

**Auditor-General of Pakistan**Special Sector Audit Wing  
Constitution Avenue

Islamabad

P131850

No.PA/FAP/Sindh/SSA/F-14/101

Dated: 30-12-2016

To,

1. The Secretary  
Economic Affairs Division, Government of Pakistan  
Pak Secretariat Block-C  
Islamabad
2. The Country Director,  
World Bank, Resident Mission  
20A, Shahrah-e-Jamhuriat  
G-5/1, Islamabad

Subject:- **FOREIGN AIDED PROJECTS (FAPs) AUDIT REPORTS**

Financial Attest Audits of the following FAP Audit Report has been conducted by this office:

| S.No | Name of Projects   | Name of Development Partners |
|------|--|------------------------------|
| 1.   | Sindh Water Sector Improvement Project                       | WB                           |
| 2.   | Sindh Global Partnership for Education                       | WB                           |
| 3.   | Sindh Barrages Improvement Phase-I Project                   | WB                           |
| 4.   | Sindh Public Sector Management Reform Project                | WB                           |
| 5.   | 2 <sup>nd</sup> Sindh Education Sector Reform Program        | WB                           |
| 6.   | Sindh Irrigated Agriculture Productivity Enhancement Project | WB                           |
| 7. ✓ | Enhanced Nutrition for Mothers and Children                  | WB                           |
| 8.   | Sindh Agriculture Growth Project (Agriculture)               | WB                           |
| 9.   | Sindh Agriculture Growth Project (Livestock)                 | WB                           |
| 10.  | Sindh Skills Development Project (BBSYDP)                    | WB                           |
| 11.  | Sindh Skills Development Project (STEVTA)                    | WB                           |



P131850



**Financial Attest Audit Report on the  
Accounts of the Enhanced Nutrition for Mothers and  
Children Project, For the Financial Year 2015-16,  
World Bank-assisted Loan No.5536**

**Auditor-General of Pakistan**



## PREFACE

The Auditor-General conducts audits subject to Article 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 Directorate General Audit Sindh conducted audit of the Enhanced Nutrition for Mothers and Children Project during 10<sup>th</sup> October, 2016 for the period 01<sup>st</sup> July 2015 to 30<sup>th</sup> June 2016 with a view to reporting significant findings to stakeholders. Audit examined the economy, efficiency, and effectiveness aspects of the Enhanced Nutrition for Mothers and Children Project. In addition, Audit also assessed, on test check basis, whether the management complied with applicable laws, rules, and regulations in managing the Enhanced Nutrition for Mothers and Children Project. The Audit Report indicates specific actions, that, if taken, will help the management to realise the objectives of the Enhanced Nutrition for Mothers and Children Project. The observations included in this report have been finalized in the light of discussions in the Exit Conference.

The Report consists of two parts. Part-I contains Auditor's Report (Audit opinion) and Financial Statements. Part-II contains Executive Summary, Management Letter and Audit Findings.

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: 29-12-2016  
Place: Karachi

  
(Azhar Hameed)  
Director General

## Abbreviations & Acronyms

|       |   |
|-------|---|
| APPM  | Accounting Policies & Procedure Manual              |
| CHWs  | Community Health Workers                            |
| DAC   | Departmental Accounts Committee                     |
| ENMCP | Enhanced Nutrition for Mothers and Children Project |
| ECNEC | Executive Committee of National Economic Council    |
| FD    | Finance Department                                  |
| GOS   | Government of Sindh                                 |
| HD    | Health Department                                   |
| HANDS | Health and Nutrition Development Society            |
| IDA   | International Development Association               |
| ICB   | International Competitive Bidding                   |
| ITB   | Instructions to Bidder                              |
| IYCF  | Infant and Young Child Feeding                      |
| LHWs  | Lady Health Workers                                 |
| NAM   | New Accounting Model                                |
| NSP   | Nutrition Support Program                           |
| PM    | Project Manager                                     |
| PDWP  | Provincial Development Working Party                |
| PPHI  | Peoples Primary Healthcare Initiative               |
| PC-I  | Planning Commission-Proforma-I                      |
| SOE   | Statement of Expenditure                            |
| SPPRA | Sindh Public Procurement Regulatory Authority       |
| WB    | World Bank  |

