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P155350 12/29/18
(Irrigation)

Financial Attest Audit Report on the Accounts of Sindh Resilience Project For the Financial Year 2017-18

World Bank-assisted Loan IDA-5888 PAK

Auditor-General of Pakistan

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Abbreviations & Acronyms

APPM	Accounting Policies & Procedure Manual
DAC	Departmental Accounts Committee
ECNEC	Executive Committee of National Economic Council
FD	Finance Department
GOS	Government of Sindh
ICB	International Competitive Bidding
IDA	International Development Association
ITB	Instructions to Bidder
NCB	National Competitive Bidding
NAM	New Accounting Model
PM	Project Manager
PDMA	Provincial Disaster Management Authority
PDWP	Provincial Development Working Party
PC-I	Planning Commission-Proforma-I
SID	Sindh Irrigation Department
SOE	Statement of Expenditure
SPPRA	Sindh Public Procurement Regulatory Authority
SRP	Sindh Resilience Project
WB	World Bank

PREFACE

The Auditor-General conducts audits subject to Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with sections 8 and 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001. The audit of Sindh Resilience Project, Loan No. IDA-5888 PAK was carried out accordingly.

The Directorate General Audit Sindh conducted audit of the Sindh Resilience Project during November, 2018 for the period from 01st July 2017 to 30th June 2018 with a view of reporting significant findings to stakeholders. Audit examined the economy, efficiency, and effectiveness aspects of the Sindh Resilience Project. In addition, Audit also assessed, on test check basis, whether the management complied with applicable laws, rules, and regulations in managing the Sindh Resilience Project. The Audit Report indicates specific action that, if taken, will help the management to realise the objectives of the Sindh Resilience Project. The observations included in this report have been finalized in the light of discussions in the Exit Conference meeting.

The Audit Report is submitted to the International Development Agency (IDA) in terms of Grant Agreement / Development Credit between International Development Association & Islamic Republic of Pakistan.

Dated:

(Liaqat Ali Memon)
Director General

PART - I

1. PROJECT OVERVIEW
2. AUDITOR'S REPORT TO THE MANAGEMENT
3. FINANCIAL STATEMENTS

Project Overview

Name of Project	**Sindh Resilience Project (Irrigation Component)**
Sponsoring Authority	IDA
Executing Authority	Irrigation Department, Govt. of Sindh
Loan/ Credit Account No.	IDA-5888PAK
Project ID	P155350
PC-I Cost (Original)	Rs.9,984.00 (Million)
Date of Commencement	2016-17
Actual Date of Commencement	13th October 2016
Date of Completion (as per PC-I)	June 2021
Date of Approval by ECNEC	July 2016
Loan Closing Date	June, 2021
Loan Drawn Status in F.Y 2017-18	Rs.1,081.79 (Million)
Loan Utilization Status up to June 2018	Rs.630.887 (Million)

AUDITOR'S REPORT TO THE MANAGEMENT

We have audited the statements of assets and liabilities of the Project Director Sindh Resilience Project Karachi as on 30th June, 2018 and the statements of revenue and expenditure, cash flows, appropriation accounts by grants and appropriations, appropriation accounts by economic functions and department/ division, appropriation accounts by grant, and analysis of revenues by division/ department for the year then ended. These financial statements are the responsibility of the Government. Our responsibility is to express an opinion on these financial statements based on our audit in accordance with the requirements of Article 169 of the Constitution of the Islamic Republic of Pakistan read with Section 7 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001.

We conducted the audit in accordance with the auditing standards issued by the International Organization of Supreme Audit Institutions and by our Department. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Government, as well as evaluating the overall financial statement presentation. We believe that audit provides a reasonable basis for our opinion.

In our opinion:

(a) These financial statements properly present, in all material respects, the financial position of the Sindh Resilience Project as on 30th June, 2018 and the results of its operations, its cash flows and its expenditure and receipts by appropriation for the year then ended in accordance with the stated accounting policies of the Government of Pakistan.

(b) The sums expended have been applied, in all material respects, for the purposes authorized by Parliament and have, in all material respects, been booked to the relevant grants and appropriations.

