



**SPECIAL STUDY REPORT  
PROCUREMENT, STORAGE,  
DISTRIBUTION & OVERALL  
MANAGEMENT OF WHEAT  
FOOD DEPARTMENT  
GOVERNMENT OF SINDH  
FOR THE YEARS 2014-15 TO 2015-16**

**AUDITOR-GENERAL OF PAKISTAN**



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## **PREFACE**

The Auditor-General of Pakistan conducts audit subject to Articles 169 of the Constitution of the Islamic Republic of Pakistan 1973, read with sections 08, 10 & 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001. The Special Study on Procurement, Storage, Distribution & Overall Management of Wheat Food Department was carried out accordingly.

The Directorate General Audit Sindh conducted Special Study on Procurement, Storage, Distribution & Overall Management of Wheat, Food Department Government of Sindh from 21<sup>st</sup> February to 18<sup>th</sup> May 2017, for the financial years 2014-15 & 2015-16 with a view to reporting significant findings. The audit examined the different aspects of Procurement, Storage, and Distribution & Overall Management of Wheat. In addition, audit also assessed whether the management complied with the applicable laws, rules, and regulations. The Special Study Report indicates specific actions that, if taken, may help the management to improve the overall management of wheat.

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

Dated:

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



## **Abbreviations & Acronyms**

DFC	District Food Controller
FD	Food Department
FGS	Food Grain Supervisor
FI	Food Inspector
GMP	Guaranteed Minimum Price
GOP	Government of Pakistan
HRM	Human Resource Management
LC	Letter of Credit
NIT	Notice Inviting Tender
PRC	Provincial Reserve Center
PVR	Physical Verification Reports
RD	Regional Directorate
SBP	State Bank of Pakistan
SGG	Sindh Government Godowns
SPPRA	Sindh Public Procurement Regulatory Authority
WPC	Wheat Procurement Center





## **EXECUTIVE SUMMARY**

The Directorate General Audit Sindh conducted Special Study on Procurement, Storage, Distribution & Overall Management of Wheat, Food Department, Government of Sindh, from 21-02-2016 to 18-05-2016. The main objectives of the special study were 1) to evaluate policies, procedures and functions/goals of the department relating to state trading of wheat, 2) to examine the objectives of the Food Policy, 3) whether the wheat procured and already available stock was safely stored by avoiding wastages, 4) to evaluate release of wheat to flour mills/chakkies are in accordance with governmental policy and in a transparent manner, 5) to evaluate the extent to which the department is effective in bringing control over flour prices and shifting benefit of subsidy, and 6) to assess how the department performed in financial management. The Audit was conducted in accordance with INTOSAI standards.

The Government of Sindh through Food Department operates State Trading Scheme (agreements entered into by governments or government agencies for the sale or purchase of commodities). The Government of Sindh operates State Trading scheme of Wheat throughout the province with the help of Food Department. The wheat procurement target for the year 2016 was 1.10 million tons (in support of overall targets of 7.05 million tons fixed by Economic Co-ordination Committee of the Cabinet for 2016-17). The department formulates plans to achieve the objectives of the State Trading Policy. The objectives of the State Trading Policy, which encompass Guarantee of a minimum support price of wheat to the growers, regulating market prices of wheat/flour, provides subsidized wheat to flour mills/chakkies in order to stabilize open market prices and overall management of wheat trading functions like procurement, storage, transportation and distribution.

The Food Department, Government of Sindh operates throughout the Sindh province. The major activities of the procurement of wheat were commenced in the high yield agricultural areas of Sindh like Sukkur, Larkana & Hyderabad Districts, which was then stored & transported to the deficit areas as per requirement of the inhabitants. The wheat was usually procured in the months from April to June and distributed throughout the year.

### **Key audit findings**

The main findings of the Special study are non-recovery of misappropriated wheat, Misreporting recovery of misappropriation of wheat through various procurements centers, non-recovery of wheat issued in excess beyond the capacity of bags, recovery of excess/double issuance of wheat to exporters, loss to government due to issuance of wheat on low rates, Variation in receipt (PC-8), missing of wheat bags, improper storage of wheat, doubtful clearance of liabilities, loss to government due to improper storage of wheat, non-disposal of damaged bardana, improper conduct of physical verification of wheat stocks, illegal encroachment on land reserved for government godowns at K.N Shah District Dadu etc.

### **Audit Recommendations**

Audit recommends that the food department should avoid repeating the shortcomings as above to function properly for achievement of its core objectives. For this, it needs adherence to the regulatory & practicable framework, besides, instituting and strengthening internal controls to avoid irregularities. The department should utilize the funds in line with the principles of economy, efficiency & effectiveness.

# **1. INTRODUCTION**

The Director General Audit Sindh conducted special study of “Procurement, Storage, Distribution & Overall Management of Wheat” Food Department Government of Sindh.

## **1.1. Wheat procurement in Sindh**

Agriculture sector is a vital component of Pakistan’s economy as it provides the raw materials to down the line industries and helps in poverty alleviation. This sector contributes 19.8 percent in GDP (Gross domestic product) and it remains by far the largest employer absorbing 42.3 percent of the country’s total labour force. The agriculture mix of Pakistan is heavily based on important crops (wheat, rice, sugarcane maize and cotton) which account for 23.55 percent of the value added in overall agriculture and 4.67 percent of GDP. Wheat is the largest grain crop and main staple item of the population. It contributes 9.9 percent of the value added in Agriculture and 2.0 percent of GDP of Pakistan. The wheat production witnessed a growth of 1.58 percent as compared to last year. As per Bureau of Statistics, 25,482 thousand tons wheat produced in 2015-16 over 9,260 thousand hectares with a yield of 2,752 Kgs/Hec.

For supporting the growers and controlling increase in commodity prices, the Government of Pakistan has policy for laying down a threshold for price level of main crop. The Government of Pakistan implements this policy through Food Departments of the provincial governments.

The Government of Sindh through Food Department operates State Trading Scheme (agreements entered into by governments or government agencies for the sale or purchase of commodities). The Government of Sindh operates State Trading scheme of Wheat throughout the province with the help of Food Department. The wheat procurement target for the year 2016 was 1.10 million tons (in support of overall targets of 7.05 million tons fixed by Economic Co-ordination Committee (ECC) of the Cabinet for 2016-17). The department formulates plans to achieve the

objectives of the State Trading Policy. The objectives of the State Trading Policy, which encompass:

- i. Guarantee of a minimum support price of wheat to the growers,
- ii. Regulating market prices of wheat/flour
- iii. Provides subsidized wheat to flour mills/chakkies in order to stabilize open market prices and overall management of wheat trading functions like procurement, storage, transportation and distribution.

The Food Department, Government of Sindh operates throughout the Sindh province. The major activities of the procurement of wheat were commenced in the high yield agricultural areas of Sindh like Sukkur, Larkana & Hyderabad Districts, which was then stored & transported to the deficit areas as per requirement of the inhabitants. The wheat was usually procured in the months from April to June and distributed throughout the year. The factors, which affect the overall functions of the Food Department, include:

1. Mis-procurement of pesticides, gunny bags, tarpaulin, execution of M&R works, etc., procurement of sub-standard wheat, shortages of wheat and damages to wheat.
2. Misappropriation/theft of wheat commodity,
3. En route shortage and distribution of sub-standard wheat to other districts/PRCs, which emerges disputed stock concept and wastage of transportation charges,
4. Proper storage issues like fumigation, prevention from abrupt weather conditions, etc,
5. Regulating price controlling mechanism,
6. Unnecessary accumulation of markup on borrowed loans, etc and
7. Shifting of ultimate benefit of subsidy to General Public

## **1.2. Plans and strategies**

The Food Department, Government of Sindh operates State Trading Scheme of wheat on behalf of the Federal Government. The department formulates plans and strategies to achieve the following goals/objectives of the State Trading Policy:

- 1.2.1 Guarantee of a minimum support price of wheat to the growers to ensure that grower is not exploited by the traders/middle men.
- 1.2.2 Intervening into the market noticing rise in prices of wheat/flour out of the Government stock of wheat (regulating/controlling prices).
- 1.2.3 Provision of subsidy for release of wheat to flour mills/chakkies for grinding flour in order to stabilize open market prices and to ensure that flour is available at a reasonable price to general public.
- 1.2.4 The overall management of wheat trading functions like procurement of wheat from growers at declared wheat procurement centers (WPCs), shifting of procured wheat to the godowns (Provincial Reserve Centers-PRCs)-transportation, safe storage till retention at godowns, availability of wheat at deficit areas - transportation and release of wheat to flour mills/chakkies (distribution) for grinding flour.

## **2. SPECIAL STUDY OBJECTIVES**

- 2.1 To evaluate that Food Department Sindh has done procurement process in accordance with wheat policy and in a transparent manner.
- 2.2 To evaluate transportation payments are in accordance with SPPRA Rules 2010 and formulated policies for shortages during transportations.
- 2.3 To evaluate whether key-monitoring mechanism and indicators covers all areas and are effective enough for operational performance.
- 2.4 To evaluate proper policies are in place regarding debt finances like timely payment of principal amount & markup, avoiding unnecessary delays, etc.

## **3. STUDY SCOPE & METHODOLOGY**

- 3.1. The scope of audit was:
  - 3.1.1 Procurement, Storage, Distribution & Overall Management of Wheat.
  - 3.1.2 The Study started its execution from Secretary Food & Directorate of Food Karachi (expenditure incurred for Rs1,121.192 million) with specific focus on debt management, subsidy issues, procurement process and overall management of the department.

3.1.3 Following DFCs (selected as sample on the basis of volume of expenditure/procurement/storage capacity) were visited with a specific focus on receipt, storage & distribution of wheat:

Sr #	Regions	Total DFCs	DFCs selected as sample	Expenditure (Rupees in millions)	Procurement targets (in M. Tons)	WPCs	Storage capacity (No. of Units)	Scope to be covered
1	Karachi	5	Malir	34.094	----	---	54	Wheat procurement, storage, transportation & distribution
2	Hyderabad	9	Dadu	4,338.007	80,000	22	117	
			Shaheed Benazirabad	3,108.790	94,300	36	87	
3	Sukkur	4	Ghotki	5,205.388	160,000	39	15	
			Khairpur	4,086.076	124,998	49	57	
			Naushero-feroze	3,346.264	102,500	41	42	
4	Mirpurkhas	3	Sanghar	4,918.438	149,995	45	175	

3.1.4 The study audit team also visited PRCs/godowns and Flour Mills/Chakkies (with reference to wheat quantity and quality received) of selected sample to verify overall functionalities of the department.

3.1.5 Major portion of record was not produced.

### 3.2. Audit Methodology was:

- 3.2.1 To review important documentation like Wheat & Bardana Account, payment of Principal Loan & Markup, impact of subsidy, Wheat Movement Plan, Wheat Distribution Policy, Gate passes, Purchase bills, weight & quality certificate, Daily wheat arrival & issue reports, inspection books, monitoring reports, etc
- 3.2.2 To visit of PRCs to review Wheat Stocks & conducting interviews of key personnel's.
- 3.2.3 Physical verification of stocks to be carried out.
- 3.2.4 Apply Auditor's Judgment, to review overall performance as per Government rules and regulations.

## 4. STUDY FINDINGS & RECOMMENDATIONS

### 4.1. Organization and Management

#### 4.1.1. Unjustified promotion and posting of DFC involved in misappropriation- Rs3.519 million

As per Sr. No. 2(Viii) of Policy Guide line for wheat procurement campaign crop-2016 No. SO(W)-7(23)/2016-Wh: Proc/490 Government of Sindh Food Department Karachi dated the 25<sup>th</sup> March, 2016, “Field staff involved in misappropriation/ defalcation should not be posted as center in-charge”.

It was observed that Mr. Mohammad Ali Ujjan (Junior clerk) was not only promoted as Assistant Food Controller but he was also appointed as DFC Khairpur despite the fact that he was issued show cause notice on 16-09-2016 due to his involvement in misappropriation of government wheat stocks valuing Rs3.519 million during his posting at PRC D.M. Shah. Audit also observed that due to his unjustified promotion, he was paid an excess payment of Rs157,357 detailed as under:

Sr. #	Post	From	To	Due	Drawn	Over Payment
1	Junior Clerk (BPS-07)	Dec-2013	Aug-2014	0	0	0
2	Food Inspector (BPS-12)	Jan-2014	Dec-2016	1,218,079	1,333,292	115,213
3	Assistant Food Controller (BPS-15)	Jan-2017	June-2017	231,618	273,762	42,144
4	DFC (Charge)	Feb-2017	To date	0	0	0
<b>Total</b>				<b>1,449,697</b>	<b>1,607,054</b>	<b>157,357</b>

The above study finding was pointed out to the management during May, 2017 but no reply was received. The report was issued to the Principal Accounting Officer/Secretary Food Department on 06-11-2017 with the request to convene the DAC meeting but the same was not convened despite issuance of two remainders dated 08-12-2017 and 23-02-2018.

Audit recommends that inquiry for posting of ineligible person involved in misappropriation of government wheat stocks besides fixing of responsibility on the person(s) at fault, recovery of & deposit of misappropriated & overpaid amount into government treasury and production of evidence of recovery to audit for verification.

#### **4.1.2. Unjustified posting of DFC & Non-recovery of public funds -Rs28.000 million**

As per policy guide line for wheat procurement campaign crop-2016 vide Food Department Order No.SO(W)-7(23)/2016-Wh: Proc/490 dated the 25th March, 2016 serial number 2 viii Field staff involved in misappropriation/ defalcation should not be posted as canter incharge,

During special study in the office of the DFC Malir, it was observed that Mr. Mohammad Aslam was appointed as DFC Malir & East in violation of above guidelines as he was involved in misappropriation of government wheat stocks of Rs28.000 million (as pointed out in Annual Audit Report of Auditor General of Pakistan in Audit Para No.11.4.10 AIR 06 total amount of para Rs56.000 million wheat for export) 20,030 bags of wheat were issued to exporters against allocation of 10,000 bags which resulted into excess issuance of 10,030 bags amounting Rs28.00 million (Rs2800x10030 bags). Thus chance of misappropriation could not be ruled out (**Details as Annex-A**).

The study finding was pointed out to the management during May, 2017 but no reply was received. The report was issued to the Principal Accounting Officer/Secretary Food Department on 06-11-2017 with the request to convene the DAC meeting but the same was not convened despite issuance of two remainders dated 08-12-2017 and 23-02-2018.

Audit recommends that recovery of misappropriated amount, amount be recovered and deposited of recovery into government treasury and provide evidence of recovery to audit besides justification of unauthorized posting of person already involved in misappropriation, as DFC of two districts.

#### **4.1.3. Loss to government due to non-settlement of disputed stock of wheat & bardana– Rs108.260 million**

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 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 DFC Malir, Karachi, it was observed that following disputes between wheat and bardana stocks of Rs108.260 million were not settled till completion of audit (**Annex-B**).

Commodity	Particulars	Crop Year	Qty(M.Ton)	Rate	Amount
Wheat & Bardana	P.P Bags	2015-16	2,365.558	32,750	77,472,025
	Jute Bags	2015-16	921.810	33,400	30,788,454
<b>Total</b>			<b>3,287.368</b>		<b>108,260,479</b>

The study finding was pointed out to the management during May, 2017 but no reply was received. The report was issued to the Principal Accounting Officer/Secretary Food Department on 06-11-2017 with the request to convene the DAC meeting but the same was not convened despite issuance of two remainders dated 08-12-2017 and 23-02-2018.

Audit recommends that settlement of disputed stocks of wheat and bardana may be carried out besides fixing the responsibility on the person(s) at fault and production of stock register, issuances, challan deposited in treasury and other be furnished to audit for verification.

## **4.2. Financial Management**

### **4.2.1. Non-recovery of misappropriated public funds-Rs288.791 million**

As per Rule-28 of General Financial Rules, Volume-I, “No amount due to Government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the order of the competent authority for their adjustments must be sought”.

