</b>

The audit is of the view that due to non-observance of standard specifications, quality of food items supplied to beneficiaries was compromised.

The matter was pointed out to the management in the month of August 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The DCs informed the DAC that the details regarding all edible items are available and may be submitted for scrutiny to the office of the DG Audit Sindh. DAC decided that the record will be shared with the office of the DG Audit Sindh for scrutiny as per the schedule to be provided by the office of the DG Audit Sindh.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of concerned offices informed that record pointed out in the para was available. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.3.13 Purchase without obtaining quotations – Rs134.995 million**

As per Rule-88 of Sindh Financial Rules, Volume-I “Every public officer is expected to exercise the same vigilance in respect of the expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money”.

During audit of the following offices of Government of Sindh, for the financial year 2019-20, it was observed that an expenditure of Rs134.995 million was incurred on account of purchase of various items without obtaining competitive rates / quotations. As a result, government was deprived of the most competitive and economical rates.

(Rs. in million)			
<b>Sr. #</b>	<b>Name of Office</b>	<b>AIR Para #</b>	<b>Amount</b>
1	Secretary, Health Department, Karachi	38	1.656
		39	14.250
		40	10.080
		41	0.350
		42	3.648
2	Director, Syed Abdullah Shah Institute of Medical Sciences, Sehwan	8	16.860
3	District Health Officer, Sujawal	2	1.996
4	Medical Superintendent Peoples Medical College Hospital, Shaheed Benazirabad	2	13.373

(Rs. in million)

Sr. #	Name of Office	AIR Para #	Amount
5	Medical Superintendent Civil Hospital, Sukkur	3	50.000
6	District Health Officer Kashmore @ Kandhkot	1	1.989
7	District Health Officer, Sukkur	2	3.000
8	District Health Officer, Malir, Karachi	4	2.990
9	District Health Officer Badin	19	2.000
10	District Health Officer Sanghar	17	2.000
11	Assistant Inspector General of Police Welfare, Karachi	14	10.803
		<b>Total</b>	<b>134.995</b>

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of concerned office informed that the expenditure was incurred by quotations. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.3.14 Irregular procurement of various items / equipments – Rs106.076 million**

Rule 10 (i) and (iv) of General Financial Rules, Volume-I, states that, “every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money. Public moneys should not be utilized for the benefit of a particular person or section of the community”.

During audit of the various offices of Health Department, Government of Sindh, for the financial year 2019-20, it was observed that an expenditure of Rs106.076 million was incurred on purchase of various items / equipment to combat COVID-19 pandemic, but various observations were noticed. Details are given at **Annex-23**.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The

management of the concerned offices informed that the record pointed out in the para was available. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.3.15 Irregular procurement of anti-COVID material - Rs98.115 million**

According to Rule 16 (b)(viii) of SPPRA Rules, 2010, Direct Contracting- “This method means procurement from a single source without competition and shall only be applicable in cases of emergency; Provided that the Head of the Department or any other officer not below BS-20 to whom such powers have been delegated by the Head of the Department, declares that a situation of emergency has arisen and reasons for making such a declaration shall be recorded in writing”.

During audit of the various offices of Health Department, Government of Sindh, for the financial year 2019-20, it was observed that an expenditure of Rs98.115 million was incurred on procurement of various items from COVID-19 released budget but various irregularities were noticed. Details are given at **Annex-24**.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the concerned offices informed that the record pointed out in the para was available. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.3.16 Unauthorized purchased of sanitizers without valid Drug Manufacturing License/Enlistment certificate – Rs63.500 million**

According to notification dated 6<sup>th</sup> April, 2020 issued by Drug Regulatory Authority of Pakistan that the manufacturers having valid Drug Manufacturing License (DML), or valid Enlistment certificate (Form 6) with topical or external preparations section may prepare hand sanitizer with the below mentioned WHO recommended

formulations only on campaign basis for a period of three months with the provisional permission of the Health and OTC division:

- a) Alcohol (ethonal) (80%, volume/volume (v/v) in an aqueous solution demand; OR Isopropyl Alcohol (75% v/v) in an aqueous solution.
- b) Glycerol (1.45% v/v).
- c) Hydrogen peroxide (0.125% v/v)

During audit of the office of Director Health Services, Karachi (I.I Depot) while reviewing record of COVID-19 related consumption of stock in for the financial year 2019-20, it was observed that Curell Hand Sanitizers of Rs63.500 million manufactured by SSJD Bio processors Pvt. Ltd was purchased from M/S Ranipur Sugar Mill Ltd without having valid Drug Manufacturer License (DML) OR without valid Enlistment Certificate (Form 6) with topical or external preparation section along with provisional permission by Health and OTC division. Ministry of National Health Services, Government of Pakistan which is subject to conditions mentioned in letter vide No. nil dated 14.4.2020 which include the documents i.e. certificate of Quality Control department of manufacturing unit, ingredients as per WHO recommendations etc. Moreover, M/s Ranipur Sugar Mills was neither manufacturer nor distributor of the product as list provided by the Drug Control Authority, Govt. of Pakistan.

(Rs. in million)

Sr#	Description of Product	Name of Manufacturer	Name of Supplier	P.O No. & date	Qty Supplied	Rate	Amount
1	Curell Sanitizer (litre)	SSJD Bio Processors Pvt. Ltd	Ranipur Sugar Mills (Pvt)Ltd	SO(PM&I)/2-1/2019 Corona Virus Supply 19-20/(1) dated 4/6/2020	50,000	700	35.000
				SO(PM&I)/2-1/2019 Corona Virus Supply 19-20/(036) dated 30/6/2020	50,000 (7200 delivered & remaining under process)	570	28.500
<b>Total</b>							<b>63.500</b>

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the concerned office informed that the record pointed out in the para was available. The DAC directed

concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(AIR # 10)

#### 4.3.17 Irregular purchase of ration bags on doubtful quotations – Rs60.840 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.

During audit on the accounts of the following offices of Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that quotations were obtained from vendors for purchase of ration of Rs60.840 million. The following observations were noticed:

- i. Same writing was observed on the quotations of different vendors.
- ii. Numbers & date was not written on Quotations.
- iii. GST/SST Number & I.T numbers were also not written.
- iv. Signature of supplier on the quotations were not available.

(Rs. in million)

Sr. #	Name of Office	AIR Para #	Amount
1	Deputy Commissioner, Kandhkot @ Kashmore	11	30.729
2	Deputy Commissioner, Shikarpur	08	28.719
3	Deputy Commissioner, Shikarpur	03	1.392
4	Deputy Commissioner, Qamber @ shahdadkot	42	0
<b>Total</b>			<b>60.840</b>

The audit is of the view that due to purchase of items on the basis of doubtful quotations, possibility of misappropriation cannot be ruled out.

The matter was pointed out to the management in the month of July 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The para was discussed at length whereas concerned DCs defended their position on account of doubtful quotations with same



pattern/writings. DAC decided that all the concerned DCs will reproduce the record with justification to the office of the DC Audit Sindh in order to settle the draft para as per the schedule to be conveyed by the office of the DG Audit Sindh. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.3.18 Irregular procurement of articles for High Dependency Units (HDUs) - Rs59.349 million**

According to Rule 16 (b)(viii) of SPP Rules, 2010, Direct Contracting- “This method means procurement from a single source without competition and shall only be applicable in cases of emergency; Provided that the Head of the Department or any other officer not below BS-20 to whom such powers have been delegated by the Head of the Department, declares that a situation of emergency has arisen and reasons for making such a declaration shall be recorded in writing”.

During audit of the office of Lyari General Hospital Karachi, for the financial year 2019-20, it was observed that an expenditure of Rs59.349.00 million was incurred on procurement of machinery/equipment and furniture/fixture etc for High Dependency Units (HDUs) through direct contracting method as permitted by Health Department, Government of Sindh vide letter No.SO(B)1-15/2019-20 dated 07-05-2020 to incur the expenditure against above funds by invoking the Rule 16(b)(viii) of SPPRA Rules, 2010 after fulfilling all codal formalities under rules/policy during current financial year 2019-20. However, violation of following SPPRA Rules, 2010 were noticed:

1. Direct contracting method was invoked without recording reasons of situation of emergency by Head of Department as required under Rule 16(b)(viii) of SPPRA Rules, 2010.
2. Procurement Plan was not prepared as required under Rule 11 of SPPRA Rules 2010.
3. The procurement was made without announcement of evaluation reports and publicizing award of contract as required under Rule 45 and 50 of SPPRA Rules, 2010 respectively.
4. Procurement committee constituted vide No. (PRO0/ LGHK/3656/59 dated 02-05-2020 by procuring agency (Lyari General Hospital) comprising all 3 members belonging to said procuring agency, which was violation of Rule 7 of SPPRA Rules, 2010 according to which the procuring agency shall, with

approval of its Head of the Department (i.e., Secretary Health) constitute procuring committee comprising odd number of persons and ensure that at least one third of the members are from the agencies or departments other than the procuring agency.

5. Procurement of articles for HDUs was made without mentioning specification of such articles resulted into non-authentication/comparison of rates quoted by bidders.
6. The suppliers did not furnish the certificates of perishable life of articles.

Audit is of the opinion that due to non-compliance of rules, possibility of non-transparent procurement cannot be ruled out.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the Lyari General Hospital, Karachi informed that the record pointed out in the para was available. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 04)**

#### **4.3.19 Irregular expenditure on procurement of ration bags - Rs52.367 million**

Notification vide No.RO(LG)/MISC:/4(17)/2020 dated 20th April 2020 issued by Local Government & Housing Town Planning Department, Government of Sindh stated, "I am directed to refer to the subject noted above and to state that it has been reported that various Local Councils are distributing Ration Bags / Relief from the funds of Local Councils without getting it approved as fit charge from this department. All Local Councils are directed to desist from such practice and report to this department if any Local Council funds have been utilized for this purpose".

As per SPPRA Rule 17 amended vide order No.SORI(SGA&CD)2-30/2010(5-13) on 15th March 2019 by Regulation Wing of Services General Administration & Coordination Department, Government of Sindh, Procurements over three hundred thousand rupees and up to two 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.”

During audit of accounts record for COVID-19 related expenditure for financial year 2019-20 maintained by the following formations of Hyderabad Division under administrative control of Local Government, Housing & Town Planning Department, Government of Sindh, it was observed that the management incurred an expenditure of Rs52.367 million on procurement of ration bags. The procurement was made before the referred notification dated 20th April 2020; however, the requisite report to the administrative department for concurrence of the already incurred expenditure on ration bags was not available in the record produced to Audit. Details of expenditure are provided at **Annex-25**.

(Rs. in million)

Sr. No.	Name of Offices	O.M. No.	Amount
1	Chairman/Chief Municipal Officer, Municipal Committee Hala	1	15.467
2	Chairman/Chief Officer, District Council Matiari	1	9.895
3	Chairman/Town Officer, Town Committee Matiari	1	2.699
4	Chairman/Town Officer, Town Committee New Saeedabad	1	1.014
5	Chairman/Chief Officer, District Council Dadu	1	10.000
6	Chairman/Chief Municipal Officer, Municipal Committee Dadu	1	3.266
7	Chairman/Chief Municipal Officer, Municipal Committee Johi	1	1.800
8	Chairman/Town Officer, Town Committee Nasarpur	1	0.920
9	Chairman/Chief Municipal Officer, Municipal Committee Tando Allahyar	1 & 2	7.306
		<b>Total</b>	<b>52.367</b>

Following irregularities were also noticed:

- i. Items/material were procured without calling tender.
- ii. Items/material were distributed/consumed without developing specified criterion & obtaining acknowledgement from recipients.
- iii. Distribution of ration bags to irrelevant recipients was made.
- iv. Procurement was made without constitution of purchase & inspection committee in Municipal Committee Tando Allahyar.

The matter was reported to the management during August 2020. The PAO convened DAC meeting on 23rd September 2020 to discuss the audit observations but it was deferred for two weeks by him due to non-availability of replies of audit observations/working paper from the sub-ordinate offices. Despite pursuance by Audit, the PAO could not convene DAC meeting, though a rescheduled meeting as on

27th October 2020 was notified but it was also postponed without any further commitment.

Audit recommends fixing of responsibility on the person(s) at fault, besides taking remedial measures.

[AIR Para: 2.1]

#### **4.3.20 Irregular expenditure on purchase ration bags and other items - Rs49.722 million**

According to Section-116(7) of Sindh Local Government Act 2013, “Every Member or Employee of a Council and every person, charged with the administration of the affairs of a Council, or acting on behalf of a Council shall be personally liable for the loss, waste, misapplication or unauthorized application of any moneys or property belonging to the Council which is a direct consequence of his negligence or misconduct, and the liability of such member, employee or person shall be determined by Government in the prescribed manner.”

Further, according to Government of Sindh, Local Government & Housing Town Planning Department letter No.RO/(LG)MISC/4(17)/2020 dated 20th April, 2020, “It has been noted that various Local Councils are distributing ration bags/relief from the funds of local councils without getting it approved as fit charge from this department. All the Local Councils are directed to desist from such practice and report to this department if any Local Council funds have been utilized for this purpose”.

Moreover, according to Rule-113 of SFR, All materials received from the supplies, workshops, manufacturers, departments of Government and any other agency, should be examined, counted, measured or weighed as the case may be when delivery is taken they should be taken by a responsible government officer who should see that the quantities are correct and their quality is good and record certificate that he has actually received as the materials and recorded them in the appropriate stock register.

During audit of accounts record for COVID-19 related expenditure for financial year 2019-20 maintained by following local councils of Larkana Division under administrative control of Local Government, Housing & Town Planning Department, Government of Sindh, it was observed that expenditure of Rs49.722 million was incurred on procurement of ration bags and other items. In this regard, details of expenditure are given at **Annex-26**.

(Rs. in million)

Sr.#	Entity	F.Y	Expenditure
1	Larkana Municipal Corporation	2019-20	0.575
2	District Council, Larkana	2019-20	5.975
3	Municipal Committee, Ratodero	2019-20	2.093
4	Municipal Committee, Naudero	2019-20	1.65
5	Town Committee, Arija	2019-20	0.455
6	District Council, Kamber-Shahdadkot	2019-20	12.768
7	Municipal Committee, Kamber	2019-20	1.74
8	Municipal Committee, Shahdadkot	2019-20	0.878
9	Town Committee, Naseerabad	2019-20	2.931
10	Municipal Committee, Shikarpur	2019-20	8.841
11	District Council, Kashmore @ Kandhkot	2019-20	1.992
12	Municipal Committee, Kandhkot	2019-20	2.461
13	Town Committee, Ghouspour	2019-20	1.123
14	Town Committee, Guddu	2019-20	1.566
15	Town Committee, Kashmore	2019-20	4.674
<b>Total</b>			<b>49.722</b>

In this regard, following irregularities were notices;

- i. Procurement was made through direct contracting by calling quotations without declaration of emergency by Head of the Department.
- ii. Chief Officer, District Council, Larkana incurred Expenditure of Rs5.932 million on purchase of ration bags/relief from the funds of council without getting it approved as fit charge from PAO of LGD/council.
- iii. Approval of procurement committee was not obtained by Office of the Municipal Commissioner, Larkana Municipal Corporation, Chief Officer, District Council, Larkana, Kamber-Shahdadkot, Chief Municipal Officer, Municipal Committee, Kamber, Shahdadkot, Kandhkot, Town Officer, Town Committee, Naseerabad, Ghouspour, Guddu and Kashmore.
- iv. Inspection committees were not constituted by Chief Officer, District Council, Kashmore @ Kandhkot, Chief Municipal Officer, Municipal Committee, Kandhkot, Town Officer, Town Committee, Guddu, Ghouspour and Kashmore.
- v. Delivery challans of procured items were not available on record in office of the Municipal Commissioner, Larkana Municipal Corporation, Chief Officer, District Council, Larkana, Kamber-Shahdadkot, Chief

Municipal Officer, Municipal Committee, Kamber, Shahdadkot and Town Officer, Town Committee, Naseerabad.

- vi. Procurement of items/materials was made without rate analysis by office of the Chief Officer, District Council, Kamber-Shahdadkot.
- vii. Expenditure of Rs0.265 million was incurred by Chief Officer, District Council, Kashmore @ Kandhkot on purchase of Fogg Spray machine with battery amounting to Rs.0.265 million without warrantee/guarantee certificate.
- viii. Procured items were not accounted for in relevant stock registers.

The matter was reported to the management during July 2020 to August 2020. The PAO convened DAC meeting on 23<sup>rd</sup> September 2020 to discuss the audit observations but it was deferred for two weeks by him due to non-availability of replies of audit observations/working paper from the sub-ordinate offices. Despite pursuance by Audit, the PAO could not convene DAC meeting, though a rescheduled meeting as on 27<sup>th</sup> October 2020 was notified but it was also postponed without any further commitment.

Audit recommends fixing of responsibility on the person(s) at fault, besides, taking remedial measures.

**[AIR Para: 2.1]**

#### **4.3.21 Award of contract (Syringe Pumps & Infusion Pumps) on exaggerated value - Rs44.527 million**

As per the minutes of 1<sup>st</sup> meeting of Supply Chain, Logistic & Storage Committee notified on 23.03.2020 by Services and General Administrative Department Government of Sindh, sub-committee for procurement of medical supplies having 5 members was constituted and it was decided under clause 6 (iv) that in procurement valid modes of public information shall be availed to ensure transparency and fair competition in procurement.

As per minutes of meetings of medical supply procurement committee COVID-19 held on 04.05.2020 it was decided that to purchase 680 Syringe Pumps and 340 Infusion Pumps from M/s Noor International at the cost of Rs 69,000 and Rs 87,000 per unit respectively.

During audit of SRP (PDMA-Sindh) for the financial year 2019.20 it was observed that purchase order dated 09.05.2020 @ Rs87,000 per Infusion Pump and @ Rs69,000 per Syringe Pump amounting to Rs76.500 million was issued to M/s Noor International to supply 340 Infusion Pumps and 680 Syringe Pumps up to 26<sup>th</sup> June 2020 and all units were delivered accordingly. Payment of Rs3.745 million was made up to June 2020 and rest of payment is under process. As per record it was revealed that Syringe Pump was imported at the cost of Rs32,130 and Infusion Pump at the cost of Rs31,780 in December 2020, whereas, the supplier has charged Rs69,000 per Syringe Pump and Rs 89,000 per Infusion Pump at a higher rate of Rs36,870 and Rs57,220 respectively leading to award of contract to supplier at exaggerated value of Rs44.527 million ( $36870 \times 680 + 57220 \times 340 = 44.527$  million). Logically it was to be required by the procurement committees to make the rate analysis of proposed procurement to bring it at reasonable level because in the given situation contract of Rs76.5 million was awarded on supply of instruments with Rs44.527 million above the cost of Rs31.973 million as 139% higher than cost to be borne by supplier M/s Noor International.

Audit is of the view that supplier selection and recommendation of award of contract was non-prudent thus causing exaggeration of instrument prices to Rs44.527 million.

Audit observation was communicated to entity on 29.08.2020 in reply the entity stated that prices were impacted by rise in freight charges due to COVID-19, ex work value after closing and devaluation of Pak Rupee and no other vendor offered quality instrument in lesser prices. Procurement committee comprising well reputed members deliberated thoroughly made the procurement decision because these are used by most of hospitals.

The reply of the entity is not tenable because selection for award of contract to M/s Noor International for supply of Infusion and Syringe Pumps and financial and technical proposal evaluations along with ancillary record was not maintained. Only minutes of procurement committee is available. There is no record to show that original manufacturer i.e. MedcaptinShenzen, China had been contacted for rates of pumps. Moreover, as per Health department letter dated 01.09.2020 out of delivered quantity of 340 Infusion Pumps and 680 Syringe Pumps 294 Infusion Pumps and 635 Syringe Pumps are kept in I&I Depot (Health department warehouse).

The DAC meeting was held on 5<sup>th</sup> and 6<sup>th</sup> October 2020. It was decided that the relevant record may be obtained from MPC/Health Department which would be verified by the audit team.

During verification, letter regarding production of procurement record was written to Secretary Health Department on 9 October 2020, so compliance of DAC decision is still awaited.

Audit recommends that procurement of Syringe Pumps and Infusion Pumps on high rate of Rs 44.527 million from M/s Noor International be justified to audit  
**(PDP No. 328 SRP-PDMA FY 2019.20)**

#### **4.3.22 Advance payment without delivery of ration bags – Rs37.716 million**

According to Para-668 of Federal Treasury Rules, advances granted under special orders of the competent authority to officers/officials for Departmental or allied purposes may be drawn on the responsibility and receipt of the officers for whom they are sanctioned subject to adjustment by submission of detailed account supported by vouchers or by refund as may be necessary.

During audit on the accounts of the following offices of Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that advance payment of Rs37.716 million was made to the suppliers before delivery of the ration bags.

(Rs. in million)

<b>Sr #</b>	<b>Name of Office</b>	<b>AIR Para #</b>	<b>Amount</b>
1	Deputy Commissioner, Jamshoro	02	28.840
2	Deputy Commissioner, East Karachi	01	8.876
<b>Total</b>			<b>37.716</b>

Audit is of the view that due to issuance of cheques prior to complete delivery of ration bags, the management extended undue favor to the suppliers whose capital worth might not be too sound to cater to the required supply of ration bags.

The matter was pointed out to the management in the month of July 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The para was discussed at length whereas concerned DCs defended their position on payments made in advance of the delivery of the



articles. DAC decided that the DC concerned will provide the justification on account of the draft para regarding advance payment along with supporting evidence to the office of the DG Audit Sindh as per the schedule to be conveyed by them. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.3.23 Unjustified payment against treatment at exorbitant rates without documents – Rs31.589 million**

According to Rule-23 of Sindh Financial Rules, Volume-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”.

During audit of the office of Secretary, Health Department, Karachi for the year 2019-20, it was observed that an amount of Rs31.589 million was paid to Aga Khan Hospital for treatment of 28 patients without obtaining details of bills and referral letters after approval by the competent forum. Details are given as under;

<b>Sr.#</b>	<b>Description</b>	<b>No. of Cases</b>	<b>Amount</b>
1	Inpatient COVID-19 discharge	17	14.791
2	Inpatient	11	16.798
<b>Total</b>		<b>28</b>	<b>31.589</b>
Per patient treatment cost = Rs1.128 million			

The Audit is of the view that per patient treatment cost of Rs1.128 million made at exorbitant rates in the absence of supporting documents was unjustified.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of concerned office informed that the record pointed out in the para was available. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(AIR # 45)

#### 4.3.24 Un-authorized procurement of medical supplies - Rs31.059 million

As per Government of Sindh notification dated 27.03.2020 a Supply Chain, Logistic and Storage Sub-Committee under the chairmanship of Director General PDMA-Sindh was notified for procurement of non-medical supplies, whereas in case of medical supplies another committee under the chairmanship of Vice Chancellor, DUM&HS was notified on 25.03.2020.

As per minutes of meeting of main committee of Supply Chain, Logistic and Storage Committee held on 24.03.2020 it was decided at paras (6)(xii), that the stock position of medical related items and PPEs already procured by PDMA will be shared with Medical Supply Procurement Committee and further disbursement of these will be decided by this committee.

During audit of PDMA-Sindh for the financial year 2019-20 it was observed that procurement was made on quotations basis and work orders were issued in piece meal. These procurements were made by sub-committee of Supply Chain, Logistic and Storage Committee for non-medical supplies notified on 27.03.2020.

The composition of procurement committee is as under:

1	Director General PDMA-Sindh	Chairman
2	Mr. Faisal Edhi, Philanthropist	Member
3	Director (Finance & Admin) PDMA-Sindh	Member
4	Deputy Secretary, Finance Department	Member
5	Deputy Secretary, SGA&CD	Member

The committee procured medical supplies for Rs31.059 million which was out of the purview of procurement committee as mentioned above. Further, as per delivery challan, these items were supplied at PDMA-Sindh (HQ), however, the utilization of these items was not available / not maintained. The detail is provided in **Annex-27**.

Audit is of the view that the medical supplies procurement by non-medical supplies committee is against the mandate entrusted to them as per above notification, hence stands unauthorized. Moreover, the non-provision of utilization record makes the procurement doubtful.

The initial audit observation was issued on 29-07-2020. In reply the department stated that the list was shared with health department and all medical items / supplies were procured before the formation of supply chain committee. The record relating to initial dispatch of relief items is available at PDMA website. No work order regarding PPEs are awarded piecemeal. The items were received in HQ due to unsterile condition of the warehouse and for the immediate dispatch to stakeholders. Furthermore, the task assigned to PDMA Sindh has been revised by the Honorable Chief Minister Sindh to the extent of provision of Non-medical items at isolation centers besides quarantine centers established in various districts of the province. Meeting of the minutes of Sub Committee held on 16.04.2020, the items mentioned are considered as non-medical items and were procured by the sub-committee which actually is the mandate of the sub-committee therefore, the audit may reconsider their recommendation in this observation.

The reply of the department is not satisfactory as the procurement of medical supplies was not the mandate of the committee. Further, no record as to need assessment and utilization of the supplies was provided during audit as well as with reply.

The DAC meeting held on 5<sup>th</sup> and 6<sup>th</sup> October 2020, it was decided in DAC that record may be verified from audit.

During verification the utilization status of procured item as pointed out in **Annex-27** of audit observation was not produced for verification.

Audit recommends that the utilization record of procured item as pointed out in **Annex-27** be shared with audit.

**(PDP No.316 PDMA-Sindh FY 2019.20)**

#### **4.3.25 Unjustified payment against COVID-19 Testing without referral letters – Rs28.073 million**

According to Health Department, Government of Sindh Letter No.OSD-VII(PH)NCV-1/2020 dated 2nd March, 2020 to Aga Khan University Hospital, Karachi “Only suspected cases be entertained for testing purpose in your hospital at Government expenses which are advised by Incharge Designated Focal Points,

Isolation Ward or District Rapid Response Team and counter signed (duly stamped) by the Medical Superintendent / District Health Officer”.

During audit of the office of Secretary, Health Department, Karachi for the year 2019-20, it was observed that claim of Rs28.073 million of 4587 cases on account of COVID-19 testing was submitted by Aga Khan Hospital Karachi. However, the referral letters against the same in support of the claim were not obtained.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of concerned office informed that the record pointed out in the para was available. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 46)**

#### **4.3.26 Doubtful procurement of ration bags - Rs25.457 million**

According to Rule-23 of Sindh Financial Rules, Volume-I, “as a general rule every payment including repayment of money previously logged with Government for whatever purpose must be supported by the voucher setting forth full and clear particular of claim.”

During audit on the accounts of the Deputy Commissioner (West), Karachi, Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that supply of 24,348 ration bags was required to be transported from Hyderabad but transportation receipts of 10,183 rations bags amounting to Rs25.457 million were neither available on record nor provided to audit for verification.

Audit is of the view that in the absence of relevant evidence, chances of short supply and misappropriation of government funds cannot be ruled out.

The matter was pointed out to the management in the month of July 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The DC West informed the DAC that the relevant record is available for scrutiny. It was decided that the relevant record will be produced to the office of the DG Audit Sindh on the schedule to be conveyed to DC West by the office of the DG Audit Sindh. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(AIR # 12)

#### **4.3.27 Irregular expenditure on repair & maintenance of building - Rs19.123 million**

As per Rule 23 of G.F.R. Vol-I, “Every Government officer should realize fully that he will be held responsible for any loss sustained by the Government through fraud or negligence on his part or on the part of any other officer to the extent to which it may be proved that he contributed through his own negligence or action”.

During audit of the office of Medical Superintendent Liaquat University Hospital Hyderabad for the financial year 2019-20, it was observed that an amount of Rs19.123 million was paid to different contractors for establishing Quarantine Ward/ Isolation Ward and Intensive Care Unit at LUHMS Jamshoro and LUHMS Hyderabad; however, following irregularities were noticed.

- i. As the emergency situation demands no tender but for the sake of transparency and economy in the expenditure the quotations should be taken from the contractor which were not attached with the bill.
- ii. In absence of detailed estimates and quotations the payment amounting to Rs19.123 million stands irregular.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the concerned office informed that work was executed in emergency to provide basic facility to public, however, technical sanction of the work was accorded

by the competent authority. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(AIR # 03)

#### 4.3.28 Irregular expenditure on purchase of ration bags and preventive items - Rs18.597 million

As per Section 116(7) of Sindh Local Government Act 2013, Every Member or Employee of a Council and every person, charged with the administration of the affairs of a Council, or acting on behalf of a Council shall be personally liable for the loss, waste, misapplication or unauthorized application of any moneys or property belonging to the Council which is a direct consequence of his negligence or misconduct, and the liability of such member, employee or person shall be determined by Government in the prescribed manner.

Further, according to Government of Sindh, Local Government & Housing Town Planning Department letter No.RO/(LG)MISC/4(17)/2020 dated 20th April, 2020 wherein it was provided, “It has been noted that various Local Councils are distributing ration bags/relief from the funds of local councils without getting it approved as fit charge from this department. All the Local Councils are directed to desist from such practice and report to this department if any Local Council funds have been utilized for this purpose”.

During audit of accounts record maintained for COVID-19 related expenditure for financial year 2019-20 by following two councils of Sukkur Division under the administrative control of Local Government and Housing & Town Planning Department, Government of Sindh, it was observed that management incurred expenditure of Rs18.597 million on purchase of ration bags, hand wash, sanitizers and masks. Detail of expenditure are provided at **Annex-28**.

(Rs.in million)

Sr.#	Formation	OM #	F.Y	Amount
1	Mayor/Municipal Commissioner, SMC	2,3&4	2019-20	14.980
2	Town Committee Pacca Chang (FaizGanj)	1&2	2019-20	3.617
<b>Total</b>				<b>18.597</b>

Following irregularities were noticed:

- i. Expenditure was incurred on purchase of ration bags/relief items from the funds of council of Rs 12.127 million by Sukkur Municipal Corporation and Rs1.761 million by Town Committee Pacca Chang (Faiz Ganj) without getting it approved as fit charge from PAO/Administrative department.
- ii. Quality of items procured were not mentioned in quotation notices.
- iii. Delivery challans of procured items were not found available in relevant record.
- iv. Entry in relevant stock register was not made.
- v. Record/details regarding distribution of procured items were not found available in record.

The matter was reported to the management in July-Aug 2020. The PAO convened DAC meeting on 23<sup>rd</sup> September 2020 to discuss the audit observations but it was deferred for two weeks by him due to non-availability of replies of audit observations/working paper from the sub-ordinate offices. Despite pursuance by Audit, the PAO could not convene DAC meeting, though a rescheduled meeting as on 27<sup>th</sup> October 2020 was notified but it was also postponed without any further commitment.

Audit recommends fixing of responsibility on the person(s) at fault, besides taking remedial measures.

[AIR Para: 2.1]

#### **4.3.29 Irregular procurement on account of purchase of auto-extracting machine and its kits - Rs15.512 million**

As per rule-42(1) Sindh Public Procurement Rules,2010 read with Rule 2 (x) "All bids shall be evaluated in accordance with the evaluation criteria and other terms and conditions set forth in the bidding documents." and "Mis-procurement means public procurement in contravention of any provision of Sindh Public Procurement Act, 2010, any rule, regulation, order or instruction made there under or any other law in respect thereof, or relating to, public procurement."

According to rule 19 of SPP rules that deviation from the requirements under Rules 17 and 18 is permissible; (1) In cases of emergency, minimum time periods, specified in Rule 18 may be reduced subject to the prior approval with reasons to be

recorded by the Head of Department or an officer not below BS-20 who has been delegated such powers;

During audit on the accounts of office of the Director, International Center for Chemical & Biological Science University of Karachi pertaining to COVID related expenditure for the financial year 2019-20, it was observed that expenditure of Rs.15.512 million was incurred on account of purchase of RNA Auto Extracting machine and its kits for functioning of BSL-III laboratory from releases of COVID-19 for the financial year 2019-20. However, following observations were noticed:

- i. Emergency was not declared by the Head of Department / Principal Accounting Officer i.e. Secretary of Universities & Boards but Director of the ICCBS has declared emergency vide dated 18.3.2020.
- ii. The procurement process was not carried out in view of rule 19 of SPP rules 2010.
- iii. Rates of extracting machines approved by the Sub-Committee as notified by the SGA&CD was not followed.
- iv. Contract agreement was not prepared in proper / standard form mentioning terms and conditions and guarantees of satisfactory performance etc.

Audit is of the opinion that expenditure made without fulfilling of codal formalities was irregular.

Audit requires remedial measures may be taken besides fixing of responsibility on the person (s) at fault.

**(AIR # 06)**

#### **4.3.30 Wasteful expenditure on procurement of 3 PCR machines - Rs15.000 million**

As per minutes of Medical Supply Procurement Committee of COVID-19 meeting held on 02<sup>nd</sup> April 2020 under additional items agenda (8) it is decided as “committee revisited earlier decision to procure 6 PCR machines from M/s H.A Shah & Sons at the cost of Rs 5 million/unit but with slight modification to initially purchase 3 PCR machines on priority and subsequently remaining order will be issued as and when required. As per product specification product is made only for research use and not for use in diagnostic procedures.



During audit of SRP (PDMA-Sindh) for the financial year 2019.20 it was observed that purchase order was issued to M/s H.A Shan & Sons, Karachi for supply of 3 PCR machines costing Rs15.000 million and payment was made on 1<sup>st</sup> May 2020 for 2 machines and for 1 machine the payment is under process. The purchase order was issued on 04.04.2020 to supply within 20 days, 2 machines were delivered on 13.04.202, whereas, 1 machine was delivered on 26.06.2020 with 62 days delay so liquidated damages for this delay should be recovered from supplier. As per the product specification the product is made only for research use and not for use in diagnostic procedures so the procurement of this machine needs justification.

Audit is of the view that these machines should have been suitable for COVID-19 affected patients so procurement was not required to be made, hence, resulting in waste of public money. Moreover, the machine is made in USA, whereas, as per delivery inspection machine is Singapore made.

Audit observation was communicated to entity on 29.08.2020 in reply the entity stated that Research Use Only (RUO) systems can be used for the diagnostic purpose on the validation of diagnostic procedure/experiment. Food and Drug Association (FDA) & Centre for Disease Control & Prevention (CDC) provided Emergency Use Authorization (EUA) to all testing machines for COVID-19. There is also a provision of by FDA & CDC to validate any RUO system for diagnostic purpose by performing a validation and competency test. Moreover, similar RUO machines are being used by NIH for COVID-19 testing. Whereas the vendor has just mentioned the origin of company which is USA and supply of 1 machine was delayed due to Force Majeure.

The reply of the entity is not tenable because entity has not provided any documentary evidence regarding approval of FDA & CDC etc. to use Quant Studio 5 RT-PCR for COVID-19 diagnostic testing. The documentary evidence of Force Majeure is not provided. Moreover, there is no evidence that procured machines are technically approved by the technical committee.

The DAC meeting was held on 5<sup>th</sup> and 6<sup>th</sup> October 2020. It was decided that validation approval of FDA and CDC would be provided to auditors along with the certification from MPC/Health Department.

During verification no record was produced to audit.

Audit recommends that validation / approval of FDA and CDC along with the certification from MPC/Health Department be provided to audit.

**(PDP No. 320 SRP-PDMA FY 2019.20)**

#### **4.3.31 Irregular procurement on account of purchase of equipments for BSL-III Laboratory - Rs13.909 million**

As per rule-42(1) Sindh Public Procurement Rules,2010 read with Rule 2 (x) "All bids shall be evaluated in accordance with the evaluation criteria and other terms and conditions set forth in the bidding documents." and "Mis-procurement means public procurement in contravention of any provision of Sindh Public Procurement Act, 2010, any rule, regulation, order or instruction made there under or any other law in respect thereof, or relating to, public procurement."

During audit on the accounts of office of the Director, International Center for Chemical & Biological Science Karachi pertaining to COVID-19 related expenditure for the financial year 2019-20, it was observed that Rs.13.909 million was paid on account of purchase of HVAC system for functioning of BSL-III laboratory against releases of COVID-19 for the financial year 2019-20, the following observations were noticed:

- i. Procurement Committee was not formed in view of rule 7 as out of five members two outside member pertained to IBA Karachi and were not technically / relevant for the subject procurement.
- ii. The Procurement Committee consists of five members without any technical qualification i.e. Engineer of the relevant field.
- iii. No evidence was found regarding preparation of bidding document by the Procurement Committee members.
- iv. The criteria required in para 2.1 and 1.B.11 in bidding document was not specific and unambiguous in view rule 21(1)(h) of SPP rules, the details are as under;
  - a) List of principal persons and technical staff were required instead of technical staff with specific qualification and experiences needed for completion of the work were to be required.
  - b) List of work of similar nature completed and in hand during last five years was required instead of specific number of similar nature work (s) completed and in hand in last five years was to be required.
  - c) Financial capacity of specific amount of turnover of last three years was not required.
- v. NIT was missing in procurement procedure i.e. single stage one envelope or any other.

- vi. Relevant PEC registration and SRB registration was not required in NIT.
- vii. Schedule rates on civil and electrical items were not followed
- viii. Detailed BoQ along with drawing / design was not prepared / attached in the bidding document but participating bidders were directed to submit detailed design / BoQ along with rates. Thus comparative analysis of bidders seemed difficult as each bidder has submitted his own design and BoQ, therefore the bidding procedure was to be single stage two envelope instead of single stage one envelope procedure.
- ix. No technical qualification report of the bidders was signed by the PC members only just three qualification were signed instead of listed qualification in bid document.
- x. No single similar project i.e. BSL-III was completed / evidenced in the last five years by M/s Universal Engineering services i.e. awarded contractor.
- xi. The bank statement submitted by contractor depicted meagre credits in the bank account. Moreover, financial statements were not found by the contractor, hence financial capacity of the bidder was in question.
- xii. Delay in obtaining of performance security after issuance of work order i.e.24.9.2018 Rs1.391 million dated 05.10.2018 instead of PG may be obtained before 24.9.18.

The details are as under;

(Rs. in million)

Sr. #	Name of work	Awarded to:	Work order No. & date	Contract cost	Bill No. & date	Cheque No. & date	Amount Paid
1	HVAC System for BSL-III Laboratory	M/s Universal Engineering Services	CE/HVAC/VIR/01 dated 24.9.2018	46.399	4th RA bill dated 08.1.2020	29933826 dated 19.4.2020	13.909

Audit is of the view that expenditure was made without fulfilling of codal formalities was irregular.

Audit requires remedial measures may be taken besides fixing of responsibility on the person(s) at fault.

**(AIR # 07)**

#### 4.3.32 Irregular expenditure incurred on procurement of various protection items - Rs12.463 million

Rule 10 (i) and (iv) of General Financial Rules, Volume-I, states that, “every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money. Public moneys should not be utilized for the benefit of a particular person or section of the community”.

During the course of audit of Assistant Inspector General of Police Welfare, while reviewing record of COVID-19 related expenditure for the financial year 2019-20, it was observed that expenditure of Rs 12.463 million was incurred on account of COVID-19 without fulfilment of following codal formalities:

(Rs. in million)

Sr. #	Name of Office	AIR #	Financial Year	Particular	Amount
01	AIG Welfare	23	2019-20	Purchase of Face masks	6.953
		09	2019-20	Purchase of Full body protection Suits	3.267
		20	2019-20	Purchase of Dettol Liquid	2.243
		22	2019-20	Expenditure not reconciled	0
		24	2019-20	Physical Verification of Stock & Stores not conducted	0
<b>Total</b>					<b>12.463</b>

- i. Acknowledgment receipts from recipients of items were not found available.
- ii. Delivery challans were not obtained
- iii. Expenditure was not reconciled with A.G Sindh office
- iv. Annual physical verification of stock / stores not conducted

Audit is of the view that the expenditure incurred without adherence to above codal formalities, stands as unjustified / irregular.

The matter was reported to the department in Sep 2020, but no reply was received.

Audit requires fixing of responsibility on the person(s) at fault besides taking remedial measures.

#### **4.3.33 Suspected embezzlement / doubtful fraudulent payment on account of purchase of medical equipment - Rs11.641 million**

According to Article 84 of Audit code, it is an essential function of the Audit to bring to light not only cases of clear irregularities but every matter which in its judgment appears to involve improper expenditure or waste of public money or stores, even though the accounts may be in order.

During audit of the office of Civil Hospital Khairpur for the financial year 2019-20, it was observed that an expenditure of Rs11,640,482 was incurred on account of procurement of medical equipment for establishment of High Dependency Unit (HDU) found doubtful on the following grounds:

1. On the direction of Health Department, the Medical Superintendent Civil Hospital Khairpur constituted a procurement committee vide letter No. KMCH/KHP/(P. Committee) 2020 7444/45 dated 11-05-2020 and meeting of the procurement committee was held on 14-05-2020 and various medical equipment was decided to be procured for establishment of High Dependency Unit (HDU) in the hospital and subsequently work orders were issued to the supplier. During scrutiny of the invoices of supplier, it was revealed that the work orders mentioned in the invoices was dated 02-05-2020 prior to 09 days before the constitution of procurement committee and the joint inspection report also indicates that the inspection was carried out on 02-05-2020 which creates doubt about the procurement process.
2. During scrutiny of sales tax return of supplier i.e M/s Biomed Solution Karachi it was revealed that no medical equipment was supplied to Medical Superintended Civil Hospital Khairpur during the month of May & June 2020 which made the whole process doubtful.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of concerned office informed that supply order was issued dated 02-06-2020, delivery challan / invoice was submitted by supplier dated 03-06-2020 and

inspection report was made on the delivery challan. Date of supply order on invoices was an error by the bidder. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 01)**

#### **4.3.34 Undue excess payment on purchase of Ration Bags - Rs11.466 million**

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

During audit on the accounts of the Deputy Commissioner (West), Karachi, Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that an amount of Rs11.466 million was paid to M/s Azan Enterprises in excess to the market rate and additional cost of transportation & packing charges.

The details of excess payments are as under:

- i. Other sister organization, D.C. East & D.C. Korangi, procured and distributed 26,300 and 22,500 rations bags form the allocated budget of Rs50.359 million and Rs45.651 million respectively. This office, despite excess allocation and expenditure of Rs60.870 million, as compared to two above offices, purchased and distributed only 24,500 ration bags.
- ii. Quotations were invited and obtained for various items in lumpsum instead of obtaining for each item of supply.
- iii. All suppliers have quoted the transportation despite the fact that suppliers were Karachi based as evident from their business addresses.
- iv. The rates of various items of supplies were on higher side for Rs4.116 million, as compared to other sister organizations.

Audit is of the view that procurement at higher rates is loss to Government and shows weak financial control.

The matter was pointed out to the management in the month of July 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The para was discussed at length whereas concerned DCs defended their position on excess payments made. DAC decided that all the districts of Karachi Division in general, and West Karachi in particular will share the justification with the office of the DG Audit Sindh so that the comparative analysis be made on the exaggerated rates in order to drop the audit para on the schedule to be communicated by the office of the DG Audit Sindh. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(AIR # 16)

#### **4.3.35 Irregular expenditure on procurement of preventive items - Rs11.199 million**

As per Section-116(7) of Sindh Local Government Act 2013, “Every Member or Employee of a Council and every person, charged with the administration of the affairs of a Council, or acting on behalf of a Council shall be personally liable for the loss, waste, misapplication or unauthorized application of any moneys or property belonging to the Council which is a direct consequence of his negligence or misconduct, and the liability of such member, employee or person shall be determined by Government in the prescribed manner.”

Further, as per Rule-88 of Sindh Financial Rules, “every government officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money and public money should not be utilized for the benefit of a particular person or community.

During audit of accounts record for COVID-19 related expenditure for financial year 2019-20 maintained by DMC South, Karachi under administrative control of Local Government, Housing & Town Planning Department, Government of Sindh, it was observed that an expenditure of Rs11.199 million was incurred on purchase of various items on the grounds of pandemic, COVID-19 (*face masks, chlorine, bleach, sanitizers, infrared thermometers, etc.*) and decoration items for camps without authorization of the administrative department. Details are provided at the **Annex-29**. Moreover, it was observed that a considerable number items were procured from irrelevant firms, i.e., M/s. S.M. Builders (refer Sl. No.7 & 9 of the

aforesaid Annex) and M/s. Mamdani Builders ((refer Sl. No. 8 and 12 to 14 of the aforesaid Annex).

The matter was reported to the management during August 2020. The PAO convened DAC meeting on 23<sup>rd</sup> September 2020 to discuss the audit observations but it was deferred for two weeks by him due to non-availability of replies of audit observations/working paper from the sub-ordinate offices. Despite pursuance by Audit, the PAO could not convene DAC meeting, though a rescheduled meeting as on 27<sup>th</sup> October 2020 was notified but it was also postponed without any further commitment.

Audit recommends fixing of responsibility on the person(s) at fault, besides taking remedial measures.

[AIR Para: 1.1]

#### **4.3.36 Unjustified distribution of procured material without specified criterion - Rs11.056 million**

According to Para 25 of Sindh Financial Rules Vol-I, every voucher should also bear an acknowledgement of the payment, signed by the person by whom or in whose behalf the claim is put forward. No payment will be made in the absence of acknowledgement.

During audit of accounts record for COVID-19 related expenditure for financial year 2019-20 maintained by the following formations of Hyderabad Division under administrative control of Local Government, Housing & Town Planning Department, Government of Sindh, it was observed that the management incurred an expenditure of Rs11.056 million on distribution of procured articles without acknowledgment and developing specified criterion for distribution of items. Detail provided at **Annex-30**.

(Rs. in million)

Sr.#	Name of Offices	Description	OM.#	Amount
1	Municipal Committee Hala	PPE	3	1.790
2	Town Committee New Saeedabad	PPE & Antiseptic Product	2	0.324
3	Town Committee Bhitshah	PPE	1	0.980
4	Municipal Committee Dadu	PPE & Antiseptic Product	2	0.465
5	Municipal Committee Johi	PPE & Antiseptic Product	2	0.754
6	Municipal Committee Khairpur Nathan Shah	PPE & Antiseptic Product	1	0.290
7	Town Committee Thariri Muhabbat	PPE & Antiseptic Product	1	0.138



(Rs. in million)

Sr.#	Name of Offices	Description	OM.#	Amount
8	Town Committee Sita Road	PPE & Antiseptic Product	1	0.834
9	Town Committee Sultanabad	PPE	1	0.297
10	Town Committee Piyaro Lund	PPE	1	0.358
11	Town Committee Chamber	PPE, Antiseptic Product & lime powder	1	0.576
12	District Council Tando Allahyar	PPE & Antiseptic Product	2, 3	3.326
13	Town Committee Nasarpur	Ration Bags	2	0.920
			<b>Total</b>	<b>11.056</b>

The matter was reported to the management during August 2020. The PAO convened DAC meeting on 23<sup>rd</sup> September 2020 to discuss the audit observations but it was deferred for two weeks by him due to non-availability of replies of audit observations/working paper from the sub-ordinate offices. Despite pursuance by Audit, the PAO could not convene DAC meeting, though a rescheduled meeting as on 27<sup>th</sup> October 2020 was notified but it was also postponed without any further commitment.

Audit recommends fixing of responsibility on the person(s) at fault, besides taking remedial measures.

**[AIR Para: 2.2]**

#### **4.3.37 Irregular expenditure on purchase of protective items - Rs10.860 million**

As per Section 116(7) of Sindh Local Government Act 2013, Every Member or Employee of a Council and every person, charged with the administration of the affairs of a Council, or acting on behalf of a Council shall be personally liable for the loss, waste, misapplication or unauthorized application of any moneys or property belonging to the Council which is a direct consequence of his negligence or misconduct, and the liability of such member, employee or person shall be determined by Government in the prescribed manner.

Further, according to Sindh Financial Management and Accountability Act, 2011, Section 4-2(a) all financial transactions shall be duly authorized (b) all financial transactions shall be recorded promptly, clearly, accurately, logically and coherently (c) all financial transactions shall be carried out in an efficient and effective manner.

During audit of accounts record for COVID-19 related expenditure for financial year 2019-20 maintained at various formations of Hyderabad Division under administrative control of Local Government, Housing & Town Planning Department, Government of Sindh, it was observed that the management incurred an expenditure

of Rs10.860 million on purchase of Dettol, phenyl, soap, face mask, hand sanitizers, hand gloves during the financial year 2019-20. Details of expenditure is provided at **Annex-31**.

(Rs. in million)

Sr.#	Name of Offices	OM. #	Amount
1	Municipal Committee Tando Allahyar	3	0.640
2	Municipal Committee Matli	2	1.121
3	Town Committee Nindo Shahr	2	1.693
4	District Council Badin	2	0.394
5	Town Committee Chamber	3	0.577
6	District Council Tando Allahyar	4	3.326
7	Town Committee Mirpur Sakro	2	0.744
8	Town Committee Mirpur Sakro	4	0.826
9	Town Committee Mirpur Sakro	1	0.759
10	Town Committee Makli	2	0.079
11	Town Committee Gharo	2	0.701
<b>Total</b>			<b>10.860</b>

Following irregularities were noticed;

- i. Items were procured without calling tender
- ii. Splitting-up of purchase orders/estimates were made by keeping amounts of same works within quotation limits to avoid tender.
- iii. Quotations/ bills were computer generated without NTN No. invoice Nos. and proper business address which shows that fictitious bills were paid.
- iv. Works were awarded to unregistered supplier with SRB and FBR.
- v. Items/material were procured without rate analysis
- vi. Quality of item/material procured were not mentioned in quotation notices/, comparative statement and work orders
- vii. No delivery challan for receiving material and completion report of satisfactory work done was found in record.
- viii. Approval of procurement committee for evaluation of bids were not available in relevant record/files
- ix. Record/details regarding distribution of procured items were not found available in record.
- x. Stock register was not maintained.

The matter was reported to the management during July to August 2020. The PAO convened DAC meeting on 23<sup>rd</sup> September 2020 to discuss the audit observations but it was deferred for two weeks by him due to non-availability of replies of audit observations/working paper from the sub-ordinate offices. Despite pursuance by Audit, the PAO could not convene DAC meeting, though a rescheduled meeting as on 27<sup>th</sup> October 2020 was notified but it was also postponed without any further commitment.

Audit recommends fixing of responsibility on the person(s) at fault, besides taking remedial measures.

[AIR Para: 2.3]

#### **4.3.38 Unjustified / irregular procurement of Medicated Soaps without approval of Administrative Department - Rs10.803 million**

According to Sr. No.3(b) of Delegation of powers under the financial rules & power of re-appropriation Rules. 1962, amended upto date the category wise powers has been delegated to the officers. AND According to Rule 14 of Sindh Public Procurement all procuring agencies shall provide clear authorization and delegation of powers for different categories of procurement and shall only initiate procurements once approval of the competent authorities concerned has been accorded.

During the course of audit of Assistant Inspector General of Police Welfare, while reviewing record of COVID-19 related expenditure for the financial year 2019-20, it was observed that an expenditure of Rs.10.803 million was incurred on purchase of various COVID-19 related items to combat the outbreak of Corona virus with due approval of Administrative Department i.e. Home Department, however, it was astonishing to see that, Administrative Department had accorded its approval for all COVID-19 related items but the approval for soap was not found available in this list (copy attached). Hence, procurement of Soaps without approval of Administrative Department (while approval for all other items available) was treated as irregular / unjustified.

(Rs. in million)

<b>Sr. No.</b>	<b>Cheque No. &amp; Date</b>	<b>Name of Supplier</b>	<b>Particular</b>	<b>Qty</b>	<b>Rate</b>	<b>Amount</b>
01	3733076 17-04-20	M/s Metro Pakistan.	Medicated Safeguard Soap 95 gram	50,000	28.50	1.425
02	3753964 17-06-20	M/s Metro Pakistan	Medicated Safeguard Soap 95 gram	160,000	49.71	7.953

03	3753993 18-06-20	M/s Metro Pakistan	Medicated Safeguard Soap 95 gram	50,000	28.50	1.425
<b>Total</b>				<b>260,000</b>		<b>10.803</b>

Audit is of the view that the expenditure, incurred without adherence to above codal formalities, stands as unjustified / irregular.

The matter was reported to the department in Sep 2020, but no reply was received.

Audit requires justification for not-obtaining approval for procurement of Soaps besides fixing responsibility on the person(s) at fault under intimation to Audit.  
**(AIR # 08)**

#### **4.3.39 Irregular purchase of Infusion Pumps - Rs10.500 million**

According to Notice Inviting Quotations one of the eligibility criteria was that supplier must produce the Company Authorization Letter.

During audit of the office of Medical Superintendent Dr. Ruth K.M. PFAU Civil Hospital, Karachi, for the financial year 2019-20, it was observed that an expenditure of Rs10.500 million was incurred on account of purchase of Infusion Pumps for Corona HDU from M/s Uniquip International, Karachi. However, authorized distributor certificate / country of origin certificate was not obtained. Details are given as under;

(Amount in Rupees)

<b>Cheque No. &amp; Date</b>	<b>Name of vendor</b>	<b>Particular</b>	<b>Amount</b>
3748825 12-06-2020	M/s Universal Enterprises	Purchased 100 Nos of infusion Pump @ Rs105,000/- each	10,500,000

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the Dr. Ruth K.M Pfau, Civil Hospital Karachi informed that the record pointed out in the para was available. The DAC directed concerned to provide all

relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 01)**

#### **4.3.40 Irregular expenditure on procurement without open tender – Rs10.203 million**

As per Rule-17(1) of SPPRA Rules 2010, “Procurements over three hundred thousand rupees and up to two 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.”

During audit of accounts record maintained for COVID-19 related expenditure for financial year 2019-20 by following local councils of Karachi and Shaheed Benazir Abad Division under administrative control of Local Government, Housing & Town Planning Department, Government of Sindh, it was observed that an expenditure of Rs10.203 million was incurred on various procurement without inviting open tenders. Details of expenditure are provided at the **Annex-32**.

(Rs. in million)

<b>Sr.</b>	<b>Name of office</b>	<b>O.M. No</b>	<b>Amount</b>
1	DMC South, Karachi	2	7.680
2	DMC East, Karachi	2	1.760
3	Municipal Committee Shahdadpur	2.3	0.763
<b>Total</b>			<b>10.203</b>

The matter was reported to the management during August 2020. The PAO convened DAC meeting on 23rd September 2020 to discuss the audit observations but it was deferred for two weeks by him due to non-availability of replies of audit observations/working paper from the sub-ordinate offices. Despite pursuance by Audit, the PAO could not convene DAC meeting, though a rescheduled meeting as on 27th October 2020 was notified but it was also postponed without any further commitment.