Dated: 26-12-2018
Place: Karachi

(Liaqat Ali Memon)
Director General

FINANCIAL STATEMENTS

i. Statement of Receipts and Payments

ii. Statement of Expenditure (detailed break-up)

iii. Notes to Financial Statements

SINDH RESILIENCE PROJECT (IRRIGATION COMPONENT)
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 30, JUNE 2018

AMOUNTS IN PKR

	2017-18		2016-17	
	Receipts & Payments Controlled By Project (In Rs.)	Payments Made By Third Parties (In Rs.)	Receipts & Payments Controlled By Project (In Rs.)	Payments Made By Third Parties (In Rs.)
CEIPTS				
TERNAL LOAN (IDA) evalidated	1,036,484,971	-	419,062,400	-
UNTER PART FUNDS OS)	50,000,000	-	50,000,000	-
ECT PAYMENT – A	-	-		
TAL RECIEPTS	1,086,484,971	-	469,062,400	-
YMENTS – GOS				
PLOYEES RELATED PENDITURE	32,774,610		13,483,316	
AINING COSTS	-			
ERATIONAL COST	15,705,784		9,690,438	
YSICAL ASSETS PENDITURE	-			
IL WORKS	-			
ERATIONS & INTENANCE	-			
TAL PAYMENTS OS)	48,480,394		23,173,754	
YMENTS – IDA				
ds	14,215,189		40,973,490	
ks	421,173,278		-	
sultant Services	113,539,903		-	
Consulting Services	6,901,125		1,219,822	
mental Operational	29,747,218		3,116,517	
ECT PAYMENT –	-	-		-
AL PAYMENTS	585,576,713		45,309,829	

Project Director
Sindh Resilience Project

Statement of Comparison of Budget and Actual Expenditure

For the Year ended 30 June 2018

(Rupees in million)

Particulars	Note	Budgeted Amount		Release	Total Expenditure	Variance
		Original	Final			Amount
Receipts						
External Loan (IDA)		2,924.13	1,094.13	1,036.48	585.577	2,338.553
Counterpart Funds (GOS)		120.00	84.00	50.00	48.48	71.52
Sub-total		**3,044.13**	**1,178.13**	**1,086.48**	**633.057**	**2,410.073**
Eligible expenditures Program Government of Sindh – Counterpart Funds						
Employee Related Expenditure Trainings Operational Cost Physical Assets Operations & Maintenance		120.00	84.00	50.00	48.48	71.52
Sub-total		**120.00**	**84.00**	**50.00**	**48.48**	**71.52**
Eligible Expenditures Program – IDA (Loan Component)						
Goods Works Consulting Services Non Consulting Services Incremental operational Cost		2,924.13		1,036.48	585.577	2,338.553
Sub-total		**2,924.13**		**1,036.48**	**585.577**	**2,338.553**

SINDH RESILIENCE PROJECT (IRRIGATION COMPONENT)

IDA Credit No. 5888-PK

Cumulative Sources and Uses of Funds Statement

For the Year Ended June 2018

(Amounts in PKR)

	Notes	Cumulative at Start of Period	Actual for Period	Actual Year-To-Date	Cumulative for Project Life
rces of Funds					
ning cash balance		-	274,271,043.00	-	
A Designated Account		-	267,135,525.00	-	
ernment of Sindh		-	7,135,518.00	-	
Receipts		403,752,571.00	68[illegible]732,400.00	1,086,484,971.00	1,153,448,948.00
Designated Account		373,752,571.00	662,732,400.00	1,036,484,971.00	1,081,794,800.00
ernment of Sindh		30,000,000.00	20,000,000.00	50,000,000.00	71,654,148.00
h available (opening balance +receipts)		403,752,571.00	957,003,443.00	1,086,484,971.00	1,153,448,948.00
Uses of funds					
works, non-consulting services, consultants' s, , salary or allowances of project staff, Insurance . Training and Workshops, and Incremental ing Costs		129,481,528.00	504,575,579.00	634,057,107.00	702,540,690.00
vailable less total expenditures		274,271,043.00	452,427,864.00	452,427,864.00	450,908,258.00
cash balances					
Designated Account		267,135,525.00	450,908,258.00	450,908,258.00	450,908,258.00
rnment of Sindh		7,135,518.00	1,519,606.00	1,519,606.00	-
osing cash balance		274,271,043.00	452,427,864.00	452,427,864.00	450,908,258.00