During the study it was observed that the public money of Rs288.791 million was misappropriated by various officers/officials & mill management but same was not recovered from them, the detail of such recoverable is as under:

(Rupees in million)

<b>Sr #</b>	<b>Nature of misappropriation/recovery</b>	<b>Amount</b>
1	Pending and progressive cases in District Malir at SGG-III Landhi, Karachi show a huge loss to government due to non-recovery of misappropriated wheat from accused officials/center incharges ( <b>Annex-C</b> ).	1.926
2	DFC Dadu, (Muhammad Aslam Thebo) was declared guilty of misappropriating 872 Government wheat bags and 380 bags of bardana of Rs11.00 million (during his posting as Food Supervisor at WPC Makhdoom Sahib in the crop year 2010-11) as a result of enquiry conducted by Vigilance Officer Sindh. The official was served a show-cause notice vide No.532 dated 03-01-2012 and subsequently after receiving the reply of show cause notice, the final show cause notice was also issued to him vide No.593 dated 30-01-2012 but further proceedings are pending as yet ( <b>Annex-D</b> )	11.000
3	Physical verification report of DFC Khairpur shows a misappropriation of 13,000 wheat bags (wheat crop 2013-2014) by Khairpur Mill PRC ( <b>Annex-E</b> ).	42.250
4	Non-recovery of misappropriated wheat from accused officials/center incharges ( <b>Annex-F</b> ).	5.816
5	Non-recovery of misappropriated wheat from accused officials/center incharges ( <b>Annex-G</b> ).	71.025
6	It was observed that in the offices of DFC, Khairpur, Dadu, Ghotki, SBA, Karachi, wheat stocks of different Crops were shifted to Floor Mills and godowns as per daily issue report of various PRCs. Since, the capacity of one P.P Bag was equal to 50kg wheat; and Jute Bags 100 Kgs, therefore, it was not possible to issue more than actual capacity of weight. The value of excess quantity of wheat over and above the quantity of P.P Bags and Jute Bags was Rs92,751 million (28,538.92 X - Rs3,250), which was not found recovered as challans and issuance orders of excess wheat were not shown to audit. Thus, the chances of misappropriation cannot be ruled out ( <b>Annex-H</b> ).	92.751
7	During quarterly physical verification, huge quantity of wheat bags were found physically missing in DFC, Shaheed Benazirabad ( <b>Annex-I</b> )	64.023
<b>Total</b>		<b>288.791</b>

The study finding was pointed out to the management during May, 2017 but no reply was received. The report was issued to the Principal Accounting Officer/Secretary Food Department on 06-11-2017 with the request to convene the DAC meeting but the same was not convened despite issuance of two remainders dated 08-12-2017 and 23-02-2018.

Audit recommends that recovery of loss sustained due to misappropriation, may be made and amount recovered be deposited into government treasury and produce evidence of recovery to audit besides taking action against the person(s) at fault.

#### **4.2.2. Loss to government due to issuance of wheat on low rates-Rs703.319 million**

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

During audit of DFC Malir, Karachi it was observed that Food Department, Government of Sindh Karachi issued various letters for export of wheat on low rates in pursuance of decisions/notifications of ECC of the Cabinet/Ministry of National Food Security & Research, Government of Pakistan, Islamabad, However, neither necessary justification with documentary evidence were available in support of above decision to allocate wheat on low rates to exporters nor any documentary evidence was available to verify actual quantity of wheat exported. Moreover, Food Department was issuing wheat for local consumption at Rs3,200 and Rs3,250 per 100 kg bag. Audit of the view that there was no need of issuance of wheat for export of lower rates and it would have been better to provide wheat to local consumers (if unavoidable) on low rates instead of providing cheap wheat to foreign consumers. Furthermore, in absence of documentary evidence of export of wheat, it may be construed that the wheat was sold by exporters in local market on prevailing rates and earned undue profit due to price difference between issue rate for export and local consumption. Due to above reasons, government sustained loss of Rs703.319 million (**Annex-J**) detailed as under:

<b>Sr #</b>	<b>District</b>	<b>Amount</b>
1	Ghotki	241,758,000
2	Khairpur	157,839,120
3	SBA	187,722,171
4	Karachi	116,000,000
	<b>Total</b>	<b>703,319,291</b>

The study finding was pointed out to the management during May, 2017 but no reply was received. The report was issued to the Principal Accounting Officer/Secretary Food Department on 06-11-2017 with the request to convene the

DAC meeting but the same was not convened despite issuance of two remainders dated 08-12-2017 and 23-02-2018.

Audit recommends that inquiry be conducted besides fixing of responsibility on the person(s) at fault. Record of amount recovered and deposit into government treasury may be produced to audit for verification.

#### **4.2.3. Variation in receipt (PC-8) -Rs0.758 million**

As per Rule 34 of Sindh Financial Rules, Volume-I, the D.D.O. is responsible to conduct the reconciliation of figures of receipt/expenditure with concerned treasury so as to authenticate the figures”.

During audit of DFC Khairpur, it was observed that variation of departmental figures of receipts with District Account Office may result into loss to government of Rs0.758 million detailed as under:

<b>Sr #</b>	<b>Receipts PC-8</b>	<b>Year 2014-15</b>	<b>DFC Figure</b>	<b>DAO Figure</b>	<b>Variation</b>
1	--	December 2014	81,831	--	81,831
2	--	February 2015	10,655,922	9,979,552	676,370
<b>Total</b>					<b>758,201</b>

The study finding was pointed out to the management during May, 2017 but no reply was received. The report was issued to the Principal Accounting Officer/Secretary Food Department on 06-11-2017 with the request to convene the DAC meeting but the same was not convened despite issuance of two remainders dated 08-12-2017 and 23-02-2018.

Audit recommends that inquiry be conducted besides fixing of responsibility on the person(s) at fault and produce record to audit for verification.

#### **4.2.4. Payment of ad hoc relief allowance without admissibility-Rs0.537 million**

As per Government of Pakistan Finance Division office memorandum No. F.3(9)2004 Islamabad, 14th October 2015, Sr.No.05, “Adhoc Relief Allowance 2011

& 2012 granted w.e.f 01-07-2011 and 01-07-2012 respectively, shall be cease to exist with effect from 01-07-2015”.

During audit of DFC Khairpur, it was observed that an amount of Rs0.537 million was paid as Adhoc Relief Allowance 2011 & 2012 during the period from 01-07-2015 to 30-06-2016 despite the fact that above allowances were ceased to exist w.e.f., 01-07-2015 (**Annex-K**).

The study finding was pointed out to the management during May, 2017 but no reply was received. The report was issued to the Principal Accounting Officer/Secretary Food Department on 06-11-2017 with the request to convene the DAC meeting but the same was not convened despite issuance of two remainders dated 08-12-2017 and 23-02-2018.

Un-authorized payment of Adhoc Relief Allowance 2011 & 2012 may be recovered, deposit of amount of recovery in government treasury and production of evidence of recovery.

### **4.3. Procurement and Contract Management**

#### **4.3.1. Non-reconciliation of wheat stocks among various Godowns -Rs982.317 million**

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 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”.

On comparison of dispatch report of DFC Dadu and Shaheed Benazirabad and arrival report of Landhi, Karachi and Hyderabad godowns, wheat stocks of Rs982.317 million were shown received in excess of quantity dispatched from PRCs of District Dadu and Shaheed Benazirabad (**Annex-L**). However, despite repeated

request, relevant record i.e., the daily arrival report with issuance order, stock register of godowns, and payment in government account from arrival districts and issue & arrival final balance with godown register from dispatcher's district was not produced, therefore the chances of heavy misappropriation cannot be ruled out.

The study finding was pointed out to the management during May, 2017 but no reply was received. The report was issued to the Principal Accounting Officer/Secretary Food Department on 06-11-2017 with the request to convene the DAC meeting but the same was not convened despite issuance of two remainders dated 08-12-2017 and 23-02-2018.

Audit recommends that inquiry into the matter may be conducted besides of fixing responsibility on the persons(s) at fault and necessary measures may be adopted to avoid recurring of such lapse in future.

#### **4.3.2. Non-recovery of en-route wheat shortages -Rs308.575 million**

According to Para-23 of G.F.R Vol-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 responsible for any loss arising from fraud or 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 action or negligence.

During the study it was noticed that wheat amounting to Rs308.575 million was found short during transportation and in godowns as detailed below:

(Rupees in millions)

<b>Sr. #</b>	<b>Details of enroute shortages</b>	<b>Amount</b>
1	In the office of DFC Malir, en route shortage of was noticed while dispatch of wheat to Malir godowns ( <b>Annex-M</b> )	10.158
2	The wheat stocks dispatched from PRCs of District Dadu & Khairpur were received at Landhi, Bulhari & Hyderabad godowns in short of quantity ( <b>Annex-N</b> )	287.072
3	Variation between actual dispatched and reconciled quantity of wheat bags (as closing balance of 2014-15 was not shown as opening balance during 2015-16) resulted into loss of 3,491 wheat bags (3,491 bags x Rs3,250= Rs11.345 million) ( <b>Annex-O</b> )	11.345
<b>Total</b>		<b>308.575</b>

The study finding was pointed out to the management during May, 2017 but no reply was received. The report was issued to the Principal Accounting Officer/Secretary Food Department on 06-11-2017 with the request to convene the DAC meeting but the same was not convened despite issuance of two remainders dated 08-12-2017 and 23-02-2018.

Audit recommends that recovery of enrooted shortage, may be made and amount recovered be deposited into government treasury and production of evidence of recovery to audit besides fixing of responsibility on the person(s) at fault.

**4.3.3. Loss to Government due to shortage of 5-10 kg wheat per PP bag – Rs 23.032 million**

According to Para-23 of G.F.R Vol-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 responsible for any loss arising from fraud or 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 action or negligence”.

During the study it was noticed that as per Physical verification report the wheat bags stored in covered area of PRC Majeed Keerio, under the jurisdiction of DFC Shaheed Benazirabad, were found underweight with 5 to 10 kg per bag. The wheat bags were required to be 50Kg per bag but found 40 to 45 kg. Due to above reasons, government sustained a loss of Rs23.022 million detailed as under:

Sr. #	Date of Inspection	Crop	P.P. Bags	Average shortage of weight	Name of PRC
1	19-8-2016	2014-15	141,738	5 Kg per bag	Majeed Keerio
Total P.P.bags $141,738/2 = 70,869$ Jute bags $\times 10 = 708,696/100 = 7,086.90 \times 3,250 = 23,032,425$					

The study finding was pointed out to the management during May, 2017 but no reply was received. The report was issued to the Principal Accounting Officer/Secretary Food Department on 06-11-2017 with the request to convene the DAC meeting but the same was not convened despite issuance of two remainders dated 08-12-2017 and 23-02-2018.

Audit recommends that actual shortage wheat in PP bags may be recovered and be deposited into government treasury and produce evidence of recovery to audit besides taking action against the verification officer/DFC non-conducting of proper physical verification.

#### **4.3.4. Non-recovery of short wheat dispatched in wheat bags filled below the capacity of bags-Rs81.890 million**

According to Para-23 of G.F.R Vol-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 responsible for any loss arising from fraud or 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 action or negligence”.

During the audit of DFC Malir, Karachi, Dadu and SBA, it was observed that wheat stock of different Crops was shifted to Floor Mills and godowns as per daily issue report of various PRCs. As the capacity of one P.P Bag is equal to 50kg wheat; and Jute Bags 100 KGs, hence it was not possible to issue less than actual capacity of weight. However, due to filling of bags below the capacity resulted into short of wheat of Rs81.890 million (**Annex-P**) detailed as under:

<b>Sr. #</b>	<b>District</b>	<b>Amount</b>
1	Dadu	43,448,501
2	SBA	24,154,521
3	Karachi	14,287,000
<b>Total</b>		<b>81,890,022</b>

The study finding was pointed out to the management during May, 2017 but no reply was received. The report was issued to the Principal Accounting Officer/Secretary Food Department on 06-11-2017 with the request to convene the DAC meeting but the same was not convened despite issuance of two remainders dated 08-12-2017 and 23-02-2018.

Audit recommends that recovery of short wheat may be made and amount so recovered be deposited into government treasury and produce evidence of recovery to audit, besides fixing of responsibility on the person(s) at fault.



#### 4.3.5. Variation between opening and closing balance of Wheat account- Rs328.725 million

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

During the audit of DFC Khairpur, it was observed that as a result of comparison of arrival, issue, opening and closing balance, wheat bags were found short in various godowns of Rs328.725 million (**Annex-Q**) detailed as under.

(Rupees in millions)

Sr#	Name of office	Financial Year	Amount
01	DFC Khairpur	2014-15	231.975
		2015-16	96.750
<b>Total</b>			<b>328.725</b>

The study finding was pointed out to the management during May, 2017 but no reply was received. The report was issued to the Principal Accounting Officer/Secretary Food Department on 06-11-2017 with the request to convene the DAC meeting but the same was not convened despite issuance of two remainders dated 08-12-2017 and 23-02-2018.

Audit recommends that recovery of missing bags may be made from concerned and be deposited into government treasury and produce evidence of recovery to audit, besides taking action against the person(s) at fault.

#### 4.3.6. Improper storage of wheat in open sky-Rs21.125 million

As per Para-07 & 09 of Policy Guide Line for wheat procurement campaign 2011 issued by the Section officer (Wheat) Food Department, Government of Sindh vide No.SO(W)7(18)2011 dated 22-03-2011, “No wheat stocks should be kept in the premises of any private/ flour mills/ other private place without approval of the

Government and procured wheat shall be stored properly, keeping in view the safety and security of wheat stocks.”

During the audit of DFC Dadu, it was observed that 6,500 wheat bags of Rs21.125 million were lying at various Godowns in open sky without any safety and precautionary measures (**Annex-R**).

The study finding was pointed out to the management during May, 2017 but no reply was received. The report was issued to the Principal Accounting Officer/Secretary Food Department on 06-11-2017 with the request to convene the DAC meeting but the same was not convened despite issuance of two remainders dated 08-12-2017 and 23-02-2018.

Audit requires that an inquiry into the matter may be conducted besides fixing of responsibility against the person(s) at fault and take necessary measures for safety of wheat stock.

#### **4.3.7. Doubtful clearance of liabilities-Rs109.102 million**

According to Rule-134 of Sindh Budget Manual, all charges must be paid and drawn at once and under no circumstances they may be allowed to stand over to be paid from the grants of another year.

During audit of DFC Dadu, Ghotki & SBA, it was revealed that liability of Rs109.102 million was cleared from the budget release of current year but necessary record including clarification of non-payment during the previous financial year, utilization report of that budget year & obtaining separate budget along with approval from competent authority, Ex-Post Facto sanction from Finance department were not produced (**Annex-S**).

The study finding was pointed out to the management during May, 2017 but no reply was received. The report was issued to the Principal Accounting Officer/Secretary Food Department on 06-11-2017 with the request to convene the

DAC meeting but the same was not convened despite issuance of two remainders dated 08-12-2017 and 23-02-2018.

Audit recommends that clarification of non-payment during previous year besides production of relevant record including utilization budget of that year, obtaining separate budget & Ex-Post sanction from Finance Department may be obtained and produce to audit for verification.

#### **4.3.8. Doubtful wheat received from unknown growers in huge quantity-Rs11.494 million**

As per Rule-34, Sindh Financial Rules, Volume-I, DDO is responsible to conduct the reconciliation of figures of receipts/ expenditure with the concerned treasury so as to authenticate the figures.

During the audit of DFC Dadu, it was observed that food department received huge quantity of wheat of Rs11.494 million from the un-known growers without mentioning the name of growers, built number, invoice number, Form-07 or Land payment details during arrival report for the crop 2015-2016 (**Annex-T**).

The study finding was pointed out to the management during May, 2017 but no reply was received. The report was issued to the Principal Accounting Officer/Secretary Food Department on 06-11-2017 with the request to convene the DAC meeting but the same was not convened despite issuance of two remainders dated 08-12-2017 and 23-02-2018.

The audit recommends that clarification of wheat received from unknown grower besides fixing of responsibility on the person(s) at fault and production of relevant record including Form-07 or Land documents, with name of growers payment detail to audit be ensured.

#### **4.3.9. Non-reconciliation of income tax challan-Rs6.813 million**

As per Rule 34 of Sindh Financial Rules, Volume-I, the D.D.O. is responsible to conduct the reconciliation of figures of receipt/expenditure with concerned treasury so as to authenticate the figures.

During the study of Dadu, SBA and Ghotki, the income tax of Rs6.813 million was deducted from payments made to the transporters & fumigation, but the same amount with original challans was not reconciled from Income Tax Department to verify the correctness of figures (**Annex-U**).

The study finding was pointed out to the management during May, 2017 but no reply was received. The report was issued to the Principal Accounting Officer/Secretary Food Department on 06-11-2017 with the request to convene the DAC meeting but the same was not convened despite issuance of two remainders dated 08-12-2017 and 23-02-2018.

Audit recommends that reconciliation with original challan from Income Tax Department and production of the same for verification.

#### **4.4. Asset Management**

##### **4.4.1. Loss to Government due to theft of wheat stocks -Rs0.163 million**

According to Para-23 of G.F.R Vol-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 responsible for any loss arising from fraud or 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 action or negligence”.

