

Performance Audit Report
on
Land Administration & Revenue
Management Information System (LARMIS)
Board of Revenue
Government of Sindh, Karachi
Audit Year 2021-22

(Financial Years 2011-12 to 2016-17)



AUDITOR-GENERAL OF PAKISTAN

**SERVING THE NATION BY PROMOTING ACCOUNTABILITY, TRANSPARENCY AND GOOD GOVERNANCE
IN THE MANAGEMENT AND USE OF PUBLIC RESOURCES**

FOR THE CITIZENS OF PAKISTAN

PREFACE

The Auditor-General of Pakistan conducts audits subject to Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with sections 8 and 17 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001. The performance audit of Land Administration & Revenue Management Information System (LARMIS) was carried out accordingly.

The Directorate General of Audit Sindh conducted audit of Land Administration & Revenue Management Information System (LARMIS), Karachi during May 2022 for the period of 2011-12 to 2016-17 with a view to reporting significant findings to stakeholders. Audit examined the economy, efficiency and effectiveness aspects of the LARMIS. In addition, audit also assessed on test check basis whether the management complied with applicable laws, rules, regulations and procedures. Audit report indicates specific actions that, if taken, may help the management strengthening the internal controls to achieve the intended purpose.

The observations included in this report have been finalized in light of discussion in the exit conference meeting. However, DAC meeting was not convened despite reminders in August, 2022, September, 2022 and April, 2023.

The Audit Report is submitted to the Governor of Sindh in pursuance of the Article 171 of the Constitution of the Islamic Republic of Pakistan 1973, for causing it to be laid before the Provincial Assembly.

Dated:
Islamabad

(Muhammad Ajmal Gondal)
Auditor-General of Pakistan

TABLE OF CONTENTS

PREFACE

ABBREVIATIONS & ACRONYMS	i
EXECUTIVE SUMMARY	v
1. INTRODUCTION	1
2. AUDIT OBJECTIVES	8
3. AUDIT SCOPE AND METHODOLOGY	8
4. AUDIT FINDINGS AND RECOMMENDATIONS	9
4.1. Organization and Management	9
4.2. Financial Management	25
4.3. Procurement and Contract Management	33
4.4. Construction and Works.....	44
4.5. Assets Management.....	49
4.6. Overall Assessment.....	52
5. CONCLUSION:	53
ACKNOWLEDGEMENT	54
ANNEXES	55

ABBREVIATIONS & ACRONYMS

A&F	Admin & Finance
A.G.	Accountant General
AD	Administrative Department
ADB	Asian Development Bank
ADP	Annual Development Plan
AOS	Accounting Outsourcing Services
ASR	Automation of Stamps and Registration
BOR	Board of Revenue
BPM	Business Process Mapping
BPR	Business Process Reengineering
BPS	Basic Pay Scales
C.M.	Chief Minister
CD	Compact Disk
CISCO	Computer Information System Company
DAC	Departmental Accounts Committee
DAO	District Account Office
DBMS/RDBMS	(Relational) Data Base Management System
DCs	Deputy Commissioners
DD	Deputy Director
DDO	Drawing & Disbursing Officer
DIG	Deputy Inspector General
DR	Dispatch & Receive
DRC	Disaster Recovery Center
E&D	Efficiency & Discipline
EFU	Eastern Federal Union
FD	Finance Department
GB	Gigabyte
GFR	General Financial Rules
GIS	Geographic Information System
HR	House Rent
HRD	Human Resource Development

HRM	Human Resource Management
HSD	High Speed Diesel
I.G.	Inspector General
ICT	Information & Communication Technology
ID	Identification
INTOSAI	International Organization of Supreme Audit Institutions
IPF	Information Processing Facilities
IS	Information System
IT	Information Technology
KESC	Karachi Electric Supply Company
KE	Karachi Electric
KPIs	Key Performance Indicators
LARMIS	Land Administration and Revenue Management Information System
M & E	Machinery & Equipment
MBs	Measurement Books
NADRA	National Database & Registration Authority
NDA	Non-disclosure agreement
NESPAK	National Engineering Services Pakistan
NOC	Network Operations Center / No-Objection Certificate
NTC	National Telecommunication Corporation (Pakistan)
O.M.	Observation Memo
P&D	Planning & Development
PAO	Principal Accounting Officer
PC-I	Planning Commission Form-I
PC-IV	Planning Commission Form-IV
PD	Project Director
PDWP	Provincial Development Working Party
PMP	Project Management Professional
PMU	Project Management Unit
POL	Petrol, Oil & Lubricants
PRC	Provincial Record Cell
PSC	Property Service Centers
PTCL	Pakistan Telecommunication Company Limited

R&S	Reform Wing & Special Cell
REMIS	Revenue Management Information System
RPR	Rural Property Record
S&GAD	Services and General Administration Department
SAN	Storage Area Network
SGA&CD	Services, General Administration & Coordination Department
SHMA	Sidat Hyder Morshed Associates Pvt. Limited
SMBR	Senior Member Board of Revenue
SOPs	Standard Operating Procedures
SPPRA	Sindh Public Procurement Regulatory Authority
SPV	Special Purpose Vehicle
SRB	Sindh Revenue Board
SRS	System Requirement Specification
SST	Sindh Sales Tax
TB	Terabyte
UPR	Urban Property Record
XEN	Executive Engineer

EXECUTIVE SUMMARY

The Director General of Audit Sindh conducted audit of Land Administration & Revenue Management Information System (LARMIS), Karachi, from May 6th to May 22nd, 2022. The main objective of the audit was to assess whether the resources were being managed with due regard to economy, efficiency, and effectiveness and to review compliance with applicable rules, regulations, and procedures. The audit was conducted in accordance with the INTOSAI Auditing Standards.

Pakistan has a land administration system inherited from the British era, involving rules and regulations regarding the sale, purchase, and use of land resources, mainly linked to the collection of land tax. The present land legislation, which is constituted mainly of the Land Revenue Act (1967) and the Registration Act (1908), does not profess to provide for an estate certificate of title to land under the aegis of a public authority. The records of rights and other documents based on the land records, by virtue of provisions in land laws, are presumed to be accurate. Keeping in view land-related legislation, the computerized land record facility for provision of scanned records of mutations has been initiated since October 2010. Covering initially District Hyderabad, Jamshoro & Tando Mohammad Khan, and would be extended to 08 other Districts of the Province till June 30th, 2015.

The Government of Sindh has established the first ever Tier-III Data Centre at Revenue House, Clifton, Karachi, to house computerized land records of the province. A Disaster Recovery Centre has also been established at the Directorate of Settlement Survey & Land Records, Hyderabad, to provide backup support in case of an unfortunate incident at the Data Centre, Karachi. The total land revenue record of the province consists of 5,979 dehs, out of which a record of 5,680 dehs was computerized. The construction of 11 Facilitation Service Centres has been completed, and these centres have been made functional.

Key findings

- i. Non-provision of record and denial to access the computer system data, which rendered the expenditure/workings unaudited.
- ii. Non-attainment of targets.
- iii. Time and cost overrun.
- iv. Non-posting / hiring of project management professionals.
- v. Non-implementation of activity schedule provided by the consultant.
- vi. Mis-procurement in hiring of consultancy services and purchase of goods.
- vii. Irregular payments made by way of split-up of expenditure.
- viii. Non-recovery of government taxes.
- ix. Selection of inappropriate location for data centre with humid/dewy environment.

Recommendations

The management is required to:

- i. produce relevant records and give access to computer system data.
- ii. share up-to-date progress of achieved targets.
- iii. justify the time and cost overruns.
- iv. adopt the human resource policies in line with government rules.
- v. comply with SPPRA Rules to avoid mis-procurement of goods and services.
- vi. adhere to the recommendations of the consultants / third party auditors for improvement.
- vii. affect the recoveries from the concerned.

1. INTRODUCTION

The Directorate General of Audit Sindh conducted Audit of Land Administration & Revenue Management Information System (LARMIS), Karachi, from May 6th to May 22nd, 2022. The main objective of the audit was “to assess whether the matters/resources were being managed with due regard to economy, efficiency, and effectiveness and to review compliance with applicable rules, regulations, and procedures” for the financial years 2011-12 to 2016-2017.

1.1. Background of the LARMIS, Karachi

According to the Rules of Business assigned to the Board of Revenue Sindh, some of the important functions relevant to the project are:

1. Land Laws
2. Land Utilization
3. Land Revenue Administration, including;
 - Assessment and Collection of Land Revenue, Development Cess and Surcharges thereon, and Collection of Water Rate,
 - Land Surveys and Records of Rights, including restriction over Transfer of Titles,
 - Laws regarding Land Tenure, relations between Landlords and Tenants, etc.
4. Registration of deeds and documents, including registration fees.
5. Stamps and Court fees, Judicial and non-judicial.
6. Settlement and re-assessment.

All these functions are carried out on the basis of physical record that is marred with inaccuracies, distortions, and invalid entries and has become a pretext of distortion by the Revenue staff, thus hampering smooth dispensation of the Government work and providing a desirable level of customer/public satisfaction.

A computerized data base with central repository would ensure the integrity of the revenue records, enhance the value of public properties, and protect the property

rights of people. This database and customized software would be capable of generating all necessary property related documents of rural and urban areas of Sindh, like sale certificates, *Fardi*, *ghat wadh* etc. as well as recording all mutations, transactions through registered deeds and updating the revenue record with respect to its ownership and usage.

The overall objectives are aimed at significantly improving the record-keeping in revenue transactions through Land Administration and Revenue Management Information System (LARMIS) in all the districts of Sindh.

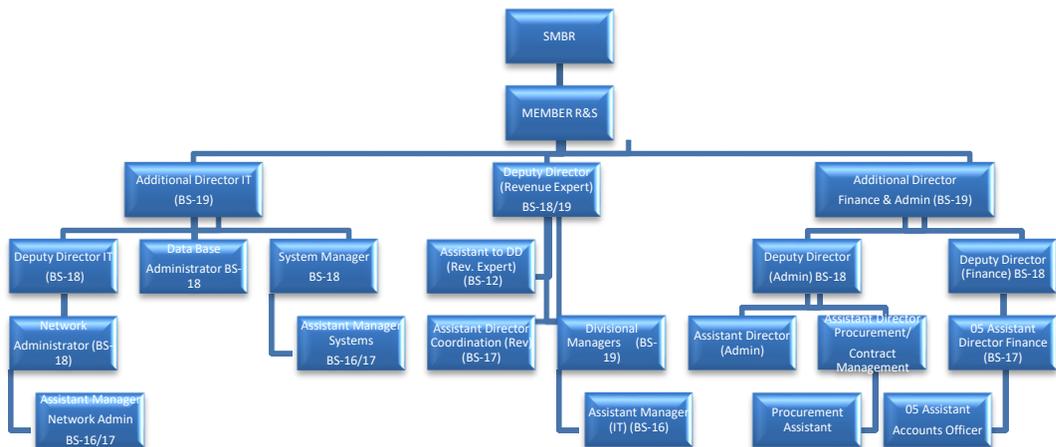
The proposed project will bring the required transparency in the whole revenue administration and land record. The proposed system aims to establish a one window operation in revenue administration, as any applicant will be moving his/her application for issuance of any certificate, registration deed, or recording any change in the record, through information centers established in every district all over Sindh. Such application or transaction deed shall be electronically processed through an automated system catering to verification of titles and pecuniary interest of the government attached with the property under transaction.

A web-based system would enable a common citizen or a farmer to have access to required information without any hassle. The system would also have the provision to cater to the needs of banks and Courts in adjudicating matters raised before it in litigations, as these would be able to get the verification of all records by having the required access to the database. The data centers would provide the essential verticals for expanded service delivery options to the public, including agricultural loans, collateral, crop insurance, and the purchase of agricultural and industrial equipment.

The transparency so introduced would alleviate the monopoly and restriction over land and revenue information and reduce the occurrences of encroachment over government land and property. The facilitation to banks would help genuine farmers obtain loans against verifiable collateral. The public in general would benefit from the proposed computerization more as it would enhance the authenticity and credibility of their land asset records, which would help alleviate poverty with an improved access of financial resources to the community through the banking sector. The system will provide a platform for access to all relevant services in the rural agriculture sector.

In the light of approved PC-1, a Project Management Unit (PMU) has already been established with the purpose of providing support in planning, coordinating, implementation, and monitoring of this project. However, considering the expanded scope and scale of the project, there is a strong need to enhance the capacity of PMU to execute the project successfully.

1.2. Project Organogram



1.3. Time phasing:

1. PC-I 2004-2008:

The initial PC-1 was approved in 2004-05 by PDWP in its meeting held on 31.12.2004 at a total cost of Rs 74.936 million. The project carried an allocation of Rs 0.50 million in ADP 2004-05, but no funds were released during that year.

2. PC-I 2008-2011:

The Revised PC-I was approved by the PDWP in its meeting held on 26/01/2008 at the cost of Rs 921.812 million. The revised PC-1 was proposed with limited scope of REMIS. It had very limited scope and was ill conceived. Moreover, due to discontinued leadership & funding, only a

project management unit was established under the project in 2011 and no other progress could be achieved.

3. PC-I 2011-2016:

Another Revision of PC-I was approved by the PDWP in its meeting held on 24/11/2011 at the cost of Rs 4,305.76 million and it received assent of the Honorable C.M Sindh on 30th December 2011. The revised PC-1 was proposed to replace the limited scope of earlier project of REMIS with that of LARMIS.

4. PC-I 2011-2016:

The Re-Revised PC-I was approved by the PDWP in its meeting held on 16/03/2015 at the enhanced cost of Rs 4,997.453 million. The re-revised PC-1 was proposed to enhance the scope of earlier PC-Is.

**1.4. Project details:
Vision:**

To develop a system of effective mutations of different kinds viz: inheritance, sale, gift, mortgage, redemption, attachment grants, court orders etc and develop system of revenue assessment and collection through multiple channels.

Project Objectives:

- Maintenance of Record of Rights (Ownership Title) through Electronic Documentation
- Computerization and Generation of all Revenue/Village Forms, Taluka Forms and District Forms
- Development of software to computerize urban property records and registration of deeds related to and property transactions
- Execution of efficient mutation process
- Database to provide means for effective planning and accurate taxation and reliable mode of information to help resolve land dispute as well as making provision for a real-time updating of record,
- Improvement in Land Record, service delivery and transparency
- Sharing information electronically among all stakeholders and provision of prescribed information on website
- Support to agriculture credit system and providing investment opportunities to Banking Sector,
- Integration of LARMIS with urban property records and registration deeds related to land and property transactions
- Development of a Customized Software and a database (LARMIS) linked with the land GIS and its integration with the digitizing of land cadaster under directorate of survey & settlement. The system will provide customized software to generate automated reports, up-dation of data, record of rights and mutations. The same will be accessible through the ongoing development of GIS platform.
- Institutional Development and Capacity Building of Revenue officers / officials under HRD plan.
- Creation of public awareness to maximize the benefits from the project.

1.5. System Details of LARMIS

Category of information	Information
1. Name of the organization:	Project Management Unit – Board of Revenue Sindh
2. Data collected on:	May 2022
3. Name of the IT Application & broad functional areas covered by the IT Application:	<ol style="list-style-type: none"> 1. Issuance of Computerized copy of Land Record 2. Official Web portal for Land Record Search (sindhzameen.gos.pk) 3. “Sindhzameen” a mobile application for land records <p>The applications are providing the services to search land record. Issuance of Computerized copy component is running at all 27 service Centers of Sindh from where land record on security papers can be received in a short time and respectable manner</p>
4. Location(s) of the IT system installation(s)?	The software is installed at Data Centre, Karachi and Disaster Recovery Centre, Hyderabad and can be accessible from all People’s Service Centers of Sindh
5. IT system architecture:	Client Server
6. Software used:	
Operating system (s)	Microsoft Windows 2012 server
Network software	CISCO Prime
DBMS/RDBMS	MS SQL Server 2014 Enterprise
Front end tool	MS Visual Studio
Programming Language(s)	C#
7. Date on which the system made operational	April 2016
8. Total investment on the IT system project:	
Hardware items	596 million (27 Peoples Service Centers, Data Centre at Karachi and Disaster Recovery Centre, Hyderabad, PMU @ Karachi, Call Centre & Committee Room @ Karachi)
Proprietary software	Rs 4.1 million
Application System development cost	Rs 289.123 million
Man power training cost	The end user training has been conducted in the Committee Room of Project Management Unit, Board of Revenue Sindh by the technical team of Board of Revenue Sindh
9. The average volume of transactional data generated on a monthly basis	7.2 TB + 200 GB + 50 GB = 7.45 TB 7.45 TB Data set with three copies that makes 22.35 TB Growth: 70 GB per month
10. application to transmit/receive data to/from other organizations:	This software uses “Verisys” service from NADRA to verify identity of applicants/ID cards

11. Input of the system	1. Past data pertaining to 1985 and onwards, through 09 Data Entry firms, in shape of forms which include Land Register, V.F-I, Village Form (VF-II), Village Form (VF-VI), Village Form (VF-VIIA), Village Form (VF-VIIB) of every Deh, as well as urban property record viz. property registers, city survey property cards
12. Outputs of the system	1. Computerized land record of ownership right (Village Form (VF-II), Village Form (VF-VIIA), Village Form (VF-VIIB)) with security features

1.6. Capital cost/Expenditure:

(Rs. in Million)

ADP				Directorate (KQ2058 & KQ5166)		
Financial Year	Allocation as per PC-I	Releases	Expenditure	Financial Year	Releases	Expenditure
2011-12	151.454	524.250	151.454	2016-17	635.212	544.045
2012-13	1,072.113	1,218.860	1,072.113	2017-18	809.895	625.164
2013-14	1,579.805	1,617.586	1,579.805	2018-19	565.653	279.844
2014-15	811.018	867.301	811.018	2019-20	740.136	238.193
2015-16	1383.063	828.262	429.107	2020-21	614.839	328.605
Total	4,997.453	5,056.259	4,043.497		3,365.735	2,015.851

2. AUDIT OBJECTIVES

The audit had the following objectives:

- i. Whether resources were managed economically, efficiently, and effectively to achieve project objectives.
- ii. Whether the funds provided were spent on the purpose for which they were provided in transparent manner.
- iii. Whether the management succeeded in implementation of strategy for each intended objective with expected outcomes.
- iv. Whether the land record was preserved and computerized as intended.
- v. To assess whether procurement was made in light of SPPRA and the organization's assets were being safeguarded.
- vi. Ascertain whether appointments were made as per requirement rules applying proper procedure and on open merit basis.

3. AUDIT SCOPE AND METHODOLOGY

- i. The assignment of performance audit was conducted at the Directorate of LARMIS, Clifton, Karachi.
- ii. The audit reviewed project documents and held focus group discussions with the management and team, and undertook physical visits of the Property Service Centers (PSCs).
- iii. The audit scrutinized design and operational performance of the project.
- iv. The audit evaluated the overall requirements, benefits and flaws in the IT system.

4. AUDIT FINDINGS AND RECOMMENDATIONS

4.1. Organization and Management

4.1.1. Inefficient management of BOR – Rs 4,043.497 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 Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that an expenditure of Rs 4,043.497 million had been incurred on LARMIS project since 2011-12 to 2015-16 (Project period). The project was required to be initiated in 2004-05 but could not be started. During 2011-12, execution of the project was started in compliance of special presidential and honorable court's orders. There was no consistency in postings against managerial posts. The recruitment of contractual / contingent staff was made throughout the project which indicates lack of planning and commitment. The details of expenditure incurred is given as under;

(Rs. in Million)

Financial Year	Allocation as per PC-I	Releases	Expenditure
2011-12	151.454	524.250	151.454
2012-13	1,072.113	1,218.860	1,072.113
2013-14	1,579.805	1,617.586	1,579.805
2014-15	811.018	867.301	811.018
2015-16	1,383.063	828.262	429.107
Total	4,997.453	5,056.259	4,043.497

Audit is of the view that due to weak planning and late implementation, public interests were not safeguarded and project was prevented from achieving benefits within due course of time.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

Audit recommends justification besides fixing of responsibility against the person(s) at fault.