Audit recommends fixing of responsibility on the person(s) at fault, besides taking remedial measures.

#### **4.3.41 Irregular procurement of expired ration items - Rs10.140 million**

As per Para 8 of the Terms and Conditions of agreement that quality and quantity of ration bags supply by contractor shall be randomly examined and checked by the procurement committee.

During audit on the accounts of the Deputy Commissioner, Thatta, Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that expired ration items were procured amounting to Rs10.140 million as communicated to the supplier M/s Karim Karobar Company Karachi vide letter No.DC/Acctts/116-H/2020 dated 09-04-2020. The matter was also reported on news channels. Audit observed the following;

- i. The contract was neither cancelled nor the contractor was penalized for sale of expired food items.
- ii. The inspection was not carried out before packing of ration material.
- iii. As per agreement, quality and quantity of ration bags were to be randomly examined/checked by procurement committee, which was not done.
- iv. In addition to this, 1,320 Ration bags amounting to Rs2.640 million were also procured from the same supplier without keeping in view the above complaints in the public interest.

Audit is of the view that due to procurement of expired items of food, public health was jeopardized.

The matter was pointed out to the management in the month of July 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The DC Thatta informed the forum that as soon as the report regarding expired ration was surfaced, the contract with the vendor was cancelled and the inquiry was conducted accordingly. DAC decided that DC Thatta will share both contract cancellation and the inquiry report with the office of the DG Audit Sindh as per the schedule to be conveyed by them. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.3.42 Doubtful distribution of ration bags - Rs9.843 million**

As per Notification No.PA/DS(I&C)/SGA&CD/Notification/2020-8 issued by Chief Secretary Government of Sindh regarding COVID-19 (Corona Virus) that Relief Committees of each Union Council and Ward of each District may be notified to ensure compliance of following TORs.....4. To target and distribute ration bags among divesting beneficiaries / persons at their doorstep

During audit on the accounts of the Deputy Commissioner, Dadu, Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that 15,042 ration bags (Rs2,338 per bag) with an amount of Rs34.699 million were procured for distribution among beneficiaries. During scrutiny of distribution record of 15,042 persons, it was observed in 89 union council/wards, all 4,210 persons impressed their thumbs as acknowledgement instead of doing signatures. It was not possible that 100% recipient could not sign. In various cases thumb impression seems to be doubtful on the grounds that thumb impressions were of similar in shape. Audit requested to furnish the copies of CNICs of the beneficiaries to check whether they are unable to sign, but the management verbally informed that they did not obtain copies of CNICs whereas only number were obtained from the beneficiaries.

Audit finds dubious the probability of all residents of union councils to be illiterate and not being able to sign.

The matter was pointed out to the management in the month of July 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The DC Dadu informed the forum that due to the pandemic situation of COVID-19, it was not feasible to get the signature of each and every person to whom the ration bags was distributed, because that might have been cause of the further spread of COVID-19. So, the thumb impressions were taken from the people to whom the ration bags were distributed. The DAC decided that the matter may be sorted out by the DC Dadu and the office of the DG Audit Sindh subject to the provision of the record to the audit authorities by the DC Dadu along with the written justification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(AIR # 08)

#### **4.3.43 Excess payment due to deviation from supply order - Rs8.171 million**

According to Rule 113 of Sindh Financial Rules, all materials received should be examined, counted and they should be kept in charge of a responsible government servant who should be required to give a certificate that he actually received the materials and recorded them in his appropriate Stock Registers.

During audit on the accounts of the Deputy Commissioner (East), Karachi, Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that 26,300 ration bags amounting to Rs50.359 million were procured for distribution. The work order was placed for supply of 26,000 ration bags including 1kg of sugar and 1liter Ghee but an excess payment of Rs8.171 million was made by charging 2 kg of Sugar & Ghee each against the work order quantity of 1kg each.

The audit is of the view that the excess quantity against supply order was procured which sheds doubt for favoring to supplier. Further local office failed in implementation of supply order.

The matter was pointed out to the management in the month of July 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The para was discussed at length whereas concerned DCs defended their position on account of deviation from the supply orders. After listening to the justification of the DC East Karachi, it was decided by the DAC members that DC East Karachi will share the reasons /justification along with supporting evidences with the office of the DG Audit Sindh as per the schedule to be shared by them. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(AIR # 10)

#### **4.3.44 Mis-procurement on account of purchase of equipments / PPEs - Rs8.099 million**

As per rule-42(1) Sindh Public Procurement Rules,2010 read with Rule 2 (x) "All bids shall be evaluated in accordance with the evaluation criteria and other terms



and conditions set forth in the bidding documents.” and “Mis-procurement means public procurement in contravention of any provision of Sindh Public Procurement Act, 2010, any rule, regulation, order or instruction made there under or any other law in respect thereof, or relating to, public procurement”. According to Rule 19 of SPPRA Rules that deviation from the requirements under Rules 17 and 18 is permissible; (1) In cases of emergency, minimum time periods, specified in Rule 18 may be reduced subject to the prior approval with reasons to be recorded by the Head of Department or an officer not below BS-20 who has been delegated such powers;

During audit of the office of Director, PPP Node, Health Department, Karachi for the financial year 2019-20, while reviewing record of Integrated Health Services (IHS) CoVID funds, it was observed that purchases of Rs8.099 million was made, but the following observations were noticed:

1. Emergency declaration by the Secretary of Health / Deputy Commissioner was not found.
2. The procurement process was not carried out in view of Rule 19 of SPPRA Rules 2010.
3. Quotations, comparative statements and other record for procurement were not provided.
4. Contract agreement and guarantees of satisfactory performance etc were also not provided.
5. Refurbished ICU ventilators were purchased instead of new from M/s CM Traders and M/s Electromade Corporation who were not registered with FBR (NTN # not mentioned on invoices) and also suspended by FBR for sales tax since 2013. Hence chances of non-payment of taxes to government by these suppliers cannot be ruled out resulting in loss of revenue to government.
6. Approval from CEO was not obtained in violation of Authorization level matrix.
7. As per Authorization Level Matrix of Procurement Policy SOP of partner the purchases were to be made through tender whereas the same was purchased through obtaining quotations from general suppliers instead of distributors / manufacturers.
8. A total payment of Rs4.848 million were made to supplier M/s Moon Traders, Faisalabad on account of various supplies but the said vendor was suspended for sales tax at FBR (as per FBR website) which stands unauthorized.
9. As the brand was pertaining to US, hence Bill of Entry / Custom clearance was to be obtained before final payment.

10. Inspection of equipment was carried out by single person instead of committee in odd number for transparency purpose.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the Integrated Health Services (IHS) informed that as per clause 8.1.1 of agreement with GoS, IHS followed its own procurement and financial policies for procurement of goods and services. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 02)**

#### **4.3.45 Doubtful expenditure on purchase of PPEs by partner – Rs7.513 million**

According to Appendix-18-A, Section-I of Sindh Financial Rules, Volume-II, “means should be devised to ensure that every Government servant realizes fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence”.

During audit of the office of Director, PPP Node, Health Department, Karachi for the financial year to 2019-20, it was observed that an amount of Rs5.710 million was paid by the partner “MERF” from GoS Corona Emergency Fund to a Peshawar based supplier on account of Procurement of PPEs for health facilities at districts Thatta & Sujawal of Sindh. The payment was doubtful due to the following irregularities:

1. Requisition for procurement of those items was initiated and quotations were called on 06-04-2020 but the invoice of the supplier was dated 15-01-2020 so chance of payment on fake/bogus invoice cannot be ruled out.
2. Requisition, comparative statement and supply request etc were not signed and approved by Technical Advisor of the partner.

3. Delivery challans was also not available with the record.
4. According to GRN of the partner dated 29-03-2020, Isolation Suits were received by MERF, Thatta office on 29-03-2020. How come the goods are received before issuance of supply order, as the supply order was issued to supplier on 07-04-2020.
5. According to GRN of partner dated 07-04-2020, Infrared Thermo Guns were received by Thatta office on 07-04-2020. How come the goods are received on the same date as of issuance of supply order (07-04-2020) by Thatta office from Peshawar based vendor.
6. Distribution details of PPEs to concerned healthcare facilities of district Thatta & Sujawal along with acknowledgement receipts of concerned officer of said facility were not provided.

Similarly, an expenditure of Rs1.803 million was incurred by partner “MERF” on purchase of PPE items for district Thatta & Sujawal of Sindh. The procurement was made from a Peshawar based supplier M/s Bakhtar Medicose, having no other distribution center other than in Peshawar (as disclosed on invoice). The purchase order was issued to the supplier on 20-03-2020 and the goods were received at Thatta site office of MERF by Supply Chain Officer on 21-03-2020 (as per GRN of MERF). The above position created doubt about actual delivery as it is not possible to deliver goods from Peshawar to Thatta in one day as the mode of transportation in GRN is also mentioned as commercial vehicle. Furthermore, delivery challan of supplier was not provided and acknowledgement receipt of PPEs from relevant department/officer of concerned health facilities was also not available on record.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the MERF informed that the record to justify observation pointed out in the para was available. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 17, 19)**

#### 4.3.46 Unauthorized purchase of sanitizers without WHO recommended composition - Rs7.500 million

According to notification dated 6<sup>th</sup> April, 2020 issued by Drug Regulatory Authority of Pakistan that the manufacturers having valid Drug Manufacturing License (DML), or valid Enlistment certificate (Form 6) with topical or external preparations section may prepare hand sanitizer with the below mentioned WHO recommended formulations only on campaign basis for a period of three months with the provisional permission of the Health and OTC division:

- a) Alcohol (ethonal) (80%, volume/volume (v/v) in an aqueous solution demand; OR Isopropyl Alcohol (75% v/v) in an aqueous solution.
- b) Glycerol (1.45% v/v).
- c) Hydrogen peroxide (0.125% v/v)

During audit of the office of Director Health Services, Karachi (I.I Depot) while reviewing record of COVID-19 related consumption of stock in for the financial year 2019-20, it was observed that Surgillium Hand Rub of Rs7.500 million having propanol 70% in its composition against the violation of WHO recommended formulation and also valid Drug Manufacturing License along with provisional permission from Health and OTC division Ministry of Health Services Govt. of Pakistan were not found. The details are as under;

(Rs. in million)

Sr#	Description of Product	Name of Manufacturer	Name of Supplier	P.O No. & date	Qty Supplied	Rate	Amount
1	Surgillium Hand Rub	ProMark Karachi Pakistan	M/S Mabro Intel:	SO(PM&I)2-1/2019 cor-vir supl19-20 (3) dated 6.4.2020	10,000	750	7.500

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the concerned office informed that reply will be furnished by CEF committee as the procurement was made by CEF committee. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(AIR # 15)

#### **4.3.47 Unjustified purchase of equipments - Rs7.043 million**

As per rule-42(1) Sindh Public Procurement Rules, 2010 read with Rule 2 (x) "All bids shall be evaluated in accordance with the evaluation criteria and other terms and conditions set forth in the bidding documents." and "Mis-procurement means public procurement in contravention of any provision of Sindh Public Procurement Act, 2010, any rule, regulation, order or instruction made there under or any other law in respect thereof, or relating to, public procurement."

During audit of the office of Medical Emergency Resilience Foundation, a partner of Health Department Govt. of Sindh for running various health facilities in District Thatta and Sujawal, while reviewing record of COVID-19 related expenditure for the financial year 2019-20, it was observed that equipments of Rs7.043 million were purchased. The following observations were pointed out;

1. No emergency was declared in view of Rule 16(b)(viii) of SPPRA Rules 2010 by the concerned competent authority i.e. Secretary Health Department / Deputy Commissioner.
2. Refurbished ICU ventilators were purchased from M/s Mediworld whose principal activity was "Other service activities / other personal service activities" as per FBR on line verification instead of distributors / manufacturers of new machines.
3. Approval from CEO was not obtained in violation of Authorization level matrix.
4. As per Authorization Level Matrix of Procurement Policy SOP of partner the purchases were to be made through tender whereas the same was purchased through obtaining quotations from general suppliers instead of distributors / manufacturers.
5. As the brand was pertaining to US, hence Bill of Entry / Custom clearance was to be obtained before final payment.
6. Inspection of equipment was carried out by single person instead of committee in odd number for transparency purpose.
7. 4 Ventilators out of 5, were handed over to M.S LUH Hyderabad as per verbal instructions of P.S to Minister Health, Govt. of Sindh.

8. Bill of Entry and Custom clearance for purchase of two ABG machine of USA brand were not found.
9. Inspection report of the inspection committee against purchase of ABG machine was not found.
10. As per Dead stock position of the MERF seemed that there was no existence of ABG machine purchased from COVID-19.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the MERF informed that the record to justify observation pointed out in the para was available. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 12)**

#### **4.3.48 Splitting-up of procurement to avoid tenders – Rs5.036 million**

As per Rule 12 (1) of SPPRA, 2010 states, Save as otherwise provided and subject to the regulations made by the Authority a procuring agency shall prepare in accordance with Rule- 11 above all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements already grouped allocated and scheduled in the Procurement Plan.

During audit of accounts record for COVID-19 related expenditure for financial year 2019-20 maintained by following local councils of Shaheed Benazir Abad and Mirpurkhas Division Division under administrative control of Local Government, Housing & Town Planning Department, Government of Sindh, it was observed that an expenditure of Rs4.316 million was incurred on account of various purchases by splitting up Work/Supply Orders to avoid inviting tender(s). Details are provided at **Annex-33**.

(Rs. in million)

<b>Sr.#</b>	<b>Name of office</b>	<b>OM. No.</b>	<b>Amount</b>
1	CODC Sanghar	1	1.400
2	MC Tando Adam	1	1.610
3	TC Jhol	1	1.306
4	Municipal Committee of Mirpurkhas Division	1.2	0.720

<b>Total</b>	<b>5.036</b>
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The matter was reported to the management during August 2020. The PAO convened DAC meeting on 23<sup>rd</sup> September 2020 to discuss the audit observations but it was deferred for two weeks by him due to non-availability of replies of audit observations/working paper from the sub-ordinate offices. Despite pursuance by Audit, the PAO could not convene DAC meeting, though a rescheduled meeting as on 27<sup>th</sup> October 2020 was notified but it was also postponed without any further commitment.

Audit recommends fixing of responsibility on the person(s) at fault, besides taking remedial measures.

**[AIR Para: 2.2, 1.2]**

#### **4.3.49 Irregular purchase and distribution of ration bags – Rs4.406 million**

According to Section-116(7) of Sindh Local Government Act 2013, “Every Member or Employee of a Council and every person, charged with the administration of the affairs of a Council, or acting on behalf of a Council shall be personally liable for the loss, waste, misapplication or unauthorized application of any moneys or property belonging to the Council which is a direct consequence of his negligence or misconduct, and the liability of such member, employee or person shall be determined by Government in the prescribed manner.”

Further, according to letter issued by LGD, GoS, vide No.RO(LG)/Misc/4/172020 dated:20.4.2020, on the subject distribution of ration bags by local councils without approval, “I am directed to refer to the subject noted above and to state that it has been reported that various local councils are distributing ration bags/relief from the local funds of local councils without getting it approved as fit charge from this department. All local councils are directed to desist from such practice and report this department if any local council funds have been utilized for this purpose.”

During audit of accounts record for COVID-19 related expenditure for financial year 2019-20 maintained by following local councils of Shaheed Benazir Abad Division under administrative control of Local Government, Housing & Town Planning Department, Government of Sindh, it was observed that an expenditure of Rs4.406 million was incurred on purchase and distribution of ration among the needy people in their jurisdiction. Details are provided at **Annex-34**.

(Rs. in million)

Sr.#	Name of office	OM. No	Amount
1.	MC Nawab Shah	1 & 2	3.417
2.	TC Sakrand	1	0.989
<b>Total</b>			<b>4.406</b>

Following irregularities were noticed:

- i. Ration bags were purchased for distribution among needy people but the management before initiating the procurement process did not obtain approval of the administrative department (Local Government Department, GoS). Later on, the expenditure on procurement of ration bags by local councils was prohibited by the administrative department through a notification dated 20-04-2020.
- ii. It was observed that ration items were purchased from open market rates through quotations instead of purchasing the same from Utility Stores Corporation on subsidized rates.
- iii. Stock and consumption accounts for procured items were also not maintained as the ration bags were handed over to Councilors instead of direct distribution among needy people in jurisdiction of the Council. The distribution of ration bags was left at the discretion of the councilors and remained without documentary evidence of distribution details, thus chances of loss to public exchequer could not be ruled out.

The matter was reported to the management during August 2020. The PAO convened DAC meeting on 23<sup>rd</sup> September 2020 to discuss the audit observations but it was deferred for two weeks by him due to non-availability of replies of audit observations/working paper from the sub-ordinate offices. Despite pursuance by Audit, the PAO could not convene DAC meeting, though a rescheduled meeting as on 27<sup>th</sup> October 2020 was notified but it was also postponed without any further commitment.

Audit recommends fixing of responsibility on the person(s) at fault, beside taking remedial measures.

**[AIR Para: 2.1]**



#### 4.3.50 Un-justified procurement made without issuance of Work Orders / Supply Orders – Rs4.284 million

According to Rule 1 Appendix 18-A of Sindh Financial Rule 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 and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence”.

During the course of audit of Assistant Inspector General of Police Welfare, while reviewing record of COVID-19 related expenditure for the financial year 2019-20, it was observed that expenditure amounting to Rs.4.284 million (Detail below) was incurred for procurement of various items without issuance of work order / supply order to the supplier. Hence, procurement made without issuance of work order / supply order audit could not authenticate the expenditure so incurred.

(Rs. in million)

Sr.#	Cheque No. & Date	Name of Supplier	Particular	Qty	Rate	Amount
01	3733075 17-04-20	M/s Unicorn Trading Co.	Dettol Liquid 100 ML bottles	4800	181.82	872,736
02	3733074 17-04-20	M/s Unicorn Trading Co.	Dettol Liquid 1 L Bottles	914.11	1500	1,371,165
08	3753992 18-06-20	M/s AGP Ltd	SARS Cov-2, Antibody Test	2000	1020.50	2,041,000
<b>Total</b>						<b>4,284,901</b>

The matter was reported to the department in Sep 2020, but no reply was received.

Audit recommends that disciplinary action may be taken against the persons at fault and an effective internal control system should be devised to avoid such lapses in future.

(AIR # 15)

#### 4.3.51 Improper composition of procurement committee for award of contract – Rs3.971 million

According to Rule-7 & 8 of SPPRA Rules-2010. “The procuring agency shall, with approval of its Head of the Department, constitute as many procuring committees, as it deems fit, each comprising odd number of persons and headed by a gazetted officer not below the rank of BS-18, or if not available, the officer of the highest grade, and shall ensure that at least one third of the members of a procurement committee are from the agencies or departments other than the procuring agency.”

During audit of the following offices of Health Department, Government of Sindh, for the financial year 2019-20, it was observed that an expenditure of Rs3.971 million was incurred on account of purchase of COVID-19 related material. However, the condition of 1/3rd member outside of the procurement department was not observed.

(Rs. in million)

Sr. #	Name of Office	AIR Para #	Amount
1	District Health Officer, Umerkot	7	1.999
2	District Health Officer, Thatta	1	1.972
<b>Total</b>			<b>3.971</b>

Audit is of the opinion that due to non-compliance of rules, possibility of non-transparent procurement cannot be ruled out.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of District Health Officer, Umerkot informed that procurement committee was constituted. District Health Officer, Thatta informed that due to COVID-19 procurement committee was constituted in emergency comprising the doctors/officers from Health Department. The DAC directed the concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.3.52 Irregular procurement with specific brand names – Rs3.825 million**

According to Rule 13 (1) of SPPRA Rules 2010, Specifications shall allow the widest possible competition and shall not favour any single contractor or supplier nor put others at a disadvantage. Specifications shall be generic and shall not include references to brand names, model numbers, catalogue numbers or similar classifications. However, if the procuring agency is convinced that the use of a reference to a brand name or a catalogue number is essential to complete an otherwise incomplete specification, such use or reference shall be qualified with the words “or equivalent”

During audit of accounts record for COVID-19 related expenditure for financial year 2019-20 maintained by DMC South, Karachi under administrative control of Local Government, Housing & Town Planning Department, Government of Sindh, it was observed that an expenditure of Rs3.825 million was incurred on account of procurement of different items with specific brand names of the products in violation of above rule. Details are provided at the **Annex-35**.

The matter was reported to the management during August 2020. The PAO convened DAC meeting on 23<sup>rd</sup> September 2020 to discuss the audit observations but it was deferred for two weeks by him due to non-availability of replies of audit observations/working paper from the sub-ordinate offices. Despite pursuance by Audit, the PAO could not convene DAC meeting, though a rescheduled meeting as on 27<sup>th</sup> October 2020 was notified but it was also postponed without any further commitment.

Audit recommends fixing of responsibility on persons at fault, besides taking remedial measures.

**[AIR Para: 1.3]**

#### **4.3.53 Procurement through non-transparent process – Rs3.593 million**

According to Rule 2(Q-ii) of SPPRA, 2010, “Collusive Practice” means any arrangement between two or more parties to the procurement process or contract execution, designed to achieve with or without the knowledge of the procuring agency to establish prices at artificial, non-competitive levels for any wrongful gain.”

Further, according to Rule 7 of SPPRA, 2010, The procuring agency shall, with approval of its Head of the Department, constitute as many procuring committees, as it deems fit, each comprising odd number of officials and headed by the gazette officer not below the rank of BPS-18, or if not available, the officer of the highest grade, and

shall ensure that at least one third of the members of a procurement committee are from the agencies or departments other than the procuring agency.

During audit of accounts record maintained for COVID-19 related expenditure for financial year 2019-20 by DMC Korangi, Karachi under administrative control of Local Government, Housing & Town Planning Department, Government of Sindh, it was observed that an expenditure of Rs3.593 million was incurred on procurement of chemical spray for fumigation and spray machines. Details are provided at **Annex-36**. Following irregularities were noticed:

- i. Notice calling quotations, the quotations received from bidders and comparative statements were not available on record.
- ii. Supplier bills were also not available on record.
- iii. Expenditure was split-up by keeping each of the transactions occurred in same period below Rs300,000 to keep it within quotation limit.
- iv. Expenditure was incurred without constitution of procurement committee.
- v. Items/material were procured without rate analysis and market survey.
- vi. Record regarding consumption of the procured items was not maintained.

The matter was reported to the management during August 2020. The PAO convened DAC meeting on 23<sup>rd</sup> September 2020 to discuss the audit observations but it was deferred for two weeks by him due to non-availability of replies of audit observations/working paper from the sub-ordinate offices. Despite pursuance by Audit, the PAO could not convene DAC meeting, though a rescheduled meeting as on 27<sup>th</sup> October 2020 was notified but it was also postponed without any further commitment.

Audit recommends inquiry into the matter for fixing responsibility on the person(s) at fault, besides taking remedial measures.

**[AIR Para: 1.4]**

#### **4.3.54 Useless expenditure on development of mobile application and web portal – Rs3.590 million**

As per the minutes of 1<sup>st</sup> Supply Chain, Logistics and Storage Committee on 24.03.2020 by Services and General Administrative department, Government of Sindh Sub-committee for procurement of medical supplies having 5 members was constituted and it was decided under clause 6 sub-clause (iv) that in procurement valid modes of public information shall be availed to ensure transparency and fair competition in

procurement. Further clause 6 (x) states that funds of World Bank Sindh Resilience Project will be utilized for procurement of medical related items.

During scrutiny of record of SRP for the financial year 2019-20, it has been observed that expenditure of Rs3.590 million was incurred on account of development of mobile application and web portal for command and control centre for COVID – 19. The details are as below:

(Amount in Rupees)

Sr.#	Description	Qty	Value Excluding Sales Tax	Sales Tax @ 13 %	Total
1	Development of Mobile App (Android & IOS) & Web Portal for Command & Control Centre for COVID – 19	1	3,025,117	393,265	3,418,382
2	PDMA accounts in Play Store for Android and Apple Store of iOS (1 Year Subscription)	1	22,124	2,876	25,000
3	Command & Control Cloud Hosting (1 Year Subscription)	1	132,743	17,257	150,000
<b>Total</b>					<b>3,593,382</b>

Following discrepancies have been noticed:

- i. Expenditure incurred on development of mobile application software and web development was not recommended by Medical Procurement Committee.
- ii. Funds of SRP can only be utilized for procurement of medical related items but development of mobile application software and web development is not the medical related item.
- iii. The contract was awarded to M/s. Sapphire Consulting Services for development of mobile application software and web development without obtaining three (3) quotations to obtain competitive rate.
  - iv. The quality control test or inspection was not conducted by an independent firm to ensure that the software product will meet its quality goals at the best value to the user.

Audit observation was communicated to entity on 29.08.2020 in reply the entity stated that the purpose of this App was to enable people to get at-home risk assessment and Health department GoS endorsed the efficacy of the developed App by adopting

it as it works as contact tracing mechanism. The RRTs (Rapid Response Teams) of Health department used this application for contact tracing. It also help to provide local and public health officials with real time information on emerging demographics of those most at risk for coronavirus for better prevention and treatment.

The reply of the entity is not tenable because no documentary evidence was provided to authenticate that how many users visited this App, persons traced etc. Moreover, the selection of firm, approval off competent forum for developing App, need assessment etc. was not replied with documentary evidence. The project conceived documents and quality control inspection reports are not provided that App is meeting the intended objectives. Total population of Sindh province is 47.89 million, whereas, the application software is downloaded by about 10,000 android users which is less than 1 % of total population of the province. Furthermore, the application is not found on Apple play store whereas the consultant charged the amount for IOS development.

The DAC meeting held on 5<sup>th</sup> and 6<sup>th</sup> October 2020. It was decided that the relevant record may be verified by the auditors.

During verification no record was produced to audit for verification.

Audit recommends that matter be justified for incurring expenditure on development of this App besides need assessment and number of users benefited /used this App to audit.

**(PDP No. 332 SRP-PDMA FY 2019.20)**

#### **4.3.55 Un-justified blockage of government funds – Rs3.314 million**

According to Para-b of Terms of Reference vide Notification No.SO(C-IV)SGA&CD/4-3/21 dated. 19-04-2020 of Services General Administration & Coordination Department. “The aim of Field Isolation Center Karachi is to isolate COVID-19 positive and stable adult patients only”.

Further cording to Para-e “The patient will be shifted out of Field Isolation Center Karachi to specified tertiary Care Facility on the following grounds: -

1. Oxygen saturation below 92% at room air or requiring oxygen more than 2 liters/min.
2. X-ray of chest shows increasing infiltrate.
3. Hemodynamic instability.
4. Uncontrolled co-morbids.

5. Patients respiratory rate >26/min.

During audit of the office of Secretary, Finance Department, Karachi for the year 2019-20, it was observed that an amount of Rs133.935 million was released to Field Isolation Center Expo Center Karachi up to 22-04-2020, out of which an amount of Rs3.314 million was expended on account of purchase of medicines up to 20-05-2020. In the light of above mentioned criteria, audit is of view that purchase of said medicines in addition of medicines received as donation from PPMA comprising of 223 nos of items was unjustified.

The matter was reported to the department in August 2020, but no reply was received.

Audit requires justification for blocking of government funds.

(AIR # 44)

**4.3.56 Irregular purchases more than the requirement of HDU - Rs2.479 million**

As per Para 10(ii) of the GFR Volume-I “The expenditure should not be prima-facie more than occasion demands”.

During audit of the office of Medical Superintendent Civil Hospital, Sukkur, for the financial year 2019-20, it was observed that an expenditure of Rs2.479 million was incurred on account of procurement of huge quantity of Air-conditioners (24 Nos), stabilizers (24 Nos) and windows blinds (1520 feet) without having requisition / need of HDU. As a result, wasteful expenditure more than the requirement of HDU was incurred.

(Amount in Rupees)

Sr. #	Name of Office	Particulars	AIR Para #	Quantity	Rate	Amount
1	Medical Superintendent Civil Hospital, Sukkur	Air-conditioners 1.5 ton	1	24	62,000	1,488,000
		Stabilizers 12000 Watts		24	24,000	576,000
		Windows blinds	2	1520 feet	273/feet	414,960
<b>Total</b>						<b>2,478,960</b>

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of concerned offices informed that all the demand / requisition of instrument / equipment / machinery was taken from the concerned head of department. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 01, 02)**

#### **4.3.57 COVID-19 Test against COVID-19 Questionnaire form instead of proper referral letter – Rs2.022 million**

According to Health Department, Government of Sindh Letter No.OSD-VII(PH)NCV-1/2020 dated 2nd March, 2020 to Aga Khan University Hospital, Karachi “Only suspected cases be entertained for testing purpose in your hospital at Government expenses which are advised by Incharge Designated Focal Points, Isolation Ward or District Rapid Response Team and counter signed (duly stamped) by the Medical Superintendent / District Health Officer”.

During audit of the office of Secretary, Health Department, Karachi for the year 2019-20, it was observed that Aga Khan Hospital Karachi conducted COVID-19 test of various individual amounting to Rs2.022 million, on the basis of COVID-19 questionnaire instead of proper referral letter.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of concerned office informed that the record pointed out in the para was available. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 48)**



#### 4.3.58 Doubtful payment - Rs2.000 million

As per Rule23 of Sindh Financial Rules, Volume-I, every payment including repayment of money previously lodged with Government for whatever propose, must be supported by sub-vouchers setting forth full and clear particulars of the claim. As per Rule-23 of General Financial Rules Volume-I “Every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence”.

During audit of the office of District Health Officer, Jamshoro for the financial year 2019-20, it was observed that an expenditure of Rs2.000 million was incurred on purchase of COVID-19 related items. The irregularities were noticed which are mentioned as follows:

- 1) Supply orders were issued to M/S S.A Enterprises but invoices were found of Imperial Traders (Inc) which seemed doubtful.
- 2) Invoice numbers were same in all invoices which seems like computer generated bills.
- 3) There is no date mentioned in the sanction order issued by the competent authority
- 4) The supply order date & delivery challan date are same.

(Amount in Rupees)

Document #.	Cheque #.	Head of A/c	Vendor #.	Name of Payee	Amount
1900603647	3772981	To Others	30690291	M/S S.A. Enterprises	199980
1900603629	3772981	To Others	30690291	M/S S.A. Enterprises	300000
1900603631	3772981	To Others	30690291	M/S S.A. Enterprises	300000
1900603634	3772981	To Others	30690291	M/S S.A. Enterprises	300000
1900603635	3772981	To Others	30690291	M/S S.A. Enterprises	300000
1900603636	3772981	To Others	30690291	M/S S.A. Enterprises	300000
1900603641	3772981	To Others	30690291	M/S S.A. Enterprises	300000
<b>Total</b>					<b>1,999,980</b>

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of concerned office informed that supply orders were given to M/S S.A

Enterprises and Imperial Traders, the supply order, invoices, delivery challan and comparative statement are available. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 01)**

#### **4.3.59 Irregular purchase & supply of preventive material to quarantine center - Rs1.801 million**

As per Section 116 (7) of Sindh Local Government Act 2013, “Every Member or Employee of a Council and every person, charged with the administration of the affairs of a Council, or acting on behalf of a Council shall be personally liable for the loss, waste, misapplication or unauthorized application of any moneys or property belonging to the Council which is a direct consequence of his negligence or misconduct, and the liability of such member, employee or person shall be determined by Government in the prescribed manner.”

During audit of accounts record maintained for COVID-19 related expenditure for financial year 2019-20 by following three councils of Sukkur Division under the administrative control of Local Government and Housing & Town Planning Department, Government of Sindh, it was observed that management incurred an expenditure of Rs1.801 million on purchase of various preventive materials (i.e., Fumigation Spray, Chlorine Powder & Sanitation material). Detail of expenditure is provided at **Annex-37**.

(Rs. in million)

<b>Sr.#</b>	<b>Formation</b>	<b>OM. #</b>	<b>F.Y</b>	<b>Amount</b>
1	Municipal Committee Khairpur	2	2019-20	0.296
2	Municipal Committee Pir Jo Goth (Kingri)	2	2019-20	0.872
3	Municipal Committee Ahmedpur	1	2019-20	0.633
<b>Total</b>				<b>1.801</b>

Following irregularities were noticed:

- i. The purchase of items for Quarantine Center was not within mandatory function of the Councils. The management could not produce the approval of administrative department for same expenditure.
- ii. Quantity/Quality of item/material procured were not mentioned in quotation notices.
- iii. Delivery challans of procured items were not found available in relevant record/files.
- iv. Record/details regarding distribution of procured items were not found available in record.

The matter was reported to managements during July 2020. The PAO convened DAC meeting on 23<sup>rd</sup> September 2020 to discuss the audit observations but it was deferred for two weeks by him due to non-availability of replies of audit observations/working paper from the sub-ordinate offices. Despite pursuance by Audit, the PAO could not convene DAC meeting, though a rescheduled meeting as on 27<sup>th</sup> October 2020 was notified but it was also postponed without any further commitment.

Audit recommends fixing of responsibility on the person(s) at fault, besides taking remedial measures.

**[AIR Para: 2.2]**

#### **4.3.60 Expenditure incurred on purchase of irrelevant items – Rs1.788 million**

According to Para 12 of the GFR volume-I “A controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.....”.

During audit of the following offices of Health Department, Government of Sindh, for the financial year 2019-20, it was observed that an expenditure of Rs1.788 million was incurred on purchase of items which were not relevant to COVID-19. Details are given as under;

(Rs. in million)

Sr. #	Name of Office	AIR Para #	Particulars	Amount
1	District Health Officer, Shaheed Benazirabad	8	Pregnancy Strip, ICT Malaria	0.038
2	District Health Officer, Sukkur	4	Printer, Keyboard, Mouse, toner, USB	0.068
3	District Health Officer, Badin	16	Towels, phenyls, bulbs ,tube lights, tissue papers, mops, mortin sprays, room sprays, papers reams, lux & life bouy soaps	1.682
<b>Total</b>				<b>1.788</b>

Audit is of view that, government funds were wasted / blocked as the funds could not be effectively utilized for the purpose the funds were provided. The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the office of District Health Officer, Shaheed Benazirabad informed mentioned items were urchased from regular budget. District Health Officer, Sukkur informed that items were used in quarantine center at labour colony Sukkur. District Health Officer, Badin informed that expenditure was incurred for newly established quarantine wards. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.3.61 Irregular expenditure on purchase of various items by doubtful delivery/invoices - Rs1.717 million**

As per Rule-88 of Sindh Financial Rules, Volume-I “Every public officer is expected to exercise the same vigilance in respect of the expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money”.

During audit of the office of District Health Officer, Tando Mohammad Khan, for the financial year 2019-20, it was observed that an expenditure of Rs1.717 million was incurred on account of purchase of various items, but following irregularities were noted.

1. Payment was made without joint inspection report.
2. All invoices/delivery filled in single date i-e 29-05-2012 & only stamped by DDO instead of storekeeper besides recording in stock account.
3. Position of where about of the material was not produced by the storekeeper.
4. Sanction was split-up
5. Plan for purchased of LED. TV, A.C, requirement, where utilize and warranty card for LED TV was not produced
6. The procurement of LED. TV, A.C & Furniture was shown from ABA Enterprises instead of concerned electronic & furniture shop.

In view of above financial propriety and probity could not be authenticated. The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the DHO, Tando Muhammad Khan informed that the record pointed out in the para was available. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(AIR # 01, 02)

#### **4.3.62 Unauthorized procurement without permission - Rs1.527 million**

According to Section 116 (07) of the Sindh Local Government Act, 2013 “Every Member or Employee of a Council and every person, charged with the administration of the affairs of a Council, or acting on behalf of a Council shall be personally liable for the loss, waste, misapplication or **unauthorized application of any moneys** or property belonging to the Council which is a direct consequence of his negligence or misconduct, and the liability of such member, employee or person shall be determined by the Government in the prescribed manner”.

According to Sindh Councils (Budget) Rules, 1986, Rule-30 “While explaining the provisions in the schedule of Works, each work shall be numbered, and full particulars shall be furnished about the justification for each work, the probable cost, the period during which it will be executed, the manner in which it will be financed the

agency through which it will be executed, and the likely benefits to accrue from the execution of the works”.

During audit of accounts record for COVID-19 related expenditure for financial year 2019-20 (during March 2020 to June 2020) maintained by following councils of Mirpurkhas Division under the administrative control of Local Government and Housing & Town Planning Department, Government of Sindh, it was observed that the management incurred expenditure amounting to Rs1.527 million on the purchase of walk through gates for other offices/private places out of his purview without seeking permission/approval of administrative department, in violation of rules. Detail of the expenditure is provided at **Annex-38**.

(Rs. in million)

Sr.#	O.M #	F.Y	Name of Formation	Expenditure
1	01	2019-20	M.C Mirpurkhas	0.603
2	01	2019-20	M.C Mithi	0.552
2	01	2019-20	T.C Nagarparkar	0.372
<b>Total</b>				<b>1.527</b>

The matter was reported to managements during July to August 2020. The PAO convened DAC meeting on 23<sup>rd</sup> September 2020 to discuss the audit observations but it was deferred for two weeks by him due to non-availability of replies of audit observations/working paper from the sub-ordinate offices. Despite pursuance by Audit, the PAO could not convene DAC meeting, though a rescheduled meeting as on 27<sup>th</sup> October 2020 was notified but it was also postponed without any further commitment.

Audit recommends fixing of responsibility on the person(s) at fault, besides taking remedial measures.

**[AIR Para: 1.1]**

#### **4.3.63 Doubtful payments on purchases made from COVID-19 Emergency Funds - Rs1.468 million**

According to Appendix-18-A, Section-I of Sindh Financial Rules, Volume-II, “means should be devised to ensure that every Government servant realizes fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any

other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence”.

During audit of the office of Director, PPP Node, Health Department, Karachi for the financial year 2019-20, while reviewing record of Integrated Health Services (IHS), it was observed that an amount of Rs1.468 million was paid to the supplier on account of various purchases. The payment stood doubtful as, the purchase orders and invoices claimed for payment were dated 29-10-2019 (before start of disease COVID-19) whereas, the purchase requisition attached with the vouchers was dated 21-03-2020. Hence audit could not authenticate the payments, and chances of misappropriation of GoS COVID-19 Emergency Funds cannot be ruled out.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the Integrated Health Services (IHS) informed that wrong purchase requisition was attached with voucher by the photocopier, relevant purchase requisition is available for reference. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 05)**

#### **4.3.64 Irregular expenditure on decoration material for Ahsaas program - Rs1.335 million**

As per GFR 10(i), “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money”.

During audit of accounts record for COVID-19 related expenditure for financial year 2019-20 maintained by the following formations of Hyderabad Division under administrative control of Local Government, Housing & Town Planning Department, Government of Sindh, it was observed that the management incurred an expenditure of Rs1.335 million on procurement of decoration material for Ahsaas program. Details of expenditure are provided at **Annex-39**.

(Rs. in million)

Sr.	Name of Offices	Description	OM. #	Amount
1	Town Committee Mirpur Sakro	Decoration Services	3	0.618
2	Town Committee Makli	Decoration Services	1	0.717
<b>Total</b>				<b>1.335</b>

Following irregularities were noted.

- i. Quotations/ bills were computer generated without NTN No., invoice Nos. and proper business address.
- ii. Splitting-up of expenditure was made to keep it within quotation limit to avoid tender.

The matter was reported to the management during August 2020. The PAO convened DAC meeting on 23<sup>rd</sup> September 2020 to discuss the audit observations but it was deferred for two weeks by him due to non-availability of replies of audit observations/working paper from the sub-ordinate offices. Despite pursuance by Audit, the PAO could not convene DAC meeting, though a rescheduled meeting as on 27<sup>th</sup> October 2020 was notified but it was also postponed without any further commitment.

Audit recommends fixing of responsibility on the person(s) at fault, besides recovery action.

**[AIR Para: 2.5]**

#### **4.3.65 Un-justified procurement of COVID-19 related items – Rs0.914 million**

According to Rule 290 of Treasury Rules Volume-I “No money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants”.

During audit of the office of District Health Officer, Thatta for the financial year 2019-20, it was observed that COVID-19 related items were procured amounting to Rs0.914 million in the month of May-2020 despite having balances of items already received from PDMA and DG Health Services Hyderabad as shown in stock register which seems that unnecessary purchases were made resulting in blockage of government money.



The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the concerned office informed that the supplies received from PDMA and DG Health Services Hyderabad were in meager quantity while authorities including Revenue and all Forces were pressing hard to make bulk storage of PPEs. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(AIR # 02)

#### **4.3.66 Irregular expenditure on procurement of masks, gloves and sanitizers - Rs0.694 million**

As per Section 116(7) of Sindh Local Government Act 2013, Every Member or Employee of a Council and every person, charged with the administration of the affairs of a Council, or acting on behalf of a Council shall be personally liable for the loss, waste, misapplication or unauthorized application of any moneys or property belonging to the Council which is a direct consequence of his negligence or misconduct, and the liability of such member, employee or person shall be determined by Government in the prescribed manner.

During audit of accounts record for COVID-19 related expenditure for financial year 2019-20 maintained by DMC Central, under administrative control of Local Government, Housing & Town Planning Department, Government of Sindh, it was observed that an expenditure of Rs0.694 million was incurred on purchase of masks, gloves and sanitizers from a firm, M/s. A.K Contractors. Details are provided at the **Annex-40**. Following irregularities were noticed:

- i. Procurement was made without rate analysis.
- ii. Quality of item were not mentioned in quotation notices
- iii. Inspection of received items was not carried out to check quality.
- iv. Delivery challans and acknowledgement of officer receiving the items were not available in relevant record.
- v. Record regarding consumption of procured items was not available in

record.

vi. Procurement was made without constitution of procurement committee.

The matter was reported to the management during August 2020. The PAO convened DAC meeting on 23<sup>rd</sup> September 2020 to discuss the audit observations but it was deferred for two weeks by him due to non-availability of replies of audit observations/working paper from the sub-ordinate offices. Despite pursuance by Audit, the PAO could not convene DAC meeting, though a rescheduled meeting as on 27<sup>th</sup> October 2020 was notified but it was also postponed without any further commitment.

Audit recommends fixing of responsibility on the person(s) at fault, besides taking remedial measures.

**[AIR Para: 1.5]**

#### **4.3.67 COVID-19 Test against blank referral letter – Rs0.276 million**

According to Health Department, Government of Sindh Letter No.OSD-VII(PH)NCV-1/2020 dated 2nd March, 2020 to Aga Khan University Hospital, Karachi “Only suspected cases be entertained for testing purpose in your hospital at Government expenses which are advised by Incharge Designated Focal Points, Isolation Ward or District Rapid Response Team and counter signed (duly stamped) by the Medical Superintendent / District Health Officer”.

During audit of the office of Secretary, Health Department, Karachi for the year 2019-20, it was observed that Aga Khan Hospital Karachi conducted COVID-19 tests of various individuals amounting to Rs0.276 million, on the basis of blank referral letters (without name of individual) and the same were provided in support of claim.

The lapse on part of the management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of concerned office informed that the record pointed out in the para was available. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 47)**

#### **4.3.68 Short receipt of 61 ration bags – Rs0.130 million**

As per Rule-113 of Sindh Financial Rules, Volume-I, “All materials received should be examined, counted, measured or weighed, as the case may be, when delivery is taken and they should be kept in charge of a responsible government servant who should be required to give a certificate that he actually received the materials and recorded them in his appropriate stock registers”.

During audit on the accounts of the Deputy Commissioner, Naushehro Feroze, Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that 17,243 ration bags of Rs36.830 million were procured for distribution. While scrutinizing the acknowledgements, it was observed that out of 17,243 bags, 17,177 bags were received resulting in short receipt of 61 bags worth Rs0.130 million.

The audit was of the view that chances of pilferage cannot be ruled out due to short delivery of ration bags which indicates prevalence of poor internal controls within the department.

The matter was pointed out to the management in the month of July 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The DC Naushahro Feroze informed the forum that the record is available and may be scrutinized in order to drop the audit para. DAC decided that the DC Naushahro Feroze will provide the receipts of the remaining 61 ration bags to the office of the DG Audit Sindh for scrutiny as per the schedule to be provided by the office of the DG Audit Sindh. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 09)**

#### **4.3.69 Wasteful expenditure on procurement of bed sheets – Rs0.127 million**

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

During audit on the accounts of the Deputy Commissioner, Jamshoro, Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that 125 bed sheets amounting to Rs0.127 million were procured from M/s Multicom Services vide invoice dated 21-04-2020 & cheque no. 52092238 dt 27-04-2020; whereas, 500 bed sheets with pillows were already provided by the PDMA on 19-03-2020 as evidenced from PDMA website (<http://www.pdma.gos.pk/new /Docs/REF19-03-2020.pdf>).

The audit is of the view that incurrence of expenditure on procurement of bed sheets stands wasteful, in availability of PDMA’s relief material for COVID-19.

The matter was pointed out to the management in the month of July 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The DC Jamshoro informed the forum that the bed sheets were purchased on urgent basis because of sudden identification of COVID-19 Patients within the Tablighi Jamaat. PDMA bed sheets were received later on. So, the para may be settled. DAC decided that DC Jamshoro will share the justification along with annexures with the office of the DG Audit Sindh in order to settle the audit para as per schedule to be shared by the office of the DG Audit Sindh. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 17)**

#### **4.3.70 Non-procurement of lab items for establishing quarantine and isolation facilities**

According to Clause-8.1 of the agreement “The estimated cost / budget submitted by The Indus Hospital for establishing Quarantine and Isolation Facilities in

Sindh Government Hospital, Gadap Town Karachi and in Sindh Government Hospital Dumba Goth, Karachi is tabulated below:

(Amount in Rupees)

Particulars	Gadap Town 120 Bedded	Dunbha Goth 100 Quarantine Rooms
Capital Expenditure	<b>161,127,285</b>	<b>41,385,118</b>
Operational expenditure (Monthly)	<b>54,389,395</b>	<b>43,894,884</b>
Medicines & Surgical	16,324,795	5,830,284
Lab Test (5,000 Patients Screening Each campus)	28,500,000	28,500,000
Utilities & Others	3,339,600	3,339,600
Overheads	6,225,000	6,225,000
HR not included (GoS will provide the staff)		
Capital Expenditure	<b>161,127,285</b>	<b>41,385,118</b>
Operational expenditure (One Month)	<b>54,389,395</b>	<b>43,894,884</b>
Total	<b>215,516,680</b>	<b>85,280,002</b>
	<b>G-Total</b>	<b>300,796,681</b>

During audit of the office of Secretary, Health Department, Karachi for the year 2019-20, it was observed that an amount of Rs57.000 million was allocated for “Lab Test (5,000 Patients Screening Each campus)” as per the cost estimate / budget against establishing Quarantine and Isolation Facilities in Sindh Government Hospital, Gadap Town Karachi and in Sindh Government Hospital Dumba Goth, Karachi. However, it was observed that no procurement was made for lab items which resulted in non-conducting of 5000 tests.

The lapse on part of department indicates absence of monitoring mechanism and prevalence of poor controls within the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the concerned office informed that funds of Rs57 million were allocated for patients screening and testing, however, due to non availability of lab testing in Gadap Town and Dumba Goth, the lab testing was performed at TIH. Audit contended that the funds was specific to the two facilities. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 54)**

#### **4.4 Construction and Works**

The COVID-19 has put significant pressure on the health system of Pakistan. The government of Sindh has been working hard to fight the pandemic and tackle with the virus. In this regard GoS has injected huge amount of funds in the Health Department. Various hospitals were upgraded and number of isolation centers has been established to tackle with the emergency. In this regard, audit found various irregularities in construction and award of work.

The management of the departments awarded various works for Rs661.759 million without observing codal formalities of the SPPRA rules (works guidelines). The field Isolation centers were required to be established but the management failed to do so and blocked government funds to the tune of Rs30.0 million. The management also extended undue financial favor to the contractors by not recovering the interest on mobilization advance of Rs9.881 million. Moreover, audit also observed that the civil works of Rs7.984 million on 40 beds High Dependency Units for COVID-19 patients was got executed by a supplier instead of civil contractors. Thus, the chances of favoritism could not be ruled out.

Audit recommends that the irregularities may be got regularized from the competent authorities. The compliance of government rules may be assured. The required supporting documents may be produced for audit scrutiny and the due recoveries of interest may be effected.

##### **4.4.1 Irregular award of work - Rs490.00 million**

As per rule-42(1) Sindh Public Procurement Rules,2010 read with Rule 2 (x) "All bids shall be evaluated in accordance with the evaluation criteria and other terms and conditions set forth in the bidding documents." and "Mis-procurement means public procurement in contravention of any provision of Sindh Public Procurement Act, 2010, any rule, regulation, order or instruction made there under or any other law in respect thereof, or relating to, public procurement."

During audit on the accounts of the office of Vice Chancellor, Dow University of Health Sciences Karachi pertaining to COVID-19 related expenditure for the financial year 2019-20, it was observed that the contract costing Rs490.00 million was awarded to M/s United Construction for establishment and functionalization of 200

bedded infectious disease (COVID-19) control hospital near NIPA Karachi but the following observations were pointed out;

- i. Procurement was made in view of rule 16 (b)(iv) & (viii) but the notification of emergency declaration by competent authority was not found in case of operationalization of hospital.
- ii. Minutes of Procurement Committee were not found available.
- iii. The work was not completed within stipulated time.

The details are given as under;

(Rs. in million)

Sr.#	Name of Supplier	Description of work awarded	W.O No. & date	Contract Cost
1	M/s United Construction Co.	Estt:& Functionalization of 200 bedded infectious disease control hospital near NIPA Karachi	No. DUHS / W&S/ 2020/086 dated 08.06.2020	490.00

Audit is of the view that expenditure made without fulfilling of codal formalities was irregular.

Audit requires taking of remedial measures besides fixing of reasonability on the person(s) at fault.

**(AIR # 01)**

#### **4.4.2 Non-preparation of estimates for establishment of field hospital as required under working practices - Rs163.935 million**

As per Para-09 (O) working practices of Corona Emergency Fund Committee duly approved in 10<sup>th</sup> meeting of CEF under the chairmanship of Chief Secretary dated 30<sup>th</sup> April, 2020.

- i- “Estimates (detailed cost breakup, its general utility as well as its specific utility to COVID-19 patients) will be provided by the organizations responsible for establishment of field hospital duly signed by the competent authority of such organization.
- ii- “Memorandum of Understanding will be signed with selected organization or notified with clear service delivery and performance standards as per notification of health department, reporting and auditing requirements.

During audit of the office of Secretary, Finance Department, Karachi for the year 2019-20, it was observed that an amount of Rs133.935 million was given for field

isolation centre at Expo Center Karachi in the name of Project Fund Account and an amount of Rs30.000 million was given for Field Isolation Center at Pakistan Air force Museum Karachi in the name of FIC PAF museum Karachi from the fund of Corona Emergency Fund (CEF) but the estimates provided were not as per standard required under above working practices. i.e neither the detailed cost breakup was provided nor its general and specific utility was provided with respect to COVID-19 patients. It was further observed that no any MoU was signed with the management of field isolation centres as required.

Audit is of view that without having any detailed estimates and specific utility with respect to the COVID-19 patients the demand for the funds was not realistic.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020, but no reply was received.

Audit requires justification for releasing funds in violation of SOPs / directives of the government regarding expenditure from CEF.

**(AIR # 41)**

#### **4.4.3 Blockage of funds due to non-establishment of Field Isolation Center – Rs30.000 million**

According to Para 145 of GFR Volume-I “Purchases should be made in most economical manner in accordance with the definite requirements of the public service. At the same time care should be taken not to purchase stores in advance of actual requirement, if such purchase is likely to prove unprofitable to government”.

During audit of the office of Secretary, Finance Department, Karachi for the year 2019-20, it was observed that an amount of Rs30.000 million was released to Field Isolation Center, PAF Museum, Faisal Base Karachi for establishment of Field Isolation Center dated 30-04-2020. However, only three cheques were produced which revealed that out of released funds an amount of Rs9.610 million was expended as advance payment to the vendors up to 30-06-2020 as detailed below.



(Amount in Rupees)

Sr.#	Vender	Cheque No.	Date	Amount
1	M/s Pak Electron Limited	30049407	16-05-2020	4,710,000
2	M/s Current Construction	30049406	16-05-2020	4,000,000
3	M/s Sohail Furniture	30049408	16-05-2020	900,000
<b>Total</b>				<b>9,610,000</b>

The said isolation facility was not established / functionalized till the close of audit. As a result, government funds were wasted / blocked as the funds could not be effectively utilized for the purpose the funds were provided.

Audit is of view that the lapse on part of department indicates weak planning and monitoring mechanism.

The matter was reported to the department in August 2020, but no reply was received.

Audit requires justification for blocking the government funds.

**(AIR # 50)**

#### **4.4.4 Non-recovery of mobilization advance along with interest - Rs9.881 million**

According to clause-20 of contract agreement signed with M/s United Construction Co against work of "Establishment of Sindh Infectious Disease Control Hospital and Research Center at NIPA" that the DUHS will recover the mobilization advance with interest thereon from the contractor's running bill in 5 equal instalments.

During audit on the accounts of office of the Vice Chancellor, Dow University of Health Sciences Karachi pertaining to COVID-19 related expenditure for the financial year 2019-20, it was observed that mobilization advance along with interest thereon Rs9.881 million was not recovered from the 2nd RA bill dated 25.6.2020 of M/s United Construction Co. Thus an undue favor to the contractor was extended. The details are as under;

(Rs. in million)

Sr. #	Name of Contractor	Bill No. & date	Cheque # & date of Mob: ad:	Amt: of Mob Paid	Mob: ad: to be recovered (1/5)	Per day Int: @10% p.a	Int: of 6 days	Total Mob: adv:+ interest
1	M/s United Construction	2ndRA dt 25.6.2020	30265733 dt.19.6.20	49.00	9.800	0.013	0.081	9.881

Audit is of the view that government funds remained blocked due to non-recovery which indicates prevalence of poor financial management practices weak internal controls within the organization.

Audit recommends an expeditious recovery as per contract agreement under intimation to audit.