As reported by center Incharge through Letter No.034 dated 11.06.2015 that 100 P.P bags containing 5,300 kg of Rs0.163 million was stolen from WPC Changlani, District Dadu, but the management neither fix the responsibility upon person(s) at fault nor recovered theft stocks or lodged FIR. It is worth mentioning that the matter was not reported to the audit team by management of the department and same was noticed from issue report.

Sr#	Name of center	Name of issue	Letter & date	PP Bags	Total	Weight	Rate	Amount
1	WPC Changlani	Theft by Shahzad Channa S/o Nazar Ahmed Channa	Reported by Centre Incharge to DFC Dadu vide daily report of issue commodity crop year 2014-15 No. 034 dated 11-06-15	100	50	5300	3250	162,500

The study finding was pointed out to the management during May, 2017 but no reply was received. The report was issued to the Principal Accounting Officer/Secretary Food Department on 06-11-2017 with the request to convene the DAC meeting but the same was not convened despite issuance of two remainders dated 08-12-2017 and 23-02-2018.

Audit recommends that necessary action in the shape of lodging of FIR /fixing of responsibility against the person at fault be taken by the management under intimation to audit.

#### **4.4.2. Loss to government due to shortage of wheat during screening- Rs45.816 million**

As per policy guide line for wheat procurement campaign crop-2016 No SO(W)-7(23)/2016-Wh: Proc/490 Government of Sindh Food Department Karachi dated the 25th March, 2016 serial number 2 iii Sub- Standard quality /damaged weevil zed wheat and the wheat containing dust etc shall not be accepted failing which concerned center incharge and District Food Controller will be held responsible.

In various offices the wheat bags of Rs45.816 million were found short during screening of wheat which resulted into loss to government (**Annex-V**).

The study finding was pointed out to the management during May, 2017 but no reply was received. The report was issued to the Principal Accounting Officer/Secretary Food Department on 06-11-2017 with the request to convene the DAC meeting but the same was not convened despite issuance of two remainders dated 08-12-2017 and 23-02-2018.

Audit recommends that recovery may be made from dispatcher PRCs/ incharge & District Food Controller as per above policy, and be deposited into government treasury and produce evidence of recovery to audit for verification, besides taking action against defaulters.

#### 4.4.3. Loss to government due to improper storage of wheat stocks without making arrangements of ventilation system and fumigation-Rs338.295 million

According to Para-23 of G.F.R Vol-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 responsible for any loss arising from fraud or 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 action or negligence”.

During audit of Khairpur, it was observed through physical verification reports, government sustained a loss of Rs338.295 million as a result of weevilisation of wheat stocks due to improper storage without making arrangements of ventilation system and fumigation. Details of action taken against the person(s) at fault were not found available in record produced to audit.

Sr. #	Name of Center	Particular of Godown	Date of inspection	PP Bags	Jute Bags	Total	Rate	Amount
1	Thari Mirwah	House Type	02-11-15	55,036	23,198	50,716	3,250	338,295,750
2	Kahairpur	House Type	02-11-15	41,398	32,676	53,375	3,250	
<b>Total</b>				<b>96,434</b>	<b>55,874</b>	<b>104,091</b>		

The study finding was pointed out to the management during May, 2017 but no reply was received. The report was issued to the Principal Accounting Officer/Secretary Food Department on 06-11-2017 with the request to convene the DAC meeting but the same was not convened despite issuance of two remainders dated 08-12-2017 and 23-02-2018.

Audit recommends that recovery of loss may be made & be deposited into government treasury. Produce evidence of recovery to audit for verification, besides taking disciplinary action against the DFC at fault.

#### **4.4.4. Non-disposal of damaged bardana-Rs0.745 million**

According to Para 167 of General Financial Rules, Volume-I, “Stores which are reported to be obsolete, surplus or unserviceable may be disposed off by sale or otherwise under the orders of the authority competent to sanction the writing off of a loss caused by deficiencies and depreciation equivalent to their values”.

During audit of DFC Dadu & SBA, it was revealed that damaged bardana of Rs0.745 million (**Annex-W**) were lying in various procurement centers but the same were not disposed of in time (Reference Picture # 01 & 02).

The study finding was pointed out to the management during May, 2017 but no reply was received. The report was issued to the Principal Accounting Officer/Secretary Food Department on 06-11-2017 with the request to convene the DAC meeting but the same was not convened despite issuance of two remainders dated 08-12-2017 and 23-02-2018.

Audit recommends that inquiry may be conducted into the matter besides fixing of responsibility on the person(s) at fault.

#### **4.4.5. Loss to government due non-utilization/expiry of fumigation material**

According to Para-23 of G.F.R Vol-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 responsible for any loss arising from fraud or 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 action or negligence”.

During audit of DFC Malir, it was observed that government sustained loss due to expiry of huge quantity of unutilized fumigation material lying in the local (**Annex-X**).

The study finding was pointed out to the management during May, 2017 but no reply was received. The report was issued to the Principal Accounting Officer/Secretary Food Department on 06-11-2017 with the request to convene the DAC meeting but the same was not convened despite issuance of two remainders dated 08-12-2017 and 23-02-2018.

Audit recommends that inquiry may be made into matter besides fixing of responsibility against the person(s) at fault.

## 4.5. Monitoring and Evaluation

### 4.5.1. Missing of wheat bags Rs56.408 million

As per Rule-28 of General Financial Rules, volume-I, “No amount due to Government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the order of the competent authority for their adjustments must be sought”.

It was noticed during the special study that wheat bags of an amount of Rs56.408 million were not acknowledged by respective end users.

Sr. #	Details	Amount
1	In DFC Shaheed Benazirabad, 15,023 wheat bags of Rs50.176 million dispatched to various centres/godowns, but the same quantity of wheat bags was not acknowledged by receiving end/godowns ( <b>Annex-Y</b> ).	50.176
2	In office of DFC Shaheed Benazirabad, reconciliation report of Crop-2015-16 revealed that 43,366 bags were dispatched to various centres/godowns but only 41,500 wheat bags were received leaving a shortage of 1,866 bags of Rs6.232 million ( <b>Annex-Z</b> )	6.232
	<b>Total</b>	<b>56.408</b>

The study finding was pointed out to the management during May, 2017 but no reply was received. The report was issued to the Principal Accounting Officer/Secretary Food Department on 06-11-2017 with the request to convene the DAC meeting but the same was not convened despite issuance of two remainders dated 08-12-2017 and 23-02-2018.



Audit requires that recovery of missing of wheat bags may be made besides conducting of an inquiry in the matter and fixing of responsibility on the person(s) at fault.

#### **4.5.2. Non-conduct of physical verification of wheat stocks in violation of food policy/ guidelines-Rs439.026 million**

According to food department government of sindh policy (E) Monitoring system physical verification of stock wheat stock is carried out from different districts of field officers on quarterly basis four times in a year.

During the audit of DFC, Dadu & Khairpur, it was observed that department failed to carry out the annual physical verification of wheat stock of Rs439.026 million lying in godowns in violation of food policy guidelines. Due to non-conducting of physical verification, actual quantity and quality of available wheat stocks could not be ascertained (**Annex-AA**).

The study finding was pointed out to the management during May, 2017 but no reply was received. The report was issued to the Principal Accounting Officer/Secretary Food Department on 06-11-2017 with the request to convene the DAC meeting but the same was not convened despite issuance of two remainders dated 08-12-2017 and 23-02-2018.

Audit recommends that action may be taken against the DFCs & Field officers of food monitoring team for non-conducting physical verification of wheat & stock besides conducting of physical verification under intimation to audit.

#### **4.5.3. Improper conduct of physical verification of wheat stocks -Rs409.504 million**

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

As per physical verification report of Khairpur, wheat stocks of Rs409.504 million could not be verified due to the reason that the same were not properly stored. It was also pointed out in verification report that there was a shortage of wheat bags in middle rows from one to two bags but quantity of such shortage could not be traced out (**Annex-AB**).

The study finding was pointed out to the management during May, 2017 but no reply was received. The report was issued to the Principal Accounting Officer/Secretary Food Department on 06-11-2017 with the request to convene the DAC meeting but the same was not convened despite issuance of two remainders dated 08-12-2017 and 23-02-2018.

Audit recommends that enquiry may be made besides conducting of proper physical verification, recovery of actual shortage of wheat stocks be made and action may be taken against the verification officer/DFC for improper conduct of physical verification.

#### **4.5.4. Illegal encroachment on land reserved of government godowns at K.N Shah District Dadu (approx.) -Rs132 million**

According to Para-23 of G.F.R Vol-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 responsible for any loss arising from fraud or 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 action or negligence”.

Audit observed in DFC Dadu that government’s land, reserved of the godowns at K.N Shah of Rs132 million (approx:) was illegally encroached by the various unauthorized persons for many years. The department has neither taken any legal action against the encroachers nor serious efforts were made to vacate the government’s land/property. This resulted into loss to government of Rs132 million detailed as under (Reference Picture # 03, 04, & 05):

Acres	Convert Acre into Square Feet	Total Square Feet (1 x 2)	Approximate rate per Sft	Total value of land (Approx:) (3 x 4)
1	2	3	4	5
6	44,000	264,000	500	132,000,000

The study finding was pointed out to the management during May, 2017 but no reply was received. The report was issued to the Principal Accounting Officer/Secretary Food Department on 06-11-2017 with the request to convene the DAC meeting but the same was not convened despite issuance of two remainders dated 08-12-2017 and 23-02-2018.

Audit recommends that serious action against the encroacher for vacation of government land/property may be initiated besides fixing of responsibility on the person(s) for non-taking action against the encroachers.

#### **4.6. Overall Assessment**

The audit department was not able to frame the final opinion as study report could not finalized because the relevant record as mentioned at (**Annex-AC**) was not furnished.

- 4.6.1 While study audit, it was observed that no fruitful measures were taken by the management to mitigate the losses in shape of misappropriation, shortages and theft of wheat bags. Audit recommends that proper measures should be taken up by food department to control such kind of losses by fixing responsibility against the person(s) responsible and recover losses incurred so far.
- 4.6.2 Improper and insufficient wheat storage system of Food department results into huge loss in shape of weevilisation of wheat. Moreover, physical verification of wheat and bardana was not being carried out regularly, resulting the old bardana was not being disposed of properly. It is recommended that proper storage system of wheat may be developed and physical verification of stores and stocks may be carried out.
- 4.6.3 As per general review it was concluded that the Food Department has a little control on its incidental charges as well as on the amount of subsidy.

The Food Department does not have sound planning for controlling the expenses and subsidy had not the Department It has not developed any guidelines or benchmarks for controlling its incidental expenses and for maintaining a certain level of subsidy with reference to the cost of wheat. It also does not have adequate liaison with the Finance Department for getting the releases on account of subsidy on timely basis. The detailed analysis in this regard could not be offered as the relevant record mentioned at **Annex-AC** was not provided by the department.

- 4.6.4 The efforts need to be taken up by management to vacate the government land allocated to Food Department illegally occupied the local person(s).
- 4.6.5 Liabilities of previous liabilities were cleared without having proper documentation and budgetary provision. The relevant record along with endorsement of competent authority should need to be made available in local office
- 4.6.6 The wheat procurement as well as tax challans was being paid regularly, whereas; the paid challans were not regularly reconciled. The detailed analysis in this regard could not be offered as the relevant record mentioned at Annex-AC was not provided by the department.

## **5. CONCLUSION**

### **5.1 Key Findings**

- 5.1.1 Though food department was facing many incidences of misappropriation and fraudulent procurement of wheat as well as bardana but no fruitful measures were taken by the management to restrict or prohibit such kind of illegal activities.
- 5.1.2 Likewise, incurrence of enroute, weight, screening and physical wheat shortages as well as disputed cases were regular feature every year, but no serious steps were taken by food department in this regard. Thus, due to such shortages government sustained the loss of billions of rupees every year.
- 5.1.3 There is improper and insufficient wheat storage system in Food department resulting into huge loss in shape of weevilisation of wheat. Further the physical verification of wheat and bardana is not being carried out regularly.
- 5.1.4 As per general review it was concluded that the Food Department has a little control on its incidental charges as well as on the amount of subsidy. The Food Department does not have sound planning for controlling the expenses and subsidy. It has not developed any guidelines or benchmarks for controlling its incidental expenses and for maintaining a certain level of subsidy with reference to the cost of wheat.
- 5.1.5 Due to non-production of important record mentioned in Annex-AC, the detailed analysis on some important issues and objectives could not be carried out and the study scope remained limited due to non-cooperation of Food Department.

### **5.2 Recommendations**

- 5.2.1 Effective mechanism may be prepared for eradication of chances of misappropriation and fraudulent procurement of wheat as well as bardana and all other illegal activities.

- 5.2.2 Mechanism may be devised to stop all types of shortages including en route, weight, screening and physical wheat shortages as well as disputed cases. All such shortages/losses pointed out in this report may be recovered, deposit of amount of recovery in government treasury and production of evidence of recovery.
- 5.2.3 Arrangements may be made for proper, sufficient and safe wheat storage system and physical verification of wheat and bardana may be conducted.
- 5.2.4 Economy, efficiency and effectiveness may be introduced in the department to curtail all types of incidental/unproductive charges/expanses.
- 5.2.5 Entire record pointed out in this report may be produced.

## **ACKNOWLEDGEMENT**

We wish to express our appreciation to the management and staff of Food Department for the assistance and cooperation extended to the auditors during this assignment.

## ANNEXURE

Annex-A

### Recovery of excess/double issuance of wheat to exporters -Rs28.084 million

Godown wise detail of issue of wheat export during 2014-15

S #	Name of flour mill	Challan #	Dated	Cheque #	Name of godown	Quantity issue in bags	Date of issue
1	Qureshi Flour Mill	11	05-03-2015	34817158	SGS-III	1,000	18-03-2015
2		12	05-03-2015	--do--	SGS-III	1,000	18-03-2015
3		16	05-03-2015	--do--	SGS-II	2,030	05-03-2015
4		15	05-03-2015	--do--	SGS-III	1,000	13-03-2015
		14	05-03-2015	--do--	SGS-III	1,000	13-03-2015
5		13	05-03-2015	--do--	SGS-III	1,000	13-03-2015
6		18	05-03-2015	--do--	SGS-III	1,000	08-03-2015
7		19	05-03-2015	--do--	SGS-III	1,000	08-03-2015
8		20	05-03-2015	--do--	SGS-III	1,000	08-03-2015
	<b>Total</b>					<b>10,030</b>	
10,030 X 2,800 = 28,084,000( <b>28.084 million</b> )							

Sr #	Name of flour mill	Date of issue	Name of godown	Quantity	Weight
1	Qureshi Flour Mill	29-04-2015	SGS-III	5400 Bags	536.060
2		30-04-2015	SGS-III	4600 Bags	463.940
			<b>Total</b>	<b>10,000 Bags</b>	