(O.M.#12)

4.1.2. Unjustified huge variation in re-revised PC-I – Rs 1,586.945 million

The revision of PC-I was made in 2011 at the cost of Rs 4,305.76 million to replace the limited scope of earlier project of REMIS with that of LARMIS. Later on, the re-revised PC-I was got approved in 2015 at the enhanced cost of Rs 4,997.453 million. The re-revised PC-1 was proposed to enhance the scope of earlier PC-Is.

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that an amount of Rs 1,586.945 million was enhanced in revised PC-I. The planning by the management was not understood as the PC-I was revised three times. The provisions were fixed in re-revised PC-I without disclosure of genuine rationale. The re-revision was made for provision of cost of 27 PSCs including required machinery without evaluation of efficient outcomes (these PSCs were established to issue land ownership documents to general public).

(Rs. in Million)

S. #	Major Items of PC-1	Total	PC-I Revised Total	Excess provisions
1	Capacity Enhancement of PMU/Field Offices	20.070	67.566	47.496
2	Pay and allowance of Technical Staff of PMU/Field Offices	54.842	335.708	280.866
3	Purchase of Vehicles	27.550	27.950	0.400
4	Procurement / installation and operationalization of Data Center and Disaster recovery Centre including users training	410.000	885.000	475.000
5	Legal consultancy	20.000	21.000	1.000
6	Supply of Hardware, networking, Satellite connectivity and fire suppression system along with surveillance system for facilitation centers in 27 districts of Sindh and capacity enhancement of PRC Hyderabad.	0	520.000	520.000

(Rs. in Million)

S. #	Major Items of PC-1	Total	PC-I Revised Total	Excess provisions
7	Operational cost of 27 Facilitation Centers	0	32.233	32.233
8	3 rd Party Evaluation of Fully functional LARMIS	0	20.000	20.000
9	Media Consultancy	0	24.000	24.000
10	Facilitation Centers cost	526.680	712.630	185.950
	Total	1,059.142	2,646.087	1,586.945

Audit is of the view that the enhanced provisions in re-revised PC-I were made without assessing genuine requirements and efficient outcomes.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

Audit recommends justification besides fixing of responsibility against the person(s) at fault.

(O.M.#09)

4.1.3. Non-production of record

According to Section 14 (2) of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete and a timely manner as possible. Further, any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under Efficiency & Discipline Rules.

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, following record was not provided to audit despite several verbal and written requests;

1. Access to computerized record/system was not provided.
2. Record of revenue generated
3. Details regarding contingency bills as attached and pay record for the years 2011-12 to 2013-14
4. Record of damaged security papers along with calculated losses

5. Information as requested through several Proformas (few were produced)
6. Minutes of meetings of the steering committee
7. Status of activities performed including construction of PSCs, consultancies, contracts, etc. w.e.f. 2011-12 to 2016-17 (Target and achievements)
8. Achievement of objectives and KPIs defined in re-revised PC-I
9. Tender files (only few contractors/consultants files were produced)
10. Record of foreign trainings provided to the staff except by M/s Zahra Communication
11. Complete assessment reports of consultant M/s SHMA
12. The access to the computer system (access to display data entered, internal checks devised during data entry, processing, saving and final reporting, search for duplicate entries, overall process from data entry to reporting, debugging tools, etc.)
13. Record of policies framed (25 Nos) as recommended by M/s SHMA at page 12 of the Assessment report on “IT Strategy & Policies”
14. Production of assessment reports of M/s SHMA except two reports which were produced on ‘IT Strategy & Policies’ and ‘Network Architecture & Vulnerability assessment’.
15. Progress reports of record scanned (monthly/quarterly/yearly reports)
16. The initial date of entry of land record in the computer system by head office
17. List of reports generated through the computer system
18. Name of record scanned / computerized
19. List of vehicles and fleet/corporate cards
20. Survey report of land to be computerized including survey numbers and deh numbers of each district /Taluka and actual land computerized in record.
21. Record of Special Purpose Vehicle (SPV)
22. The starting date of operational activities / functioning date of the data centers, DRC, PSCs, PRC etc.
23. Year-wise target achievement reports

Audit is of the view that non production of record for audit is a serious lapse on the part of management.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

Audit recommends production of record and justification besides fixing of responsibility against the person(s) at fault.

(O.M.#13)

4.1.4. Non-achievement of target of SPV

The proposed project in revised PC-1 includes establishment of a **Special Purpose Vehicle (SPV)** which was to negotiate with BOR to acquire rights of exclusive access to the database on established terms and conditions and assist in providing quality service delivery to the public through data accessibility. Alternatively, as decided in meeting chaired by Chief Secretary Sindh services of core technical staff already enlisted in the HR Sheet of the Project (At page No.44) would be hired to manage operation of these facilitation centers till establishment of SPV.

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that there was provision in PC-I for establishment of SPV (Special Purpose Vehicle) company but the said target was not achieved by the management. In relation to drafting of guiding rules in respect of SPV, an amount of Rs 1.5 million was paid to M/s Zamir & Malik, legal consultant, which was wasted as the consultant could not accomplish the task. Resultantly, the PMU kept facing burden due to hiring of employees at each PSC/DRC.

Audit is of the view that the management failed to achieve its planned target of SPV which was required to replace the operations of PSCs.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

Audit recommends justification besides fixing of responsibility against the person(s) at fault.

(O.M.#14)

4.1.5. Non-achievement of targets of PC-I

Following are the main/few objectives of project Land Administration & Revenue Management Information System (LARMIS) as described in PC-I:

- i) The proposed project will bring the required transparency in the whole revenue administration and land record. The proposed system aims to establish a one window operation in revenue administration, as any applicant will be moving his/her application for issuance of any certificate, registration deed, or recording any change in the record of right through information centers established in every District all over Sindh.
- ii) The project is directly related to the functions of the Board of Revenue, Sindh and following specific objectives were to be achieved through this project:
 - a. Maintenance of Record of Rights (Ownership Title through Electronic Documentation)
 - b. Computerization and Generation of Revenue / Village Forms, Taluka Forms and District Forms.
 - c. Development of Software to computerize urban property records.
 - d. Development of Software to computerize registration of deeds and property transactions.
 - e. Execution of efficient mutation process.
 - f. Integration of LARMIS with urban property records and registration deeds related to Land and Property transactions.

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that various objectives and KPIs, as defined in PC-I, were not achieved by the management (details are at **Annex-A**). The PC-IV was prepared and submitted to P&D department (date of submission was not disclosed) but the achievements disclosed were not in line with the objectives and KPIs defined in the PC-I. Due to which, the achievement of desired targets could not be ascertained by the audit from PC-IV.

Audit is of the view that the management failed to achieve its planned objectives due to weak administrative and financial management.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

Audit recommends justification besides fixing of responsibility against the person(s) at fault.

(O.M.#15)

4.1.6. Time overrun and Cost overrun

As transcribed from the PC-I, page # 07, this PC-1 has been revised in the light of Presidential directives dated 14th September 2011, to immediately undertake computerization of land and property records in a comprehensive way and to complete the same by 31st December 2012.

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, as per PC-IV it was observed that the the project was required to be concluded till 31st December 2012 but actually it was completed till 30th June 2016 and PC-I was revised for three times. It was revised and re-revised with the change in overall scope of the project (from REMIS to LARMIS) as well as increase in the cost of the project (from Rs 74.936 million to Rs 4,997.453 million). The project faced time overrun as the targets could not be achieved in stipulated time which subsequently led to the cost overrun.

Audit is of the view that the management failed to plan specific and comprehensive objectives which caused revisions from time to time and also resulted in enhancement of costs.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

Audit recommends justification besides fixing of responsibility against the person(s) at fault.

(O.M.#16)

4.1.7. Non-implementation of activity schedule provided by the consultant M/s FINCON

As per Project Initiation Document (Study report for improvement of BoR) the services of a team of consultants, the FINCON Team, was hired by Ministry of Finance & State Bank of Pakistan with the assistance of ADB in 2009 to assist BOR in conceptualization, identification of gaps, and recommendation of a Road Map for successful completion of this project and achieve its objectives. The FINCON team recommended activity schedule to be devised for smooth and step-wise transformation of system.

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that the management did not implement proposed activity schedule. Many steps were skipped and the timelines were not followed. Moreover, non-implementation of these recommendations caused delay in completion of the project.

Audit is of the view that due to non-observance of activity schedules, the project was delayed and the stakeholders could not get timely benefits from the project.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

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

(O.M.#02)

4.1.8. Non-execution of Non-disclosure agreement with the service providers

Rule-10 (i) and (ii) General Financial Rule Volume – I, “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from government money, as a person of ordinary prudence would exercise in spending his own money”.

A non-disclosure agreement (NDA), also known as a confidentiality agreement, is a legally binding contract in which one party agrees to give a second party confidential information about its business or products and the second party

agrees not to share this information with anyone else for a specified period of time. NDAs are used to protect sensitive information and intellectual property by outlining in detail what information must remain private and what information can be shared or released to the public.

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that though the critical phase of the project was to capture and store data of sensitive nature, no NDA was made with the parties involved in data entry and migration and software development. The management failed to execute NDA which made sensitive data of BOR vulnerable.

Audit is of the view that due to not entering in NDA with the parties concerned, the management put the sensitive data at risk of leakage.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

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

(O.M.#03)

4.1.9. Non-observance of Implementation schedule of System Development

Request For Proposals was issued for “Consultancy for customized software development of LARMIS, scanning and indexing of manual registers and supervision of Data entry of land record” which also contained implementation schedule.

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that the contract for consultancy for customized software development of LARMIS, scanning and indexing of manual registers and supervision of Data entry of land record was awarded to M/s Accountancy Outsourcing Services (AOS) on 26-04-2012. However, the consultant failed to meet the timelines for various assignments as detailed below. The management neither took corrective measures nor imposed any penalty which caused delay in completion of project.

Sr. #	Milestone	Timeline	Date of submission
1	Submission of Requirement Specifications Document	30 days from the contract signing (26-5-12)	07-04-2014
2	Submission of design and detailed specifications of Data Centre, DR Facility, ICT Infrastructure and Civil Works for Facilitation Centers	30 days from the contract signing (26-05-12)	08-10-2012
3	Delivery of fully functional Operational Software as per RFP requirements	180 days from the contract signing (26-10-12)	29-08-2014

Audit is of the view that the management extended undue favour to the consultant as agreed deliverables were neither framed nor submitted to management.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

Audit recommends justification of non-observance of implementation schedule besides fixing of responsibility against the person(s) at fault.

(O.M.#04)

4.1.10. Non-implementation of BPMs

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

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that M/s Sidat Hyder Morshed Associates Pvt. Limited (SHMA) was hired for “Consultancy services for Third Party Software Audit and Evaluation for LARMIS”. The consultant M/s SHMA submitted various reports under this assignment including Assessment Report on Business Process Mapping (BPM). The following requirements were conceptualized in the BPM but the same were not considered to be included in LARMIS application. The non-availability of these requirements prevented from achieving complete benefits of development of customized software.

Sr. #	Requirements
1	Land Laws
2	Land Utilization
3	Land Revenue Administration
4	Registration of deeds & documents
5	Stamps and court fees, judicial and non-judicial
6	Settlement and Re-assessment
7	Generation of all property related documents of rural and urban areas of Sindh
8	One window operation in revenue administration
9	Provision to cater to the needs of banks and courts in adjudicating matters
10	Registration of deeds related to and property transactions
11	Sharing of information electronically among all stakeholders
12	Agriculture credit system and provide investment opportunities to banking sector
13	Linkage with the land GIS
14	System of affecting mutations of different kinds
15	System of revenue assessment and collection through multiple channels

Moreover, in the 4th part of BPM report, the consultant pointed out following issues and recommended their implementation; however, these recommendations were not implemented due to which complete benefits of LARMIS could not be achieved.

Sr. #	Requirement area
1	Assessment of Land Revenue
2	Revenue collection
3	Agriculture Pass Book
4	Crop Inspection
5	Survey of Deh
6	Mutation for Deh – Inheritance
7	Mutation for Deh – Sale
8	Mutation for Deh – Partition
9	Mutation for Deh – Transfer
10	Mutation for Deh – Gift
11	Mutation for Deh – Exchange
12	Mutation for Deh – Will
13	Mutation for Deh – Mortgage
14	Special Revision of record of rights
15	Registration of Record of rights
16	Registration of Non-Agriculture Property
17	City Survey Records
18	Mutation of city – Inheritance
19	Mutation of city – Sale/Gift/Will

Audit is of the view that due to non-observance of recommendations of consultant; the overall planned outcomes of consultancy could not be achieved.

Moreover, if the consultant's recommendations were not of importance than consultancy charges paid were wasteful.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

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

(O.M.#05)

4.1.11. Non-Development of mandatory documents

According to clause 2 of Appendix A of the agreement, the following scope of work was defined for consultancy firm:

1. Development of software package as per requirements of the BOR.
2. Scanning and Indexing of Manual Registers
3. Data Entry Supervision and Management
4. Civil Works, Data Centre and ICT Infrastructure: The consultant will advise the Purchaser and provide Design and Detailed Specifications for a Tier III Data Centre at Karachi, DR facility in Hyderabad, Communications Network and ICT Infrastructure and Civil Works for the 27 Facilitation Centres across all Districts in Sindh.

According to clause 2.6 of Appendix A of the agreement, "The consultant shall submit all necessary manuals, installation, technical, troubleshooting manuals, CDs etc. and keep on updating the purchaser for all related technical updates."

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that M/s Accountancy Outsourcing Services (AOS) was hired for "Consultancy for customized software development of LARMIS, scanning and indexing of manual registers and supervision of Data entry of land record" at a bid of Rs 523.923 million. The consultant was required to prepare and provide the following mandatory documents but it was not done;

1. The set of instructions, Standard Operating Procedures (SOPs), aimed to achieve efficiency, quality output and uniformity of performance, while reducing confusion, miscommunication and failure to comply with industry regulations. The services of M/s Accountancy Outsourcing Services (AOS) were hired for preparation of design and detailed specifications of Data Centre,

DR Facility, ICT Infrastructure and Civil Works for Facilitation Centers. The document was required to be prepared but no such SOPs were developed for operations of the Information System (LARMIS), Disaster Recovery and Backup and Data Centre.

2. The software and complete source code were not obtained from the software developer. Due to that, the process of scanning, indexing and data entry could not be authenticated.
3. Input processing requires that controls be identified to verify that only correct data are accepted into the system and input errors are recognized and corrected. The management failed to develop SOP for error reporting during input and processing. Due to non-observance of that, the risk of inaccurate and unreliable data still persists.
4. The System Manual, User Manual and Operations Manual constitute an integral part of the system to have clear understanding and to take full advantage of the system. According to the Terms & Conditions (4.9 Documentation) of Request for Proposal “The Contractor shall submit all necessary manuals, installation, technical, troubleshooting manuals, CDs etc. and keep on updating the Purchaser for all related technical updates.” The AOS was bound to submit all necessary manuals, installation, technical, troubleshooting manuals, CDs etc and keep on updating the purchaser for all related technical updates. However, the above manuals were not available, as these were not provided despite several requests.

Audit is of the view that due to non-provision of the said guiding documents as agreed in the agreement, there were chances that the project could not achieve its optimum goals efficiently.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

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

(O.M.#06)

4.1.12. Execution of I.T. System activities without considering SRS

The Appendix-28 – ‘Scope of services for the management services consultant’, of the feasibility study report of M/s FINCON provides guidance, at para-23, to prepare a System Requirement Specification (SRS) for LARMIS including details of:

1. Functionality of textual and spatial systems
2. Linkage of textual and spatial data
3. Linkages to other systems
4. Outputs/reports and displays
5. New clerical procedures based on BPR
6. Legislative changes
7. Organizational changes
8. System development environment
9. System operational environment
10. Hardware specifications
11. Network configuration
12. Transaction volumes/Performance requirements
13. System Security
14. Implementation strategy and schedule

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that the management services consultant was required to prepare the System Requirement Specification (SRS) for LARMIS but the evidence in support of preparation of same was not provided to audit; however, it transpired from previous audit reports that the final SRS document was approved on April 07, 2014 (approved copy was not produced) when all other processes like data entry, scanning and indexing and Third-Party Software Audit had been started, same were in process or almost completed. The abnormal delay in finalization of SRS document led to high risk of bugs and errors in the system.

Sr. #	Contractor/ Consultant	Work	Date of contract
1	M/s Accountancy Outsourcing Services	Customized software development of LARMIS, scanning and indexing of manual registers and supervision of Data entry of land record	26-04-2012
2	M/s Sidat Hyder Murshid Associates	Third party Software Audit & Evaluation	09-08-2012
3	Various firms	Various contracts for Data entry	December, 2012

Audit is of the view that non-preparation of essentially required documents put system at risk and led to sub-optimal design, inefficiencies and delay in project implementation.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

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

(O.M.#07)

4.1.13. Non-observance of recommendations of consultant for Third-Party audit

M/s Sidat Hyder Morshed Associates (SHMA) was hired for “Consultancy services for Third Party Software Audit and Evaluation for LARMIS”. The consultant M/s SHMA submitted various reports under this assignment for guidance and efficient utilization of resources.

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that tender was awarded to consultant for “Consultancy services for Third Party Software Audit and Evaluation for LARMIS”. M/s Sidat Hyder Morshed Associates (SHMA) was hired for third party Software audit at a cost of Rs 4.889 million. The consultant suggested various recommendation in the report but they were not fully adopted and observed by the project management. The details are given below;

1. Risk Analysis had suggested establishment of Key Performance Indicators (KPIs) to gauge the performance and quality of the project. The KPIs were to be used to assess the project performance in terms of meeting project goals and business objectives. The management failed to establish KPIs to ensure that the performance is evaluated and corrective measures are taken. In the absence of KPIs, the performance could not be measured and the success or failure of the project could not be ascertained. Failure to introduce KPIs indicates lack of focus of the management towards strengthening of internal control system and achievement of the objectives.

2. Information assets have varying degrees of sensitivity and criticality in meeting business objectives. The data classification could be implemented by assigning classes or levels of sensitivity and criticality to information resources and establishing specific security rules for each class. The management had not carried out exercise of classification of information assets and therefore could not devise specific controls for various assets. Due to that, the chances of insufficient and incomplete controls couldnot be ruled out.
3. Effective security can only be effective if employees know what is expected from them and what their responsibilities are. They should know why various security measures, such as use of logon IDs, are in place and the repercussions of violating security. Promoting security awareness is a preventive control. This can also be a detective measure because it encourages people to identify and report possible security violations. However, it was observed that the staff was not aware of the importance of various acts threatening to the security of the data. There was found no evidence of conducting programmes for raising awareness and trainings for physical and logical security strengthening. Due to this lapse, chances of frequent security breaches cannot be ruled out.
4. Freeware are the programs offered at no cost and a common class of small applications available for downloading and use in most operating systems. Some of the risks attached with freeware are unauthorized access, data collection, sniffing of data, spying etc. It was observed that in Property Service Centers various freeware was running on different terminals and the users of the terminals were unaware of the risks associated with the use of these freeware. Due to that, the risks of malicious activities, data leakage, disruptions in service couldnot be ruled out.
5. The data centers/information processing facilities (IPF) should have mechanisms to prevent, detect or mitigate the impact of natural and manmade threats. However, the smoke and fire detectors were not installed in the information processing facilities in Clifton (Head office) Karachi and D.R site at BOR Hyderabad.

Audit is of the view that the management failed to establish key controls & implement safety measures to safeguard the overall system (Information assets) from mishap.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

Audit recommends justification besides fixing of responsibility against the person(s) at fault.