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**PART-I**

PROJECT OVERVIEW  
AUDITOR'S REPORT TO THE MANAGEMENT  
FINANCIAL STATEMENTS

## Project Overview

|   |   |
|---|---|
| Name of Project                         | Enhanced Nutrition for Mothers and Children Project |
| Sponsoring Authority                    | IDA   |
| Executing Authority                     | Health Department, Govt. of Sindh                   |
| Loan/ Credit Account No.                | IDA-5536PAK   |
| Project ID                              | P131850   |
| PC-I Cost (Original)                    | Rs4,117.90 (Million)                                |
| Date of Commencement                    | 2013-14   |
| Actual Date of Commencement             | 31 <sup>st</sup> January 2015                       |
| Date of Completion (as per PC-I)        | June 2016   |
| Date of Approval by ECNEC               | February 2014                                       |
| Loan Closing Date                       | December, 2018                                      |
| Loan Drawn Status in F.Y 2015-16        | Rs1019.032 (Million)                                |
| Loan Utilization Status up to June 2016 | Rs1019.032 (Million)                                |

## **Auditor's Report on the Enhanced Nutrition for Mothers and Children Project Financial Statements**

We have audited the accompanying financial statements of Enhanced Nutrition for Mothers and Children Project executed by Health Department, Government of Sindh, Karachi, Loan Agreement No.IDA5536-PK, that comprise of Statement of Receipts & Payments, Statements of Comparison of Budget & Actual together with the notes forming part thereof for the year ended June 30, 2016.

### **Management Responsibility**

It is the responsibility of project management to establish and maintain a system of internal control and prepare and present the Statement of Receipt and Payment in conformity with the requirements of Cash Basis IPSAS, Financial Reporting under the Cash Basis of Accounting Standard.

### **Auditor's Responsibility**

The responsibility of the auditor is to express an opinion on the financial statements based on the audit conducted. We conducted our audit in accordance with International Standards of Supreme Audit Institutions. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. The audit process includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. It also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

### **Opinion**

In our opinion:

- a) The financial statements present fairly, in all material respects, the cash receipts and payments by the project for the year ended 30<sup>th</sup> June 2016 in accordance with Cash Basis IPSAS, Financial Reporting under the Cash Basis of Accounting Standard.
- b) The expenditure has been incurred in accordance with the requirements of legal agreements.

Dated:29-12-2016

  
(AZHAR HAMEED)  
DIRECTOR GENERAL



## FINANCIAL STATEMENTS

- i. Statement of receipts and payments
- ii. Statement of expenditure (detailed break-up)
- iii. Notes to financial statements.

**ENHANCED NUTRITION FOR MOTHERS & CHILDREN PROJECT  
STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 30, JUNE 2016**