## Annex-B

### Loss to government due to non-finalization of disputed cases of wheat & bardana-Rs108.260 million

S. No.	Name of District of arrival	Qty Dispatch		Qty Received		Remaining Disputed un account for		
		Bags	Weight M.Tons	Bags	Weight M.Tons	Bags	Weight M.Tons	BA R.
<b>P.P.Bags 2015-16</b>								
1	Dadu P.P Bags 2015-16	394,927	19,718.739	393,147	19,690.687	-	-	260
2	Ghotki P.P Bags 2015-16	438,196	23,717.542	437,513	23,675.660	-	-	-
3	Jacobabad P.P Bags 2015-16	139,358	7,103.329	137,994	7,092.734	-	-	-
4	Jamshoro P.P Bags 2015-16	397,880	19,876.929	397,880	19,852.284	-	-	-
5	Kashmore P.P Bags 2015-16	497,015	25,236.979	494,731	25,215.938	-	-	-
6	Khairpur P.P Bags 2015-16	283,986	14,187.759	283,294	14,149.811	-	-	-
7	Larkana P.P Bags 2015-16	250,073	12,635.724	246,859	12,367.527	2,735	222.358	2,105
8	Naushero Feroz P.P Bags 2015-16	1,116,273	56,087.863	1,112,054	54,867.615	26,828	1,125.089	71
9	Kamber Shahdadt P.P Bags 2015-16	197,960	9,899.623	197,960	9,785.344	1,994	66.200	-
10	Shaheed Benazirabad P.P Bags 2015-16	274,405	13,690.288	274,274	13,662.549	-	-	-
11	Sanghar P.P Bags 2015-16	1,472,836	73,567.945	1,466,806	72,576.897	19,339	951.911	2,643
12	Shikarpur P.P Bags 2015-16	195,422	9,694.188	195,422	9,682.411	-	-	-
13	Thatta P.P Bags 2015-16	29,605	1,479.060	29,605	1,477.608	-	-	-
<b>Sub-total (A)</b>		<b>5,687,936</b>	<b>286,895.968</b>	<b>5,667,539</b>	<b>284,097.065</b>	<b>50,896</b>	<b>2,365.558</b>	<b>5,079</b>
<b>Jute Bags 2015-16</b>								
1	Dadu Jute bags 2015-16	44,114	4,393.295	44,114	4,388.548	-	-	-
2	Ghotki Jute bags 2015-16	41,162	4,014.763	41,110	4,011.458	-	-	52
3	Jacobabad Jute bags 2015-16	31,143	3,104.844	31,143	3,104.479	-	-	-
4	Jamshoro Jute bags 2015-16	32,285	3,224.855	32,285	3,223.255	-	-	-
5	Kashmore Jute bags 2015-16	41,680	4,084.235	41,510	4,077.680	50	5	170
6	Khairpur Jute bags 2015-16	105,884	10,557.725	103,357	10,319.505	2,205	220.500	2,518
7	Larkana Jute bags 2015-16	5,005	475.525	5,005	469.614	15	1.500	-
8	Naushero Feroz Jute bags 2015-16	48,016	4,768.209	46,810	4,617.061	1,459	142.150	1,195
9	Kamber Shahdadt Jute bags 2015-16	1,729	165.536	1,725	161.267	38	3.800	-
10	Shaheed Benazirabad Jute bags 2015-16	32,137	3,189.259	32,137	3,186.567	11	1.100	-
11	Sanghar Jute bags 2015-16	69,785	6,926.973	69,775	6,779.523	1,599	143.220	-
12	Shikarpur Jute bags 2015-16	14,403	1,395.832	14,403	989.912	4,325	404.540	-
13	Thatta Jute bags 2015-16	9,220	908.340	9,220	906.075	925	-	-
<b>Sub-total (B)</b>		<b>476,563</b>	<b>47,209.391</b>	<b>472,594</b>	<b>46,234.944</b>	<b>10,627</b>	<b>921.810</b>	<b>3,935</b>
<b>Grand Total (A+B)</b>		<b>6,164,499</b>	<b>334,105.36</b>	<b>6,140,133</b>	<b>330,332.01</b>	<b>61,523</b>	<b>3,287.37</b>	<b>9,014</b>

## Annex-C

### Non-recovery of misappropriation of wheat amount- Rs 1.926 million

Sr #	Name of Officer/Official	District	Recoverable Amount	Recovered Amount	Balance
1	Agha Shaukat Ali ADFC (Retired)	Pending & Progressive cases in District Malir, Karachi at SGG-III Landhi, Karachi	642,279.80	Nil	642,279.80
2	Syed Tahir Ali FGI (Retired)		642,279.80	Nil	642,279.80
3	Akhlaq Ahmed Bhatti FGI (Retired)		160,569.95	Nil	160,569.95
4	Mirza Saleem Baig (Retired)		160,569.95	Nil	160,569.95
5	Ashfaq Ahmed Makhdoom FGI (Retired)		160,570.00	Nil	160,570.00
6	Ghulam Hussain Baloch FGI		160,570.00	Nil	160,570.00
<b>Total</b>			<b>1,926,839.5</b>		<b>1,926,839.5</b>

## Annex-D

### Non-recovery of misappropriation of wheat by DFC Dadu– Rs11.00 million

District	Case No.	Details	Initiated on year	Detail of proceeding	Present status
Dadu	Mohammad Aslam Thabo Food Supervisor	The official has involved in misappropriation of 600 bags of bardana at WPC Makhdoom Sahib in the year 2008-09	2010-11	He was alleged in misappropriation of Government wheat stock (872 bags) and bardana (380 bags) of Rs11 million during his posting at WPC Makhdoom Sahib in the crop year 2010-11. The enquiry conducted by Vigilance Officer Sindh declared the said official guilty involving in misappropriation. The official was served a show-cause notice vide letter No.532 dated 03-01-2012 and subsequently after receiving the reply of show-cause notice, the final show cause-notice was issued vide #593 dated 30-01-2012. Further proceedings are pending	The CO ACE Dadu requested vide letter # MNO 499 dated 23-01-2013 for lodging the FIR against the official. The amount is still not recovered from the official.

**Annex-E**

**Misappropriation of 13,000 Wheat Bags**

Centre	District	Area	Date of inspection	Crop	Qty Stored	Misappropriated Qty	Amount
Khairpur Mill PRC	DFC Khairpur	Open Plot	03.11.15	2013-14	18,000	13,000 x 3250	42.250

**Annex-F**

**Non-recovery of misappropriation of wheat amount- Rs5.816 million**

Sr #	Name of Officer/Official	District	Year	Detail	Amount
1	Peer BuxMagsi Food Supervisor	Shaheed Benazirabad	2008	Mis-appropriated wheat and bardana at WPC Bandhi during the crop year 2007-08	1,116,193.90
2	Khair Muhammad Bhatti, Food Supervisor		2008	Mis-appropriated wheat and bardana at WPC Shah Hussain/ Gupchani during the crop year 2007-08	25,536.40
3	Ali Abbas Unnar, Food Supervisor		2008	Mis-appropriated wheat and bardana at WPC Kazi Ahmed during the crop year 2007-08	395,073.00
4	Muhammad Yousuf Raho, Food Supervisor		2008	Mis-appropriated wheat and bardana at WPC Manzoorabad during the crop year 2007-08	1,122,308.00
5	Abrello Oad, Food Supervisor		2009	Mis-appropriated wheat and bardana at WPC Manzoorabad during the crop year 2008-09	593,822.00
6	Ghulam Ali Khaskheli, Food Supervisor		2010	Mis-appropriated wheat and bardana at PRC Sakrand during the crop year 2009-10	2,563,650.00
<b>Total</b>					<b>5,816,583.30</b>

## Annex-G

### Mis-reporting about recovery of misappropriation of wheat through various procurements centers Rs71.025 million

Sr.No	District	Centre	Name of incharge	Crop	Quantity		Amount involved
					Bags	Tons	
1	Khairpur	Agra	Manzoor Ali Mangi	2011-12	2,841	284.100	8,523,000
2		Sami	M.A. Qureshi	2011-12	2,269	226.900	6,807,000
3		Uman/ Kotlalo	Rehmatullah Rajpar	2011-12	665	66.500	1,995,000
4		Kotlalo	Rehmatullah Rajpar	2012-13	751	75.100	2,741,150
5		Akir Zafferabad	Khalid Hussain Rajpar	2012-13	1,334	133.400	4,869,100
6		Kumb	Jalil Ahmed Mahesar	2012-13	466	46.600	1,700,900
7		Murad Gopang	Hussain Shah	2013-14	10,174	1,017.50	33,835,200
8		Zafarabad	Nauroz Soomro	2013-14	2,276	272.185	9,050,151
9		Wassanabad	Iqbal Hussain Jumani	2014-15	222	22.200	765,900
10		Long Fakir	Iqbal Hussain Jumani	2014-15	214	21.400	738,300
<b>Total</b>							<b>71,025,701</b>

## Annex-H

### Non-recovery of wheat weight issued against in excess beyond the capacity of bags Rs92.751million

#### DFC Shaheed Benazirabad

S #	Name of District	Name of Centre	P.P. Bags	Jute Bags	Total	Weight	Actual weight Due	Excess weight	Excess in Bags 100 Kg	Rate	Amount	Crop
1	Shaheed Benazirabad	PRC GodownDeher	82,546	41,273	41,273	4,290,041	4,127,300	162,741	1627	3250	5,287,750	2015-16
2		Daulatpur	18,824	9,412	9,412	942,193	941,200	993	9.93	3250	32,272	2015-16
3		Aliabad	0	112,087	112,087	11,234,895	11,208,700	26,195	26195	3250	851,337	2014-15
4		MajeedKeerio	0	164,647	164,647	1,650,501	16,464,700	41,801	418	3250	1,358,500	2014-15
<b>Total</b>				<b>327,419</b>	<b>327,419</b>	<b>18,117,630</b>	<b>32,741,900</b>	<b>231,730</b>	<b>2316.88</b>		<b>7,529,859</b>	

#### DFC Ghotki 2104-15

S #	Name of Centre	Name of recipient	Date of issue	P.P. Bags	Jute Bags	Total	Weight	Actual weight	Excess weight	Bags	Rate	Excess
1	PRC Ghotki	PRC Shahenshah	30-12-16	300,344	59,900	210,072	21,474,153	21,007,200	466,953	4,669.53	3,250	15,175,972

### Daily report of issue commodity crop 2015-16 DFC Khairpur

S #	Name of Centre	Name of recipient	Date of last issue	PP Bags	Jute Bags	Total	Weight	Actual weight due	Excess	Bags	Rate	Amount
1	PRC Ranipur	Various	10/2/2017	355,397	64,707	242,405	24,341,412	24,240,500	100,912	1,009	3,250	3,279,250
2	PRC Kot Diji	Various	1/3/2017	228,278	8,588	122,727	12,338,833	12,272,700	66,133	661.33	3,250	2,149,322
3	PRC Khanwaro	DDF Karachi	7/2016	14,030	1,156	8,171	823,139	817,100	6,039	60.39	3,250	196,271
4	PRC Satherja	Various	10/16 & 11/16	29,640	0	14,820	1,496,820	1,482,000	14,820	148.20	3,250	481,650
<b>Total</b>				<b>627,345</b>	<b>74,451</b>	<b>388,123</b>	<b>39,000,204</b>	<b>38,812,300</b>	<b>187,904</b>	<b>1,878.92</b>		<b>6,106,493</b>

### Daily report of wheat commodity crop 2014-15 DFC Khairpur

S #	Name of Centre	Name of recipient	Date of last issue	PP Bags	Jute Bags	Total	Weight	Actual weight due	Excess	Bags	Rate	Amount
1	PRC Ranipur	Various	15/3/17	266,622	8,830	133,311	14,214,100	13,331,100	83,000	8,830	3,250	28,697,500
2	PRC Khairpur	Various	6/3/17	186,922	0	93,461	10,320,204	9,346,100	974,104	9,741	3,250	31,658,250
<b>Total</b>				<b>453,544</b>	<b>8,830</b>	<b>226,772</b>	<b>24,534,304</b>	<b>22,677,200</b>	<b>1,057,104</b>	<b>18,571</b>		<b>60,355,750</b>

### DFC Dadu crop 2014-15 & 2015-16

S #	Name of Centre	P.P. Bags	Jute Bags	Total	Weight	Actual weight Due	Excess weight	Excess in Bags 100 Kg	Rate	Amount	Crop
1	Fareedabad	0	32,801	32,801	3,309,930	3,280,100	29,830	298	3,250	968,500	2015-16
2	WPC Mandar	0	3,100	3,100	311,535	310,000	1,532	15.32	3,250	49,790	2015-16
3	PRC Dadu	0	0	18,647	1,865,490	1,864,700	790	7.90	3,250	25,675	2015-16
4	PRC Piaro Goth		19,411	19,411	1,984,137	1,941,100	43,037	430.37	3,250	1,398,702	2015-16
<b>Total</b>			<b>55,312</b>	<b>73,959</b>	<b>7,471,092</b>	<b>7,395,900</b>	<b>75,189</b>	<b>751.59</b>		<b>2,442,667</b>	

### Statement

S #	Name of District	Nos of Centre	PP Bags Converted into Jute Bags	Total	Weight	Actual weight Due	Excess weight	Excess in Bags 100 Kg	Rate	Amount
1	Shaheed Benazirabad	Various	327,419	327,419	18,117,630	32,741,900	231,730	2,316.88	3,250	7,529,859
2	PRC Ghotki	PRC Shahenshah	59,900	210,072	21,474,153	21,007,200	466,953	4,669.53	3,250	15,175,972
3	Khairpur	Various	74,451	388,123	39,000,204	38,812,300	187,904	1,878.92	3,250	6,106,493
4	Khairpur	Various	8,830	226,772	24,534,304	22,677,200	1,057,104	18,571.00	3,250	60,355,750
5	Dadu	Various	55,312	73,959	7,471,092	7,395,900	75,189	751.59	3,250	2,442,667
6	Karachi	Various		176,235	17,658,625	17,623,500	35,125	351	3,250	1,140,750
<b>Total</b>			<b>525,912</b>	<b>1,226,345</b>	<b>110,597,383</b>	<b>122,634,500</b>	<b>2,018,880</b>	<b>28,538.92</b>		<b>92,751,491</b>

## Annex-I

### Recovery of wheat stocks physically not available at godowns-Rs64.023 million

Sr#	Name of Office	Crop year	Qty accounted for	Physically available	Amount
01	DFC SBA	2014-15	19,699.5 Bags	Nil	64.023

S #	Name of Centre	Date of inspection	Crop	Qty as per stored		Total	Qty found on physical verification	Rate	Amount	Remarks
				Jute Bags	P.P. Bags					
1	WPC 60 Mile	30-6-15	2014-15	1210	455	1437.5	Nil	3250	4,671,875	Stock not available
2	WPC Mansoorabad	30-6-15	2014-15	0	10200	5100	Nil	3250	16,575,000	Stock not available
3	WPC Bandhi	30-6-15	2014-15	2850	0	2850	--	3250	9,262,500	Stock not available
4	WPC Taionore	30-6-15	2014-15	0	140	70	--	3250	227,500	Stock not available
5	WPC 60 Mile	30-6-15	2014-15	0	210	105	--	3250	341,250	Stock not available
6	WPC Kazi Ahmed	30-6-15	2014-15	210	3125	1772	--	3250	5,759,000	Stock not available
7	WPC BachalPur	30-6-15	2014-15	6832	3066	8365	--	3250	27,186,250	Stock not available
<b>Total</b>				<b>11102</b>	<b>17196</b>	<b>19699.5</b>			<b>64,023,375</b>	

**Annex-J**

**Loss to government due to issuance of wheat on low rates-Rs703.319 million**  
(Statement showing the detail of party wise lifting for exporter wheat of District Ghotki)

Sr #	Name of Party	Lifting through (Metric Ton)	
		Pay Order	Letter of Credit
1	M/s Lal Enterprises	3,700	--
2	M/s Middle East Infratech	6,270	6,270
3	M/s Al-Ghazanvi Flour Mills (Exporter)	3,700	--
4	M/s Indus Associates	2,000	--
5	M/s Kandhkot Builders	3,000	--
6	M/s Muhammad Azeem& Company	1,000	--
7	M/s Malik Muhammad Jan & Co.	1,000	--
8	M/s A K International	1,000	--
9	M/s Shiv Samadha	6,500	--
10	M/s J.S. Enterprises	2,000	--
11	M/s Baba Manik Shah Traders	2,700	--
12	M/s Razzak Enterprises	500	--
13	M/s Shahbaz Traders	2,000	--
14	M/s Green Filed Enterprises	1,000	--
15	M/s Muslim Roller Flour Mill Exporter	--	1,300
16	M/s Awam Flour Mill GarhiYaseen Road, Shikarpur	300	--
<b>Total</b>		<b>36,550</b>	<b>8,220</b>
<b>Export</b>	<b>36550+822=44,770 M.Ton x Rs2,710= 1,213,267,000</b>	<b>Loss</b>	<b>447,700 x 540=24,175,8000</b>

**Statement showing the party wise issue of wheat to exporters (District Khairpur)**

S #	District	Name of party	Wheat Lifted						Total amount
			Jute	Rate	Amount	P.P.	Rate	Amount	
1	Khairpur	M/s Lal Enterprises	0	0	0	6000	2,642.60	7,927,800	7,927,800
2		M/s Al-Ghazanvi Flour Mills (Exporter)	0	0	0	12000	2,642.60	15,855,600	15,855,600
3		M/s Kandhkot	3,500	2,710	9,485,000	3000	2,645.00	3,967,500	13,452,500
4		M/s Middle East	12,240	2,710	33,170,400	155520	2,645.00	205,675,200	238,845,600
5		M/s J.S. Enterprises	0	0	0	20000	2,645.00	26,450,000	26,450,000
6		M/s Razzakque Enterprises	8,000	2,710	21,680,000	102000	2,645.00	134,895,000	156,575,000
7		M/s Shaheen	0	0	0	20000	2,645.00	26,450,000	26,450,000
8		M/s Shiv Samadha	2,170	2,710	5,880,700	93660	2,645.00	123,865,350	129,746,050
9		M/s Shahbaz Traders	0	0	0	50000	2,645.00	66,125,000	66,125,000
10		M/s Malik Muhammad Jan & Co.	2,000	2,710	5,420,000	16000	2,645.00	21,160,000	26,580,000
11		M/s Awam Flour Mill	0	0	0	63600	2,645.00	84,111,000	84,111,000
12		M/s Thara International (Through L.C)	0	0	0	718764	0	0	0
<b>Total</b>			<b>27,910</b>		<b>75,636,100</b>	<b>1260544</b>	<b>716,482,450</b>	<b>792,118,550</b>	