(O.M.#08)

4.2. Financial Management

4.2.1. Non-recovery of SST on services – Rs 159.542 million

As per section 3(1) of Sindh Sales Tax on Services Act-2011, service provided by person engaged in contractual execution of work or furnishing supplies is taxable @ 13%.

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that an amount of Rs 159.542 million was not recovered on account of Sindh Sales Tax on Services @13% on repair of office buildings from M/s MAS-CON for Rs 68.955 million and on data entry services for Rs 1,158.293 million (details are at **Annex-B**).

Audit is of view that due to non-deduction of due taxes government sustained financial loss.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

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

(O.M.#21)

4.2.2. Irregular purchase of fuel / POL – Rs 44.960 million

Rule-10 (i) and (ii) General Financial Rule Volume – I, “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from government money, as a person of ordinary prudence would exercise in spending his own money”.

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that bid for “Support and maintenance of Diesel Genset” was invited through tender at total cost of Rs 75.751 million. Total eight items were included in the bid which included Supply of HSD at different site locations at a cost of Rs 44.960 million. The invitation to bid was meant for provision of services for support and maintenance of Genset. The invitation to bid for supply of HSD was not justified as the successful bidder, M/s FASA Traders, was not a POL supplier. In the above circumstances, the issuance of supply order for diesel for Rs 44.960 million stands unauthorized.

Moreover, Karachi based vendor supplied fuel of Rs 13.765 million throughout the province by charging Rs 38 per liter (even for Karachi too); which has put loss to government. The procurement at Karachi with commission of Rs 38 per liter was loss to government as it could be avoided by procuring from petrol pumps; thus, undue financial favor was extended to the vendor concerned. Moreover, the evidence of delivery at each PSC along with log books and schedule of load shedding were not attached with the bills. In addition, the following points needs clarification;

1. The certificate of concerned offices about delivery of fuel
2. Mode of transportation of fuel to interior Sindh cities not evidenced or claimed
3. Evidence of transportation of huge quantity at Karachi i.e., 3000 liters per day along with evidence of storage capacity in the PMU.

The details are given as under;

(Rs. in Million)

Sr. No.	Cheque No.	Year	Date	Name of Payee	Amount
1	228997	2016-17	7-Mar-17	M/s. Fasa Traders	5.457
2	228976	2016-17	28-Feb-17	M/s. Fasa Traders	2.199
3	292592	2016-17	1-Jun-17	M/s. Fasa Traders	1.586
4	296777	2016-17	14-Apr-17	M/s. Fasa Traders	1.498

(Rs. in Million)

Sr. No.	Cheque No.	Year	Date	Name of Payee	Amount
5	292513	2016-17	26-May-17	M/s. Fasa Traders	1.348
6	231438	2016-17	13-Mar-17	M/s. Fasa Traders	0.972
7	296723	2016-17	5-Apr-17	M/s. Fasa Traders	0.705
				Total	13.765

Audit is of the view that due to unjustified payment of commission in procurement of fuel; the government sustained loss. Moreover, provision of fuel facility at diversified location from Karachi was un-realistic and indicates extension of undue favour to the vendor concerned.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

Audit recommends inquiry besides fixing of responsibility against the person(s) at fault.

(O.M.#25)

4.2.3. Irregular expenditure incurred on purchase of POL – Rs 23.361 million

As per Rule-20 (Use and Maintenance) of Government vehicle, it is the duty of person to whom Government vehicle provided to maintain Log Book, P.O.L Consumption Account, History Sheet of vehicles and Tour Diary / Tour Program AND as per Rule-16 (checking of the movement register) of Government vehicles, The Officer-in-charge shall ensure that the staff car in his charge is not misused or neglected by the driver and that the petrol of the staff car is not wasted. He shall scrutinize the Movement Register at least once a fortnight to see that all journeys made were proper authorized and that available journeys were made by the staff car. The officer-in-charge shall also record a certificate of checking in the movement register (as prescribed format) with full signatures.

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that an expenditure of Rs 23.361 million was incurred by the management on purchase of POL for the vehicles without maintenance of log books, petrol consumption account and history sheet and on generators without maintenance of schedule of load shedding and

consumption account (details are at **Annex-C**). Moreover, the fuel was allowed to the contract employees who were not entitled for government vehicle as well as fuel facility. The same may be recovered from the employees concerned.

Audit is of the view that official protocol for proper use of government vehicles were being violated brazenly and such practice has resulted in both loss to the government in the shape of misuse of POL and improper maintenance of official vehicles that may reduce their functional life.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

Audit recommends official protocol as laid down in staff car rules should be observed. Further, the brazen use of vehicles may be stopped immediately and inquiry may be held for fixing responsibility on person(s) at fault.

(O.M.#28)

4.2.4. Unauthorized/irrelevant trainings imparted to irrelevant persons – Rs 17.890 million

According to clause 2.4 of Appendix A of the agreement, the Consultant will be responsible to undertake a comprehensive User's orientation and training for all concerned officers/officials relevant to the Software Solution so that a sense of understanding and ownership is created and the system can be operated and maintained efficiently. The User's Training will be imparted at each district headquarters and BOR Offices at PMU Karachi and Hyderabad to the following Purchaser's personnel:

- a. All EDO (Revenue), DO (Revenue) & DDO (Revenue)
- b. All Mukhtiarkars,
- c. All Supervisory Tapedars & Tapedars,
- d. Project Management Staff
- e. Sub-Registrars

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed from

the contract that there was provision for imparting training to the employees relating to core activities of LARMIS. However, the trainings of Rs 17.890 million were organized by the contractor for irrelevant employees like employees of Finance section of PMU who were given training in financial matters which was not the core function of the LARMIS as well as un-related to nature of contract. The payment was made vide cheques # 76392 dt. 13-05-2013 & 76328 dt. 29-04-2013. The trainings should have been imparted only to I.T. related employees who were responsible for the sustenance of the I.T. project. The payment was made to M/s Zahra Communication.

Audit is of the view that due to leave training part upon the contractor selection of relevant participants as well as relevant topics of trainings could not be ensured. It reflects that the management extended undue favor to the contractor and also put loss to government as the trainings imparted seem of no value addition in respect of the project objectives/execution.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

Audit recommends justification besides fixing of responsibility against the person(s) at fault.

(O.M.#17)

4.2.5. Unauthorized utilization of funds of LARMIS on GIS scheme – Rs 6.90 million

According to Rule 12 of GFR, Volume-I, “A controlling officer is responsible to watch that the funds allotted to the spending units, are expended in the public interest upon the object, which the money was provided.”

During the performance audit of the accounts of the Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that two separate schemes GIS and LARMIS were being executed by the Project Management Unit (PMU). An amount of Rs 6.90 million, which was allocated for the LARMIS scheme, was utilized by GIS scheme for the purchase of GIS-related machinery. This expenditure was made via cheque # 207519 dated 16-06-2016 to M/s Trade & Project.

Funds allocated for one scheme cannot be used for another scheme. The diversion of funds in this manner constitutes a misclassification of expenditure and resulted in the misuse of government resources. Furthermore, the articles purchased were acquired at prices significantly higher than the prevailing market rates, suggesting potential inflation of prices and raising concerns about possible manipulation in the tendering process. This could indicate undue favouritism extended to the vendors involved.

The audit concludes that the improper use of funds across schemes, coupled with inflated procurement prices, raises serious concerns regarding financial mismanagement, and warrants further investigation into the procurement and tendering procedures.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

Audit recommends justification besides fixing of responsibility against the person(s) at fault.

(O.M.#20)

4.2.6. Irregular advance payment of hosting server – Rs 6.504 million

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

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that an amount of Rs 6.504 million was paid to M/s Server 4 sale vide cheque # 64582 dt. 22-02-2013 for hosting of server charges. The payment for web hosting server for 'sindhzameen.gos.pk' was made in February 2013. The record scanning and uploading was made in later dates; thus, the advance payments was made which is not covered under rules. Adding to it, the 13% SST of Rs 0.845 million was not deducted as required under rules. This has put loss to government.

Audit is of the view that management failed to correlate project activities and spent government funds in a haphazard way and without determining due time for the activity.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

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

(O.M.#18)

4.2.7. Non-recovery of project allowance – Rs 6.480 million

As per Para 11 of General Financial Rules Volume–I, “each head of a department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations, both by his own office and by sub-ordinate disbursing officer.”

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that an amount of Rs 6.480 million was paid to Senior Member BOR and Member (R&S) who was not on sanctioned strength of the project or posted on full time basis. The payments made against rules may be recovered.

(Rs. in Million)

Sr. No.	Designation	Project Allowance Per month	Period	Amount paid
1	Senior Member, BOR Sindh	Rs. 50,000	July 2011 to June 2017	3.600
2	Member (R&S)	Rs. 40,000	– 72 months	2.880
			Total	6.480

Audit is of the view that government sustained loss due to payment of inadmissible allowances which indicates prevalence of weak internal controls within the department.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

Audit recommends the recovery may be affected besides fixing responsibility on the person(s) at fault.

(O.M.#29)

4.2.8. Unauthorized expenditure on Directorate office, Hyderabad – Rs 3.538 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 Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that an expenditure of Rs 3.538 million was incurred on supply and commissioning of Security Access Control System by M/s Aegis Services vide cheque # 0938255 dt 13-12-2013. The payment made from LARMIS funds on new block of said office was not included in PC-I, hence unauthorized.

Audit is of the view that the expenditure incurred without provisions was wasteful expenditure and not in line with intended purposes in the project.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

Audit recommends justification besides fixing of responsibility against the person(s) at fault.

(O.M.#33)

4.2.9. Non-imposition of 5% liquidated damages – Rs 0.756 million

As provided in Guidelines / Regulations for Procurement of Works published by SPPRA at para-10.3(c) “Liquidity damages shall be deducted from the contract amount for every day or part of a day, which will elapse between the dates on which the prescribed time expired and the date the work is completed at the rate specified in the contract agreement. The amount of the liquidated damages for each day of delay in

completion of the whole of the works, or if applicable for any section thereof, shall be a sum equal to 5 to 10 % (it is to be mentioned in the agreement) of the estimated cost of the works divided by one fourth of the number of days specified as completion time.”

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that an amount of Rs 0.756 million on account of liquidated damages @ 5% was not imposed on the vendors who supplied the IT related articles i.e., FS SAN with 40 TB Raw capacity & Modular SAN switch... with delay of about 90 days. The work order was issued to M/s Commtel on 21-12-2015; whereas, the invoice was raised on 21-03-2016 (delivery challan / stock register was not available on record). The vendor was paid Rs 15.117 million vide cheque # 188069 dt. 22-04-2016. Thus, undue favor was extended to the vendor by non-imposition of liquidated damages on delay.

Audit is of the view that non-imposition of penalty by the management on the defaulting contractor is a lapse and lack of internal controls on the part of management.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

Audit recommends recovery of penalty may be initiated besides fixing of responsibility against the person(s) at fault.

(O.M.#31)

4.3. Procurement and Contract Management

4.3.1. Mis-procurement in hiring of consultancy services – Rs 523.923 million

According to Rule-17(1) of Sindh Public Procurement Rules 2010 “Procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority’s website and may in print media in the manner and format prescribed in these rules. Further, According to Rule-16(1)(a)(ii)(C), the object of the procurement is purchased from the supplier offering the lowest price;

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that tender for ‘Consultancy for customized software development of LARMIS, scanning and indexing of manual registers and supervision of Data entry of land record’ was invited in 2010 by adopting Quality and Cost Based Selection method. Only three firms submitted proposals amongst which two firms i.e. M/s AOS and M/s Netsol Technologies qualified technically. The financial bid of M/s Netsol Technologies was Rs 14.901 million while M/s AOS quoted Rs 115.375 million. The management did not award the contract to M/s Netsol Technologies and cancelled the tender.

Further, the tenders were reinvited in March 2012 and awarded the same to M/s AOS at bid price of Rs 523.923 million which was quite higher than previous bids. Only M/sAOS participated and won the tender. The management opted not to re-tender and failed to follow rule 48 of SPPRA. In the above situation, the cancellation of tender and subsequent awarding tender to single bidder stands unauthorized and indicates extension of undue favor.

Audit is of the view that there was failure of the management to follow SPPRA Rules resulted in non-achievement of competitive rates and thus bringing about loss to the government exchequer. The whole expenditure stands irregular due to violation of SPPRA rules.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

Audit recommends inquiry into the matter to fix responsibility against the person(s) at fault.

(O.M.#36)

4.3.2. Irregular expenditure without obtaining performance security – Rs 407.990 million

According to Rule 39 (1) of Sindh Public Procurement Rules 2010 Procuring Agency shall, in all procurement of goods, works and services, carried out through open competitive bidding, require security in the form of pay order or demand draft or

bank guarantee, an amount sufficient to protect the procuring agency in case of breach of contract by the contractor or supplier or consultant, provided that the amount shall not be more than 10% of contract price;

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that an expenditure of Rs 4,079.903 million was incurred on purchase of various articles (details are at **Annex-D**). However, the performance security @ 10% for Rs 407.990 million was not obtained to secure the Government interests. This indicates prevalence of weak financial and administrative controls.

Audit is of the view that the execution of contract in the absence of performance security indicates extension of undue favor to the contractors at cost of Government interest.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

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

(O.M.#44)

4.3.3. Unauthorized payment of Mobilization advance – Rs 110.832 million

As per Rule 220(c) of Sindh Financial Rules in respect of works costing Rs 2.500 million or above the contractor may be allowed by the authority competent to accept tender, a mobilization advance to be paid up to 10% of the tendered amount subject to the following conditions:

- (i) The contractor shall, before obtaining the advance, furnish a guarantee in Form 20-A.
- (ii) The contractor shall pay interest @ 10% per annum on the advance.

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that the mobilization advance of Rs 74.823 million was paid to various contractors/consultants

against provisions of SPPRA rules 2010. The service providers were not eligible for such facility; therefore, the payment of mobilization advance stands unauthorized.

(Rs. in Million)

Sr. #	Contractor/ Consultant	Contract	Cheque # & Date	Amount
1	M/s Accountancy Outsourcing Services	Consultancy for customized software development of LARMIS, scanning and indexing of manual registers and supervision of Data entry of land record	35393 13-06-12	73.825
2	M/s Sidat Hyder Murshid Associates	Third Party Software Audit & Evaluation	48022 03-10-12	0.998
Total				74.823

Moreover, mobilization advance of Rs 36.009 million was paid @ 20% to various contractors/parties. The following observations were noticed;

- i. Rs. 18.158 million were allowed to Myasco-360 Technologies JV vide cheque # 64574 dt 21-02-2013 as 20% advance against insurance guarantee instead of bank guarantee. As per rules, only 10% mobilization advance is allowed; thus, 10% excess advance was an undue favor to the contractors. The M/s Socio Engineering Consultants was also paid Rs 14.251 million against insurance guarantee for purchase of hardware vide cheques # 57994-5 dt 30-01-2013. Moreover, it did not require any kind of mobilization so payment allowed on account of mobilization advance was an undue favor to the consultant. On other hand, it indicates that the tender was awarded to financially unsound parties which depends solely on mobilization advance to start the assigned works.
- ii. Another 20% Mobilization advance of Rs 3.600 million was paid vide cheque # 44065 dt 15-06-12 to M/s Zamir and Malik, legal consultant without obtaining of bank guarantee. Moreover, the legal consultancy did not require any kind of mobilization so payment allowed on account of mobilization advance was an undue favor to the consultant.
- iii. The interest @10% per annum was not deducted as required under rules.

Audit is of view that the management extended undue favor to parties by allowing mobilization advances without its admissibility in violation of codal formalities and caused loss due to non-recovery of interest. The parties concerned were not financially sound to perform the desired tasks from its own resources.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

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

(O.M.#38&40)

4.3.4. Irregular expenditure on supervision consultancy – Rs 74.591 million

According to Appendix-18-A, Section-I of Sindh Financial Rules, Volume-II, “Means should be devised to ensure that every Government servant realizes fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence”.

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that an expenditure of Rs 74.591 million was incurred on hiring of consultancy supervision services for construction of 27 PSCs (details are at **Annex-E**). Two consultancy firms named M/s NESPAK and M/s Atif Nazar Associates were awarded contracts for the said purpose. The following observations were noticed;

- i. M/s NESPAK left over the supervision of the construction work before its completion and valid justification.
- ii. There was no sanctioned post of XEN in the PC-I to look after the matters of payment of Rs 621.914 million of construction works; thus, there were chances of compromise on quality of work due to dependence solely on external consultants.
- iii. The payments were made without measurement of the quantities executed.
- iv. The pre-audit by the Divisional Accountant was not executed before making payments.

- v. M/s NESPAKs liability of 2013 (April to Sept. 2013) for Rs 10.024 million was cleared in June 2016 vide cheque # 205815 dt 13-06-2016. The reasons for non-payment to consultancy firm was not stated by the management. The non-clearance of invoices of NESPAK, despite availability of sufficient funds, indicates some issues with the firm which were not disclosed by the management.
- vi. An advance payment of Rs 2.556 million was made to M/s Atif Nazar Associates, against supervision consultancy charges for the month of June 2014 against invoice dated 29th May 2014 vide cheque # 119339 dt. 02-06-2014. How the payment was made before performance of due deliverables was not justified.

Audit is of the view that due to above irregularities, the payments made could not be authenticated and indicates weak internal controls within the department.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

Audit recommends justification besides fixing of responsibility against the person(s) at fault.

(O.M.#46)

4.3.5. Irregular payment on hiring of different services – Rs 43.824 million

As per clause 3 of Cabinet Division (Secretariat) National Telecom & Information Security Board issued vide No. 29/7/2009-(NTISB-II) Islamabad November, 2015, “It has been observed with great concern that different Government organizations / Institutions have obtained the Telecom Services (voice /data) from the private operators without obtaining NOC from National Telecommunication Corporation (NTC) which may lead to serious breach and compromise national interest.”

As per clause 3 of the SGA&CD letter # SO(CTC)SGA&CD/Circular (R&P) dated 22nd April 2016, “I am further directed to advise you to obtain Telecom Services (voice/data), only from NTC. In case the network is not available, in particular area,

NTC shall make arrangements for provision of telecom services by ensuring the security measures/concerns from the operator.”

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that the payment of Rs 9.262 million was made on account of purchase of internet facility (incl. various other services) & Rs 34.562 million on printing of papers with security features (details are at **Annex-F**). The tenders were not invited to obtain most economic and competitive rates from local market. This deprived government from opportunity cost which could be availed if the tenders were invited.

Moreover, the management hired data connectivity services from M/s Pakistan Telecommunication Company Limited (PTCL) instead of from NTC, as per government instructions. The management preferred private companies which rendered the data sharing insecure and could cause breach of security. This may cause damage to national interests also.

Audit is of the view that due to non-invitation of tenders; the government has sustained opportunity cost due to deprivation of benefit of competitive rates.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

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

(O.M.#42)

4.3.6. Irregular acceptance of Performance Bond – Rs 29.816 million

Rule 39(1) of Sindh Public Procurement Rules 2010 states “Procuring Agency shall, in all procurement of goods, works and services, carried out through open competitive bidding, require security in the form of pay order or demand draft or bank guarantee, an amount sufficient to protect the procuring agency in case of breach of contract by the contractor or supplier or consultant, provided that the amount shall not be more than 10% of contract price;”

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that M/s Zahra Communication (Pvt.) Ltd was hired for “Establishment of Data Centre, Disaster Recovery Centre and 27 Facilitation Centres in Sindh, one in each District” at a bid price of Rs 596.325 million. The contractor provided performance security from EFU General Insurance Ltd. for Rs 29.816 million @5% of the contract amount against the provisions of SPPRA rules, as security in this form is not allowed in rules.