SINDH RESILIENCE PROJECT (IRRIGATION COMPONENT)

IDA Credit No. 5888-PK

DESIGNATED ACCOUNT ACTIVITY STATEMENT

For the Quarter Ended: JUNE 2018

PART I

		US Dollar
1. Cumulative Advances by Bank to the end of Current Reporting Period		10,000,000
2. Cumulative Expenditure at the beginning of Current Reporting Period		1,450,160
3. Outstanding Advances to be accounted (Line 1 minus Line 2)		8,549,840

PART II

4. Opening DA balance at beginning of Reporting Period		2,549,840
5. Add/Subtract: Cumulative Adjustments (if any)	-	-
6. Advances from World Bank during Reporting Period	6,000,000	-
7. Sub total of Advances and Adjustments		6,000,000
8. Outstanding Advances to be accounted for (Line 4 plus Line 7) *		8,549,840
9. Closing DA balance at the end of Current Reporting Period		4,082,265
10. Add/Subtract: Cumulative Adjustments (if any)	0	
11. Expenditure for Current Reporting Period		
Prior Review	2,582,476	
Post Review	1,885,098	
12. Sub total of Adjustments and Expenditure (Line 10 Plus Line 11)		4,467,575
13. Add Line 9 and Line 12		8,549,840
14. Difference if any (Line 8 minus Line 13)		0

PART III

15. Total Forecasted amount to be paid by World Bank		19,082,265
16. Less Closing DA balance after adjustments	4,082,265	
17. Imprest Cash Balance	0	
18. Direct payments/SC payments	0	
19. Add Line 16 and Line 17		4,082,265
20. Cash Requirement from World Bank for next two reporting Periods		15,000,000
(Line 15 minus Line 18 and minus Line 19)		

SINDH RESILIENCE PROJECT (IRRIGATION COMPONENT)

IDA Credit No. 5888-PK

STATEMENT OF CASH BALANCE

FOR THE YEAR ENDED 30, JUNE 2018

	PKR	USD
TOTAL CASH RECIEPTS BY THE BANK IN DESIGNATED ACCOUNTS	1,081,794,800	10,000,000
TOTAL EXPENDITURE AS PER ACCOUNTS	630,886,542	5,917,735
TOTAL CASH BALANCES BY THE END OF JUNE 30TH 2018 IN DESIGNATED ACCOUNT 1302-5	450,908,258	4,082,265

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30th JUNE 2018

1. THE PROJECT

The Sindh Resilience Project (Irrigation Component), Sindh covers 07 Districts of Province. Sindh Resilience Project (SRP) will focus on improving institutional capacities, performance, and preparedness at key agencies responsible for managing disaster risk in Sindh. The Programme is sponsored and executed by Irrigation Department, Government of Sindh and concerned Federal Ministry is Ministry of Economic Affairs. It is funded by International Development Association (IDA) and Government of Sindh. PC-I of the Programme was approved in July 2014 with a total cost of Rs.9,983.71 millions, to be completed in 60 months.

1.1 Responsible Agency

Responsible agency for this project is Government of Sindh, Irrigation Department with its Project Management Team (PMT) for Sindh Resilience Project (Irrigation Component) office located in 125-B, Khayaban e Bahria, Phase VII, Defense Hosing Authority, Karachi.

1.2 Project Objective and Descriptions.

In addition, the Project will further contribute towards enhancing resilience to hydro-meteorological disasters including floods and drought through physical infrastructure investments. The dialogue with Government of Sindh has established floods and droughts as the highest priority areas, owing to high frequency and impact. The dialogue has further identified critical needs in these areas, along with an estimate of resources needed to address these priorities. SRP will be implemented in 5 years and have the following components.

1.3 Project Components

Component 1 - Strengthening Disaster and Climate Risk Management

The Component will primarily focus on key disaster management institutions in terms of strengthening operational systems and capacities at the provincial and district levels. In addition, the Component will support other departments at the Government of Sindh – through the Provincial Disaster Management Authority (PDMA) Sindh to develop greater 'fiscal resilience' through strengthening financial capacity and risk financing mechanisms, and mainstream disaster risk reduction in development planning and budgeting processes.