**Statement showing the detail wheat lifted to exporters from District Shaheed Benazirabad**

Sr #	Name of exporter	Quantity Lifted		Rate per bag	Total Amount
		Bags	M.Tons		
1	M/s Thara International Exporter, Karachi	31,603	3,160.300	2,710	85,644,130
		508,794	25,439.700		672,880,065
2	M/s Masoom Flour Mills Exporter, Karachi	60,000	3,000	2,645	79,350,000
3	M/s Maher Flour Mills PanoAkil Exporter	60,000	3,000	2,645	79,350,000
4	M/s Indus Association Exporter, Karachi	18,800	940	2,645	24,863,000
<b>Total</b>		<b>31,603</b>	<b>3,160.300</b>	<b>2,710</b>	<b>86,644,130</b>
<b>Grand Total</b>		<b>647,594</b>	<b>32,379.700</b>	<b>2,645</b>	<b>856,443,065</b>

**Allocation / lifting position of wheat by the Exporters 2014-15**

Sr #	Name of exporter	Quantity allocated ( M. Tons)
1	M/s Thara International	16,000
2	M/s Sun Rice Exporter	5,000
3	M/s Qureshi	8,000
<b>Total</b>		<b>29,000</b>
290000 X 2800 = 812,000,000Loss		290000 X 400 = 116,000,000

Annex-K

**Payment of adhoc relief allowance without admissibility Rs 0.537million**

Sr.#	Name of office	Financial Year	Particulars	Payment
01	DFC Khairpur	2015-16	Adhoc Relief Allowance 2011	32,466
			Adhoc Relief Allowance 2012	23,300
02	DFC SBA		Adhoc Relief Allowance 2011	11,188
			Adhoc Relief Allowance 2012	35,846
03	DD Sukkur		Adhoc Relief Allowance 2011	147,742
			Adhoc Relief Allowance 2012	207,572
04	DFC Malir		Adhoc Relief Allowance 2011	20,703
			Adhoc Relief Allowance 2012	58,234
<b>Total</b>				<b>537,051</b>



## Annex-L

### Misreporting of huge excess receiving of wheat stocks from DFC Dadu and Shaheed Benazirabad at Landhi, Karachi and Hyderabad Godowns-Rs982.317 million

Dispatch Quantity from various District									Receipt quantity at Landhi, Karachi					
S#	Crop Year	Name of Distt	Name of Centre	Centre Recipient	Jute	PP Bags	Total	Weight	Jute	PP Bags	Total	Variation	Rate	Amount
1	2014-15	Dadu	1 to 12	Landhi	17,905	274,418	155,114	15,449.996						
	2014-15	Johi	1 to 3	Landhi	7,545	141,257	78,173.50	7,805.205						
	2014-15	K.N. Shah	1 to 3	Landhi	7,425	268,516	141,683	14,157.771						
	2014-15	Mehar	1 to 3	Landhi	--	187,350	93,675	9,360.693						
	<b>Total</b>					<b>32,875</b>	<b>871,541</b>	<b>468,645.5</b>	<b>46,773.665</b>	<b>38,375</b>	<b>905,065</b>	<b>490,907</b>	<b>22,262</b>	3,250
2	2014-15	Shaheed Benazir abad	1 to	Landhi	17,180	372,797	203,578.5	20,357,850	59,836	817,126	468,399	264,820.5	3,250	860,666,625
3	2014-15	-do-	1 to	Landhi	32,007	245,134	154,574	15,457.400	32,137	274,274	169,274	14,700	3,250	47,775,000
4	2014-15	Dadu	----	Hyderabad	-----	-----	-----	-----	-----	938	469	46.007	3,250	1,524,250
<b>Total</b>														<b>982,317,375</b>

## Annex-M

### Non-recovery of enroute wheat shortages-Rs10.158 million

#### Non-recovery of en route wheat shortages

	Year	Quantity Dispatch		Quantity Received		Shortage	
		Bags	Weight	Bags	Weight	Bags	Weight
Sub-total (A)	2015-16	5,687,936	286,895.968	5,667,539	284,097.065	15,318	172,633
Sub-total (B)	2015-16	476,563	47,209.391	472,594	46,234.944	34	29,925
Sub-total (C)	2014-15	6,330,619	318,662.355	6,330,299	317,610.902	305	92,806
Sub-total (D)	2014-15	662,781	65,626.232	661,069	65,024.691	0	17,190
<b>Total</b>		<b>13,157,899</b>	<b>718,393.946</b>	<b>13,131,501</b>	<b>712,967.602</b>	<b>15,657</b>	<b>312,554</b>

**Shortage Bags 3,125.54 X Rate 3,250 = 10.158 (M)**

S.No	Name of District of arrival	Qty Dispatch		Qty Received at Landhi Godowns, Kharachi		Shortage	
		Bags	Weight M.Tons	Bags	Weight M.Tons	Bags	Weight Kgs
<b>P.P Bags 2015-16</b>							
1	Dadu P.P Bags 2015-16	394,927	19,718.739	393,147	19,690.687	1,520	5,923
2	Ghotki P.P Bags 2015-16	438,196	23,717.542	437,513	23,675.660	683	21,175
3	Jacobabad P.P Bags 2015-16	139,358	7,103.329	137,994	7,092.734	1,364	985
4	JAMSHORO P.P Bags 2015-16	397,880	19,876.929	397,880	19,852.284	-	12,975
5	Kashmore P.P Bags 2015-16	497,015	25,236.979	494,731	25,215.938	2,284	12,571
6	Khairpur P.P Bags 2015-16	283,986	14,187.759	283,294	14,149.811	692	8,965
7	Larkana P.P Bags 2015-16	250,073	12,635.724	246,859	12,367.527	1,109	12,100
8	Naushero Feroz P.P Bags 2015-16	1,116,273	56,087.863	1,112,054	54,867.615	4,148	50,102
9	Kamber Shahdadkot P.P Bags 2015-16	197,960	9,899.623	197,960	9,785.344	-	13,678
10	Shaheed Benazirabad P.P Bags 2015-16	274,405	13,690.288	274,274	13,662.549	131	13,315
11	Sanghar P.P Bags 2015-16	1,472,836	73,567.945	1,466,806	72,576.897	3,387	16,939
12	Shikarpur P.P Bags 2015-16	195,422	9,694.188	195,422	9,682.411	-	3,155
13	Thatta P.P Bags 2015-16	29,605	1,479.060	29,605	1,477.608	-	750
<b>Sub-total (A)</b>		<b>5,687,936</b>	<b>286,895.968</b>	<b>5,667,539</b>	<b>284,097.065</b>	<b>15,318</b>	<b>172,633</b>
<b>Jute bags 2015-16</b>							
1	Dadu Jute bage 2015-16	44,114	4,393.295	44,114	4,388.548	-	1,085
2	Ghotki Jute bage 2015-16	41,162	4,014.763	41,110	4,011.458	-	2,835
3	Jacobabad Jute bage 2015-16	31,143	3,104.844	31,143	3,104.479	-	365
4	Jamshoro Jute bage 2015-16	32,285	3,224.855	32,285	3,223.255	-	700
5	Kashmore Jute bage 2015-16	41,680	4,084.235	41,510	4,077.680	-	1,495
6	Khairpur Jute bage 2015-16	105,884	10,557.725	103,357	10,319.505	9	8,240
7	Larkana Jute bage 2015-16	5,005	475.525	5,005	469.614	-	4,195
8	NausheroFeroz Jute bage 2015-16	48,016	4,768.209	46,810	4,617.061	11	5,165
9	KamberShahdadkot Jute bage 2015-16	1,729	165.536	1,725	161.267	4	385
10	ShaheedBenazirabad Jutebage 2015-16	32,137	3,189.259	32,137	3,186.567	-	1,170
11	Sanghar Jute bage 2015-16	69,785	6,926.973	69,775	6,779.523	10	2,125
12	Shikarpur Jute bage 2015-16	14,403	1,395.832	14,403	989.912	-	305
13	Thatta Jute bage 2015-16	9,220	908.340	9,220	906.075	-	1,860
<b>Sub-total (B)</b>		<b>476,563</b>	<b>47,209.391</b>	<b>472,594</b>	<b>46,234.944</b>	<b>34</b>	<b>29,925</b>

S.No	Name of District of arrival	Qty Dispatch		Qty Received at Landhi Godowns, Kharachi		Shortage	
		Bags	Weight M.Tons	Bags	Weight M.Tons	Bags	Weight Kgs
<b>P.P bags 2014-15</b>							
1	Dadu	905,111	45,243.278	905,065	44,841.201	46	5,555
2	Ghotki	695,043	36,923.908	695,043	36,860.078	-	24,662
3	Jacobabad	196,259	9,785.818	196,244	9,784.783	-	715
4	Jamshoro	198,911	10,025.359	198,911	10,020.729	-	3,490
5	Kashmore	467,526	23,390.976	467,526	23,383.877	-	4,815
6	Khairpur	853,830	42,697.789	853,729	42,278.988	101	14,840
7	Larkana	338,390	16,906.608	338,390	16,893.324	-	5,325
8	NausheroFeroz	129,380	6,428.882	129,380	6,356.222	-	2,935
9	KamberShahdaktot	393,472	19,659.053	393,472	19,645.748	-	3,854
10	Shaheed Benazirabad	817,244	40,788.646	817,126	40,763.666	118	11,250
11	Sanghar	1,075,365	53,810.070	1,075,365	53,784.727	-	14,085
12	Shikarpur	249,318	12,461.183	249,278	12,456.839	40	1,215
13	Thatta	10,770	540.785	10,770	540.720	-	65
<b>Sub-total (C)</b>		<b>6,330,619</b>	<b>318,662.355</b>	<b>6,330,299</b>	<b>317,610.902</b>	<b>305</b>	<b>92,806</b>
<b>Jute bags 2014-15</b>							
1	Dadu	38,375	3,758.637	38,375	3,750.383	-	565
2	Ghotki	30,710	3,016.295	30,710	3,008.405	-	565
3	Jacobabad	1,426	130.446	1,426	130.111	-	20
4	Jamshoro	28,400	2,779.750	28,400	2,778.711	-	80
5	Kashmore	6,095	594.965	6,095	594.375	-	-
6	Khairpur	69,450	6,786.099	69,000	6,433.533	-	1,705
7	Larkana	6,427	641.471	6,427	638.824	-	20
8	Nausheroferoz	339,769	33,863.239	338,507	33,651.093	-	11,890
9	Kambershahdaktot	4,810	466.930	4,810	466.622	-	20
10	Shaheed benazirabad	59,836	5,911.982	59,836	5,897.965	-	1,145
11	Sanghar	50,805	5,037.270	50,805	5,036.290	-	830
12	Shikarpur	23,534	2,333.658	23,534	2,332.959	-	280
13	Thatta	3,144	305.490	3,144	305.420	-	70
<b>Sub-total (D)</b>		<b>662,781</b>	<b>65,626.232</b>	<b>661,069</b>	<b>65,024.691</b>	<b>-</b>	<b>17,190</b>
<b>Grand Total</b>		<b>13,157,899</b>	<b>718,393.95</b>	<b>13,131,501</b>	<b>712,967.60</b>	<b>15,657</b>	<b>312,554</b>

## Annex-N

**Recovery of short receipt of wheat stocks dispatched from District Dadu and Khairpur  
at Malir, Karachi, Bulhari and Hyderabad-Rs287.072 million**

Sr #	Dispatcher District	Crop	Receiving District/ Centre	Shortage of Bags	Rate	Amount
1	Dadu & Khairpur	2015-16	Karachi	7,156.5	3,250	23,258,625
2	Dadu	2014-15	Bulhari	75,415.5	3,250	245,100,375
3	Dadu	2015-16	Hyderabad	5,758.0	3,250	18,713,500
<b>Total</b>				<b>88,330.0</b>		<b>287,072,500</b>

Dispatch Quantity from various District									Receipt quantity at Landhi, Karachi					
S #	Crop Year	District	Name of Centre	Centre Recipient	Jute	PP Bags	Total	Weight	Jute	PP Bags	Total	Variation	Rate	Amount
1	2015-16	Dadu	1 to 10	Landhi	28,489	121,547	89,262.5	6,083.121						
2	2015-16	Johi	1 to 3	Landhi	7,550	84,333	49,716.5	4,229.576						
3	2015-16	K.N. Shah	1 to 6	Landhi	12,724	148,455	86,951.5	7,401.465						
4	2015-16	Mehar	1 to 3	Landhi	3,030	31,610	1,8835	1,568.944						
				Total	51,793	385,945	24,4765.5	19,283.106	44,114	393,147	240,687.5	4,078	3,250	13,253,500
5	2014-15	Distt. Khairpur	1 to 23	Landhi	68,927	855,657	496,755	42,770.034	69,000	853,729	495,864.5	891	3,250	2,895,750
6	2015-16	-do-	1 to 14	Landhi	104,705	284,973	24,7191.5	24,688.628	103,357	283,294	245,004	2,187.5	3,250	7,109,375
<b>Total</b>													<b>3,250</b>	<b>23,258,625</b>

Sr#	Crop	Issue Center	Total Bags	Name of Receipt	Qty Received	Shortage	Amount
01	2014-15	Dadu	109653.5	Bulhari	34238	75415.5	<b>263,813,875</b>
02	2015-16	Dadu	93060.5	Hyderabad	87302.5	5758	
			202714		121540.5	81173.5X3250	

## Annex-O

DFC BENAZIRABAD							
Wheat as per reconciliation statement wheat centers						As per reconciliation statement	
Date	Opening Balance	Wheat Procured			Total Procured	Date	Closing Balance (Jute Bags)
		P.P. Bags	Equivalent to Jute Bags (P.P. Bags x 2)	Jute Bags			
1	2	3	4 (3 / 2)	5	6 (4+5)	7	8
01-07-2014	0	1,518,265	759,132	187,982	947,114	30-06-2015	3,491

## Annex-P

### Non-recovery of short weight in dispatched wheat bags in shortage beyond the capacity of bags-Rs81.890 million DFC Dadu

S #	Name of Centre	P.P. Bags	Jute Bags	Total	Weight	Actual weight Due	Shortage weight	Shortage in Bags 100 Kg	Rate	Amount	Crop
1	Chandanmari	0	23,356	23,356	2,110,046	2,335,600	225,554	2,255.54	3250	7,330,505	2015-16
2	PRC Johi	0	24,069	24,069	2,405,465	2,406,900	1435	14.35	3250	46,637	2014-15
3	PRC Dadu-2	0	8,787	8,787	872,660	878,700	6,040	60.40	3250	196,300	2015-16
4	WPC Changlani	0	28,250	28,250	2,509,730	2,825,000	315,270	3152	3250	10,244,000	2015-16
5	T.J. Shaheed	0	38,100	38,100	3,777,266	3,810,000	32,734	327.34	3250	1,063,855	2015-16
6	PRC Radhan	0	37,329	37,329	3,608,459	3,732,900	124,441	1,244.41	3250	4,044,332	2015-16
7	WPC Makhdoom Sb	0	33,787	33,787	3,369,695	3,378,700	9,005	90	3250	292,500	2015-16
8	WPC Phulji	0	24,337	24,337	2,236,077	2,433,700	197,623	1976	3250	6,422,000	2014-15
9	WPC Chore	0	29,532	29,532	2,825,802	2,953,200	127,398	1,273.98	3250	4,140,435	2015-16
10	Khanpur	0	17,557	17,557	1,740,244	1,755,700	15,456	154.56	3250	502,320	2015-16
11	Kakar	0	51,865	51,865	4,999,035	5,221,500	222,465	2,224.65	3250	7,230,112	2015-16
12	Mounder	0	44,966	44,966	4,556,154	4,496,600	59,554	595.54	3250	1,935,505	2015-16
	<b>Total</b>						<b>1336,975</b>	<b>13,368.77</b>		<b>43,448,501</b>	