**(AIR # 04)**

#### **4.4.5 Unjustified expenditure on civil works - Rs7.984 million**

According to Rule-88 “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from the Government revenues, as a persons of ordinary prudence would exercise in respect of expenditure of his own money”.

During audit of the office of Medical Superintendent, Sindh Services Hospital, Karachi for the financial year 2019-20, it was observed that civil works of Rs7.984 million on High Dependency Unit (HDU) of 40 beds for COVID-19 patients was got executed by supplier of medical equipment (Meditronic Solutions) instead of contractor of civil work. Moreover, rate analysis was not carried out in order to obtain competitive rates. Thus, the chances of favoritism cannot be ruled out.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the concerned office informed that civil work was executed by M/s Meditronic Solutions, profile, work order & joint venture with MNK Association was

available. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(AIR # 02)

#### 4.4.6 Non-deduction of retention money - Rs6.616 million

According to clause-7 of contract agreement signed with M/s United Construction Co for "Establishment of Sindh Infectious Disease Control Hospital and Research Center at NIPA" that amount of performance security under clause 4.2 up to 7% of contract price. Total amount including performance security and retention money deducted from bills should not exceed 10% of contract price stated in the Letter of Acceptance.

During audit on the accounts of office of the Vice Chancellor, Dow University of Health Sciences Karachi pertaining to COVID-19 related expenditure for the financial year 2019-20, it was observed that retention money @3% amounting to Rs6.616 million was not deducted from the 2nd RA bill dated 25.6.2020 of M/s United Construction Co. Thus an undue favor was extended to the contractor. The details are given as under;

(Rs. in million)

Sr. #	Name of Contractor	Bill No. & date	Cheque # & date	Amt: Paid	Retention money @3%
1	M/s United Construction	2ndRA dt 25.6.2020	30265735 & 6 dated 25.6.20	220.55	6.616

Audit is of the opinion that government interest was not safeguarded due to non-deduction of retention money.

Audit recommends an expeditious recovery under intimation to audit.

(AIR # 06)

#### 4.4.7 Unauthorized execution of extra items for BSL-III Lab - Rs4.664 million

Para-711 (Note-8) of Public Works Departmental Manual, Volume-I states that, "the officer competent to sanction tender can also accord sanction to the execution of extra item of work not provided in the tender, subject to the condition that the amount of the extra items together with the amount of the tender does not exceed the

amount of the sanctioned estimate plus such excess as the officers concerned is competent to sanction”.

During audit on the accounts of office of the Director, International Centre for Chemical & Biological Science Karachi while reviewing record of COVID-19 for the financial year 2019-2020, it was observed that an amount of Rs4.664 million was paid to M/s Universal Engineering Services vide cheque No. 29933826 dt.19.4.2020 on execution of extra items of work of Supply, installation and commissioning of HVAC system for BSL-III Laboratory in order to perform COVID-19 tests without approval of competent authority. Details are given at **Annex-41**. In which following observations were pointed out;

- i. The said items of work were neither technically sanctioned in TS nor separately sanctioned from competent authority.
- ii. The amount of GST of Rs0.664 was paid unauthorizedly
- iii. The faulty BoQ quoted by M/s Universal Engineering Services in the bidding process was mentioned in order to win the tender as the second lowest quoted Rs. 3.525 million over and above the first lowest whereas the winning contractor was allowed extra items Rs4.664 million which stands irregular.

Audit is of the view that expenditure made without fulfilling of codal formalities was irregular.

Audit requires remedial measures may be taken upon fixing of responsibility on the person (s) at fault.

**(AIR # 13)**

#### **4.4.8 Irregular execution of colouring, plumbing & electric work - Rs1.208 million**

According to Para-527 of Public Works Department Manual Volume-I, “No work shall begin unless proper detailed design and estimates were sanctioned, allotment of funds made and order for its commencement issued by the competent authority.”

During audit on the accounts of the Deputy Commissioner, Jamshoro, Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that an amount of Rs5.00 million was allocated for establishment of quarantine center, out of which payment of

Rs1.208 million was made to M/s Multi Com on account of coloring, plumbing & electric work at labor flats where the quarantine center for COVID patients was established. The following observations were observed:

- i. The civil work was awarded to the suppliers without preparation of cost estimates on lump sum basis.
- ii. Measurement books were not maintained.
- iii. The supplier was not competent to execute civil & electric works as he did not have Pakistan Engineering Council (PEC) certificate and license to execute the electric work.
- iv. Income tax for the items mentioned below was to be deducted at 7.5% for Rs.84,567; whereas, the department deducted income tax @ 4.5% for Rs54,364, which reflected less recovery of taxes of Rs30,202.

(Amount in Rupees)

Item	Qty	Rate	Amount
Color material & applications	8,280	40	331,200
Plumbing & other items	180	600	108,000
LED Lights	450	600	270,000
Water Tap	290	600	174,000
Tap Nipple Steel	300	600	180,000
Search light with wire	14,490	10	144,900
<b>Total</b>			<b>1,208,100</b>

Audit is of the view that expenditure was incurred without fulfilling formalities.

The matter was pointed out to the management in the month of July 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The para was discussed at length whereas concerned DC defended their position on execution of civil works. It is decided by the DAC members that DC Jamshoro will share the justification with the office of the DG Audit Sindh as per the schedule to be shared by them. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

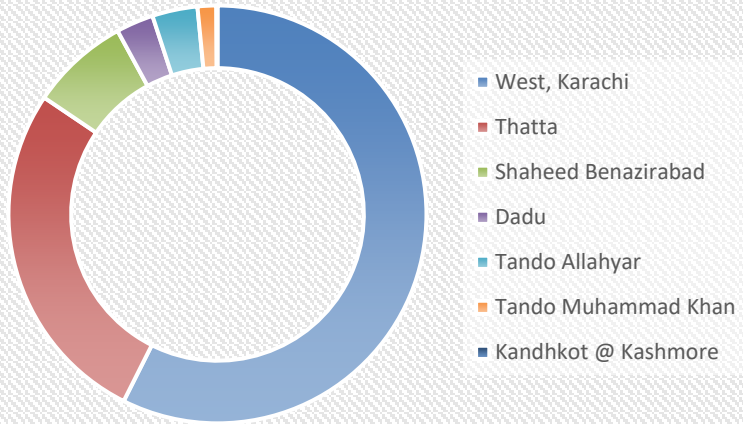
**(AIR # 09)**

#### **4.5 Assets Management**

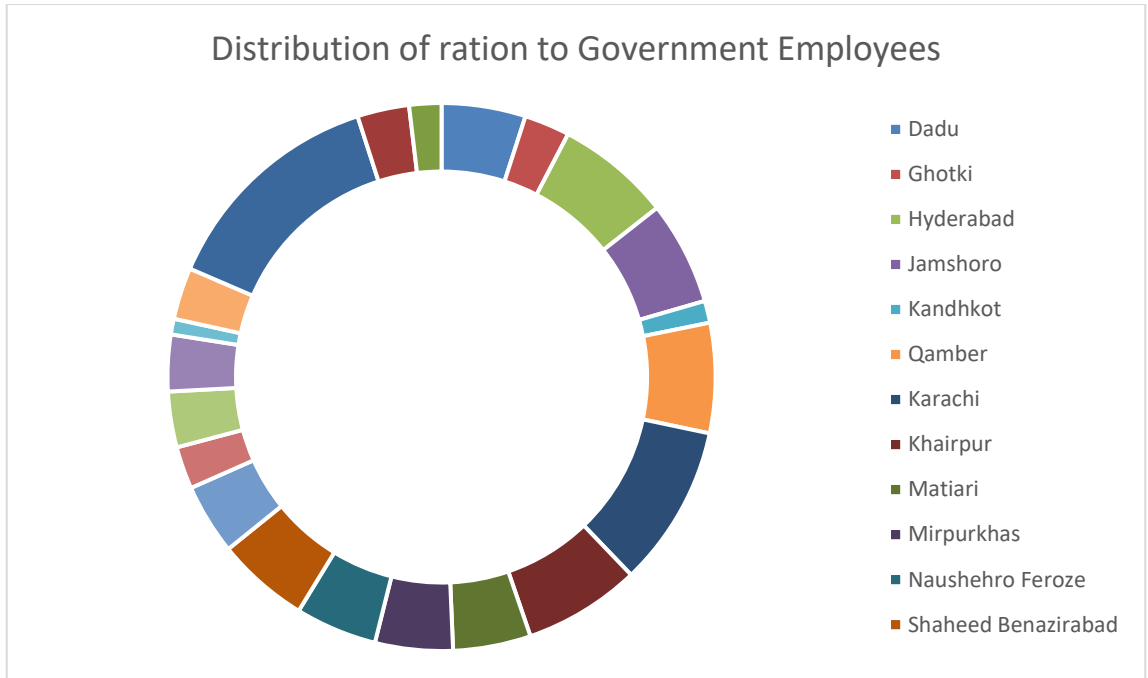
In order to handle the crisis emerged due to novel corona virus, the GoS has purchased various articles, equipments and machinery. During the audit of asset management, audit found various irregularities. The management blocked the government money of Rs624.222 million due to non-utilization of COVID related items. The received articles from other agencies were also not utilized. The funds of Rs1,883.934 million remained un-utilized which reflect blockage of the government money. The Intensive Care Units of 26 beds for COVID-19 patients despite of provision of all relevant machinery and equipment remained un-utilised and non-functional. In addition to it, the reconciliation of the stocks was also not undertaken by the management.

The wastage of public funds was noticed due to procurement of non-compatible kits by NDMA. These kits were not utilized as the same were not compatible with lab machine performing COVID tests; thus, the expenditure incurred on said kits was wasteful. The store articles of Rs481.419 million were not recorded in the relevant stock. The audit could not authenticate the receipt and the utilization of the articles procured or received. The doubtful procurement/distribution or missing of various articles of Rs39.745 million procured was noticed. The ration bags costing Rs52.544 million were not received at the required destinations. The pictorial diagram of missing bags is as under;

### Details of Missing Bags (4.406% of total procurement)



In contravention of the SOPs issued by the Government of Sindh, the ration bags were distributed among 2159 Government employees (in-service/retired) i.e. 0.413% of total procured bags. Few Government employees of Grade 18 & 19 have also received the ration bags.



Audit recommends that the articles received by the managements to curb the impacts of COVID-19 be utilized in timely manner. The where-about of missing ration bags be found and responsibility may be fixed on the persons at fault. Disciplinary action be initiated against the government employees who received the ration bags and recovery may be made from them.

**4.5.1 Non-operationalization of hospitals / facilities within stipulated time due to non-utilization of funds - Rs1,883.934 million**

According to Rule-290 of Central Treasury Rules, Volume-I, no money shall be drawn from the treasury unless it is not required for immediate disbursement. Further, it is not permissible to draw money from the treasury in anticipation of demand, or to prevent lapses of budget grant.

During audit on the accounts of following offices pertaining to COVID-19 related expenditure for the financial year 2019-20, it was observed that an amount of Rs1,883.934 million was not utilized for making hospitals functional in order to handle COVID-19 related emergencies and provide treatment. The details are given as under;



(Rupees in million)

Sr. #	Name of office	AIR Para #	Financial Year	Amount
1	Vice Chancellor, Dow University of Health Sciences Karachi	03	2019-20	1,761.679
2	Director, International Center for Chemical and Biological Sciences, University of Karachi	09		120.916
<b>Total</b>				<b>1,883.934</b>

Audit is of the opinion that due to non-utilization of funds, government hospitals remained non-operational to handle COVID-19 related cases and caused loss to public health.

Audit requires remedial measures to be taken besides fixing of responsibility on the person(s) at fault.

#### **4.5.2 Non reconciliation of relief and COVID-19 Related Stock received from NDMA - Rs1,540.057 million**

As per 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.

As per rule Sindh Financial Rules Volume-I, materials should be issued from stock for departmental use on an indent in P.F.R. Form 26. When materials are issued, a written acknowledgment should be obtained from the person to whom they are ordered to be delivered or dispatched, or from his duly authorized agent.

During audit of PDMA-Sindh it was observed that various items provided by NDMA to PDMA-Sindh relating to COVID-19 relief activities as available on daily report on the PDMA-Sindh website and transportation expenditure record of PDMA-Sindh for Rs1,540.057 million, however, documentary evidences of received items and their further distribution to quarter concerned were not provided during the course of audit (**Annex-42 & 43**). Moreover, the detail of medical supplies/equipment received from NDMA were not available on the website of PDMA-Sindh.

Audit is of the view that non provision of documentary evidences by PDMA-Sindh in support of received and distributed items makes the daily update report unauthentic.

The initial audit observation was issued on 29-07-2020. In reply the department stated that the material/equipment medical and non-medical, which were issued to the districts, hospitals etc. their receiving duly signed are available, in original in the three warehouses of PDMA Sindh at Karachi, Jamshoro & Sukkur. The photocopies of the record were provided to the Audit team. The items received from NDMA were distributed accordingly and were hoisted on the website.

The reply of the entity was not satisfactory as during audit scattered documents were provided regarding demands of relief items by different departments, it was demanded that the material / equipment received and issued should be supported by need assessment and distribution plans duly approved by competent forum and requisition and delivery of material and equipment should be made through official correspondence by the heads of relevant organization.

The DAC meeting was held on 5<sup>th</sup> and 6<sup>th</sup> October 2020. It was decided that reconciliation will be made with NDMA and DDMA's and same will be get verified by audit. No such record was produced till date.

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

**(PDP No. 318 PDMA-Sindh FY 2019.20)**

#### **4.5.3 Non-utilization of procured material – Rs624.222 million**

As per Rule-13 of General Financial Rules, Volume-I, “every controlling officer must satisfy himself not only that adequate provisions exist within the departmental organization for systematic internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of its subordinate officers and to guard against waste and loss of public money and stores but also that the prescribed checks are effectively applied”.

During audit of the various offices of Government of Sindh, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that an

expenditure of Rs624.222 million was incurred on account of purchase of various COVID-19 related items, but the same remained un-utilized in store. Similarly, various items were received from various entities but the same remained un-distributed and lying un-utilized. As a result, government funds were blocked due to non-utilization of procured material. Details are given at **Annex-44**.

The matter was pointed out to the management in the month of July & August 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The DC concerned informed the DAC that the ration bags and cash was distributed among the beneficiaries and other items are still lying in stores. DAC decided that the required justification will be shared by the DC Thatta with the office of the DG Audit Sindh as per the schedule to be communicated by them in order to drop the draft para.

The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the concerned offices informed that the utilization record is available. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.5.4 Unauthorized distribution of stock without approval - Rs620.696 million**

According to Rule-113 of Sindh Financial Rules, Volume-I, “All materials received should be examined, counted, measured or weighed, as the case may be, when delivery is taken and these should be kept in charge of a responsible government servant who should be required to give a certificate that he actually received the materials and recorded them in his appropriate stock registers”.

During audit of the office of Director Health Services, Karachi (I.I Depot) while reviewing record of COVID-19 related consumption of stock in for the financial year 2019-20, it was observed that stock was purchased keeping in view of demand of the institutions and stock costing Rs620.696 million distributed without approval from competent authority. Thus stock distributed without approval of competent forum may lead to wastage of items.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the concerned offices informed that the record pointed out in the para was available. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(AIR # 14)

#### **4.5.5 Non-accountal of store articles – Rs470.879 million**

As per Rule-113 of Sindh Financial Rules, Volume-I, “All materials received should be examined, counted, measured or weighed, as the case may be, when delivery is taken and they should be kept in charge of a responsible government servant who should be required to give a certificate that he actually received the materials and recorded them in his appropriate stock registers”.

During audit of the various offices of Government of Sindh, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that an expenditure of Rs470.879 million was incurred on purchase of aration bags and various COVID related items but the same were not accounted for in the relevant stock register. Details are given at **Annex-45**.

The audit was of the view that chances of misuse cannot be ruled out due to non-accountal of ration bags, which indicates prevalence of poor internal controls within the department.

The matter was pointed out to the management in the month of August 2020. The PAO, Local Government, Housing & Town Planning Department convened DAC meeting on 23<sup>rd</sup> September 2020 to discuss the audit observations but it was deferred for two weeks by him due to non-availibility of replies of audit observations/working paper from the sub-ordinate offices. Despite pursuance by Audit, the PAO could not convene DAC meeting, though a rescheduled meeting as on 27<sup>th</sup> October 2020 was notified but it was also postponed without any further commitment.

The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The forum was informed by the

participants that the relevant record is available for audit scrutiny. DAC decided that the concerned DC will share the stock register with the office of the DG Audit for scrutiny in order to settle the draft para as per schedule to be conveyed by the office of the DG Audit Sindh.

The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the concerned offices informed that the material was accounted far in relevant stock register. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.5.6 Irregular distribution of ration bags without identification & acknowledgement – Rs455.692 million**

As per SOPs vide No. PA/DS(I&C)/SGA&CD/Notification/2020-8 Karachi, dated 26th of March, 2020. Terms of Reference of the Committee. 1. To identify needy persons, i.e daily wage earners, laborers, street hawkers, poor segment of society, etc. residing in the relevant UCs/Ward of the town/municipality. 2. To Scrutinize and maintain the record of beneficiaries of each union council/union committee/ward of town/municipality, etc. .... Further as per Notification of Assistant Commissioner NO.Asst:/143/2020, dated. 02-04-2020. Terms of Reference of the Committee. 1. To identify needy persons, i.e daily wage earners, laborers, street hawkers, poor segment of society, etc. residing in the relevant UCs/Ward of the town/municipality who fulfil the following specific criteria.1. Only one member from family, 2. Not beneficiary of BISP, 3. No property on his name, 4.Bank balance not more than 20 thousands, 5.Have not travelled abroad, 6.Is not Government Servant, 7.Not listed employee of any industry registered under EOBI, 8.Non-tax payer.

During audit on the accounts of the various offices of Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that ration bags of Rs455.692 million were procured for distribution. Details are given at **Annex-46**. The following observations were noticed:

- i. The Assistant Commissioners constituted various committees with the direction to identify the needy persons but the committees failed to prove the

- eligibility of beneficiaries from BISP, Banks, authentication of Government Job, travel history, etc. as no evidence was available on the record.
- ii. The ration bags were shown as distributed without obtaining copies of CNIC and proper acknowledgment from the beneficiaries.
  - iii. Several cases of distribution of ration were found without acknowledgment.
  - iv. In various cases, thumb impression seems doubtful on the grounds that thumb impressions were of similar shape.

Audit is of the view that management failed to identify needy people by ascertaining criteria for eligibility of beneficiaries. The ration distribution on favouritism cannot be ruled out.

The matter was pointed out to the management in the month of July & August 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The para was discussed at length whereas concerned DCs defended their position on distribution issues of ration bags. After detailed discussions among the participants, DAC decided that the details for identification of beneficiaries duly supported with justification and acknowledgements will be submitted by the DC concerned with the office of the DG Audit Sindh as per the schedule to be shared by them. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.5.7 Distribution of ration bags without endorsement of committee members – Rs247.433 million**

As per SOPs vide No. PA/DS(I&C)/SGA&CD/Notification/2020-8 Karachi, dated 26th of March, 2020. Terms of Reference of the Committee.....5. To share and update a daily distribution report of beneficiaries with the Project Director, Social Protection Strategy Unit, Chief Minister’s Secretariat Karachi/Director General, PDMA Sindh, Karachi on the prescribed format.

During audit on the accounts of the following offices of Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that ration bags of Rs247.433 million were procured for distribution. The ration bags were shown distributed among beneficiaries but the members of committees did not endorse the distribution lists. It

was responsibility of all members to sign the distribution list and share same with Project Director Social Projection Strategy Unit, CM Secretariat on daily basis.

(Rs. in million)

Sr #	Name of Office	AIR Para #	Amount
1	Deputy Commissioner, West Karachi	08	60.870
2	Deputy Commissioner, East Karachi	08	50.359
3	Deputy Commissioner, Korangi Karachi	07	45.480
4	Deputy Commissioner, Badin	02	28.732
5	Deputy Commissioner, Tando Allahyar	02	17.101
6	Deputy Commissioner, Sujawal	12	14.652
7	Deputy Commissioner, Thatta	03	11.656
8	Deputy Commissioner, Dadu	09	10.397
9	Deputy Commissioner, T.M. Khan	11	8.186
10	Deputy Commissioner, Hyderabad	09	0
<b>Total</b>			<b>247.433</b>

The audit of the view that due to non-endorsement of distribution lists by all committee members, the distribution of ration bags among the actual and needy beneficiaries could not be authenticated as it was mandate of committee to identify the needy people and there upon ensure distribution of ration bags.

The matter was pointed out to the management in the month of July 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The forum was informed by the participants that the distribution of ration bags was made with the consent of relief committee members. It is decided in the DAC meeting that the DCs will share either endorsement of the committee members of all the distributed ration bags or the reasons / justification on draft audit para with the office of the DG Audit Sindh as per the schedule to be conveyed by them. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.5.8 Irregular handing over of dry ration bags to Local Government representatives – Rs111,440 million**

As per SOPs vide No. PA/DS(I&C)/SGA&CD/Notification/2020-8 Karachi, dated 26th of March, 2020. Terms of Reference of the Committee. 1. To identify needy persons, i.e daily wage earners, laborers, street hawkers, poor segment of society, etc. residing in the relevant UCs/Ward of the town/municipality. 2. To Scrutinize and maintain the record of beneficiaries of each union council/union committee/ward of

town/municipality, etc. 3. To target and distribute ration bags among deserving beneficiaries/persons at their doorstep. 4. To ensure social distancing and isolation of the needy person in order to avoid COVID health hazards. 5. To share and update a daily distribution report of beneficiaries with the Project Director, Social Protection Strategy Unit, Chief Minister’s Secretariat Karachi/Director General, PDMA Sindh, Karachi on the prescribed format.

During audit on the accounts of the following offices of Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that an expenditure of Rs111.440 million was incurred on account of purchase of ration bags, but the same were handed over to members of U.C Chairman, Municipal Committee & Town Committees which are political affiliated people, instead of handing over to the concerned Assistant Commissioners or direct to the beneficiaries.

(Rs. in million)

<b>Sr #</b>	<b>Name of Office</b>	<b>AIR Para #</b>	<b>Amount</b>
1	Deputy Commissioner, Hyderabad	38	40.752
2	Deputy Commissioner, Shaheed Benazirabad	11	35.353
3	Deputy Commissioner, West Karachi	21	34.127
4	Deputy Commissioner, T.M. Khan	12	1.208
5	Deputy Commissioner, Qamber @ shahdadkot	23	0
6	Deputy Commissioner, Sukkur	14	0
7	Deputy Commissioner, Khairpur	11	0
8	Deputy Commissioner, Matiari	15	0
<b>Total</b>			<b>111.440</b>

The audit is of the view that due to involvement of politically affiliated persons, the SOP of identifying needy person by the committee responsible for it was bypassed. Furthermore, distribution of ration bags comes under questions.

The matter was pointed out to the management in the month of July & August 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The para was discussed at length whereas concerned DCs defended their position on handing over of ration bags to local government representatives. DAC decided that the justification will be provided to the office of the DG Audit Sindh by the concerned DC office on the draft para as per the schedule to be conveyed by the office of the DG Audit Sindh. However, progress was awaited till finalization of this report.



Audit recommends compliance with DAC directives.

#### **4.5.9 Unjustified distribution of ration bags more than one time to beneficiaries - Rs70.168 million**

As per Rule-13 of General Financial Rules, Volume-I, “every controlling officer must satisfy himself not only that adequate provisions exist within the departmental organization for systematic internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of its subordinate officers and to guard against waste and loss of public money and stores but also that the prescribed checks are effectively applied”. According to Appendix 18-A of Sindh Financial Rules, Volume-I, states that “every officer should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part and that he will also be held responsible for any loss arising from fraud and negligence on the part of any other government office to the extent to which it may be shown that he contributed to the loss by his own actions or negligence”.

During audit on the accounts of the various offices of Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that ration bags costing Rs70.168 million were distributed more than one time (even three to four times) among the beneficiaries having same CNIC number at same time. The distribution of ration bags more than one time proves that the ration was distributed on nepotism basis. Details are given at **Annex-47**.

Audit is of the view that distribution of ration bags more than one time on same time is unfair distribution and indicates favouritism.

The matter was pointed out to the management in the month of July & August 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The participants informed the DAC forum that the ration bags distributed more than once owing to either there were many family members or the interval of distribution was wide. DAC decided that the details regarding distribution of ration bags more than once to a family will be provided with justification to the office of the DG Audit of Sindh for scrutiny in order to settle the draft para on the schedule to be shared by the office of the DG Audit Sindh. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### 4.5.10 Missing of ration bags – Rs52.544 million

As per Rule-113 of Sindh Financial Rules, Volume-I, “All materials received should be examined, counted, measured or weighed, as the case may be, when delivery is taken and they should be kept in charge of a responsible government servant who should be required to give a certificate that he actually received the materials and recorded them in his appropriate stock registers”. According to Rule-23 of Sindh Financial Rules, Volume-I, “as a general rule every payment including repayment of money previously logged with Government for whatever purpose must be supported by the voucher setting forth full and clear particular of claim”. As per SOPs vide No. PA/DS(I&C)/SGA&CD/Notification/2020-8 Karachi, dated 26th of March, 2020. Terms of Reference of the Committee. .... 2. To Scrutinize and maintain the record of beneficiaries of each union council/union committee/ward of town/municipality, etc. ....

During audit on the accounts of the following offices of Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that there was a difference between total ration bags procured and the ration bags distributed amongst the beneficiaries. The amount of ration bags comes to Rs52.544 million.

(Rs. in million)

Sr #	Name of Office	AIR Para #	Amount
1	Deputy Commissioner, West, Karachi	18	33.070
2	Deputy Commissioner, Thatta	04	12.456
3	Deputy Commissioner, Shaheed Benazirabad	02	3.336
4	Deputy Commissioner, Dadu	10	1.558
5	Deputy Commissioner, Tando Allahyar	08	1.509
6	Deputy Commissioner, T.M. Khan	08	0.575
7	Deputy Commissioner, Kandhkot @ Kashmore	16	0.040
<b>Total</b>			<b>52.544</b>

The audit was of the view that chances of pilferage cannot be ruled out due to missing of ration bags which indicates prevalence of poor internal controls within the department.

The matter was pointed out to the management in the month of July & August 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. Deputy Commissioners informed the forum that the details regarding procurement and distribution of ration bags are available and the same may be shared with the office of the DG Audit Sindh, so the audit para may be settled. DAC decided that the concerned Deputy Commissioners will submit the required details to the office of DG Audit Sindh for scrutiny in order to fulfill the audit requirements as per the schedule to be conveyed to them by the office of the DG Audit Sindh. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.5.11 Distribution of ration bags among beneficiaries – Rs41.320 million**

As per Notification No.PA/DS(I&C)/SGA&CD/Notification/2020-8 issued by Chief Secretary Government of Sindh regarding COVID-19 (Corona Virus) that Relief Committees of each Union Council and Ward of each District may be notified to ensure compliance of following TORs.

- i. To identify needy persons, i.e. daily wage earners, laborer, street hawkers, poor segment of society, etc. residing in the relevant UCs/Ward of the town/ municipality.
- ii. Needy Persons who are not beneficiary of BISP, Have no property, No Bank Balance, No Government Servant, Not employee of any industry/Sugar mill, etc.
- iii. To Scrutinize and maintain record of beneficiaries of each union council/ward of town/ municipality, etc.
- iv. To target and distribute ration bags among divesting beneficiaries / persons at their doorstep
- v. The committee completes the process of survey within 2 days repeat 2 days.

During audit on the accounts of the various offices of Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed from scrutiny of distribution record that ration bags of Rs41.320 million were distributed among beneficiaries having invalid CNIC number. The invalidity of CNIC is due to digit of CNIC. In some cases, digit of CNIC was less than standard digit of 13 in number. Moreover, it was observed from

distribution lists that the CNIC numbers reflected female beneficiary; whereas, the name depicts male beneficiary and vice versa resulting in misuse of CNIC. Furthermore, ration bags were also distributed to beneficiaries without obtaining CNIC. Details are given at **Annex-48**.

Audit is of the view that the CNIC number is identical, unique in nature which contains 13 digits, therefore, the distribution of rations bags among the person having invalid CNIC number as well as misuse of CNIC by reflecting name of male beneficiary with CNIC number of women or vice versa stands doubtful.

The matter was pointed out to the management in the month of July & August 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The para was discussed at length whereas concerned DCs defended their position on distribution issues of ration bags to the beneficiaries. DAC decided that the justification along with supporting evidences will be provided by the DCs concerned to the office of the DG Audit Sindh as per the schedule to be shared by them. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.5.12 Free acquisition of 3 machines and non-delivery of BGA Kits (150,000 Nos) - Rs37.800 million**

As per minutes of Medical Supply Procurement Committee of COVID-19 meeting held on 27<sup>th</sup> March 2020 under agenda (3) it was decided as “committee decided that the ABG machines 3 units will be placed free of cost by M/s Noor International which was agreed by the vendor, however, kits will be supplied @ USD 1.5 dollars per kit/test by M/s Noor International. Purchase order will be issued by PDMA from World Bank Funds. Accordingly purchase order was issued on 02.04.2020 for supply of 150,000 BGA-Kits.

During audit of SRP (PDMA-Sindh) for the financial year 2019.20 it was observed that purchase order was issued to M/s Noor International amounting to Rs37.800 million for above supply and payment was made on 24<sup>th</sup> April 2020, however, the utilization record of 150,000 was not available on record.

Audit is of the view that there are ancillary kits for Rs 37.8 million were provided on charge so detailed justification was required to be placed on record for purchasing kits and availability of any better options in market which are not available thus these acquisition and procurement seems to be illogical. Moreover, documentary evidence about delivery of kits is not available.

Audit observation was communicated to entity on 29.08.2020 in reply the entity stated that 150,000 kits were delivered at I & I Depot (warehouse of health department) and same have been supplied to Civil Hospital Karachi & Dow Hospital Karachi. The requirement both for machines and kits were determined by the committee consisted of experienced members. Moreover, previously complementary machines were given along with kits by the vendor to the hospitals.

The reply of the entity is not tenable because no documentary evidence was provided regarding technical evaluation of the Automated Blood Gas Analyzers (Radiometer ABL 800 Basic 3 machines free provided by vendors) and other substitutes available. Moreover, I & I depot record provide only about the issuance of kits and their further utilization is still to be ascertain with documentary evidences.

The DAC meeting held on 5<sup>th</sup> and 6<sup>th</sup> October 2020. It was decided that comparative analysis of other substitutes to MPC along with the documentary evidence will be provided to audit for verification.

During verification, letter regarding production of procurement record was written to Secretary Health Department on 9 October 2020, so compliance of DAC decision is still awaited.

Audit recommends that comparative analysis of other substitute available to MPC along with documentary evidence be provided to audit.

**(PDP No. 321 SRP-PDMA FY 2019.20)**

#### **4.5.13 Non-maintenance of consumption account – Rs10.540 million**

According to Rule-148 of G.F.R Vol-I, “all materials received should be examined, counted, measured or weighted as the case may be, when delivery is taken, and they should be taken incharge by a responsible Govt. Officer who should see that the quantity is correct and their quality is good and record certificate to that effect.

The officer recurring the store should also be required to give a certificate that he has actually received the materials and recorded them in the appropriate stock register.

During audit of the following offices of Health Department, Government of Sindh, for the financial year 2019-20, it was observed that an expenditure of Rs10.540 million was incurred on account of purchase of COVID-19 related material but the consumption account against the same was not maintained.

(Rs. in million)

Sr. #	Name of Office	AIR Para #	Particulars	Amount
1	District Health Officer, Shaheed Benazirabad	9	Purchase of COVID-19 related material	1.294
2	Medical Superintendent Dr. Ruth K.M. PFAU Civil Hospital, Karachi	11	-do-	1.046
3	Medical Superintendent Peoples Medical College Hospital, Shaheed Benazirabad	8	-do-	8.200
4	District Health Officer, Sujawal	7	Consumption account of items issued to the Rapid Response Team / District Control Room	-
5	District Health Officer, Thatta	5	-do-	-
			<b>Total</b>	<b>10.540</b>

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the concerned offices informed that the consumption account was maintained. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.5.14 Undue delay in distributing items to quarantine centres – Rs2.000 million**

According to Rule-290 of Central Treasury Rules Volume-I, “no money shall be drawn from Government Treasury until and unless it is required for immediate

disbursement or need. It is not permissible to draw money from the treasury in anticipation of demands or to prevent lapse of budget grant”.

During audit of the office of District Health Officer, Naushehroferoze for the financial year 2019-20, it was observed that an expenditure of Rs2.000 million was incurred on purchase of various articles. It was further noted that supplied items were inspected on 21st May 2020. Instead of distributing the items to the quarantine centers emergently, the items were retained in the warehouse till 8<sup>th</sup> July 2020. These items were distributed to the quarantine centers on 8<sup>th</sup> July 2020. Details are given as under;

(Amount in Rupees)

Sr.#	Cheque No/ Date	Particulars	Amount
1	3718161- 03.06.2020	KN95 Masks, Tyvek Suits, Surgical gowns, disposable shoes, goggles, face shields & hand sanitizers	593,750
2	3718162- 03.06.2020	Hand Sanitizers, Surgical masks, latex gloves, bio-hazel bag	490,900
3	3718163- 03.06.2020	Iron beds, Mattress with cover, bedside locker, bedsheets, pillow covers, dustbin, phenyl	494,950
4	3718164- 03.06.2020	Phenyl, Finis Oil, Finis Spray, bathroom lota, viper, bleach, tissue roll, tissue paper, toilet mug, bucket Balti, detol soaps, towels, Harpek, electric savors and handwash	420,400
<b>Total</b>			<b>2,000,000</b>

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the concerned office informed that the items were lying in DHO to face any emergency for declared Isolation Center i.e. Bahria foundation College Naushehro feroze, but cases reduced day by day. However, the items were supplied to isolation centers established at government hospital at taluka level. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 07)**

#### 4.5.15 Doubtful issuance of medical supplies - Rs1.116 million

As per Rule 13 of General Financial Rules, Volume-I, “every controlling officer must satisfy himself not only that adequate provisions exist within the departmental organization for systematic internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of its subordinate officers and to guard against waste and loss of public money and stores but also that the prescribed checks are effectively applied”.

During audit of the following offices of the Health Department for the financial year 2019-20, it was observed that as per stock register various medical supplies related to COVID-19 i.e. Masks, VTM Kits, Apron, Surgeon Gowns, Sanitizers etc. were issued to hospitals / facilities but as per record of hospital / facilities, the same were not received. Thus, expenditure of Rs1.116 million seemed doubtful.

(Rs. in million)

Sr. #	Name of office	AIR Para #	Amount
1	DHO Jamshoro	02	Nil
2	DHO Mitari	05	1.116
<b>Total</b>			<b>1.116</b>

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the concerned offices informed that the record pointed out in the para was available. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### 4.5.16 Doubtful delivery of items – Rs0.533 million

As per Rule 113 of Sindh Financial Rules, "All materials received should be examined, counted, measured or weighed, as the case may be, when delivery is taken and they should be kept in charge of a responsible government servant who should be



required to give a certificate that he actually received the materials and recorded them in the appropriate stock registers".

During audit of the office of District Health Officer, Shaheed Benazirabad for the financial year 2019-20, it was observed that an expenditure of Rs0.533 million was incurred on purchase of various items but most of the items were received without acknowledgments on delivery challans. Moreover, the delivery challans attached with the bills did not bear any no. & date.

In absence of proper delivery challans the authenticity of the items delivered remained doubtful.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the concerned office informed that numbers were available on all the invoices. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 06)**

#### **4.5.17 Doubtful distribution of ration bags – Rs0.296 million**

As per SOPs vide No. PA/DS(I&C)/SGA&CD/Notification/2020-8 Karachi, dated 26th of March, 2020. Terms of Reference of the Committee.....

3. To target and distribute ration bags among deserving beneficiaries/persons at their doorstep.....

During audit on the accounts of the Deputy Commissioner, Sujawal and Deputy Commissioner, Tando Allahyar of Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed from the distribution record that 69 and 37 ration bags respectively worth Rs0.197 million were issued to the beneficiaries against acknowledgement with identical signatures which makes the distribution doubtful.

Similarly, during audit on the accounts of the Deputy Commissioner, Badin, it was observed that 46 ration bags amounting to Rs0.099 million were received by those persons who were not identified by the Relief Committees. In the distribution list, original names were replaced by overwriting other names, who received ration bags. Due to cutting & overwriting on distribution list, it was presumed that ration bags were distributed to favorite persons. Details are given as under:

(Rs. in million)

Sr #	Name of Office	No of Ration bags	AIR Para #	Amount
1	Deputy Commissioner, Sujawal	69	14	0.128
2	Deputy Commissioner, Tando Allahyar	37	04	0.069
3	Deputy Commissioner, Badin	46	05	0.099
<b>Total</b>		<b>106</b>		<b>0.296</b>

Audit is of the view that due to identical signatures of various recipients and tempering in the record, possibility of pilferage and fraudulent distribution cannot be ruled out.

The matter was pointed out to the management in the month of July & August 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The DCs concerned informed the forum that they have distributed the ration bags to the people as per the requirements. DAC decided that the record of the doubtful distribution of ration bags will be submitted to the office of the DG Audit Sindh for re-scrutiny so that the necessary action may be taken to settle the draft para.

The DC Badin informed the DAC that the record is available for scrutiny which will be produced to audit department. DAC decided that DC Badin will share the record with the office of the DG Audit Sindh to settle the audit para as per schedule to be shared by the office of the DG Audit Sindh. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.5.18 Irregular distribution of ration bags in government colonies – Rs0.087 million**

As per Notification No.PA/DS(I&C)/SGA&CD/Notification/2020-8 issued by Chief Secretary Government of Sindh regarding COVID-19 (Corona Virus) that Relief Committees of each Union Council and Ward of each District may be notified to ensure compliance of following TORs. 1.To identify needy persons, i.e. daily wage earners,

laborer, street hawkers, poor segment of society, etc. residing in the relevant UCs/Ward of the town/ municipality.....4.To target and distribute ration bags among divesting beneficiaries / persons at their doorstep.

During audit on the accounts of the Deputy Commissioner, Mirpurkhas, Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that 17,939 ration bags (Rs1,750 per bag) costing Rs31.393 million were procured for distribution. During scrutiny of distribution record, it was noticed that 50 bags of an amount of Rs0.087 were distributed in government colonies. Thus, the distribution of ration at Government colonies stand irregular.

Audit is of the view that the residents of government colonies are government employees who are not entitled to receive ration bags. This has resulted in irresponsibility of local office.

The matter was pointed out to the management in the month of July 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The DC Mirpurkhas informed the participants that the ration bags were not distributed among the government colonies or government employees, but the residents who were living nearby. DAC decided that DC Mirpurkhas will share the details of those ration bags which are identified in the draft para with the office of the DG Audit Sindh for scrutiny as per the schedule to be shared by the office of the DG Audit Sindh. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 04)**

#### **4.5.19 Missing stores received from donor**

As per Rule-113 of Sindh Financial Rules, Volume-I, “All materials received should be examined, counted, measured or weighed, as the case may be, when delivery is taken and they should be kept in charge of a responsible government servant who should be required to give a certificate that he actually received the materials and recorded them in his appropriate stock registers”.

During audit on the accounts of the Deputy Commissioner, Naushehro Feroze, Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that essential items were received from various donors as gift or donation for distribution among underprivileged people of District Naushehro Feroze but the distribution of items and whereabouts of these items were not made known to audit.

Sr.#	Description of item	Quantity	Source from where gifted / donated
1	Cartoons of dates	40	Government of Saudi Arabia
2	Bed Sheets	100	Warehouse Jamshoro PDMA Sindh
3	Folding Beds	93	
4	Folding cupboards	04	
5	Folding stretchers	05	
6	Pillows	100	
7	Woolen Mattresses	100	
8	Cash Amount Rs100,000	--	
9	Ration Bags	50	

The audit was of the view that chances of misappropriation cannot be ruled out due to missing of articles, ration bags and cash, which indicates prevalence of poor internal controls within the department.

The matter was pointed out to the management in the month of July 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The DC Naushahro Feroze informed the forum that the items mentioned at the audit para are properly distributed to the needy and the record is available for scrutiny. DAC decided that the complete record of this audit para will be shared by the DC Naushahro Feroze with the office of the DG Audit Sindh for scrutiny in order to settle the draft para. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 08)**

#### **4.5.20 Non-handing over of procured articles**

As per Rule-13 of General Financial Rules, Volume-I, “every controlling officer must satisfy himself not only that adequate provisions exist within the departmental organization for systematic internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of its subordinate officers

and to guard against waste and loss of public money and stores but also that the prescribed checks are effectively applied”.

During audit on the accounts of the Deputy Commissioner (Malir), Karachi, Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that various articles were procured for establishment of Quarantine Facilitation Centre/Isolation Centre. The closing stock of the articles was still kept in the Quarantine Facilitation Centre unsecured, which were required to be returned to PDMA or any other agency deemed suitable so that it could have been utilized elsewhere.

S. No.	Item Name	Quantity
1	Charpai	1655
2	Baltee	918
3	Muga	915
4	Lotas	959
5	Bed Gaddas / Mattress	1443
6	Bed Sheets	1346
7	Pillow	1430
8	Ceiling Fans	1768
9	LED Bulbs	3971
10	Chairs	879
11	Jai Namaz	936
12	Coolers	1028
13	Glass	725
14	Tables	557
15	Dust bins	739

Audit is of the view that closing stock available with local office, if not surrendered to Government of Sindh, may be deteriorated resulting in loss to Government.

The matter was pointed out to the management in the month of July 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The DC concerned informed the DAC that the letters for handing over of the procured articles was written to the PDMA but no response is yet received from the concerned authorities. It is decided by the DAC that DC Malir will share the justification and the reasons for non-utilization of the stock or non-surrendering to the Government of Sindh to be kept on safe custody or to be utilized somewhere else where it is required with the office of the DG Audit Sindh as per the

schedule to be conveyed by them. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(AIR # 31)

#### 4.5.21 Unauthorized distribution of ration bags to Government employees

As per SOPs vide No. PA/DS(I&C)/SGA&CD/Notification/2020-8 Karachi, dated 26th of March, 2020. Terms of Reference of the Committee. 1. To identify needy persons, i.e daily wage earners, laborers, street hawkers, poor segment of society, etc. residing in the relevant UCs/Ward of the town/municipality. 2.. ..... Further as per Notification of Assistant Commissioner NO.Asst:/143/2020, dated. 02-04-2020. Terms of Reference of the Committee. 1. To identify needy persons, i.e daily wage earners, laborers, street hawkers, poor segment of society, etc. residing in the relevant UCs/Ward of the town/municipality who fulfil the following specific criteria.1. Only one member from family, 2. Not beneficiary of BISP, 3. No property on his name, 4.Bank balance not more than 20 thousands, 5.Have not travelled abroad, 6.Is not Government Servant, 7.Not listed employee of any industry registered under EOBI, 8.Non-tax payer.

During audit on the accounts of the following offices of Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was noticed that 2,159 ration bags were distributed among the Government employees (in service or retired) against the SOPs instead of deserving beneficiaries.

<b>District</b>	<b>No. of govt employees</b>
Dadu	107
Ghotki	58
Hyderabad	146
Jamshoro	132
Kandhkot	28
Qamber	140
Karachi	206
Khairpur	149
Matiari	99
Mirpurkhas	99

<b>District</b>	<b>No. of govt employees</b>
Naushehro Feroze	104
Shaheed Benazirabad	118
Sanghar	90
Shikarpur	54
Sujawal	71
Sukkur	72
Tando Allahyar	20
Tharparkar	66
Thatta	293
Umerkot	66
No district	41
<b>Total</b>	<b>2,159</b>

Audit is of the view that the ration bags were distributed among the employees of Government & pensioners who have regular source of livelihood.

The matter was pointed out to the management in the month of July 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The para was discussed at length whereas concerned DCs defended their position on distribution of ration bags among the Government employees. DAC decided that the concerned DC will share the justification regarding this draft para with the office of the DG Audit Sindh for further scrutiny as per the schedule to be communicated by the office of the DG Audit Sindh. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.5.22 Unjustified distribution of material**

As per Rule-88 of Sindh Financial Rules, Volume-I “Every public officer is expected to exercise the same vigilance in respect of the expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money”.

During audit of the office of Director General, Health Services Sindh, Hyderabad for the year 2019-20, it was observed that material such as surgical mask, hand sanitizer, apron, OT Cap shoe cover, latex gloves, tykek suit etc. procured and

received from PDMA was distributed among unauthorized and irrelevant institutions and without adhering to the government instructions. Details are as under;

Name of Office	AIR Para #	Description
Director General, Health Services Sindh, Hyderabad	14	COVID-19 related material was given to irrelevant institutes / offices / individuals etc without any distribution criteria and directive from health department
	15	COVID-19 related material was given to various institutes / offices / individuals etc without any indent or demand received from concerned
	16	Surgical masks received from PDMA was distributed without following distribution list

Audit is of view that chances of miss use of material could not be ruled out. The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of concerned office informed that material was distributed to Honourable Court and Government Offices, material was issued to Health Institutions without indent, material received from PDMA was distributed to Health Institution. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 14, 15, 16)**

#### **4.5.23 Improper maintenance of Stock register**

According to Rule-113 of Sindh Financial Rules, Volume-I, "All materials received should be examined, counted, measured or weighed as the case may be, when delivery is taken, and they should be taken in charge by a responsible government officer who should see that the quantities are correct and their quality is good, and record a certificate to that effect."

During audit of the office of District Health Officer East Karachi, for the financial year 2019-20, it was observed that stock register was maintained on computer based inventory system that stock showing the received and issuance of aggregate



figures of items, however it was not clear that from whom these items were received and to whom were issued. Further the entries of items received from II Depot were not found on particular dates as detailed below.

Date	Stock register (II Depot) page No.	Name of item issued to DHO office	Quantity
15-05-2020	30	Goggles/Glass	5
11-05-2020	47	Hand Wash 500/200ml	3
25-06-2020	-	Gloves Smal	2,000
11-05-2020	-	Latex Gloves	875
25-06-2020	109	Bio Hazard Bags (Red Color)	5,000
11-05-2020	111	Curell Sanitizer 1tl	20
20-04-2020	4	Mask KN95	20
27-06-2020	12	Disposable Mask Surgical (PDMA)	1000

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the DHO, East Karachi informed that the record pointed out in the para was available. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 17)**

#### **4.5.24 Irregular issuance of items from the stock of DHO office**

As per Rule 149 of GFR “When materials are issued from stock for departmental use, Manufacture, sale, etc., the officer in charge of the stores should see that an indent in the prescribed form has been made by a properly authorized person, examine it carefully with reference to the orders or instructions for the issue of stores and sign it, after making suitable alterations under his dated initials in the description and quality of material, if he is unable to comply with the requisition in full”.

During audit of the office of District Health Officer East Karachi, for the financial year 2019-20, it was observed that various items were issued to Field

Isolation Center @ Expo center, Karachi. However, no any demand was shown or available on record to justify the issuance of items.

Sr.#	Name of item	April Issue	May Issue	June Issue	Total
1	N-95 Mask	229	458	0	687
2	KN-95 Mask	0	0	0	0
3	D-95 Mask	0	0	0	0
4	GB-19083 Mask	0	0	2,290	2290
5	Surgical Mask	5,267	6,870	7,600	19,737
6	Latex Gloves	1,145	573	500	2,218
7	Surgical Gloves	0		0	0
8	Shoe Covers	1,145	458	0	1,603
9	Surgical Gowns	0	183	1,352	1535
10	O.T Caps	0	0	0	0
11	Eye Google	0	0	0	0
12	Tyverk Suit	1,032	2,161	1,326	4,519
13	Surgical Kit	0	0	0	0
14	Apron	0	0	0	0
15	Full Face Shield	0	229	0	229
16	Hand Sanitizer	4	229	0	233
17	Aqua Tablet	160	0	0	160
18	Chlorine Liquid	0	0	0	0
19	Hand wash	240	0	0	240
20	Romper	0	0	0	0
21	Biohazard Bag	80	0	0	80
22	Gown Nonwoven Disposable	0	0	0	0
23	Surgical Respiratory FFP-2	0	0	0	0
24	Google Panoramic	0	0	0	0
25	Soap	20	0	0	20
26	Dormex Liquid	0	0	0	0
<b>Total no. of items issued</b>					<b>33,551</b>

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the DHO, East Karachi informed that the record pointed out in the para was available. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(AIR # 19)

#### 4.5.25 Non-functioning of Intensive Care Unit (ICU) of 26 beds

According to Rule-88 “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from the Government revenues, as a persons of ordinary prudence would exercise in respect of expenditure of his own money” read with rule-113 of Sindh Financial Rules, Volume-I, “All materials received should be examined, counted, measured or weighed, as the case may be, when delivery is taken and these should be kept in charge of a responsible government servant who should be required to give a certificate that he actually received the materials and recorded them in his appropriate stock registers”.

During audit of the office of M.S Services Hospital Karachi, for the financial year 2019-20, it was observed that Intensive Care Unit (ICU) comprising 26 beds for COVID-19 patients was not functional despite provision all necessary equipment Govt. institutions /NDMA. During physical verification it was noticed that most of the equipment were even not installed and were available in store of the hospital since May 2020.

Sr#	Name of item	Qty received	Issued	Installed	Balance
1	VENTILATOR (I.C.U) HAMELTON SWITZERLAND/CARE FUSION US AID	28	-	15	13
2	SUCTION MACHINE	33	-	26	7
3	VITAL SIGN MONITOR	4	-	-	4
4	INFUSION PUMP (B.BRAUN)	25	-	-	25
5	B.P MONITOR	25	-	10	15
6	WARD SCREEN (BED SIDE SCREEN)	20	-	-	20
7	O2 CYLINDER 48CFT	25	-	-	25
8	CR X-RAY MACHINE	1	-	-	1
<b>Total</b>		<b>161</b>	<b>0</b>	<b>51</b>	<b>110</b>

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the concerned office informed that the facility of ICU was on hold due

to non-availability of ABGs Machines which was mandatory for ICU services and ventilators couldnot be managed without it. This institute had sent request to the Health Department dated 23-07-202. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(AIR # 01, 03)

#### **4.5.26 Wastage of public funds due to procurement of non-compatible kits by NDMA**

According to Rule-290 of Central Treasury Rule, Volume-I no money shall be drawn from the treasury unless it is not required for immediate disbursement. Further, it is not permissible to draw money from the treasury in anticipation of demand, to prevent lapses of budget grant.

During audit on the accounts of office of the Vice Chancellor, Dow University of Health Sciences Karachi pertaining to COVID-19 related expenditure for the financial year 2019-20, it was observed that listed below mentioned items including kits supplied by NDMA were found 100% unutilized as the kits were not compatible with the lab machine performing COVID tests. Hence the expenditure incurred on purchase of such kits was wasteful. The details are given as under;

<b>Sr. #</b>	<b>Item</b>	<b>Total Qty:</b>	<b>Qty: Consumed</b>	<b>Balance/ Unutilized</b>	<b>% Unutilized</b>
1	Maccura PCR Kits (96 Reactions)	50	0	50	100%
2	Chlorine	30	0	30	100%

Audit is of the view that procurement of non-compatible kits caused wastage of public money.

Audit requires detailed justification in this regard may be provided along with fixing of responsibility on the person (s) at fault.

(AIR # 07)

## **4.6 Service Delivery/Performance**

In order to ensure the safety of its personals the management incurred expenditure of Rs1.575 million on the procurement of PPEs i.e., face masks, soaps, hand gloves, hand sanitizer, Dettol, Phenyl, Bleach Powder etc. for the sanitary workers but same were distributed among the general public and Quarantine Centre established by Health Department & Deputy Commissioner District Tharparkar. There was provision of PPEs only for sanitary workers but the same were not provided to them.

Audit observed that all Municipal Corporation, District Councils, Municipal Committees and Town Committee had to bound all head/owners of public offices, malls, super markets, restaurants, groceries and religious places to disinfect their areas through surface fumigation after de-carpeting, which was not ensured.

Audit recommends that in order to ensure the safety of the sanitary workers and others the PPEs, masks and other items procured for the purpose be distributed among them. Moreover, Local gov should ensure that proper disinfectants are sprayed as required under SoPs.

### **4.6.1 Distribution of articles to irrelevant recipients - Rs1.575 million**

LG&HTP Department, Government of Sindh vide letter No.RO(LG)/MISC/4/(17)/2020 dated 15-04-2020 stated, "Please furnish the detail of Personal Protective Equipments (PPE) like masks, gloves, uniform and sanitizer etc. provided to the sanitary workers and other employees working in your office in order to save them exposures to the virus."

Further, according to Para-25 of Sindh Financial Rules Vol-I, every voucher should also bear an acknowledgement of the payment, signed by the person by whom or in whose behalf the claim is put forward. No payment will be made in the absence of acknowledgement.

During audit of accounts record for COVID-19 related expenditure for financial year 2019-20 (during March 2020 to June 2020) maintained by following councils of Mirpurkhas Division under the administrative control of Local Government and Housing & Town Planning Department, Government of Sindh, it was observed that managements incurred expenditure amounting to Rs1.575 million on the procurement of preventive items, i.e., face masks, soaps, hand gloves, hand sanitizer, Dettol, Phenyl, Bleach Powder etc. but same were distributed among the general public

and Quarantine Centre established by Health Department & Deputy Commissioner District Tharparkar; whereas evidence of distribution of preventive items to Sanitary Workers were not available on record produced to audit. Further, record of distribution of the procured items to the general public and Quarantine Centre was also not available on record to verify transparent consumption of procured articles. Detail of the expenditure is provided at **Annex-49**.

(Rs. in million)

Sr.#	Name of office	O.M.#	Amount
1	M.C Mirpurkhas	02	1.274
2	T.C Nagarparkar	02	0.301
<b>Total</b>			<b>1.575</b>

The matter was reported to management during August 2020. The PAO convened DAC meeting on 23<sup>rd</sup> September 2020 to discuss the audit observations but it was deferred for two weeks by him due to non-availability of replies of audit observations/working paper from the sub-ordinate offices. Despite pursuance by Audit, the PAO could not convene DAC meeting, though a rescheduled meeting as on 27<sup>th</sup> October 2020 was notified but it was also postponed without any further commitment.