Audit is of the view that there was failure of the management in following SPPRA Rules resulted in extension of undue favor to the parties concerned.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

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

(O.M.#37)

4.3.7. Irregular payments by way of split up of expenditure – Rs 28.593 million

Rule 12 (1) of SPPRA Rules 2010 provides that all proposed procurements for each financial year shall proceed accordingly without any splitting or regrouping of the procurements already grouped, allocated and scheduled in the Procurement Plan.

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that an expenditure of Rs 28.593 million was incurred on purchase of various articles from head of accounts conference/seminar, cost of other stores, others, printing, machinery, furniture, office building, stationery, etc., by splitting up procurement to avoid invitation of tenders (details are at **Annex-G**). Thus, the government was deprived from obtaining of most economical and competitive rates.

Audit is of the view that management made expenditure through splitting up as to avoid competitive process.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

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

(O.M.#43)

4.3.8. Irregular payments to legal consultant – Rs 18.963 million

According to Appendix-18-A, Section-I of Sindh Financial Rules, Volume-II, “Means should be devised to ensure that every Government servant realizes fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence”.

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that an amount of Rs 18.963 million was paid on account of hiring of legal consultancy from M/s Zamir & Malik. The rules/documents/deliverables/regulations or processes developed were neither produced nor the payment was made after vetting of these from Law department, Government of Sindh. Thus, wasteful expenditure was incurred as no meaningful output or input of consultant was in evidence.

The details are given as under;

(Rs. in Million)

Sr. #	Cheque No.	Year	Date	Name of Payee	Amount
1	207517	2013-14	03-Feb-14	M/s. Zamir & Malik	5.000
2	79115	2012-13	31-May-13		4.800
3	44065	2011-12	15-06-2012		3.600
4	132413	2014-15	06-Nov-14		2.830
5	110331	2013-14	11-Apr-14		2.000
6	48055	2012-13	12-Oct-12		0.733
				Total	18.963

Audit is of the view that due to non-observance of above codal formalities; the management incurred wasteful expenditure. This indicates prevalence of weak administrative and financial controls within the department.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

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

(O.M.#48)

4.3.9. Mis-procurement on purchase of goods – Rs 15.117 million

As per Rule 16 (1) of SPPRA 2010, (e) Repeat Orders – means procurement of additional quantities of the same item(s) from the original contractor or supplier, to meet the requirements of the project or scheme; Provided that; i). the cost of additional quantities of item(s) shall not exceed 15% of the original contract amount; and ii). the original supplier and contractor are willing to supply goods or carry out additional work on the same prices as agreed in the original contract iii).in case of goods, it shall be permissible only within the same financial year, and in case of works, during the currency of the project(s) or scheme(s).

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that the payment of Rs 15.117 million was made on account of purchase of I.T. related articles (i.e., FS SAN with 40 TB Raw capacity & Modular SAN switch) to M/s Commtel vide cheque # 188069 dt. 22-04-2016 against the previous year's tenders (i.e. 2014-15) unauthorizedly and in violation of SPPRA rules. The original agreement was executed on 15-12-2014. Thus, payment made on previous years tenders was unauthorized and hindered healthy competition.

Audit is of the view that non-compliance of SPPRA rules ruled out healthy competition and prevented new firms from participation.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

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

(O.M.#39)

4.3.10. Irregular procurement against single bid – Rs 9.589 million

According to Rule-48 of SPPRA rules 2013 amended from time to time that even when only one bid is submitted, the bidding process may be considered valid, if the bid was advertised in accordance with rules, and prices are comparable to last awarded contract or the market price.

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that an expenditure of Rs 9.589 million was incurred on purchase of tonners from M/s Hi-Light Traders against single bid received during competitive process. The condition as laid down in the SPPRA rules was not observed. Thus, there were chances of extension of undue favor to the vendors and stopped government from obtaining of most economic and competitive rates as well.

Audit is of view that due to non-observance of SPPRA rules, the supplier has been given undue favor.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

Audit recommends inquiry into the matter for fixing of responsibility against the person(s) at fault.

(O.M.#45)

4.3.11. Non-submission of Assessment Reports

As per Rule-04 of SPPRA, 2010, “While procuring goods, works or services, procuring agencies shall ensure that procurements are conducted in a fair and transparent manner and the object of procurement brings value for money to the agency and the procurement process is efficient and economical.” According to Rule 39(1) “Procuring Agency shall, in all procurement of goods, works and services, carried out through open competitive bidding, require security in the form of pay order or demand draft or bank guarantee, an amount sufficient to protect the procuring agency in case of breach of contract by the contractor or supplier or consultant, provided that the amount shall not be more than 10% of contract price;

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that tender was awarded to consultant for “Consultancy services for Third Party Software Audit and Evaluation for LARMIS”. M/s Sidat Hyder Morshed Associates (SHMA) was hired for third party Software audit at a price of Rs 4.889 million. The consultant was required to submit various reports as per schedule. However, the reports at serial # 7. submission of System Audit on LARMIS application and 11. Project Completion Report, were not provided by the consultant. The reports were of important nature and due to their non-preparation whole exercise of third-party software audit turned into futile work. The contract for consultancy remained unfulfilled for which the performance guarantee for Rs 244,450 was neither forfeited nor any action was taken against the vender by the Project Management.

Moreover, the Risk Analysis Report did not undertake any Risk Analysis on organization structure. Risk analysis was to be performed for LARMIS while M/s Sidat Haider Murshid Associates reviewed the risk analysis of the software developer. Overall risks of project could not be identified.

Audit is of the view that the management failed to get agreed deliverables from the consultant which indicates weak internal controls.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

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

(O.M.#34)

4.4. Construction and Works

4.4.1. Irregular execution of construction work – Rs 621.914 million

According to Rule 4 of Sindh Public Procurement (SPPRA) Rules 2010, “Principles of Procurements - While procuring goods, works or services, procuring agencies shall ensure that procurements are conducted in a fair and transparent manner and the object of procurement brings value for money to the agency and the

procurement process is efficient and economical”. According to Para 8(4) of Section-Introduction under Schedule of Rates-2012, the schedule of rate may be found inadequate to carry out certain items of works. In such cases, the only competent body to review the position is the Standing Rates Committee. All such cases should therefore, be referred to the Secretary, Standing Rates Committee for decision of the committee.

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that an expenditure of Rs 621.914 million was incurred on construction of 27 Facilitation Centers, one in each District of Sindh province from M/s Pebi-KAPEC-SET & MERIDIAN JV (details are at **Annex-H**). The provision in PC-I was fixed for adaptation of Modern pre-engineered (light gauge steel structures) construction method for the purpose to meet the deadlines set by the Honorable President of Pakistan and the Honorable Supreme Court of Pakistan but these deadlines were not observed.

The following observations were noticed;

- i. This was done to avoid the implementation/observance of government (revised) schedule of rates 2004/2012
- ii. The 10% rebate was obtained from the contractor which was not allowed as per para 52 of SPPRA rules-2010, which provides that there shall be no negotiations with the bidder having submitted the lowest evaluated bid or with other bidders.
- iii. The said work was not executed through Works & Services Department as deposit works as permitted under the government rules. The supervision cost of Rs 74.591 million was an additional cost borne by the project during construction which could be saved if the said work was executed through Government department.

Audit is of the view that due to non-observing Sindh Govt. Schedule of Rates government exchequer sustained loss. Moreover, it indicates extension of undue favor of the contractor at the cost of government interest.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

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

(O.M.#50)

4.4.2. Irregular repair of office buildings – Rs 68.955 million

As per Section 8 (1) chapter II of The Sindh Sales Tax on Services Act, 2011 states: “Subject to the provisions of this Act, there shall be charged, levied and collected a tax known as sales tax on the value of taxable service at the rate specified in the Schedule in which the taxable service is listed.” Further section 9 (2) chapter II states: “Where a service is taxable by virtue of sub-section (2) of section 3, the liability to pay the tax shall be on the person receiving the service.” And as per Second Schedule of The Sindh Sales Tax on Services Act, 2011, the rate of tax is 13% on services provided or rendered by persons engaged in contractual execution of work or furnishing supplies. According to Para 8(4) of Section-Introduction under Schedule of Rates-2012, the schedule of rate may be found inadequate to carry out certain items of works. In such cases, the only competent body to review the position is the Standing Rates Committee. All such cases should therefore, be referred to the Secretary, Standing Rates Committee for decision of the committee.

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that an expenditure of Rs 68.955 million was incurred on repair and maintenance of office buildings from M/s MAS-CON.

The details are given as under;

(Rs. in Million)

Sr. No.	Cheque No.	Year	Date	Name of Payee	Amount
1	48092	2012-13	17-Oct-2012	M/s. MAS-CON	24.932
2	68268	2012-13	15-Mar-2013		24.161
3	77697	2012-13	29-May-2013		8.027
4	48016	2012-13	02-Oct-2012		3.685
5	44073	2011-12	15-Jun-2012		2.987

(Rs. in Million)

Sr. No.	Cheque No.	Year	Date	Name of Payee	Amount
6	160293	2015-16	15-Sep-2015		2.877
7	44074	2011-12	15-Jun-2012		1.459
8	48060	2012-13	16-Oct-2012		0.827
				Total	68.955

The following observations were noticed;

- i. The SST of Rs 11.466 million @ 13% was not deducted and deposited, thus caused loss to the to the government.
- ii. The repair work was got done without observance of schedule of rates; the market rates were adopted to favor the favorite vendors. The rate of mild steel was paid @ 8,000 per cwt whereas the scheduled rates was Rs 5,001; this resulted into loss to government for Rs 353,882 million (118 quantity @ 2,999). This was only one item calculation reflecting loss to the government; whereas, there were several items executed with inflated rates.
- iii. The payment was made without evidence of measurement in MBs.

Audit is of the view that due to non-deduction of SST the government has sustained loss. The non-observance of composite schedule of rates also put loss to government, as worked out in single items of works.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

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

(O.M.#52)

4.4.3. Unauthorized execution of works and services – Rs 31.527 million

As per Rule 16 (1) of SPPRA 2010, (e) Repeat Orders – means procurement of additional quantities of the same item(s) from the original contractor or supplier, to meet the requirements of the project or scheme; Provided that; i). the cost of additional quantities of item(s) shall not exceed 15% of the original contract amount; ii). the original supplier and contractor are willing to supply goods or carry out additional

work on the same prices as agreed in the original contract, and iii).in case of goods, it shall be permissible only within the same financial year, and in case of works, during the currency of the project(s) or scheme(s).

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that an expenditure of Rs 1,156.663 million was incurred on account of performance of various services and execution of works. In almost all the major contracts, the repeat orders of Rs 31.527 million were placed for excess performance of services to the contractors/ consultants. It indicates bad planning by the management.

The following observations were noticed;

- i. The repeat order was not permissible under procurement for services.
- ii. The separate agreement for extended amount was not executed.
- iii. The procurement plan for services was not prepared by foreseeing actual requirement.
- iv. The concept of value for money was not considered in such case.
- v. Repeat orders were issued to avoid healthy competition.

(Rs. in Million)

Sr. #	Contractor/ Consultant	Contract	Contract Amount	Payments Made	Excess
1	M/s Zahra Communication	Establishment of Data Centre, Disaster Recovery Centre and Infrastructure development of 27 Facilitation Centers in Sindh	596.325	613.623	17.298
2	M/s Accountancy Outsourcing Services	Consultancy for customized software development of LARMIS, scanning and indexing of manual registers and supervision of Data entry of land record	523.922	537.662	13.740
3	M/s Sidat Hyder Murshid Associates	Third Party Software Audit & Evaluation	4.889	5.378	0.489
Total			1,125.136	1,156.663	31.527

Audit is of the view that non-compliance of SPPRA rules resulted in un-healthy competition and prevents new firms from participation.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

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

(O.M.#51)

4.5. Assets Management

4.5.1. Irregular purchase of vehicles – Rs 26.370 million

According to letter No. CTC(S&GAD)-6(227)/87 dated: 05-04-1997 on the subject of “Entitlement of vehicles to government functionaries” issued from S, GA&CD, government of Sindh.

The following entitlement criteria of various categories of officers have been worked out approved by the Competent Authority:

- i. Additional Chief Secretary, Sr. Member Board of Revenue, and Secretaries of the Administrative Departments, Member Board of Revenue, Divisional Commissioners, I.G of Police, Add: I.G. Police, DIG of Police, Head of Autonomous Bodies / Corporations in BPS-20 and above should be allowed to use 1300 cc locally manufactured cars.
- ii. All officers in BPS-19 and 20 like Heads of attached Departments / Regional Heads or equivalent in Autonomous Bodies / Corporations and DCs to use 1000 cc locally manufactured cars, and;
- iii. Additional Secretaries to Government of Sindh shall use 800 cc Cars

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that an amount of Rs 26.370 million was paid on account of purchase of vehicles against pre-receipted bills. The details are given as under;

(Rs. in Million)

Sr. No.	Cheque No.	Year	Date	Name of Payee	Amount
1	35377	2011-12	11-Jun-2012	Indus Motor Co.	11.676
2	31934	2011-12	23-Apl-2012	M/s. Indus Motors	3.212
3	31932	2011-12	23-Apl-2012	M/s. Toyota Eastern Motors	1.685

(Rs. in Million)

Sr. No.	Cheque No.	Year	Date	Name of Payee	Amount
4	111931	2013-14	13-May-2014	M/s. Indus motor	1.543
5	35395	2011-12	13-Jun-2012	M/s. Pak Suzuki Motor Co. Ltd.	2.876
6	31999	2011-12	21-May-2012		2.876
7	64589	2012-13	01-Mar-2013		2.502
				Total	26.370

The following observations were noticed;

- i. The vehicles were purchased without obtaining of permission from Finance Department and lifting of ban/relaxation of ban. The evidences for permission were not attached with the bills.
- ii. The PMU purchased Land cruiser for Senior Member Board of Revenue which was not allowed as per rules. The SMBR was not a regular post in the project to be eligible for such benefits.
- iii. The vehicles were purchased for contract / contingent employees who were not eligible for said facility. Thus, assets were misused and millions of rupees were expensed out on ineligible purchases.

Audit is of the view that due to non-observance of government rules there were chances of misuse of government assets and on other hand the management extends undue favour to the favourite employees.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

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

(O.M.#41)

4.5.2. Selection of inappropriate location with dewy climate

As required under Physical & Environmental Security Policy “the guidelines shall be established to prevent unauthorized access and interference to the premises and information assets. It also suggests guidelines to build security controls to prevent damage from physical security threats and environmental hazards”. Geographical

location of the data center is one of the single most important and determining factors in data center selection.

During Performance Audit on the accounts of Secretary cum Director, LARMIS, Karachi, for the financial years 2011-12 to 2016-17, it was observed that the site selected for main Data center was at Clifton Karachi which is near to sea-side and is most susceptible to humidity. The site is therefore prone to the inherent risk of climatic threats. Due to humidity, the risk of disruptions could not be avoided.

Audit is of the view that due to non-observance of standard guidelines there were chances of damage to overall information assets.

The matter was reported to the management in June, 2022 but no reply was received. Despite written requests, DAC meeting was not convened by the PAO till the finalization of this report.

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

(O.M.#54)

4.6. Overall Assessment

Performance audit of Land Administration & Revenue Management Information System (LARMIS), Karachi was carried out with the objectives to assess whether the matters/resources were being managed with due regard to economy and efficiency and to review compliance with applicable rules, regulations and procedures. The audit was conducted in accordance with the INTOSAI Auditing Standards. For the purpose, it was planned to review and analyze the mechanism of organizational management, financial management, construction & works and procurement management.

During audit activity, major weaknesses were found in the following areas:

- i. Non-observance of feasibility study and third-party audit reports.
- ii. The appointments were not made transparently.
- iii. Financial & procurement rules were not observed.
- iv. Non-access to the computer system.

5. CONCLUSION:

The findings indicate poor planning and weak implementation capacity causing time and cost overruns. The major issues were non-observance of guidance of consultants and third party auditors. The appointment of staff was made in violation to recruitment rules, extension of undue financial favor, etc.

The following other observations were noticed during audit;

- i. Non-provision of record as well as access to the computer system
- ii. Non-attainment of targets
- iii. Time and cost overrun
- iv. Non-posting / hiring of project management professionals
- v. Non-implementation of activity schedule provided by the consultant
- vi. Mis-procurement in hiring of consultancy services & purchase of goods
- vii. Irregular payments made by way of split up of expenditure
- viii. Non-recovery of government taxes
- ix. Selection of inappropriate location with dewy climate

Recommendations

- i. The relevant record needs to be produced
- ii. The up to date progress on attainment of targets needs to be provided and the justification may be provided for time and cost overruns.
- iii. The human resources policies may be adopted in line with government rules
- iv. The SPPRA rules may be observed to avoid mis-procurement of goods and services
- v. The recommendations of the consultants / third party auditors may be adhered to improve overall processes.
- vi. The recoveries of government taxes may be effected

ACKNOWLEDGEMENT

We wish to express our appreciation to the management and staff Land Administration & Revenue Management Information System (LARMIS), Karachi for the assistance and cooperation extended to the auditors during this assignment.