## DFC Shaheed Benazirabad

S #	Name of Centre	P.P. Bags	Jute Bags	Total	Weight	Actual weight Due	Shortage weight	Shortage in Bags 100 Kg	Rate	Amount	Crop
1	H.T. Godown N/Shah	14,480	28,960	28,960	,2856,337	2,896,000	39,663	396.63	2,710	1,074,867	2015-16
2	PRC Aliabad	220,000	15,000	125,000	11,780,000	12,500,000	720,000	7200	2,710	19,512,000	2015-16
3	Bins N/Shah	30,120	0	15,060	1,501,566	1,506,000	4,434	44.34	3,250	144,105	2015-16
4	H.T.P. Godown, N/Shah	0	31,536	31,536	3,081,381	3,153,600	72,219	722.19	3,250	2,347,117	2014-15
5	Daulatpur	4,338	2,169	2,169	215,472	216,900	1,428	14.28	3,250	46,410	2014-15
6	MajeedKeerio	0	5,367	5,367	521,740	536,700	13,960	139.60	3,250	453,700	2014-15
7	Bins N/Shah	15,064	7,532	7,532	747,591	753,000	5,609	56	3,250	182,000	2014-15
8	H.T. Godown N/Shah	0	22,160	22,160	2,208,860	2,216,000	7,140	71.40	3,250	232,050	2014-15
9	PRC Sakrand	1,680	3,028	3,868	381,807	386,800	4,993	49.93	3,250	162,272	2014-15
								8,694.37			
<b>Total</b>										<b>24,154,521</b>	

## DFC Malir

Sr.#	Months	Crop	Bags issued	Weight	Actual Weight	Short weight issued	Conversion weight into bags
1	2/2016	2013-14	151,627	14,731,613	15,162,700	4,310.87	4,310
2	3/2016 SG-III	2014-15	10,347	1026.093	1,034,700	8,607.00	86
Total			161,974	14,732,639.093	16,197,400	12,917.87	4,396
<b>4396 x 3250</b>							<b>14,287,000</b>

## Annex-Q

**Missing of wheat bags as per comparison of arrival, issue, opening and closing balance– Rs328.725 million**

### DFC Khairpur

S #	Name of Centre	Open. Balance/ date	PP Bags	Jute Bags	Total	Weight issue	Date	Arrival		Weight	Total Bags	Amount
								Jute	PP			
1	PRC D.M.Shah	Nil / 11-3-17	10819	2613	8022	1093125	19/7/16	18523	249477	143.261	151283	15,521,675
										Weight issued		(13,730,698)
												1,790,977
										Balance		- (401,850)
												1,389,127
										Shortage Bags		13,891
<b>Total</b>										<b>13891X3250</b>		<b>45,145,750</b>
2	PRC Masti Tando	Nil / 10-3-17	3072	10583	12119	1063193	--	15731	125058	78260	88947	8,894,708
										Issued weight		(6,050,000)
												2,844,708
												28,447
										Balance		(12,569)
										Shortage Bags		15,878
<b>Total</b>										<b>15878X3250</b>		<b>51,603,500</b>
<b>Grand Total</b>												<b>96,749,250</b>

### DFC Khairpur

S #	Name of Centre	Date	PP Bags	Jute Bags	Total	Weight issue	Date	Arrival		Weight	Total weight	Issued	Short weight	Short bags	Amount
								Jute	PP						
1	PRC Khairpur	20/4/15	19790	859	10754	107500	2/7/15	--	186,922	9,741,000	10,816,400	10,320,204	496,196	4,961.96	16,126,370
2	PRC D.M. Shah	4/6/15	98772	--	49386	4938600	26/6/15	1200	136,573	6,949,726	11,888,326	6,946,627	4,941,699	49,416.99	160,605,217
3	PRC Ranipur	15/4/15	--	--	--	--	26/6/15	15043	321,165	175,622	11,571,176	14,214,100	3,357,076	33570	109,102,500
4	PRC TandoMasti	16/4/15	--	--	--	--	31/8/15	--	68,211	34,105	6,816,520	4,249,201	2,567,319	25673	83,437,250
5	PRC Gambat	20/4/15	--	--	--	--	30/8/15	6970	182,492	98,216	9,853,944	5,642,209	4,211,735	42117	13,680,250
													Total bags	1,55,738.95	382,951,587
													Balance 2014-15	-(84,361)	
<b>Grand Total</b>												<b>71377X3250</b>		<b>231,975,250</b>	

#### Balance detail 2014-15

S #	Particulars	Jute	PP	Total
1	PRC TandoMasti	1979	17174	10,566
2	PRC Gambat	4380	71756	40,258
3	PRC Ranipur	6213	54649	33,537
<b>Total</b>				<b>84,361</b>

## Annex-R

## Improper storage of wheat-Rs21.125 million

Sr#	Name of centers	No of plinth	Qty of wheat bags	Rate	Amount
01	PRC Dadu	08	2,500	3,250	8,125,000
02	PRC Johi	01	500	3,250	1,625,000
03	PRC Seeta Road	02	1,000	3,250	3,250,000
04	SBA House Type	04	2,000	3,250	6,500,000
05	Sakrand	01	500	3,250	1,625,000
<b>Total</b>		<b>16</b>	<b>6,500</b>		<b>21,125,000</b>

## Annex-S

## Doubtful clearance of liabilities-Rs109.102 million

Sr.#	Name of office	Crop	Financial year	Under the head	Amount
01	DFC Dadu	2014-15	2015-16	Transportation	28.040
02	DFC SBA	2013-14	2014-15	Fumigation	6.494
		2013-14	2015-16	Fumigation	24.252
		2014-15	2014-15	Transportation	21.534
		2014-15	2015-16	Transportation	21.121
03	DFC Ghotki	2014-15	2015-16	Fumigation	1.872
		2014-15	2014-15	Fumigation	0.118
		2013-14	2014-15	Transportation	5.671
<b>Total</b>					<b>109.102</b>

## Dadu

Sr #	W. No	Dated	Name of Comp:	Period	Dispatch		Qty	Rate	Amount
					From	To			
1.	575	17-06-2016	M/S Mehran Transport Comp:	01-04-2015 to 30-06-2015	WPC Jamshoro	Bolhari Godowm	370,994	74.60	27,676,153
2.	576	17-06-2016	M/S Mujeeb Transport Comp:	01-04-2015 to 30-04-2015	WPC Talti	PRC Arzi	13,000	28.00	364,000
<b>Total</b>									<b>28,040,153</b>

## DFC Shaheed Benazirabad (M/s Adeel Pesticides &amp; Manufacturing Co. Karachi July 2014 to June 2015)

Sr #	Date	Cheque #	Crop	Amount Due	Income Tax
1	06-02-2015	88072	2013-14	6,494,052	374,110
2	06-02-2015	88074	2013-14	--	--
<b>Total</b>				<b>6,494,052</b>	<b>374,110</b>



**DFC Shaheed Benazirabad (M/s Adeel Pesticides & Manufacturing Co. Karachi July 2014 to June 2015)**

Sr #	Date	Cheque #	Crop	Amount Due	Income Tax
1	19-03-2016	88075	2014-15	12,601,468	300,000
2	29-04-2016	88141	2014-15	9,601,468	960,147
3	29-04-2016	88142	2014-15	960,147	0
4	29-04-2016	88143	2014-15	1,089,118	0
<b>Total</b>				<b>24,252,201</b>	<b>1,260,147</b>

**DFC Shaheed Benazirabad (Liability of Transportation Charges July 2014 to June 2015)**

Sr #	Name of Party	Date	Cheque #	Crop	Amount Due	Income Tax
1	M/s Mehran	29-04-2016	88139	2014-15	5,810,153	72,940
2	Income Tax SBA	29-04-2016	88140	2014-15	72,940	0
3	M/s Mehran	14-06-2016	88144	2014-15	2,849,097	56,982
4	Income Tax SBA	14-06-2016	88145	2014-15	56,982	0
5	NajeebRehman	14-06-2016	88146	2014-15	2,139,744	42,789
6	MujeebRehman	14-06-2016	88147	2014-15	1,463,684	29,274
7	Abdullah Lakhair	14-06-2016	88148	2014-15	2,980,023	59,600
8	Lashman Das	14-06-2016	88149	2014-15	19,250	385
9	M/s Mehran	21-06-2016	88176	2014-15	2,714,490	54,290
10	Khadim Hussain	21-06-2016	88177	2014-15	1,192,261	23,846
11	Chotto Khan	21-06-2016	88178	2014-15	558,105	11,162
12	Farhan Raiz	21-06-2016	88179	2014-15	336,024	6,720
13	Income Tax SBA	21-06-2016	88180	2014-15	228,066	0
14	Printing & Stationery Deptt.	21-06-2016	88181	2014-15	700,500	0
<b>Total</b>					<b>21,121,319</b>	<b>357,988</b>

**July 2014 to June 2015**

Sr #	Name of Party	Date	Cheque #	Crop	Amount Due	Income Tax
1	Khadim Hussain	22-06-2015	88126	2013-14	5,998,403	119,968
2	M/s Mehran	22-06-2015	88127	2013-14	1,710,291	34,206
3	M/s Mehran	22-06-2015	88128	2013-14	7,153,577	143,072
4	Mejeeb Rehman	22-06-2015	88129	2013-14	1,515,514	30,310
5	H. Riaz Ahmed Memon	22-06-2015	88130	2013-14	352,796	7,056
6	Abu Hurrira	22-06-2015	88131	2013-14	685,953	13,720
7	Farhan Raiz	22-06-2015	88132	2013-14	738,640	14,773
8	Abdullah Lakhair	22-06-2015	88133	2013-14	730,095	14,602
9	Lashman Das	22-06-2015	88134	2013-14	1,356,480	27,130
10	M/s Golden	22-06-2015	88135	2013-14	825,379	16,508
11	Tara Chand	22-06-2015	88136	2013-14	44,872	897
12	Income Tax SBA	22-06-2015	88137	2013-14	422,242	0
<b>Total</b>					<b>21,534,242</b>	<b>422,242</b>

**Liability of crop 2014-15 paid in June 2016 for fumigation DFC Ghotki**

Sr #	Name of Party	Cheque #	Dated	Crop	Stock shifted		Nos of B/S	Kgs	Rate per Bag	Amount of bill
					From	To				
1	M/s Adeel pesticides & manufacture	07398	17-06-2016	2014-15	Full payment to M/s Adeel pesticides & manufacture & Co. of the remaining amount of Rs 1,872,748 vide bill No. 507 dated 18-3-2016					1,872,847
2	Service charges of PARC	07398	17-06-2016	2014-15	Full payment to PARC of remaining amount of Rs 118,133 vide bill No. 508 dated: 18-3-2016					118,133
<b>Total</b>										<b>1,990,980</b>

**Liability of crop 2013-14 paid in June 2015 for transportation Month of June 2015 DFC Ghotki**

Sr #	Name of Party	Cheque # & Date	Crop	Stock shifted		No. of B/S	Kgs	Rate/ Bag	Amount of bill	Income Tax		
				From	To							
1	Muhammad Ashfaqe	073976 12-06-2015	2013-14	SardarGarh WPC	Shehenshah F.M. PRC	5,739	561,813	0.5580	317,956	12,718		
2		-do-		Mathelo WPC	Ghotki, PRC		13,151 9,292 PP	1,814,012	38	676,286	27,051	
3		-do-		J.M. Society WPC			3,266	316,827	0.4575	144,948	5,798	
4		-do-		Khanpur Maher WPC			3,874	387,400	50	193,700	7,748	
5		-do-		SardarGarh WPC			9,165	940,292	59	540,735	21,629	
6		-do-		Mathelo WPC			300 130 PP	32,773	0.49	16,059	642	
7		-do-		Jarwar WPC		M. Mahelo PRC		373	38,085	55	20,515	821
8		-do-		Qadirpur WPC		New Raja F. Mill PRC		17,982 13,121 PP	2,457,500	34	834,496	33,380
9		-do-				Ghotki F. Mill PRC		8,796 1,450 PP	1,002,439	34	323,714	13,949
10		Allah Rakhiyo Rajari		-do-		Hayat Pitafi WPC	Abdul Haq F. Mill PRC		8,493 2,827 PP	999,920	30	297,180
11	Khushi Muhammad	073977 12-06-2015	2013-14	Retti WPC		Ubauro PRC	17,525 20,739 PP	2,815,496	44	1,227,336	49,093	
12				J.M. Society WPC	Shahbaz F.Mill WPC		5,545 6,475 PP	916,917	36	316,152	12,646	
13			2013-14	Khooh No.08 WPC	New SSDF Mill WPC	11,993 4,110 PP	1,563,700	48	674,304	26,972		
14						Ubauro PRC		1,243 707	163,891	55	87,780	3,511
<b>Total</b>							<b>14,011,065</b>		<b>5,671,161</b>	<b>227,845</b>		

**Annex-T**

**Doubtful wheat received from unknown growers in huge quantity -Rs11.494 million**

Sr#	Name of Center	Date	PP. Beg	Jute Bega	Total	Weight
1	Kakar	13-04-2016	2,244		1,122	112.200
2	Kakar	13-04-2016	4,112	4,000	6,056	605.600
3	Kakar	20-04-2016	2,816		1,408	140.800
4	Kakar	21-04-2016	3,252		1,626	162.600
5	Kakar	23-04-2016	6,572		3,286	328.600
6	Kakar	26-04-2016	22,838		11,419	1141.900
7	Kakar	29-04-2016	1,310	5,000	5,655	565.500
8	Kakar	02-05-2016	2,938		1,469	146.900
9	Kakar	03-05-2016	664		332	33.200
10	Kakar	04-05-2016	1,398		669	69.900
11	Kakar	06-05-2016	1,876		938	93.800
12	Kakar	09-05-2016	2,014		1,007	100.700
13	Kakar	10-05-2016	162		81	8.100
<b>Total(350,9.8 x Rs3,275 = 11,494,595)</b>					<b>35,068</b>	<b>3509.800</b>

**Annex-U**

**Non-reconciliation of income tax challan of- Rs 6.813 million**

Sr#	Name of office	Crop	Financial Year	Under the head	Amount
01	DFC Dadu	2014-15	2015-16	Transportation	3.895
02	DFC SBA	2013-14	2014-15	Transportation	0.422
		2014-15	2015-16	Transportation	0.358
		2015-16	2015-16	Fumigation	1.260
		2015-16	2015-16	Fumigation	0.374
03	DFC Ghotki	2013-14	2015-16	Transportation	0.227
		2014-15	2015-16	Fumigation	0.187
<b>Total</b>					<b>6.813</b>

**Annex-V**

**Loss to government shortage of wheat during screening-Rs45.816 million**

(Detail showing the arrival position of wheat crop 2014-15 from various centers of District Dadu at Bulhari Godown w.e.f. 06-4-2015 to 9-1-2016)

Sr #	Name of Centre	Quantity Dispatch			Quantity Received			In road shortage	Excess	Screening Shortage
		Jute	P.P.	M. Tons	Jute	P.P.	M. Tons			
1	Sita Road	4,609	4,900	708.255	4,609	4,900	708.230	1.915	1.890	--
2	Radhan	--	3,200	160	--	3,200	160	2.200	2.200	--
3	Khanpur	--	2,700	135	--	2,700	135	6.950	6.950	--
4	Phulji-2	300	3,400	199.420	300	3,400	199.400	1.625	1.705	100
5	Piaro Goth	--	5,750	288.240	--	5,750	285.340	3.660	1.160	400
6	Chore	--	2,000	100	--	2,000	100	2.770	2.770	--
7	Mounder	--	2,000	100	--	2,000	100	7.635	7.635	--
8	Chandan Mori	--	2,000	100	--	2,000	100	415	415	--
9	Phulji-1	1,680	3,251	324.985	1,680	3,251	317.895	7.805	1.515	800
10	K.N. Shah	4,615	710	491.535	4,615	710	491.235	465	265	100
11	Johi	4,140	--	411.690	4,140	--	409.145	490	445	2,500
12	Khudabad	1,540	1,400	221.795	1,540	1,400	222.090	05	300	--
13	Changlani	--	400	19.500	--	400	19.505	0	05	--
14	Makhdoom Sahib	--	2,997	152.330	--	2,997	152.015	325	110	100
<b>Total</b>		<b>16,884</b>	<b>34,708</b>	<b>3,412,750</b>	<b>16,884</b>	<b>34,708</b>	<b>3,399.855</b>	<b>36.260</b>	<b>27.265</b>	<b>4</b>
<b>Sub-total (A)</b>		<b>4,000 x 3,250</b>							<b>13,000,000</b>	