| <b>AMOUNTS IN PKR</b>         |  |   |  |   |
|-------------------------------|--|---|--|---|
|                               | <b>2015-16</b>   |   | <b>2014-15</b>   |   |
|                               | <b>Receipts &amp; Payments Controlled By Project ( In RS )</b> | <b>PAYMENTS MADE BY THIRD PARTIES ( In Rs )</b> | <b>Receipts &amp; Payments Controlled By Project ( In RS )</b> | <b>PAYMENTS MADE BY THIRD PARTIES ( In Rs )</b> |
| <b>RECEIPTS</b>               |  |   |  |   |
| EXTERNAL LOAN (IDA)           | 725,994,486  | -   | -  | -   |
| COUNTER PART FUNDS ( GOS )    | 123,050,000  | -   | 10,000,000   | -   |
| DIRECT PAYMENT – UNICEF       | 293,042,312  | -   | -  | -   |
| <b>TOTAL RECIEPTS</b>         | <b>1,142,086,798</b>   | <b>-</b>  | <b>10,000,000</b>  | <b>-</b>  |
| <b>PAYMENTS – GOS</b>         |  |   |  |   |
| EMPLOYEES RELATED EXPENDITURE | 17,004,680   |   |  | -   |
| TRAINING COSTS                | 24,693,625   |   |  | -   |
| OPERATIONAL COST              | 12,397,811   |   |  | -   |
| PHYSICAL ASSETS EXPENDITURE   | 42,846,077   |   |  | -   |
| CIVIL WORKS                   | -  |   | 2,661,666  | -   |
| OPERATIONS & MAINTENANCE      | 412,709  |   |  | -   |
| <b>TOTAL PAYMENTS (GOS)</b>   | <b>97,354,902</b>  |   | <b>2,661,666</b>   | <b>=</b>  |
| <b>PAYMENTS – IDA</b>         |  |   |  |   |
| Goods                         | 28,714,474   |   | -  | -   |
| Works                         | -  |   | -  | -   |
| Consultant Services           | 100,192,348  |   | -  | -   |
| Non Consulting Services       | 50,991,134   |   | -  | -   |
| Incremental Operational Cost  | 8,770,040  |   | -  | -   |
| DIRECT PAYMENT - UNICEF       |  | 293,042,312                                     | -  | -   |
| <b>TOTAL PAYMENTS (IDA)</b>   | <b>188,667,996</b>   | <b>293,042,312</b>                              | <b>=</b>   | <b>=</b>  |

*Handwritten signature:*  
Fiaz Hussain  
Asst. Dir. Disaster  
5/0 D/S Audit  
Smith Karachi.

*Handwritten signature:*  
Srk  
Programme Manager  
ENMC Project

**Statement of Comparison of Budget and Actual Expenditure**  
For the Year ended 30 June 2016

(Rupees in million)

| Particulars | Note | Budgeted Amount |       | Release | Total Expenditure | Variance |
|-------------|------|-----------------|-------|---------|-------------------|----------|
|             |      | Original        | Final |         |                   | Amount   |

**Receipts**


|                         |  |                |                |                  |                |                |
|-------------------------|--|----------------|----------------|------------------|----------------|----------------|
| External Loan (IDA)     |  | 892.30         | 892.30         | 1,019.036        | 481.710        | 537.33         |
| Counterpart Funds (GOS) |  | 153.350        | 153.350        | 123.050          | 97.354         | 25.696         |
| Sub-total               |  | <b>1045.65</b> | <b>1045.65</b> | <b>1,142.086</b> | <b>579.064</b> | <b>563.026</b> |


**Eligible expenditures Program Government of Sindh – Counterpart Funds**

|                              |  |                |                |                |               |               |
|------------------------------|--|----------------|----------------|----------------|---------------|---------------|
| Employee Related Expenditure |  | 17.810         | 17.810         | 17.810         | 17.004        | 0.806         |
| Trainings                    |  | 48.490         | 48.490         | 24.780         | 24.693        | 0.087         |
| Operational Cost             |  | 29.660         | 29.660         | 25.020         | 12.397        | 12.623        |
| Physical Assets              |  | 53.280         | 53.280         | 51.680         | 42.846        | 8.834         |
| Operations & Maintenance     |  | 3.760          | 3.760          | 3.760          | 0.412         | 3.348         |
| Sub-total                    |  | <b>153.050</b> | <b>153.050</b> | <b>123.050</b> | <b>97.354</b> | <b>25.698</b> |