ANNEXES

4.1.5 Non-achievement of complete targets of PC-I

Objective / Target / Action points / KPIs	Audit comments
<p>All these functions are carried out on the basis of physical record as well as correspondence which is marred with inaccuracies, distortions, fraudulent entries and have become a pretext of distortion by the Revenue staff thus hampering smooth dispensation of the Government’s work and provide desirable level of customer/public satisfaction being an efficient source of public service delivery.</p>	<ul style="list-style-type: none"> • No authentication produced about correctness and fairness of ownership rights from culprits (due to them such computerization takes place). • No third-party arbitrator hired to look into doubtful entries in the record of rights before finalization for its entry into the MIS. • Know-how of family tree for foti khata mutation? Fraudulently entries were added or deleted deliberately. • Even rules of mutation of land, in case of foti khata and new ownership was not known to the concerned officers/staff.
<p>This database and customized software would be capable of generating all necessary property related documents of rural and urban areas of Sindh, like sale certificates, <i>Fardi, ghat wadh</i> etc. as well as record all mutations, transaction through registered deeds and update revenue record with respect to its ownership and usage.</p>	<p>Only three documents i.e. Form -II, Form VIIA and Form VIIB could be generated for general public. All other record was not available at any PSC to be issued to general public. The claim by the department was false.</p>
<p>The proposed project will bring the required transparency in the whole revenue administration and land record. The proposed system aims to establish a one window operation in revenue administration, as any applicant will be moving his/her application for issuance of any certificate, registration deed, or recording any change in the record of right, through information centers established in every District all over Sindh.</p>	<p>The target was not achieved as the mutations process is still manually done by the Mukhtiarkar /AC concerned. no concept of one window was adopted yet.</p>
<p>The system would also have the provision to cater to the need of Banks and Courts in adjudicating matters raised before it in litigations as these would be able to get the verification of all record by having the required access to the database. The data centers would provide the essential verticals for expanded service delivery options to the public including agricultural loans, collaterals, crop insurance and purchase of agricultural and industrial equipment.</p>	<p>The evidence in support of these points were not provided.</p>
<p>The proposed project in this revised PC-1 also includes establishment of a Special Purpose Vehicle (SPV) which would negotiate with BOR to acquire rights of exclusive access to the database on established terms and conditions and assist in providing quality service delivery to the public through data accessibility. Alternatively, as</p>	<p>Nil activity attained.</p>

Objective / Target / Action points / KPIs	Audit comments
decided in meeting chaired by Chief Secretary Sindh services of core technical staff already enlisted in the HR Sheet of the Project (At page No.44) would be hired to manage operation of these facilitation centers till establishment of SPV	
The project is directly related to the functions of the Board of Revenue Sindh and following specific objectives will be achieved through this project:	Not all record being computerized as evidence in support of completion of database was not provided
i. Maintain Record of Rights (Ownership Title) through Electronic Documentation	
ii. Computerization and Generation of all Revenue/Village Forms, Taluka Forms and District Forms	Not all documents be computerized as only three documents were printed as output.
iii. Development of software to computerize urban property records	All urban property was not computerized as scope was restricted to BOR related documents which excluded local government property, property under SITE, etc.
iv. Development of software to computerize registration of deeds related to and property transactions	The sale deed process was not computerized. Only final approved document be scanned at PRC but not at LARMIS and is out of the scope of LARMIS.
v. Execution of efficient mutation process	Not evidenced provided
vi. Database to provide means for effective planning and accurate taxation	Not evidenced. Only website "sindhzameen" calculates approximate tax.
vii. Database to provide reliable mode of information to help resolve land dispute as well as making provision for a real-time updating of record,	Evidence / statistics in relation to resolution of land disputes was not provided.
viii. Improvement in Land Record service delivery and transparency	No evidence provided
ix. Sharing of information electronically among the all stakeholders and provision of prescribed information on website	No comments
x. Support agriculture credit system and provide investment opportunities to Banking Sector,	No evidence in support of this objective provided
xi. Integration of LARMIS with urban property records and registration deeds related to land and property transactions	No evidence provided
xii. Development of a Customized Software and a database (LARMIS) linked with the land GIS and its integration with the digitizing of land cadastre under directorate of survey & settlement. The system will provide customized software to generate automated reports, updating of data, record of rights, mutations. The same will be accessible through the ongoing development of GIS platform. Institutional Development and Capacity Building, of Revenue officers / officials under HRD plan	Linkage with GIS was not under the scope of performance audit

Objective / Target / Action points / KPIs	Audit comments
xiii. Institutional Development and Capacity Building, of Revenue officers / officials under HRD plan	Irrelevant officers were imparted trainings
xiv. Creation of public awareness to maximize the benefits from the project	Advertisement made but its impact was not analyzed as to how many stakeholders being informed.
<p>The more well defined and expanded deliverables have been provided in this PC-1 which include:</p> <ul style="list-style-type: none"> • Procurement, installation and operationalization of Data Centers and Disaster Recovery Centers along with the training of its users. 	Evidence of completion of each center was not provided
<ul style="list-style-type: none"> • Comprehensive software consultancy for development of customized software (LARMIS) for various property records maintained and managed under the purview of BOR Sindh including the Rural Property Records (RPR) and Urban Property Records (UPR), Registration Deeds and other relevant documents 	Consultancy was hired but all suggestions were not observed.
<ul style="list-style-type: none"> • Revenue/property records scanning and indexing for online availability of registers. 	Completion certificate was not provided; thus, could not ascertain the achievement.
<ul style="list-style-type: none"> • Data entry of urban and rural BOR records. 	Completion certificate was not provided.
<ul style="list-style-type: none"> • Management and Supervision of the Data Entry work through Software Consultant experts 	Not done.
<ul style="list-style-type: none"> • Authentication of the digital data through BOR staff. 	No evidence provided
<ul style="list-style-type: none"> • 3rd Party Evaluation of the LARMIS software by independent hired experts in order to maintain the transparency and promote accountability. 	3 rd party audit was conducted but the recommendations were not followed in totality.
<ul style="list-style-type: none"> • Engaging a legal consultant to provide umbrella legal assistance and provide advice related to legislation, rules and regulations and litigation (if any) related to the project. Also, to provide specific legal instruments as and when required for an effective and consistent progress of the project. 	Legal consultant was hired but no such deliverables were vetted from Law department and get it implemented through adopting proper procedure.
<ul style="list-style-type: none"> • Enhancing the logistic and HR capacity of Project Management Unit (PMU) to be headed by a Project Director of a prescribed qualification and experience to be notified by the Government of Sindh (GoS), under the administrative jurisdiction of the Board of Revenue in the Reform Wing and Special Cell. The PD would take a lead role in coordinating, supervising and implementing the project effectively and ensure that the deadlines are met in a timely manner. 	Services of PMP was not hired as recommended in feasibility study. PD was not independent head of LARMIS as he/she depends on Member (R&S) who was not the part of LARMIS at all. Very restricted sanctioning powers were enjoyed by PD. Thus, lead role was not achieved at all due to unnecessary dependency. The Post of PD should be of BPS-20 so that independency and transparency was worked out.
<ul style="list-style-type: none"> • The PMU would also ensure the synchronization of LARMIS with other two projects of Establishing GIS and Preservation of revenue record & Revamping of 	The point was beyond the scope of performance audit.

Objective / Target / Action points / KPIs	Audit comments
<p>Survey Settlement department. This would provide value addition to the project by integrating entire spectrum of revenue activities effectively under an umbrella IT system.</p>	
<ul style="list-style-type: none"> Construction of 27 Facilitation Centers. One in each District. 	<p>Evidence of completion and operationalization was not provided</p>
<p>FUTURE GOALS/VISION OF THE PROGRAM:</p> <p>1. To develop a system of effecting mutations of different kinds viz: inheritance, sale, gift, mortgage, redemption, attachment grants, court orders etc with following features: - Fully secured, access through fingerprint identification, each owner with unique ID. - Could trace history of past transactions. - Could consolidate province wise holding. - Integration with other Government & Non- Government institutions like NADRA, Courts and etc. -Machine readable ownership cards.</p> <p>2. To develop system of revenue assessment and collection through multiple channels.</p> <ul style="list-style-type: none"> Crop inspection. - Computation of land levies. -Penalty for unauthorized/ illegal cultivation. – Tenancy - ID of tiller. - Interface with I & P and Agricultural Department, - Lease, Mortgage - Various levies. - Interface with Development Authorities, Housing & Town Planning, Excise Department. - Interface with Urban Master Planning Agencies. -Civic and municipal services agencies. 	<p>No such activities initiated or no such provisions in the customized software/database was made. The said points were reviewed and were under knowledge of the management but the same were not cater / included in current LARMIS re-revised PC-I. Instead, these were left to be part of next forecasted scheme(s).</p>

Annex-B**4.2.1 Non-recovery of SST on services – Rs 159.542 million**

(Rs. in Million)

Sr. #	Cheque No.	Date	Name of Payee	Amount
1	124067	20-Sep-14	M/s. Server 4 Sale	23.331
2	81377	15-Jun-13	M/s. Server 4 Sale	21.354
3	108629	14-Mar-14	M/s. Server 4 Sale	19.952
4	162639	12-Sep-13	M/s. Server 4 Sale	18.684
5	207543	17-Jun-16	M/s. Server 4 Sale	13.374
6	228981	12-Nov-13	M/s. Server 4 Sale	9.473
7	118302	13-Dec-13	M/s. Server 4 Sale	9.418
8	76324	26-Apr-13	M/s. Server 4 Sale	8.928
9	108690	02-Apr-14	M/s. Server 4 Sale	8.522
10	119309	28-May-14	M/s. Server 4 Sale	7.248
11	158142	07-Oct-13	M/s. Server 4 Sale	6.818
12	64582	22-Feb-13	M/s. Server 4 Sale	6.504
13	137915	04-Feb-15	M/s. Server 4 Sale (web hosting)	6.015
14	124071	20-Sep-14	M/s. Server 4 Sale	5.758
15	137928	06-Feb-15	M/s. Server 4 Sale	3.972
16	158131	12-Jun-15	M/s. Server 4 Sale (web hosting)	3.780
17	177742	26-Jan-16	M/s. Server 4 Sale (web hosting)	3.735
18	110333	14-Apr-14	M/s. Server 4 Sale	3.735
19	79125	31-May-13	M/s. Server 4 Sale	3.673
20	186085	30-Mar-16	M/s. Server 4 Sale (web hosting)	1.867
21	111989	23-May-14	M/s. Server 4 Sale	1.559
22	205844	14-Jun-16	M/s. Server 4 Sale	0.622
23	111911	13-Sep-13	M/s. CTTC (Pvt) Ltd.	37.263
24	94602	23-Dec-13	M/s. CTTC (Pvt) Ltd.	18.062
25	158102	05-Jun-15	M/s. CTTC (Pvt) Ltd.	14.918
26	108632	14-Mar-14	M/s. CTTC (Pvt) Ltd.	13.134
27	76322	07-Nov-13	M/s. CTTC (Pvt) Ltd.	12.048
28	205831	14-Jun-16	M/s. CTTC (Pvt) Ltd.	9.405
29	76393	14-May-13	M/s. CTTC (Pvt) Ltd.	9.235
30	76327	05-Dec-13	M/s. CTTC (Pvt) Ltd.	8.707
31	119314	28-May-14	M/s. CTTC (Pvt) Ltd.	8.059
32	124076	20-Sep-14	M/s. CTTC (Pvt) Ltd.	7.769
33	289311	07-Oct-13	M/s. CTTC (Pvt) Ltd.	7.026
34	205888	16-Jun-16	M/s. CTTC (Pvt) Ltd.	6.130
35	137927	06-Feb-15	M/s. CTTC (Pvt) Ltd.	4.934
36	79152	10-Jun-13	M/s. CTTC (Pvt) Ltd.	3.827
37	108697	02-Apr-14	M/s. CTTC (Pvt) Ltd.	1.623
38	79123	31-May-13	M/s. CTTC (Pvt) Ltd.	1.280
39	111944	19-May-14	M/s. CTTC (Pvt) Ltd.	1.221

(Rs. in Million)

Sr. #	Cheque No.	Date	Name of Payee	Amount
40	158105	05-Jun-15	M/s. Sistech Systems	23.049
41	76323	26-Apr-13	M/s. Sistech Systems	22.076
42	158108	12-Sep-13	M/s. Sistech Systems	16.993
43	124068	20-Sep-14	M/s. Sistech Systems	15.914
44	119389	31-Oct-13	M/s. Sistech Systems	14.732
45	172735	21-Dec-15	M/s. Sistech Systems	14.531
46	43973	07-Feb-14	M/s. Sistech Systems	13.958
47	81378	15-Jun-13	M/s. Sistech Systems	11.206
48	81377	26-Sep-13	M/s. Sistech Systems	9.761
49	111932	15-May-14	M/s. Sistech Systems	9.222
50	76326	29-Nov-13	M/s. Sistech Systems	8.741
51	119306	28-May-14	M/s. Sistech Systems	7.607
52	124085	29-Sep-14	M/s. Sistech Systems	6.615
53	124099	30-Sep-14	M/s. Sistech Systems	5.258
54	137922	04-Feb-15	M/s. Sistech Systems	4.743
55	108634	17-Mar-14	M/s. Sistech Systems	3.971
56	79128	31-May-13	M/s. Sistech Systems	2.689
57	183085	08-Mar-16	M/s. Sistech Systems	1.510
58	76321	26-Apr-13	M/s. Al-Farooq Traders	12.128
59	137916	04-Feb-15	M/s. Al-Farooq Traders	10.705
60	111933	07-Feb-14	M/s. Al-Farooq Traders	9.079
61	124031	16-Sep-14	M/s. Al-Farooq Traders	8.981
62	76325	13-Sep-13	M/s. Al-Farooq Traders	8.896
63	108694	14-Oct-13	M/s. Al-Farooq Traders	8.157
64	186086	30-Mar-16	M/s. Al-Farooq Traders	6.811
65	124072	20-Sep-14	M/s. Al-Farooq Traders	6.414
66	110342	11-Dec-13	M/s. Al-Farooq Traders	5.270
67	205829	13-Jun-16	M/s. Al-Farooq Traders	5.267
68	119310	28-May-14	M/s. Al-Farooq Traders	4.462
69	289362	07-Oct-13	M/s. Al-Farooq Traders	4.221
70	81381	15-Jun-13	M/s. Al-Farooq Traders	4.063
71	79122	31-May-13	M/s. Al-Farooq Traders	3.595
72	205858	15-Jun-16	M/s. Al-Farooq Traders	3.168
73	194966	27-Sep-13	M/s. Al-Farooq Traders	2.773
74	111915	12-May-14	M/s. Al-Farooq Traders	2.708
75	111944	07-Nov-13	M/s. Al-Farooq Traders	2.294
76	108635	17-Mar-14	M/s. Al-Farooq Traders	2.224
77	108688	12-Sep-13	M/s. R2V (Pvt) Ltd.	22.018
78	158106	05-Jun-15	M/s. R2V Services	17.656
79	76322	26-Apr-13	M/s. R2V Services	13.031
80	137971	07-Oct-13	M/s. R2V Services	12.353
81	124070	20-Sep-14	M/s. R2V Services	11.487
82	172736	21-Dec-15	M/s. R2V Services	11.131

(Rs. in Million)

Sr. #	Cheque No.	Date	Name of Payee	Amount
83	108691	31-Oct-13	M/s. R2V Services	8.464
84	81373	15-Jun-13	M/s. R2V Services	7.942
85	298289	05-Dec-13	M/s. R2V Services	5.698
86	119308	28-May-14	M/s. R2V Services	5.367
87	124084	29-Sep-14	M/s. R2V Services	4.186
88	137926	06-Feb-15	M/s. R2V Services	3.472
89	79124	31-May-13	M/s. R2V Services	3.239
90	111930	13-May-14	M/s. R2V Services	2.900
91	81383	15-Jun-13	M/s. R2V Services	2.565
92	108630	14-Mar-14	M/s. R2V Services	2.344
93	64574	21-Feb-13	M/s Myasco-360 Technologies	18.158
94	158107	12-Sep-13	M/s Myasco-360 Technologies	17.031
95	158104	05-Jun-15	M/s Myasco-360 Technologies	11.226
96	177798	10-Feb-16	M/s Myasco-360 Technologies	9.610
97	111929	13-May-14	M/s Myasco-360 Technologies	8.093
98	124033	16-Sep-14	M/s Myasco-360 Technologies	4.565
99	108691	02-Apr-14	M/s Myasco-360 Technologies	4.211
100	79154	10-Jun-13	M/s Myasco-360 Technologies	3.759
101	137927	27-Jan-14	M/s Myasco-360 Technologies	3.463
102	119313	28-May-14	M/s Myasco-360 Technologies	2.927
103	137918	04-Feb-15	M/s Myasco-360 Technologies	2.254
104	79126	31-May-13	M/s Myasco-360 Technologies	1.846
105	124075	20-Sep-14	M/s Myasco-360 Technologies	1.696
106	76325	26-Apr-13	M/s Myasco-360 Technologies	1.458
107	77668	24-May-13	M/s Myasco-360 Technologies	1.278
108	64583	22-Feb-13	M/s. Socio Engineering Consultants	30.099
109	205218	08-Jun-16	M/s. Socio Engineering Consultants	26.718
110	160204	15-Jun-15	M/s. Socio Engineering Consultants	24.927
111	186031	15-Mar-16	M/s. Socio Engineering Consultants	15.471
112	137920	04-Feb-15	M/s. Socio Engineering Consultants	12.283
113	124069	20-Sep-14	M/s. Socio Engineering Consultants	10.963
114	81382	15-Jun-13	M/s. Socio Engineering Consultants	9.539
115	76329	29-Apr-13	M/s. Socio Engineering Consultants	6.807
116	76395	14-May-13	M/s. Socio Engineering Consultants	6.807
117	207502	16-Jun-16	M/s. Socio Engineering Consultants	5.217
118	57995	30-Jan-13	M/s. Socio Engineering Consultants	4.053
119	79127	31-May-13	M/s. Socio Engineering Consultants	1.560
120	108692	13-Sep-13	M/s. Systems Limited	8.446
121	64583	07-Oct-13	M/s. Systems Limited	6.495
122	160270	04-Sep-15	M/s. Systems Limited	5.597
123	76326	26-Apr-13	M/s. Systems Limited	5.318
124	124074	20-Sep-14	M/s. Systems Limited	3.918
125	172790	05-Jan-16	M/s. Systems Limited	3.597

(Rs. in Million)

Sr. #	Cheque No.	Date	Name of Payee	Amount
126	81384	02-Dec-13	M/s. Systems Limited	2.561
127	79121	31-May-13	M/s. Systems Limited	2.297
128	119312	28-May-14	M/s. Systems Limited	1.332
129	111959	22-May-14	M/s. Systems Limited	0.952
130	64577	22-Feb-13	M/s. Verge Systems	23.461
131	76394	14-May-13	M/s. Verge Systems	10.001
132	81376	15-Jun-13	M/s. Verge Systems	9.794
133	137914	04-Feb-15	M/s. Verge Systems	6.938
134	158103	05-Jun-15	M/s. Verge Systems	5.487
135	76327	29-Nov-13	M/s. Verge Systems	5.283
136	124073	20-Sep-14	M/s. Verge Systems	4.001
137	186069	07-Nov-13	M/s. Verge Systems	3.941
138	205830	14-Jun-16	M/s. Verge Systems	3.459
139	119311	28-May-14	M/s. Verge Systems	2.446
140	108694	02-Apr-14	M/s. Verge Systems	2.231
141	79130	31-May-13	M/s. Verge Systems	1.917
142	77669	13-Dec-13	M/s. Verge Systems	1.274
143	111944	13-Sep-13	M/s. Verge Systems	0.920
			Total	1,158.293
			13% SST	150.578
			13% SST on M/s MASCON (Rs 68.955 Million)	8.964
			Total SST	159.542

Annex-C

4.2.3 Irregular expenditure incurred on purchase of POL – Rs 23.361 million

(Rs. in Million)

Sr. #	Cheque No.	Date	Name of Payee	Head of Account	Amount
1	158199	15-Jun-15	M/s. Banaras Petroleum	POL Charges	1.672
2	292592	1-Jun-17	M/s. Fasa Traders	POL for Generator	1.586
3	48017	02-Oct-12	M/s. Sunset Boulevard Services	POL Charges	1.052
4	194950	03-Jun-16	M/s. Banaras Petroleum	POL Charges	0.839
5	205253	09-Jun-16	M/s. Banaras Petroleum	POL Charges	0.839
6	205256	10-Jun-16	M/s. Banaras Petroleum	POL Charges	0.839
7	160254	02-Sep-15	M/s. Banaras Petroleum	POL Charges	0.790
8	124049	19-Sep-14	M/s. Sunset Boulevard Service Station	POL Charges	0.752
9	148726	19-May-15	M/s. Banaras Petroleum	POL Charges	0.711
10	124057	19-Sep-14	M/s. Banaras Petroleum	POL Charges	0.706
11	68220	08-Mar-13	M/s. Sunset Boulevard Service Station	POL Charges	0.702
12	205893	08-Oct-13	M/s. Sunset Boulevard Service Station	POL Charges	0.683
13	172714	15-Dec-15	M/s. Banaras Petroleum	POL Charges	0.676
14	137972	24-Feb-15	M/s. Banaras Petroleum	POL Charges	0.666
15	207572	06-Sep-16	M/s. Banaras Petroleum	POL for generator	0.657
16	207582	29-Sep-16	M/s. Banaras Petroleum	POL for generator	0.657
17	217352	04-Nov-16	M/s. Banaras Petroleum	POL for generator	0.657
18	215361	17-Oct-16	M/s. Banaras Petroleum	POL for generator	0.657
19	218888	05-Dec-16	M/s. Banaras Petroleum	POL for generator	0.657
20	121663	12-Jun-14	M/s. Sunset Boulevard Service Station	POL Charges	0.642
21	134782	19-Jan-15	M/s. Banaras Petroleum	POL Charges	0.626
22	145738	20-Apr-15	M/s. Banaras Petroleum	POL Charges	0.612
23	188008	08-Apr-16	M/s. Banaras Petroleum	POL Charges	0.609
24	143564	25-Mar-15	M/s. Banaras Petroleum	POL Charges	0.599
25	162627	18-Sep-15	M/s. Banaras Petroleum	POL Charges	0.599
26	172798	08-Jan-16	M/s. Banaras Petroleum	POL Charges	0.592
27	163720	16-Oct-15	M/s. Banaras Petroleum	POL Charges	0.578
28	171203	13-Nov-15	M/s. Banaras Petroleum	POL Charges	0.578
29	183091	08-Mar-16	M/s. Banaras Petroleum	POL Charges	0.570
30	111942	10-Jan-14	M/s. Sunset Boulevard Service Station	POL Charges	0.549
31	111916	12-May-14	M/s. Sunset Boulevard Service Station	POL Charges	0.505
32	207576	06-Sep-16	M/s. Sunset Boulevard Service Station	POL Charges	0.504
			Total		23.361