Component 2 - Improving Infrastructure and Systems for Resilience

This Component will primarily support restoration and improvement of embankments at high risk sites along the Indus for protection against riverine floods as well as construction of small rainwater-fed recharge dams in drought prone regions in Sindh. In addition the Component will assist the Sindh Irrigation Department towards implementing project interventions and increasing operational efficiency.

In terms of infrastructure investments, the Sindh Irrigation Department (SID) has developed a long list of investments, including flood protection works and small dams, which would be considered under the Project. The long list has been developed based on a consultative process involving inputs from relevant stakeholders, including provincial departments (including Irrigation; Finance; Rehabilitation; Revenue; and, Planning and Development) and the benefiting communities. Further, the long list of flood protection investments identified by the

Irrigation Department has already been approved by the Indus River Commission. Critical investments for the first year of project implementation have been finalized.

Subcomponent 2.1. Flood Protection Works:

The Component will support structural investments including restoration, improvement, and upgradation of flood embankments to increase resilience of communities and economically productive areas along the Indus River.

Subcomponent 2.2. Construction of Small Recharge Dams to Address Drought and Flash Flooding Risks

This subcomponent will support the construction of small rainwater-fed recharge dams, less than 10 meters in height, in the Kohistan and Nangarparkar regions. These small dams will primarily contribute to the recharging of underground aquifers and provision of water to communities during dry periods. Additionally, these would protect communities against seasonal hill torrents and flash floods originating in the Kirthar Range.

Subcomponent 2.3. Technical Assistance to Sindh Irrigation Department

The sub-component will support the Sindh Irrigation Department for implementation of nonstructural measures to enhance flood management and drought mitigation. The subcomponent would also support related equipment upgrades and studies. Salient interventions will include the establishment of a Decision Support System for the Department, improving capacity for safety evaluation of flood embankments, river morphology studies, and floodplain mapping.

Subcomponent 2.4. Project Implementation Support to Sindh Irrigation Department

This subcomponent will support the Sindh Irrigation Department in implementing the Project, encompassing: (i) incremental operating costs, including recruitment of additional short term resources not readily available within the Department; (ii) consultancy costs – including engagement of Project Implementation Support and Supervision Consultant (PISSC); and (iii) expenditures on fiduciary systems, safeguards requirements, and GRM.

Component 3 - Contingent Emergency Response :

Following an adverse natural event that causes a major natural disaster, the government may request the World Bank to reallocate project funds to support response and reconstruction. This component would allow the government to request to reallocate financing from other project components to partially cover emergency response and recovery costs. This component could also be used to channel additional funds should they become available for such an emergency

1.4 TARGETS AND INDICATORS

Results Framework and Monitoring
PAKISTAN: SINDH RESILIENCE PROJECT
Results Framework

Project Development Objectives

PDO Statement

The objectives of the Project are to mitigate flood and drought risks in selected areas and to strengthen Sindh's capacity to manage natural disasters.

se results are at	Project Level

ject Development Objective Indicators

cator Name	Baseline	Cumulative Target Values					
		YR1	YR2	YR3	YR4	YR5	End Target
ct project eficiaries mber) - (Core)	0.00	700000.00	1330000.00	2613000.00	4039000.00	5065000.00	5065000.00
ale eficiaries centage - Sub-e: plemental) ore)	0.00	50.00	50.00	50.00	50.00	50.00	50.00
mber of people tected through ject rventions n natural sters, luding: mber - Sub-e: plemental)	0.00	700000.00	1330000.00	2613000.00	4039000.00	5065000.00	5065000.00
ods mber - Sub- e: Breakdown)	0.00	700000.00	1300000.00	2600000.00	4000000.00	5000000.00	5000000.00
ught mber - Sub-e: Breakdown)	0.00	0.00	0.00	130000.00	39000.00	65000.00	65000.00
er mber - Sub-e: Breakdown)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d area tected ugh project rventions from ural disasters, luding: ctare(Ha))	0.00	71500.00	140000.00	266400.00	409200.00	517000.00	517000.00

rc(Ha) - Breakdown)	0.00	71500.00	1400000.00	265000.00	405000.00	510000.00	510000.00
ht re(Ha) - Breakdown)	0.00	0.00	0.00	1400.00	4200.00	7000.00	7000.00
er of people ceiving ore accurate	0.00	30000.00	100000.00	200000.00	400000.00	500000.00	5000000.00