**Eligible Expenditures Program – IDA ( Loan Component)**

|                              |  |               |               |                 |                |                |
|------------------------------|--|---------------|---------------|-----------------|----------------|----------------|
| Goods                        |  | 688.150       | 688.150       | 845.320         | 321.756        | 523.564        |
| Works                        |  | -             | -             | -               | -              | -              |
| Consulting Services          |  | 165.330       | 165.330       | 165.330         | 100.192        | 65.138         |
| Non Consulting Services      |  | 28.820        | 28.820        | 8.820           | 50.991         | (42.171)       |
| Incremental operational Cost |  | 10.00         | 10.00         | -               | 8.770          | (8.77)         |
| Sub-total                    |  | <b>892.30</b> | <b>892.30</b> | <b>1019.036</b> | <b>481.710</b> | <b>537.761</b> |


  
 Fida Hussain  
 Asst. Dir. Sindh  
 of Dy. Audit  
 Sindh


  
 Programme Manager  
 ENMC Project

**Enhanced Nutrition For Mothers And Children Project**

IDA Credit No. 5536-PK

**Cumulative Sources and Uses of Funds Statement**

**For the Year Ended June 2016**

|  | Notes | Cumulative at Start of Quarter | Actual for Quarter (PKR) | Actual Year-To-Date (PKR) |
|--|-------|--------------------------------|--------------------------|---------------------------|
| <b>Sources of Funds</b>  |       |                                |                          |                           |
| <b>Opening cash balance</b>  |       | <b>805,968,270</b>             | <b>805,968,270</b>       | <b>805,968,270</b>        |
| - IDA Designated Account   | 1     | 713,680,503                    | 713,680,503              | 713,680,503               |
| - Counterpart Funding – GOS  | 2     | 92,287,767                     | 92,287,767               | 92,287,767                |
| <b>Cash Receipts</b>   |       |                                |                          |                           |
| - IDA Designated Account   | 3     | 725,994,486                    | -                        | 725,994,486               |
| - Counterpart Funding – GOS  | 4     | 123,050,000                    | -                        | 123,050,000               |
| <b>Total receipts</b>  |       | <b>849,044,486</b>             | <b>-</b>                 | <b>849,044,486</b>        |
| <b>Less: Uses of funds</b>   |       |                                |                          |                           |
| <b>Goods, Equipment, Works, Consultant Services &amp; Incremental Operating Cost</b> |       | <b>43,076,216</b>              | <b>242,846,535</b>       | <b>285,922,751</b>        |
| Goods  | 10    | 2,769,565                      | 25,944,909               | 28,714,474                |
| Works  |       | -                              | -                        | -                         |
| Consultant Services  | 11    | 6,283,494                      | 93,908,854               | 100,192,348               |
| Non Consulting Services  | 12    | 149,400                        | 50,841,734               | 50,991,134                |
| Incremental Operational Cost   | 13    | 3,111,524                      | 5,658,516                | 8,770,040                 |
| Counterpart Expenditures ( GOS Share )   | 5-09  | 30,762,233                     | 66,492,522               | 97,254,755                |
| <b>Cash available less total expenditures</b>  |       | <b>805,968,270</b>             | <b>563,121,735</b>       | <b>563,121,735</b>        |
| <b>Closing cash balances</b>   |       |                                |                          |                           |
| - IDA Designated Account   |       | 713,680,503                    | 537,326,490              | 537,326,490               |
| - Counterpart Funding – GOS  |       | 92,287,767                     | 25,795,245               | 25,795,245                |
| <b>Total closing cash balance</b>  |       | <b>805,968,270</b>             | <b>563,121,735</b>       | <b>563,121,735</b>        |

**Enhanced Nutrition For Mothers And Children project**  
**IDA Credit No.5536 PK**  
**DESIGNATED ACCOUNT ACTIVITY STATEMENT**  
**For the Quarter Ended: JUNE 2016**