Annex-D

4.3.2 Irregular expenditure without obtaining performance security – Rs 407.990 million

(Rs. in Million)

Sr. #	Cheque No.	Year	Date	Name of Payee	Amount
1	55034	2012-13	19-Nov-12	M/s. PEBi-KAPEC-SET and MERIDIAN JV	91.083
2	35393	2011-12	13/6/2012	M/s. AOS	73.825
3	160294	2015-16	16-Sep-15	M/s. Commtel	71.833
4	57904	2012-13	11-Jan-13	M/s. Server 4 Sale	68.392
5	68293	2012-13	26-Mar-13	M/s. Zahra Communications (Pvt) Ltd	59.633
6	43937	2012-13	08-Apr-13	M/s. PEBi-KAPEC-SET & MERIDIAN JV	59.448
7	Nil	2013-14	20-Jan-14	M/s. PEBi-KAPEC	58.599
8	57901	2012-13	10-Jan-13	M/s. CTTC (Pvt) Ltd.	56.299
9	207546	2015-16	17-Jun-16	M/s. Trade &Project	55.000
10	57903	2012-13	11-Jan-13	M/s. Sistech Systems	54.947
11	56400	2012-13	10-Jan-13	M/s. Al-Farooq Traders	53.336
12	64594	2012-13	01-Mar-13	M/s. Accountancy Outsourcing Services (Pvt) Ltd.	52.313
13	64595	2013-14	19-Sep-13	M/s. PEBi-KAPEC-SET & MERIDIAN JV	45.810
14	64596	2013-14	23-Sep-13	M/s. Zahra Communication (Pvt) Ltd	43.344
15	162643	2015-16	23-Sep-15	M/s. Trade &Project	41.170
16	162644	2012-13	15-Jun-13	M/s. PEBi-KAPEC-SET & MERIDIAN JV	40.449
17	119370	2013-14	06-Jun-14	M/s. AOS	40.332
18	148772	2014-15	29-May-15	M/s. Zahra Communication (Pvt) Ltd	40.000
19	158101	2014-15	04-Jun-15	M/s. COMMTEL	40.000
20	111909	2013-14	07-May-14	M/s. Zahra Communication (Pvt) Ltd	39.273
21	111910	2013-14	09-Jan-14	M/s. Zahra Communication (Pvt) Ltd	38.243
22	111911	2013-14	13-Sep-13	M/s. CTTC (Pvt) Ltd.	37.263
23	111912	2013-14	07-Aug-13	M/s. Accountancy Outsourcing Services (Pvt) Ltd.	36.828
24	79133	2012-13	31-May-13	M/s. Accountancy Outsourcing Services (Pvt) Ltd.	33.404
25	163750	2015-16	27-Oct-15	M/s. Commtel	32.152
26	124066	2014-15	20-Sep-14	M/s. Accountancy Outsourcing Services	31.677
27	119305	2013-14	28-May-14	M/s. Zahra Communication (Pvt) Ltd	30.561
28	64583	2012-13	22-Feb-13	M/s. Socio Engineering Consultants	30.099
29	57902	2012-13	11-Jan-13	M/s. R2V Services	29.695
30	108685	2013-14	26-Mar-14	M/s. Zahra Communication (Pvt) Ltd	28.722
31	110345	2013-14	15-Apr-14	M/s. Zahra Communication (Pvt) Ltd	28.722
32	81380	2012-13	15-Jun-13	M/s. Accountancy Outsourcing Services (Pvt.) Ltd.	28.637
33	110346	2013-14	09-Sep-13	M/s. Zahra Communication (Pvt) Ltd	27.845
34	110347	2013-14	25-Sep-13	M/s. Accountancy Outsourcing Services (Pvt) Ltd.	27.662
35	110348	2013-14	23-Oct-13	M/s. Quick sols Pvt. Ltd	27.401
36	108601	2013-14	05-Mar-14	M/s. PEBi-KAPEC-SET & MERIDIAN JV	27.086
37	108602	2013-14	26-Sep-13	M/s. S E Consultants	27.026

(Rs. in Million)

Sr. #	Cheque No.	Year	Date	Name of Payee	Amount
38	205218	2015-16	08-Jun-16	M/s. Socio Engineering Consultants	26.718
39	205219	2013-14	31-Jan-14	M/s. Zahra Communication (Pvt) Ltd	26.608
40	205220	2013-14	07-Feb-14	M/s. Zahra Communication (Pvt) Ltd	26.608
41	172725	2015-16	17-Dec-15	M/s. Zahra Communication	25.000
42	48092	2012-13	17-Oct-12	M/s. MAS-CON	24.932
43	160204	2014-15	15-Jun-15	M/s. Socio Engineering Consultant	24.927
44	137919	2014-15	04-Feb-15	M/s. Zahra Communication (Pvt) Ltd	24.919
45	137921	2014-15	04-Feb-15	M/s. Zahra Communication (Pvt) Ltd	24.919
46	148795	2014-15	04-Jun-15	M/s. Trade & Projects	24.845
47	110346	2013-14	15-Apr-14	M/s. PEBI-KAPEC-SET & MERIDIAN JV	24.753
48	119315	2013-14	29-May-14	M/s. PEBI-KAPEC-SET & MERIDIAN JV	24.700
49	68268	2012-13	15-Mar-13	M/s. MAS-CON	24.161
50	68269	2013-14	21-Aug-13	M/s. Zahra Communication (Pvt) Ltd	24.120
51	108686	2013-14	26-Mar-14	M/s. AOS	23.819
52	35396	2011-12	13/6/2012	M/s. AOS	23.602
53	64577	2012-13	22-Feb-13	M/s. Verge Systems	23.461
54	124067	2014-15	20-Sep-14	M/s. Server 4 Sale	23.331
55	158105	2014-15	05-Jun-15	M/s. Sistech Systems	23.049
56	124079	2014-15	22-Oct-14	M/s. PEBI-KAPEC-SET & MERIDIAN JV	22.374
57	124080	2013-14	13-Nov-13	M/s. Quick sols Pvt. Ltd	22.095
58	76323	2012-13	26-Apr-13	M/s. Sistech Systems	22.076
59	108688	2013-14	12-Sep-13	M/s. R2V (Pvt) Ltd.	22.018
60	81377	2012-13	15-Jun-13	M/s. Server 4 Sale	21.354
61	137968	2014-15	16-Feb-15	M/s. PEBI-KAPEC-SET & MERIDIAN JV	21.009
62	288718	2016-17	2-Jun-17	M/s. Trade & Project	20.143
63	289394	2016-17	8-Jun-17	M/s. Trade & Project	20.143
64	289395	2013-14	31-Oct-13	M/s. Zahra Communication (Pvt) Ltd	20.048
65	108629	2013-14	14-Mar-14	M/s. Server 4 Sale	19.952
66	82501	2013-14	06-Aug-13	M/s. Accountancy Outsourcing Services (Pvt.) Ltd.	19.852
67	111910	2013-14	08-May-14	M/s. PEBI-KAPEC-SET & MERIDIAN JV	19.828
68	177758	2015-16	26-Jan-16	M/s. Commtel	19.823
69	108666	2013-14	24-Mar-14	M/s. PEBI-KAPEC-SET & MERIDIAN JV	19.277
70	162638	2015-16	22-Sep-15	M/s. Trade &Project	19.247
71	162639	2013-14	12-Sep-13	M/s. Server 4 Sale	18.684
72	162640	2012-13	14-Jun-13	M/s. PEBi-KAPEC-SET & MERIDIAN JV	18.678
73	148747	2014-15	26-May-15	M/s. Accountancy Outsourcing Services	18.241
74	64574	2012-13	21-Feb-13	M/s. Myasco-360 Technologies	18.158
75	94602	2013-14	23-Dec-13	M/s. CTTC (Pvt) Ltd.	18.062
76	119338	2013-14	02-Jun-14	M/s. PEBI-KAPEC-SET & MERIDIAN JV	17.681
77	158106	2014-15	05-Jun-15	M/s. R2V Services	17.656
78	158107	2013-14	12-Sep-13	M/s. Myasco-360 Technologies, JV	17.031
79	158108	2013-14	12-Sep-13	M/s. Sistech Systems	16.993

(Rs. in Million)

Sr. #	Cheque No.	Year	Date	Name of Payee	Amount
80	119341	2013-14	10-Oct-13	M/s. Accountancy Outsourcing Services (Pvt) Ltd.	16.763
81	177720	2015-16	14-Jan-16	M/s. Curve Technologies pvt ltd	15.951
82	124068	2014-15	20-Sep-14	M/s. Sistech Systems	15.914
83	124069	2013-14	13-Nov-13	M/s. S E Consultants	15.796
84	108687	2013-14	26-Mar-14	M/s. PEBI-KAPEC-SET & MERIDIAN JV	15.540
85	186031	2015-16	15-Mar-16	M/s. Socio Engineering Consultants	15.471
86	188069	2015-16	22-Apr-16	M/s. Commtel	15.177
87	205838	2015-16	14-Jun-16	M/s. Zahra Communication	15.133
88	148787	2014-15	01-Jun-15	M/S. Quick SoL Pvt Ltd	15.000
89	158102	2014-15	05-Jun-15	M/s. CTTC Pvt Ltd	14.918
90	119388	2013-14	09-Jun-14	M/s. PEBI-KAPEC-SET & MERIDIAN JV	14.736
91	119389	2013-14	31-Oct-13	M/s. Sistech Systems	14.732
92	158163	2014-15	13-Jun-15	M/s. PEBI-KAPEC-SET & MERIDIAN JV	14.700
93	205886	2015-16	16-Jun-16	M/s. PEBI-KAPEC-SET & MERIDIAN JV	14.663
94	172735	2015-16	21-Dec-15	M/s. Sistech Systems	14.531
95	119390	2013-14	07-Feb-14	M/s. Sistech Systems	13.958
96	177794	2015-16	09-Feb-16	M/s. Trade &Project	13.839
97	110392	2013-14	30-Apr-14	M/s. AOS	13.471
98	207543	2015-16	17-Jun-16	M/s. Server 4 sale	13.374
99	108632	2013-14	14-Mar-14	M/s. CTTC (Pvt) Ltd.	13.134
100	76322	2012-13	26-Apr-13	M/s. R2V Services	13.031
101	205862	2015-16	16-Jun-16	M/s. Trade &Project	12.919
102	108633	2013-14	31-Jan-14	M/s. PEBi-KAPEC	12.843
103	76364	2012-13	07-May-13	M/s. PEBi-KAPEC-SET & MERIDIAN JV	12.662
104	79119	2012-13	31-May-13	M/s. Accountancy Outsourcing Services (Pvt.) Ltd.	12.575
105	137970	2014-15	20-Feb-15	M/s. Accountancy Outsourcing Services	12.384
106	137971	2013-14	07-Oct-13	M/s. R2V Services	12.353
107	137920	2014-15	04-Feb-15	M/s. Socio Engineering Consultants	12.283
108	76321	2012-13	26-Apr-13	M/s. Al-Farooq Traders	12.128
109	76322	2013-14	07-Nov-13	M/s. CTTC (Pvt) Ltd.	12.048
110	148768	2014-15	29-May-15	M/s. Accountancy Outsourcing Services	11.827
111	124070	2014-15	20-Sep-14	M/s. R2V Services	11.487
112	158104	2014-15	05-Jun-15	M/s Myasco-360 Technologies	11.226
113	81378	2012-13	15-Jun-13	M/s. Sistech Systems	11.206
114	172736	2015-16	21-Dec-15	M/s R2V Services	11.131
115	205277	2015-16	10-Jun-16	M/s. PEBI-KAPEC-SET & MERIDIAN JV	10.968
116	124069	2014-15	20-Sep-14	M/s. Socio Engineering Consultants	10.963
117	137916	2014-15	04-Feb-15	M/s. Al-Farooq Traders	10.705
118	56384	2012-13	01-Jan-13	M/s. Accountancy Outsourcing Services (Pvt.) Ltd.	10.465
119	163749	2015-16	27-Oct-15	M/s. PEBI-KAPEC-SET & MERIDIAN JV	10.285
120	57994	2012-13	30-Jan-13	M/s. Socio Engineering Consultants	10.198
121	137917	2014-15	04-Feb-15	M/s. Zahra Communication (Pvt.) Ltd	10.161

(Rs. in Million)

Sr. #	Cheque No.	Year	Date	Name of Payee	Amount
122	108637	2013-14	13-Nov-13	M/s. Zahra Communication (Pvt.) Ltd	10.117
123	108667	2013-14	24-Mar-14	M/s. Aaqib Builders	10.082
124	131109	2014-15	02-Oct-14	M/s. Zahra Communication (Pvt) Ltd	10.079
125	289391	2016-17	8-Jun-17	M/s. Trade & Project	10.072
126	108633	2013-14	14-Mar-14	M/s. SE Consultants	10.039
127	205815	2015-16	13-Jun-16	M/s. NESPAK	10.024
128	76394	2012-13	14-May-13	M/s. Verge Systems	10.001
129	172791	2015-16	07-Jan-16	M/s. PEBI-KAPEC-SET & MERIDIAN JV	10.000
130	81376	2012-13	15-Jun-13	M/s. Verge Systems	9.794
131	81377	2013-14	26-Sep-13	M/s. Sistech System	9.761
132	207521	2015-16	17-Jun-16	M/s. Pakistan Security printing corporation	9.661
133	177798	2015-16	10-Feb-16	M/s. Myasco-360 Technologies JV	9.610
134	81382	2012-13	15-Jun-13	M/s. Socio Engineering Consultants	9.539
135	228980	2016-17	1-Mar-17	M/s. Pakistan security printing corporation	9.482
136	228981	2013-14	12-Nov-13	M/s. Server 4 Sale	9.473
137	119302	2013-14	13-Dec-13	M/s. Server 4 Sale	9.418
138	205831	2015-16	14-Jun-16	M/s. CTTC Pvt Ltd	9.405
139	68292	2012-13	26-Mar-13	M/s. Accountancy Outsourcing Services (Pvt.) Ltd.	9.246
140	76393	2012-13	14-May-13	M/s. CTTC (Pvt.) Ltd.	9.235
141	111932	2013-14	15-May-14	M/s. Sistech Systems	9.222
142	111933	2013-14	07-Feb-14	M/s. Al-Farooq Traders	9.079
143	124031	2014-15	16-Sep-14	M/s. Al-Farooq Traders	8.981
144	76328	2012-13	29-Apr-13	M/s. Zahra Communications (Pvt) Ltd	8.945
145	76392	2012-13	14-May-13	M/s. Zahra Communications (Pvt) Ltd	8.945
146	76324	2012-13	26-Apr-13	M/s. Server 4 Sale	8.928
147	76325	2013-14	13-Sep-13	M/s. Al-Farooq Traders	8.896
148	76326	2013-14	29-Nov-13	M/s. Sistech Systems	8.741
149	76327	2013-14	05-Dec-13	M/s. CTTC (Pvt) Ltd.	8.707
150	177706	2015-16	11-Jan-16	M/s. Quick Sols Pvt Ltd.	8.575
151	108690	2013-14	02-Apr-14	M/s. Server 4 Sale	8.522
152	108691	2013-14	31-Oct-13	M/s. R2V Services	8.464
153	108692	2013-14	13-Sep-13	M/s. System Limited	8.446
154	108693	2013-14	13-Dec-13	M/s. Aegis Services	8.358
155	108694	2013-14	14-Oct-13	M/s. Al-Farooq Traders	8.157
156	111929	2013-14	13-May-14	M/s. Myasco-360 Technologies, JV	8.093
157	119314	2013-14	28-May-14	M/s. CTTC (Pvt) Ltd.	8.059
158	77697	2012-13	29-May-13	M/s. MAS-CON	8.027
159	76330	2012-13	29-Apr-13	M/s. Accountancy Outsourcing Services (Pvt.) Ltd.	7.978
160	81373	2012-13	15-Jun-13	M/s. R2V Services	7.942
161	124076	2014-15	20-Sep-14	M/s. CTTC Pvt Ltd	7.769
162	119306	2013-14	28-May-14	M/s. Sistech Systems	7.607
163	205816	2015-16	13-Jun-16	M/s. Atif Nazar Associates	7.538

(Rs. in Million)

Sr. #	Cheque No.	Year	Date	Name of Payee	Amount
164	131115	2014-15	13-Oct-14	M/s. Zahra Communication (Pvt) Ltd	7.500
165	131116	2014-15	14-Oct-14	M/s. Zahra Communication (Pvt) Ltd	7.500
166	205879	2015-16	16-Jun-16	M/s. Commtel	7.475
167	110388	2013-14	29-Apr-14	M/s. AOS	7.417
168	110389	2013-14	13-Sep-13	M/s. S E Consultants	7.296
169	119309	2013-14	28-May-14	M/s. Server 4 Sale	7.248
170	119310	2012-13	15-Jun-13	M/s. Zahra Communication (Pvt) Ltd	7.213
171	119310	2013-14	07-Oct-13	M/s. CTTC (Pvt) Ltd.	7.026
172	137914	2014-15	04-Feb-15	M/s. Verge Systems	6.938
173	207519	2015-16	16-Jun-16	M/s. Trade &Project	6.900
174	119312	2013-14	07-Oct-13	M/s. Server 4 Sale	6.818
175	186086	2015-16	30-Mar-16	M/s. AL-Farooq Traders	6.811
176	76329	2012-13	29-Apr-13	M/s. Socio Engineering Consultants	6.807
177	76395	2012-13	14-May-13	M/s. Socio Engineering Consultants	6.807
178	171297	2015-16	03-Dec-15	M/s. Advance Business system	6.664
179	124085	2014-15	29-Sep-14	M/s. Sistech Systems	6.615
180	124086	2013-14	31-Oct-13	M/s. Accountancy Outsourcing Services (Pvt) Ltd.	6.592
181	64582	2012-13	22-Feb-13	M/s. Server 4 Sale	6.504
182	64583	2013-14	07-Oct-13	M/s. System Limited	6.495
183	124072	2014-15	20-Sep-14	M/s. Al-Farooq Traders	6.414
184	119307	2013-14	28-May-14	M/s. SE Consultants	6.331
185	119308	2013-14	09-Sep-13	M/s. Accountancy Outsourcing Services (Pvt) Ltd.	6.181
186	205888	2015-16	16-Jun-16	M/s. CTTC Pvt Ltd	6.130
187	137915	2014-15	04-Feb-15	M/s. Server 4 Sale (web hosting)	6.015
188	124071	2014-15	20-Sep-14	M/s. Server 4 Sale	5.758
189	119369	2013-14	06-Jun-14	M/s. Zahra Communication (Pvt) Ltd	5.754
190	119371	2013-14	09-Jun-14	M/s. Zahra Communication (Pvt) Ltd	5.754
191	119372	2013-14	05-Dec-13	M/s. R2V Services	5.698
192	160270	2015-16	04-Sep-15	M/s. Systems Limited	5.597
193	137969	2014-15	16-Feb-15	M/s. Atif Nazar Associates	5.564
194	158103	2014-15	05-Jun-15	M/s. Verge Systems	5.487
195	228997	2016-17	7-Mar-17	M/s. Fasa Traders	5.457
196	56329	2012-13	14-Dec-12	M/s. National Engineering Services Pakistan (Pvt) Ltd	5.404
197	119308	2013-14	28-May-14	M/s. R2V Services	5.367
198	158192	2014-15	15-Jun-15	M/s. Atif Nazar Associates	5.367
199	76326	2012-13	26-Apr-13	M/s. Systems Limited	5.318
200	76327	2013-14	29-Nov-13	M/s. Verge System	5.283
201	110341	2013-14	14-Apr-14	M/s. Orbit	5.280
202	110342	2013-14	11-Dec-13	M/s. AL-Farooq Traders	5.270
203	205829	2015-16	13-Jun-16	M/s. AL-Farooq Traders	5.267
204	124099	2014-15	30-Sep-14	M/s. Sistech Systems	5.258
205	207502	2015-16	16-Jun-16	M/s. Socio Engineering Consultants	5.217