Audit recommends fixing of responsibility on the person(s) at fault, besides taking remedial measures.

**[AIR Para: 3.1]**

#### **4.6.2 Non-provision of PPE to sanitary workers & Staff**

As per Notification vide No.# RO(LG)/MISC:/4(17)/2020 dated 12th May, 2020 issued by Local Government & Housing Town Planning Department, Government of Sindh, “Distribution of Personal Protective Equipment (PPE) like masks, gloves, uniforms & sanitizers, etc., in order to save them exposure to the virus was to be distributed to sanitary workers & other staff with intimation to Government”.

During audit of accounts record for COVID-19 related expenditure for financial year 2019-20 maintained by the following formations of Hyderabad Division under administrative control of Local Government, Housing & Town Planning Department, Government of Sindh, it was observed that the management did not purchase and distribute Personal Protective Equipment (PPE) for sanitary workers & staff in order to save them exposure to the virus.

Sr.#	Name of Offices	OM #
1	District Council Matiari	3
2	Town Committee Matiari	2
3	Town Committee Bhitshah	4
4	District Council Tando Allahyar	10

The matter was reported to the management during August 2020. The PAO convened DAC meeting on 23rd September 2020 to discuss the audit observations but it was deferred for two weeks by him due to non-availability of replies of audit observations/working paper from the sub-ordinate offices. Despite pursuance by Audit, the PAO could not convene DAC meeting, though a rescheduled meeting as on 27th October 2020 was notified but it was also postponed without any further commitment.

Audit recommends fixing of responsibility on the person(s) at fault, besides taking remedial measures.

[AIR Para: 4.1]

#### **4.6.3 Non-compliance of orders for fumigation to disinfect the area**

As per notification vide No.# RO(LG)/MISC:/4(17)/2020 dated 20th May, 2020 issued by Local Government & Housing Town Planning Department, Government of Sindh addressed to all Local Councils of Sindh, wherein it was provided that following steps or guidance have to be taken or adhered to with immediate effect: “All Municipal Corporation, District Councils, Municipal Committees and Town Committee will bound all head/owners of public offices, malls super markets, restaurants, groceries and religious places to disinfect their areas through surface fumigation after de-carpeting if these places are carpeted. They will also bound management of mosques in their respective areas to remove carpets/mats and ensure regular disinfection activities before every Namaz.”

During audit of accounts record for COVID-19 related expenditure for financial year 2019-20 maintained by the following formations of Hyderabad, Sukkur and Larkana Division under administrative control of Local Government, Housing & Town Planning Department, Government of Sindh, the management did not comply with above mentioned orders of fumigation of the areas in jurisdiction of respective councils.

<b>Sr.#</b>	<b>Name of Offices</b>	<b>OM #</b>
1	District Council Matiari	4
2	Town Committee New Saeedabad	3
3	Town Committee Piyaro Lund	5
5	District Council Tando Allahyar	5 & 11
6	District Council Badin	2
7	District Council Dadu	2
8	Town Committee Sultanabad	2
9	Town Committee Piyaro Lund	2
10	Sukkur Municipal Corporation	3.1
11	Larkana Municipal Corporation	02
12	District Council, Larkana	02
13	District Council, Kamber-Shahdadkot	02
14	Municipal Committee, Kamber	02
15	Municipal Committee, Shahdadkot	02
16	Town Committee, Naseerabad	02

The matter was reported to the management during August 2020. The PAO convened DAC meeting on 23<sup>rd</sup> September 2020 to discuss the audit observations but it was deferred for two weeks by him due to non-availability of replies of audit observations/working paper from the sub-ordinate offices. Despite pursuance by Audit, the PAO could not convene DAC meeting, though a rescheduled meeting as on 27<sup>th</sup> October 2020 was notified but it was also postponed without any further commitment.

Audit recommends fixing of responsibility on the person(s) at fault, besides taking remedial measures.

**[AIR Para: 4.3, 3.1, 3.1]**



## **4.7 Monitoring & Evaluation**

As per minutes of the meeting held on 21<sup>st</sup> March, 2020 in respect of Corona Emergency Fund Committee held in Finance Department, the decision was taken that the External audit of financial activities by CEF will be carried out by third party auditor namely A.F Ferguson and the Memorandum of understand (MOU) between M/s A.F Ferguson & Co and Government of Sindh will be signed at the earliest for external audit of CEF. Subsequently the disbursement from CEF will be carried out as per format advised by the external auditor to ensure transparency. The said external audit of funds for Rs1,214.0 million was not conducted as decided by the management.

The management also failed to execute the joint inspection before receipt of the articles. Due to non-execution of inspection, the audit could not authenticate the receiving of articles as per specified quality and quantity. It was also observed that the inspection was carried out before receiving of the instruments for Rs2.352 million.

The SOPs issued by the Government of Sindh for procurement of social security articles like ration bags were not observed by any of the Deputy Commissioners under the administrative control of S,GA&C department. The quantities as required under SOP were not procured.

Audit recommends that the external audit by A.F Ferguson & Co may be conducted to ensure transparency in the utilization of funds, as per decision No-6 of minutes of 2<sup>nd</sup> meeting held on 21<sup>st</sup> March, 2020 of Corona Emergency Fund Committee. The joint inspections should be conducted to authenticate that the articles of required specifications were received. Audit also recommends that the government issued SoPs should be followed in later and spirit.

### **4.7.1 Non-conducting of external audit by A. F. Ferguson & Co Audit Firm against the expenditure - Rs1,214.000 million**

As per decision No-6 of minutes of 2<sup>nd</sup> meeting held on 21<sup>st</sup> March, 2020 of Corona Emergency Fund Committee “External audit of financial activities by CEF will be carried out by third party auditor namely A.F Ferguson.

As per decision No-3 of minutes of 4<sup>th</sup> meeting held on 31<sup>st</sup> March, 2020 of Corona Emergency Fund Committee “The Finance Secretary and Mushtaq Chapra will engage M/s A.F Ferguson & Co to formally finalise modalities of external audit process regarding operations of Corona Emergency Fund (CEF). Upon finalisation of

proper mechanism, the external audit will be initiated and same will be continued till successful closure of CEF.

As per decision No-4 of minutes of 4<sup>th</sup> meeting held on 2<sup>nd</sup> April, 2020 of Corona Emergency Fund Committee “Memorandum of understand (MOU) between M/s A.F Ferguson & Co and Government of Sindh will be signed at the earliest for external audit of CEF. Subsequently the disbursement from CEF will be carried out as per format advised by the external auditor to ensure transparency”.

During audit of the office of Secretary, Finance Department, Karachi for the year 2019-20, it was observed that an amount of Rs1,214.000 million was expended by Corona Emergency Fund but their external audit was not conducted from A F Ferguson, audit firm.

In addition, following observation were noted.

1. Some purchase orders were issued without approval of competent authority.
2. A private company was hired for inspection of procured material without any selection criteria.
3. In some instances, quotations were not found available on record.
4. In some instances, the specification of the product delivered was found different as mentioned in purchase order.

The matter was reported to the department in August 2020, but no reply was received.

Audit requires justification for not getting audit conducted from the A F Ferguson audit firm.

**(AIR # 51)**

#### **4.7.2 Irregular expenditure without inspection – Rs481.872 million**

According to Rules 57 (1) of Sindh Public Procurement 2010, “Except for defect liability or maintenance by supplier, consultant for contractor, as specified in the conditions of contract, performance of the contract shall be deemed close on the issue of overall delivery certificate, certificate of completion of deliverables, or taking over certificate which shall be issued within thirty days of final taking over of goods or receiving the deliverables or completion of works enabling the supplier or contractor

to submit final bill and the procuring agency to carry out any inspection of goods , works or services related thereto, as provided in the contract agreement and auditors to do substantial audit”.

During audit of the various offices of Government of Sindh, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that an expenditure of Rs464.429 million was incurred on purchase of various items from COVID-19 funds without carrying out of Joint Inspection to authenticate articles received with required quantity & quality. Details are given at **Annex-50**.

The audit is of the view that without inspection, the procurement of quality products could not be ruled out by audit.

The matter was pointed out to the management in the month of July 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The para was discussed at length whereas concerned DCs defended their position on account of the inspection of the ration bags and other procured articles. DAC decided that the Joint Inspection report will be shared by the DC Shikarpur with the office of the DG Audit Sindh as per the schedule to be shared by them.

The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the concerned offices informed that the inspection report was available. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.7.3 Non-inspection of surgical masks specifications - Rs28.960 million**

According to Rules 57 (1) of Sindh Public Procurement 2010, “Except for defect liability or maintenance by supplier, consultant for contractor, as specified in the conditions of contract, performance of the contract shall be deemed close on the issue of overall delivery certificate, certificate of completion of deliverables, or taking over certificate which shall be issued within thirty days of final taking over of goods or receiving the deliverables or completion of works enabling the supplier or contractor to submit final bill and the procuring agency to carry out any inspection of goods,

works or services related thereto, as provided in the contract agreement and auditors to do substantial audit”.

As per purchase orders dated 8<sup>th</sup> May, 2020 & 13<sup>th</sup> June, 2020 issued to M/s Brand Roots for the supply of 500,000 & 250,000 Surgical Masks (100 % polypropylene, Spun bound Non -Woven, 70 GSM) respectively @ Rs16/ mask. Further purchase orders dated 8<sup>th</sup> May, 2020 & 13<sup>th</sup> June, 2020 were issued to M/s Swiss “N” Scott for the supply of 500,000 & 250,000 Surgical Masks (Non-woven, 3 Ply mask, 30 GSM layer 1, 20 GSM layer 2 and 15 GSM layer 3. Total 65 GSM) respectively @ Rs17/mask.

During scrutiny of record, it has been observed that SRP incurred an expenditure amounting Rs28.960 million on the procurement of 1,500,000 surgical masks. The masks were delivered to PDMA warehouse and subsequently inspected by Quality Assurance firm, SGS. Inspection reports are silent about the specifications of masks due to non-availability of GSM cutter and Weighing scale at warehouse, detail at **Annex-51**.

Audit holds that the inspection was not properly made regarding specifications and delivery was accepted without confirmation of specifications as per respective purchase order which is a serious lapse on the part of the management of SRP.

Audit observation was communicated to the entity on 29.08.2020 in reply the entity stated that delivered masks were tested by the Infectious Diseases Department of Dow University of Health Sciences Karachi and also checked by third party quality assurance firm M/s SGS.

The reply of the entity is not tenable because no documentary evidence about the test of masks were provided. Moreover, as per M/s SGS report they could not check the specification of mask due to un-availability of GSM Cutter and Weigh Scale at PDMA warehouse.

The DAC meeting held on 5<sup>th</sup> and 6<sup>th</sup> October 2020, The DAC decided to settle the para subject to provision of test report by the third party.

During verification the department replied that the matter has been taken up with m/s SGS for testing of surgical masks and outcome is still awaited.

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

**(PDP No. 329 SRP-PDMA FY 2019.20)**

#### **4.7.4 Unjustified joint inspection before supply order & delivery – Rs2.352 million**

As per Rule-88 of Sindh Financial Rules, Volume-I “Every public officer is expected to exercise the same vigilance in respect of the expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money”.

During audit of the office of District Health Officer Mirpurkhas, for the financial year 2019-20, it was observed that an amount of Rs2.352 million was paid to suppliers on account of purchase of instruments, but the joint inspection report was found before supply order delivery.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of concerned office informed that inspection report was prepared after delivery of all items. The DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 02)**

#### **4.7.5 Non-compliance of SOP in respect of recommended quantity**

As per guideline / SOPs for distribution of essential food and cleaning items(EF&CI) / Dry Ration Sacks (DRS) the following quantity and number of various essential items were recommended for distribution of Rashan Packs- COVID-19 for 15 & 30 days as detailed below:

Rashan Packs- COVID-19 for 15 days			Rashan Packs- COVID-19 for 30 days		
Sr.#	Description	Qty	Sr.#	Description	Qty
1	Chakki Atta 10 Kg	10 Kg	1	Atta 15 Kg	15 Kg
2	Cooking Oil 2 Ltr	2 Ltr	2	Cooking Oil / Banaspati 5 Ltr	5 Ltr
3	Daal Channa Medium half Kg	500 grm	3	Daal Channa Medium 1 Kg	1 Kg
4	Daal Masoor Big 1Kg	1 Kg	4	Daal Masoor Big 2Kg	2 Kg
5	Daal Moong Washed 1Kg	1 Kg	5	Daal Moong Washed 2Kg	2 Kg
6	Red Pepper	250 grm	6	Red Pepper	500 grm
7	Garam Masala	100 grm	7	Garam Masala	250 grm
8	Salt	800 grm	8	Salt	1.6 Kg
9	Sugar 2.5Kg	2.5 Kg	9	Sugar 5 Kg	5 Kg
10	Tea	950 grm	10	Tea	950 grm
11	Dry Milk	910 grm	11	Dry Milk	910 grm
12	Rice	5 Kg	12	Rice	5 Kg
13	Achaar (Optional)	250 grm	13	Achaar (Optional)	250 grm
14	Biscuits	1 Packet	14	Biscuits	1 Packet
15	Washing Soap	2 pcs	15	Washing Soap	4 pcs
16	Bath Soap	3 pcs	16	Bath Soap	6 pcs
17	Packing Bags	1 piece	17	Packing Bags	1 piece
		26			41

During audit on the accounts of the following offices of Services, General Administration & Coordination Department, pertaining to COVID related expenditure, for the financial year 2019-20, it was observed that the above guidelines of the SOPs were not observed by the management. The quantity of ration in the DRS bags varies. This reflected that due consideration was not made to help out needy people with sufficient required items and quantities.

Sr #	Name of Office	AIR Para #
1	Deputy Commissioner, Qamber @ shahdadkot	34 & 41
2	Deputy Commissioner, Larkana	16 & 19
3	Deputy Commissioner, Ghotki @ Mirpur Mathelo	06
4	Deputy Commissioner, Sanghar	05
5	Deputy Commissioner, Umerkot & T.M. Khan	17
6	Deputy Commissioner, Tharparkar	03
7	Deputy Commissioner, West Karachi	07 & 19
8	Deputy Commissioner, East Karachi	07
9	Deputy Commissioner, Malir Karachi	11
10	Deputy Commissioner, Korangi Karachi	06

Sr #	Name of Office	AIR Para #
11	Deputy Commissioner, Sujawal	03
12	Deputy Commissioner, Thatta	07
13	Deputy Commissioner, Badin	01
14	Deputy Commissioner, South, Karachi	08

The matter was pointed out to the management in the month of July 2020. The PAO, Services, General Administration & Coordination Department convened DAC meeting on 7<sup>th</sup> October, 2020. The DCs concerned informed the forum that the ration packages were distributed as per specifications communicated to them from time to time by the concerned Competent Authorities. After deliberate discussions, DAC decided that the concerned DCs will share the justification along with the approval of the concerned Competent Authority with the office of the DG Audit Sindh as per the schedule to be communicated by the office of the DG Audit Sindh. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

#### **4.7.6 Doubtful appointment of Doctor**

According to Rule-88 “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from the Government revenues, as a persons of ordinary prudence would exercise in respect of expenditure of his own money”.

During the audit of the office of Medical Superintendent, Sindh Services Hospital, Karachi for the financial year 2019-20, it was observed that Dr. Faryal Farrukh D/o Farrukh Aziz was appointed but Domicile and PRC documents were not verified from the concerned authorities. Audit is of the view that appointment of doctor without verification of Domicile and PRC from concerned authorities is irregular.

The lapse on part of management indicates prevalence of weak internal controls in the department.

The matter was reported to the department in August 2020. The PAO, Health Department convened DAC meetings on 13-10-2020 and 14-10-2020. The management of the concerned office informed that Dr. Faryal Farrukh D/o Farrukh Aziz was sent to Services Hospital Karachi by the office of DHO South vide letter # 1654/46 dated 10-06-2020. All relevant document are in the office DHO South. The

DAC directed concerned to provide all relevant record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

**(AIR # 05)**

#### **4.7.7 Anomalies against performing COVID-19 tests**

As per letter vide No. nil dated 29.5.2020 regarding enhancement of capacity of Laboratory was requested by the Director ICCBS to the Honorable Chief Minister Sindh, wherein excising per day maximum capacity of Testing Lab: Institute of Virology was 800.

During audit on the accounts of office of the Director, International Center for Chemical & Biological Science Karachi pertaining to COVID-19 related expenditure for the financial year 2019-2020, it was observed that during the months of May and June, 2020, total 36000 tests were performed but following observations were pointed out;

- i. On various dates of May, 2020 total 1594 less tests than test samples received were performed.
- ii. A total 2,707 test of persons who have repeated / same CNIC Nos. on the same dates were performed during the months of May & June 2020.
- iii. A total 1195 tests having invalid / without CNICs were performed during the months of May & June 2020.

Audit is of the opinion that testing of COVID patients without fulfilling codal procedure resulted impacts on tracing to patients & reporting.

Audit requires remedial measures may be taken besides fixing of responsibility on the person(s) at fault.

**(AIR # 08)**



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# **ANNEXES**

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## Annex-1

### 4.1.1 Non-production of record – Rs22.969 million

(Rs. in million)

Sr #	Name of Office	AIR Para #	Particulars	Amount
<b>Services, General Administration &amp; Coordination Department</b>				
1	Deputy Commissioner, East, Karachi	03	Proper voucher/invoice not available	17.763
2	Deputy Commissioner, Shikarpur	07	Requisition from concerned Isolation Centre, Sanction Order of the Competent Authority, Work Order, Delivery Challan and acknowledgement Receipt not available	1.392
<b>Sub-Total</b>				<b>19.155</b>

(Rs. in million)

Sr.#	Name of office	AIR Para #	Particulars	Amount
<b>Health Department</b>				
1	Director, PPP Node, Karachi (IHS-COVID-19)	9	1. Copies of bank payment vouchers, hence deduction of taxes could not be verified. 2. Vouchers of purchase of medicine of Rs279,664 (expenditure shown in utilization report)	0.279
2	District Health Officer, Jacobabad	1	Non-production of record related to sample	0.659
		2	Non-production of record related to PPEs	0.095
		3	Non-production of record related to sample	0.740
<b>Sub-Total</b>				<b>1.773</b>

(Rs. in million)

Sr.#	Name of office	AIR Para #	Particulars	Amount
<b>Home Department</b>				
1	Assistant Inspector General of Police Welfare, Karachi	12	Detail of distribution / utilization of SARS Cov-2, Antibody Test.	2.041
<b>Sub-Total</b>				<b>2.041</b>
<b>G-Total</b>				<b>22.969</b>

## Local Government, Housing & Town Planning Department

[AIR Para: 1.1]

<b>District Council Tando Allahyar, FY 2019-20 (O.M No-01)</b>	
<b>Sr.</b>	<b>Description of record not produced</b>
1	Plans/SOPs to dealt with the situation wherein officers/official who have been declared as COVID-19 positive specially the staff of health, sanitation and solid waste departments/section of council
2	Plan/SOPs to provide the basic services including sanitation, solid waste in days of complete lock down
3	Record/details showing the role of office to facilitate the Provincial Government departments specially Hospitals, situated within the limits of council to mitigate the spread of COVID-19
4	Exemptions granted in taxes, duties, fees, cess, levies and charges to general public, employees, contractor/suppliers
5	Record/details regarding how the situation of COVID-19 effect the working of council
6	Record/details regarding how the situation of COVID-19 resulted in decrease in revenue (own sources) if any with details

[AIR Para: 1.1]

<b>Municipal Committee Sanghar of Shaheed Benazir Abad Division</b>	
<b>Sr.</b>	<b>Detail of Record/Data not produced to Audit</b>
1	Requisite information regarding COVID-19 expenditure FY 2019-20” requisitioned through prescribed Questionnaire
2	Vouchers pertaining to purchase of masks, soaps, gloves, hand sanitizers, chlorine spray machines, walk through gates, ration bags and awareness campaigns.
3	Names, CNIC, Cell No. and residential addresses of recipients of procured relief items related to COVID-19.
7	Procedure adopted for distribution of relief items to relevant persons.
9	Detail of purchase committee for COVID-19 related expenditure.
12	Consumption registers of COVID-19 related procured items.

[AIR Para: 1.1]

<b>Sr.</b>	<b>Description</b>	<b>Remarks</b>
<b>1. Mayor/Municipal Commissioner, SMC F.Y 2019-20 (OM No-01)</b>		
(i)	Minutes of meeting(s) of council specially held to provide relief to the people of residing in the limit of the council in an emergency situation arising due to widespread of pandemic of Corona Virus (COVID-19) disease	Record not produced to audit team for Audit scrutiny
(ii)	Plans/SOPs to dealt with the situation wherein officers/official who have been declared as COVID-19 positive specially the staff of health, sanitation and solid waste departments/section of council	
(iii)	Plan/SOPs to provide the basic municipal services including sanitation, solid waste in days of complete lock down	

Sr.	Description	Remarks
(iv)	Record/details showing the role of office to facilitate the Provincial Government departments specially Hospitals, situated within the limits of council to mitigate the spread of COVID-19	
(v)	Exemptions granted in taxes, duties, fees, cess, levies and charges to general public, employees, contractor/suppliers	
(vi)	Record/details regarding how the situation of COVID-19 effect the working of council	
(vii)	Record/details regarding how the situation of COVID-19 resulted in decrease in revenue (own sources) if any with details	
<b>2. Municipal Committee Khairpur, F.Y 2019-20, (OM # 1)</b>		
(i)	The management incurred total expenditure of Rs 894,888/-in F/Y 2019-20; whereas payment of Rs 465,825/- was made leaving liability of Rs 429,063/-on account of Purchase of Sanitizer Gates (02 Nos) Mask & Hand Sanitizers and Diesel, Petrol & Oil for Fumigation.	Record of liability was not produced

**[AIR Para: 1.1]**

Sr.	Description
<b>1. Chief Officer, District Council Larkana, F.Y 2019-20, (OM # 04)</b>	
1	Minutes of meeting(s) of council specially held to provide relief to the people of residing in the limit of the council in an emergency situation arising due to widespread of pandemic of Corona Virus (COVID-19) disease
2	Plans/SOPs to dealt with the situation wherein officers/official who have been declared as COVID-19 positive specially the staff of health, sanitation and solid waste departments/section of council
3	Record/details of expenditure incurred on fumigation in rural areas of council Rs. 1,790,850/-
4	Exemptions granted in taxes, duties, fees, cess, levies and charges to general public, employees, contractor/suppliers
5	Information required vide annex-1B regarding COVID-19

Sr.	Description
<b>2. Chief Officer, District Council, Kamaber-Shahdadkot @ Kamber, F.Y 2019-20, (OM # 05)</b>	
1	Minutes of meeting(s) of council specially held to provide relief to the people of residing in the limit of the council in an emergency situation arising due to widespread of pandemic of Corona Virus (COVID-19) disease
2	Plans/SOPs to dealt with the situation wherein officers/official who have been declared as COVID-19 positive specially the staff of health, sanitation and solid waste departments/section of council
3	Plan/SOPs to provide the basic municipal services including sanitation, solid waste in days of complete lock down
4	Record/details showing the role of office to facilitate the Provincial Government departments specially Hospitals, situated within the limits of council to mitigate the spread of COVID-19
5	Exemptions granted in taxes, duties, fees, cess, levies and charges to general public, employees, contractor/suppliers
6	Information required vide annex-1B regarding COVID-19

<b>Sr.</b>	<b>Description</b>
<b>3. Chief Municipal Officer, Municipal Committee, Kamber, F.Y 2019-20 (OM # 04)</b>	
1	Minutes of meeting(s) of council specially held to provide relief to the people of residing in the limit of the council in an emergency situation arising due to widespread of pandemic of Corona Virus (COVID-19) disease
2	Plans/SOPs to dealt with the situation wherein officers/official who have been declared as COVID-19 positive specially the staff of health, sanitation and solid waste departments/section of council
3	Exemptions granted in taxes, duties, fees, cess, levies and charges to general public, employees, contractor/suppliers
4	Information required vide annex-1B regarding COVID-19

<b>Sr.</b>	<b>Description</b>
<b>4. Town Officer, Town Committee Naseerabad, F.Y 2019-20, (OM # 04)</b>	
1	Minutes of meeting(s) of council specially held to provide relief to the people of residing in the limit of the council in an emergency situation arising due to widespread of pandemic of Corona Virus (COVID-19) disease
2	Plans/SOPs to dealt with the situation wherein officers/official who have been declared as COVID-19 positive specially the staff of health, sanitation and solid waste departments/section of council
3	Exemptions granted in taxes, duties, fees, cess, levies and charges to general public, employees, contractor/suppliers
4	Information required vide annex-1B regarding COVID-19

<b>Sr.</b>	<b>Description</b>
<b>3. Chief Municipal Officer, Municipal Committee, Kamber, F.Y 2019-20 (OM # 04)</b>	
1	Minutes of meeting(s) of council specially held to provide relief to the people of residing in the limit of the council in an emergency situation arising due to widespread of pandemic of Corona Virus (COVID-19) disease
2	Plans/SOPs to dealt with the situation wherein officers/official who have been declared as COVID-19 positive specially the staff of health, sanitation and solid waste departments/section of council
3	Exemptions granted in taxes, duties, fees, cess, levies and charges to general public, employees, contractor/suppliers
4	Information required vide annex-1B regarding COVID-19

**Annex-2**

**4.2.1 Non-submission of accounts along with vouchers/bills - Rs1,012.197 million**

(Rs. in million)

<b>Sr #</b>	<b>Name of Office</b>	<b>AIR Para #</b>	<b>Amount</b>
1	Deputy Commissioner, Sukkur	09	125.534
2	Deputy Commissioner, Malir Karachi	10	90.973
3	Deputy Commissioner, Hyderabad	42	72.979
4	Deputy Commissioner, West Karachi	09	60.870
5	Deputy Commissioner, Central Karachi	03	51.034
6	Deputy Commissioner, East Karachi	09	50.379
7	Deputy Commissioner, Korangi Karachi	08	45.650
8	Deputy Commissioner, Khairpur	06	45.113
9	Deputy Commissioner, Sanghar	36	41.475
10	Deputy Commissioner, Tharparkar	01	37.222
11	Deputy Commissioner, Naushehro Feroze	06	36.833
12	Deputy Commissioner, Shaheed Benazirabad	06	35.353
13	Deputy Commissioner, Qamber @ shahdadkot	29	33.306
14	Deputy Commissioner, Larkana	23	31.469
15	Deputy Commissioner, Umerkot	02	31.204
16	Deputy Commissioner, Kandhkot @ Kashmore	06	30.729
17	Deputy Commissioner, Thatta	13	30.140
18	Deputy Commissioner, Shikarpur	04	28.719
19	Deputy Commissioner, Mirpurkhas	05	27.682
20	Deputy Commissioner, T.M. Khan	07	27.067
21	Deputy Commissioner, Jacobabad	06	26.742
22	Deputy Commissioner, Sujawal	11	25.648
23	Deputy Commissioner, Tando Allahyar	05	24.684
24	Deputy Commissioner, Shikarpur	06	1.392
<b>Total</b>			<b>1,012.197</b>

### Annex-3

#### 4.2.2 Irregular procurement without agreement - Rs776.90 million and non-recovery of stamp duty - Rs2.817 million

(Rs. in million)

Sr. #	Name of Office	AIR Para #	Amount	Stamp duty
1	Deputy Commissioner, Sukkur	20	127.505	0.382
2	Deputy Commissioner, Malir Karachi	16	89.749	0.269
3	Deputy Commissioner, West Karachi	06	60.870	0.213
4	Deputy Commissioner, East Karachi	06	50.359	0.176
5	Deputy Commissioner, Hyderabad	36	46.203	0.073
6	Deputy Commissioner, Korangi Karachi	05	45.480	0.159
7	Deputy Commissioner, Khairpur	19	44.953	0.135
8	Deputy Commissioner, Naushehro Feroze	03	36.833	0.129
9	Deputy Commissioner, Dadu	03	34.699	0.121
10	Deputy Commissioner, Sanghar	30	33.923	0.102
11	Deputy Commissioner, Qamber @ shahdadkot	30	33.306	0.116
12	Deputy Commissioner, Larkana	26	31.469	0.110
13	Deputy Commissioner, Kandhkot @ kashmore	01&02	30.729	0.11
14	Deputy Commissioner, Shikarpur	01 & 02	28.719	0.011
15	Deputy Commissioner, Mirpurkhas	11	27.682	0.097
16	Deputy Commissioner, Jacobabad	01 & 02	26.742	0.009
17	Deputy Commissioner, T.M. Khan	03	26.287	0.092
18	Deputy Commissioner, Shikarpur	08 & 09	1.392	0.005
19	Deputy Commissioner, Sujawal	10	0	0.085
20	Deputy Commissioner, Thatta	12	0	0.101
21	Deputy Commissioner, Jamshoro	08	0	0.118
22	Deputy Commissioner, Matiari	11	0	0.098
23	Deputy Commissioner, Shaheed Benazirabad	09	0	0.106
<b>Total</b>			<b>776.900</b>	<b>2.817</b>



**Annex-4**

**4.2.4 Non-urrendering of savings – Rs184.967 million**

(Rs. in million)

Sr. #	Name of Office	AIR Para #	Amount
<b>Services, General Administration &amp; Coordination Department</b>			
1	Deputy Commissioner, Hyderabad	41	33.254
2	Deputy Commissioner, Malir Karachi	25	30.701
3	Deputy Commissioner, Sukkur	06	21.634
4	Deputy Commissioner, Shikarpur	11	9.628
5	Deputy Commissioner, Larkana	25	7.271
6	Deputy Commissioner, T.M. Khan	16	4.508
7	Deputy Commissioner, Sanghar	06	3.446
8	Deputy Commissioner, Kandhkot @ Kashmore	14 & 15	2.015
9	Deputy Commissioner, Umerkot	06	1.939
10	Deputy Commissioner, Jamshoro	15	0.822
11	Deputy Commissioner, Dadu	06	0.214
12	Deputy Commissioner, Jacobabad	13	0.160
13	Deputy Commissioner, Thatta	09	0.089
<b>Sub-Total</b>			<b>115.681</b>
<b>Health Department</b>			
1	MS Dr. Ruth K.M. PFAU Civil Hospital, Karachi,	16	8.604
2	Secretary, Health Department, Karachi	57	7.193
3	Lyari General Hospital Karachi	23	0.650
<b>Sub-Total</b>			<b>16.447</b>
<b>Home Department</b>			
1	Assistant Inspector General of Police Welfare, Karachi	16	52.839
<b>Sub-Total</b>			<b>52.839</b>
<b>G.Total</b>			<b>184.967</b>

## Annex-5

### 4.2.6 Non-execution of contract agreement – Rs145.606 million

(Rs. in million)

Sr. #	Name of Office	AIR Para #	Amount
<b>Health Department</b>			
1	District Health Officer, Tharparkar @ Mithi	5	1.999
2	District Health Officer, Umerkot	5	1.996
3	District Health Officer (West) Karachi	17	2.992
4	District Health Officer (Korangi) Karachi	17	2.998
5	District Health Officer (South) Karachi	14	2.382
6	District Health Officer (Central) Karachi	18	2.999
7	District Health Officer, Thatta	6	1.884
8	Medical Superintendent Dr. Ruth K.M. PFAU Civil Hospital, Karachi	7	36.476
9	Medical Superintendent Peoples Medical College Hospital, Shaheed Benazirabad	6	28.116
10	District Health Officer Badin	21	2.000
11	District Health Officer Sanghar	18	2.000
12	DHO Mityari	04	1.287 0.615
13	DHO Dadu	04	2.000
14	M.S CMC Hospital Larkana	07	1.546
15	DHO Ghotki	12	1.998
16	Director Health Services	04	1.200 24.225
17	DHO, Kamber	66	1.983
18	DHO Hyderabad	03	2.959
19	M.S Civil Hospital Khairpur	07	19.965
20	DHO, Khairpur	01	1.986
		<b>Total</b>	<b>145.606</b>

## Annex-6

### 4.2.8 Non-obtaining of performance guarantee to cover defects liabilities – Rs117.205 million

(Rs. in million)

Sr. #	Name of Office	AIR Para #	Amount
<b>Services, General Administration &amp; Coordination Department</b>			
1	Deputy Commissioner, West Karachi	05	6.087
2	Deputy Commissioner, East Karachi	05	5.359
3	Deputy Commissioner, Central Karachi	06	4.958
4	Deputy Commissioner, Hyderabad	12	4.620
5	Deputy Commissioner, Korangi Karachi	04	4.548
6	Deputy Commissioner, Khairpur	08	4.495
7	Deputy Commissioner, Naushehro Feroze	01	3.684
8	Deputy Commissioner, Malir Karachi	05	3.597
9	Deputy Commissioner, Shaheed Benazirabad	08	3.535
10	Deputy Commissioner, Dadu	02	3.469
11	Deputy Commissioner, Sanghar	07	3.392
12	Deputy Commissioner, Jamshoro	07	3.384
13	Deputy Commissioner, Tharparkar	02	3.348
14	Deputy Commissioner, Qamber @ shahdadkot	33	3.331
15	Deputy Commissioner, Kandhkot @ Kashmore	08	3.073
16	Deputy Commissioner, Thatta	11	2.879
17	Deputy Commissioner, Shikarpur	05	2.871
18	Deputy Commissioner, Matiari	07	2.800
19	Deputy Commissioner, Mirpurkhas	10	2.768
20	Deputy Commissioner, Jacobabad	08	2.674
21	Deputy Commissioner, T.M. Khan	02	2.628
22	Deputy Commissioner, Sujawal	04	2.449
23	Deputy Commissioner, Shikarpur	04	0.139
<b>Sub-Total</b>			<b>80.088</b>
<b>Health Department</b>			
1	District Health Officer, Umerkot	8	0.199
2	District Health Officer (West) Karachi	16	0.299
3	District Health Officer (Korangi) Karachi	16	0.299
4	District Health Officer (Central) Karachi	17	0.299

(Rs. in million)

<b>Sr. #</b>	<b>Name of Office</b>	<b>AIR Para #</b>	<b>Amount</b>
5	District Health Officer, Shaheed Benazirabad	1	0.203
6	District Health Officer, Naushehroferoze	1	0.200
7	Medical Superintendent Dr. Ruth K.M. PFAU Civil Hospital, Karachi	9	14.139
8	District Health Officer, Tando Allahyar	4	0.091
9	District Health Officer Mirpurkhas	4	0.282
10	District Health Officer, Tando Mohammad Khan	5	0.086
11	Lyari General Hospital Karachi	16	5.934
12	District Health Officer East Karachi	14	0.249
13	DHO Matiyari	3	0.200
14	M.S Services Hospital Karachi	6	5.000
15	DHO, Ghotki	11	0.199
16	Director, Health Services Karachi	3	0.221
17	M.S. LUMS Hospital Hyderabad	4	1.912
18	M.S. Civil Hospital Khairpur	3	1.997
19	DHO, Khairpur	5	0.197
<b>Sub-Total</b>			<b>32.006</b>
<b>Home Department</b>			
1	Assistant Inspector General of Police Welfare, Karachi	03	5.111
<b>Sub-Total</b>			<b>5.111</b>
<b>G-Total</b>			<b>117.205</b>

## 4.2.9 Non-deduction of government taxes – Rs107.222 million

(Rs. in million)

Sr. #	Name of Office	AIR Para #	Particulars	Amount
<b>Services, General Administration &amp; Coordination Department</b>				
1	Deputy Commissioner, Malir, Karachi	09	IT	8.398
2	Deputy Commissioner, Qamber @ shahdadkot	32	IT & GST	7.161
3	Deputy Commissioner, Khairpur	04	GST	3.887
4	Deputy Commissioner, Sanghar	01	IT & GST	3.738
5	Deputy Commissioner, Naushehro Feroze	04	GST	3.276
6	Deputy Commissioner, Shikarpur	14	Income Tax	1.867
7	Deputy Commissioner, Sukkur	07	Income Tax	1.815
8	Deputy Commissioner, Dadu	05	Income Tax	1.561
9	Deputy Commissioner, Sujawal	06	GST	1.414
10	Deputy Commissioner, Kandhkot @ Kashmore	04	GST	1.319
11	Deputy Commissioner, Jamshoro	10	GST	1.284
12	Deputy Commissioner, Jacobabad	03	Income Tax	1.203
13	Deputy Commissioner, Shikarpur	16	GST	1.118
14	Deputy Commissioner, Jacobabad	04	GST	1.111
15	Deputy Commissioner, Mirpurkhas	08	GST	1.021
16	Deputy Commissioner, T.M. Khan	05	GST	0.906
17	Deputy Commissioner, Hyderabad	34	Income Tax	0.696
18	Deputy Commissioner, Hyderabad	33	Less IT	0.691
19	Deputy Commissioner, Larkana	18	IT & GST	0.680
20	Deputy Commissioner, Umerkot	18	Income Tax	0.585
21	Deputy Commissioner, Central Karachi	04	GST	0.585
22	Deputy Commissioner, Dadu	04	GST	0.567
23	Deputy Commissioner, Khairpur	03	Less IT	0.559
24	Deputy Commissioner, Hyderabad	32	GST	0.509
25	Deputy Commissioner, Shaheed Benazirabad	10	GST	0.507
26	Deputy Commissioner, T.M. Khan	06	Income Tax	0.432
27	Deputy Commissioner, Kandhkot @ Kashmore	03	Less IT	0.285
28	Deputy Commissioner, Central Karachi	07	Income Tax	0.095
29	Deputy Commissioner, Sujawal	15	SST	0.218
		13	SST	0.072
30	Deputy Commissioner, Central Karachi	08	SST	0.177
31	Deputy Commissioner, Khairpur	05	SST	0.167
32	Deputy Commissioner, Jamshoro	04	SST	0.110
33	Deputy Commissioner, Shikarpur	13	SST	0.052
34	Deputy Commissioner, T.M. Khan	02	GST	0.096
35	Deputy Commissioner, Shikarpur	09	Professional	0.010

(Rs. in million)

Sr. #	Name of Office	AIR Para #	Particulars	Amount
			tax	
36	Deputy Commissioner, Kandhkot @ Kashmore	12	Professional tax	0.008
37	Deputy Commissioner, Jacobabad	11	Professional tax	0.008
<b>Sub-Total</b>				<b>48.188</b>
<b>Health Department</b>				
1	Secretary, Health Department, Karachi	27	Income Tax	1.061
			Sindh Sales Tax	0.297
		28	Income Tax	0.179
Sindh Sales Tax	0.051			
		29	Income Tax	1.462
2	Director General Health Services Sindh, Hyderabad	13	General Sales Tax	2.824
3	District Health Officer, Tharparkar@ Mithi	3	General Sales Tax	0.339
4	District Health Officer, Umerkot	1	Income Tax	0.069
5	District Health Officer, Umerkot	6	General Sales Tax	0.339
6	Director, Syed Abdullah Shah Institute of Medical Sciences, Sehwan	3	Income Tax	3.046
		5	General Sales Tax	9.010
7	District Health Officer, Naushehroferoze	4	General Sales Tax	0.068
		5	Income Tax	0.090
8	Medical Superintendent Peoples Medical College Hospital, Shaheed Benazirabad	1	Income Tax	0.999
9	District Health Officer Mirpurkhas	5	Income Tax	0.028
10	Lyari General Hospital Karachi	18	Income Tax	0.279
11	District Health Officer Larkana	8	General Sales Tax	0.102
12	M.S Services Hospital Karachi	4	General Sales Tax	1.429
13	Director Health Services Karachi	2	General Sales Tax	15.818
14	DHO Kamber @ Shahdadkot	70	General Sales Tax	0.088
15	DHO, Khairpur	2	General Sales Tax	0.156
16	Director, PPP Node (MERF)	14	General Sales	0.110

(Rs. in million)

Sr. #	Name of Office	AIR Para #	Particulars	Amount
			Tax	
17	DHO, Kamber	63	Income Tax	0.069
18	M.S. Civil Hospital Khairpur	8	Income Tax	0.458
19	DHO, Khairpur	3	Income Tax	0.041
20	Director PPP Node (MERF)	13	Income Tax	0.222
<b>Sub-Total</b>				<b>38.634</b>
<b>Finance Department</b>				
1	Secretary, Finance Department, Karachi	45	Income Tax	6.503
		46	General Sales Tax	3.622
		47	Sindh Sales Tax	5.267
<b>Sub-Total</b>				<b>15.392</b>
<b>Board and Universities Department</b>				
1	Director, International Center for Chemical & Biological Science Karachi	01	Sindh Sales Tax	2.174
<b>Sub-Total</b>				<b>2.174</b>
<b>Home Department</b>				
1	Assistant Inspector General of Police Welfare, Karachi	02	Income Tax	0.578
		04	General Sales Tax	0.436
<b>Sub-Total</b>				<b>1.014</b>
<b>Local Government, Housing &amp; Town Planning Department</b>				
1	District Council, Kashmore	02	GST	0.339
2	Municipal Committee, Ratodero	04	GST	0.356
3	Municipal Committee, Kandkhot	02	GST	0.418
4	Municipal Committee, Thull	12	GST	0.102
5	Town Committee, Arija	10	GST	0.077
6	Town Committee, Kashmore	02	GST	0.266
7	Town Committee, Guddu	02	GST	0.262
<b>Sub-Total</b>				<b>1.820</b>
<b>G-Total</b>				<b>107.222</b>

## 4.2.19 Loss due to less deduction of GST - Rs23.203 million

(Amount in Rupees)				
Name of Supplier	Amount of bills	GST on bills	GST deducted	Difference of GST
M/s Aijaz Enterprises	2,070,000	351,900	70,380	281,520
	4,720,000	802,400	160,480	641,920
	23,350,000	3,969,500	793,900	3,175,600
	4,659,000	792,030	158,406	633,624
	597,000	101,490	20,298	81,192
	516,000	87,720	17,544	70,176
	750,000	127,500	25,500	102,000
<b>Total</b>				<b>4,986,032</b>
M/s Swaira Enterprises	12,716,000	2,161,720	432,344	1,729,376
	3,475,000	590,750	118,150	472,600
<b>Total</b>				<b>2,343,331</b>
M/s Perfect Business Group	4,522,050	768,749	153,750	614,999
	2,919,550	496,324	99,265	397,059
	5,200,000	884,000	176,800	707,200
	750,000	127,500	25,500	102,000
	680,000	115,600	23,120	92,480
	3,000,000	510,000	102,000	408,000
	3,900,000	663,000	132,600	530,400
<b>Total</b>				<b>2,852,138</b>
M/s Imperial Trader	12,716,000	2,161,720	369,524	1,792,196
	6,921,000	1,176,570	201,123	975,447
<b>Total</b>				<b>2,767,643</b>
M/s Bukhari Group of company	4,118,000	700,060	119,668	580,392
	8,598,000	1,461,660	249,858	1,211,802
	8,263,640	1,404,819	240,140	1,164,679
	2,285,360	388,511	66,412	322,099
	516,000	87,720	14,995	72,725
	3,407,500	579,275	99,021	480,254
	710,000	120,700	20,632	100,068
	597,000	101,490	17,349	84,141
	2,995,000	509,150	87,034	422,116
<b>Total</b>				<b>4,438,276</b>
M/s Indus Associates	6,780,000	1,152,600	1,152,600	-
	(3,842,550-422,000)	558,319	558,319	-
	4,766,550	810,314	138,515	671,799
	510,000	86,700	74,103	12,597



(Amount in Rupees)

Name of Supplier	Amount of bills	GST on bills	GST deducted	Difference of GST
	610,000	103,700	88,632	15,068
<b>Total</b>				<b>699,464</b>
M/s High Point Holding	6,780,000	1,152,600	1,152,600	-
	(2,422,500-422,000)	351,987	70,397	281,590
<b>Total</b>				<b>281,590</b>
M/s Dawood Khan & Co	1,060,000	180200	154017	26183
	160,000	27200	23248	3952
	3005500	510935	436697	74238
	2496000	424320	424320	0
	5650000	960500	820940	139560
	1924400	327148	279614	47534
	1760000	299200	255726	43474
	255600	43452	37138	6314
<b>Total</b>				<b>364,515</b>
M/s SMR Associates	1,220,000	177,265	35,453	141,812
	1,096,000	159,248	31,850	127,398
	1,050,000	152,564	152,564	0
	700,000	101,709	20,342	81,367
	554,400	94,248	16,111	78,137
<b>Total</b>				<b>428,714</b>
M/s Sattari Garments	3,830,400	6511,68	111,311	539,857
	5,969,600	1,014,832	867,378	147,454
	4,400,000	748,000	127,863	620,137
	648,000	110,160	94,154	16,006
<b>Total</b>				<b>1,323,454</b>
M/s Fine Solution	1,220,000	207,400	35,453	171,947
<b>Total</b>				<b>171,947</b>
M/s Mohabbat Ali Enterprises	1,094,000	185,980	37,196	148,784
	11,768,000	2,000,560	400,112	1,600,448
	3,500,000	595,000	119,000	476,000
<b>Total</b>				<b>2,225,232</b>
M/s Designer	12,967,752	2,204,518	1,884,203	320,315
<b>Total</b>				<b>320,315</b>
<b>Grand Total</b>				<b>23,202,651</b>

## Annex-9

## 4.2.23 Non-remittance of government taxes – Rs20.458 million

(Rs. in million)

Sr. #	Name of Office	AIR Para #	Particulars	Amount
<b>Health Department</b>				
1	Secretary, Health Department, Karachi	56	I. Tax & SST	2.055
<b>Sub-Total</b>				<b>2.055</b>
<b>Finance Department</b>				
1	Secretary, Finance Department, Karachi	40	I. Tax & SST	7.783
<b>Sub-Total</b>				<b>7.783</b>
<b>Local Government, Housing &amp; Town Planning Department</b>				
<b>[AIR Para: 3.2]</b>				
1	DMC Korangi, Karachi	3	Income Tax	0.270
2	DMC Central, Karachi	1	Income Tax	0.052
			Sindh Sales Tax	0.035
<b>Sub-Total</b>				<b>0.357</b>
<b>[AIR Para: 5.1]</b>				
1	Town Committee Matiari	3	I. Tax & SST	0.127
2	Town Committee New Saeedabad	4	I. Tax & SST	0.108
3	Town Committee Bhitshah	3	I. Tax & SST	0.379
4	Municipal Committee Dadu	3	I. Tax & SST	0.802
5	Municipal Committee Johi	3	I. Tax & SST	0.496
6	Town Committee Sita Road	2	I. Tax & SST	0.146
7	Municipal Committee Kotri	2	I. Tax & SST	0.201
8	Municipal Committee Bholari	2	I. Tax & SST	0.575
9	Municipal Committee Tando Muhammad Khan	2	I. Tax & SST	0.168
10	Municipal Committee Tando Allahyar	5	I. Tax & SST	0.470
11	District Council Tando Allahyar	8	I. Tax & SST	0.150
12	Town Committee Nindo Shahar	3	I. Tax & SST	0.105
<b>Sub-Total</b>				<b>3.727</b>
<b>[AIR Para: 4.1]</b>				
1	Municipal Committee Mithi of Mirpurkhas Division	4.1	I. Tax & SST	0.232
<b>Sub-Total</b>				<b>0.232</b>
<b>[AIR Para: 3.2]</b>				
1	MC Nawab Shah	4	Income Tax	0.300
2	TC Sakrand	4	Income Tax	0.127
<b>Sub-Total</b>				<b>0.427</b>
<b>[AIR Para: 5.1]</b>				
1	Municipal Commissioner, SMC	8&9	I. Tax & SST	1.275
2	Municipal Committee Khairpur	4	I. Tax & SST	0.070

(Rs. in million)

Sr. #	Name of Office	AIR Para #	Particulars	Amount
3	Municipal Committee Pir Jo Goth (Kingri)	3	I. Tax & SST	0.216
4	Municipal Committee Ahmedpur	2	I. Tax & SST	0.060
5	Town Committee, Pacca Chang (FaizGanj)	2	I. Tax & SST	0.148
6	Town Committee, PanoAkil	2	I. Tax & SST	0.135
<b>Sub-Total</b>				<b>1.904</b>
	<b>[AIR Para: 4.2]</b>			
1	District Council, Larkanao	3	Income Tax	0.270
2	Municipal Committee, Ratodero	3	Income Tax	0.094
3	Municipal Committee, Naudero	3	Income Tax	0.074
4	District Council, Kamber-Shahdadkot @ Kamber	3	Income Tax	0.471
			SST/GST	1.832
5	Municipal Committee, Kamber	5	Income Tax	0.116
			SST/GST	0.077
6	Town Committee, Naseerabad	3	Income Tax	0.131
			SST/GST	0.510
7	Municipal Committee, Shikarpur	3	Income Tax	0.398
<b>Sub-Total</b>				<b>3.973</b>
<b>G-Total</b>				<b>20.458</b>

**Annex-10**

**4.2.26 Mis-classification of expenditure – Rs9.881 million**

(Amount in Rupees)

Name of Supplier	Particular	Expenditure charged under the Head of A/c	Expenditure to be charged under the head of A/c	Amount
<b>Health Department</b>				
<b>Medical Superintendent Dr. Ruth K.M. PFAU Civil Hospital, Karachi (AIR Para # 05)</b>				
M/s N & N Enterprises	Purchase 32 nos. of Air Conditioners (2 ton) @ Rs.124000/- each, 20 Nos. of A.C (1.5 ton) @72000/- and 02 nos. of A.C (1 ton) @ Rs.65000/-	A-05270 (Others)	A-09106 (Plant & Machinery)	5,538,000
M/s Security Solution Services	Purchase 32 Nos. of CCTV cameras @ Rs.39,060/-	A-05270 (Others)	A-09106 (Plant & Machinery)	1,249,950
<b>Sub-Total</b>				<b>6,787,950</b>
<b>District Health Officer Tando Mohammad Khan (AIR Para # 04)</b>				
ABA Enterprises Hyderabad	Steel Amira 2 Nos @ Rs38000	A-05270 (Others)	Purchase of Furniture	76,000
	Office Table 4 Nos @ Rs15500	A-05270 (Others)	Purchase of Furniture	62,000
	Office chair 12 Nos @ Rs4400	A-05270 (Others)	Purchase of Furniture	52,800
<b>Sub-Total</b>				<b>190,800</b>
<b>Medical Superintendent Chandka Medical College Hospital, Larkana (AIR Para # 05)</b>				
M/s Medical Leaf Sukkur	Purchase 13 nos. of Air Conditioners @ Rs91,600/- each,	A-05270 (Others)	A-09106 (Plant & Machinery)	1,191,000
<b>Sub-Total</b>				<b>1,191,000</b>
<b>Board and Universities Department</b>				
<b>Director, International Center for Chemical &amp; Biological Science Karachi</b>				
M/s Evernew Technologies	Purchase of thermal printer, HP laser jet & bar code scanner	Consumables	Purchase of Equipment	391,000
M/s New Labsco Enterprise Same	Purchase of Steel stain trolleys 03 Nos.	Consumables	Purchase of Equipment	395,000
	Purchase of tents, qunat, iron pole water tank etc	Miscell:	Purchase of F/F	925,000
<b>Sub-Total</b>				<b>1,711,000</b>
<b>G-Total</b>				<b>9,880,750</b>

**Annex-11**

**4.2.29 Excess expenditure incurred over & above budgetary allocation – Rs6.846 million**

(Rs. in million)

Name of Supplier / Vendor	Head of Account	Description of materials	Budget release Date	Amount released	Cheque No. & date	Amount of Expenditure	Excess
<b>Services, General Administration &amp; Coordination Department</b>							
<b>Deputy Commissioner (Korangi), Karachi (AIR # 14)</b>							
-	A03921 Unforeseen expenditure for disaster preparedness & relief	-	-	?????	-	?????	<b>1.913</b>
<b>Board and Universities Department</b>							
<b>Director, International Center for Chemical &amp; Biological Science Karachi (AIR # 11)</b>							
M/s Global Marketing Services	Purchase of RNA Extraction Machine	Supply of Maeistrom 9600 Nucleic Acid Extraction	3737110 dt. 19.5.2020	5.500	30112910 & 29933875 dt. 16.5.2020	6.800	1.300
M/s Briogene Pvt. Ltd		LAB Aid 8245 Nucleic Aid Extraction System	Same		29933834 dt. 29-4-2020	2.600	2.600
<b>Sub-Total</b>				<b>5.500</b>		<b>9.400</b>	<b>3.900</b>
List of 16 employees Fixed Honorarium for m/o May,2020	Salaries & Honorarium	As per budget proposal & release by FD	3732987 dt: 16.4.2020	1.280	29933837 to 53 dated 11.5.2020	0.790	
08 Research Associates Salaries for m/o May,2020					30112911 dt. 19.5.2020	0.343	
08 Research Associates Salaries for m/o June,2020					-	0.238	
List of 28 fixed honorarium Fixed Honorarium for m/o June,2020					30112929 & 30112930 dt. 06.06.2020	0.464	
					30112934 dt. 10.6.2020	0.478	
<b>Sub-Total</b>				<b>1.280</b>		<b>2.313</b>	<b>1.033</b>
<b>Total</b>				<b>6.780</b>		<b>11.713</b>	<b>4.933</b>
<b>G.Total</b>							<b>6.846</b>

**Annex-12**

**4.2.30 Non-adjustment of advances – Rs6.000 million**

(Amount in Rupees)

Sr.	Date	Name	Zone	Description	Head of Account	Amount
<b>1. DMC West, FY 2019-20 (O.M No-01)</b>						
1	01-04-2020	Akhlq Ahmed, Accounts Officer	Keameri Zone	Advance payment for purchase and arrangement necessary items for campaign at COVID-19	Disaster management	1,000,000
2	01-04-2020		Site Zone	Advance payment for purchase and arrangement necessary items for campaign at COVID-19	Disaster management	1,000,000
3	01-04-2020		Orangi Zone	Advance payment for purchase and arrangement necessary items for campaign at COVID-19	Disaster management	1,000,000
4	01-04-2020		Baldia Zone	Advance payment for purchase and arrangement necessary items for campaign at COVID-19	Disaster management	1,000,000
<b>Sub-total – (DMC West, Karachi)</b>						<b>4,000,000</b>

(Amount in Rupees)