Currency : US Dollars

| <b>PART I</b>  |              |              |
|--|--------------|--------------|
| 1. Cumulative Advances by Bank to the end of Current Reporting Period  |              | 7,140,000.00 |
| 2. Cumulative Expenditure at the beginning of Current Reporting Period   |              | 121,105.38   |
| 3. Outstanding Advances to be accounted (Line 1 minus Line 2)  |              | 7,018,894.62 |
| <b>PART II</b>   |              |              |
| 4. Opening DA balance at beginning of Reporting Period   |              | 7,018,894.62 |
| 5. Add/Subtract: Cumulative Adjustments (if any)   | -            |              |
| 6. Advances from World Bank during Reporting Period  | -            |              |
| 7. Subtotal of Advances and Adjustments  |              | -            |
| 8. Outstanding Advances to be accounted for (Line 4 plus Line 7) *   |              | 7,018,894.62 |
| 9. Closing DA balance at the end of Current Reporting Period   |              | 5,284,490.74 |
| 10. Add/Subtract: Cumulative Adjustments (if any)  | -            |              |
| 11. Expenditure for Current Reporting Period   | 1,734,403.88 |              |
| 12. Subtotal of Adjustments and Expenditure  |              | 1,734,403.88 |
| 13. Add Line 9 and Line 12   |              | 7,018,894.62 |
| 14. Difference if any (Line 8 minus Line 13)   |              | 0            |
| <b>PART III</b>  |              |              |
| 15. Total Forecasted amount to be paid by World Bank   |              | -            |
| 16. Less Closing DA balance after adjustments  | 5,284,490.74 |              |
| 17. Imprest Cash Balance   | -            |              |
| 18. Direct payments/SC payments  |              |              |
| 19. Add Line 16 and Line 17  |              | 5,284,490.74 |
| 20. Cash Requirement from World Bank for next two reporting Periods<br>(Line 15 minus Line 18 and minus Line 19) |              | -            |

Nutrition Support Program Sindh  
Health Department Government of Sindh

ENHANCED NUTRITION FOR MOTHERS & CHILDREN PROJECT  
STATEMENT OF CASH BALANCE  
FOR THE YEAR ENDED 30, JUNE 2016

| TOTAL CASH RECIEPTS IN IDA ACCOUNT 1302-5              | <u>PKR</u>         | <u>USD</u>       |
|--|--------------------|------------------|
| TOTAL CASH RECIEPTS BY THE BANK IN DESIGNATED ACCOUNTS | 725,994,486        | 7,140,000        |
| TOTAL EXPENDITURE AS PER ACCOUNTS                      | 188,667,996        | 1,855,509        |
| TOTAL CASH RECIEPTS BY THE BANK IN DESIGNATED ACCOUNTS | <u>537,326,490</u> | <u>5,284,491</u> |

**NOTES TO THE FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED 30th JUNE 2016**

**1. THE PROJECT**

The Enhanced Nutrition for Mothers & Children Health Project Sindh covers 09 Districts of Province. The basic objective of this project is to ensure that pregnant women and children under two years of life in Sindh are able to consume essential foods and nutrient supplements and to benefit from the health services that they require to enable children to grow and reach their potential in the critical “first1000 days” from conception to the first two years of life. This is the period when most of the malnutrition takes place in Sindh and it is also the period in which most of the damage to growth and related cognitive development, which is mostly irreversible, occurs. In order to reach these objectives, the capacity of the health systems in Sindh will be strengthened in areas such as monitoring, supervision, basic communication tools for behavior change, availability of key nutrition supplies, etc. All the interventions that are proposed in this PC-1 have been delivered at some scale in Sindh and tested. The need now, which is addressed by thisPC-1, is to focus on scaling-up these interventions to a level where they will have an impact on the district-level and provincial level indicators. The Programme is sponsored and executed by Health Department, Government of Sindh and concerned Federal Ministry is Ministry of National Health Services, Regulation & Coordination. It is funded by International Development Association (IDA) and Government of Sindh. PC-1 of the Programme was approved in February 2014 with a total cost of Rs4,117.90 million, to be completed in 36 months.