1.5 **Project Life**

(i)	Project Implementation Period:	05-Years
(ii)	Effective Date:	October, 2016
	Closing Date – as per PAD:	February 2022

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Accounting policies and methods of computation followed for the preparation of these financial statements are in consistent in dealing with items which are considered material for the Sindh Resilience Project (Irrigation Component) Financial Statements for the year ended June 30, 2018

2.2 **Management Assertion on use of Funds**
The cash/funds received and payments for the project during the period ended June 30, 2018 and in all material respect, expenditure have been applied to this purpose intended as GOS.

2.3 **Basis of preparation**
The financial statements have been prepared in accordance with the requirements of the International Public Sector Accounting Standards (IPSAS-Cash Basis Part-I).

2.4 **Accounting Convention**
These financial statements have been prepared under historical cost convention with cash basis of accounting. Accordingly, expenses are recognized when paid rather incurred.

2.5 **Currency of Accounts**
The accounts are maintained in Pak Rupees.

2.6 **Foreign Currency Transactions**
No Foreign Currency Transaction(s) incurred during the audit year under review.

2.7 **Miscellaneous**
The figures in cash flow statement and in the notes to accounts are rounded off to the nearest millions of rupees and unless otherwise mentioned all figures are expressed in millions of rupees.

3. GOVERNMENT OF SINDH RECEIPTS (GOS)

The comparative position of funds received from Government of Sindh (GoS) ending June 30, 2018 is as under:

Rupees in million

Receipts	Amounts in Million (Rs.)
2016-17	50.00
2017-18	50.00

4. RECEIPTS FROM IDA & GOS FOR YEAR JUNE 2018

The position of funds applications ending June 30, 2018 is as under:

S. No.		Name of Agency	Amount PKR
01.	Releases during the 2017-18	GOS	50.000
02		IDA	1.036.485
	Total		**1086.485**

4.1 **The Assets Costs**

Total Assets purchased amounted to Rs. 14.215 million during the year 2017-18

4.2 GOVERNMENT OF SINDH FUNDS RECEIVED AND EXPENDITURE

dget & Expenditure Statement for FY 2017-18 – Counterpart Funds						
COUNT CODE	ACCOUNT HEAD	AMOUNT SANCTIONED (RS)	AMOUNT SANCTIONED (RS)	Total AMOUNT SANCTIONED (RS)	TOTAL EXPENDITURE (RS)	BUDGET UNUTILIEZED (Rs)
01277	Contingent Paid Staff				630,850	
01101	Pay of Officer				7,517,078	
01227	Project Allowance				18,141,874	
01106	Pay of Contract Staff	-	-	-	5,562,178	
03601	Fuel				5,585,359	
03205	Courier				19,682	
03303	Electricity				1,305,319	
03301	Gas				66,140	
03202	Telephone & Trunk Calls				73,668	
03302	Water				100,760	
03901	Stationery				463,611	
03204	Internet Charges				165,862	
03905	Newspapers				15,490	
03808	Conveyance Charges				1,687,987	
03801	Training-Domestic				-	
03603	Registration				-	
03805	Travelling Allowance				12,000	
03970	Others				139,319	
03907	Advertising & Publicity				1,151,968	
03407	Rates & Taxes				2,266,249	
03402	Rent for Office Building				3,575,000	
TOTAL IN PKR					48,480,394	

4.3 IDA FUNDS RECEIVED AND EXPENDITURE

			Releases		Expenditure		Direct Payments	
SR No.	Source of Funds	Year	USD	PKR	USD	PKR	USD	PKR
1	IDA	2014-15						
2		2015-16						
3		2016-17	4,000,000	419,062,400	432,488	45,309,829	-	-
4		2017-18	6,000,000	662,732,400	5,485,247	585,576,713		
	Total for IDA		**10,000,000**	**1,081,794,800**	**5,917,735**	**630,886,542**	-	-

Project Director
Sindh Resilience Project

5. EMPLOYEES RELATED COSTS

Total 40 No of Employees are hired by the Program against which total expenditure of Rs.31.852 Million were expended by the program with regards to Monthly Salaries.