Description	To Whom paid	Amount
<b>2. DMC East, FY 2019-20 (O.M No-01)</b>		
Advance payment for COVID activities	Director, Disaster Management	2,000,000
<b>Sub-total – (DMC East, Kaarchi)</b>		<b>2,000,000</b>

#### 4.2.35 Un-authorized and un-necessary expenditure on printing material from M/s Mint Printers - Rs4.266 million

(Amount in Rupees)

<b>Work order dated 21.03.2020</b>				
Sr. #	Particulars	Work order & Quantity	Unit Rate	Amount
1	Banners/Panaflaxs 7x3 Sindhi	500	442	221000
2	Banners/Panaflaxs 7x3 Urdu	500	442	221000
3	Leaflets 90G-A4 Sindhi	250000	3.82	955000
4	Leaflets 90G-A4 Urdu	250000	3.82	955000
<b>Total</b>				<b>2,352,000</b>
As per delivery record supply was delivered vide 5 delivery documents on piece meal in PDMA-Sindh (HQ) out of which 100,000 leaflets in warehouse Karachi up to 30.03.2020.				
<b>Work order dated 03.03.2020</b>				
1	Banners/Panaflaxs 7x3 Urdu	500		736000
2	Posters 148G-17X22	500		
3	Leaflets 128G-A4 Sindhi	120000		
<b>Total</b>				<b>736,000</b>
As per delivery record supply was delivered vide 10 delivery documents on piece meal in PDMA-Sindh (HQ) out of which Sr.No 1 & 2 delivered in warehouse Karachi up to 05.03.2020.				
<b>Work order dated 05.03.2020</b>				
1	Banners/Panaflaxs 7x3 Urdu	500		736000
2	Posters 148G-17X22	500		
3	Leaflets 128G-A4 Sindhi	120000		
<b>Total</b>				<b>736000</b>
As per delivery record supply was delivered vide 3 delivery documents o PDMA-Sindh HQ) out of which Sr.No 1 & 2 delivered in warehouse Karachi on 09.03.2020.				
<b>Work order dated 05.03.2020</b>				
1	Banners/Panaflaxs 7x3 Sindhi	500		442000
2	Banners/Panaflaxs 7x3 Urdu	500		
<b>Total</b>				<b>442,000</b>
As per delivery record supply was delivered to PDMA-Sindh HQ) on 16.03.2020.				
	<b>Grant Total</b>			<b>4,266,000</b>

## Annex-14

### 4.2.40 Irregular expenditure to avoid lapse of budget – Rs2.494 million

(Amount in Rupees)

Particulars	Unit	Qty	Rate	Amount
Room Spray	Nos	48	285	13,680
Mosquito Spray	Nos	48	539	25,872
Lux Soap	Nos	180	168	30,240
Phenyl Container	Nos	24	676	16,224
Tissue Paper	CTN	24	9,500	228,000
Tissue Roll	PKT	600	1,100	660,000
Tea Bag	PKT	640	475	304,000
Green Tea	PKT	600	155	93,000
Every Day Milk	KG	108	895	96,660
Sugar	KG	80	95	7,600
Biscuits	PKT	220	165	36,300
Coffee Nescafe	Bottle	96	500	48,000
Water Bottle Crate	Crate	550	480	264,000
Tea Kettle	Nos	4	4,200	16,800
Power extension Board	Nos	8	850	6,800
Glass Disposable (1000X1) CTN	Nos	15	6,950	104,250
Spoon Plastic Disposable (100X1) PKT	Nos	15	850	12,750
Plates Disposable (100X1) PKT	Nos	15	2,150	32,250
Iron Cupboard 3'	Nos	2	14,500	29,000
Iron File Cabinet	Nos	2	20,500	41,000
Water Dispenser + Chowki	Nos	3	19,500	58,500
Computer Paper A4 Size 80 GRM	Nos	600	615	369,000
			<b>Total</b>	<b>2,493,926</b>



## 4.2.47 Non-recovery of stamp duty – Rs0.865 million

(Rs. in million)

Sr. #	Name of Office	AIR Para #	Expenditure	Stamp Duty
<b>Health Department</b>				
1	District Health Officer, Shaheed Benazirabad	2	2,535,850	8,875
2	District Health Officer, Naushehroferoze	2	2,000,000	7,000
3	Medical Superintendent Civil Hospital, Sukkur	6	50,000,000	175,000
4	District Health Officer Jacobabad	8	2,000,000	7,000
5	District Health Officer Kashmore @ Kandhkot	5	1,989,000	6,961
6	District Health Officer Sukkur	10	3,000,000	10,500
7	District Health Officer, Tando Allahyar	6	1,820,700	6,372
8	District Health Officer Mirpurkhas	6	2,819,960	9,869
9	District Health Officer, Tando Mohammad Khan	6	1,717,850	6,012
10	Lyari General Hospital Karachi	17	59,349,200	178,048
11	District Health Officer Larkana	4	3,000,000	10,500
12	DHO Mityari	4	1,287,200	4,505
			615,000	2,152
13	DHO Dadu	4	2,000,000	7,000
14	M.S CMC Hospital Larkana	7	1,546,364	5,412
15	DHO Ghotki	12	1,998,336	6,914
16	Director Health Services, Karachi	4	1,200,000	4,200
			24,225,000	84,787
17	DHO, Kamber	66	1,983,000	6,940
18	DHO Hyderabad	3	2,959,600	10,358
19	M.S Civil Hospital Khairpur	7	19,965,482	69,879
20	DHO, Khairpur	1	1,986,000	6,951
<b>Sub-Total</b>			<b>189,998,542</b>	<b>635,235</b>
<b>Board and Universities Department</b>				
1	Vice Chancellor, Dow University of Health Sciences Karachi	05	48,571,428	170,000
2	Director, International Center for Chemical and Biological Sciences, University of Karachi	02	17,142,857	60,000
<b>Sub-Total</b>			<b>65,714,285</b>	<b>230,000</b>
<b>G.Total</b>			<b>255,712,827</b>	<b>865,235</b>

## Annex-16

### 4.2.49 Un-justified payment from COVID funds – Rs0.779 million

(Amount in Rupees)

Particulars	Invoice No.	Invoice Date	Qty	Rate	Value Excluding S.T	S.Tax Rate	S.T Amount	Amount
CAT 6 Cable from ground floor exchange room to Automation Server Room (88 Meters)	20050001	4/5/2020	1	13,000	13,000	13%	1,690	14,690
Electric work in Automation Data Center (22 Meter Pak Cable 7.29) Chanel Pati			1	5,000	5,000	13%	650	5,650
HP Compaq 6200 Core i5 2nd Gen 4 GB RAM 500 HDD with LCD's.			9	35,000	315,000	-	-	315,000
Lenovo systemx 3650 Model 8871AC1. Used.			1	200,000	200,000	17%	34,000	234,000
17" LCD Server Room Used.			1	7,000	7,000	17%	1,190	8,190
Network Switch Dlink DES-1008A			1	4,225	4,225	17%	718	4,943
HP Laserjet 130 FW. Used			2	22,000	44,000	17%	7,480	51,480
Lunch for Automation Team During Lockdown (45 days)			43	3,000	129,000	13%	16,770	145,770
<b>Total</b>								<b>779,723</b>

## 4.2.57 Non-maintenance of record

Sr. #	Name of Office	AIR Para #	Description
<b>Services, General Administration &amp; Coordination Department</b>			
1	Deputy Commissioner, Larkana	20	i. List of patients come in quarantine center was not available on record. ii. Purchased articles/items were neither accounted for nor consumption was recorded Rs2.174 million.
2	Deputy Commissioner, Qamber @ shahdadkot	28	Date of distributions, addresses and cell numbers of beneficiaries with regard to distribution of ration.
3	Deputy Commissioner, Larkana	21	-do-
4	Deputy Commissioner, Hyderabad	44	-do-
5	Deputy Commissioner, Khairpur	17	-do-
6	Deputy Commissioner, Malir Karachi	30	i. Logbooks/Petrol consumption account of POL used on Generators hired at Quarantine Centers
7	Deputy Commissioner, Hyderabad	43	ii. Stock registers iii. Record of CNICs of the ration distributed beneficiaries
8	Deputy Commissioner, Sukkur	10	iv. Record of patients/cases stayed (inflow and outflow) at declared quarantine/isolation centers. v. Record of arrival of flight from other countries as those passengers were to be quarantined at quarantine center under jurisdiction of D.C. Malir Karachi.
<b>Health Department</b>			
1	Lyari General Hospital Karachi	22	1. Budget Control Register/Appropriation Register 2. Reconciled expenditure statement 3. Minutes of procurement committee
2	District Health Officer East Karachi	18	1. Budget Control Register/Appropriation Register 2. Reconciled expenditure statement 3. Minutes of procurement committee 4. Physical verification of stock
3	District Health Officer Larkana	07	Record of material received from Provincial Disaster Management Authority and Director General Health Services Sindh Hyderabad was not maintained
<b>Home Department</b>			
1	AIG of Police Welfare, Karachi	17	Cash Book pertaining to COVID-19 related expenditure – Rs51.110 million

## Annex-18

### 4.3.1 Violation of SOPs for procurement of ration bags – Rs911.085 million

(Rs. in million)

Sr. #	Name of Office	Particulars	AIR Para #	Amount
1	Deputy Commissioner, Malir Karachi	Procurement committees not constituted	14	110.914
		Inspection committees not constituted & Inspection not carried out	18	0
2	Deputy Commissioner, Sukkur	1/3rd members from outside office not selected	11	98.485
		Inspection committee not constituted	12	0
3	Deputy Commissioner, West Karachi	Procurement & Inspection committees not constituted	14	60.870
		Daily distribution report not produced	13	60.870
4	Deputy Commissioner, East Karachi	Procurement & Inspection committees not constituted	04	50.359
5	Deputy Commissioner, Korangi Karachi	Procurement & Inspection committees not constituted	10	45.480
6	Deputy Commissioner, Khairpur	Inspection committees not constituted & Inspection not carried out	07	44.953
			09	0
7	Deputy Commissioner, Hyderabad	1/3rd members from outside office not selected & quotations not obtained while procurement from utility stores	13	44.494
		Inspection was not carried out at the time of procurement	11	0
8	Deputy Commissioner, Naushehro Feroze	Inspection committees not constituted & Inspection not carried out	02	36.833
			07	0
9	Deputy Commissioner, Jamshoro	Inspection committee not constituted	05	35.367
10	Deputy Commissioner, Shaheed Benazirabad	Odd number of members not selected in procurement committee, inspection committee not constituted and no inspection carried out.	04 & 07	35.353
11	Deputy Commissioner, Dadu	Procurement & Inspection committees not constituted and quotations not obtained	01	34.699
12	Deputy Commissioner, Kandhkot @ Kashmore	1/3rd members from outside office not selected & inspection committee not constituted	07 & 10	30.729
13	Deputy Commissioner, Thatta	1/3rd members from outside office not selected & Inspection committee not constituted	01	30.140
		Inspection was not carried out	05	0

(Rs. in million)

Sr. #	Name of Office	Particulars	AIR Para #	Amount
14	Deputy Commissioner, Shikarpur	Inspection committee not constituted	07	28.719
15	Deputy Commissioner, Matiari	1/3rd members from outside office not selected & Inspection committees not constituted & Inspection not carried out	08 & 14	27.999
16	Deputy Commissioner, Mirpurkhas	Procurement committee not constituted	03	27.682
		Daily distribution report not produced	01	27.682
17	Deputy Commissioner, T.M. Khan	1/3rd members from outside office not selected & inspection committee not constituted	01	27.067
18	Deputy Commissioner, Jacobabad	Comparative statement was not signed by Procurement committee members	07	26.742
19	Deputy Commissioner, Sujawal	1/3rd members from outside office not selected & Inspection committee not constituted	01	25.648
		Inspection was not carried out	02	0
20	Deputy Commissioner, Qamber @ shahdadkot	Procurement committee not constituted	25	0
21	Deputy Commissioner, Larkana	Performance guarantee not obtained	15	0
22	Deputy Commissioner, Sanghar	Procurement committee not constituted	21	0
		Inspection committee not constituted	22	0
23	Deputy Commissioner, Umerkot	Procurement committee not constituted	15	0
24	Deputy Commissioner, Tharparkar	Procurement committee not constituted	04	0
		Inspection committee not constituted	05	0
25	Deputy Commissioner, Tando Allhyar	Inspection was not carried out	01	0
26	Deputy Commissioner, Badin	Inspection was not carried out	04	0
27	Deputy Commissioner, Central Karachi	Inspection was not carried out	05	0
			<b>Total</b>	<b>911.085</b>

**Annex-19**

**4.3.2 Un-authorized procurement without need assessment - Rs864.976 million**

(Amount in Rupees)

Sr. #	Name of Vendor	Item	Qty	Rate	Amount (Without Tax)	Sales Tax / Sindh Service Tax	Total Amount
1	Paramount Tarpouline Ind (11-DA)	F-9 Surgical Mask	60,000	29.50	1,770,000	300,900	2,070,900
2	Virtual International (12-DA)	Safy Vest Dead Body Bags	2000 5000		15,870,000	2,697,900	18,567,900
3	Noor International (13-DA) - Import	BGA – Kits	150,000	\$1.50 x 163.49 =245.335	36,785,250	-	36,785,250
4	Hoorapharma (14-DA) -Import	Diagnostic Kits	41	USD 1 = 163.49	54,353,216	-	54,353,216
5	Noor International (15-DA)-	ICU Ventilator	100	40% payment agst Bank Guaraantee			110,240,000
6	H.A.Shah (17-DA) - Import	PCR System (Import)	2	5,000,000	10,000,000	-	10,000,000
7	Kolachee Inter (PVT) LTD (18-DA)	Coverall (tyvek suit) Shoe Cap	10000 20000 20000		16,239,488	2,760,712	19,000,200
8	Taipan Industries (Pvt) Ltd (19-DA)	Mask KN-95 Goggles	10000 10000		14,240,000		14,240,000
9	Toofy (20-DA)	CORONA Advertisement	-		290,000	37,700	327,700
10	BIOS (20-DA) BG	Mobile X-Ray Machine	15	40% payment agst Bank Guaraantee			32,760,000
11	Medline Technology (21-DA)	Hospital Fowler Bed	200	40% payment agst Bank Guaraantee			6,832,800
12	Focus & Rulz Pharma (22-DA)	Hand Sanitizer 100ml Hand Sanitizer 1000ml	25000 2000		3,628,205	616,795	4,245,000
13	Saphire Consulting Service (26-DA)	Software	-		3,179,984	413,398	3,593,382

(Amount in Rupees)

Sr. #	Name of Vendor	Item	Qty	Rate	Amount (Without Tax)	Sales Tax / Sindh Service Tax	Total Amount
14	SGS Pakistan (Pvt) Ltd (53 - DA)	Inspection	17	22,750	386,750	50,277	437,027
15	ROCHE Pakistan Ltd (50-DA)	Real time PCR System Testing Kits	01 29952		158,371,191	-	158,371,191
16	All AutoBots Fabrication (52-DA)	Portable Toilets	10		1,478,000	251,250	1,729,250
17	Medical Equipment & Systems (31 - DA)	Defibrillator Biphasic	24	800,000	19,200,000	-	19,200,000
18	Medline Technology (40 -DA)	Hospital Fowler Bed	200	73,000	14,600,000	2,482,000	17,082,000
19	Focus &Rulz Pharma (37 - DA)	Hand Sanitizer 100ml Hand Sanitizer 1000ml	50000 4000		7,256,410	1,233,590	8,490,000
20	Synergy Corporation ( 35-DA)	Generators	4		10,720,000	1,822,400	12,542,400
21	Taipan Industries (Pvt) Ltd (34-DA)	Safety Googles	500	550	275,000	46,750	321,750
22	Noor International (51 -DA)	Patient Monitors	200		63,213,000		63,213,000
23	Noor International (29 -DA)	Infusion Pumps Syringe Pumps	340 680		3,201,000	544,170	3,745,170
24	Noor International (30 -DA)	ICU Ventilator	5		13,765,414		13,765,414
25	Noor International (36 -DA)	ICU Ventilator	3		8,195,520		8,195,520
26	Noor International (43 -DA)	ICU Ventilator	10		27,697,600		27,697,600

(Amount in Rupees)

<b>Sr. #</b>	<b>Name of Vendor</b>	<b>Item</b>	<b>Qty</b>	<b>Rate</b>	<b>Amount (Without Tax)</b>	<b>Sales Tax / Sindh Service Tax</b>	<b>Total Amount</b>
27	Noor International ( 38-DA)	ICU Ventilator	168	40% payment agst Bank Guaraantee			186,680,760
28	Brand Roots (32-DA)	Surgical Masks	300,000	16.00	4,800,000	816,000	5,616,000
29	Brand Roots (46-DA)	Surgical Masks	200,000	16.00	3,200,000	544,000	3,744,000
30	BIOS ( 45-DA)	Mobile X-Ray Machine	2		11,183,616		11,183,616
31	Swiss N Scott (47-DA)	Surgical Masks	500,000		8,500,000	1,445,000	9,945,000
<b>Total</b>							<b>864,976,046</b>



**Annex-20**

**4.3.5 Irregularities in procurement of non-medical items – Rs243.407 million**

(Amount in Rupees)

<b>Sr. No.</b>	<b>Name of vendor</b>	<b>Detail of items purchased</b>	<b>Amount Paid</b>	<b>OS No.</b>
1	M/s AIJAZ Enterprise	Bed sheets, pillows, padestal fans, folding beds, pillow and bed sheet covers, dust bins, trolleys, hygiene kit, IV drip stands etc	36.662	15
2	M/s Sawaira Enterprises	Folding beds, Bed sheets, Woolen mattress, water cooler, Gerry cans , dettol etc	16.191	17
3	M/s Perfect Business Group	bed sheets, pillows, padestal fans, folding beds, pillow and bed sheet covers, dust bins, Towels, hand sanitizers, etc	20.972	19
4	M/s Mohabbat Ali Enterprises	Folding stretchers, folding beds, Multifunctional Janitorial/Cleaning trolley (twin mop & waste), woolen mattresses, padestal fans, buckets, dust bins	16.362	21
5	M/s Time Services	Hygiene Kits, Jae-e-Namaz, folding beds, woolem mattresses, bed sheets, lota, padestil fans, dust bins etc.	12.648	22
6	M/s Imperial Trader	Face Mask N95, Surgical Mask, Examination Gloves, Disposable Gown, Folding beds 18 Guage, Bed sheet single, Woolen mattress for charpoy, Water cooler 10 ltr, Face Glasses/Googles	19.637	23
7	M/s Bukhari Group of company	Folding bed 18 guage, Bed sheet single, Woolen mattress for charpoy, Water cooler 10 ltr, Folding bed 18 guage 3’x6 18 guage, Woolen mattress for charpoy, Bed sheet cotton single, Pillow cover cotton, Bed-side screen 3-fold, Bucket with mug, Lota, Jae Namaz 30’x50’, Dust bin plastic 5 ltr without lid, Towel , Hygiene kit, Garbage Bags etc.	33.241	25
8	M/s Indus Associates & Co	Folding bed 18 guage, Bed sheet cotton single bed, Woolen mattress for charpoy, Water cooler 10 ltr, Bed-side screen 3-fold, IV Pole with height 68’’to99’’, Multifunctional janitorial/cleaning trolley (twin mop & waste), IRS pumps 20 ltr plastic body-Tiger, Lota, dust bins etc.	16.087	27
9	M/s High Point Holding	Folding bed 18 guage, Bed sheet cotton single bed, Woolen mattress for charpoy, Water cooler 10 ltr, Bed-side screen 3-fold, Dust bin 5 ltr without lid, Water cooler 22 to 25 ltr	8.781	29
10	M/s Dawood Khan & Co	Folding bed, Woolen mattress for charpoy, Bed sheet cotton single bed, Pillow cover cotton, Bed-side screen 3-fold, IV Pole with height 68’’to99’’, Bucket with mug, Lota, Pedestal fan 18’ (GFC/PAK/ROYAL) etc.	17.254	32
11	M/s SMR Associates	Bed sheet cotton single bed, Padestil fans, Pillow Cover, Dust bin 5 ltr without lid, Hygiene kit, Hygiene kit, Cleaning mop large	4.62	34

(Amount in Rupees)

<b>Sr. No.</b>	<b>Name of vendor</b>	<b>Detail of items purchased</b>	<b>Amount Paid</b>	<b>OS No.</b>
12	M/s Sattari Garments	Bed sheets, towels etc.	14.848	36
13	M/s Ne Enterprises	Folding bed 18 gauge, Woolen mattress, Bed sheets single, Pillow covers, Bed side screens 3-fold, IV poles 5-legs with adjustable height 68'x99', Bucket with mug 15 ltr, Lota, Jae namaz 30'x50', Dust bin plastic without lid 5 ltr, Hygiene kits	12.477	37
14	M/s Fine solutions	Bed Sheets, pillow covers	1.22	38
15	M/s The Designer	Corona Body Protection Suits	12.967	39
<b>Total</b>			<b>243.967</b>	

**Annex-21**

**4.3.6 Un-authorized procurement of non-medical supplies stores - Rs222.350 million**

(Amount in Rupees)

Sr. #	Supplier	Work Order Date	Particulars	Work Order & Qty.	Unit Rate	Amount
1	M/s Aijaz Ent	23.04.2020	Bucket with mug plastic 15 ltr	1500	398	597000
2	M/s Perfect Business Group	15.05.2020	Bucket with mug plastic 15 ltr	500	398	199000
3	M/s Mohabbat Ali Enterprises	15.05.2020	Bucket with mug plastic 15 ltr	1000	398	398000
4	M/s Time Services	15.05.2020	Bucket with mug plastic 15 ltr	500	398	199000
5	M/s Bukhari Group of company	15.05.2020	Bucket with mug plastic 15 ltr	1000	398	398000
6	M/s Bukhari Group of company	23.04.2020	Bucket with mug plastic 15 ltr	1500	398	597000
7	M/s Indus Associates & Co	15.05.2020	Bucket with mug plastic 15 ltr	500	398	199000
8	M/s Dawood Khan & Co	15.05.2020	Bucket with mug plastic 15 ltr	500	398	199000
9	Ne Ne Enterprises	15.05.2020	Bucket with mug plastic 15 ltr	1000	398	398000
<b>Total Procured</b>				<b>8000</b>		<b>3,184,000</b>
<b>Available on Stock</b>				<b>6000</b>	<b>398</b>	<b>2,388,000</b>
1	M/s Aijaz Ent	15.05.2020	Bed sheet cotton 5'x7'	1000	440	440000
2	M/s Aijaz Ent	22.04.2020	Bed sheet cotton 5'x7'	2000	450	900000
3	M/s Aijaz Ent	17.03.2020	Bed sheet cotton 5'x7'	5000	650	3250000
4	M/s Sawaira Enterprises	23.03.2020	Bed sheet cotton 5'x7'	2000	470	940000
5	M/s Perfect Business Group	15.05.2020	Bed sheet cotton 5'x7'	1000	440	440000
6	M/s Perfect Business Group	17.03.2020	Bed sheet cotton 5'x7'	1000	650	650000
7	M/s Mohabbat Ali Enterprises	15.05.2020	Bed sheet cotton 5'x7'	2000	440	880000
8	M/s Time Services	15.05.2020	Bed sheet cotton 5'x7'	2000	440	880000
9	M/s Imperial Trader	23.03.2020	Bed sheet cotton 5'x7'	2000	470	940000
10	M/s Bukhari Group of company	23.03.2020	Bed sheet cotton 5'x7'	2000	470	940000

(Amount in Rupees)

Sr. #	Supplier	Work Order Date	Particulars	Work Order & Qty.	Unit Rate	Amount
11	M/s Bukhari Group of company	15.05.2020	Bed sheet cotton 5'x7'	2000	440	880000
12	M/s Bukhari Group of company	22.04.2020	Bed sheet cotton 5'x7'	2000	450	900000
13	M/s Indus Associates & Co	23.03.2020	Bed sheet cotton 5'x7'	1000	470	470000
14	M/s Indus Associates & Co	15.05.2020	Bed sheet cotton 5'x7'	2000	440	880000
15	M/s Indus Associates & Co	22.04.2020	Bed sheet cotton 5'x7'	1000	450	450000
16	M/s High Point Holding	23.03.2020	Bed sheet cotton 5'x7'	1000	470	470000
17	M/s Dawood Khan & Co	15.05.2020	Bed sheet cotton 5'x7'	2000	440	880000
18	M/s Dawood Khan & Co	22.04.2020	Bed sheet cotton 5'x7'	2000	450	900000
19	M/s SMR Associates	15.05.2020	Bed sheet cotton 5'x7'	1000	440	440000
20	M/s SMR Associates	22.04.2020	Bed sheet cotton 5'x7'	2000	450	900000
21	M/s Sattari Garments	15.05.2020	Bed sheet cotton 5'x7'	10000	440	4400000
22	Ne Ne Enterprises	15.05.2020	Bed sheet cotton 5'x7'	2500	680	880000
23	M/s Fine Solution	22.04.2020	Bed sheet cotton 5'x7'	2000	450	900000
<b>Total Procured</b>				<b>56500</b>		<b>25,998,000</b>
<b>Available on Stock</b>				<b>35272</b>	<b>450</b>	<b>15,872,400</b>
1	M/s Aijaz Ent	15.05.2020	Bed-side screen 3-fold	200	7050	1410000
2	M/s Aijaz Ent	18.04.2020	Bed-side screen 3-fold	300	7100	2130000
3	M/s Mohabbat Ali Enterprises	15.05.2020	Bed-side screen 3-fold	200	7050	1410000
4	M/s Time Services	15.05.2020	Bed-side screen 3-fold	200	7050	1410000
5	M/s Bukhari Group of company	15.05.2020	Bed-side screen 3-fold	200	7050	1410000
6	M/s Bukhari Group of company	05.04.2020	Bed-side screen 3-fold	300	7100	2130000
7	M/s Indus Associates & Co	18.04.2020	Bed-side screen 3-fold	300	7100	2130000
8	M/s Indus Associates & Co	15.05.2020	Bed-side screen 3-fold	200	7050	1410000

(Amount in Rupees)

Sr. #	Supplier	Work Order Date	Particulars	Work Order & Qty.	Unit Rate	Amount
9	M/s High Point Holding	18.04.2020	Bed-side screen 3-fold	300	7100	2130000
10	M/s Dawood Khan & Co	15.05.2020	Bed-side screen 3-fold	200	7050	1410000
11	M/s Dawood Khan & Co	18.04.2020	Bed-side screen 3-fold	300	7100	2130000
12	Ne Ne Enterprises	15.05.2020	Bed side screens 3-fold	200	7050	1410000
<b>Total Procured</b>				<b>2900</b>		<b>20,520,000</b>
<b>Available on Stock</b>				<b>1594</b>	<b>7100</b>	<b>11,317,400</b>
1	M/s Aijaz Ent	15.05.2020	Dust bin plastic 5 ltr without lid	500	120	60000
2	M/s Aijaz Ent	18.04.2020	Dust bin plastic 5 ltr without lid	500	120	60000
3	M/s Perfect Business Group	15.05.2020	Dust bin plastic 5 ltr without lid	1000	120	120000
4	M/s Perfect Business Group	22.04.2020	Dust bin plastic 5 ltr without lid	1000	120	120000
5	M/s Mohabbat Ali Enterprises	15.05.2020	Dust bin plastic 5 ltr without lid	500	120	60000
6	M/s Time Services	15.05.2020	Dust bin plastic 5 ltr without lid	500	120	60000
7	M/s Bukhari Group of company	15.05.2020	Dust bin plastic 5 ltr without lid	500	120	60000
8	M/s Bukhari Group of company	05.04.2020	Dust bin plastic 5 ltr without lid	500	120	60000
9	M/s Indus Associates & Co	15.05.2020	Dust bin plastic 5 ltr without lid	500	120	60000
10	M/s High Point Holding	18.04.2020	Dust bin plastic 5 ltr without lid	500	120	60000
11	M/s Dawood Khan & Co	15.05.2020	Dust bin plastic 5 ltr without lid	500	120	60000
12	M/s Dawood Khan & Co	18.04.2020	Dust bin plastic 5 ltr without lid	500	120	60000
13	M/s SMR Associates	15.05.2020	Dust bin plastic 5 ltr without lid	500	120	60000
14	Ne Ne Enterprises	15.05.2020	Dust bin plastic 5 ltr without lid	500	120	60000
<b>Total Procured</b>				<b>8000</b>		<b>960,000</b>
<b>Available on Stock</b>				<b>6217</b>	<b>120</b>	<b>746,040</b>
1	M/s Aijaz Ent	17.03.2020	Folding bed 18 guage 3'x6 18	5000	3950	19750000

(Amount in Rupees)

Sr. #	Supplier	Work Order Date	Particulars	Work Order & Qty.	Unit Rate	Amount
			guage			
2	M/s Sawaira Enterprises	23.03.2020	--do--	2000	4299	8598000
3	M/s Perfect Business Group	17.03.2020	--do--	1000	3950	3950000
4	M/s Mohabbat Ali Enterprises	15.05.2020	--do--	1000	4250	4250000
5	M/s Time Services	15.05.2020	--do--	1000	4250	4250000
6	M/s Imperial Trader	23.03.2020	--do--	2000	4250	8598000
7	M/s Bukhari Group of company	23.03.2020	--do--	2000	4299	8598000
8	M/s Bukhari Group of company	15.05.2020	--do--	1000	4250	4250000
9	M/s Indus Associates & Co	23.03.2020	--do--	1000	4299	4,299,000
10	M/s High Point Holding	23.03.2020	--do--	1000	4299	4,299,000
11	M/s Dawood Khan & Co	15.05.2020	--do--	1000	4250	4250000
12	Ne Ne Enterprises	15.05.2020	--do--	1000	4250	4250000
<b>Total Procured</b>				<b>19000</b>		<b>79,342,000</b>
<b>Available on Stock</b>				<b>10810</b>	<b>4250</b>	<b>45,942,500</b>
1	M/s Aijaz Ent	18.04.2020	Food supply trolley with 3 shelve and disposal bag	30	23000	690000
2	M/s Mohabbat Ali Enterprises	18.04.2020	Food supply trolley with 3 shelve and disposal bag	30	23000	690000
<b>Total Procured</b>				<b>60</b>		<b>1,380,000</b>
<b>Available on Stock</b>				<b>60</b>	<b>23000</b>	<b>1,380,000</b>
24	M/s Sawaira Enterprises	17.03.2020	Gerry Cans 10 ltr	5000	600	3000000
39	M/s Perfect Business Group	17.03.2020	Gerry Cans 10 ltr	1000	600	600000
<b>Total Procured</b>				<b>6000</b>		<b>3,000,000</b>
<b>Available on Stock</b>				<b>3719</b>	<b>600</b>	<b>2,231,400</b>
1	M/s Aijaz Ent	04.05.2020	Hygiene kit with 5 items	1000	516	516000
2	M/s Time Services	04.05.2020	Hygiene kit with 5 items	1000	516	516000
3	M/s Bukhari	15.05.2020	Hygiene kit with 5 items	1000	516	516000

(Amount in Rupees)

Sr. #	Supplier	Work Order Date	Particulars	Work Order & Qty.	Unit Rate	Amount
	Group of company					
4	M/s Bukhari Group of company	04.05.2020	Hygiene kit with 5 items	1000	516	516000
5	M/s SMR Associates	15.05.2020	Hygiene kit with 5 items	1000	516	516000
6	M/s SMR Associates	04.05.2020	Hygiene kit with 5 items	1000	516	516000
7	Ne Ne Enterprises	15.05.2020	Hygiene kit with 5 items	1000	516	516000
8	Ne Ne Enterprises	04.05.2020	Hygiene kit with 5 items	1000	516	516000
<b>Total Procured</b>				<b>8000</b>		<b>4,128,000</b>
<b>Available on Stock</b>				<b>11327</b>	<b>516</b>	<b>5,844,732</b>
1	M/s Aijaz Ent	18.04.2020	IV pole (4 hook, 5 legs) with adjustable hight 68'x99'	250	5500	1375000
2	M/s Mohabbat Ali Enterprises	15.05.2020	--do--	250	5800	1450000
3	M/s Time Services	15.05.2020	--do--	250	5800	1450000
4	M/s Indus Associates & Co	18.04.2020	--do--	250	5500	1375000
5	M/s Dawood Khan & Co	15.05.2020	--do--	250	5800	1450000
6	Ne Ne Enterprises	15.05.2020	--do--	250	5800	1450000
<b>Total Procured</b>				<b>1500</b>		<b>8,550,000</b>
<b>Available on Stock</b>				<b>954</b>	<b>5800</b>	<b>5,533,200</b>
1	M/s Time Services	04.05.2020	Jae Namaz 30'x50'	1000	300	300,000
2	M/s Bukhari Group of company	15.05.2020	Jae Namaz 30'x50'	1000	300	300000
3	M/s Dawood Khan & Co	04.05.2020	Jae Namaz 30'x50'	3000	300	900000
4	Ne Ne Enterprises	15.05.2020	Jae Namaz 30'x50'	2000	300	600000
5	Ne Ne Enterprises	04.05.2020	Jae Namaz 30'x50'	1000	300	300000
<b>Total Procured</b>				<b>8000</b>		<b>2,400,000</b>
<b>Available on Stock</b>				<b>6200</b>	<b>300</b>	<b>1,860,000</b>
1	M/s Perfect Business Group	15.05.2020	Lotta	500	155	77500
2	M/s Mohabbat Ali Enterprises	15.05.2020	Lotta	1000	155	155000
3	M/s Time Services	15.05.2020	Lotta	500	155	77500

(Amount in Rupees)

Sr. #	Supplier	Work Order Date	Particulars	Work Order & Qty.	Unit Rate	Amount
4	M/s Bukhari Group of company	15.05.2020	Lotta	1000	155	155000
5	M/s Indus Associates & Co	15.05.2020	Lotta	1000	155	155000
6	M/s Indus Associates & Co	23.04.2020	Lotta	3000	170	510000
7	M/s Dawood Khan & Co	15.05.2020	Lotta	500	155	77500
8	Ne Ne Enterprises	15.05.2020	Lotta	500	155	77500
<b>Total Procured</b>				<b>8000</b>		<b>1,285,000</b>
<b>Available on Stock</b>				<b>7500</b>	<b>155</b>	<b>1,162,500</b>
1	M/s Aijaz Ent	22.04.2020	Pedestal fans 18'(GFC/PAK/ROYAL)	500	7000	3500000
2	M/s Perfect Business Group	22.04.2020	--do--	250	7000	1750000
3	M/s Mohabbat Ali Enterprises	15.05.2020	--do--	2500	7300	18250000
4	M/s Mohabbat Ali Enterprises	22.04.2020	--do--	500	7000	3500000
5	M/s Time Services	15.05.2020	--do--	250	7300	1825000
6	M/s Bukhari Group of company	05.04.2020	--do--	250	7000	1750000
7	M/s Indus Associates & Co	15.05.2020	--do--	250	7300	1825000
8	M/s Dawood Khan & Co	15.05.2020	--do--	250	7300	1825000
9	M/s Dawood Khan & Co	18.04.2020	--do--	250	700	175000
10	M/s SMR Associates	18.04.2020	--do--	250	7000	1750000
<b>Total Procured</b>				<b>5250</b>		<b>36,150,000</b>
<b>Available on Stock</b>				<b>2999</b>	<b>7000</b>	<b>20,993,000</b>
1	M/s Aijaz Ent	15.05.2020	Pillow cover cotton	2000	80	160000
2	M/s Aijaz Ent	22.04.2020	Pillow cover cotton	4000	80	320000
3	M/s Aijaz Ent	17.03.2020	Pillow cover cotton	1000	350	350000
4	M/s Perfect Business Group	15.05.2020	Pillow cover cotton	2000	80	160000
5	M/s Mohabbat Ali Enterprises	15.05.2020	Pillow cover cotton	4000	80	320000



(Amount in Rupees)

Sr. #	Supplier	Work Order Date	Particulars	Work Order & Qty.	Unit Rate	Amount
6	M/s Time Services	15.05.2020	Pillow cover cotton	4000	80	320000
7	M/s Bukhari Group of company	15.05.2020	Pillow cover cotton	2000	80	160000
8	M/s Bukhari Group of company	22.04.2020	Pillow cover cotton	4000	80	320000
9	M/s Indus Associates & Co	15.05.2020	Pillow cover cotton	2000	80	160000
10	M/s Indus Associates & Co	22.04.2020	Pillow cover cotton	2000	80	160000
11	M/s Dawood Khan & Co	15.05.2020	Pillow cover cotton	4000	80	320000
12	M/s Dawood Khan & Co	22.04.2020	Pillow cover cotton	4000	80	320000
13	M/s SMR Associates	15.05.2020	Pillow cover cotton	1000	80	80000
14	M/s SMR Associates	22.04.2020	Pillow cover cotton	4000	80	320000
15	Ne Ne Enterprises	15.05.2020	Pillow cover cotton	4000	80	320000
16	M/s Fine Solution	22.04.2020	Pillow cover cotton	4000	80	320000
<b>Total Procured</b>				<b>48000</b>		<b>4,110,000</b>
<b>Available on Stock</b>				<b>35000</b>	<b>80</b>	<b>2,800,000</b>
1	M/s Perfect Business Group	15.05.2020	Towel 20'x40' cotton 480 GSM	10000	280	2800000
2	M/s Perfect Business Group	22.04.2020	Towel 20'x40' cotton 480 GSM	10000	300	3000000
3	M/s Bukhari Group of company	15.05.2020	Towel 20'x40' cotton 480 GSM	5000	280	1400000
4	M/s Sattari Garments	15.05.2020	Towel 20'x40' cotton 480 GSM	35000	280	9800000
5	M/s Sattari Garments	22.04.2020	Towel 20'x40' cotton 480 GSM	2000	300	600000
6	M/s Sattari Garments	23.04.2020	Towel 20'x40' cotton 480 GSM	160	300	48000
<b>Total Procured</b>				<b>62160</b>		<b>20,448,000</b>
<b>Available on Stock</b>				<b>61484</b>	<b>300</b>	<b>18,445,200</b>
1	M/s Sawaira Enterprises	23.03.2020	Water cooler 10 ltr	2000	879	1758000
2	M/s Imperial Trader	23.03.2020	Water cooler 10 ltr	2000	879	1758000

(Amount in Rupees)

Sr. #	Supplier	Work Order Date	Particulars	Work Order & Qty.	Unit Rate	Amount
3	M/s Bukhari Group of company	23.03.2020	Water cooler 10 ltr	2000	879	1758000
4	M/s Indus Associates & Co	23.03.2020	Water cooler 10 ltr	1000	879	879000
5	M/s High Point Holding	23.03.2020	Water cooler 10 ltr	1000	879	879000
<b>Total Procured</b>				<b>8000</b>		<b>7,032,000</b>
<b>Available on Stock</b>				<b>9411</b>	<b>879</b>	<b>8,272,269</b>
1	M/s Sawaira Enterprises	23.03.2020	Woolen mattress for charpai/bed 40'x72'	2000	710	1420000
2	M/s Mohabbat Ali Enterprises	15.05.2020	--do--	1500	680	1020000
3	M/s Time Services	15.05.2020	--do--	2000	680	1360000
4	M/s Imperial Trader	23.03.2020	--do--	2000	710	1420000
5	M/s Bukhari Group of company	23.03.2020	--do--	2000	710	1420000
6	M/s Bukhari Group of company	15.05.2020	--do--	1500	680	1020000
7	M/s Bukhari Group of company	22.04.2020	--do--	2500	710	1775000
8	M/s Indus Associates & Co	23.03.2020	--do--	1000	710	710000
9	M/s High Point Holding	23.03.2020	--do--	1000	710	710000
10	M/s Dawood Khan & Co	15.05.2020	--do--	1000	680	680000
11	Ne Ne Enterprises	15.05.2020	--do--	2500	680	1700000
<b>Total Procured</b>				<b>19000</b>		<b>13,235,000</b>
<b>Available on Stock</b>				<b>11614</b>	<b>710</b>	<b>8,245,940</b>
<b>Procurement related to above of 1 million for similar class of items</b>						<b>222,350,000</b>
<b>Grand Total on account of available stock</b>						<b>153,034,581</b>

## 4.3.11 Over-procurement of non-medical supplies - Rs153.035 million

(Amount in Rupees)

Sr. #	Supplier	Work Order Date	Particulars	Work Order & Qty.	Unit Rate	Amount
1	M/s Aijaz Ent	23.04.2020	Bucket with mug plastic 15 ltr	1500	398	597000
2	M/s Perfect Business Group	15.05.2020	Bucket with mug plastic 15 ltr	500	398	199000
3	M/s Mohabbat Ali Enterprises	15.05.2020	Bucket with mug plastic 15 ltr	1000	398	398000
4	M/s Time Services	15.05.2020	Bucket with mug plastic 15 ltr	500	398	199000
5	M/s Bukhari Group of company	15.05.2020	Bucket with mug plastic 15 ltr	1000	398	398000
6	M/s Bukhari Group of company	23.04.2020	Bucket with mug plastic 15 ltr	1500	398	597000
7	M/s Indus Associates & Co	15.05.2020	Bucket with mug plastic 15 ltr	500	398	199000
8	M/s Dawood Khan & Co	15.05.2020	Bucket with mug plastic 15 ltr	500	398	199000
9	Ne Ne Enterprises	15.05.2020	Bucket with mug plastic 15 ltr	1000	398	398000
<b>Total Procured</b>				<b>8000</b>		<b>3,184,000</b>
<b>Available on Stock</b>				<b>6000</b>	<b>398</b>	<b>2,388,000</b>
1	M/s Aijaz Ent	15.05.2020	Bed sheet cotton 5'x7'	1000	440	440000
2	M/s Aijaz Ent	22.04.2020	Bed sheet cotton 5'x7'	2000	450	900000
3	M/s Aijaz Ent	17.03.2020	Bed sheet cotton 5'x7'	5000	650	3250000
4	M/s Sawaira Enterprises	23.03.2020	Bed sheet cotton 5'x7'	2000	470	940000
5	M/s Perfect Business Group	15.05.2020	Bed sheet cotton 5'x7'	1000	440	440000
6	M/s Perfect Business Group	17.03.2020	Bed sheet cotton 5'x7'	1000	650	650000
7	M/s Mohabbat Ali Enterprises	15.05.2020	Bed sheet cotton 5'x7'	2000	440	880000
8	M/s Time Services	15.05.2020	Bed sheet cotton 5'x7'	2000	440	880000
9	M/s Imperial Trader	23.03.2020	Bed sheet cotton 5'x7'	2000	470	940000
10	M/s Bukhari Group of company	23.03.2020	Bed sheet cotton 5'x7'	2000	470	940000
11	M/s Bukhari	15.05.2020	Bed sheet cotton 5'x7'	2000	440	880000

(Amount in Rupees)

Sr. #	Supplier	Work Order Date	Particulars	Work Order & Qty.	Unit Rate	Amount
	Group of company					
12	M/s Bukhari Group of company	22.04.2020	Bed sheet cotton 5'x7'	2000	450	900000
13	M/s Indus Associates & Co	23.03.2020	Bed sheet cotton 5'x7'	1000	470	470000
14	M/s Indus Associates & Co	15.05.2020	Bed sheet cotton 5'x7'	2000	440	880000
15	M/s Indus Associates & Co	22.04.2020	Bed sheet cotton 5'x7'	1000	450	450000
16	M/s High Point Holding	23.03.2020	Bed sheet cotton 5'x7'	1000	470	470000
17	M/s Dawood Khan & Co	15.05.2020	Bed sheet cotton 5'x7'	2000	440	880000
18	M/s Dawood Khan & Co	22.04.2020	Bed sheet cotton 5'x7'	2000	450	900000
19	M/s SMR Associates	15.05.2020	Bed sheet cotton 5'x7'	1000	440	440000
20	M/s SMR Associates	22.04.2020	Bed sheet cotton 5'x7'	2000	450	900000
21	M/s Sattari Garments	15.05.2020	Bed sheet cotton 5'x7'	10000	440	4400000
22	Ne Ne Enterprises	15.05.2020	Bed sheet cotton 5'x7'	2500	680	880000
23	M/s Fine Solution	22.04.2020	Bed sheet cotton 5'x7'	2000	450	900000
<b>Total Procured</b>				<b>56500</b>		<b>25,998,000</b>
<b>Available on Stock</b>				<b>35272</b>	<b>450</b>	<b>15,872,400</b>
1	M/s Aijaz Ent	15.05.2020	Bed-side screen 3-fold	200	7050	1410000
2	M/s Aijaz Ent	18.04.2020	Bed-side screen 3-fold	300	7100	2130000
3	M/s Mohabbat Ali Enterprises	15.05.2020	Bed-side screen 3-fold	200	7050	1410000
4	M/s Time Services	15.05.2020	Bed-side screen 3-fold	200	7050	1410000
5	M/s Bukhari Group of company	15.05.2020	Bed-side screen 3-fold	200	7050	1410000
6	M/s Bukhari Group of company	05.04.2020	Bed-side screen 3-fold	300	7100	2130000
7	M/s Indus Associates & Co	18.04.2020	Bed-side screen 3-fold	300	7100	2130000
8	M/s Indus Associates & Co	15.05.2020	Bed-side screen 3-fold	200	7050	1410000
9	M/s High Point	18.04.2020	Bed-side screen 3-fold	300	7100	2130000

(Amount in Rupees)

Sr. #	Supplier	Work Order Date	Particulars	Work Order & Qty.	Unit Rate	Amount
	Holding					
10	M/s Dawood Khan & Co	15.05.2020	Bed-side screen 3-fold	200	7050	1410000
11	M/s Dawood Khan & Co	18.04.2020	Bed-side screen 3-fold	300	7100	2130000
12	Ne Ne Enterprises	15.05.2020	Bed side screens 3-fold	200	7050	1410000
<b>Total Procured</b>				<b>2900</b>		<b>20,520,000</b>
<b>Available on Stock</b>				<b>1594</b>	<b>7100</b>	<b>11,317,400</b>
1	M/s Aijaz Ent	15.05.2020	Dust bin plastic 5 ltr without lid	500	120	60000
2	M/s Aijaz Ent	18.04.2020	Dust bin plastic 5 ltr without lid	500	120	60000
3	M/s Perfect Business Group	15.05.2020	Dust bin plastic 5 ltr without lid	1000	120	120000
4	M/s Perfect Business Group	22.04.2020	Dust bin plastic 5 ltr without lid	1000	120	120000
5	M/s Mohabbat Ali Enterprises	15.05.2020	Dust bin plastic 5 ltr without lid	500	120	60000
6	M/s Time Services	15.05.2020	Dust bin plastic 5 ltr without lid	500	120	60000
7	M/s Bukhari Group of company	15.05.2020	Dust bin plastic 5 ltr without lid	500	120	60000
8	M/s Bukhari Group of company	05.04.2020	Dust bin plastic 5 ltr without lid	500	120	60000
9	M/s Indus Associates & Co	15.05.2020	Dust bin plastic 5 ltr without lid	500	120	60000
10	M/s High Point Holding	18.04.2020	Dust bin plastic 5 ltr without lid	500	120	60000
11	M/s Dawood Khan & Co	15.05.2020	Dust bin plastic 5 ltr without lid	500	120	60000
12	M/s Dawood Khan & Co	18.04.2020	Dust bin plastic 5 ltr without lid	500	120	60000
13	M/s SMR Associates	15.05.2020	Dust bin plastic 5 ltr without lid	500	120	60000
14	Ne Ne Enterprises	15.05.2020	Dust bin plastic 5 ltr without lid	500	120	60000
<b>Total Procured</b>				<b>8000</b>		<b>960,000</b>
<b>Available on Stock</b>				<b>6217</b>	<b>120</b>	<b>746,040</b>
1	M/s Aijaz Ent	17.03.2020	Folding bed 18 guage 3`x6 18 guage	5000	3950	19750000

(Amount in Rupees)

Sr. #	Supplier	Work Order Date	Particulars	Work Order & Qty.	Unit Rate	Amount
2	M/s Sawaira Enterprises	23.03.2020	--do--	2000	4299	8598000
3	M/s Perfect Business Group	17.03.2020	--do--	1000	3950	3950000
4	M/s Mohabbat Ali Enterprises	15.05.2020	--do--	1000	4250	4250000
5	M/s Time Services	15.05.2020	--do--	1000	4250	4250000
6	M/s Imperial Trader	23.03.2020	--do--	2000	4250	8598000
7	M/s Bukhari Group of company	23.03.2020	--do--	2000	4299	8598000
8	M/s Bukhari Group of company	15.05.2020	--do--	1000	4250	4250000
9	M/s Indus Associates & Co	23.03.2020	--do--	1000	4299	4,299,000
10	M/s High Point Holding	23.03.2020	--do--	1000	4299	4,299,000
11	M/s Dawood Khan & Co	15.05.2020	--do--	1000	4250	4250000
12	Ne Ne Enterprises	15.05.2020	--do--	1000	4250	4250000
<b>Total Procured</b>				<b>19000</b>		<b>79,342,000</b>
<b>Available on Stock</b>				<b>10810</b>	<b>4250</b>	<b>45,942,500</b>
1	M/s Aijaz Ent	18.04.2020	Food supply trolley with 3 shelve and disposal bag	30	23000	690000
2	M/s Mohabbat Ali Enterprises	18.04.2020	Food supply trolley with 3 shelve and disposal bag	30	23000	690000
<b>Total Procured</b>				<b>60</b>		<b>1,380,000</b>
<b>Available on Stock</b>				<b>60</b>	<b>23000</b>	<b>1,380,000</b>
24	M/s Sawaira Enterprises	17.03.2020	Gerry Cans 10 ltr	5000	600	3000000
39	M/s Perfect Business Group	17.03.2020	Gerry Cans 10 ltr	1000	600	600000
<b>Total Procured</b>				<b>6000</b>		<b>3,000,000</b>
<b>Available on Stock</b>				<b>3719</b>	<b>600</b>	<b>2,231,400</b>
1	M/s Aijaz Ent	04.05.2020	Hygiene kit with 5 items	1000	516	516000
2	M/s Time Services	04.05.2020	Hygiene kit with 5 items	1000	516	516000
3	M/s Bukhari Group of company	15.05.2020	Hygiene kit with 5 items	1000	516	516000

(Amount in Rupees)

Sr. #	Supplier	Work Order Date	Particulars	Work Order & Qty.	Unit Rate	Amount
4	M/s Bukhari Group of company	04.05.2020	Hygiene kit with 5 items	1000	516	516000
5	M/s SMR Associates	15.05.2020	Hygiene kit with 5 items	1000	516	516000
6	M/s SMR Associates	04.05.2020	Hygiene kit with 5 items	1000	516	516000
7	Ne Ne Enterprises	15.05.2020	Hygiene kit with 5 items	1000	516	516000
8	Ne Ne Enterprises	04.05.2020	Hygiene kit with 5 items	1000	516	516000
<b>Total Procured</b>				<b>8000</b>		<b>4,128,000</b>
<b>Available on Stock</b>				<b>11327</b>	<b>516</b>	<b>5,844,732</b>
1	M/s Aijaz Ent	18.04.2020	IV pole (4 hook, 5 legs) with adjustable hight 68'x99'	250	5500	1375000
2	M/s Mohabbat Ali Enterprises	15.05.2020	--do--	250	5800	1450000
3	M/s Time Services	15.05.2020	--do--	250	5800	1450000
4	M/s Indus Associates & Co	18.04.2020	--do--	250	5500	1375000
5	M/s Dawood Khan & Co	15.05.2020	--do--	250	5800	1450000
6	Ne Ne Enterprises	15.05.2020	--do--	250	5800	1450000
<b>Total Procured</b>				<b>1500</b>		<b>8,550,000</b>
<b>Available on Stock</b>				<b>954</b>	<b>5800</b>	<b>5,533,200</b>
1	M/s Time Services	04.05.2020	Jae Namaz 30'x50'	1000	300	300,000
2	M/s Bukhari Group of company	15.05.2020	Jae Namaz 30'x50'	1000	300	300000
3	M/s Dawood Khan & Co	04.05.2020	Jae Namaz 30'x50'	3000	300	900000
4	Ne Ne Enterprises	15.05.2020	Jae Namaz 30'x50'	2000	300	600000
5	Ne Ne Enterprises	04.05.2020	Jae Namaz 30'x50'	1000	300	300000
<b>Total Procured</b>				<b>8000</b>		<b>2,400,000</b>
<b>Available on Stock</b>				<b>6200</b>	<b>300</b>	<b>1,860,000</b>
1	M/s Perfect Business Group	15.05.2020	Lotta	500	155	77500
2	M/s Mohabbat Ali Enterprises	15.05.2020	Lotta	1000	155	155000
3	M/s Time Services	15.05.2020	Lotta	500	155	77500
4	M/s Bukhari	15.05.2020	Lotta	1000	155	155000

(Amount in Rupees)

Sr. #	Supplier	Work Order Date	Particulars	Work Order & Qty.	Unit Rate	Amount
	Group of company					
5	M/s Indus Associates & Co	15.05.2020	Lotta	1000	155	155000
6	M/s Indus Associates & Co	23.04.2020	Lotta	3000	170	510000
7	M/s Dawood Khan & Co	15.05.2020	Lotta	500	155	77500
8	Ne Ne Enterprises	15.05.2020	Lotta	500	155	77500
<b>Total Procured</b>				<b>8000</b>		<b>1,285,000</b>
<b>Available on Stock</b>				<b>7500</b>	<b>155</b>	<b>1,162,500</b>
1	M/s Aijaz Ent	22.04.2020	Pedestal fans 18'(GFC/PAK/ROYAL)	500	7000	3500000
2	M/s Perfect Business Group	22.04.2020	--do--	250	7000	1750000
3	M/s Mohabbat Ali Enterprises	15.05.2020	--do--	2500	7300	18250000
4	M/s Mohabbat Ali Enterprises	22.04.2020	--do--	500	7000	3500000
5	M/s Time Services	15.05.2020	--do--	250	7300	1825000
6	M/s Bukhari Group of company	05.04.2020	--do--	250	7000	1750000
7	M/s Indus Associates & Co	15.05.2020	--do--	250	7300	1825000
8	M/s Dawood Khan & Co	15.05.2020	--do--	250	7300	1825000
9	M/s Dawood Khan & Co	18.04.2020	--do--	250	700	175000
10	M/s SMR Associates	18.04.2020	--do--	250	7000	1750000
<b>Total Procured</b>				<b>5250</b>		<b>36,150,000</b>
<b>Available on Stock</b>				<b>2999</b>	<b>7000</b>	<b>20,993,000</b>
1	M/s Aijaz Ent	15.05.2020	Pillow cover cotton	2000	80	160000
2	M/s Aijaz Ent	22.04.2020	Pillow cover cotton	4000	80	320000
3	M/s Aijaz Ent	17.03.2020	Pillow cover cotton	1000	350	350000
4	M/s Perfect Business Group	15.05.2020	Pillow cover cotton	2000	80	160000
5	M/s Mohabbat Ali Enterprises	15.05.2020	Pillow cover cotton	4000	80	320000