**1.1 Responsible Agency**

Responsible agency for this project is Government of Sindh, Health Department with its Provincial Enhanced Nutrition for Mothers and Children Project office, Sindh Karachi with its office located in Clifton Block II House No. C 62 has been serving as the implementing agency for the project.

**1.2 Project Objective and Descriptions.**

- 1 point % per year reduction in the proportion of children less than05 years old who are stunted (height for age Z score < 2), with current provincial rate of stunting as 50%.
- A 30% reduction in the proportion of children less than 05 years with severe malnutrition (mid upper arm circumference <115mm)
- Proportion of women of reproductive age who are anemic (Hb<12g/dL) reduced from current 60% to 50%.

### **1.3 TARGETS AND ACHIEVEMENTS**

| <b>Indicators</b>  | <b>Based on</b>                | <b>Target</b> | <b>Progress up to 2016</b> |
|--|--------------------------------|---------------|----------------------------|
| 1 point % per year reduction in the proportion of children less than 05 years old who are stunted (height for age Z score <-2), with current provincial rate of stunting as 50%. | National Nutrition Survey 2011 | 47%           |                            |
| A 30% reduction in the proportion of children less than 05 years with severe acute malnutrition (mid upper arm circumference <115mm)   | National Nutrition Survey 2011 | 45%           |                            |
| Proportion of women of reproductive age who are anemic (Hb<12g/dL) reduced from current 60% to 50%.  | National Nutrition Survey 2011 | 50%           |                            |

#### **1.4 Project Life**

- (i) Project Implementation Period: 03-Years
- (ii) Effective Date: February, 2014
- Closing Date – as per PAD: June 2018

### **2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

2.1 Accounting policies and methods of computation followed for the preparation of these financial statements are inconsistent in dealing with items which are considered material for the Enhanced Nutrition for Mother & Children Project Financial Statements for the year ended June 30, 2016

#### **2.2 Management Assertion on use of Funds**

The cash/funds received and payments for the project during the period ended June 30, 2016 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, 2016 is as under:

(Rupees in million)

| Receipts | 2015-16 |
|----------|---------|
| 2014-15  | 10,000  |
| 2015-16  | 123.050 |

#### 1. **RECEIPTS FROM IDA & GOS FOR YEAR JUNE 2016**

The position of funds applications ending June 30, 2016 is as under:

(Rupees in Million)

| S. No. | Releases during the | Name of Agency | Amount          |
|--------|---------------------|----------------|-----------------|
| 01.    | 2015-16             | GOS            | 123.050         |
| 02.    |                     | IDA            | 1019.036        |
|        | <b>Total</b>        |                | <b>1142.086</b> |