(Rs. in Million)

Sr. #	Cheque No.	Year	Date	Name of Payee	Amount
206	148800	2014-15	04-Jun-15	M/s. Trade & Projects	5.155
207	148801	2013-14	07-Oct-13	M/s. PEBi-KAPEC-SET & MERIDIAN JV	5.080
208	207516	2015-16	16-Jun-16	M/s. Zahra Communication	5.079
209	172778	2015-16	31-Dec-15	M/s. Kashif Constructor	5.000
210	137927	2014-15	06-Feb-15	M/s. CTTC Pvt Ltd	4.934
211	119339	2013-14	02-Jun-14	M/s. Atif Nazar Associates	4.804
212	137922	2014-15	04-Feb-15	M/s. Sistech Systems	4.743
213	44070	2011-12	15-06-2012	M/s. Ora-Tech System	4.735
214	288778	2016-17	6-Jun-17	M/s. Fasa Traders	4.711
215	288779	2013-14	10-Feb-14	M/s. Accountancy Outsourcing Services (Pvt) Ltd.	4.646
216	124033	2014-15	16-Sep-14	M/s. Myasco-360 Technologies, JV	4.565
217	119310	2013-14	28-May-14	M/s. AL-Farooq Traders	4.462
218	108692	2013-14	02-Apr-14	M/s. Atif Nazar Associates	4.452
219	296704	2016-17	31-Mar-17	M/s. Pakistan Security Printing Corporation	4.388
220	289361	2016-17	7-Jun-17	M/s. Pakistan Security Printing Corporation	4.388
221	289362	2013-14	07-Oct-13	M/s. AL-Farooq Traders	4.221
222	108691	2013-14	02-Apr-14	M/s. Myasco-360 Technologies, JV	4.211
223	194988	2015-16	08-Jun-16	M/s. Trade &Project	4.202
224	131113	2014-15	22-Oct-14	M/s. Atif Nazar Associates	4.199
225	124084	2014-15	29-Sep-14	M/s. R2V Services	4.186
226	81381	2012-13	15-Jun-13	M/s. Al-Farooq Traders	4.063
227	48056	2012-13	12-Oct-12	M/s. National Engineering Services Pakistan (Pvt) Ltd	4.053
228	57995	2012-13	30-Jan-13	M/s. Socio Engineering Consultants	4.053
229	137947	2014-15	12-Feb-15	M/s. Orbit Advertising	4.013
230	124073	2014-15	20-Sep-14	M/s. Verge Systems	4.001
231	205297	2015-16	13-Jun-16	M/s. Curve Technologies Pvt. Ltd.	3.988
232	137928	2014-15	06-Feb-15	M/s. Server 4 Sale	3.972
233	108634	2013-14	17-Mar-14	M/s. Sistech Systems	3.971
234	186068	2015-16	28-Mar-16	M/s. Trade &Project	3.954
235	186069	2013-14	07-Nov-13	M/s. Verge System	3.942
236	298276	2016-17	25-Apr-17	M/s. Fasa Traders	3.933
237	124074	2014-15	20-Sep-14	M/s. System Limited	3.918
238	79152	2012-13	10-Jun-13	M/s. CTTC (Pvt) Ltd.	3.827
239	79153	2013-14	23-Oct-13	M/s. PEBi-KAPEC-SET & MERIDIAN JV	3.809
240	158131	2014-15	12-Jun-15	M/s. Server 4 Sale (web hosting)	3.780
241	79154	2012-13	10-Jun-13	M/s Myasco-360 Technologies	3.759
242	177742	2015-16	26-Jan-16	M/s. Server 4 Sale (web hosting)	3.735
243	110333	2013-14	14-Apr-14	M/s. Server 4 Sale	3.735
244	48016	2012-13	02-Oct-12	M/s. MAS-CON	3.685
245	79125	2012-13	31-May-13	M/s. Server 4 Sale	3.673
246	172790	2015-16	05-Jan-16	M/s. Systems Limited	3.597
247	79122	2012-13	31-May-13	M/s. Al-Farooq Traders	3.595

(Rs. in Million)

Sr. #	Cheque No.	Year	Date	Name of Payee	Amount
248	111933	2013-14	15-May-14	M/s. SE Consultants	3.525
249	137926	2014-15	06-Feb-15	M/s. R2V Services	3.472
250	137927	2013-14	27-Jan-14	M/s. Myasco- 360 Tech	3.463
251	205830	2015-16	14-Jun-16	M/s. Verge System	3.459
252	205831	2013-14	23-Sep-13	M/s. PEBi-KAPEC-SET & MERIDIAN JV	3.440
253	44072	2011-12	15-06-2012	M/s. Ora-Tech System	3.412
254	79124	2012-13	31-May-13	M/s. R2V Services	3.239
255	121682	2013-14	13-Jun-14	M/s. Orbit	3.210
256	177761	2015-16	28-Jan-16	M/s. Atif Nazar Associates	3.195
257	205858	2015-16	15-Jun-16	M/s. AL-Farooq Traders	3.168
258	194987	2015-16	08-Jun-16	M/s. Socio Engineering Consultants	3.000
259	44073	2011-12	15-06-2012	Mas-Con	2.987
260	186020	2015-16	11-Mar-16	M/s. Trade &Project	2.978
261	119313	2013-14	28-May-14	M/s. Myasco-360 Technologies, JV	2.927
262	111930	2013-14	13-May-14	M/s. R2V Services	2.900
263	160293	2015-16	15-Sep-15	M/s. Mascon Pvt Ltd	2.877
264	56373	2012-13	24-Dec-12	M/s. Accountancy Outsourcing Services (Pvt) Ltd.	2.868
265	194965	2015-16	03-Jun-16	M/s. Pakistan Security printing corporation	2.792
266	194966	2013-14	27-Sep-13	M/s. AL-Farooq Traders	2.773
267	205882	2015-16	16-Jun-16	M/s. Commtel	2.751
268	111915	2013-14	12-May-14	M/s. Al-Farooque Traders	2.708
269	64528	2012-13	19-Feb-13	M/s. National Engineering Services Pakistan (Pvt.) Ltd.	2.702
270	76366	2012-13	07-May-13	M/s. National Engineering Services Pakistan (Pvt.) Ltd.	2.702
271	57928	2012-13	17-Jan-13	M/s. National Engineering Services Pakistan (Pvt.) Ltd.	2.702
272	68282	2012-13	25-Mar-13	M/s. National Engineering Services Pakistan (Pvt.) Ltd.	2.702
273	79128	2012-13	31-May-13	M/s. Sistech Systems	2.689
274	81383	2012-13	15-Jun-13	M/s. R2V Services	2.565
275	81384	2013-14	02-Dec-13	M/s. System Limited	2.561
276	110313	2013-14	11-Apr-14	M/s. Atif Nazar Associates	2.556
277	148753	2014-15	27-May-15	M/s. Aegis Services	2.500
278	119311	2013-14	28-May-14	M/s. Verge System	2.446
279	64595	2012-13	15-Jun-13	M/s. PEBi-KAPEC-SET & MERIDIAN JV	2.414
280	111911	2013-14	08-May-14	M/s. Atif Nazar Associates	2.402
281	55050	2012-13	27-Nov-12	M/s. Accountancy Outsourcing Services (Pvt) Ltd.	2.388
282	108630	2013-14	14-Mar-14	M/s. R2V Services	2.344
283	79121	2012-13	31-May-13	M/s. Systems Limited	2.297
284	111944	2013-14	07-Nov-13	M/s. AL-Farooq Traders	2.294
285	137918	2014-15	04-Feb-15	M/s. Myasco-360 Technologies, JV	2.254
286	108694	2013-14	02-Apr-14	M/s. Verge System	2.231
287	79190	2012-13	14-Jun-13	M/s. NESPAK	2.225
288	108635	2013-14	17-Mar-14	M/s. AL-Farooq Traders	2.224
289	228976	2016-17	28-Feb-17	M/s.Fasa Traders	2.199

(Rs. in Million)

Sr. #	Cheque No.	Year	Date	Name of Payee	Amount
290	207520	2015-16	16-Jun-16	M/s. Trade &Project	2.160
291	111905	2013-14	07-May-14	M/s. AOS	2.047
292	131177	2014-15	27-Oct-14	M/s. Accountancy Outsourcing Services	2.000
293	160211	2014-15	15-Jun-15	M/s. Orbit Advertising	2.000
294	160213	2014-15	15-Jun-15	M/s. Nespak	2.000
295	215380	2016-17	21-Oct-16	M/s. Pakistan security printing corporation	2.000
296	56375	2012-13	24-Dec-12	M/s. Accountancy Outsourcing Services (Pvt) Ltd.	1.978
297	79130	2012-13	31-May-13	M/s. Verge Systems	1.917
298	177788	2015-16	03-Feb-16	M/s. Kashif Constructor	1.891
299	186085	2015-16	30-Mar-16	M/s. Server 4 Sale (web hosting)	1.867
300	79126	2012-13	31-May-13	M/s. Myasco-360 Technologies	1.846
301	124075	2014-15	20-Sep-14	M/s. Myasco-360 Technologies	1.696
302	108697	2013-14	02-Apr-14	M/s. CTTC (Pvt) Ltd.	1.623
303	292592	2016-17	1-Jun-17	M/s. Fasa Traders	1.586
304	79127	2012-13	31-May-13	M/s. Socio Engineering Consultants	1.560
305	111989	2013-14	23-May-14	M/s. Server 4 Sale	1.559
306	292586	2016-17	31-May-17	M/s. Hi-Light Traders	1.539
307	183085	2015-16	08-Mar-16	M/s. Sistech Systems	1.510
308	296777	2016-17	14-Apr-17	M/s. Fasa Traders	1.498
309	143546	2014-15	12-Mar-15	M/s. Shirazi Trading	1.478
310	64575	2012-13	21-Feb-13	M/s. Sidat Hyder Morshed Associates (Pvt) Ltd	1.467
311	44074	2011-12	15-06-2012	M/s. Mas-Con	1.459
312	76325	2012-13	26-Apr-13	M/s Myasco-360 Technologies	1.458
313	292513	2016-17	26-May-17	M/s.Fasa Traders	1.348
314	119312	2013-14	28-May-14	M/s. System Limited	1.332
315	44066	2011-12	15-06-2012	M/s. Commtel	1.326
316	79123	2012-13	31-May-13	M/s. CTTC (Pvt) Ltd.	1.280
317	77668	2012-13	24-May-13	M/s Myasco-360 Technologies	1.278
318	77669	2013-14	13-Dec-13	M/s. Verge System	1.274
319	111944	2013-14	19-May-14	M/s. CTTC (Pvt) Ltd.	1.221
320	205255	2015-16	10-Jun-16	M/s. Orbit	1.210
321	48017	2012-13	02-Oct-12	M/s. Sunset Boulevard Services	1.052
322	111997	2013-14	17-Sep-13	M/s. Accountancy Outsourcing Services (Pvt) Ltd.	0.998
323	48022	2012-13	03-Oct-12	M/s. Sidat Hyder Morshed Associates (Pvt) Ltd	0.998
324	298268	2016-17	25-Apr-17	M/s. Fast Sign Services	0.996
325	292589	2016-17	1-Jun-17	M/s. Fasa Traders	0.977
326	231438	2016-17	13-Mar-17	M/s. Fasa Traders	0.972
327	298271	2016-17	25-Apr-17	M/s. Cellucom	0.970
328	289359	2016-17	7-Jun-17	M/s. Valiant Corporation	0.962
329	226547	2016-17	18-Jan-17	M/s. Pakistan security printing corporation	0.957
330	111959	2013-14	22-May-14	M/s. System Limited	0.952
331	186095	2015-16	06-Apr-16	M/s. Transworld Enterprises service	0.927

(Rs. in Million)

Sr. #	Cheque No.	Year	Date	Name of Payee	Amount
332	289365	2016-17	7-Jun-17	M/s. Valiant Corporation	0.921
333	119390	2013-14	13-Sep-13	M/s. Verge System	0.920
334	186062	2015-16	28-Mar-16	M/s. Pakistan Security printing corporation	0.895
335	79132	2012-13	31-May-13	M/s. Sidat Hyder Morshed Associates (Pvt) Ltd	0.856
336	289379	2016-17	7-Jun-17	M/s. Excel Enterprises	0.853
337	48060	2012-13	16-Oct-12	M/s. MAS-CON	0.827
338	121670	2013-14	13-Jun-14	M/s. Abacus Consulting	0.714
339	296723	2016-17	5-Apr-17	M/s. Fasa Traders	0.705
340	177736	2015-16	25-Jan-16	M/s. Jaffer Brothers Pvt. Ltd.	0.660
341	205844	2015-16	14-Jun-16	M/s. Server 4 Sale	0.622
342	188094	2015-16	27-Apr-16	M/s. A to Zee Engineering Services	0.538
				Total	4,079.905
				10% Performance Security	407.990

Annex-E

4.3.4 Irregular expenditure on supervision consultancy – Rs 74.591 million

(Rs. in Million)

Sr. #	Cheque No.	Year	Date	Name of Payee	Amount
1	205815	2015-16	13-Jun-16	M/s. NESPAK	10.024
2	205816	2015-16	13-Jun-16	M/s. Atif Nazar Associates	7.538
3	137969	2014-15	16-Feb-15	M/s. Atif Nazar Associates	5.564
4	56329	2012-13	14-Dec-12	M/s. NESPAK	5.404
5	158192	2014-15	15-Jun-15	M/s. Atif Nazar Associates	5.367
6	119339	2013-14	02-Jun-14	M/s. Atif Nazar Associates	4.804
7	108692	2013-14	02-Apr-14	M/s. Atif Nazar Associates	4.452
8	131113	2014-15	22-Oct-14	M/s. Atif Nazar Associates	4.199
9	48056	2012-13	12-Oct-12	M/s. NESPAK	4.053
10	177761	2015-16	28-Jan-16	M/s. Atif Nazar Associates	3.195
11	64528	2012-13	19-Feb-13	M/s. NESPAK	2.702
12	76366	2012-13	07-May-13	M/s. NESPAK	2.702
13	57928	2012-13	17-Jan-13	M/s. NESPAK	2.702
14	68282	2012-13	25-Mar-13	M/s. NESPAK	2.702
15	110313	2013-14	11-Apr-14	M/s. Atif Nazar Associates	2.556
16	111911	2013-14	08-May-14	M/s. Atif Nazar Associates	2.402
17	79190	2012-13	14-Jun-13	M/s. NESPAK	2.225
18	160213	2014-15	15-Jun-15	M/s. NESPAK	2.000
				Total	74.591

Annex-F

4.3.5 Irregular payment on hiring of different services – Rs 43.824 million

(Rs. in Million)

Sr. #	Cheque No.	Date	Name of Payee	Amount
1	205254	09-Jun-16	M/s. PTCL	1.946
2	228929	20-Feb-17		1.330
3	183094	08-Mar-16		1.009
4	231420	10-Mar-17		0.986
5	218260	26-Dec-16		0.825
6	226578	18-Jan-17		0.826
7	218809	14-Nov-16		0.822
8	194952	03-Jun-16		0.506
9	171226	17-Nov-15		0.363
10	188030	18-Apr-16		0.270
11	215344	14-Oct-16		0.192
12	171227	17-Nov-15		0.187
			Total (A)	9.262
1	207521	17-Jun-16	M/s. Pakistan Security Printing Corporation	9.661
2	228980	1-Mar-17		9.482
3	296704	31-Mar-17		4.388
4	289361	7-Jun-17		4.387
5	194965	03-Jun-16		2.792
6	215380	21-Oct-16		2.000
7	226547	18-Jan-17		0.957
8	186062	28-Mar-16		0.895
			Total (B)	34.562
			Grand Total (A+B)	43.824

Annex-G**4.3.7 Irregular payments by way of split up of expenditure – Rs 28.593 million**

(Rs. in Million)

Sr. #	Cheque No.	Date	Payee	Head	Amount
1	18566	03-03-2012	M/s. Invent Tech	Purchase of computer Machinery	0.084
2	44077	15-06-2012	Amir Rajput	Entertainment & Gifts	0.085
3	35313	28-05-2012	M/s. Kashif AC Repair & Electronics	Repair of Mach. & Equip.	0.086
4	3688	30-12-2011	M/s. M.A Enterprises	Other Contingency	0.086
5	35311	25-05-2012	M/s. Kashif AC Repair & Electronics	Purchase of Mach. & Equip	0.087
6	35376	11-06-2012	AZMS	Uniforms & Protective cloth	0.088
7	31989	14-05-2012	Digital Office System	Purchase of Mach. & Equip	0.089
8	35388	11-06-2012	Abdul Sami	Rep. of Mach. & Equip	0.091
9	44041	14-06-2012	M/s. AZMS	Uniforms & Protective Cloth	0.091
10	44060	14-06-2012	M/s. AZMS	Uniforms & Protective Cloth	0.091
11	35339	05-06-2012	M/s. Sufiyan	Printing & Pub.	0.093
12	44046	14-06-2012	Ark Printers	Others	0.093
13	18584	15-03-2012	M/s. Brix Construction	Others	0.095
14	43926	15-Jun-13	M/s. Ahmed Stationery	Stationery	0.080
15	43924	08-Apr-13	M/s. Business System	Machinery and Equipment (Repair)	0.082
16	77638	14-Jun-13	Mr. Junaid Khalil	Stationery	0.082
17	68284	25-Mar-13	Mr. Muhammad Ali	Machinery and Equipment (Repair)	0.085
18	56395	04-Jan-13	M/s. Malik Abdul Majeed & Brother	Renovation of Office Building	0.085
19	45599	27-Sep-12	Mr. Muhammad Ali	Other Mics.	0.085
20	55020	13-Nov-12	M/s. Ark Printers	Stationery	0.090
21	57932	21-Jan-13	M/s. Ark Printers	Stationery	0.090
22	56334	18-Dec-12	M/s. Malik Abdul Majeed & Brother	Renovation of Office Building	0.091
23	45534	01-Oct-12	Atiq Autos	Transport (Repair)	0.092
24	45535	14-Jun-13	M/s. S.H. & Sons	Printing & Publication	0.092
25	45536	15-Jun-13	M/s. S.H. & Sons	Printing & Publication	0.092
26	43988	15-Jun-13	M/s. S.H. & Sons	Printing & Publication	0.093
27	79197	14-Jun-13	M/s. S.H. & Sons	Stationery	0.094
28	64529	19-Feb-13	M/s. Ark Printers	Stationery	0.094
29	68274	20-Mar-13	M/s. R & Rizwan Enterprises	Uniform & Protective Clothing	0.094
30	68291	26-Mar-13	M/s. R & Rizwan Enterprises	Uniform & Protective Clothing	0.094
31	43939	08-Apr-13	M/s. R & Rizwan Enterprises	Uniform & Protective Clothing	0.094
32	111943	23-Dec-13	M/s. Carachi Motor Company	Repair of vehicle	0.080
33	111949	20-May-14	M/s. Al-Abid Traders	Stationery	0.080
34	111942	24-Oct-13	M/s. Al-Abid Traders	Printing & Publication	0.080
35	108654	19-Mar-14	M/s. Al-Abid Traders	Stationery	0.081
36	111966	22-May-14	M/s. Al-Abid Traders	Printing & Publication	0.081
37	110394	06-May-14	M/s. Tariq & Co.	Other Misc.	0.081
38	110395	31-Oct-13	M/s. Tariq & Co.	Other Misc.	0.082
39	111975	13-Dec-13	M/s. Al-Abid Traders	Printing & Publication	0.082
40	110395	06-May-14	M/s. Saeed & Co.	Printing & Publication	0.082
41	119395	10-Jun-14	M/s. Kashif AC Repair & Electronics	Other Misc.	0.082
42	121602	11-Jun-14	M/s. Al-Abid Traders	Stationery	0.082
43	111976	22-May-14	M/s. Saeed & Co.	Printing & Publication	0.083
44	121643	03-Feb-14	M/s. Abdullah Autos	Repair of Vehicle	0.083
45	121642	27-Feb-14	M/s. Ahmed Stationers	Stationery	0.083
46	111999	28-May-14	M/s. Kashif AC Repair & Electronics	Other Misc.	0.083