(Amount in Rupees)

Sr. #	Supplier	Work Order Date	Particulars	Work Order & Qty.	Unit Rate	Amount
6	M/s Time Services	15.05.2020	Pillow cover cotton	4000	80	320000
7	M/s Bukhari Group of company	15.05.2020	Pillow cover cotton	2000	80	160000
8	M/s Bukhari Group of company	22.04.2020	Pillow cover cotton	4000	80	320000
9	M/s Indus Associates & Co	15.05.2020	Pillow cover cotton	2000	80	160000
10	M/s Indus Associates & Co	22.04.2020	Pillow cover cotton	2000	80	160000
11	M/s Dawood Khan & Co	15.05.2020	Pillow cover cotton	4000	80	320000
12	M/s Dawood Khan & Co	22.04.2020	Pillow cover cotton	4000	80	320000
13	M/s SMR Associates	15.05.2020	Pillow cover cotton	1000	80	80000
14	M/s SMR Associates	22.04.2020	Pillow cover cotton	4000	80	320000
15	Ne Ne Enterprises	15.05.2020	Pillow cover cotton	4000	80	320000
16	M/s Fine Solution	22.04.2020	Pillow cover cotton	4000	80	320000
<b>Total Procured</b>				<b>48000</b>		<b>4,110,000</b>
<b>Available on Stock</b>				<b>35000</b>	<b>80</b>	<b>2,800,000</b>
1	M/s Perfect Business Group	15.05.2020	Towel 20'x40' cotton 480 GSM	10000	280	2800000
2	M/s Perfect Business Group	22.04.2020	Towel 20'x40' cotton 480 GSM	10000	300	3000000
3	M/s Bukhari Group of company	15.05.2020	Towel 20'x40' cotton 480 GSM	5000	280	1400000
4	M/s Sattari Garments	15.05.2020	Towel 20'x40' cotton 480 GSM	35000	280	9800000
5	M/s Sattari Garments	22.04.2020	Towel 20'x40' cotton 480 GSM	2000	300	600000
6	M/s Sattari Garments	23.04.2020	Towel 20'x40' cotton 480 GSM	160	300	48000
<b>Total Procured</b>				<b>62160</b>		<b>20,448,000</b>
<b>Available on Stock</b>				<b>61484</b>	<b>300</b>	<b>18,445,200</b>
1	M/s Sawaira Enterprises	23.03.2020	Water cooler 10 ltr	2000	879	1758000
2	M/s Imperial Trader	23.03.2020	Water cooler 10 ltr	2000	879	1758000

(Amount in Rupees)

Sr. #	Supplier	Work Order Date	Particulars	Work Order & Qty.	Unit Rate	Amount
3	M/s Bukhari Group of company	23.03.2020	Water cooler 10 ltr	2000	879	1758000
4	M/s Indus Associates & Co	23.03.2020	Water cooler 10 ltr	1000	879	879000
5	M/s High Point Holding	23.03.2020	Water cooler 10 ltr	1000	879	879000
<b>Total Procured</b>				<b>8000</b>		<b>7,032,000</b>
<b>Available on Stock</b>				<b>9411</b>	<b>879</b>	<b>8,272,269</b>
1	M/s Sawaira Enterprises	23.03.2020	Woolen mattress for charpai/bed 40'x72'	2000	710	1420000
2	M/s Mohabbat Ali Enterprises	15.05.2020	--do--	1500	680	1020000
3	M/s Time Services	15.05.2020	--do--	2000	680	1360000
4	M/s Imperial Trader	23.03.2020	--do--	2000	710	1420000
5	M/s Bukhari Group of company	23.03.2020	--do--	2000	710	1420000
6	M/s Bukhari Group of company	15.05.2020	--do--	1500	680	1020000
7	M/s Bukhari Group of company	22.04.2020	--do--	2500	710	1775000
8	M/s Indus Associates & Co	23.03.2020	--do--	1000	710	710000
9	M/s High Point Holding	23.03.2020	--do--	1000	710	710000
10	M/s Dawood Khan & Co	15.05.2020	--do--	1000	680	680000
11	Ne Ne Enterprises	15.05.2020	--do--	2500	680	1700000
<b>Total Procured</b>				<b>19000</b>		<b>13,235,000</b>
<b>Available on Stock</b>				<b>11614</b>	<b>710</b>	<b>8,245,940</b>
<b>Procurement related to above of 1 million for similar class of items</b>						<b>222,350,000</b>
<b>Grand Total on account of available stock</b>						<b>153,034,581</b>

## 4.3.14 Irregular procurement of various items / equipments – Rs106.076 million

(Rs. in million)

Sr. #	Name of offices	Nature of observation	AIR Para #	Amount
1	M.S CMC Hospital Larkana	Purchase of machinery without having manufacturer authorization letter & country of origin certificate as required in eligibility criteria	02	11.299
		Purchases were made from un-registered suppliers (NTN, STN & SRB	03	1.026
		Purchase of PPEs without having indent and consumption account	04	5.182
		Purchased various articles without consumption account.	06	0.187
2	DHO, Ghotki	All procurement steps were made on the same date and technical and financial description were not observed	10	1.998
3	Director Health Services Karachi	Purchase of PPEs without indent and consumption account	05	3.754
4	DHO Kamber	Purchases made on fake quotations i.e. no date, reference number, GST / NTN / SST Nos and signature mentioned and also consumption account was not maintained	68 & 64	1.983
		Purchases of LCD, projector, stationery etc from COVID funds	67	0.120
		Purchases of LCD, projector, stationery etc from COVID funds	65	0.221
		Purchased PPEs against COVID funds	62	0.248
5	DHO, Dadu	Purchase of items without specification of item on bills / quotations	03	1.126
		Excess purchase than purchase order issued	05	0.099
6	DHO, Hyderabad	Without supporting / detailed vouchers	02	0.597
7	M.S LUMS Hospital Hyd:	Expenditure incurred for establishment of isolation ward without plan	01	70.00
		Paid to HESCO against extension of Load 160 KW but connection was not made available.	02	1.969
		Purchased 50 ACs from COVID funds without provision and entry in dead stock register was not made	08	3.775
		Expenditure without supporting vouchers	09	0.213

(Rs. in million)

<b>Sr. #</b>	<b>Name of offices</b>	<b>Nature of observation</b>	<b>AIR Para #</b>	<b>Amount</b>
8	M.S. Civil Hospital Khairpur	Purchased Air conditioners from Medical Suppliers	06	1.290
		Material acknowledgement was not made	10	0.000
9	DHO Shikarpur	Expenditure was made on POL without consumption & vehicle number against advance payment to avoid lapse of funds whereas funds were for COVID facilities	01 & 04	0.854
10	Director PPP Node (MERF)	Purchases of PPEs for KPK / FATA facility were made	16	0.135
			<b>Total</b>	<b>106.076</b>

## 4.3.15 Irregular procurement of anti-COVID material - Rs98.115 million

(Rs. in million)

Sr. #	Name of offices	Nature of observation	AIR Para #	Amount
1	DHO, Mityari	<ul style="list-style-type: none"> <li>▪ Reasons for direct contracting were not recorded in case of emergency</li> <li>▪ Procurement plan was not prepared &amp; uploaded</li> <li>▪ Higher rates were observed in view of market rates</li> <li>▪ Procurement Committee was not constituted</li> <li>▪ Life of perishable items was not provided</li> </ul>	01	2.000
2	DHO, Kamber	<ul style="list-style-type: none"> <li>▪ Procurement plan was not prepared &amp; uploaded</li> <li>▪ BER was not uploaded on website</li> <li>▪ Complaint Redressal Committee was not constituted</li> <li>▪ Procurement Committee was not constituted</li> </ul>	60 & 61	1.984
3	DHO, Hyderabad	<ul style="list-style-type: none"> <li>▪ Quotations were not attached with bill</li> <li>▪ Non-conducting of inspection of items</li> <li>▪ Consumption account was not maintained</li> </ul>	01,04 & 05	2.959
4	DHO, Dadu	<ul style="list-style-type: none"> <li>▪ Procurement Committee was not constituted</li> <li>▪ Inspection was made without member by District Administration</li> </ul>	01 & 02	2.000
5	M.S LUMS Hospital Hyd:	<ul style="list-style-type: none"> <li>▪ Quotations were not attached</li> </ul>	07	50.435
6	M.S Civil Hospital Khairpur	<ul style="list-style-type: none"> <li>▪ Non-conducting of inspection of items</li> </ul>	02	8.325
		<ul style="list-style-type: none"> <li>▪ Non-hoisting of Bid Evaluation Report</li> <li>▪ Non-conducting of technical and financial evaluation by PC</li> </ul>	04 & 05	19.965
7	DHO Shikarpur	<ul style="list-style-type: none"> <li>▪ Procurement was made without quotations</li> <li>▪ Inspection reports were without dated</li> </ul>	02	0.284

(Rs. in million)

<b>Sr. #</b>	<b>Name of offices</b>	<b>Nature of observation</b>	<b>AIR Para #</b>	<b>Amount</b>
		▪ Acknowledgement of stock was not available		
8	DHO, Khairpur	▪ Non-hoisting of Bid Evaluation Report & non-constitution of procurement committee	04 & 07	1.986
9	Director PPP Node (IHS)	▪ Non-delivery of equipments to facilities / isolation centers	03	4.027
		▪ Delay in delivery of equipments and non -imposing of penalty	06	3.380
		▪ Purchased visitor chairs, huge quantity of bed sheets and curtains, office tables, UPS, batteries, water dispenser, revolving chairs instead of COVID related equipments	07	0.000
		▪ Delivery of various items before issuance of purchase order	08	0.770
			<b>Total</b>	<b>98.115</b>

**Annex-25**

**4.3.19 Irregular expenditure on procurement of ration bags - Rs52.367 million**

(Amount in Rupees)

Sr.	Description: payment for the;	Supplier	Vr. No.	Cheque No.	Dated	Gross Amount	Total Deductions Taxes/SD	Net/ Cheque Payment
<b>1. Municipal Committee Matiari, F.Y 2019-20, (OM # 1)</b>								
1	Distribution of Rahan Bags (77 No. Bags) to General Ward No. 01 of M.C Hala	M/S Muhammad Akram Rajput & Sons	1	29732397	3/4/2020	297,451	23,498	273,953
2	Distribution of Rahan Bags (77 No. Bags) to General Ward No. 01 of M.C Hala		2			297,451	23,498	273,953
3	Distribution of Rahan Bags (77 No. Bags) to General Ward No. 01 of M.C Hala		3			297,451	23,498	273,953

(Amount in Rupees)

Sr.	Description: payment for the;	Supplier	Vr. No.	Cheque No.	Dated	Gross Amount	Total Deductions Taxes/SD	Net/ Cheque Payment
4	Distribution of Rasha Bags (77 No. Bags) to General Ward No. 02 of M.C Hala	M/S Muhammad Akram Rajput & Sons	4	29732398	3/4/2020	297,451	23,498	273,953
5	Distribution of Rasha Bags (77 No. Bags) to General Ward No. 02 of M.C Hala		5			297,451	23,498	273,953
6	Distribution of Rasha Bags (77 No. Bags) to General Ward No. 02 of M.C Hala		6			297,451	23,498	273,953
7	Distribution of Rasha Bags (77 No. Bags) to General Ward No. 03 of M.C Hala	M/S Muhammad Akram Rajput & Sons	7	29732399	3/4/2020	297,451	23,498	273,953



(Amount in Rupees)

Sr.	Description: payment for the;	Supplier	Vr. No.	Cheque No.	Dated	Gross Amount	Total Deductions Taxes/SD	Net/ Cheque Payment
8	Distribution of Rahan Bags (77 No. Bags) to General Ward No. 03 of M.C Hala	M/S Muhammad Akram Rajput & Sons	8	29732400	3/4/2020	297,451	23,498	273,953
9	Distribution of Rahan Bags (77 No. Bags) to General Ward No. 03 of M.C Hala		9			297,451	23,498	273,953
10	Distribution of Rahan Bags (77 No. Bags) to General Ward No. 04 of M.C Hala		10			297,451	23,498	273,953
11	Distribution of Rahan Bags (77 No. Bags) to General Ward No. 04 of M.C Hala		11			297,451	23,498	273,953

(Amount in Rupees)

Sr.	Description: payment for the;	Supplier	Vr. No.	Cheque No.	Dated	Gross Amount	Total Deductions Taxes/SD	Net/ Cheque Payment
12	Distribution of Rshan Bags (77 No. Bags) to General Ward No. 04 of M.C Hala	M/S Muhammad Akram Rajput & Sons	12	29732401	3/4/2020	297,451	23,498	273,953
13	Distribution of Rshan Bags (77 No. Bags) to General Ward No. 04 of M.C Hala		13			297,451	23,498	273,953
14	Distribution of Rshan Bags (77 No. Bags) to General Ward No. 04 of M.C Hala		14			297,451	23,498	273,953
15	Distribution of Rshan Bags (77 No. Bags) to General Ward No. 05 of M.C Hala	M/S Muhammad Akram Rajput & Sons	15	29732402	3/4/2020	297,451	23,498	273,953

(Amount in Rupees)

Sr.	Description: payment for the;	Supplier	Vr. No.	Cheque No.	Dated	Gross Amount	Total Deductions Taxes/SD	Net/ Cheque Payment
16	Distribution of Rahan Bags (77 No. Bags) to General Ward No. 05 of M.C Hala		16			297,451	23,498	273,953
17	Distribution of Rahan Bags (77 No. Bags) to General Ward No. 05 of M.C Hala		17			297,451	23,498	273,953
18	Distribution of Rahan Bags (77 No. Bags) to General Ward No. 06 of M.C Hala		18			297,451	23,498	273,953
19	Distribution of Rahan Bags (77 No. Bags) to General Ward No. 06 of M.C Hala	M/S Muhammad Akram Rajput & Sons	19	29732403	3/4/2020	297,451	23,498	273,953

(Amount in Rupees)

Sr.	Description: payment for the;	Supplier	Vr. No.	Cheque No.	Dated	Gross Amount	Total Deductions Taxes/SD	Net/ Cheque Payment
20	Distribution of Rasha Bags (77 No. Bags) to General Ward No. 06 of M.C Hala		20			297,451	23,498	273,953
21	Distribution of Rasha Bags (77 No. Bags) to General Ward No. 07 of M.C Hala		21			297,451	23,498	273,953
22	Distribution of Rasha Bags (77 No. Bags) to General Ward No. 07 of M.C Hala	M/S Gulshan Enterprize	22	29732404	3/4/2020	297,451	23,498	273,953
23	Distribution of Rasha Bags (77 No. Bags) to General Ward No. 07 of M.C Hala		23			297,451	23,498	273,953

(Amount in Rupees)

Sr.	Description: payment for the;	Supplier	Vr. No.	Cheque No.	Dated	Gross Amount	Total Deductions Taxes/SD	Net/ Cheque Payment
24	Distribution of Rshan Bags (77 No. Bags) to General Ward No. 08 of M.C Hala	M/S Gulshan Enterprize	24	29732405	3/4/2020	297,451	23,498	273,953
25	Distribution of Rshan Bags (77 No. Bags) to General Ward No. 08 of M.C Hala		25			297,451	23,498	273,953
26	Distribution of Rshan Bags (77 No. Bags) to General Ward No. 08 of M.C Hala		26			297,451	23,498	273,953
27	Distribution of Rshan Bags (77 No. Bags) to General Ward No. 09 of M.C Hala	M/S Gulshan Enterprize	27	29732406	6/4/2020	297,451	23,498	273,953

(Amount in Rupees)

Sr.	Description: payment for the;	Supplier	Vr. No.	Cheque No.	Dated	Gross Amount	Total Deductions Taxes/SD	Net/ Cheque Payment
28	Distribution of Rahan Bags (77 No. Bags) to General Ward No. 09 of M.C Hala		28			297,451	23,498	273,953
29	Distribution of Rahan Bags (77 No. Bags) to General Ward No. 09 of M.C Hala		29			297,451	23,498	273,953
30	Distribution of Rahan Bags (77 No. Bags) to General Ward No. 10 of M.C Hala		30			297,451	23,498	273,953
31	Distribution of Rahan Bags (77 No. Bags) to General Ward No. 10 of M.C Hala	M/S Gulshan Enterprize	31	29732407	6/4/2020	297,451	23,498	273,953

(Amount in Rupees)

Sr.	Description: payment for the;	Supplier	Vr. No.	Cheque No.	Dated	Gross Amount	Total Deductions Taxes/SD	Net/ Cheque Payment
32	Distribution of Rshan Bags (77 No. Bags) to General Ward No. 10 of M.C Hala		32			297,451	23,498	273,953
33	Distribution of Rshan Bags (77 No. Bags) to General Ward No. 11 of M.C Hala	M/S Gulshan Enterprize	33	29732408	6/4/2020	297,451	23,498	273,953
34	Distribution of Rshan Bags (77 No. Bags) to General Ward No. 11 of M.C Hala		34			297,451	23,498	273,953
35	Distribution of Rshan Bags (77 No. Bags) to General Ward No. 11 of M.C Hala	M/S Gulshan Enterprize	35	29732409	6/4/2020	297,451	23,498	273,953

(Amount in Rupees)

Sr.	Description: payment for the;	Supplier	Vr. No.	Cheque No.	Dated	Gross Amount	Total Deductions Taxes/SD	Net/ Cheque Payment
36	Distribution of Rahan Bags (77 No. Bags) to General Ward No. 11 of M.C Hala	M/S Gulshan Enterprize	36	29732410	6/4/2020	297,451	23,498	273,953
37	Distribution of Rahan Bags (77 No. Bags) to General Ward No. 11 of M.C Hala		37			297,451	23,498	273,953
38	Distribution of Rahan Bags (77 No. Bags) to General Ward No. 12 of M.C Hala		38			297,451	23,498	273,953
39	Distribution of Rahan Bags (77 No. Bags) to General Ward No. 12 of M.C Hala		39			297,451	23,498	273,953



(Amount in Rupees)

Sr.	Description: payment for the;	Supplier	Vr. No.	Cheque No.	Dated	Gross Amount	Total Deductions Taxes/SD	Net/ Cheque Payment
40	Distribution of Rasha Bags (77 No. Bags) to General Ward No. 12 of M.C Hala		40			297,451	23,498	273,953
41	Distribution of Rasha Bags (77 No. Bags) to General Ward No. 13 of M.C Hala		41			297,451	23,498	273,953
42	Distribution of Rasha Bags (77 No. Bags) to General Ward No. 13 of M.C Hala	M/S Gulshan Enterprize	42	29732411	6/4/2020	297,451	23,498	273,953
43	Distribution of Rasha Bags (77 No. Bags) to General Ward No. 13 of M.C Hala		43			297,451	23,498	273,953

(Amount in Rupees)

Sr.	Description: payment for the;	Supplier	Vr. No.	Cheque No.	Dated	Gross Amount	Total Deductions Taxes/SD	Net/ Cheque Payment
44	Distribution of Rshan Bags (77 No. Bags) to General Ward No. 15 of M.C Hala	M/S Muhammad Babar Rajput & Brothers	44	29732413	6/4/2020	297,451	23,498	273,953
45	Distribution of Rshan Bags (77 No. Bags) to General Ward No. 15 of M.C Hala		45			297,451	23,498	273,953
46	Distribution of Rshan Bags (77 No. Bags) to General Ward No. 15 of M.C Hala		46			297,451	23,498	273,953
47	Distribution of Rshan Bags (77 No. Bags) to General Ward No. 16 of M.C Hala	M/S Muhammad Babar Rajput & Brothers	47	29732414	6/4/2020	297,451	23,498	273,953

(Amount in Rupees)

Sr.	Description: payment for the;	Supplier	Vr. No.	Cheque No.	Dated	Gross Amount	Total Deductions Taxes/SD	Net/ Cheque Payment
48	Distribution of Rshan Bags (77 No. Bags) to General Ward No. 16 of M.C Hala	M/S Muhammad Babar Rajput & Brothers	48	29732415	6/4/2020	297,451	23,498	273,953
49	Distribution of Rshan Bags (77 No. Bags) to General Ward No. 16 of M.C Hala		49			297,451	23,498	273,953
50	Distribution of Rshan Bags (77 No. Bags) to General Ward No. 14 of M.C Hala		50			297,451	23,498	273,953
51	Distribution of Rshan Bags (77 No. Bags) to General Ward No. 14 of M.C Hala		51			297,451	23,498	273,953

(Amount in Rupees)

Sr.	Description: payment for the;	Supplier	Vr. No.	Cheque No.	Dated	Gross Amount	Total Deductions Taxes/SD	Net/ Cheque Payment
52	Distribution of Rshan Bags (77 No. Bags) to General Ward No. 14 of M.C Hala		52			297,451	23,498	273,953
<b>Sub-total – (Municipal Committee Hala)</b>						<b>15,467,452</b>	<b>1,221,896</b>	<b>14,245,556</b>

(Amount in Rupees)

Sr.	Description:	Supplier	Vr. No.	Cheque No.	Dated	Gross Amount
<b>2. District Council Matiari, F.Y 2019-20, (OM # 1)</b>						
1	Supplying Rshan Bags U.C Matiari-I U.C Jiandal Kot & U.C Shah Alam Shah JI Wasi	M/S Adeel Enterprises	01,02,03	29591126	06.04.2020	899,550
2	Supplying Rshan Bags U.C Shahpur at Arif Khatian , U.C Tajpur & U.C Bao Khan Pathan	M/S Adeel Enterprises	04,05,06	29591127	06.04.2020	899,550
3	Supplying Rshan Bags U.C Palejani U.C Oderolal Station U.C Baodero	M/S Adeel Enterprises	07,08,09	29591128	06.04.2020	899,550
4	Supplying Rshan Bags U.C Sekhat U.C Oderolal village U.C Nobat Mari	M/S Adeel Enterprises	10,11,12	29591129	06.04.2020	899,550
5	Supplying Rshan Bags U.C Sher Muhammad Thora at Khyber, U.C Faqeer Nooh Hothiani & U.C Muhammad Hussain Hingoro	M/S Adeel Enterprises	13,14,15	29591130	06.04.2020	899,550

(Amount in Rupees)

Sr.	Description:	Supplier	Vr. No.	Cheque No.	Dated	Gross Amount
6	Supplying Rashaan Bags U.C Bhanoth U.C Khando & U.C Fateh Muhammad Shah Ajnani	M/S Adeel Enterprises	16,17,18	29591131	06.04.2020	899,550
7	Supplying Rashaan Bags U.C Ajun Shah U.C Bhitshah & U.C Makhdoom Joon Landhiyon	M/S Adeel Enterprises	19,20,21	29591132	06.04.2020	899,550
8	Supplying Rashaan Bags U.C K.K Nizamani U.C Shahmir Rahu & U.C Faqeerabad	M/S Adeel Enterprises	22,23,24	29591133	06.04.2020	899,550
9	Supplying Rashaan Bags U.C Saeedabad Old U.C Bhaleedino Kaka U.C Sikenderabad	M/S Adeel Enterprises	25,26,27	29591134	06.04.2020	899,550
10	Supplying Rashaan Bags U.C Zairpir U.C Abdul Wahid Burira U.C Ramzan Uner	M/S Adeel Enterprises	28,29,30	29591135	06.04.2020	899,550
11	Supplying Rashaan Bags for Rural Areas of Taluka Matiari Taluka Hala & Taluka Saeedabad	M/S Adeel Enterprises	31,32,33	29591136	06.04.2020	899,550
<b>Sub-total – (District Council Matiari)</b>						<b>9,895,050</b>

(Amount in Rupees)

Sr.	Cheque	Date	Name of Payee	Particulars	No. of bags purchased	Rate P/Bag	Total
<b>3. Town Committee Matiari, FY 2019-20 (O.M No-01)</b>							
1	29447575	3/30/2020	M/s Talha Ahsan Samoo Govt Contractor	01st & Final Bill of Distribution of Ration to Poor/ Daily Wages earners who are economically affected by spread of Corona Virus in Ward-01 TC Matiari	143	2,097	299,871

(Amount in Rupees)

Sr.	Cheque	Date	Name of Payee	Particulars	No. of bags purchased	Rate P/Bag	Total
<b>3. Town Committee Matiari, FY 2019-20 (O.M No-01)</b>							
2	29447576	3/30/2020	M/s Masroor Ahmed Turk	01st & Final Bill of Distribution of Ration to Poor/ Daily Wages earners who are economically affected by spread of Corona Virus in Ward-02 TC Matiari	143	2,097	299,871
3	29447577	3/30/2020	M/s Al-Madina Enterprises	01st & Final Bill of Distribution of Ration to Poor/ Daily Wages earners who are economically affected by spread of Corona Virus in Ward-03 TC Matiari	143	2,097	299,871
4	29447578	3/30/2020	M/s Ashfaque Fazlullah	01st & Final Bill of Distribution of Ration to Poor/ Daily Wages earners who are economically affected by spread of Corona Virus in Ward-04 TC Matiari	143	2,097	299,871
5	29447579	3/30/2020	M/s Muhammad Uris	01st & Final Bill of Distribution of Ration to Poor/ Daily Wages earners who are economically affected by spread of Corona Virus in Ward-05 TC Matiari	143	2,097	299,871
6	29447580	3/30/2020	M/s Tawakal Const Company	01st & Final Bill of Distribution of Ration to Poor/ Daily Wages earners who are economically affected by spread of Corona Virus in Ward-06 TC Matiari	143	2,097	299,871
7	29447581	3/30/2020	M/s Jannat Enterprises	01st & Final Bill of Distribution of Ration to Poor/ Daily Wages earners who are economically affected by spread of Corona Virus in Ward-07 TC Matiari	143	2,097	299,871
8	29447582	3/30/2020	M/s Arif Ali Turk	01st & Final Bill of Distribution of Ration to Poor/ Daily Wages earners who are economically	143	2,097	299,871

(Amount in Rupees)

Sr.	Cheque	Date	Name of Payee	Particulars	No. of bags purchased	Rate P/Bag	Total
<b>3. Town Committee Matiari, FY 2019-20 (O.M No-01)</b>							
				affected by spread of Corona Virus in Various Wards of TC Matiari			
9	29447607	5/7/2020	M/s Jannat Enterprises	01st & Final Bill of Distribution of Ration to Poor/ Daily Wages earners who are economically affected by spread of Corona Virus in Various Wards Of TC Matiari	143	2,097	299,871
<b>Sub-total – (Town Committee Matiari)</b>					<b>1,287</b>	<b>-</b>	<b>2,698,839</b>

(Amount in Rupees)

Sr.	Description:	Name of Contractor	Vr.#	Cheque No.	Dated	G Total	Deduction Income Tax	Net Amount
<b>4. Town Committee New Saeedabad, F.Y 2019-20, OM # 01)</b>								
1	Purchasing Rashan	M/S Manzoor Ahmed Samo	1	28731065	03-04-2020	298,200	22,365	275,835
2	Purchasing Rashan	M/S Manzoor Ahmed Samo	2	28731065	03-04-2020	298,200	22,365	275,835
3	Purchasing Rashan	M/S Manzoor Ahmed Samo	3	28731065	03-04-2020	298,200	22,365	275,835
4	Purchasing Rashan	M/S Manzoor Ahmed Samo	4	28731065	03-04-2020	119,400	8,955	110,445
<b>Sub-total – (Town Committee New Saeedababd)</b>						<b>1,014,000</b>	<b>76,050</b>	<b>937,950</b>

(Rupees in Million)

Ration Bags	Material/items in each ration bag	Price / Ration bag	Total Beneficiaries	Supplier	Supply Oder	Cheque #	Total Expenditure
<b>5. District Council Dadu, FY 2019-20 (O.M No-01)</b>							
4744	Rations Bags Wheat atta 15 kg Rice 03 kg Sugar 02 kg Oil 02 kg Daal channa 02 kg Soap 02 No Tea 01 No	2108/Bag	4744	M/S Mehran Traders	513 13-04- 20	29002422 15-04-20	10.000
<b>Sub-total – (District Council Dadu)</b>							<b>10.000</b>

(Amount in Rupees)

Sr.	Vr.	Description of Expenditure	Descri ption of Item	QTY	Rate	Amount	Supplier	Work Order	Bill #	Cheque # Dated	Gross Amount
<b>6. Municipal Committee Dadu, FY 2019-20 (O.M No-01)</b>											
1	34/01 Apr,2020	Payment of Ration Bags for Naval Corona Virus	Ration Bags	148	2000	296,000	M/S Traders Dadu	N.P	772 08-04-20	29786600 13-04-20	296,000
2	34/02 Apr,2020	Payment of Ration Bags for Naval Corona Virus	Ration Bags	148	2000	296,000	M/S Traders Dadu	N.P	773 08-04-20	29786600 13-04-20	296,000
3	34/03 Apr,2020	Payment of Ration Bags for Naval Corona Virus	Ration Bags	148	2000	296,000	M/S Traders Dadu	N.P	787 08-04-20	29786600 13-04-20	296,000
4	34/04 Apr,2020	Payment of Ration Bags for Naval Corona Virus	Ration Bags	148	2.000	296,000	M/S Traders Dadu	N.P	774 08-04-20	29786600 13-04-20	296,000
5	34/05 Apr,2020	Payment of Ration Bags for Naval Corona Virus	Ration Bags	148	2.000	296,000	M/S Traders Dadu	N.P	769 08-04-20	29786600 13-04-20	296,000
6	34/06 Apr,2020	Payment of Ration Bags for Naval Corona Virus	Ration Bags	148	2.000	296,000	M/S Traders Dadu	N.P	792 08-04-20	29786600 13-04-20	296,000
7	35/01 Apr,2020	Payment of Ration Bags for Naval Corona Virus	Ration Bags	149	2.000	298,000	M/S Traders Dadu	95 03-04- 20	Nil 08-04-20	29786601 13-04-20	298,000
7	35/02 Apr,2020	Payment of Ration Bags for Naval Corona Virus	Ration Bags	149	2.000	298,000	M/S Traders Dadu	95 03-04- 20	Nil 08-04-20	29786601 13-04-20	298,000



(Amount in Rupees)

Sr.	Vr.	Description of Expenditure	Description of Item	QTY	Rate	Amount	Supplier	Work Order	Bill #	Cheque # Dated	Gross Amount
<b>6. Municipal Committee Dadu, FY 2019-20 (O.M No-01)</b>											
8	35/03 Apr,2020	Payment of Ration Bags for Naval Corona Virus	Ration Bags	149	2.000	298,000	M/S Traders Dadu	95 03-04-20	Nil 08-04-20	29786601 13-04-20	298,000
9	35/04 Apr,2020	Payment of Ration Bags for Naval Corona Virus	Ration Bags	149	2.000	298,000	M/S Traders Dadu	95 03-04-20	Nil 08-04-20	29786601 13-04-20	298,000
10	35/05 Apr,2020	Payment of Ration Bags for Naval Corona Virus	Ration Bags	149	2.000	298,000	M/S Traders Dadu	95 03-04-20	Nil 08-04-20	29786601 13-04-20	298,000
<b>Sub-total – (Municipal Committee Dadu)</b>											<b>3,266,000</b>

(Amount in Rupees)

Sr.	Vr.	Description of Expenditure	Supplier	Cheque # Dated	QTY	Rate	Amount
<b>7. Municipal Committee Johi, FY 2019-20 (O.M No-01)</b>							
1	1 / 2	Providing of Ration Bags for Daily Wagers/effected persons of Johi City in Lockdown situation COVID-19	M/S Babar Kiryana Store	29162796 01/04/2020	140	2,000	280,000
2	2/2	Providing of Ration Bags for Daily Wagers/effected persons of Johi City in Lockdown situation COVID-19	M/S Babar Kiryana Store	29162796 01/04/2020	140	2,000	280,000
3	Nil	Providing of Ration Bags for Daily Wagers/effected persons of Johi City in Lockdown situation COVID-19	M/S Babar Kiryana Store	29162798 01/04/2020	140	2,000	280,000
4	½	Providing of Ration Bags for Daily Wagers/effected persons of Johi City in Lockdown situation COVID-19	M/S Babar Kiryana Store	29162806 16/04/2020	130	2,000	260,000

(Amount in Rupees)

Sr.	Vr.	Description of Expenditure	Supplier	Cheque # Dated	QTY	Rate	Amount
5	2/2	Providing of Ration Bags for Daily Wagers/effected persons of Johi City in Lockdown situation COVID-19	M/S Babar Kiryana Store	29162806 16/04/2020	120	2,000	240,000
6	½	Providing of Ration Bags for Daily Wagers/effected persons of Johi City in Lockdown situation COVID-19	M/S Babar Kiryana Store	29162808 17/04/2020	130	2,000	260,000
7	2/2	Providing of Ration Bags for Daily Wagers/effected persons of Johi City in Lockdown situation COVID-19	M/S Babar Kiryana Store	29162808 17/04/2020	100	2,000	200,000
<b>Sub-total – (Municipal Committee Johi)</b>							<b>1,800,000</b>

(Amount in Rupees)

Sr.	Vr.	Cheque No	Date	Name of Contractor	Description of items	Amount	I.T 4.5%
<b>8.Town Committee Nasarpur, FY 2019-20 (O.M No-01)</b>							
1	343	29316349	01.04.2020	M/S. Hafiz Riaz Ahmed	supply of 20 kg wheat flour, 200 bags @1150	230,000	10,350
2	344	29316349	01.04.2020	M/S. Hafiz Riaz Ahmed	supply of 20 kg wheat flour, 200 bags @1150	230,000	10,350
3	347	29316351	01.04.2020	M/S. Hafiz Riaz Ahmed	supply of 20 kg wheat flour, 200 bags @1150	230,000	10,350
4	345	29316350	01.04.2020	M/S. Hafiz Riaz Ahmed	supply of 20 kg wheat flour, 200 bags @1150	230,000	10,350
<b>Sub-total – (Town Committee Nasarpur)</b>						<b>920,000</b>	<b>41,400</b>

(Amount in Rupees)

Sr.	Budget Head	Name of Contractor	Name of Article	W.O #	Date	Amount
<b>10. Municipal Committee Tando Allahyar, FY 2019-20 (O.M No-01 &amp; 02)</b>						
1	Unforseen	M/S. Al Rafay Enterprise	Dal mong 50 kg katta (25 katty @ 10450)	111	24.03.2020	261,250
2		M/S. Al Rafay Enterprise	Dal mong 50 kg katta (25 katty @ 10450), Red	109	24.03.2020	296,250

(Amount in Rupees)

Sr.	Budget Head	Name of Contractor	Name of Article	W.O #	Date	Amount
<b>10. Municipal Committee Tando Allahyar, FY 2019-20 (O.M No-01 &amp; 02)</b>						
			chilli (500 pakat, 100 gm @ 70.			
3		M/S. Al Rafay Enterprise	I litre oil, 300 cartoon @ 830	108	24.03.2020	249,000
4		M/S. Al Rafay Enterprise	I litre oil, 350 cartoon @ 830	107	24.03.2020	290,500
5		M/S. Al Rafay Enterprise	I litre oil, 250 cartoon @ 830, Red chilli 100 gr pkt, 1000@70	112	24.03.2020	277,500
6		M/S. Al Rafay Enterprise	Dal mong 50 kg katta (20 @ 10450, Red chilli 100 gm, 1000@70	106	24.03.2020	279,000
7		M/S. Al Rafay Enterprise	50 kg katta, 05 @ 10,450, red chilli 100 gm, 500 @ 70, dettol soap 100 gm, 4000 @ 45.	110	24.03.2020	267,250
8		M/S. Waseem & Co	40 kg bori cheeni, 60@4050	Nil	27.03.2020	243,000
9		M/S. Waseem & Co	100 gm chai tez dam, 2500@100	147	27.03.2020	250,000
10		M/S. Waseem & Co	10 kg baig aatta, 450@465	Nil	27.03.2020	209,250
11		M/S. Waseem & Co	40 kg chawal baig, 100 baig@2850	150	27.03.2020	285,000
12		M/S. Waseem & Co	40 kg chawal baig, 100 baig@ 2850	151	27.03.2020	289,000
13		M/S. Waseem & Co	40 kg cheeni, 70 baig @ 4050	153	27.03.2020	283,500
14		M/S. Waseem & Co	40 kg cheeni, 70 baig @ 4050	152	27.03.2020	283,500
15		M/S. Waseem & Co	10 kg baig aatta, 370 baig@465, 100 gm dettol soap, 600 soap @45.	148	27.03.2020	199,050
16		M/S. Waseem & Co	10 kg baig aatta, 600 baig@465, 100 gm dettol soap, 400 soap @45.	152	27.03.2020	297,000
17		M/S. Waseem & Co	10 kg baig atta, 630 baig@465	151	27.03.2020	292,950
18		M/S. Waseem & Co	10 kg baig atta, 600 baig@465	Nil	27.03.2020	279,000
19		M/S. Waseem & Co	10 kg baig atta, 570 baig@465	149	27.03.2020	265,050
20		M/S. Waseem & Co	10 kg baig atta, 600 baig@465	150	27.03.2020	279,000
21		M/S. Waseem & Co	10 kg baig atta, 630 baig@465	Nil	27.03.2020	292,950

(Amount in Rupees)

Sr.	Budget Head	Name of Contractor	Name of Article	W.O #	Date	Amount
<b>10. Municipal Committee Tando Allahyar, FY 2019-20 (O.M No-01 &amp; 02)</b>						
22	Disaster Mgt	M/S. Waseem & Co	40 kg sugar baig, 35 baig @4050, 1 kg salt baig, 5000 baig @8, 250 gm chilli pkt, 1585 pkt @70.	147	27.03.2020	292,700
23		M/S. Waseem & Co	40 kg chawal baig, 100 baig@2850	148	27.03.2020	285,000
24		M/S. Waseem & Co	40 kg sugar baig, 65 baig @ 4050	149	27.03.2020	263,250
25		M/S. Waseem & Co	100 gm chai tez dam, 2500@100	Nil	27.03.2020	250,000
26		M/S. Waseem & Co	50 kg katta, dal mong, 25 katta@ 10450, 100 gm red chilli, 415 pkt@70	Nil	27.03.2020	290,300
27		M/S. Waseem & Co	10 kg baig aatta, 550 baig@465	126	27.03.2020	255,750
<b>Sub-total –(Municipal Committee Tando Allahyar)</b>						<b>7,306,000</b>
<b>Grand-Total</b>						<b>52,367,341</b>

**Annex-26**

**4.3.20 Irregular expenditure on purchase ration bags and other items – Rs49.722 million**

(Amount in Rupees)

Sr.	Description	Name of Supplier	Amount Expenditure
<b>01. Larkanao Municipal Corporation, F.Y 2019-20, (OM # 01)</b>			
1	Supply of Mask & Sanitizer	M/S Evergreen Enterprises	236,000
2	Supply of anti-germ soap	M/S Evergreen Enterprises	234,000
3	Supply of finis/finy for fumigation	M/S Jahangir Channa	104,750
<b>Sub-total – (Larkana Municipal Corporation)</b>			<b>574,750</b>
<b>02. District Council, Larkana, F.Y 2018-19, (OM # 01)</b>			
1	Food Ration	M/S Tarique Hussain	282,500
2	Food Ration	M/S Tarique Hussain	282,500
3	Food Ration	M/S Tarique Hussain	282,500
4	Food Ration	M/S Tarique Hussain	282,500
5	Food Ration	M/S Tarique Hussain	282,500
6	Food Ration	M/S Azizullah Dayo	282,500
7	Food Ration	M/S Azizullah Dayo	282,500
8	Food Ration	M/S Azizullah Dayo	282,500
9	Food Ration	M/S Azizullah Dayo	282,500
10	Food Ration	M/S Azizullah Dayo	282,500
11	Food Ration	M/S Tarique Hussain	282,500
12	Food Ration	M/S Tarique Hussain	282,500
13	Food Ration	M/S Tarique Hussain	282,500
14	Food Ration	M/S Tarique Hussain	282,500
19	Food Ration	M/S Azizullah Dayo	282,500
20	Food Ration	M/S Azizullah Dayo	282,500
21	Food Ration	M/S Azizullah Dayo	282,500
22	Food Ration	M/S Azizullah Dayo	282,500
23	Food Ration	M/S Tarique Hussain	282,500

(Amount in Rupees)

Sr.	Description	Name of Supplier	Amount Expenditure
24	Food Ration	M/S Tarique Hussain	282,500
25	Food Ration	M/S Tarique Hussain	282,500
26	Masks/Hand wash & Sanitizers	M/S Sharjah Surgico Larkana	42,320
<b>Sub-total – (District Council, Larkana)</b>			<b>5,974,820</b>
<b>03. Municipal Committee, Ratodero, F.Y 2019-20, (OM # 01,02)</b>			
1	Supply of 115 Nos Bags of food for distribution in needy poor peoples	Tarique Ahmed Soomro	299,000
2			299,000
3			299,000
4			299,000
5			299,000
6			299,000
7			299,000
<b>Sub-total – (Municipal Committee Ratodero)</b>			<b>2,093,000</b>
<b>04. Municipal Committee, Naudero, F.Y 2019-20, (OM # 01,02)</b>			
1	Purchase of Kiryana Material for distribution to public (600 ration bags)	Suneel Kumar	275,000
2			275,000
3			275,000
4			275,000
5			275,000
6			275,000
<b>Sub-total – (Municipal Committee Naudero)</b>			<b>1,650,000</b>
<b>05. Town Committee, Arija, F.Y 2019-20 (OM # 10)</b>			
1	purchase of soap/mask/sanitizer etc COVID-19	Mr.Ramesh Kumar	245,000
2	purchase of soap/mask/sanitizer etc COVID-19	Mr.Ramesh Kumar	210,000
<b>Sub-total – (Town Committee Arija)</b>			<b>455,000</b>

(Amount in Rupees)

Sr.	Description	Name of Supplier	Amount Expenditure
<b>06. District Council, Kamber-Shahdadkot @ Kamber, F.Y 2019-20 (OM # 01,04)</b>			
1	Purchase/supply of soaps, sanitizers & masks	M/S Baba Traders	282,235
2			282,235
3			282,235
4			281,576
5			284,138
6			282,235
7			282,381
8			282,381
9			282,381
10			281,576
11			281,576
12			281,576
13			281,576
14			281,576
15			281,576
16			281,576
17			281,576
18			287,676
19			287,676
20			287,676
21			285,236
22			285,236
23			282,235
24			285,236
25			284,138
26			284,138
27			284,138
28			284,138
29			287,676
30			292,800
31			287,676
32			285,236

(Amount in Rupees)

Sr.	Description	Name of Supplier	Amount Expenditure
33			285,236
34			284,138
35			285,236
36			285,236
37			285,236
38			281,576
39			281,576
40			281,576
41			281,576
42			281,576
43			284,138
44			281,576
45			284,138
<b>Sub-total – (District Council Kamber)</b>			<b>12,768,130</b>
<b>07. Municipal Committee, Kamber, F.Y 2019-20, (OM # 01)</b>			
1			286,875
2	Insecticide material to spray, Material for cleanness of whole city and supply of drums and soaps	M/S Naseerudin Humayon Wadho	296,438
3			286,875
4			286,875
5			296,438
6			286,875
<b>Sub-total – (Municipal Committee Kamber)</b>			<b>1,740,376</b>
<b>08. Municipal Committee, Shahdadkot, F.Y 2019-20, (OM # 01)</b>			
1	Supply of Dettol, soap, fenile and hand wash,masks	M/S Al-Tahir Construction & Developers	289,800
2			294000
3			294,000
<b>Sub-total – (Municipal Committee Shahdadkot)</b>			<b>877,800</b>
<b>09. Town Committee, Naseerabad, F.Y 2019-20, (OM # 01)</b>			
1	Sanitizers, soaps, masks, hand wash,	M/S Abdul Malik	252,500
2			265,000
3	Supply of sanitizers, soaps, masks, hand wash, material	M/S Zahid Pervaiz	255,000
4			276,000



(Amount in Rupees)

<b>Sr.</b>	<b>Description</b>	<b>Name of Supplier</b>	<b>Amount Expenditure</b>
5			277,250
6			259,000
7			260,500
8			201,500
9			239,500
10	Sanitizers, soaps, masks, hand wash,	M/A Abdul Malik	256,000
11			192,000
12			196,500
<b>Sub-total – (Town Committee Naseerabad)</b>			<b>2,930,750</b>
<b>10. Municipal Committee, Shikarpur, F.Y 2019-20, (OM # 01,02)</b>			
1			294,700
2			294,700
3			294,700
4			294,700
5			294,700
6			294,700
7			294,700
8			294,700
9			294,700
10			294,700
11			294,700
12	Supply of Ration for poor during lockdown for COVID-19	Hussain Grain Broker	294,700
13			294,700
14			294,700
15			294,700
16			294,700
17			294,700
18			294,700
19			294,700
20			294,700
21			294,700
22			294,700
23			294,700

(Amount in Rupees)

<b>Sr.</b>	<b>Description</b>	<b>Name of Supplier</b>	<b>Amount Expenditure</b>
24			294,700
25			294,700
26			294,700
27			294,700
28			294,700
29			294,700
30			294,700
<b>Sub-total – (Municipal Committee Shikarpur)</b>			<b>8,841,000</b>
<b>11. District Council, Kashmore @ Kandhkot, F.Y 2019-20, (OM # 01)</b>			
1	Spray Material for Fumigation, PPE & Safety Kits (Uniform)	M/s Shakeel Ahmed	300,000
2			300,000
3			283,300
4			262,500
5			75,000
6			296,400
7			210,000
8			265,000
<b>Sub-total – (District Council Kashmore @ Kandhkot)</b>			<b>1,992,200</b>
<b>12. Municipal Committee, Kandhkot, F.Y 2019-20, (OM # 01)</b>			
1	Sanitizer, Masks, spray chemical spray	M/s Hans Raj	298,200
2			295,000
3			286,000
4		M/s M. Akram Awan	299,200
5			292,500
6			112,500

(Amount in Rupees)

Sr.	Description	Name of Supplier	Amount Expenditure
7			292,500
8			292,500
9			292,500
<b>Sub-total – (Municipal Committee, Kandhkot)</b>			<b>2,460,900</b>
<b>13. Town Committee, Ghospour, F.Y 2019-20, (OM # 01)</b>			
1	Spray Machines, masks	M/s Rajesh & Brothers	299,200
2		M/s Ajeet Kumar & Co.	286,000
3		M/s Ajeet Kumar & Co.	288,080
4		M/s Ajeet Kumar & Co.	250,000
<b>Sub-total – (Town Committee Ghospur)</b>			<b>1,123,280</b>
<b>14. Town Committee, Guddu, F.Y 2019-20, (OM # 01)</b>			
1	Panaflex for Precaution of COVID-19	M/s Kainat Printers	21,500
2	Purchase of Delta Methrin Chemical	M/s A.K Enterprises	293,250
3	Purchase of Phenyle, Anti Bacterial Soap & Hand Wash	M/s Nazir & Brothers	289,500
4	Purchase of Hand Wash Drums with Iron Stand	M/s Hari Sons Sanitary Store	169,500
5	Purchase of BHC Powder	M/s A.K Enterprises	242,500
6	Purchase of Chlorpyrifos Insecticides Chemical	M/s Mehran Traders	275,000
7			275,000
<b>Sub-total – (Town Committee Guddu)</b>			<b>1,566,250</b>
<b>15. Town Committee, Kashmore (OM # 01)</b>			
1	Supply of Chlorpyrifos Chemical Spray for COVID-19 of City Kashmore	M/s A.K Enterprises	296,580
2			297,360
3			296,580
4			297,360
5			296,580

(Amount in Rupees)

<b>Sr.</b>	<b>Description</b>	<b>Name of Supplier</b>	<b>Amount Expenditure</b>
6			297,360
7			296,580
8			296,580
9			297,360
10			297,360
11			141,892
12			266,400
13			259,200
14			259,200
15			259,200
16			259,200
17			259,200
<b>Sub-total – (Town Committee Kashmore)</b>			<b>4,673,992</b>
<b>Grand Total</b>			<b>49,722,248</b>

**Annex-27**

**4.3.24 Un-authorized procurement of medical supplies - Rs31.059 million**

(Amount in Rupees)

<b>Sr#</b>	<b>Supplier</b>	<b>W. O Date</b>	<b>Particulars</b>	<b>W.O Qty.</b>	<b>Unit Rate</b>	<b>Amount</b>
1	M/s Bukhari Group of company	05.04.2020	Biohazard waste disposal container 100 ltr plastic (green-yellow-red= 3 set)	60 set	13500	810000
2	M/s Perfect Business Group	15.05.2020	Broad spectrum disinfection solution 1 ltr (Virocid)	120	5400	648000
3	M/s Perfect Business Group	22.04.2020	Broad spectrum disinfection solution 1 ltr (Virocid)	180	5400	972000
4	M/s The Designer	22.04.2020	Corona protection body suits	20000	648.4	12967757
5	M/s Sawaira Enterprises	17.03.2020	Dettol 1 ltr	500	950	475000
6	M/s Imperial Trader	14.03.2020	Disposable Gown	4000	95	380000
7	M/s Imperial Trader	14.03.2020	Examination Gloves	80000	6.2	496000
8	M/s Imperial Trader	14.03.2020	Face Glasses/Googles	4000	500	2000000
9	M/s Imperial Trader	14.03.2020	Face Mask N95	1500	1150	1725000
10	M/s Aijaz Ent	18.04.2020	Folding stretcher MS steel	30	4800	144000
11	M/s Mohabbat Ali Enterprises	18.04.2020	Folding stretcher MS steel	30	4800	144000
12	M/s Perfect Business Group	14.03.2020	Hand Sanitizer	4000	170	680000
13	M/s Aijaz Ent	17.03.2020	IV Drip stand	500	1500	750000
14	M/s Perfect Business Group	18.03.2020	IV drip stand	500	1500	750000
15	M/s Bukhari Group of company	05.04.2020	Lenin bag trolley 2'x3' with 2'x6' height	150	7450	1117500
16	M/s Aijaz Ent	18.04.2020	Multifunctional janitorial/cleaning trolley (twin mop & waste)	20	13000	260000
17	M/s Mohabbat Ali Enterprises	18.04.2020	-do-	20	13000	260000
18	M/s Indus Associates & Co	18.04.2020	-do-	20	13000	260000
19	M/s Imperial Trader	14.03.2020	Surgical Mask	80000	29	2320000
20	M/s Perfect Business Group	17.03.2020	Travik Suit	6000	650	3900000
<b>Total</b>						<b>31,059,257</b>

**Annex-28**

**4.3.28 Irregular expenditure on purchase of ration bags and preventive items – Rs18.597 million**

(Amount in Rupees)

Sr.	Description	Name of Supplier	Cheque No. & Date	Gross Amount
<b>1- Mayor/Municipal Commissioner, Sukkur Municipal Corporation, F.Y 2019-20 (OM # 2,3&amp; 4)</b>				
<b>1. Expenditure incurred on account of ration bags/relief</b>				
1	Distribution of Ration Bags to the Poor & Needy Person of UC.01 to UC.26 SMC	M/s Utility Store Corporation Pakistan	29797858/ 7/4/2020	9,999,398
2	Purchase of Polythin Sheet Prevent Ration Item@ Mpl Stadium Sukkur	M/s Dua Traders	29797861/ 7/4/2020	39,420
3	Hiring of Transport Vehicles for Distribution of Ration SMC	M/s New Sindh Hiace Service Company	29797862/ 7/4/2020	234,000
4	Purchase of 600 Ration Bags for UC.05, UC.09 & UC.25	M/s Utility Store Corporation Pakistan	29797885/ 20-04-2020	1,020,000
5	Purchase of 252 Ration Bags for the staff of SMC	M/s Utility Store Corporation Pakistan	29797901/ 21-04-2020	417,816
6	Purchase of polythin Sheet Prevent Ration Item@ Mpl Stadium Sukkur	M/s Dua Traders	29797905/ 21-04-2020	40,150
7	Arrangement of Food for Labour MPL Staff at Ration Center 07-04-2020 to 13-04-2020	Pro. Mr. JavedIqbal	29797910/ 30-04-2020	196,300
8	Arrangement of Food for Labour MPL Staff at Ration Center 14-04-2020 to 19-04-2020	Pro. Mr. JavedIqbal	29797911/ 30-04-2020	180,700
<b>Sub-total -1</b>				<b>12,127,784</b>
<b>2. Expenditure incurred on purchase of Sanitizers, Hand Gloves, Hair Covers and Masks</b>				
1	Procurement of Dettol Soap 85 Grams from SMC Employees & General Public	M/s Premier Agencies Sukkur	29561872/ 27-03-2020	398,095
2	Purchasing of Sanitizers Medium Size for Distribution Staff of SMC & General Public	M/s Haji Azeem& Co	29561873/ 27-03-2020	99,759
3	Supply of Medicine Anti-Virus with Hand Glufs Anti-Malaria Department SMC	M/s Dua Traders	29797859/ 7/4/2020	247,555
4	Supply of Medicine Anti-Virus Fumigation Spray 50 Bottles for Anti-Malaria Department SMC	M/s Dua Traders	29797859/ 7/4/2020	231,300

(Amount in Rupees)