#### 4.1 **The Assets Costs**

Total Assets purchased amounted to Rs 42,846 during the year 2015-16

## 1.2. GOVERNMENT OF SINDH FUNDS RECEIVED AND EXPENDITURE

| Budget & Expenditure Statement for FY 2015-16 – Counterpart Funds |   |                              |                               |                              |                        |                        |
|---|---|------------------------------|-------------------------------|------------------------------|------------------------|------------------------|
| ACCOUNT CODE  | ACCOUNT HEAD                            | AMOUNT SANCTIONED (RS) DRO I | AMOUNT SANCTIONED (RS) DRO II | Total AMOUNT SANCTIONED (RS) | TOTAL EXPENDITURE (RS) | BUDGET UNUTILIZED (Rs) |
| A03970  | Others                                  | 700,000                      | 330,000                       | 1,030,000                    | 768,668                | 261,332                |
| A03903  | Conference/Seminars/Workshops/Symposium | 7,050,000                    | 17,730,000                    | 24,780,000                   | 24,693,625             | 86,375                 |
| A01106  | Pay of Contract Staff                   | 8,472,000                    | 9,338,000                     | 17,810,000                   | 17,004,680             | 805,320                |
| A09201  | Hardware                                | 1,520,000                    | -                             | 1,520,000                    | 965,115                | 554,885                |
| A09203  | I.T. Equipment                          | 3,290,000                    | 2,210,000                     | 5,500,000                    | 4,705,775              | 794,225                |
| A09106  | Plant & Machinery                       | 350,000                      |                               | 350,000                      | -                      | 350,000                |
| A09202  | Software                                | 2,000,000                    |                               | 2,000,000                    | 93,582                 | 1,906,418              |
| A09470  | Others                                  | 700,000                      | 1,000,000                     | 1,700,000                    | 899,651                | 800,349                |
| A09601  | Plant & Machinery                       | 1,220,000                    | 3,360,000                     | 4,580,000                    | 3,428,888              | 1,151,112              |
| A09701  | Furniture & Fixture                     | 2,880,000                    |                               | 2,880,000                    | 2,042,566              | 837,434                |
| A13101  | Machinery & Equipment                   | 450,000                      | 1,050,000                     | 1,500,000                    | 66,420                 | 1,433,580              |
| A03807  | P.O.L Charges                           | 2,000,000                    | 5,440,000                     | 7,440,000                    | 571,845                | 6,868,155              |
| A13001  | Transport                               | 200,000                      | 1,360,000                     | 1,560,000                    | 93,541                 | 1,466,459              |
| A03303  | Electricity                             | 900,000                      | 900,000                       | 1,800,000                    | 416,471                | 1,383,529              |
| A03301  | Gas                                     | 30,000                       |                               | 30,000                       | 2,140                  | 27,860                 |
| A03202  | Telephone & Trunk Calls                 | 140,000                      | 60,000                        | 200,000                      | 74,330                 | 125,670                |
| A03270  | Others                                  | 260,000                      | 310,000                       | 570,000                      | 399,574                | 170,426                |
| A09501  | Purchase of Transport                   | 33,150,000                   | -                             | 33,150,000                   | 30,710,500             | 2,439,500              |
| A03901  | Stationery                              | 2,000,000                    | 1,000,000                     | 3,000,000                    | 1,878,216              | 1,121,784              |
| A03201  | Postage & Telegraph                     | 150,000                      |                               | 150,000                      | 2,777                  | 147,223                |
| A03905  | Newspapers                              | 238,000                      | 262,000                       | 500,000                      | 32,370                 | 467,630                |
| A03902  | Printing & Publication                  | 1,000,000                    | 1,000,000                     | 2,000,000                    | 404,547                | 1,595,453              |
| A03805  | Travelling Allowance                    | 1,000,000                    | 1,000,000                     | 2,000,000                    | 1,932,211              | 67,789                 |
| A13301  | Office Building                         | 500,000                      |                               | 500,000                      | 162,362                | 337,638                |
| A03907  | Advertising & Publicity                 | 1,000,000                    | 500,000                       | 1,500,000                    | 1,114,663              | 385,337                |
| A13901  | Lines & Wires Repairs                   |                              | 200,000                       | 200,000                      | 90,386                 | 109,614                |
| A03402  | Rent for Office Building                | 4,800,000                    | -                             | 4,800,000                    | 4,799,999              | 1                      |
|   | <b>TOTAL</b>                            | <b>76,000,000</b>            | <b>47,050,000</b>             | <b>123,050,000</b>           | <b>97,354,902</b>      | <b>25,695,098</b>      |

### 1.3. IDA FUNDS RECEIVED AND EXPENDITURE

| SR No. | Source of Funds  | Amount Released – USD | Amount Released – PKR Millions | Expenditure – PKR Millions | Expenditure – USD   |
|--------|--|-----------------------|--------------------------------|----------------------------|---------------------|
| 1      | International Development Association – IDA                              | 7,140,000             | 725.99                         | 188.667                    | 1,855,509           |
| 2      | International Development Association – IDA ( Direct Payment to UNICEF ) | 2,793,672.74          | 293.042                        | 293.042                    | 2,793,672.74        |
|        | <b>TOTAL For IDA</b>   | <b>9,933,672.74</b>   | <b>1019.032</b>                | <b>481.709</b>             | <b>4,649,181.74</b> |