S.No	Name of District of Arrival	Qty Dispatched		Qty Received		Screening shortage Weight (KGS)
		Bags	Weight (M.Tons)	Bags	Weight (M.Tons)	
<b>P.P bags 2015-16</b>						
1	Dadu P.P Bags 2015-16	394,927	19,718.739	393,147	19,690.687	22,149
2	Ghotki P.P Bags 2015-16	438,196	23,717.542	437,513	23,675.660	20,717
3	Jacobabad P.P Bags 2015-16	139,358	7,103.329	137,994	7,092.734	9,610
4	Jamshoro P.P Bags 2015-16	397,880	19,876.929	397,880	19,852.284	11,670
5	Kashmore P.P Bags 2015-16	497,015	25,236.979	494,731	25,215.938	8,535
6	Khairpur P.P Bags 2015-16	283,986	14,187.759	283,294	14,149.811	28,983
7	Larkana P.P Bags 2015-16	250,073	12,635.724	246,859	12,367.527	33,739
8	N.Feroz P.P Bags 2015-16	1,116,273	56,087.863	1,112,054	54,867.615	45,097

S.No	Name of District of Arrival	Qty Dispatched		Qty Received		Screening shortage Weight (KGS)
		Bags	Weight (M.Tons)	Bags	Weight (M.Tons)	
9	Kamber Shahdad Kot P.P Bags 2015-16	197,960	9,899.623	197,960	9,785.344	34,401
10	Shaheed Benazirabad P.P Bags 2015-16	274,405	13,690.288	274,274	13,662.549	14,434
11	Sanghar P.P Bags 2015-16	1,472,836	73,567.945	1,466,806	72,576.897	22,393
12	Shikarpur P.P Bags 2015-16	195,422	9,694.188	195,422	9,682.411	8,622
13	Thatta P.P Bags 2015-16	29,605	1,479.060	29,605	1,477.608	702
<b>Sub-total (A)</b>		<b>5,687,936</b>	<b>286,895.968</b>	<b>5,667,539</b>	<b>284,097.065</b>	<b>261,052</b>
<b>Jute bags 2015-16</b>						
1	Dadu Jute bags 2015-16	44,114	4,393.295	44,114	4,388.548	3,662
2	Ghotki Jute bags 2015-16	41,162	4,014.763	41,110	4,011.458	470
3	Jacobabad Jute bags 2015-16	31,143	3,104.844	31,143	3,104.479	-
4	Jamshoro Jute bags 2015-16	32,285	3,224.855	32,285	3,223.255	900
5	Kashmore Jute bags 2015-16	41,680	4,084.235	41,510	4,077.680	60
6	Khairpur Jute bags 2015-16	105,884	10,557.725	103,357	10,319.505	9,480
7	Larkana Jute bags 2015-16	5,005	475.525	5,005	469.614	216
8	Naushero Feroz Jute bags 2015-16	48,016	4,768.209	46,810	4,617.061	3,833
9	Kamber Shahdad Kot Jute bags 2015-16	1,729	165.536	1,725	161.267	84
10	Shaheed Benazirabad Jute bags 2015-16	32,137	3,189.259	32,137	3,186.567	422
11	Sanghar Jute bags 2015-16	69,785	6,926.973	69,775	6,779.523	2,110
12	Shikarpur Jute bags 2015-16	14,403	1,395.832	14,403	989.912	1,075
13	Thatta Jute bags 2015-16	9,220	908.340	9,220	906.075	405
<b>Sub-total (B)</b>		<b>476,563</b>	<b>47,209.391</b>	<b>472,594</b>	<b>46,234.944</b>	<b>22,717</b>
<b>P.P bags 2014-15</b>						
1	Dadu	905,111	45,243.278	905,065	44,841.201	66,629
2	Ghotki	695,043	36,923.908	695,043	36,860.078	43,728
3	Jacobabad	196,259	9,785.818	196,244	9,784.783	320
4	Jamshoro	198,911	10,025.359	198,911	10,020.729	1,455
5	Kashmore	467,526	23,390.976	467,526	23,383.877	2,284
6	Khairpur	853,830	42,697.789	853,729	42,278.988	23,842

S.No	Name of District of Arrival	Qty Dispatched		Qty Received		Screening shortage Weight (KGS)
		Bags	Weight (M.Tons)	Bags	Weight (M.Tons)	
7	Larkana	338,390	16,906.608	338,390	16,893.324	7,959
8	NausheroFeroz	129,380	6,428.882	129,380	6,356.222	20,725
9	KamberShahdadKot	393,472	19,659.053	393,472	19,645.748	9,451
10	Shaheed Benazirabad	817,244	40,788.646	817,126	40,763.666	13,990
11	Sanghar	1,075,365	53,810.070	1,075,365	53,784.727	11,258
12	Shikarpur	249,318	12,461.183	249,278	12,456.839	3,129
13	Thatta	10,770	540.785	10,770	540.720	-
<b>Sub-total (C)</b>		<b>6,330,619</b>	<b>318,662.355</b>	<b>6,330,299</b>	<b>317,610.902</b>	<b>204,770</b>
<b>Jute bags 2014-15</b>						
1	Dadu	38,375	3,758.637	38,375	3,750.383	7,689
2	Ghotki	30,710	3,016.295	30,710	3,008.405	7,325
3	Jacobabad	1,426	130.446	1,426	130.111	315
4	Jamshoro	28,400	2,779.750	28,400	2,778.711	1,074
5	Kashmore	6,095	594.965	6,095	594.375	590
6	Khairpur	69,450	6,786.099	69,000	6,433.533	54,771
7	Larkana	6,427	641.471	6,427	638.824	2,627
8	Nausheroferoz	339,769	33,863.239	338,507	33,651.093	32,991
9	KamberShahdadKot	4,810	466.930	4,810	466.622	288
10	Shaheed Benazirabad	59,836	5,911.982	59,836	5,897.965	12,967
11	Sanghar	50,805	5,037.270	50,805	5,036.290	150
12	Shikarpur	23,534	2,333.658	23,534	2,332.959	419
13	Thatta	3,144	305.490	3,144	305.420	-
<b>Sub-total (D)</b>		<b>662,781</b>	<b>65,626.232</b>	<b>661,069</b>	<b>65,024.691</b>	<b>121,206</b>
<b>Grand Total (A+B+C+D)</b>		<b>13,157,899</b>	<b>718,393.95</b>	<b>13,131,501</b>	<b>712,967.60</b>	<b>609,745</b>
<b>Sub-total (B)</b>		<b>609,745 x 32.5</b>				<b>19,816,712</b>
<b>Grand Total</b>						<b>32,816,712</b>
<b>32816712+13,000,000=45,816,712</b>						

**Non-disposal of damaged bardana-Rs0.745 million**

Sr.#	Name of office	Jute Bags	Rate	Amount
01	DFC Dadu	3,116	40	124,640
02	DFC SBA	15,509	40	620,360
Total		<b>18,625</b>		<b>745,000</b>

**Damaged Jute bags**

Sr #	Name of Centre	Date of Inspection	Quantity	Condition of Stock
1	WPC Daur	29-7-2015	10	Damaged
2	PRC Gaber Deheri	9-11-2015	4,270	Damaged
3	PRC Sakran	19-3-2016	150	Damaged
4	PRC M. Keerio	19-3-2016	11,079	Damaged
<b>Total</b>			<b>15,509</b>	

**Loss to government due non-utilization/expiry of fumigation material**

Sr.#	Particulars	Qty
01	Fumigation boxes	7
02	Fumigation bottles of 1kg each	35
03	Fumigation bottles of 1.5kg each	18
04	Fumigation Boxes	15
05	Fumigation Bottles	8
06	A.G Toxin boxes	5
07	A.G Toxin bottles loose	2
08	Delta matherine	9
09	Fumigation boxes	75
10	Fumigation Bottles of 1 kg	35
11	Fumigation Bottles of 1.5 kg	18
12	Fumigation Boxes	15
13	Fumigation bottles	8
14	Fumigation Boxes	5
15	Fumigation bottles	2
<b>Total</b>		<b>257</b>

**Annex-Y**

**Missing of bags during shifting of wheat Rs 50.176 million**

S #	Name of Centre	Name of recipient Centre	Qty Issued Bags	Qty Received	Enroot missing	Rate	Amount
1	Jamal Shah WPC	PRC HTG	2,022	--	2,022	3,340	6,753,480
2	Jamal Shah WPC	PRC Aliabad	3,012	--	3,012	3,340	10,060,080
3	GabbarDahri	PRC G. Dehri	1,000	--	1,000	3,340	3,340,000
4	Qazi Ahmed	PRC Majeed Keerio	2,595	--	2,595	3,340	8,667,300
5	BachalPur	PRC I.F.T.C.	1,400	--	1,400	3,340	4,676,000
6	BachalPur	PRC Bins	100	--	100	3,340	334,000
7	Shahpur	PRC Bins	300	--	300	3,340	1,002,000
8	60 Mile	PRC M. Keerio	200	--	100	3,340	334,000
9	Manhoro	PRC Gabbar Dahri	616	--	308	3,340	1,028,720
10	Halber	PRC Daulatpur	7,203	--	3,601	3,340	12,027,340
11	Khadhar	PRC HTG	585	--	585	3,340	1,953,900
<b>Total</b>			<b>19,033</b>		<b>15,023</b>		<b>50,176,820</b>

**Annex-Z**

**Missing of bags during shifting of wheat as per dispatched & received reconciliation statement Rs 6.232 million**

S #	Name of Contractor	Rate		Qty of wheat issued	Qty acknowledge at receipt	Shortage	Rate	Amount
		From	To					
1	M/s Abu Hassan	Jamal Shah	PRC Majeed Keerio	7,809	7,691	118	3,340	394,120
2	M/s Chutto Khan Keerio	60 mile	PRC HTG	10,865	10,814	51	3,340	170,340
3	M/s Chutto Khan Keerio	3 ChakSuhillo	PRC HTG	11,113	10,230	883	3,340	2,949,220
4	M/s Khadim Hussain	Daur	PRC HTG	2,937	2,620	317	3,340	1,058,780
5	M/s Khadim Hussain	Qazi Ahmed	PRC Majeed Keerio	10,642	10,145	497	3,340	1,659,980
		<b>Total</b>		<b>43,366</b>	<b>41,500</b>	<b>1,866</b>		<b>6,232,440</b>



**Annex-AA**

**Non- Conducted of physical verification of wheat stocks in violation of food policy guidelines-Rs439.026 million**

Sr#	Office	Name of Godown	Jute bags	P.P bags		Total
				No.	Equivalent to Jute bag (divided by 2)	
1	DFC Dadu	MakhdoomSahab	1,825	45,070	22,535	24,360
2		Phulji 1	7,897	41,162	20,581	28,478
3		Piara Jo Goth	0	79,300	39,650	39,650
4		T.J Shaheed	3,926	20,188	10,094	14,020
5		Kakar	0	30,280	15,140	15,140
6	DFC Khairpur	Sindh Flour Mills	13,437	0	0	13,437
			<b>27,085</b>	<b>216,000</b>	<b>108,000</b>	<b>135,085</b>
135,085 X 3,250 = <b>439.02 6 million</b>						

**Annex-AB**

**Improper conduct of physical verification of wheat stocks -Rs409.504 million**

Sr#	Qty		District	Name of Centre	Date of physical verification	Amount	Remarks
	P.P Bag	Jute Bag					
01	182,492	0	Khairpur	Gambit House Type	02-11-2015	29,654,950	Shortage of weight 1 & 2 bags in middle lots
02	0	6,970	Khairpur	Gambit House Type	02-11-2015	22,652,500	Shortage of weight 1 & 2 bags in middle lots
03	0	30,247	SBA	Majeed Kerio	29-03-2016	90,302,750	Shortage of weight in middle lots bags
<b>Total</b>						<b>409,504,750</b>	

**Transportation Charges July 2014 to June 2015 (DFC Shaheed Benazirabad)**

Sr #	Name of Party	Date	Cheque #	Crop	Amount Due	Income Tax
1	Khadim Hussain	22-06-2015	88126	2013-14	5,998,403	119,968
2	M/s Mehran	22-06-2015	88127	2013-14	1,710,291	34,206
3	-do-	22-06-2015	88128	2013-14	7,153,577	143,072
4	Mejeeb Rehman	22-06-2015	88129	2013-14	1,515,514	30,310
5	H. Riaz Ahmed Memon	22-06-2015	88130	2013-14	352,796	7,056
6	Abu Hurrira	22-06-2015	88131	2013-14	685,953	13,720
7	Farhan Raiz	22-06-2015	88132	2013-14	738,640	14,773
8	Abdullah Lakhair	22-06-2015	88133	2013-14	730,095	14,602
9	Lashman Das	22-06-2015	88134	2013-14	1,356,480	27,130
10	M/s Golden	22-06-2015	88135	2013-14	825,379	16,508
11	Tara Chand	22-06-2015	88136	2013-14	44,872	897
12	Income Tax SBA	22-06-2015	88137	2013-14	422,242	0
<b>Total</b>					<b>21,534,242</b>	<b>422,242</b>

**July 2014 to June 2015 (DFC Shaheed Benazirabad)**

Sr #	Name of Party	Date	Cheque #	Crop	Amount Due	Income Tax
1	M/s Mehran	29-4-2016	88139	2014-15	5,810,153	72,940
2	Income Tax SBA	29-4-2016	88140	2014-15	72,940	0
3	M/s Mehran	14-6-2016	88144	2014-15	2,849,097	56,982
4	Income Tax SBA	14-6-2016	88145	2014-15	56,982	0
5	NajeebRehman	14-6-2016	88146	2014-15	2,139,744	42,789
6	MujeebRehman	14-6-2016	88147	2014-15	1,463,684	29,274
7	Abdullah Lakhair	14-6-2016	88148	2014-15	2,980,023	59,600
8	Lashman Das	14-6-2016	88149	2014-15	19,250	385
9	M/s Mehran	21-6-2016	88176	2014-15	2,714,490	54,290
10	Khadim Hussain	21-6-2016	88177	2014-15	1,192,261	23,846
11	Chotto Khan	21-6-2016	88178	2014-15	558,105	11,162
12	Farhan Raiz	21-6-2016	88179	2014-15	336,024	6,720
13	Income Tax SBA	21-6-2016	88180	2014-15	228,066	0
14	Printing & Stationery Deptt.	21-6-2016	88181	2014-15	700,500	0
<b>Total</b>					<b>21,121,319</b>	<b>357,988</b>

**M/s Adeel Pesticides & Manufacturing Co. Karachi**

(July 2014 to June 2015 DFC Shaheed Benazirabad)

Sr #	Date	Cheque #	Crop	Amount Due	Income Tax
1	19-03-2016	88075	2014-15	12,601,468	300,000
2	29-04-2016	88141	2014-15	9,601,468	960,147
3	29-04-2016	88142	2014-15	960,147	0
4	29-04-2016	88143	2014-15	1,089,118	0
<b>Total</b>				<b>24,252,201</b>	<b>1,260,147</b>

**M/s Adeel Pesticides & Manufacturing Co. Karachi**

(July 2014 to June 2015 (DFC Shaheed Benazirabad)

Sr #	Date	Cheque #	Crop	Amount Due	Income Tax
1	06-02-2015	88072	2013-14	6,494,052	374,110
2	06-02-2015	88074	2013-14	--	--
<b>Total</b>				<b>6,494,052</b>	<b>374,110</b>

**Payment made on account of transportation charges**  
(During Month of June, 2015 DFC Ghotki)

Sr #	Name of Party	Cheque # & Date	Crop	Stock shifted		Nos of B/S	Kgs	Rate / Bag	Amount of bill	Income Tax	
				From	To						
1	Muhammad Ashfaqe	073976 12-06-15	2013-14	SardarGarh WPC	Shehenshah F.M. PRC	5,739	561,813	0.5580	317,956	12,718	
2		-do-		Mathelo WPC	Ghotki, PRC	13,151 9,292 PP	1,814,012	38	676,286	27,051	
3		-do-		J.M. Society WPC		3,266	316,827	0.4575	144,948	5,798	
4		-do-		Khanpur Maher WPC		3,874	387,400	50	193,700	7,748	
5		-do-		SardarGarh WPC		9,165	940,292	59	540,735	21,629	
6		-do-		Mathelo WPC		300 130 PP	32,773	0.49	16,059	642	
7		-do-		Jarwar WPC		M. Mahelo PRC	373	38,085	55	20,515	821
8		-do-		Qadirpur WPC		New Raja F. Mill PRC	17,982 13,121 PP	2,457,500	34	834,496	33,380
9		-do-				Ghotki F. Mill PRC	8,796 1,450 PP	1,002,439	34	323,714	13,949
10	Allah RakhiyoRajari	-do-	Hayat Pitafi WPC	Abdul Haq F. Mill PRC	8,493 2,827 PP	999,920	30	297,180	11,887		
11	Khushi Muhammad	073977 12-06-2015	Retti WPC	Ubauro PRC	17,525 20,739 PP	2,815,496	44	1,227,336	49,093		
12			J.M. Society WPC	Shahbaz F.Mill WPC	5,545 6,475 PP	916,917	36	316,152	12,646		
13			Khooh No.08 WPC	New SSDF Mill WPC	Ubauro PRC	11,993 4,110 PP	1,563,700	48	674,304	26,972	
14						1,243 707	163,891	55	87,780	3,511	
<b>Total</b>						<b>14,011,065</b>		<b>5,671,161</b>	<b>227,845</b>		