Sr.	Description	Name of Supplier	Cheque No. & Date	Gross Amount
5	Supply of Medicine Anti-Virus Spray 50 Bottles for Anti-Malaria Department SMC (Part-II & Part-III)	M/s Dua Traders	29797860/ 7/4/2020	231,300
6	Supply of Medicine Anti-Virus Spray 50 Bottles for Anti-Malaria Department SMC (Part-II & Part-III)	M/s Dua Traders	29797860/ 7/4/2020	231,300
7	Purchase of Dettol Liquid for Sanitizer Gate SMC	M/s Premier Agencies Sukkur	29797877/ 17-04-2020	114,000
8	Purchase of Dettol & Hand Wash @ Various Poits SMC	M/s Premier Agencies Sukkur	29797878/ 17-04-2020	34,200
9	Supply of Hair Covers, Surgical Glufs, Mask, Plastic Coat, Hand Wash & Dettol Soap, Sanitizer for Labor Colony Sukkur	M/s Haji Azeem& Co	29797880/ 17-04-2020	99,450
10	Supply of Hair Covers, Surgical Glufs, Mask, Plastic Coat, Hand Wash & Dettol Soap, Sanitizer for Labor Colony Sukkur	M/s Haji Azeem& Co	29797880/ 17-04-2020	99,825
11	Supply of Hair Covers, Surgical Glufs, Mask, Plastic Coat, Hand Wash & Dettol Soap, Sanitizer for Labor Colony Sukkur	M/s Haji Azeem& Co	29797880/ 17-04-2020	76,000
12	Supply of Hair Covers, Surgical Glufs, Mask, Plastic Coat, Hand Wash & Dettol Soap, Sanitizer for Labor Colony Sukkur	M/s Haji Azeem& Co	29797880/ 17-04-2020	97,900
13	Supply of Hair Covers, Surgical Glufs, Mask, Plastic Coat, Hand Wash & Dettol Soap, Sanitizer for Labor Colony Sukkur	M/s Haji Azeem& Co	29797880/ 17-04-2020	98,750
14	Purchase of Safety Item for SMC	Mr. Muhammad Ali Shaikh MC	29797895/ 21-04-2020	46,500
15	Purchase of Chemical Medicine for SMC	Mr. Muhammad Ali Shaikh MC	29797896/ 21-04-2020	21,950
16	Supply of Refreshment Material for Pilgrim of Iran & Iraq @ Labor Colony	M/s AA Construction Company	29797898/ 21-04-2020	98,712

(Amount in Rupees)

Sr.	Description	Name of Supplier	Cheque No. & Date	Gross Amount
17	Supply of Refreshment Material for Pilgrim of Iran & Iraq @ Labor Colony	M/s AA Construction Company	29797898/	98,982
			21-04-2020	
18	Supply of Refreshment Material for Pilgrim of Iran & Iraq @ Labor Colony	M/s AA Construction Company	29797898/	99,288
			21-04-2020	
19	Supply of Refreshment Material for Pilgrim of Iran & Iraq @ Labor Colony	M/s AA Construction Company	29797898/	96,240
			21-04-2020	
20	Supply of Refreshment Material for Pilgrim of Iran & Iraq @ Labor Colony	M/s AA Construction Company	29797898/	99,720
			21-04-2020	
21	Payment for Supply of Refreshment for deputed staff at labour colony & material provided for protection from corona virus	M/s AA Construction Company	29797898/	99,239
			21-04-2020	
22	Purchase of Safty Material for Staff of SMC Sukkur Municipal Corporation	M/s Le Confort	30083155/ 1/6/2020	132,252
<b>Sub-total - 2</b>				<b>2,852,317</b>
<b>Sub-total – (Sukkur Municipal Corporation)</b>				<b>14,980,101</b>
<b>2. Town Committee Pacca Chang (FaizGanj), F.Y 2019-20 (OM # 1 &amp; 2)</b>				
<b>1. Expenditure incurred on account of ration bags/relief</b>				
1	Purchase of Ration Emergency Corona	M/s Rameez Hussain	29069749/ 2/4/2020	294,400
2	Purchase of Ration Emergency Corona	M/s Rameez Hussain	29069750/ 2/4/2020	296,000
3	Purchase of Ration Emergency Corona	M/s Azad & Brothers	29864859 to 861 2/4/2020	297,600
4	Purchase of Ration Emergency Corona	M/s Dua & Company	29864856 to 858 2/4/2020	296,000
5	Purchase of Ration Emergency Corona	M/s Shoukat Ali	29864865 to 867 6/4/2020	291,200
6	Purchase of Ration Emergency Corona	M/s Shoukat Ali	29864862 to 864 6/4/2020	286,400
<b>Sub-total - 1</b>				<b>1,761,600</b>
<b>2. Detail of expenditure incurred on account of masks, soaps, &amp; lime powder</b>				
1	Purchase of Mask for Emergency Corona	M/s Muhammad Kabeer & Co	29069735 to 736 30-03-2020	200,000



(Amount in Rupees)

<b>Sr.</b>	<b>Description</b>	<b>Name of Supplier</b>	<b>Cheque No. &amp; Date</b>	<b>Gross Amount</b>
2	Purchase of Choona for Emergency of Corona	M/s Azad & Brothers	29069737 to 739 30-03-2020	288,000
3	Purchase of Soap for Emergency of Corona	M/s Azad & Brothers	29069740 to 742 30-03-2020	288,000
4	Purchase of Mask for Emergency work for Corona	M/s Rameez Hussain	29069743 to 745 30-03-2020	299,499
5	Purchase of Choona for Emergency of Corona	M/s Rameez Hussain	29069746 to 748 30-03-2020	295,200
6	Purchase of Soap Safe Guard for Emergency of Corona	M/s Rameez Hussain	29069732 to 734/ 30-03-2020	297,000
7	Purchase of Choona for Emergency of Corona	M/s Azad & Brothers	29864877 to 878 6/4/2020	187,200
<b>Sub-total -2</b>				<b>1,854,899</b>
<b>Total (Town Committee Pacca Chang)</b>				<b>3,616,499</b>
<b>Grand Total</b>				<b>18,596,600</b>

### 4.3.35 Irregular expenditure on procurement of preventive items – Rs11.199 million

(Amount in Rupees)

Sr.	Vr.	Cheque	Date	Bill # / Date	Paid to	Description	Qty.	Rate	Amount
<b>DMC South, FY 2019-20 (O.M No. 1)</b>									
1	62	29605292	01-04-2020	-	Bhatti Enterprises	Supply of Aura Medical Face Mask	75 boxes	3950 (box)	296,250
2	61	29605292	01-04-2020	03-03-2020		Supply of Dochem Medical Face Mask	220 boxes	13550 (box)	297,000
3	60	29605292	01-04-2020	03-03-2020		Supply of Wilson Medical Face Mask	220 boxes	13550 (box)	297,000
4	59	29605292	01-04-2020	03-03-2020		Supply of Aura Medical Face Mask	75 boxes	3950 (box)	296,250
5	58	29605292	01-04-2020	03-03-2020		Supply of Dochem Medical Face Mask	215 boxes	13550 (box)	290,250
6	57	29605292	01-04-2020	03-03-2020		Supply of Aura Medical Face Mask	75 boxes	3950 (box)	296,250
7	56	29605291	01-04-2020	03-03-2020	S.M Builders	Supply of Nosh N95 Face Mask	40 boxes	7400 (box)	296,000
8	136	29605470	13-05-2020	112/ 27-04-2020	Mamdani Builders	Supply of Verosid FF (10 ltrs)	05 bottles	59000 (bottle)	295,000
9	123	29605463	13-05-2020	403 / 21-04-2020	S.M Builders	Chlorine	780 KG	335	261,300
						Surf	200 KG	180	36,000
10	133	2605365	17-04-2020	413/ 23-04-2020	Nasir KK Associates enterprises	Decoration items for camps			288,890
11	132	2605365	17-04-2020	Nil / 03-04-2020		Decoration items for camps			295,850
12	137	2605470	13-05-2020	113 / 24-04-2020	Mamdani Builders	Spray Pump with battery	30	7950	238,500
						Spray pump with petrol engine	1	29500	29,500
						Bleach	400 KG	48	19,200
13	138	2605470	13-05-2020	-		Disposable COVID suits	200	890	178,000
						Disposable gloves	65 boxes	1780	115,700
14	139	2605470	13-05-2020	Nil / 24-04-2020		Supply of Verosid FF (10 ltrs)	05 bottles	59000 (bottle)	295,000
15	140	2605471	13-05-2020	Nil / 24-04-2020		Supply of Khorsoling FF (5 ltrs)	12 bottles	24500 (bottle)	294,000

(Amount in Rupees)

Sr.	Vr.	Cheque	Date	Bill # / Date	Paid to	Description	Qty.	Rate	Amount
16	141	2605471	13-05-2020	Nil / 24-04-2020	Bhatti Enterprises	Misc items			293,900
17	142	2605471	13-05-2020	Nil / 24-04-2020		Supply of Khorsoling FF (5 ltrs)	12 bottles	24500 (bottle)	294,000
18	143	2605471	13-05-2020	Nil / 24-04-2020		Misc items			292,650
19	190	29605514	19-05-2020	222 / 29-04-2020	Nasir KK Associates enterprises	Mask N95	200	1450	292,650
20	196	29605519	19-05-2020	Nil / 24-04-2020	Cortex	Strellium Gel (475 ml)	80	3650	292,000
21	198	29605519	19-05-2020	Nil / 24-04-2020	Cortex	Strellium Gel (475 ml)	80	3650	292,000
22	199	29605518	19-05-2020	Nil / 23-04-2020	Muhammad Ali Brothers	Safety Disposable face masks	170 Boxes	1725	293,250
23	223	29605531	19-05-2020	Nil / 23-04-2020	Nasir KK Associates enterprises	Mask N95	200	1450	292,650
24	88	30267098	19-06-2020	Nil / 02-05-2020		Decoration items for camps			298,570
25	89	30267098	19-06-2020	Nil / 04-05-2020		Decoration items for camps			298,340
26	90	30267098	19-06-2020	Nil / 14-05-2020		Decoration items for camps			298,850
27	91	30267098	19-06-2020	Nil / 04-05-2020		Decoration items for camps			299,040
28	92	30267098	19-06-2020	Nil / 04-05-2020		Decoration items for camps			298,340
29	93	30267098	19-06-2020	Nil / 05-05-2020		Decoration items for camps			299,040
30	94	30267098	19-06-2020	Nil / 04-05-2020		Decoration items for camps			299,000
31	95	30267098	19-06-2020	71 / 29-05-2020		Chlorine	780 KG	335	261,300
						Surf	200 KG	180	36,000
32	96	30267098	19-06-2020	Nil / 29-05-2020	Chlorine	780 KG	335	261,300	
					Surf	200 KG	180	36,000	
33		30267109	19-06-2020		Cortex	Supply of Khorsoling FF (5 ltrs)	11 bottles	26900 (bottle)	295,900
34	192	30267018	29-06-2020	Nil / 21-05-2020	B&R and Company	Supply of Verosid FF (10 ltrs)	06 bottles	49000 (bottle)	294,000
35	193	30267184	29-06-2020	Nil / 20-05-2020		Supply of Verosid FF (10 ltrs)	06 bottles	49000 (bottle)	294,000
36	429	30267321	30-06-2020	02 / 19-06-2020		Sanitising dispenser	50	2000	100,000
					Sanitising liquid	50 bottles	2700	135,000	

(Amount in Rupees)

Sr.	Vr.	Cheque	Date	Bill # / Date	Paid to	Description	Qty.	Rate	Amount
						Disposable gloves	50	1200	60,000
37	430	30267321	30-06-2020			Disposable gloves	30 boxes	1600	48,000
						Disposable face masks	100 boxes	2200	220,000
						Disposable caps	10 boxes	1000	10,000
38	431	30267321	30-06-2020	03 / 19-06-2020		face protective shield	50	700	35,000
						infrared thermometer	25	10500	262,500
								<b>Total</b>	<b>11,199,220</b>

**Annex-30**

**4.3.36 Unjustified distribution of procured material without specified criterion  
Rs11.056 million**

(Amount in Rupees)

Sr.	Description: payment for the;	Supplier	Qty. Purchased Box/No.	Cheque No.	Dated	Gross Amount
<b>1. Municipal Committee Hala, F.Y 2019-20 (OM # 03)</b>						
1	Supply of 200 Boxes of Hand Gloves to Staff	Khan Muhammad, Govt. Contractor	200	73052883	05-05-2020	299,000
2	Supply of Sanitizer for Distribution in Sanitation Staff	Khan Muhammad, Govt. Contractor	800	73052882	05-05-2020	299,500
3	Supply of Sanitizer for Distribution in Staff	Khan Muhammad, Govt. Contractor		29732442	08-04-2020	299,500
4	Supply of Mask for distribution in all wards of M.C Hala	M/S Al-Abbas Govt. Contractor & Material Supplier	420	29732443	08-04-2020	297,500
5	Supply of Mask for distribution in all wards of M.C Hala					297,500
6	Supply of Mask for distribution in all wards of M.C Hala					297,500
<b>Sub-total – (Municipal Committee Hala)</b>						<b>1,790,500</b>

(Amount in Rupees)

Sr.	Item / Material	Cost Per	Quantity	Amount
<b>2. Town Committee New Saeedabad, FY 2019-20 (O.M No-02)</b>				
1	Mask	900 per pkt	124	111,600
2	Detol Phenyl Bottle	200 per Bottle	98	19,600
3	Phenyl	1200 per cartoon	40	48,000
4	Chlorine Acid	1300 per kg	20	26,000
5	Detol Liquid	1800 per Dozen	10	18,000
6	Saif Guard Soap	2496 per cartoon	3	7,488
7	Sanitizer	8400 Per PKt	5	42,000
8	Handwash	3600 Per Pkt	3	10,800
9	Detol Soap	6000 Per Cartoon	2	12,000
10	Detol Liquid	1880 Per Dozen	5	9,400
11	Phenyl	960 per cartoon	20	19,200
<b>Sub-total – (Town Committee New Saeedabad)</b>				<b>324,088</b>

(Amount in Rupees)

Sr.	Description: payment on account of COVID-19	Supplier	Vr. No.	Cheque No.	Dated	Rate of P/item	Qty. Procu.	G Total
<b>3. Town Committee Bhitshah, F.Y 2019-20, (OM no. 01)</b>								
1	Purchase of Masks distribute nearby people of TC Bhit Shah	Qaiser Pathan Govt. Contractor	432	29364333	06-05-2020	140	700	98,000
2	Purchase of Masks distribute nearby people of TC Bhit Shah	-do-	433	29364333	06-05-2020	28	3500	98,000
3	Supply of Hand Sanitizer distribute nearby people of TC Bhit Shah	-do-	449	29364336	14-05-2020	140	700	98,000
4	Supply of Hand Sanitizer distribute nearby people of TC Bhit Shah	-do-	450	29364336	14-05-2020	140	700	98,000
5	Supply of Hand Sanitizer distribute nearby people of TC Bhit Shah	-do-	451	29364336	14-05-2020	140	700	98,000
6	Purchase of Masks distribute nearby people of TC Bhit Shah	-do-	452	29364336	14-05-2020	28	3500	98,000
7	Supply of Hand Sanitizer distribute nearby people of TC Bhit Shah	-do-	508	29364354	22-06-2020	140	700	98,000
8	Supply of Hand Sanitizer distribute nearby people of TC Bhit Shah	-do-	509	29364354	22-06-2020	140	700	98,000
9	Purchase of Masks distribute nearby people of TC Bhit Shah	-do-	510	29364354	22-06-2020	28	3500	98,000
10	Purchase of Masks distribute nearby people of TC Bhit Shah	-do-	511	29364354	22-06-2021	28	3500	98,000
<b>Sub-total – (Town Committee Bhitshah)</b>							<b>18,200</b>	<b>980,000</b>

(Amount in Rupees)

Sr.#	Vr. #	Description of Expenditure	Description of Item	QTY	Amount	Supplier	Cheque # Dated	Gross Amount
<b>4. Municipal Committee Dadu, FY 2019-20 (O.M No-02)</b>								
1	07/01	Payment of Life Boy Soap, Dettol Soap & Sanitizer	Life Boy Soap Carton	10	31,000	M/S Al-Madina Bakers	29786609 29-04-2020	127,800
			Dettol Soap	10	44,000			
			Sanitizer	240	52,800			
2	07/02	Payment of Sanitizer, Face Mask	Sanitizer Face Mask	240 2000	52800 60,000	M/S Al-Madina Bakers	29786609 29-04-2020	112,800
3	07/03	Payment of Life Boy Soap, Dettol Soap	Life Boy Soap	10	31,000	M/S Al-Madina Bakers	29786609 29-04-2020	75,000
			Dettol Soap	10	44,000			
4	07/03	Payment of Mask for COVID 19	Mask	3000	150000	M/S Al-Madina Bakers	29786610 29-04-2020	150,000
<b>Sub-total – (Municipal Committee Dadu)</b>								<b>465,600</b>

(Amount in Rupees)

Sr.	Vr.	Description of Expenditure	Item	QTY	Rates	Supplier	Cheque # Dated	Gross Amount
<b>5. Municipal Committee Johi, FY 2019-20 (O.M No-02)</b>								
1	½	Providing of Finis for Spray COVID-19	Finis 800 ml Carton	60	4080	M/S Ghullam Murtaza Kabooro	29162818 07-05-20	244,800
2	2/2	Providing of Sanitation Material for Fumigation Sprey for COVID -19	Detool Carton	10	4900	M/S Abdul Shakoore Traders	29162800 15-04-20	124,600
			Rabin Bleech Carton	12	3800			
			Phenyl Carton	25	1200			
3	1/2	Providing of Safe Guard Soap for protection COVID-19	Safe Guard Tri Packet Safe Guard 95 Gram	23 04	3624 4107	M/S Sultan Traders	29162802 15-04-20	99,780
4	2/2	Providing of Safe Guard Soap for protection COVID-19	Safe Guard	22 04	3624 4107	M/S Sultan Traders	29162802 15-04-20	96,159
5	2/2	Providing of Mask for protection COVID-19	Mask	4500	42	M/S Waseem Raja Rind	29162803 15-04-20	189,000
<b>Sub-total – (Municipal Committee Johi)</b>								<b>754,339</b>

(Amount in Rupees)

Sr.	Vr.	Description of Expenditure	Description of Item	QTY	Rates	Amount	Supplier	Cheque # Dated	Gross Amount
<b>6. Municipal Committee Khairpur Nathan Shah, FY 2019-20 (O.M No-01)</b>									
1	1	Purchase of Material for Spray & Wash against COVID-19 in MC KN Shah	Sanitizer Bleach Powder Finis/Phenyl Dettol Liquid 500ml Dettol Liquid 500ml	300 200 5 3 2	190 150 1200 117 550	5700 30,000 600 451 1100	M/S Aijaz Ali	28806767 02-04-20	94,451
2	2	Purchase of Cyber Matherine and Wash Material for Spray in KN Shah	Cyber Matherine	4 Cartoon	24000	96,000	M/S Aijaz Ali	28806767 02-04-20	96,000
3	2	Purchase of Cyber Matherine and Hand Sanitizer	Cyber Matherine Sanitizer	4 Cartoon 20 Nos.	24000 190	96,000 3,800	M/S Aijaz Ali	28806767 02-04-20	99,800
<b>Sub-total – (Municipal Committee Khairpur Nathan Shah)</b>									<b>290,251</b>

(Amount in Rupees)

Sr.	Vr.	Description of Expenditure	Item	QTY	Rates	Amount	Supplier	Cheque # Dated	Gross Amount
<b>7. Town Committee Thariri Muhabbat, FY 2019-20 (O.M No-01)</b>									
1	1	Purchase/Supply of Fumigation Saiber Matheren & Other Wash Material for Spray against COVID-19 in Town	Saiber Methreen Phenyl	3 30	16500 480	49,500 14,400	M/S Hadi	Nil May,20	63,900
2	2	Purchase/Supply of Fumigation Saiber Matheren & Other Wash Material for Spray against COVID-19 in Town	Phenyl Sanitizer Dettol Soap Tissue Box Hand Wash Spray Bottle	50 100 200 50 54 1	480 180 45 200 250 131	24,000 18,000 9,000 10,000 13,500 131	M/S Hadi	Nil May,20	74,631
<b>Sub-total – (Town Committee Thariri Muhabbat)</b>									<b>138,531</b>



(Amount in Rupees)

Sr.	Vr.	Description of Expenditure	Item	Qty	Rates	Amount	Supplier	Cheque # Dated	Gross Amount
<b>8. Town Committee Sita Road, FY 2019-20 (O.M No-01)</b>									
1	1	Purchase of Phenyl, Harpic, Mask, Sanitizer for Spray Against COVID-19	Phenyl Harpic Mask Sanitizer	30 100 200 150	480 160 70 180	24,000/- 16,000/- 14,000/- 27,000/-	M/S Saifuddin	29684035 13-05-20	81,000
2	2	Purchase of Phenyl, Harpic, Mask, Sanitizer for Spray Against COVID-19	Phenyl Harpic Mask Sanitizer	80 49 250 180	480 160 70 180	38,400/- 7840/- 17,500/- 36,000/-	M/S Saifuddin	29684035 13-05-20	99,603
3	3	Purchase of Phenyl, Harpic, Mask, Sanitizer for Spray Against COVID-19	Finis Mask Sanitizer Phenyl	100 300 220 25	250 70 180 480	25,000/- 21,000/- 39,600/- 12,000/-	M/S Saifuddin	29684036 13-05-20	97,600
4	4	Purchase of Phenyl, Harpic, Mask, Sanitizer for Spray Against COVID-19	Phenyl Finis Mask Harpic Sanitizer	50 80 180 60 180	480 250 70 160 180	24,000/- 20,000/- 12,600/- 9,600/- 18,000/-	M/S Saifuddin	29684036 13-05-20	84,151
5	5	Purchase of Phenyl, Harpic, Mask, Sanitizer for Spray Against COVID-19	Crude Oil Finis Mask Sanitizer	350 50 150 150	75 250 70 180	26,250/- 12,500/- 10,500/- 27,000/-	M/S Abdullah	29684037 13-05-20	76,250
6	6	Purchase of Phenyl, Harpic, Mask, Sanitizer for Spray Against COVID-19	Crude Oil Harpic Sanitizer Mask Finis	40 80 90 200 30	75 160 180 70 250	30,000/- 12,800/- 16700/- 14,000/- 7,500/-	M/S Abdullah	29684037 13-05-20	80,500
7	7	Purchase of Phenyl, Harpic, Mask, Sanitizer for Spray Against COVID-19	Crude Oil Sanitizer Phenyl	380 150 41	75 180 480	28,500/- 27,000/- 19,680/-	M/S Abdullah	29684037 13-05-20	74,716
8	8	Purchase of Phenyl, Harpic, Mask, Sanitizer for	Mask Harpic Sanitizer	140 100 120	70 160 180	9,800/- 16,000/- 21,600/-	M/S Abdullah	29684038 13-05-20	91,650

(Amount in Rupees)

Sr.	Vr.	Description of Expenditure	Item	Qty	Rates	Amount	Supplier	Cheque # Dated	Gross Amount
<b>8. Town Committee Sita Road, FY 2019-20 (O.M No-01)</b>									
		Spray Against COVID-19	Phenyl Crude Oil	50 270	480 75	24,000/- 20,250/-			
9	9	Purchase of Phenyl, Harpic, Mask, Sanitizer for Spray Against COVID-19	Finis Sanitizer Phenyl	80 150 480	250 180 480	20,000/- 27,000/- 14,400/-	M/S Abdullah	29684038 13-05-20	61,400
10	10	Purchase of Phenyl, Harpic, Mask, Sanitizer for Spray Against COVID-19	Crude Oil Mask Sanitizer	450 250 204	75 70 180	33,750/- 17,500/- 36,770/-	M/S Abdullah	29684038 13-05-20	87,895
<b>Sub-total – (Town Committee Sita Road)</b>									<b>834,765</b>

(Amount in Rupees)

Sr.	Vr.	Cheque # & Date	Name of Contractor	Name of Article	W.O	Date	Amount
<b>9. Town Committee Sultanabad, FY 2019-20 (O.M No-01)</b>							
1	103	28212184 / 14-04-2020	M/S. Zimco	600 Nos sanitizers 500 ml @ 380, 1250 Nos safety mask @55	62	02.04.2020	297,000
<b>Sub-total – (Town Committee Sultanabad)</b>							<b>297,000</b>

(Amount in Rupees)

Sr.	Vr.	Cheque # & Date	Name of Contractor	Name of Article	W.O	Date	Amount
<b>10. Town Committee Piyaro Lund, FY 2019-20 (O.M No-01)</b>							
1	167	29331708 / 06-04-2020	M/S. Ghulam Yaseen	80 ltrs Dettol liquid @ 980, 100 bottles phynaial @120, 200 Nos Hand sanitizers @250, 2000 Nos Masks @ 45, 10 Nos plastic drums @ 1200, 100 ltrs bleach @ 100	106	24.03.2020	252,400
2	167	29331708 / 06-04-2020	M/S. Ghulam Yaseen	Dettol soap 100 gm 14 cartoon @ 3,850, safeguard soap 100 gm 14 cartoon @ 3,100.	107	24.03.2020	105,700
<b>Sub-total – (Town Committee Pyaro Lund)</b>							<b>358,100</b>

(Amount in Rupees)

Sr.	Vr.	Cheque	Date	Name of Contractor	Name of Article	W.O	Date	Amount
<b>11. Town Committee Chamber, FY 2019-20 (O.M No-01)</b>								
1	Nil	80715362	Nil	M/S. Abdul Ghani Lanjwani	Supply of lime powder & broom, TC Chambar	Nil	Nil	40,000
2	Nil	Nil	Nil	M/S. Salar Enterprises	300 ml hand sanitizer 700 @ 100, face mask 1000@ 70	17	30.03.2020	140,000
3	Nil	Nil	Nil	M/S. Al-Murslin	dettol saop 95 gm, 25 boxes @ 4200.	182	30.03.2020	105,000
4	103	80715366	07.04.2020	M/S. Salar Enterprises	dettol 50 @ 1400, face mask 200@50, 220 ml sanitizer 200@545, hand camp 499@120, 500 ml surjical hand saniter 50@850	154	03.04.2020	291,880
<b>Sub-total – (Town Committee Chamber)</b>								<b>576,880</b>

(Amount in Rupees)

Sr.	Vr.	Cheque	Date	Name of Contractor	Name of Article	W.O	Date	Amount
<b>12. District Council Tando Allahyar, FY 2019-20 (O.M No-02 &amp; 03)</b>								
1	12	29298866	02-04-20	M/S. Muzaffar Nihal	Sprit liquid 100 ltrs @ 715, Glycerin 25 ltrs @ 455	73	27.03.2020	102,875
2	11	29298866	02-04-20	M/S. Muzaffar Nihal	Dettol Liquid 150 ltrs @ 1950	69	27.03.2020	292,500
3	10	29298866	02-04-20	M/S. Muzaffar Nihal	Dettol Liquid 150 ltrs @ 1950	68	27.03.2020	292,500
4	9	29298866	02-04-20	M/S. Muzaffar Nihal	Dettol Liquid 50 ltrs @ 1950	71	27.03.2020	117,500

5	8	29298866	02-04-20	M/S. Muzaffar Nihal	Sprit liquid 400 ltrs @ 715.	72	27.03.2020	286,000
6	7	29298866	02-04-20	M/S. Muzaffar Nihal	Dettol Liquid 150 ltrs @ 1950	70	27.03.2020	292,500
7	6	29298866	02-04-20	M/S. Muzaffar Nihal	Lime Powder 500 bags @ 520	62	24.03.2020	290,000
8	5	29298866	02-04-20	M/S. Muzaffar Nihal	Bleach Liquid 1000 ltrs @ 225	61	24.03.2020	245,000
9	4	29298866	02-04-20	M/S. Muzaffar Nihal	Hand Spry Machine 26 Nos @ 7800	60	24.03.2020	212,000
10	3	29298865	02-04-20	M/S. Mohsin Ali	Hand Sanitizers 100 ml 1300 @ 230	59	24.03.2020	299,000
11	2	29298865	02-04-20	M/S. Mohsin Ali	Hand Sanitizers 100 ml 1300 @ 230	58	24.03.2020	299,000
12	83	29298859	25-03-20	M/S. Mohsin Ali	Hand Saniters 500 ml 175 Nos @ 1200, 250 ml 175 Nos @ 175	146	24.03.2020	297,500
13	84	29298859	25-03-20	M/S. Mohsin Ali	Face Mask 3000 Nos @ 100	147	24.03.2020	300,000
<b>Sub-total – (District Council Tando Allahyar)</b>								<b>3,326,375</b>

(Amount in Rupees)

Sr.	Vr.	Cheque	Date	Name of Contractor	Description of items	Amount
<b>13. Town Committee Nasarpur, FY 2019-20 (O.M No-02)</b>						
1	343	29316349	01.04.2020	M/S. Hafiz Riaz Ahmed	supply of 20 kg wheat flour, 200 bags @1150	230,000
2	344	29316349	01.04.2020	M/S. Hafiz Riaz Ahmed	supply of 20 kg wheat flour, 200 bags @1150	230,000
3	347	29316351	01.04.2020	M/S. Hafiz Riaz Ahmed	supply of 20 kg wheat flour, 200 bags @1150	230,000
4	345	29316350	01.04.2020	M/S. Hafiz Riaz Ahmed	supply of 20 kg wheat flour, 200 bags @1150	230,000
<b>Sub-total – (Town Committee Nasarpur)</b>						<b>920,000</b>
<b>Grand-Total</b>						<b>1,1056,429</b>

## 4.3.37 Irregular expenditure on purchase of protective items – Rs10.860 million

(Amount in Rupees)

Sr.	Name of Contractor	Name of Article	W.O	Date	Amount
<b>1. Municipal Committee Tando Allahyar, FY 2019-20 (O.M No-03)</b>					
1	M/S. Waseem & Co	Supply of dettol, sanitizer, hcl bleach, etc	196	27.04.2020	49,680
2	M/S. Waseem & Co	Supply of sanitizer for MC office	Nil	Nil	22,800
3	M/S. Waseem & Co	Supply of surgical face mask, 20 pkt@1200	Nil	Nil	24,000
4	M/S. Waseem & Co	Supply of surgical face mask, 20 pkt@1200	Nil	Nil	24,000
5	M/S. Waseem & Co	Supply of 100 g dettol soap 30 catoon @3550 & 100 gm safe guard soap 50 cartoon @ 3680	77	20.03.2020	290,500
6	M/S. Waseem & Co	1000 ml dettol soap, 50 Nos@775, 50 ml dettol, 25 cartoon @ 4330, sanitizer 40 Nos @ 550.	76	20.03.2020	229,000
<b>Sub-total – (Municipal Committee Tando Allahyar)</b>					<b>639,980</b>

(Amount in Rupees)

Sr.	Description	Agency	Bill#	Date	Gross Amount of Bill
<b>2. Municipal Committee Matli, FY 2019-20 (O.M No-02)</b>					
1	Providing Services for Fumigation Spray whole Town/City Matli	M/S Abbas Ali Construction & General Order Supplier	Nil	07.05.2020	122,895
2	Supply of Sanitizers for Poor People, Masjids, Imam Bargahs, whole town city Matli	-do-	Nil	27.03.2020	270,000
3	Supply of Sanitizers for Poor People, Masjids, Imam Bargahs, whole town city Matli	-do-	Nil	07.05.2020	295,000
4	Supply of Dettol, Bleach, Chlorine, Phinis, Phenyl & Bleach	-do-	Nil	27.03.2020	147,000
5	Supply of Lime	-do-	Nil	28.03.2020	120,000
6	Supply of Phinis for fumigation spray	-do-	Nil	27.03.2020	166,000
<b>Sub-total – (Municipal Committee Matli)</b>					<b>1,120,895</b>

(Amount in Rupees)

Sr.	Name of Work	Name of Contractor	Supply Order	Date	Amount
<b>3. Town Committee Nindo Shahar, FY 2019-20 (O.M No-02)</b>					
1	Supply of Soaps, Masks, Decoration Material, Hand Wash Sanitizer & Pena Flex	M/S A.H Soomro	Nil	Nil	121,000
2	Supply of Lime Powder, Kerosene oil, Liquid Phenyl, DDT Powder, Spray Tanks, Finis chemical & Fogging chemical for TC Nindo Shahar	M/S A.H Soomro	80	24.03.20	270,500
3	Supply of fogging machine sprayer tanks, Deltex Chemical, Deltanor chemical for TC Nindo Shahar	M/s. S.G Abbas & Co.	96	28.04.20	194,400
4	Supply of Hypo Chloride Chemical & Liquid Bleach Chemical for TC Nindo Shahar	M/s. Saim & Co.	97	28.04.20	130,300
5	Supply of Lime Powder Kerosene oil, Liquid Phenyl, DDT Powder, Spray chemical & Fogging chemical for TC Nindo Shahar	M/S A.H. Soomro	101	30.04.20	281,850
6	Supply of Lime Powder, Kerosene oil, Liquid Powder, Spray chemical & Fogging chemical for TC Nindo Shahar	M/S A.H Soomro	87	02.04.20	209,500
7	Supply of Delta Methrine Fumigation Chemical & Fen Dona Anti Files & Anti Mosquitoes chemical for TC Nindo Shahar	M/S A.H Soomro	86	02.04.20	122,500
8	Supply of Hypo Chloride Chemical & Liquid Bleach Chemical for TC Nindo Shahar	M/s. Saim & Co.	Nil	Nil	166,000
9	Supply of Lime Powder, Kerosene oil, Liquid Powder, Spray chemical & Fogging chemical for TC Nindo Shahar	M/S A.H Soomro	Nil	Nil	196,500
<b>Sub-total – (Town Committee Nindo Shahar)</b>					<b>1,692,550</b>

(Amount in Rupees)

Sr.	Description	Agency	Bill#	Date	Amount
<b>4. District Council Badin, FY 2019-20 (O.M No-02)</b>					
1	Purchase/Supply of Medical/Surgical Material for COVID-19	M/S Shah A. Latif Drug Agency Near Civil Hospital Badin	1815	15.04.2020	98,660
2	Purchase/Supply of Medical/Surgical Material for COVID-19	M/S Shah A. Latif Drug Agency Near Civil Hospital Badin	1814	15.04.2020	99,235

3	Purchase/Supply of Medical/Surgical Material for COVID-19	M/S Shah A. Latif Drug Agency Near Civil Hospital Badin	1811	16.04.202	98,032
4	Purchase/Supply of Medical/Surgical Material for COVID-19	M/S Shah A. Latif Drug Agency Near Civil Hospital Badin	1813	17.04.202	97,703
<b>Sub-total – (District Council Badin)</b>					<b>393,630</b>

(Amount in Rupees)

Sr.	Vr.	Cheque	Date	Name of Contractor	Name of Article	W.O	Date	Amount
<b>5. Town Committee Chamber, FY 2019-20 (O.M No-03)</b>								
1	Nil	80715362	Nil	M/S. Abdul Ghani Lanjwani	Supply of lime powder & broom, TC Chambar	Nil	Nil	40,000
2	Nil	Nil	Nil	M/S. Salar Enterprises	300 ml hand sanitizer 700 @ 100, face mask 1000@ 70	17	30.03.2020	140,000
3	Nil	Nil	Nil	M/S. Al-Murslin	dettol soap 95 gm, 25 boxes @ 4200.	182	30.03.2020	105,000
4	103	80715366	07.04.2020	M/S. Salar Enterprises	dettol 50 @ 1400, face mask 200@50, 220 ml sanitizer 200@545, hand camp 499@120, 500 ml surjical hand saniter 50@850	154	03.04.2020	291,880
<b>Sub-total – (Town Committee Chamber)</b>								<b>576,880</b>

(Amount in Rupees)

Sr.	Vr.	Cheque No	Date	Name of Contractor	Name of Article	W.O	Date	Amount
<b>6. District Council Tando Allahyar, FY 2019-20 (O.M No-04)</b>								
1	12	29298866	02-04-20	M/S. Muzaffar Nihal	Sprit liquid 100 ltrs @ 715, Glycerin 25 ltrs @ 455	73	27.03.2020	102,875
2	11	29298866	02-04-20	M/S. Muzaffar Nihal	Dettol Liquid 150 ltrs @ 1950	69	27.03.2020	292,500
3	10	29298866	02-04-20	M/S. Muzaffar Nihal	Dettol Liquid 150 ltrs @ 1950	68	27.03.2020	292,500
4	9	29298866	02-04-20	M/S. Muzaffar Nihal	Dettol Liquid 50 ltrs @ 1950	71	27.03.2020	117,500
5	8	29298866	02-04-20	M/S. Muzaffar Nihal	Sprit liquid 400 ltrs @ 715.	72	27.03.2020	286,000
6	7	29298866	02-04-20	M/S. Muzaffar Nihal	Dettol Liquid 150 ltrs @ 1950	70	27.03.2020	292,500
7	6	29298866	02-04-20	M/S. Muzaffar Nihal	Lime Powder 500 bags @ 520	62	24.03.2020	290,000
8	5	29298866	02-04-20	M/S. Muzaffar Nihal	Bleach Liquid 1000 ltrs @ 225	61	24.03.2020	245,000
9	4	29298866	02-04-20	M/S. Muzaffar Nihal	Hand Spry Machine 26 Nos @ 7800	60	24.03.2020	212,000
10	3	29298865	02-04-20	M/S. Mohsin Ali	Hand Sanitizers 100 ml 1300 @ 230	59	24.03.2020	299,000
11	2	29298865	02-04-20	M/S. Mohsin Ali	Hand Sanitizers 100 ml 1300 @ 230	58	24.03.2020	299,000
12	83	29298859	25-03-20	M/S. Mohsin Ali	Hand Sanitizers 500 ml 175 Nos @ 1200, 250 ml 175 Nos @ 175	146	24.03.2020	297,500



(Amount in Rupees)

Sr.	Vr.	Cheque No	Date	Name of Contractor	Name of Article	W.O	Date	Amount
13	84	29298859	25-03-20	M/S. Mohsin Ali	Face Mask 3000 Nos @ 100	147	24.03.2020	300,000
<b>Sub-total – (District Council Tando Allahyar)</b>								<b>3,326,375</b>

(Amount in Rupees)

Sr.	Name of Work	Supplier	Supply Order No.	Cheque	Amount
<b>7. Town Committee Mirpur Sakro, FY 2019-20 (O.M No-02)</b>					
1	Supply of hygienic material for precaution of Corona Virus for T.C Mirpur Sakro	M/s Adam Gandhro	672 13.04.20	139,071 Ch. No.	151, 000
2	Supply of spray material for cleaning and disinfection of Corona Virus	M/s Adam Gandhro	616 27.03.20	265,918 Ch. No.	296,700
3	Supply of spray material for cleaning and disinfection of Corona Virus	M/s Adam Gandhro	621 30.03.20	265,918 Ch. No.	296,700
<b>Sub-total – (Town Committee Mirpur Sakro)</b>					<b>744,400</b>
<b>8. Town Committee Mirpur Sakro, FY 2019-20 (O.M No-04)</b>					
1	Supply of chlorine powder for chlorine spray in Town committee Mirpur Sakro	M/s Sikander Azam	721 27.04.20	276,300 Ch. No.	300, 000
2	Supply of spray material for malaria, bugs, chlorine for precaution of Coronavirus in Town committee Mirpur Sakro	M/s Ali Murtaza Kumbhar	641 03.04.20	208,330 Ch. No.	226,200
3	Supply of chlorine powder for chlorine spray in Town committee Mirpur Sakro	M/s Ali Murtaza Kumbhar	642 03.04.20	276,300 Ch. No.	300, 000
<b>Sub-total – (Town Committee Mirpur Sakro)</b>					<b>826,200</b>

(Amount in Rupees)

Sr.	Name of Work	Supplier	Supply order No.	Amount
<b>9. Town Committee Mirpur Sakro, FY 2019-20 (O.M No-01)</b>				
1	Supply of mask for staff of T.C Mirpur Sakro	M/s Jan Enterprises	TC/M.Sakro/857 Dated 09.06.20	204,000
2	Supply of hand sanitizers and gloves for staff of T.C Mirpur Sakro	M/s Jan Enterprises	TC/M.Sakro/858 Dated 09.06.20	258,000
3	Supply of protective gear for field staff of T.C Mirpur Sakro	M/s Jan Enterprises	TC/M.Sakro/856 Dated 09.06.20	297,500
<b>Sub-total – (Town Committee Mirpur Sakro)</b>				<b>759,000</b>

(Amount in Rupees)

Sr.	Name of Work	Supplier	Supply order No.	Amount
<b>10. Town Committee Makli, FY 2019-20 (O.M No-02)</b>				
1	Purchase of masks, Dettol, hand sanitizers and gloves against Corona virus	M/s Naromal	TC/M./315 of 2020 Dated 17.03.2020	78,600
<b>Sub-total – (Town Committee Makli)</b>				<b>78,600</b>

(Amount in Rupees)

Sr.	Particulars	Contractor	Cheque#	Date	Amount
<b>11. Town Committee Garho, FY 2019-20 (O.M No-02)</b>					
1	Supply of sanitation material Finail 180x140, harpic 200x150, Kerosin oil 135x135, finis 400x130 mask 100x260 & Hand wash 1000x240	M/s Qadir & Sons	26826124,25-6	4/5/2020	300,000
2	Supply of sanitation material Finail 180x110, mask 100x200, Hand wash 1000x180, harpic 200x106, finis 400x110 &Kerosin oil 135x111	M/s Abdul Sattar	26826130,31-2	15-5-2020	299,985
3	Supply of sanitation material Harpic 200x110, Finail 180x110, Kerosin oil 135x110 & Finis 400x110	M/s Abdul Sattar	26826113-5	8/4/2020	100,650
<b>Sub-total – (Town Committee Gharo)</b>					<b>700,635</b>
<b>Grand-Total</b>					<b>10,859,145</b>

**Annex-32**

**4.3.40 Irregular expenditure on procurement without open tender – Rs10.203 million**

(Amount in Rupees)

Sr.	vr #	Cheque #	Date	Paid to	Description	Qty	Rate	Amount	Total Amount
<b>1. DMC South, FY 2019-20 (O.M No-02)</b>									
1	62	29605292	01-04-2020	Bhatti Enterprises	Supply of Aura Medical Face Mask	75 boxes	3950 (box)	296,250	2,069,000
	61	29605292	01-04-2020		Supply of Dochem Medical Face Mask	220 boxes	13550 (box)	297,000	
	60	29605292	01-04-2020		Supply of Wilson Medical Face Mask	220 boxes	13550 (box)	297,000	
	59	29605292	01-04-2020		Supply of Aura Medical Face Mask	75 boxes	3950 (box)	296,250	
	58	29605292	01-04-2020		Supply of Dochem Medical Face Mask	215 boxes	13550 (box)	290,250	
	57	29605292	01-04-2020		Supply of Aura Medical Face Mask	75 boxes	3950 (box)	296,250	
	56	29605291	01-04-2020	S.M Builders	Supply of Nosh N95 Face Mask	40 boxes	7400 (box)	296,000	
2	133	2605365	17-04-2020	Nasir KK Associates	Decoration items for camps			288,890	584,740
	132	2605365	17-04-2020		Decoration items for camps			295,850	
3	136	29605470	13-05-2020	Mamdani Builders	Supply of Verosid FF (10 ltrs)	05 bottles	59000 (bottle)	295,000	590,000
	139	29605470	13-05-2020	Mamdani Builders	Supply of Verosid FF (10 ltrs)	05 bottles	59000 (bottle)	295,000	
4	140	29605471	13-05-2020	Bhatti Enterprises	Supply of Khorsoling FF (5 ltrs)	12 bottles	24500 (bottle)	294,000	588,000
	142	29605471	13-05-2020		Supply of Khorsoling FF (5 ltrs)	12 bottles	24500 (bottle)	294,000	
5	196	29605519	19-05-2020	Cortex	Strellium Gel (475 ml)	80	3650	292,000	584,000

(Amount in Rupees)

Sr.	vr #	Cheque #	Date	Paid to	Description	Qty	Rate	Amount	Total Amount
<b>1. DMC South, FY 2019-20 (O.M No-02)</b>									
	198	29605519	19-05-2020	Cortex	Strellium Gel (475 ml)	80	3650	292,000	
6	190	29605514	19-05-2020	Nasir KK Associates	Mask N95	200	1450	292,650	585,300
	223	29605531	19-05-2020		Mask N95	200	1450	292,650	
7	88	30267098	19-06-2020		Decoration items for camps			298,570	2,091,180
	89	30267098	19-06-2020		Decoration items for camps			298,340	
	90	30267098	19-06-2020		Decoration items for camps			298,850	
	91	30267098	19-06-2020		Decoration items for camps			299,040	
	92	30267098	19-06-2020		Decoration items for camps			298,340	
	93	30267098	19-06-2020		Decoration items for camps			299,040	
8	192	30267018	29-06-2020	B&R and Company	Supply of Verosid FF (10 ltrs)	06 bottles	49000 (bottle)	294,000	588,000
	193	30267184	29-06-2020	B&R and Company	Supply of Verosid FF (10 ltrs)	06 bottles	49000 (bottle)	294,000	
<b>Sub-total - (DMC South)</b>									<b>7,680,220</b>

(Amount in Rupees)

Sr.	Description	Details of Items	Qty	Rate	V & Date	Cheq #	Supplier	Supply Order # & Date	Amount	
<b>2. DMC East, FY 2019-20 (O.M No-02)</b>										
1	Purchase of Chemical Spray and Mist Machine (COVID-19)	Virocid 10 Ltr,	14	Ltrs	3,200	May-15	29810061/04-05-2020	M/s Royal Agro Chemicals	No.40/2020 dt. 09-04-2020	1760,000
		Engine Spray Pump Samco HP 50,	4	Ltrs	12,000					
		Virocid 10 Ltr,	10	Ltrs	3,200					
		Engine Spray Pump Samco HP 50,	10	Ltrs	12,000					
		Virocid 10 Ltr,	10	Ltrs	3,200					
		Engine Spray Pump Samco HP 50,	10	Ltrs	12,000					
		Virocid 10 Ltr,	1	Ltrs	3,200					

(Amount in Rupees)

Sr.	Description	Details of Items	Qty		Rate	V & Date	Cheq #	Supplier	Supply Order # & Date	Amount
		Engine Spray Pump Samco HP 50,	4	Ltrs	12,000					
		Virocid 10 Ltr,	2	Ltrs	3,200					
		Engine Spray Pump Samco HP 50,	4	Ltrs	12,000					
		Spray Pump Rod	1	No	1,200					
<b>Sub-total - (DMC East)</b>										<b>1,760,000</b>
<b>3. Municipal Committee Shahdadpur of Shaheed Benazir Abad Division [AIR Para: 2.3]</b>										
	Various preventive items related with COVID-19	-	-	-	-	19/6-5-2020	-	M/s Muhammad Nadeem Qureshi	-	763,000
<b>Sub-total</b>										<b>763,000</b>
<b>Grand Total</b>										<b>10,203,220</b>

## 4.3.48 Splitting-up of procurement to avoid tenders – Rs5.036 million

(Rupees in million)

Sr.	Description	Name of Supplier	Supply Order No. & date	Amount
<b>1. CODC Sanghar F.Y 2019-20, (OM No-1)</b>				
1	Supply of Panaflex & Mask	M/s Ali Composer & Printing, Sanghar	5743/ 18-03-2020	0.265
2	Supply of Lifeboy & Hand Wash	M/s Ramesh Brothers, Sinjhor	5749/ 20-03-2020	0.290
3	Supply of Lifeboy & Hand Wash	M/s Ramesh Brothers, Sinjhor	5748/ 20-03-2020	0.290
4	Supply of Lifeboy & Hand Wash	M/s Ramesh Brothers, Sinjhor	5750/ 20-03-2020	0.290
5	Supply of Panaflex & Mask	M/s Ali Composer & Printing, Sanghar	5744/ 18-03-2020	0.265
<b>Sub-total –(District Council Sanghar)</b>				<b>1.400</b>

(Rupees in million)

Sr.	Description	Name of contractor	Voucher No. & Date	Amount
<b>2. MC Tando Adam F.Y 2019-20 (OM No-1)</b>				
1	Supply of sanitizers	M/s Muhammad Danish	51/ 18-05-2020	0.295
2	Supply of Dettol for fumigation	M/s Muhammad Hashim	53/ 18-05-2020	0.096
3	Supply of hand wash		54/ 18-05-2020	0.097
4	Supply of soap		55/ 18-05-2020	0.240
5	Supply of soap		56/ 18-05-2020	0.096
6	Supply of hand gloves		57/ 18-05-2020	0.060
7	Supply of hand spray for fumigation		58/ 18-05-2020	0.044
8	Supply of mask		59/ 18-05-2020	0.296
9	Supply of mask		60/ 18-05-2020	0.296
10	Supply of chlorine for spray		61/ 18-05-2020	0.090
<b>Sub-total – (Municipal Committee Tando Adam)</b>				<b>1.610</b>

(Rupees in million)

Sr.	Name of Item	Name of supplier	Voucher No. & Date	Amount
<b>3. Town Committee Jhol F.Y 2019-20 (OM No-1)</b>				
1	Distribution of Anti-virus soap for hand wash	M/s Ahmed	09/ 22-04-2020	0.245
2	Distribution of Anti-virus soap for hand wash	Yar	11/ 22-04-2020	0.096
3	Distribution of Anti-virus mask	M/s	12/ 22-04-2020	0.200
4	Distribution of Anti-virus mask	Muhammad Hashim	17/ 22-04-2020	0.240
5	Distribution of Anti-virus soap for hand wash	M/s Ahmed	06/ 20-05-2020	0.245
6	Distribution of Anti-virus soap for hand wash	Yar	10/ 20-05-2020	0.280
<b>Sub-total – (Town Committee Jhol)</b>				<b>1.306</b>

(Amount in rupees)

Sr.#	Work Order	Description	Supplier	Amount
<b>Municipal Committee of Mirpurkhas Division [AIR Para: 1.2]</b>				
1	127 / 28-2-20	Supply of safety Mask (3000 No's)	M/s Muhammad Faisal	0.270
2	128 / 28-2-20	Supply of safety Mask (2000 No's)	M/s Muhammad Faisal	0.180
3	129 / 28-2-20	Supply of safety Mask (3000 No's)	M/s Muhammad Faisal	0.270
<b>Sub-total</b>				<b>0.720</b>
<b>Grand Total</b>				<b>5.036</b>

## 4.3.49 Irregular purchase and distribution of ration – Rs4.406 million

(Rupees in million)

Sr.	V.No	Description	Name of Supplier	Cheque No.	Date	Amount
<b>1. Municipal Committee Nawab Shah F.Y 2019-20 (OM No-1 &amp; 2)</b>						
1	1	Providing and distribution of Ration bags	Siraj ul Haq	29174508	1.4.20	0.854
2	2	Providing and distribution of Ration bags	Merajul Haq Bros	29174509	1.4.20	0.854
3	3	Providing and distribution of Ration bags	Siraj ul Haq	29174510	1.4.20	0.854
4	4	Providing and distribution of Ration bags	Merajul Haq Bros	29174511	1.4.20	0.854
<b>Sub-total – (Municipal Committee Nawab Shah)</b>						<b>3.417</b>

(Rupees in million)

Sr.	V.No	Description	Name of Supplier	Cheque	Date	Amount
<b>2. Town Committee Sakrand F.Y 2019-20 (OM No-1)</b>						
1	823	Purchase of ration bags	Faisal Aftab Traders	186766626	14.4.20	0.052
2	147	Purchase of ration bags		28517430	1.4.20	0.698
3	148	Purchase of flour bags		28517431	1.4.20	0.238
<b>Sub-total – (Town Committee Sakrand)</b>						<b>0.989</b>
<b>Grand Total</b>						<b>4.406</b>



**Annex-35**

**4.3.52 Irregular procurement with specific brand names – Rs3.825 million**

(Amount in Rupees)

Sr.	Vr.	Cheque	Date	Bill # / Date	Paid to	Description	Qty	Rate	Amount
<b>DMC South, FY 2019-20 (O.M No-03)</b>									
1	60	29605292	01-04-2020	03-03-2020	Bhatti Enterprises	Sply of Wilson Medical Face Mask	220 boxes	13550 (box)	297,000
2	59	29605292	01-04-2020	03-03-2020		Sply of Aura Medical Face Mask	75 boxes	3950 (box)	296,250
3	58	29605292	01-04-2020	03-03-2020		Sply of Dochem Medical Face Mask	215 boxes	13550 (box)	290,250
4	57	29605292	01-04-2020	03-03-2020		Sply of Aura Medical Face Mask	75 boxes	3950 (box)	296,250
5	56	29605291	01-04-2020	03-03-2020	S.M Builders	Sply of Nosh N95 Face Mask	40 boxes	7400 (box)	296,000
6	136	29605470	13-05-2020	112/ 27-04-2020	Mamdani Builders	Sply of Verosid FF (10 ltrs)	05 bottles	59000 (bottle)	295,000
7	139	2605470	13-05-2020	Nil / 24-04-2020		Sply of Verosid FF (10 ltrs)	05 bottles	59000 (bottle)	295,000
8	140	2605471	13-05-2020	Nil / 24-04-2020	Bhatti Enterprises	Sply of Khorsoling FF (5 ltrs)	12 bottles	24500 (bottle)	294,000
9	142	2605471	13-05-2020	Nil / 24-04-2020		Sply of Khorsoling FF (5 ltrs)	12 bottles	24500 (bottle)	294,000
10	196	29605519	19-05-2020	Nil / 24-04-2020	Cortex	Strellium Gel (475 ml)	80	3650	292,000
11	198	29605519	19-05-2020	Nil / 24-04-2020		Strellium Gel (475 ml)	80	3650	292,000
12	192	30267018	29-06-2020	Nil / 21-05-2020	B&R and Company	Sply of Verosid FF (10 ltrs)	06 bottles	49000 (bottle)	294,000
13	193	30267184	29-06-2020	Nil / 20-05-2020		Sply of Verosid FF (10 ltrs)	06 bottles	49000 (bottle)	294,000
<b>Total</b>									<b>3,825,750</b>

**Annex-36**

**4.3.53 Procurement through non-transparent process – Rs3.593 million**

(Amount in Rupees)