*Sd-*  
Programme Manager  
Enhanced Nutrition for Mothers  
& Children Project

5. **EMPLOYEES RELATED COSTS**

Total 43 No of Employees are hired by the Program against which total expenditure of Rs 17.004 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.

| <b>Object Head</b> | <b>Object Classification</b> | <b>Amount Rs</b>  |
|--------------------|------------------------------|-------------------|
| A03970             | Others                       | 768,668           |
| A03807             | P.O.L Charges                | 571,845           |
| A03303             | Electricity                  | 416,471           |
| A03301             | Gas                          | 2,140             |
| A03202             | Telephone & Trunk Calls      | 74,330            |
| A03270             | Others                       | 399,574           |
| A03901             | Stationery                   | 1,878,216         |
| A03201             | Postage & Telegraph          | 2,777             |
| A03905             | Newspapers                   | 32,370            |
| A03902             | Printing & Publication       | 404,547           |
| A03805             | Travelling Allowance         | 1,932,211         |
| A03907             | Advertising & Publicity      | 1,114,663         |
| A03402             | Rent for Office Building     | 4,799,999         |
|                    | <b>TOTAL</b>                 | <b>12,397,811</b> |

7. **PHYSICAL ASSETS COSTS**

Cost of Physical Assets are accumulated to the Total of Procurement made by the Program. Physical Assets are accounted for under object code A09. Details of Expenditure booked under this head comprises of following object heads.

| <b>ACCOUNT CODE</b> | <b>ACCOUNT HEAD</b>   | <b>TOTAL EXPENDITURE (RS)</b> |
|---------------------|-----------------------|-------------------------------|
| A09201              | Hardware              | 965,115                       |
| A09203              | I.T. Equipment        | 4,705,775                     |
| A09106              | Plant & Machinery     | -                             |
| A09202              | Software              | 93,582                        |
| A09470              | Others                | 899,651                       |
| A09601              | Plant & Machinery     | 3,428,888                     |
| A09701              | Furniture & Fixture   | 2,042,566                     |
| A09501              | Purchase of Transport | 30,710,500                    |

|  |              |            |
|--|--------------|------------|
|  | <b>TOTAL</b> | 42,846,076 |
|--|--------------|------------|

8. **TRAINING COSTS**

Trainings forms a major component of this project. Expenses under this head are booked under Accounting head A03903. Total amount of Rs. 24.693 was incurred during the year 2015-16

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 | 66,420                 |
| A13001       | Transport             | 93,541                 |
| A13301       | Office Building       | 162,362                |
| A13901       | Lines & Wires Repairs | 90,386                 |
|              | <b>TOTAL</b>          | 412,709                |

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.

| Activity  | Amount (Rs)       |
|---|-------------------|
| Office Equipment  | 2,769,565         |
| Provision of supplies and equipment for Outpatient Therapeutic Programme (OTP) under CMAM | 25,829,199        |
| Printing of Quarterly Newsletter  | 115,710           |
| <b>Total</b>  | <b>28,714,474</b> |

11. **CONSULTING SERVICES**

Expenditure under this head are against the consultants salaries, Nutrition Support Program Sindh has hired 07 Consultants during the reporting period and expenditure under this head are against the monthly remunerations of consultants. Total expenditure under this head Rs 100.192 million

12. **NON – CONSULTING SERVICES**

Expenditure under this head includes major expenditure of payments made to NGOs i.e of Umerkot & Tharparker. Total payments made under this head Rs 50.991 million

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 represent TADA, Clearance of supplies and tax payments. Total expenditure recorded under this head amounts to Rs 8.770 million

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[Signature]

*Signature*  
**Programme Manager  
Enhanced Nutrition for Mothers  
& Children Project**