**Paid up challans of income tax deducted from contractors was not found on record (DFC DADU)**

Sr. #	VR. No	Dated	Name of Supply	Total Amount Paid	Income Tax Deducted
1.	346	31-01-2016	M/S Mehran Transport Company	814,408	16,288
2.	347	31-01-2016	M/S Mehran Transport Company	768,156	15,363
3.	348	31-01-2016	M/S Sharja Enterprise	1,307,352	26,147
4.	571-A	16-03-2016	M/S Adeel Pesticide	20,885,638	208,8564
5.	573	07-06-2016	M/S Adeel Pesticide	358,974	35,897
6.	575	17-06-2016	M/S Mehran Transport	27,676,153	553,523
7.	576	17-06-2016	M/S Mujeeb Transport	364,000	7,280
8.	577	17-06-2016	M/ S Golden Transport	3,634,313	72,686
9.	578	17-06-2016	M/S Sharja Transport	8,850,805	177,016
10.	579	17-06-2016	M/S Sharja Transport	27,727,014	554,540
11.	580	17-06-2016	M/S Mohammad Azam & Co.	347,890	347,890
<b>Total</b>					<b>3,895,194</b>

## Non-production of record

Sr.#	Name of office	Details of record
01	DFC Dadu	<ol style="list-style-type: none"> <li>1. Monitoring reports regarding issue of bardana, procurement and storage of wheat</li> <li>2. List of centre incharges remained attached with centers during last 3 years</li> <li>3. Security obtained from centre incharges</li> <li>4. Centre wise wheat procurement targets and allocation of bardana</li> <li>5. Form-7, copies of NICs, Dhal receipts etc. obtained from growers</li> <li>6. Acknowledgment obtained from growers on receipt of bardana</li> <li>7. Security obtained from growers against issue of bardana</li> <li>8. Bills passed for payment-Part-A along with Form-3</li> <li>9. Reconciliation of state trading expenditure</li> <li>10. Cash book</li> <li>11. Payment register</li> <li>12. Internal Audit Report</li> <li>13. List of contractors/transporters with approved rates up to 2015-16 (for last 5 years)</li> <li>14. Total work done and payments made to each of contractors</li> <li>15. Accumulation of liability on account of transportation/fumigation charges etc.</li> <li>16. Approval /declaration of procurement centers</li> <li>17. Wheat damage report</li> <li>18. Reconciliation of PC-7 (Receipt)</li> <li>19. Statement showing the Crop-wise issue/sale of wheat during 2014-15 &amp; 2015-16 along with balance reports</li> <li>20. Reconciliation of challans</li> <li>21. Reconciliation of wheat between dispatching and receiving ends pertaining to the Crop-2014-15 and 2015-16</li> <li>22. Signed copies of Godowns condition</li> <li>23. Detail of wheat export (If any)</li> <li>24. Daily arrival, issue and balance report of following centers for the financial years 2014-15 &amp; 2015-16 <ol style="list-style-type: none"> <li>a. K.T Jatoi 2015-16</li> <li>b. HashimKhero 2015-16</li> <li>c. Dadu 2014-15</li> <li>d. Khudabad 2014-15</li> <li>e. Fareedabad 2014-15</li> <li>f. Chandan Mori 2014-15</li> <li>g. Changlani 2014-15</li> <li>h. Mondar 2014-15</li> <li>i. K.T Jatoi 2014-15</li> <li>j. HashimKhero 2014-15</li> <li>k. Phakka 2014-15</li> <li>l. Makhdoom Sb 2014-15</li> </ol> </li> </ol>
02	DFC SBA	<ol style="list-style-type: none"> <li>1. Monitoring reports regarding issue of bardana, procurement and storage of wheat</li> <li>2. List of centre incharges remained attached with centers during last 3 years.</li> <li>3. Complete Record of issuance of Exporting Wheat to Exporters (i.e vouchers, export documents, commercial invoice, Bill of exchange, Letter of credit, stock position alongwith daily lifting, custom paid documentation and reconciliation of paid challans) for -Rs942.087 million (Ref. Potational Sr # 17).</li> </ol>

Sr.#	Name of office	Details of record
		<ol style="list-style-type: none"> <li>4. Security obtained from centre incharges</li> <li>5. Centre wise wheat procurement targets and allocation of bardana</li> <li>6. Form-7, copies of NICs, Dhal receipts etc. obtained from growers</li> <li>7. Acknowledgment obtained from growers on receipt of bardana</li> <li>8. Security obtained from growers against issue of bardana</li> <li>9. Bills passed for payment-Part-A along with Form-3</li> <li>10. Reconciliation of state trading expenditure</li> <li>11. Reconciled PC-8 (Expenditure Statement)</li> <li>12. Reconciliation of bank statement</li> <li>13. Cash book</li> <li>14. Payment register</li> <li>15. Internal Audit Report</li> <li>16. Complete details of disciplinary cases against establishment involved in misappropriations etc.</li> <li>17. List of contractors/transporters with approved rates up to 2015-16 (for last 5 years)</li> <li>18. Accumulation of liability on account of transportation/fumigation charges etc.</li> <li>19. Reconciliation of PC-7 (Receipt)</li> <li>20. Statement showing the Crop-wise issue/sale of wheat during 2014-15 &amp; 2015-16 along with balance reports</li> <li>21. Issue orders</li> <li>22. Reconciliation of challans</li> <li>23. Complete details along with record of wheat issued daily wise to exporters</li> <li>24. Wheat reserve policy of last 5 year</li> <li>25. Godowns condition and capacity of godown</li> <li>26. Wheat damage report, if any</li> <li>27. Arrangement of physical verification of stocks/godowns</li> <li>28. Bardana account showing receipt and issue</li> </ol>
03	DFC Khairpur	<ol style="list-style-type: none"> <li>1 Provincial Reserve Centers showing overall capacity and conditions of the buildings</li> <li>2 Transporters/contractor payment register</li> <li>3 Complete Record of issuance of Exporting Wheat to Exporters (i.e vouchers, export documents, commercial invoice, Bill of exchange, Letter of credit, stock position alongwith daily lifting, custom paid documentation and reconciliation of paid challans ) for Rs792.118 million (Ref. Potational Sr # 17).</li> <li>4 Bardana account showing receipt and issue</li> <li>5 Detail of surprise visits along with visit notes and Inspection reports</li> <li>6 Utilization account of fumigations/ Phostoxin for the year 2014-2015</li> <li>7 Details of export of wheat with complete record with daily lifting</li> <li>8 Reconciliation of wheat dispatched to Karachi for the year 2015-2016</li> <li>9 Reconciliation of wheat dispatched to sukkur for the years 2014-2015 to 2015-2016</li> <li>10 Complete physical verification reports for the year 2014-2015</li> <li>11 Personal files of officers/ staff</li> <li>12 Details of encroachment on government land/godowns, if any</li> <li>13 Monitoring reports regarding issue of bardana, procurement and storage of wheat</li> <li>14 List of centre incharges remained attached with centers during last 3 years</li> <li>15 Security obtained from centre incharges</li> <li>16 Centre wise wheat procurement targets and allocation of bardana</li> <li>17 Form-7, copies of NICs, Dhal receipts etc. obtained from growers</li> <li>18 Acknowledgment obtained from growers on receipt of bardana</li> <li>19 Security obtained from growers against issue of bardana</li> <li>20 Bills passed for payment-Part-A along with Form-3</li> </ol>

Sr.#	Name of office	Details of record
		21 Photo copy of cash book 22 Payment register 23 Internal Audit Report 24 List of contractors/transporters with approved rates up to 2015-16 (for last 5 years) 25 Total work done and payments made to each of contractors 26 Accumulation of liability on account of transportation/fumigation charges 27 Wheat damage report 28 Photocopy of statement showing the Crop-wise issue/sale of wheat during 2014-15 & 2015-16 along with balance reports 29 Reconciliation of challans 30 Godowns condition 31 Wheat & bardana damage report, if any
04	DD Food Sukur	1. Record pertains to NIT for the financial years 2014-15 and 2015-16 a) Tender Register b) Call Deposit Register c) Security Deposit Register d) DR Book e) Tender Documents (Sample) f) Bid Evaluation Report g) Bidding documents submitted by the bidders h) Case file of each contractor/transporter i) Details of hoisting of NIT on SPPRA website i.e., SPPRA ID etc. j) Clipping of Newspapers 1 Monitoring report of all DFCs prepared by your office 2 Internal audit report of your office and all DFCs which has been conducted by your office 3 Action taken against disciplinary cases of your office & your sub ordinate offices i- e DFCs 4 Physical verification report of all DFCs 5 Bardana issue and receipt report authorized by your office 6 Pay slips of all deputy director during the period under audit 2 years 7 Personal files of staff/officers
05	DD Food Hyderabad	1. Record pertains to NIT for the financial years 2014-15 and 2015-16 a) Tender Register b) Call Deposit Register c) Security Deposit Register d) DR Book e) Tender Documents (Sample) f) Bid Evaluation Report g) Bidding documents submitted by the bidders h) Case file of each contractor/transporter i) Details of hoisting of NIT on SPPRA website i.e., SPPRA ID etc. 2. Centre wise arrival and balance reports of PRC Kotri Flour Mill and Godowns under jurisdiction of DFC Hyderabad. 3. Overall Monitoring reports 4. Internal audit reports

Sr.#	Name of office	Details of record
		<ol style="list-style-type: none"> <li>5. Complete physical verification reports of all DFCs</li> <li>6. Details of issuance of bardana with record pertains to growers</li> <li>7. Details of disciplinary cases, misappropriations etc if any</li> <li>8. Details of Pending liabilities</li> </ol>
06	DFC Ghotki	<ol style="list-style-type: none"> <li>1. Monitoring reports regarding issue of bardana, procurement and storage of wheat</li> <li>2. Security obtained from centre incharges</li> <li>3. Complete Record of issuance of Exporting Wheat to Exporters (i.e vouchers, export documents, commercial invoice, Bill of exchange,</li> <li>4. Letter of credit, stock position alongwith daily lifting, custom paid documentation and reconciliation of paid challans) for Rs1,213.267 million (Ref. Potational Sr # 17).</li> <li>5. Form-7, copies of NICs, Dhal receipts etc. obtained from growers</li> <li>6. Acknowledgment obtained from growers on receipt of bardana</li> <li>7. Security obtained from growers against issue of bardana</li> <li>8. Bills passed for payment-Part-A along with Form-3</li> <li>9. Payment register</li> <li>10. Internal Audit Report</li> <li>11. List of contractors/transporters with approved rates up to 2015-16 (for last 5 years)</li> <li>12. Accumulation of liability on account of transportation/fumigation charges etc.</li> <li>13. Complete details along with record of wheat issued, daily lifting report, etc for exporters</li> <li>14. Detail of wheat dispatched to other districts</li> <li>15. Reconciliation of challans</li> </ol>
07	DFC Malir	<ol style="list-style-type: none"> <li>1. Reconciled PC-7 for last three years</li> <li>2. Detail of transfer and postings center incharges</li> <li>3. Complete Record of issuance of Exporting Wheat to Exporters (i.e vouchers, export documents, commercial invoice, Bill of exchange,Letter of credit, stock position alongwith daily lifting, custom paid documentation and reconciliation of paid challans) for -Rs812 million(Ref. Potational Sr # 17).</li> <li>4. Detail of advises sent to AG office to debit the payments relating to food regions</li> <li>5. Utilization account of fumigations/ Phostoxin.</li> <li>6. Daily arrival &amp; issue report book, Delivery report book of godowns Gate pass slips &amp;issue order, permit order district wise.</li> <li>7. Details of total wheat exported along with date, original challan &amp; party wise lifting report.</li> <li>8. Details of total wheat issued on discounted rate.</li> <li>9. Position of wheat stocks/reserves as on 30<sup>th</sup> June 2015 and 30<sup>th</sup> June 2016 alongwith current statues.</li> <li>10. Internal audit report.</li> <li>11. Monitoring report.</li> <li>12. Security obtained from centre incharges</li> <li>13. Reconciliation of challans</li> <li>14. Detail of export of other than district Malir.</li> <li>15. Detail of export only district Malir for the year 2014-15 produced but detail of others District export upto 2015-16</li> </ol>
08	Director Food Karachi	<ol style="list-style-type: none"> <li>1. Position of liabilities concerning principal loans, bank's markup, transporters debt, hire charges of storage at private mills, vendor's obligations, etc.</li> <li>2. Position of centre wise wheat reserves as on 30<sup>th</sup> June 2014, 30<sup>th</sup> June 2015, 30<sup>th</sup> June 2016 including current position.</li> <li>3. Crop wise position of sale/issue of wheat during 2014-15 and 2015-16</li> </ol>

Sr.#	Name of office	Details of record
		<ol style="list-style-type: none"> <li>4. Details/record pertaining to the procurement of bardana, fumigation and tarpaulins.</li> <li>5. Record pertaining to the NIT for the F.Y 2014-15 to 2015-16</li> <li>6. Total wheat received from DG Food Karachi, MINFAL and PASSCO &amp; Details of wheat imported by Federal or Sindh Government.</li> <li>7. Details of wheat issued to local mills/ chakkies on discounted price.</li> <li>8. Interest/subsidy amount due &amp; paid by federal government.</li> <li>9. Complete record relating to State Bank of Pakistan (Subsidy sanctioned, released/allowed, utilization, procedure for un-utilized subsidy, repayment process, interest payment involved, receiving from Federal Government.</li> <li>10. Detail of total markup and commission charges for the entire period. (year wise)</li> <li>11. Reconciled Statement of Food Account-II maintained at State Bank of Pakistan</li> <li>12. Expenditure/Budget statements for last 3 years</li> <li>13. District wise Procurement Target &amp; achievement reports for last three years</li> <li>14. Detail of dispatch of stock from one region to other region &amp; Allocation wheat stock</li> <li>15. Detail of exported wheat with complete supporting documents</li> <li>16. Complete tender documents of transportation &amp; fumigation etc</li> </ol>
09	Secretary Food, Karachi	<ol style="list-style-type: none"> <li>1. Food Policy</li> <li>2. State Trading Policy</li> <li>3. Food Security/ Storage/ revolving reserves Policy</li> <li>4. State trading balance sheet</li> <li>5. Position of loan and markup</li> <li>6. Position of liabilities concerning principal loans, bank's markup, transporters debt, hire charges of storage at private mills, vendor's obligations, etc.</li> <li>7. Crop wise position of wheat reserves as on 30<sup>th</sup> June 2014, 30<sup>th</sup> June 2015, 30<sup>th</sup> June 2016 including current position.</li> <li>8. Statement showing Crop wise position of issue of wheat during 2014-15 and 2015-16</li> <li>9. Details/record pertaining to the procurement of bardana, fumigation and tarpaulins.</li> <li>10. Record pertaining to the NIT for the F.Y 2014-15 to 2015-16</li> <li>11. Statement showing the total number of bardana procured, issued during 2014-15 &amp; 2015-16 and position of balance available.</li> <li>12. Total wheat received from DG Food Karachi, MINFAL and PASSCO &amp; Details of wheat imported by Federal or Sindh Government.</li> <li>13. Details of wheat issued to local mills/chakkies and exporters on discounted price along with government's policy.</li> <li>14. Interest/subsidy amount due &amp; paid by federal government.</li> <li>15. Complete record relating to State Bank of Pakistan (Subsidy sanctioned, released/allowed, utilization, procedure for un-utilized subsidy, repayment process, interest payment involved receiving from Federal Government.</li> <li>16. Detail of total markup and commission charges for the entire period. (year wise)</li> <li>17. Reconciled Statement of Food Account-II maintained at State Bank of Pakistan</li> <li>18. Detail of abstract of payment (form-6)</li> <li>19. Internal audit report.</li> <li>20. Detail of dispatch of stock from one region to other region &amp; Allocation wheat stock.</li> </ol>



**Picture-1**



**Picture-2**



**Picture-3**



**Picture-4**



Picture-5