Sr.	V. No	Date	Cheque	Details	Payee	Gross Amount
<b>DMC Korangi F.Y 2019-20 (O.M No-05)</b>						
1	214	9.4.20	29251183	Supply of chemicals for fumigation spray corona virus Campaign	Farha Electric Services	299,500
2	215	9.4.20	29251183	Supply of knock spark fumigation machine for spray for corona		299,236
3	216	9.4.20	29251185	Supply of chemicals for fumigation spray corona virus Campaign		299,500
4	217	9.4.20	29251185	Supply of knock spark fumigation machine for spray for corona		299,000
5	222	16.4.20	29251188	Supply of chemicals for fumigation spray corona virus Campaign		299,500
6	223	16.4.20	29251188	Supply of knock spark fumigation machine for spray for corona		299,000
7	264	18.5.20	29251218	Supply of chemicals for fumigation spray corona virus Campaign		299,500
8	265	18.5.20	29251218	Supply of chemicals for fumigation spray corona virus Campaign		299,500
9	286	30.4.20	17737521	Supply of chemicals for fumigation spray corona virus Campaign		299,500
10	128	25.6.20	29224728	Supply of chemicals for fumigation spray corona virus Campaign MZ		299,680
11	129	25.6.20	29224728	Supply of chemicals for fumigation spray corona virus Campaign KZ		299,680
12	130	25.6.20	29224728	Supply of chemicals for fumigation spray corona virus Campaign LZ		299,680
					<b>Total</b>	<b>3,593,276</b>

#### 4.3.59 Irregular purchase & supply of preventive material to quarantine center – Rs1.801 million

(Amount in Rupees)

Sr.	Description	Name of Supplier	Cheque # & Date	Amount
<b>1. Municipal Committee Khairpur, District Khairpur, F.Y 2019-20 (OM # 2)</b>				
1	Purchase of Delta Methrine for Fumigation Spray	M/S Lal Traders	28168249/ 11.05.20	57,600
2	Purchase of Delta Methrine for Fumigation Spray	M/S Lal Traders	28168249/ 11.05.20	57,600
3	Purchase of Delta Methrine& Liquid Chlorine	M/S Lal Traders	30082964/ 11.06.20	93,525
4	Purchase of Delta Methrine, Chlorine Powder & Gelvit Powder	M/S Lal Traders	30082964/ 11.06.20	87,100
<b>Sub-total – (Municipal Committee Khairpur)</b>				<b>295,825</b>
<b>2. Municipal Committee Pir Jo Goth (Kingri) District Khairpur, F.Y 2019-20 (OM # 2)</b>				
1	Supply of Sanitation Material for Quarantine Centre GGDC Pir Jo Goth	M/S Sajjan Das	29865452/ 19.05.20	184,500
2	Supply of Sanitation Material for Quarantine Centre GGDC Pir Jo Goth	M/S Imdad Ali	29865416/ 19.05.20	209,000
3	Supply of Sanitation Material for Quarantine Centre GGDC Pir Jo Goth	M/S Ahmed Khan	29865425/ 19.05.20	64,800
4	Supply of Sanitation Material for Quarantine Centre GGDC Pir Jo Goth	M/S Sajjan Das	29865407/ Nil	142,850
5	Supply of Electric Material for Quarantine Centre GGDC Pir Jo Goth	M/S Nazar Ibrahim	30228190/ 07.07.20	114,650
6	Supply of Sanitation Material for Quarantine Centre GGDC Pir Jo Goth	M/S Sajjan Das	29865407/ 07.07.20	156,250
<b>Sub-total – (Municipal Committee Pir-jo-Goth (Kingri))</b>				<b>872,050</b>
<b>3. Town Committee Ahmed Pur, District Khairpur, F.Y 2019-20 (OM # 1)</b>				
1	Supply of Soaps	M/S Ajeeb Ali Chandio	29086379/ 03.04.20	220,000
2	Supply of Hand Sanitizers	M/S Imtiaz Ali Solangi	29086380/ 03.04.20	212,500
3	Supply of Surgical Masks	M/S Imtiaz Ali Solangi	29086382/ 03.04.20	200,000
<b>Sub-total – (Town Committee Ahmedpur)</b>				<b>632,500</b>
<b>Grand-Total</b>				<b>1,800,375</b>

## 4.3.62 Unauthorized procurement without permission – Rs1.527 million

(Amount in Rupees)

Sr.	W/o	Description	contractor/supplier	Amount	Remarks
<b>01. Municipal Committee Mirpurkhas, FY 2019-20 (O.M No-01)</b>					
1	16 3-4-20	Supply & Fixing walk through gates (4 No's, spray, pump motor, tank, wiring, flags and stretcher)	M/s Muzammil Pena flex	241,000	-
2	25 16-4- 20	Supply & Fixing walk through gates (4 No's, spray, pump motor, tank, wiring, flags and stretcher)	M/s Muzammil Pena flex	241,000	-
3	30 25-3- 20	Supply & Fixing walk through gates (2 No's, spray, pump motor, tank, wiring, flags and stretcher)	M/s Muzammil Pena flex	121,000	-
<b>Sub-total – (Municipal Committee Mirpurkhas)</b>				<b>603,000</b>	
<b>2. Municipal Committee Mithi, FY 2019-20 (O.M No-01)</b>					
1	-	06 Nos. Complete De-Sanitizer Walk Through Gates	Thar Pena Flex Mithi	360,000	01 Civil Hospital 02. Ahsas Program 03. District Session Court 04. D.C Office 05. Main Market 06. Opposite U-Fone Office
2	-	Sanitizer, other material for walk through gates	Mukesh Kumar Traders Karachi	192,000	
<b>Sub-total – (Municipal Committee Mithi)</b>				<b>552,000</b>	
<b>3. Town Committee Nagarparkar, FY 2019-20 (O.M No-01)</b>					
1	-	Sanitizer, other Material for Walk Through Gates	M/s Bhavesh General Store Mithi	183,742	
2	-	03 Nos. Complete De-Sanitizer Walk Through Gates. installed @ City Ranger Check Post	M/s RatnaniConstt: Company Mithi	188,100	
<b>Sub-total – (Town Committee Nangarparkar)</b>				<b>371,842</b>	
<b>Gross Total</b>				<b>1,526,842</b>	

**Annex-39**

**4.3.64 Irregular expenditure on decoration material for Ahsaas program - Rs1.335 million**

(Amount in Rupees)

Sr.	Name of Work	Supplier	Supply order No.	Amount
<b>1. Town Committee Mirpur Sakro, FY 2019-20 (O.M No-03)</b>				
1	Decoration material for Ahsaas program for the people of Mirpur Sakro City	M/s Adam Gandhro	TC/M.Sakro/746 Dated 04.05.20	202, 000
2	Decoration material for Ahsaas program for the people of Mirpur Sakro City	M/s Adam Gandhro	TC/M.Sakro/671 Dated 13.04.20	214,600
3	Decoration material for Ahsaas program for the people of Mirpur Sakro City	M/s Adam Gandhro	TC/M.Sakro/711 Dated 23.04.20	202, 000
<b>Sub-total – (Town Committee Mirpur)</b>				<b>618,000</b>

(Amount in Rupees)

Sr.	Name of Work	Supplier	Supply order No.	Amount
<b>2. Town Committee Makli, FY 2019-20 (O.M No-01)</b>				
1	Seating arrangements for ladies beneficiaries at camp sites Makli for distribution cash Ahsaas Program w.e.f 16.04.20 to 19.04.20	M/s Abdul Ghafoor Brohi	TCM/212 of 2020 Dated 15.04.2020	132,000
2	Seating arrangements for ladies beneficiaries at camp sites Makli for distribution cash Ahsaas Program w.e.f 10.04.20 to 15.04.20	M/s Abid Decoration Service	TCM/326 of 2020 Dated 09.04.2020	291,000
3	Arrangements for visit program of Honorable Governor of Sindh at camp office Makli on 14.04.20 for Ahsaas cash program at Makli	M/s Abid Decoration Service	TCM/21 of 2020 Dated 13.04.2020	294,000
<b>Sub-total – (Town Committee Makli)</b>				<b>717,000</b>
<b>Grand-Total</b>				<b>1,335,000</b>

**Annex-40****4.3.66 Irregular expenditure on account of purchase of masks, gloves and sanitizers – Rs0.694 million**

(Amount in Rupees)

<b>DMC Central, Karachi FY 2019-20 (O.M No-05)</b>				
<b>Sr.</b>	<b>Supply Order No. /date</b>	<b>Bill No. / date</b>	<b>Details</b>	<b>Amount</b>
1	06/8.4.20	6/14.4.2020	Supply of Sanitizer Machine 86 pcs @ 1150	98,500
2	01/8.4.20	1/14.4.2020	Supply of Mask 66 boxes @ 1500	99,000
3	03/8.4.20	3/14.4.2020	Supply of Mask 66 boxes @ 1500	99,000
4	07/8.4.20	7/14.4.2020	Supply of Gloves 87 boxes @ 1147.12	99,800
5	05/8.4.20	5/14.4.2020	Supply of Mask 66 boxes @ 1500	99,000
6	04/8.4.20	4/14.4.2020	Supply of Sanitizer 362 pcs 250 ml @ 274.86	99,500
7	02/8.4.20	14.4.2020	Supply of Sanitizer 362 pcs 250 ml @ 274.86	99,500
<b>Total</b>				<b>694,300</b>

## Annex-41

### 4.4.7 Unauthorized execution of extra items for BSL-III Lab - Rs4.664 million

(Amount in Rupees)

Sr. #	Extra / Substituted Items	Qty	Unit Price	Amount Without Claim	GST %	Amount of Tax	Total Amount
1	Supply & Installation of Electrical Wiring of all Room Lightings with PVC insulated of all 2X1 Core, 1.5 mm <sup>2</sup> & ECC 1.5mm <sup>2</sup> in PVC conduit & Fittings	1143	135.02	154327	17%	26235	180563
2	Supply & Installation of Electrical Power Wiring of all Room Power Sockets with PVC insulated 2X1 Core, 2.5 mm <sup>2</sup> & ECC 2.5mm <sup>2</sup> in PVC conduit & Fittings	5365	181.73	974981	17%	165747	1140728
3	Supply & Installation of Electrical Power Wiring of both Main Lab Autoclave with PVC insulated 1X4 Core, 10 mm <sup>2</sup> & ECC 1X 6mm <sup>2</sup> in PVC conduit & Fittings	160	605.62	96899	17%	16472	113372
4	Supply & Installation of Electrical Power Supply Wiring of Lightings Panel & Room Autoclave & Washing Machine with PVC insulated 4X1 Core, 4mm <sup>2</sup> & ECC 1X2.5mm <sup>2</sup> in PVC conduit & Fittings	480	277.43	133166	17%	22638	155805
5	Supply & Installation of Electrical Power Supply of all Distribution Panel from MDP in PVC/PVC Insulated 4X1 core, 50mm <sup>2</sup> & ECC 1X16mm <sup>2</sup> in PVC conduit & Fittings	350	1051.38	367983	17%	62557	430540
6	Supply & Installation of Electrical Power Supply HVAC Panel from MDP in PVC/PVC Insulated 1X4 core, 150mm <sup>2</sup> & ECC 1X25mm <sup>2</sup> in PVC conduit & Fittings	10	11795.33	117953	17%	20052	138005
7	Supply & Installation of Electrical Power Supply HVAC Equipments (Main	125	1193.2	149150	17%	25355	174506

(Amount in Rupees)

Sr. #	Extra / Substituted Items	Qty	Unit Price	Amount Without Claim	GST %	Amount of Tax	Total Amount
	Lab A&B & Ancillary Labs) at Roof from HVAC Panel in PVC/PVC Insulated 1X4 core, 16mm <sup>2</sup> & ECC 1X6mm <sup>2</sup> in PVC conduit/ cable tray & Fittings						
8	Supply & Installation of Electrical Power Supply HVAC Equipments (Sub Lab A&B & Corridor) at Roof from HVAC Panel in PVC/PVC Insulated 1X4 core, 16mm <sup>2</sup> & ECC 1X6mm <sup>2</sup> in PVC conduit/ cable tray & Fittings	125	659.85	82481	17%	14021	96503.1
9	Supply & Installation of Electrical Main Power Supply of AFU's from proposed Main UPS Panel (MUPS) in Utility Area with PVC, PVC Insulated Flexible 1X4 core, 2.5mm <sup>2</sup> in & ECC 1X2.5mm <sup>2</sup> in PVC conduit/ cable tray & Fittings	125	337.15	42143	17%	7164	49308.2
10	Supply & Fixing of Back Box (Matic) with color in 16 gauge for Lighting switch of all room	30	1331.3	39939	17%	6789	46728.6
11	Supply & Fixing of Electrical switches power sockets with back b Back Box (Matic 16 gauge) with accessories	182	1458.33	265416	17%	45120	310537
12	Supply & Fixing of Electrical switches power sockets with back b Back Box (Matic 16 gauge) with accessories	4	9999.64	39998	17%	6799	46798.3
13	Supply & Fixing of MCC Panels (Metallic 16 SWG), circuit Breakers & Measuring Instrument with accessories (Main Distribution Panel)	1	342038.13	342038	17%	58146	400185
14	Supply & Fixing of MCC Panels (Metallic 16 SWG), circuit Breakers & Measuring Instrument with accessories (HVAC Panel)	1	255769.38	255769	17%	43480	299250
15	Supply & Fixing of MCC	1	205507.75	205507	17%	34936	240444



(Amount in Rupees)

Sr. #	Extra / Substituted Items	Qty	Unit Price	Amount Without Claim	GST %	Amount of Tax	Total Amount
	Panels (Metallic 16 SWG), circuit Breakers & Measuring Instrument with accessories (Main UPS Panel)						
16	Supply & Fixing of MCC Panels (Metallic 16 SWG), circuit Breakers with accessories (Power Panel-1)	1	113541.50	113541	17%	19302	132844
17	Supply & Fixing of MCC Panels (Metallic 16 SWG), circuit Breakers with accessories (Power Panel-2)	1	142179.50	142179	17%	24170	166350
18	Supply & Fixing of MCC Panels (Metallic 16 SWG), circuit Breakers with accessories (UPS Power Panel-1)	1	112349.33	112349	17%	19099	131449
19	Supply & Fixing of concealed MCC Panels (Metallic 16 SWG), circuit Breakers with accessories (Lighting Panel-1)	1	62301.63	62301	17%	10591	72892.9
20	Supply & laying of Drian Line from all Labs floor/sink Basin drain to Main hole with UPVC (Hydrolseal) & CPVC (AGM) and Tap Water line for sink, Basin Eye Wash & emergency shower with PPR, this job included Floor cutting, Digging & Refilling, Complete with all respect.	1	140084.33	140084	17%	23814	163899
21	Civil Work for Kill Tank included Excavation of floor with help of Excavator, Block masonry Wall with 8"X 6" X12 in 1:4 cement mortar and plaster work 1/2 " thick cement sand base plaster (internal) wall & floor with ratio 1:4 (1- Cement, 4- fine sand)	1	161393.31	161393	7.50%	12104	173498
<b>Total</b>				<b>3999604</b>		<b>664600</b>	<b>4664205</b>

## Annex-42

### 4.5.2 Non reconciliation of relief and COVID-19 Related Stock received from NDMA - Rs1,540.057 million

(Amount in Rupees)

Name of Items	Karachi	Jamshoro	Sukkur	Provided by NDMA	Total Available	Quantity Utilized	Unit Price	Total Amount	China (Jack Ma Foundation)		Nestle Pakistan	
									Items	Qty	Items	Qty
Caps	11378	4520	6260	211530	22158	189372	18	3408696				
Bio Hazard Bag	0	0	583	9000	583	8417	35	294595	KN-95	200000	Nestle Everyday 9g	30000
Collection & transport kit	0	0	0	100000	0	100000	0	0			Nestle Juice 200 ml	50000
D-95 Mask	240	96	144	4582	480	4102	103.3	423736.6			Nestle Lactogrow 33g	20000
Face Wiser/Face Shield	12500	16398	13451	102366	42349	60017	255	15304335			Nestle Milk 250ml	50000
Gloves (Latex) pair	0	49399	34010	204267	83409	120858	20	2417160			Nestle Mineral Water 500ml	30000
Gloves (Surgical) pair	0	13900	22016	196036	35916	160120	110	17613200			Nestle NIDO Bunyad 26g	50000
Goggles Safety	77192	42937	45341	338289	165470	172819	900	155537100			Nestle Cerelac Pack 25g	50000
Gown	0	25000	10000	330196	35000	295196	500	147598000				
Gown 50 GSM	22883	3122	9804	35809	35809	0	850	0				
Gown 30 GSM	58000	49700	41946	149696	149646	50	850	42500				
Gum Boot (Pair)	3048	1296	766	14231	5110	9121	550	5016550				
Hand Wash	0	0	600	6000	600	5400		0				
KN-95	10178	5755	8677	201331	24610	176721	327	57787767				

(Amount in Rupees)

Name of Items	Karachi	Jamshoro	Sukkur	Provided by NDMA	Total Available	Quantity Utilized	Unit Price	Total Amount	China (Jack Ma Foundation)	Nestle Pakistan
Mask/GV190 83										
KN-95 Mask	48973	9762	11348	223193	70083	153110	327	50066970		
KN-95 Mask (with filter)	0	0	3852	39399	3852	35547	327	11623869		
N-95 Mask	2	4959	3516	53784	8477	45307	1100	49837700		
N-95 Mask (with filter)		670	2120	11452	2790	8662	1300	11260600		
Nucleic Acid Extraction (auto) with proteinase k	0	0	0	29568	0	29568	-	0		
Protective/Tyvek Suits	13825	0	5500	145178	19325	125853	700	88097100		
Protective Suit 60GSM	13200	29225	16992	149243	59417	89826	775	69615150		
Protective Suit 80GSM	55850	17030	31750	220995	104630	116365	775	90182875		
Sanitizers (500 ml)	48	0	0	14195	48	14147	700	9902900		
Sansure Sample/ storage reagent	0	0	0	25008	0	25008	320	8002560		
Surgical Mask	823469	104810	60911	3034423	989190	2045233	32	65447456		
Shoe Cover pair	4445	4810	7302	110337	16557	93780	18	1688040		
Sansure Sampling Swab	0	0	0	25000	0	25000	320	8000000		
Sansure Tube Strip	0	0	0	25008	0	25008	21	525168		
Laptop	0	0	0	10	0	10	150000	1500000		
Emergency & Transportation	0	0	0	25	0	25	7000	175000		

(Amount in Rupees)

Name of Items	Karachi	Jamshoro	Sukkur	Provided by NDMA	Total Available	Quantity Utilized	Unit Price	Total Amount	China (Jack Ma Foundation)		Nestle Pakistan	
Ventilator Boaray 1000D with Knapsack												
ICU Ventilator 5000D	0	0	0	26	0	26	19900	517400				
PPE	0	0	0	660	0	660		0				
Sanitizer (1 ltr)	0	0	0	470	0	470	1495	702650				
X-Ray Machine	0	0	0	10	0	10	6160000	61600000				
<b>Total</b>								<b>934,189,078</b>				

**Annex-43**

**4.5.2 Non reconciliation of relief and COVID-19 Related Stock received from NDMA - Rs1,540.057 million**

(Amount in Rupees)

Sr. No	Particulars	Qty	Unit Price	Total	Loading Point	Destination Point	Vehicle No.
1	Ventilator (Model broary)	25	26500	662500	NDMA, Islamabad	Karachi	GLT-6252
2	Knapsack (A/B/C/D 1000)	25	7000	175000	NDMA, Islamabad	Karachi	GLT-6252
3	Face Shield	1,620	1500	2430000	NDMA, Islamabad	Karachi	GLT-6252
4	Camical Contener (40ft)	1		0	China Port	HRF, Karachi	TV-3174
5	Camical Contener (40ft)	1		0	China Port	HRF, Karachi	TMB-892
6	Camical Contener (20ft)	1		0	China Port	HRF, Karachi	JT-0621
7	Camical Contener (20ft)	1		0	China Port	HRF, Karachi	TKJ-364
8	Sanitizer 140ml	1,130	600	678000	NDMA, Islamabad	HRF, Karachi	TLS-163
9	Sanitizer 100ml	1,030	500	515000	NDMA, Islamabad	HRF, Karachi	TLS-163
10	Sanitizer 500 ml	672	700	470400	NDMA, Islamabad	HRF, Karachi	TLS-163
11	Sanitizer 950ml	124	825	102300	NDMA, Islamabad	HRF, Karachi	TLS-163
12	Surgical Masks	54,674	32	1749568	NDMA, Islamabad	HRF, Karachi	TLS-163
13	KN-95 Mask	21,520	327	7037040	NDMA, Islamabad	HRF, Karachi	TLS-163
14	N-95 Mask	2,104	1300	2735200	NDMA, Islamabad	HRF, Karachi	TLS-163
15	Face Shield	4,464	350	1562400	NDMA, Islamabad	HRF, Karachi	TLS-163
16	Goggles	4,303	1500	6454500	NDMA, Islamabad	HRF, Karachi	TLS-163
17	Surgical Masks	15,311	32	489952	NDMA, Islamabad	HRF, Karachi	T-6652
18	Gloves	13,019	22	286418	NDMA, Islamabad	HRF, Karachi	T-6652
19	Shoe Covers	8,566	18	154188	NDMA, Islamabad	HRF, Karachi	T-6652
20	Caps	2,710	18	48780	NDMA, Islamabad	HRF, Karachi	T-6652

(Amount in Rupees)

Sr. No	Particulars	Qty	Unit Price	Total	Loading Point	Destination Point	Vehicle No.
21	Gowns	2,777	850	2360450	NDMA, Islamabad	HRF, Karachi	T-6652
22	Tyvek Suit	36,862	1100	40548200	NDMA, Islamabad	HRF, Karachi	T-6652
23	D-95	1,866	103.30	192757.8	NDMA, Islamabad	HRF, Karachi	T-6652
24	KN-95 Mask	11,000	327	3597000	NDMA, Islamabad	Sukkur, Jamshoro & Karachi	TLU-067
25	Surgical Masks	104,150	32	3332800	NDMA, Islamabad	Sukkur, Jamshoro & Karachi	TLU-067
26	Shoe Covers	23,620	700	16534000	NDMA, Islamabad	Sukkur, Jamshoro & Karachi	TLU-067
27	Googles	406	1500	609000	NDMA, Islamabad	Sukkur, Jamshoro & Karachi	TLU-067
28	N-95 Mask	338	1300	439400	NDMA, Islamabad	HRF, Jamshoro	JU-4067
29	KN-95 Mask	12,580	327	4113660	NDMA, Islamabad	HRF, Jamshoro	JU-4067
30	D-95 Mask	690	103.30	71277	NDMA, Islamabad	HRF, Jamshoro	JU-4067
31	Surgical Masks	24,430	32	781760	NDMA, Islamabad	HRF, Jamshoro	JU-4067
32	PR Suits 60g	11,880	700	8316000	NDMA, Islamabad	HRF, Jamshoro	JU-4067
33	PR Suits 80g	4,810	800	3848000	NDMA, Islamabad	HRF, Jamshoro	JU-4067
34	PR Suits 110g	400	880	352000	NDMA, Islamabad	HRF, Jamshoro	JU-4067
35	Gowns	720	850	612000	NDMA, Islamabad	HRF, Jamshoro	JU-4067
36	Surgical Gloves	17,900	110	1969000	NDMA, Islamabad	HRF, Jamshoro	JU-4067
37	Caps	460	18	8280	NDMA, Islamabad	HRF, Jamshoro	JU-4067
38	Face Shield	2,694	350	942900	NDMA, Islamabad	HRF, Jamshoro	JU-4067
39	Shoe Covers	5,100	18	91800	NDMA, Islamabad	HRF, Jamshoro	JU-4067
40	Googles	1,029	1500	1543500	NDMA, Islamabad	HRF, Jamshoro	JU-4067
41	Sanitizer 150ml	961	600	576600	NDMA, Islamabad	HRF, Jamshoro	JU-4067

(Amount in Rupees)

Sr. No	Particulars	Qty	Unit Price	Total	Loading Point	Destination Point	Vehicle No.
42	Sanitizer 500 ml	985	700	689500	NDMA, Islamabad	HRF, Jamshoro	JU-4067
43	Sanitizer 1ltr	42	1495	62790	NDMA, Islamabad	HRF, Jamshoro	JU-4067
44	N-95 Mask	370	1300	481000	NDMA, Islamabad	Sukkur	JU-9676
45	KN-95 Mask	14,000	327	4578000	NDMA, Islamabad	Sukkur	JU-9676
46	D-95 Mask	580	103.30	59914	NDMA, Islamabad	Sukkur	JU-9676
47	Surgical Masks	32,850	32	1051200	NDMA, Islamabad	Sukkur	JU-9676
48	P, Suits 60 g	6,600	675	4455000	NDMA, Islamabad	Sukkur	JU-9676
49	P, Suits 80 gsm	5,354	750	4015500	NDMA, Islamabad	Sukkur	JU-9676
50	P, Suits 110 g	540	850	459000	NDMA, Islamabad	Sukkur	JU-9676
51	Gowns	983	850	835550	NDMA, Islamabad	Sukkur	JU-9676
52	Surgical Gloves	10,500	110	1155000	NDMA, Islamabad	Sukkur	JU-9676
53	Caps	750	18	13500	NDMA, Islamabad	Sukkur	JU-9676
54	Face Shield	1,785	350	624750	NDMA, Islamabad	Sukkur	JU-9676
55	Shoe Covers	2,350	700	1645000	NDMA, Islamabad	Sukkur	JU-9676
56	Goggles	940	1500	1410000	NDMA, Islamabad	Sukkur	JU-9676
57	Sanitizer 140ml	464	500	232000	NDMA, Islamabad	Sukkur	JU-9676
58	Sanitizer 250ml	263	650	170950	NDMA, Islamabad	Sukkur	JU-9676
59	Sanitizer 500 ml	538	700	376600	NDMA, Islamabad	Sukkur	JU-9676
60	Sanitizer 1 ltr	54	1495	80730	NDMA, Islamabad	Sukkur	JU-9676
61	P, Suits 60 g	6,917	675	4668975	NDMA, Islamabad	Sukkur	GZRE-757
62	P, Suits 80 gsm	6,890	750	5167500	NDMA, Islamabad	Sukkur	GZRE-757
63	P, Suits 80 gsm	11,510	750	8632500	NDMA, Islamabad	Sukkur	TLY-436
64	Surgical Masks	56,350	32	1803200	NDMA, Islamabad	Sukkur	TLY-436

(Amount in Rupees)

Sr. No	Particulars	Qty	Unit Price	Total	Loading Point	Destination Point	Vehicle No.
65	KN-95 Mask	31,500	327	10300500	NDMA, Islamabad	Sukkur	TLY-436
66	N-95 Mask / GB-19083	4,040	1300	5252000	NDMA, Islamabad	Sukkur	TLY-436
67	Face Shield	2,082	350	728700	NDMA, Islamabad	Sukkur	TLY-436
68	Shoe Covers	18,440	700	12908000	NDMA, Islamabad	Sukkur	TLY-436
69	Googles	854	1500	1281000	NDMA, Islamabad	Sukkur	TLY-436
70	Surgical Gloves	10,500	110	1155000	NDMA, Islamabad	Sukkur	TLY-436
71	P, Suits 60 g	16,938	675	11433150	NDMA, Islamabad	Sukkur	JU-5121
72	Gowns	18,232	850	15497200	NDMA, Islamabad	HRF, Karachi	Z-1458
73	Suits 110 gsm	1,258	880	1107040	NDMA, Islamabad	HRF, Karachi	Z-1458
74	Mask GB 19083	58,618	1300	76203400	NDMA, Islamabad	HRF, Karachi	Z-1458
75	KN-95 Mask	23,563	327	7705101	NDMA, Islamabad	HRF, Karachi	Z-1458
76	D-95 Mask	966	103.30	99787.8	NDMA, Islamabad	HRF, Karachi	Z-1458
77	N-95 Mask	6,330	1300	8229000	NDMA, Islamabad	HRF, Karachi	Z-1458
78	Surgical Gloves	8,460	110	930600	NDMA, Islamabad	HRF, Karachi	Z-1458
79	Caps	28,273	18	508914	NDMA, Islamabad	HRF, Karachi	Z-1458
80	Suits 80 gsm	1,500	750	1125000	NDMA, Islamabad	HRF, Karachi	Z-1458
81	Suit no. 80 gsm	13,090	750	9817500	NDMA, Islamabad	HRF, Karachi	GZRC-121
82	X-Ray Machine (set)	10	6160000	61600000	NDMA, Islamabad	HRF, Karachi	GZRC-121
83	Batteries	20		0	NDMA, Islamabad	HRF, Karachi	GZRC-121
84	Ventilator Unit	20	3800000	76000000	NDMA, Islamabad	HRF, Karachi	JV-4595
85	Air Compressor	20		0	NDMA, Islamabad	HRF, Karachi	JV-4595
86	Ventilator Trolley	20		0	NDMA, Islamabad	HRF, Karachi	JV-4595
87	Mask for Ventilator	20	910	18200	NDMA, Islamabad	HRF, Karachi	JV-4595



(Amount in Rupees)

Sr. No	Particulars	Qty	Unit Price	Total	Loading Point	Destination Point	Vehicle No.
88	Bpieps	20	96539	1930780	NDMA, Islamabad	HRF, Karachi	JV-4595
89	Laptop	10	150000	1500000	NDMA, Islamabad	HRF, Karachi	JV-4595
90	Surgical Masks	475,000	32	15200000	NDMA, Islamabad	HRF, Karachi	JV-4595
91	GB 19083 Mask	23,590	1300	30667000	NDMA, Islamabad	HRF, Karachi	JV-4595
92	KN-95 Mask	12,060	327	3943620	NDMA, Islamabad	HRF, Karachi	JV-4595
93	Surgical Masks	180,320	32	5770240	NDMA, Islamabad	HRF, Karachi	JV-4595
94	Gowns	10,856	850	9227600	NDMA, Islamabad	HRF, Karachi	JV-4595
95	Surgical Gloves	5,450	110	599500	NDMA, Islamabad	HRF, Karachi	JV-4595
96	Caps	7,267	18	130806	NDMA, Islamabad	HRF, Karachi	JV-4595
97	Face Shield	2,580	350	903000	NDMA, Islamabad	HRF, Karachi	JV-4595
98	Googles	1,270	1500	1905000	NDMA, Islamabad	HRF, Karachi	JV-4595
99	Ventilator Unit	6	3800000	22800000	NDMA, Islamabad	HRF, Karachi	JV-4295
100	Air Compressor	6 box		0	NDMA, Islamabad	HRF, Karachi	JV-4295
101	Ventilator Trolley	6 carton		0	NDMA, Islamabad	HRF, Karachi	JV-4295
102	Mask for Ventilator	6 carton	910	0	NDMA, Islamabad	HRF, Karachi	JV-4295
103	Resmart Bpieps	6	96539	579234	NDMA, Islamabad	HRF, Karachi	JV-4295
104	P, Suits 80 gsm	4,150	750	3112500	NDMA, Islamabad	HRF, Karachi	JV-4295
105	Surgical Masks	207,800	32	6649600	NDMA, Islamabad	HRF, Karachi	JV-4295
106	KN-95 Mask	17,390	327	5686530	NDMA, Islamabad	HRF, Karachi	JV-4295
107	N-95 Mask / GB-19083	16,050	1300	20865000	NDMA, Islamabad	HRF, Karachi	JV-4295
108	Face Shield	2,751	350	962850	NDMA, Islamabad	HRF, Karachi	JV-4295
109	Caps	6,800	18	122400	NDMA, Islamabad	HRF, Karachi	JV-4295
110	Googles	1,030	1500	1545000	NDMA, Islamabad	HRF, Karachi	JV-4295

(Amount in Rupees)

Sr. No	Particulars	Qty	Unit Price	Total	Loading Point	Destination Point	Vehicle No.
111	Surgical Masks	6,750	32	216000	NDMA, Islamabad	HRF, Karachi	JV-4295
112	Gowns	7,395	850	6285750	NDMA, Islamabad	HRF, Karachi	JV-4295
113	Dates	856		0	NDMA, Islamabad	(196) Commissioner Karachi	GZRC-121
114	Dates			0	NDMA, Islamabad	(130) Commissioner Larkhana	-do-
115	Dates			0	NDMA, Islamabad	(140) Commissioner Sukkur	-do-
116	Dates			0	NDMA, Islamabad	(160) Commissioner Hyderabad	-do-
117	Dates			0	NDMA, Islamabad	(140) Commissioner Mirpurkhas	-do-
118	Dates			0	NDMA, Islamabad	(120) Commissioner Nawabshah	-do-
119	KN-95 Mask	7,440	327	2432880	NDMA, Islamabad	HRF, Karachi	C-3555
120	Face Mask	3,840	35	134400	NDMA, Islamabad	HRF, Karachi	C-3555
121	Gloves	30,700	22	675400	NDMA, Islamabad	HRF, Karachi	C-3555
122	Caps	1,300	18	23400	NDMA, Islamabad	HRF, Karachi	C-3555
123	Sanitizer (30x5 ltrs can)	150	1495	224250	NDMA, Islamabad	HRF, Karachi	C-3555
124	Chlorine Dioxide (30x30 ltrs)	900	68	61200	NDMA, Islamabad	HRF, Karachi	C-3555
125	PPS Kit	660	1920	1267200	NDMA, Islamabad	HRF, Karachi	C-3555
126	Relief Items			0	Faisal Base	WFP, Port Qasim	JY-5073
127	Relief Items			0	Faisal Base	WFP, Port Qasim	JY-6546
128	Relief Items			0	Faisal Base	WFP, Port Qasim	JY-1379
129	Relief Items			0	Faisal Base	WFP, Port Qasim	JX-5073
130	Relief Items			0	Faisal Base	WFP, Port Qasim	JS-5256

(Amount in Rupees)

Sr. No	Particulars	Qty	Unit Price	Total	Loading Point	Destination Point	Vehicle No.
131	Relief Items			0	Faisal Base	WFP, Port Qasim	TKF-570
132	Relief Items			0	Faisal Base	WFP, Port Qasim	JY-4599
133	Relief Items	-		0	NDMA, Islamabad	HRF, Karachi	RLD-1101
134	Relief Items	-		0	NDMA, Islamabad	HRF, Karachi	JU-5121
135	Relief Items	-		0	NDMA, Islamabad	HRF, Karachi	TLR-867
136	Relief Items	-		0	NDMA, Islamabad	HRF, Karachi	TLY-436
137	KN-95 Mask	Ctn		0	Quaidazam Int. Airport, Khi	Warehouse, Karachi	TKF-570
138	KN-95 Mask	Ctn		0	Quaidazam Int. Airport, Khi	Warehouse, Karachi	TKF-570
139	KN-95 Mask	Ctn		0	Quaidazam Int. Airport, Khi	Warehouse, Karachi	TKF-570
140	KN-95 Mask	Ctn		0	Quaidazam Int. Airport, Khi	Warehouse, Karachi	TKF-570
141	KN-95 Mask	Ctn		0	Quaidazam Int. Airport, Khi	Warehouse, Karachi	TKF-570
<b>Total</b>				<b>606,381,022</b>			

## 4.5.3 Non-utilization of procured material – Rs624.222 million

(Rs. in million)

Sr. #	Name of Office	AIR Para #	Amount
<b>Health Department</b>			
1	Secretary, Health Department, Karachi	51	75.642
2	District Health Officer, Sujawal	3	0.767
		6	0.390
3	Medical Superintendent Civil Hospital, Sukkur	7	0
4	District Health Officer Kashmore @ Kandhkot	4	0
5	District Health Officer Sukkur	8	1.276
6	District Health Officer, Tando Allahyar	2	1.760
7	District Health Officer Mirpurkhas	1	2.277
8	Lyari General Hospital Karachi	6	10.996
		7	0.885
9	Director Health Services (I.I. Depot)	6	93.110
10	DHO Mititari	2	0.804
11	DHO Dadu	6	1.256
12	Director Health Services Karachi	1	0.00
13	DHO, Shikarpur	3	1.038
14	Director PPP Node (MERF)	15	3.486
15	District Health Officer, Shaheed Benazirabads	5	2.535
16	Director Health Services, Karachi (I.I Depot)	13	428.000
<b>Total</b>			<b>624.222</b>

Sr. #	Name of Office	AIR Para #	Name of Entity
<b>Services, General Administration &amp; Coordination Department</b>			
1	Deputy Commissioner, Thatta	6	Various items received from the PDMA
<b>Health Department</b>			
1	Director General, Health Services Sindh, Hyderabad	17 & 19	Emergency Operation Center (EOC)
		18	Provincial Disaster Management Authority (PDMA)
		20	United Nation Population Fund (UNFPA)
		21	World Health Organization (WHO)
		22	Integrated Health Services (IHS)
2	District Health Officer, Sujawal	4	PDMA, DG Health Services Hyderabad, Pak Navy and United Energy Pakistan and other Organizations
3	District Health Officer, Thatta	3	PDMA and DG Health Services Hyderabad
4	Medical Superintendent Civil Hospital, Sukkur	8	Various government agencies

<b>Sr. #</b>	<b>Name of Office</b>	<b>AIR Para #</b>	<b>Name of Entity</b>
5	District Health Officer Jacobabad	5	PDMA, Secretary Health and DG Health Hyderabad
6	District Health Officer Kashmore @ Kandhkot	6	Various government agencies
7	District Health Officer Sukkur	5	Various government agencies
8	District Health Officer Badin	22	PDMA and DG Health Services Hyderabad
9	District Health Officer Sanghar	19	PDMA and DG Health Services Hyderabad
10	District Health Officer Dadu	7	PDMA and DG Health Services Hyderabad
<b>Board and Universities Department</b>			
1	Dow University of Health Sciences Karachi	2	Generator 50 KVA received from PDMA for operationalization of hospitals at Gulistan e Johar and at NIPA Karachi

## 4.5.5 Non-accountal of stores – Rs470.879 million

(Rs. in million)

Sr. #	Name of Office	AIR Para #	Amount
<b>Services, General Administration &amp; Coordination Department</b>			
1	Deputy Commissioner, West Karachi	11	60.870
2	Deputy Commissioner, East Karachi	17	50.359
3	Deputy Commissioner, Korangi Karachi	09	45.480
4	Deputy Commissioner, Khairpur	20	44.953
5	Deputy Commissioner, Badin	09	37.839
6	Deputy Commissioner, Thatta	14	30.140
7	Deputy Commissioner, Sujawal	09	25.648
8	Deputy Commissioner, Tando Allahyar	10	24.684
<b>Sub-Total</b>			<b>319.973</b>
<b>Health Department</b>			
1	District Health Officer, Tharparkar @ Mithi	2	1.999
2	District Health Officer, Umerkot	4	1.046
3	Director, Syed Abdullah Shah Institute of Medical Sciences, Sehwan	4	16.860
4	District Health Officer (West) Karachi	19	2.992
5	District Health Officer (Korangi) Karachi	20	2.998
6	District Health Officer (South) Karachi	17	2.382
78	District Health Officer (Central) Karachi	20	2.999
9	District Health Officer, Shaheed Benazirabad	3	0
10	District Health Officer, Naushehroferoze	3	0
11	Medical Superintendent Dr. Ruth K.M. PFAU Civil Hospital, Karachi	6	21.355
12	Medical Superintendent Peoples Medical College Hospital, Shaheed Benazirabad	5	0.838
13	Medical Superintendent Civil Hospital, Sukkur	9	0
14	District Health Officer, Jacobabad	7	2.000
15	District Health Officer, Sukkur	9	0.041
16	District Health Officer, Tando Allahyar	5	0.060
17	District Health Officer Sanghar	20	1.999
18	District Health Officer Larkana	6	3.000
<b>Sub-Total</b>			<b>60.569</b>
<b>Home Department</b>			

(Rs. in million)

Sr. #	Name of Office	AIR Para #	Amount
1	Assistant Inspector General of Police Welfare, Karachi	11	27.297
		18	8.990
<b>Sub-Total</b>			<b>36.287</b>
<b>Local Government, Housing &amp; Town Planning Department</b>			
<b>[AIR Para: 2.1]</b>			
1	DMC, South	4	8.523
2	DMC, East	3	4.794
<b>Sub-Total</b>			<b>13.317</b>
<b>[AIR Para: 3.1]</b>			
1	Municipal Committee Tando Jam	13	0.294
2	Municipal Committee Hala	3	1.790
3	Town Committee Bhitshah	5	1.762
4	District Council Dadu	3	10.000
5	Municipal Committee Tando Muhammad Khan	3	1.817
6	District Council Tando Muhammad Khan	2	0.897
7	Municipal Committee Tando Allahyar	4	9.108
8	District Council Tando Allahyar	6	3.326
<b>Sub-Total</b>			<b>28.994</b>
<b>[AIR Para: 3.1]</b>			
1	Mayor/Municipal Commissioner, SMC	7	7.830
2	Municipal Committee Khairpur	3	0.168
<b>Sub-Total</b>			<b>7.998</b>
<b>[AIR Para: 2.1]</b>			
1	M.C Mirpurkhas	04	2.411
2	M.C Mithi	03	0.989
3	T.C Islamkot	01	0.251
4	T.C Nagarparkar	03	0.090
<b>Sub-Total</b>			<b>3.741</b>
<b>G-Total</b>			<b>470.879</b>

#### 4.5.6 Irregular distribution of ration bags without identification & acknowledgement – Rs455.692 million

(Rs. in million)

Sr. #	Name of Office	Particulars	AIR Para #	Amount
1	Deputy Commissioner, West Karachi	Without CNICs – proper acknowledgement and same thumb impressions	17	60.870
2	Deputy Commissioner, East Karachi	Without CNICs – acknowledgement - signature varies from CNIC sign- and same thumb impressions	15	50.359
3	Deputy Commissioner, Central Karachi	No eligibility of beneficiaries evidenced – without CNICs & acknowledgement	01	49.581
4	Deputy Commissioner, Korangi Karachi	Without CNICs and proper acknowledgement	11	45.480
5	Deputy Commissioner, Shaheed Benazirabad	No eligibility of beneficiaries evidenced – without CNICs – acknowledgement	05	35.353
		Non-compliance of SOP for obtaining data from Banks, BISP, EOBI & FBR	15	0
		The distribution mechanism was not devised	12	0
6	Deputy Commissioner, Ghotki @ Mirpur Mathelo	Selection criteria for identification of beneficiaries not defined	01 & 02	35.180
7	Deputy Commissioner, Dadu	No eligibility of beneficiaries evidenced – without CNICs – acknowledgement and same thumb impressions	07	34.699
8	Deputy Commissioner, Kandhkot @ Kashmore	No eligibility of beneficiaries evidenced – without CNICs – acknowledgement and same thumb impressions	17	30.729
9	Deputy Commissioner, Jamshoro	No eligibility of beneficiaries evidenced – without CNICs & acknowledgement	01	30.368
10	Deputy Commissioner, Shikarpur	No eligibility of beneficiaries evidenced – without CNICs – acknowledgement & non-compliance of SOP for obtaining data from Banks, BISP, EOBI & FBR	12	28.719



(Rs. in million)

Sr. #	Name of Office	Particulars	AIR Para #	Amount
11	Deputy Commissioner, T.M. Khan	No eligibility of beneficiaries evidenced, acknowledgement and same thumb impressions	10	27.067
12	Deputy Commissioner, Jacobabad	No eligibility of beneficiaries evidenced – without CNICs & acknowledgement	14	26.742
13	Deputy Commissioner, Tando Allahyar	without acknowledgement / thumb impressions	07	0.148
14	Deputy Commissioner, Mirpurkhas	Beneficiaries occupation was not available	02	0.397
		Selection criteria for identification of beneficiaries not defined	07	0
15	Deputy Commissioner, Malir Karachi	without CNICs & acknowledgement	29	0
		Selection criteria for identification of beneficiaries not defined	22	0
16	Deputy Commissioner, Qamber @ Shahdadkot	Non-compliance of SOP for obtaining data from BISP, EOBI & FBR	40	0
		The distribution mechanism was not devised	26	0
17	Deputy Commissioner, Larkana	Non-compliance of SOP for obtaining data from Banks, BISP, EOBI & FBR	14	0
		The distribution mechanism was not devised	17	0
18	Deputy Commissioner, Hyderabad	Non-compliance of SOP for obtaining data from Banks, BISP, EOBI & FBR	40	0
		The distribution mechanism was not devised	14	0
		Selection criteria for identification of beneficiaries not defined	01	0
19	Deputy Commissioner, Sujawal	No eligibility of beneficiaries evidenced, without CNIC & non-compliance of SOP for obtaining data from Banks, BISP, EOBI & FBR	03	0
20	Deputy Commissioner, Thatta	No eligibility of beneficiaries evidenced, without CNIC & non-compliance of SOP for obtaining data from Banks, BISP, EOBI & FBR	07	0
21	Deputy Commissioner, Badin	No eligibility of beneficiaries evidenced & non-compliance of SOP for obtaining data from Banks, BISP, EOBI & FBR	01	0
22	Deputy Commissioner, Matiari	Non-compliance of SOP for obtaining data from Banks, BISP, EOBI & FBR	19	0

(Rs. in million)

<b>Sr. #</b>	<b>Name of Office</b>	<b>Particulars</b>	<b>AIR Para #</b>	<b>Amount</b>
		The distribution mechanism was not devised	16	0
23	Deputy Commissioner, Sanghar	Selection criteria for identification of beneficiaries not defined	23	0
24	Deputy Commissioner, Umerkot	Selection criteria for identification of beneficiaries not defined	03	0
25	Deputy Commissioner, Tharparkar	Selection criteria for identification of beneficiaries not defined	06	0
26	Deputy Commissioner, Sukkur	Selection criteria for identification of beneficiaries not defined and non-compliance of SOP for obtaining data from Banks, BISP, EOBI & FBR	13	0
27	Deputy Commissioner, Khairpur	Selection criteria for identification of beneficiaries not defined and non-compliance of SOP for obtaining data from Banks, BISP, EOBI & FBR	10	0
			<b>Total</b>	<b>455.692</b>

**Annex-47****4.5.9 Unjustified distribution of ration bags more than one time to beneficiaries  
- Rs70.168 million**

(Rs. in million)

<b>Sr #</b>	<b>Name of Office</b>	<b>AIR Para #</b>	<b>Amount</b>
1	Deputy Commissioner, Qamber @ shahdadkot	31	25.340
2	Deputy Commissioner, West Karachi	01	8.887
3	Deputy Commissioner, East Karachi	13	7.619
4	Deputy Commissioner, Jamshoro	12	4.306
5	Deputy Commissioner, Korangi Karachi	01	3.520
6	Deputy Commissioner, Sukkur	16	2.498
7	Deputy Commissioner, Central Karachi	02	2.425
8	Deputy Commissioner, Naushehro Feroze	11	2.241
9	Deputy Commissioner, Hyderabad	05	2.113
10	Deputy Commissioner, Matiari	17	2.089
11	Deputy Commissioner, T.M. Khan	13	1.937
12	Deputy Commissioner, Malir Karachi	24	1.674
13	Deputy Commissioner, Dadu	12	1.661
14	Deputy Commissioner, Tando Allahyar	03	1.488
15	Deputy Commissioner, Khairpur	12	1.338
16	Deputy Commissioner, Shaheed Benazirabad	13	0.808
17	Deputy Commissioner, Sujawal	08	0.224
18	Deputy Commissioner, Sanghar	26	0
19	Deputy Commissioner, Tharparkar	09	0
<b>Total</b>			<b>70.168</b>

## 4.5.11 Distribution of ration bags among beneficiaries – Rs41.320 million

(Rs. in million)

Sr. #	Name of Office	Particulars	AIR Para #	Amount
1	Deputy Commissioner, Hyderabad	Less than 13 digits	06	24.388
		Incorrect particulars	08	0.252
		Without CNIC number	07	0.306
2	Deputy Commissioner, West Karachi	Less than 13 digits	10	2.965
3	Deputy Commissioner, East Karachi	Less than 13 digits	12	1.879
4	Deputy Commissioner, T.M. Khan	Less than 13 digits	09	1.535
		Different beneficiaries with same CNIC	14	0
5	Deputy Commissioner, Khairpur	Less than 13 digits	13	1.396
		Incorrect particulars	16	0.419
		Without CNIC number	14	0.037
6	Deputy Commissioner, Shaheed Benazirabad	Less than 13 digits	14	1.118
		Incorrect particulars	17	0.765
7	Deputy Commissioner, Dadu	Less than 13 digits	11	0.965
		Without CNIC number	13	0.161
8	Deputy Commissioner, Naushehro Feroze	Less than 13 digits	10	0.487
9	Deputy Commissioner, Matiari	Incorrect particulars	21	0.894
		Less than 13 digits	18	0.359
		Without CNIC number	22	0.028
10	Deputy Commissioner, Malir Karachi	Incorrect particulars	28	0.742
		Different beneficiaries with same CNIC	19	0.281
11	Deputy Commissioner, Qamber @ Shadadkot	Less than 13 digits	38	0.288
		Without CNIC number	39	0.082
12	Deputy Commissioner, Tando Allahyar	Without CNIC number	06	0.310
13	Deputy Commissioner, Jamshoro	Less than 13 digits	11	0.288
		Without CNIC number	16	0.602
		Different beneficiaries with same CNIC	13	0.092
14	Deputy Commissioner, Mirpurkhas	Less than 13 digits	09	0.014
15	Deputy Commissioner, Sukkur	Incorrect particulars	16	0.269

(Rs. in million)

<b>Sr. #</b>	<b>Name of Office</b>	<b>Particulars</b>	<b>AIR Para #</b>	<b>Amount</b>
		Without CNIC number	17	0.302
16	Deputy Commissioner, Shaheed Benazirabad	Without CNIC number	18	0.096
17	Deputy Commissioner, Sanghar	Less than 13 digits	27	0
		Without CNIC number	25	0
18	Deputy Commissioner, Tharparkar	Less than 13 digits	10	0
		Without CNIC number	08 & 11	0
19	Deputy Commissioner, Badin	Distribution on old NIC	06	0
<b>Total</b>				<b>41.320</b>

**Annex-49**

**4.6.1 Distribution of articles to irrelevant recipients – Rs1.575 million**

(Amount in Rupees)

<b>Sr.</b>	<b>Work Order</b>	<b>Description</b>	<b>Supplier</b>	<b>Amount</b>
<b>1. Municipal Committee Mirpurkhas, FY 2019-20 (O.M No-02)</b>				
1	127 28-2-20	Supply of safety mask(3000 No's)	M/s Muhammad Faisal	270,000
2	128 28-2-20	Supply of safety mask(2000 No's)	M/s Muhammad Faisal	180,000
3	129 28-2-20	Supply of safety mask(3000 No's)	M/s Muhammad Faisal	270,000
4	131 28-2-20	Supply of Misc.: items for COVID (Hand was 850 No's Tissue roll 180 No's, Soap 1200 No's)	M/s Muhammad Faisal	271,000
5	215 19-4-20	Supply of Misc.: items for COVID (Dettol Bottles Large 50 No's, phenyl 398 No's, Spray tanks rent 30 No's)	M/s Naseeruddin	283,420
<b>Sub-total – (Municipal Committee Mirpurkhas)</b>				<b>1,274,420</b>
<b>2. Town Committee Nagarparkar, FY 2019-20 (O.M No-02)</b>				
1	-	Dettol, Phenol, Bleach Powder, items for Quarantine Center.	M/s Bhavesh General Store Mithi	300,960
<b>Sub-total – (Town Committee Nangaroarkar)</b>				<b>300,960</b>
<b>Gross Total</b>				<b>1,575,380</b>

## 4.7.2 Irregular expenditure without inspection – Rs481.872 million

(Rs. in million)

Sr. #	Name of Office	AIR Para #	Amount
<b>Services, General Administration &amp; Coordination Department</b>			
1	Deputy Commissioner, Shikarpur	2	1.392
<b>Sub-Total</b>			<b>1.392</b>
<b>Health Department</b>			
1	District Health Officer, Tharparkar @ Mithi	4	1.999
2	District Health Officer, Umerkot	9	1.996
3	Director, Syed Abdullah Shah Institute of Medical Sciences, Sehwan	6	125.303
4	District Health Officer (Korangi) Karachi	18	2.998
5	District Health Officer (South) Karachi	15	2.382
6	District Health Officer, Sujawal	5	1.996
7	District Health Officer, Thatta	4	1.972
8	Medical Superintendent Dr. Ruth K.M. PFAU Civil Hospital, Karachi	10	96.144
9	Medical Superintendent Peoples Medical College Hospital, Shaheed Benazirabad	7	46.023
10	District Health Officer, Malir, Karachi	2	1.496
11	District Health Officer, Tando Allahyar	1	1.821
12	District Health Officer Mirpurkhas	3	0.653
13	District Health Officer Larkana	1	3.000
14	Director Health Services (I.I. Depot)	16	176.646
<b>Sub-Total</b>			<b>464.429</b>
<b>Home Department</b>			
1	Assistant Inspector General of Police Welfare, Karachi	1	16.051
<b>Sub-Total</b>			<b>16.051</b>
<b>G-Total</b>			<b>481.872</b>

**Annex-51**

**4.7.3 Non-inspection of surgical masks specifications - Rs28.960 million**

(Amount in Rupees)

<b>Sr.#</b>	<b>Description</b>	<b>Supplier</b>	<b>Purchase Order Date</b>	<b>Deployment Station</b>	<b>Qty</b>	<b>Unit Rate</b>	<b>Total</b>
1	Surgical Masks (Non-woven, 3 Ply mask, 30 GSM layer 1, 20 GSM layer 2 and 15 GSM layer 3. Total 65 GSM)	Swiss "N" Scott	8-May-20	PDMA Ware House Karachi	500,000	19.89	9,945,000
2	Surgical Masks (100 % polypropylene, Spun bound Non -Woven, 70 GSM)	Brand Roots	8-May-20	PDMA Ware House Karachi	500,000	18.72	9,360,000
3	Surgical Masks (Non-woven, 3 Ply mask, 30 GSM layer 1, 20 GSM layer 2 and 15 GSM layer 3. Total 65 GSM)	Swiss "N" Scott	13-Jun-20	PDMA Ware House Karachi	250,000	19.89	4,972,500
4	Surgical Masks (100 % polypropylene, Spun bound Non -Woven, 70 GSM)	Brand Roots	13-Jun-20	PDMA Ware House Karachi	250,000	18.72	4,680,000
<b>Total</b>					<b>1,500,000</b>		<b>28,957,500</b>