6. OPERATING COSTS

Operating costs represents expenditure directly attributable to operations of Program. Operating expenditures comprises of following accounting heads under which the expenditures are booked.

Object Head	Object Classification	Amount Rs
A03601	Fuel	5,585,359
A03303	Electricity	1,305,319
A03301	Gas	66,140
A03202	Telephone & Trunk Calls	73,668
A03302	Water	100,760
A03204	Internet Charges	165,862
A03808	Conveyance Charges	1,687,987
A03805	Travelling Allowance	12,000
A03907	Advertising & Publicity	1,151,968
A03407	Rates & Taxes	2,266,249
A03402	Rent for Office Building	3,575,000
A03205	Courier	19,682
A03901	Stationery	463,611
A03905	Newspapers	15,490
A03970	Others	139,319
	TOTAL	**16,628,414**

7. PHYSICAL ASSETS COSTS

Cost of Physical Assets is accumulated to the Total of Procurement made by the Program. Physical Assets are accounted for under object code F03. Details of Expenditure booked under this head comprises of following object heads.

ACCOUNT CODE	ACCOUNT HEAD	TOTAL EXPENDITURE (RS)
F03102	Vehicles	10,264,309
F03104	Furniture & Fittings	735,197
F03107	Office/ Computer Equipment	3,215,683
	TOTAL	**14,215,189**

8. TRAINING COSTS

Trainings forms a major component of this project. Expenses under this head are booked under Accounting head A03801. Total amount of Rs. 0 was incurred during the year 2017-18.

9. OPERATION AND MAINTENANCE COSTS

Expenditure under this head represents the repairs and maintenance. Expenditures are booked under the accounting head A13. Following are the expenses booked under the below mentioned objects.

ACCOUNT CODE	ACCOUNT HEAD	TOTAL EXPENDITURE (RS)
A13101	Machinery & Equipment	-
A13001	Transport	-
A13301	Office Building	-
A13901	Lines & Wires Repairs	-
	TOTAL	-

10. GOODS

Expenditure under this head represents the expenses incurred from the World Bank Funds. List of expenditures incurred under this head are directly from approved procurement plan. The following are the list of expenses incurred under this head from the IDA share of funds.

Vendor	Activity	Amount (Rs
M/s. Indus Motor Co Ltd.	Order for Filed and Fleet vehicles	7,848,000
M/s. Pak Suzuki Motors	Procurement of for Field & Fleet vehicles	2,293,000
M/s. Atlas Honda Ltd	Motor Cycle for Office use	123.309
M/s. M.A. Enterprises	Purchase of Office Furniture for Basement Staff	735,197
M/s. Synergy Corporation	Purchase of 30 KVA Generator	1,322,100
M/s. A&A Integrated Office Solutions	Video conference system with Installation	1,647,376
M/s. Five Star Printers & Stationers	UPS purchased for power back up of 4 CPU in office	44,352
M/s Talha Enterprises	Purchase of Stabilizers	201,855
	TOTAL In PKR	14,215,189

11. CONSULTING SERVICES

Expenditure under this head are against the consultants salaries, Sindh Resilience Project has hired 07 Consultants during the reporting period and expenditure under this head are against the monthly remunerations of consultants& Contract arrangements with SPR for Service Delivery at Karachi Office. Total expenditure under this head amounts to Total of **Rs 20.156 millions**

12 NON – CONSULTING SERVICES

13 no. of Contractual staff salaries for FY 2017-18 Rs.6,901,125/=.

13 OPERATIONAL COSTS

Expenditure under this head are expenses that are not recorded in Procurement Plan. Expenditure under this head are of minute nature. Sets of payments under this head represents TADA, Clearance of supplies from Port Qasim, tax payments & Routine Office Expenditures. Total expenditure recorded under this head amounts to **Rs 0.00 Millions**

Project Director
Sindh Resilience Project