(Rs. in Million)

Sr. #	Cheque No.	Date	Payee	Head	Amount
47	111935	27-Jan-14	M/s. Al-Abid Traders	Stationery	0.084
48	121615	12-Jun-14	M/s. Saeed & Co.	Other Misc.	0.085
49	121695	16-Jun-14	M/s. Saeed & Co.	Repair of Furniture & Fixture	0.085
50	119394	10-Jun-14	M/s. Saeed & Co.	Purchase of Furniture & Fixture	0.085
51	111953	20-May-14	M/s. Kashif AC Repair & Electronics	Other Misc.	0.086
52	121641	12-Jun-14	M/s. Al-Abid Traders	Stationery	0.086
53	110356	17-Apr-14	M/s. Al-Abid Traders	Stationery	0.086
54	111974	22-May-14	M/s. Kashif AC Repair & Electronics	Other Misc.	0.086
55	121621	12-Jun-14	M/s. Al-Abid Traders	Printing & Publication	0.087
56	121694	16-Jun-14	M/s. Al-Abid Traders	Printing & Publication	0.087
57	121695	31-Jan-14	M/s. Al-Abid Traders	Other Misc.	0.087
58	111949	27-Jan-14	M/s. Al-Abid Traders	Other Misc.	0.087
59	121695	16-Jun-14	M/s. Saeed & Co.	Entertainment & Gifts	0.087
60	121696	31-Jan-14	M/s. Abdullah Autos	Repair of vehicle	0.088
61	111939	12-Aug-13	M/s. Al-Madina General Store	Other Misc.	0.088
62	121625	13-Dec-13	M/s. Al-Abid Traders	Stationery	0.088
63	121601	11-Jun-14	M/s. Quick sols Pvt. Ltd	purchase of machinery & equipment	0.088
64	121673	13-Jun-14	M/s. Quick sols Pvt. Ltd	purchase of machinery & equipment	0.088
65	119386	09-Jun-14	M/s. Quick sols Pvt. Ltd	purchase of machinery & equipment	0.088
66	121624	12-Jun-14	M/s. Tariq & Co.	purchase of machinery & equipment	0.089
67	121625	27-Jan-14	M/s. Abdullah Autos	Repair of vehicle	0.089
68	121693	16-Jun-14	M/s. Saeed & Co.	Conference/Seminar/Workshop	0.090
69	121699	16-Jun-14	M/s. Saeed & Co.	Water	0.090
70	121638	23-Dec-13	M/s. Al-Abid Traders	Printing & Publication	0.090
71	121623	11-Feb-14	M/s. Abdullah Autos	Repair of Vehicle	0.090
72	121637	12-Jun-14	M/s. Saeed & Co.	Other Misc.	0.090
73	121622	12-Jun-14	M/s. Fast sign Services	Purchase of Furniture & Fixture	0.091
74	121623	31-Jan-14	M/s. Abdullah Autos	Repair of vehicle	0.091
75	121697	16-Jun-14	M/s. Al-Abid Traders	Entertainment & Gift	0.091
76	110316	13-Feb-14	M/s. Al-Abid Traders	Others (Computers Articles/ Utilities)	0.091
77	119304	28-May-14	M/s. Fast sign Services	Others	0.092
78	121699	12-Feb-14	M/s. Al-Abid Traders	Other Misc.	0.092
79	121697	16-Jun-14	M/s. Al-Abid Traders	Printing & Publication	0.092
80	121698	20-Jan-14	M/s. Abdullah Autos	Repair of vehicle	0.092
81	121699	27-Feb-14	M/s. Al-Abid Traders	Other Misc.	0.092
82	111956	20-May-14	M/s. Saeed & Co.	Uniforms & Protective	0.092
83	111948	20-May-14	M/s. Saeed & Co.	Uniforms & Protective	0.092
84	121639	12-Jun-14	M/s. Tariq & Co.	Other Misc.	0.093
85	121623	12-Jun-14	M/s. Kashif AC Repair & Electronics	Repair of Machinery & Equipment	0.093
86	121696	16-Jun-14	M/s. Saeed & Co.	Purchase of Furniture & Fixture	0.093
87	121697	06-Sep-13	M/s. Universal Enterprises	Repair of Machinery & Equipment	0.094
88	82600	13-Sep-13	M/s. Universal Enterprises	Repair of Machinery & Equipment	0.094
89	121642	12-Jun-14	M/s. Fast sign Services	Purchase of Furniture & Fixture	0.094
90	110338	14-Apr-14	M/s. Noor Muhammad Autos	Repair of Vehicle	0.094
91	110400	06-May-14	M/s. Saeed & Co.	Uniforms & Protective	0.095
92	131192	31-Oct-14	M/s. Aries International Co	Repair of Furniture & Fixture	0.080
93	148780	01-Jun-15	M/s. Kashif AC Repair & Electronics	Other Misc.	0.080
94	137933	06-Feb-15	M/s. Kashif AC Repair & Electronics	Other Misc.	0.080
95	158177	13-Jun-15	Al-Shifa Medical & General Store	Other Misc.	0.080
96	137981	24-Feb-15	M/s. Kashif AC Repair & Electronics	Purchase of Machinery & Equipment	0.081

(Rs. in Million)

Sr. #	Cheque No.	Date	Payee	Head	Amount
97	143588	30-Mar-15	M/s. Kashif AC Repair & Electronics	Purchase of Machinery & Equipment	0.081
98	124083	29-Sep-14	M/s. Tariq & Co	Other Misc.	0.082
99	131148	20-Oct-14	Mr. Nisar Ai Dasti	Other Misc.	0.082
100	145773	28-Apr-15	M/s. Kashif AC Repair & Electronics	Other Misc.	0.082
101	143517	06-Mar-15	M/s. OZ General Suppliers	Stationery	0.083
102	143501	04-Mar-15	M/s. Saeed & Co	Printing & Publication	0.083
103	143560	20-Mar-15	M/s. Al-Abid Traders	Purchase of Machinery & Equipment	0.083
104	137983	24-Feb-15	M/s. Abdullah Autos	Repair of Vehicle	0.083
105	134737	15-Dec-14	M/s. Al-Abid Traders	Others (Computers Articles/ Utilities)	0.084
106	131188	28-Oct-14	M/s. Saeed & Co	Other Misc.	0.084
107	132411	06-Nov-14	M/s. Saeed & Co	Repair of Machinery & Equipment	0.084
108	158109	05-Jun-15	M/s. Saeed & Co	Printing & Publication	0.084
109	158158	13-Jun-15	M/S. Saeed & Co	Printing & Publication	0.084
110	131140	20-Oct-14	M/s. Saeed & Co	Other Misc.	0.084
111	131186	28-Oct-14	M/s. Khushi Electronics	Repair of Machinery & Equipment	0.085
112	124082	29-Sep-14	M/s. Kashif AC Repair & Electronics	Other Misc.	0.085
113	134732	15-Dec-14	Sunset Boulevard Service Station	Repair of Vehicle	0.085
114	137953	12-Feb-15	M/s. Al-Abid Traders	Printing & Publication	0.085
115	145717	13-Apr-15	M/s. Aries International Company	Other Misc.	0.085
116	124100	30-Sep-14	M/s. Al-Abid Traders	Purchase of Machinery & Equipment	0.085
117	158157	13-Jun-15	M/s. Al-Abid Traders	Repair of Machinery & Equipment	0.085
118	145719	13-Apr-15	M/s. Tariq & Co	Other Misc.	0.085
119	132428	12-Nov-14	M/s. Al-Abid Traders	Printing & Publication	0.085
120	143553	19-Mar-15	M/s. S.M. Ravaiz Khan	Water	0.086
121	148739	26-May-15	M/s. Saeed & Co	Uniforms & Protective	0.086
122	148752	27-May-15	M/s. Saeed & Co	Uniforms & Protective	0.086
123	158123	08-Jun-15	M/s. Saeed & Co.	Uniforms & Protective	0.086
124	145784	07-May-15	Mr. Muhammad Hassan	Entertainment & Gifts	0.086
125	148740	26-May-15	M/s. Kashif AC Repair & Electronics	Repair of Machinery & Equipment	0.086
126	124035	16-Sep-14	M/s. Saeed & Co	Printing & Publication	0.086
127	124043	16-Sep-14	M/s. Saeed & Co	Repair of Machinery & Equipment	0.087
128	158107	05-Jun-15	M/s. Saeed & Co	Stationery	0.087
129	132417	06-Nov-14	M/s. Saeed & Co	Other Misc.	0.087
130	158156	13-Jun-15	M/S. Saeed & Co	Other Misc.	0.088
131	143550	16-Mar-15	M/s. Saeed & Co	Purchase of Machinery & Equipment	0.088
132	160207	15-Jun-15	M/S. Saeed & Co	Repair of Machinery & Equipment	0.088
133	148790	04-Jun-15	M/s. Tariq & Co.	Other Misc.	0.088
134	137996	25-Feb-15	M/s. Tariq & Co	Other Misc.	0.089
135	148746	26-May-15	M/s. Saeed & Co	Uniforms & Protective	0.089
136	158127	08-Jun-15	M/s. Saeed & Co.	Uniforms & Protective	0.089
137	145707	08-Apr-15	M/s. Tariq & Co	Purchase of furniture & fixture	0.089
138	158185	15-Jun-15	M/S. Sufiyan Printers	Printing & Publication	0.089
139	158187	15-Jun-15	M/S. Sufiyan Printers	Printing & Publication	0.089
140	131189	28-Oct-14	M/s. Al-Abid Traders	Other Misc.	0.089
141	137934	06-Feb-15	M/s. Tariq & Co	Other Misc.	0.089
142	137956	13-Feb-15	M/s. Al-Abid Traders	Other Misc.	0.089
143	132430	14-Nov-14	M/s. OZ General Suppliers	Stationery	0.089
144	145752	27-Apr-15	M/s. Tariq & Co	Other Misc.	0.089
145	132484	27-Nov-14	M/s. Khatri office Product	Purchase of Machinery & Equipment	0.089
146	143542	11-Mar-15	M/s. Tariq & Co	Other Misc.	0.090

(Rs. in Million)

Sr. #	Cheque No.	Date	Payee	Head	Amount
147	131183	28-Oct-14	M/s. Al-Abid Traders	Printing & Publication	0.090
148	145714	13-Apr-15	M/s. Tariq & Co	Purchase of furniture & fixture	0.090
149	124098	29-Sep-14	M/s. Al-Abid Traders	Purchase of Machinery & Equipment	0.090
150	124045	19-Sep-14	M/s. Al-Abid Traders	Repair of Furniture & Fixture	0.090
151	143600	08-Apr-15	M/s. Tariq & Co	Purchase of furniture & fixture	0.090
152	145732	20-Apr-15	M/s. Tariq & Co	Repair of Furniture & Fixture	0.090
153	131182	28-Oct-14	M/s. Saeed & Co	Stationery	0.090
154	137959	13-Feb-15	M/s. Saeed & Co	Stationery	0.090
155	124059	19-Sep-14	M/s. Saeed & Co	Repair of Machinery & Equipment	0.090
156	148716	18-May-15	M/s. Itec Business solution	Purchase of Machinery & Equipment	0.090
157	143549	16-Mar-15	M/s. Tariq & Co	Other Misc.	0.090
158	137979	24-Feb-15	M/s. Tariq & Co	Other Misc.	0.090
159	137907	30-Jan-15	M/s. Kashif AC Repair & Electronics	Repair of Machinery & Equipment	0.090
160	143541	11-Mar-15	M/s. Kashif AC Repair & Electronics	Other Misc.	0.090
161	124030	16-Sep-14	M/s. S.M. Ravaiz Khan	Water	0.091
162	143548	13-Mar-15	M/s. Tariq & Co	Repair of Machinery & Equipment	0.091
163	124055	19-Sep-14	M/s. Al-Abid Traders	Stationery	0.091
164	131136	17-Oct-14	M/s. Tariq & Co	Other Misc.	0.091
165	148743	26-May-15	M/S. Itec Business Solution	Purchase of Machinery & Equipment	0.092
166	158130	12-Jun-15	M/s. Real IT Solutions	Purchase of Machinery & Equipment	0.092
167	143520	09-Mar-15	M/s. Real IT Solutions	Purchase of Machinery & Equipment	0.092
168	160210	15-Jun-15	Al- Shifa Medical & General Store	Other Misc.	0.094
169	131150	20-Oct-14	M/s. Tariq & Co	Other Misc.	0.094
170	162681	08-Oct-15	M/s. Emall Pakistan. Om	Purchase of Mach. & Equip.	0.091
171	171282	01-Dec-15	AL-Shifa Medical & General Store	Other Misc.	0.100
172	172773	30-Dec-15	M/s. S.M. Raviar Khan	Water	0.095
173	205292	10-Jun-16	Mr. Iftikhar Ahmed	Water	0.095
174	205283	10-Jun-16	AL-Shifa Medical & General Store	Other Misc.	0.090
175	205821	13-Jun-16	Mr. Iftikhar Ahmed	Water	0.090
176	172729	21-Dec-15	M/s. Usman & Sons	Purchase of Mach. & Equip	0.093
177	172766	30-Dec-15	M/s. Tariq & Co.	Cost of other store	0.090
178	205285	10-Jun-16	M/s. Hakim sons films	Other Misc.	0.087
179	172731	21-Dec-15	M/s. Saeed & Co.	Stationery	0.090
180	207526	17-Jun-16	M/s. Cellucom	Printing & Publication	0.092
181	205860	16-Jun-16	M/s. Tariq & Co.	Repair of Mach. & Equip.	0.081
182	205900	16-Jun-16	M/s. Tariq & Co.	Repair of Mach. & Equip.	0.081
183	205257	10-Jun-16	M/s. Lodge International	Printing & Publication	0.087
184	172705	14-Dec-15	M/s. Saeed & Co	Printing & Publication	0.089
185	177703	11-Jan-16	M/s. Kashif AC Repair & Electronics	Other Misc.	0.089
186	194915	28-Apr-16	M/s. AL-Abid Traders	Other Misc.	0.089
187	194984	06-Jun-16	M/s. AL-Abid Traders	Cost of other store	0.089
188	183071	03-Mar-16	M/s. Kashif AC Repair & Electronics	Other Misc.	0.089
189	194992	08-Jun-16	M/s. Tariq & Co.	Repair of Furniture & Fixture	0.089
190	177727	25-Jan-16	M/s. Saeed & Co.	Stationery	0.089
191	194903	28-Apr-16	M/s. Zain Civil Contractor	Repair of Furniture & Fixture	0.089
192	172726	18-Dec-15	M/s. Usman & Sons	Purchase of Mach. & Equip	0.092
193	194911	28-Apr-16	Ms. Kashif AC Repair & Electronic	Other Misc.	0.089
194	205220	08-Jun-16	Ms. Kashif AC Repair & Electronic	Other Misc.	0.089
195	188095	27-Apr-16	M/s. Amir Rajput Catering service	Entertainment/Gift	0.086
196	207508	16-Jun-16	M/s. AL-Abid Traders	Uniform & Protective	0.089

(Rs. in Million)

Sr. #	Cheque No.	Date	Payee	Head	Amount
197	195000	08-Jun-16	M/s. AL-Abid Traders	Other Misc.	0.089
198	188091	26-Apr-16	M/s. Amir Rajput Catering service	Entertainment/Gift	0.086
199	162630	18-Sep-15	AL- Shifa Medical &General Store	Other Misc.	0.089
200	172740	22-Dec-15	M/s. Tariq & Co.	Repair of Mach. & Equip.	0.088
201	207524	17-Jun-16	M/s. Waqar Enterprises	Other Misc.	0.091
202	207529	17-Jun-16	M/s. Cellucom	Printing & Publication	0.091
203	160273	04-Sep-15	M/s. Aries International company	Purchase of Mach. & Equip.	0.079
204	172800	08-Jan-16	M/s. Fast Sign Services	Other Misc.	0.076
205	194993	08-Jun-16	M/s. Zain civil contractor	Repair of Furniture & Fixture	0.088
206	207509	16-Jun-16	M/s. Saeed & Co.	Other Misc.	0.088
207	207522	17-Jun-16	M/s. Info Access	Other Misc.	0.090
208	162689	14-Oct-15	M/s. Real IT Solutions	Purchase of Mach. & Equip.	0.090
209	162653	29-Sep-15	M/s. Kashif AC Repair &Electronic	Repair of Mach. & Equip.	0.087
210	207532	17-Jun-16	M/s. Zee Tech System	Other Misc.	0.079
211	186043	17-Mar-16	M/s. Zain civil Contractor	Repair of Furniture & Fixture	0.087
212	163717	16-Oct-15	AL-Shifa Medical &General Store	Other Misc.	0.087
213	162628	18-Sep-15	M/s. Saeed & Co.	Stationery	0.087
214	162683	09-Oct-15	M/s. Saeed & Co.	Stationery	0.087
215	171268	30-Nov-15	M/s. Saeed & Co.	Stationery	0.087
216	171224	17-Nov-15	AL-Shifa Medical &General Store	Other Misc.	0.087
217	162645	28-Sep-15	M/s. Kashif AC Repair &Electronic	Other Misc.	0.086
218	160278	07-Sep-15	M/s. Trade &Project	Purchase of Mach. & Equip.	0.078
219	188019	08-Apr-16	M/s. Abbas Ali Generator service	Repair of Mach. & Equip.	0.075
220	205820	13-Jun-16	M/s. Abbas Ali Generator service	Repair of Mach. & Equip.	0.078
221	188077	25-Apr-16	M/s. Tariq & Co.	Other Misc.	0.086
222	163722	16-Oct-15	M/s. Tariq & Co.	Other Misc.	0.086
223	172727	21-Dec-15	M/s. Kashif AC Repair &Electronic	Repair of Mach. & Equip.	0.086
224	207555	17-Jun-16	M/s. Shahji Autos	Repair of vehicle	0.077
225	205898	16-Jun-16	M/s. AL-Abid Traders	Uniform & Protective	0.086
226	162666	06-Oct-15	M/s. M.Subhan Decor	Purchase of Furniture & Fixture	0.086
227	177737	25-Jan-16	M/s. Saeed & Co.	Cost of other store	0.086
228	194979	06-Jun-16	Mr. Iftikhar Ahmed	Water	0.086
229	163727	20-Oct-15	M/s. Tariq & Co.	Other Misc.	0.085
230	207534	17-Jun-16	M/s. Cellucom	Printing & Publication	0.088
231	194910	28-Apr-16	M/s. AL-Abid Traders	Other Misc.	0.085
232	194954	03-Jun-16	M/s. Saeed & Co.	Other Misc.	0.085
233	207515	16-Jun-16	M/s. AL-Abid Traders	Other Misc.	0.085
234	177800	15-Feb-16	M/s. Saeed & Co.	Stationery	0.085
235	186037	17-Mar-16	M/s. AL-Abid Traders	Stationery	0.085
236	177799	15-Feb-16	M/s. Al-Abid Traders	Stationery	0.085
237	160297	16-Sep-15	M/s. Eastern Digital Tech	Purchase of Mach. & Equip.	0.072
238	183087	08-Mar-16	M/s. Abbas Ali Generator service	Repair of Mach. & Equip.	0.075
239	194999	08-Jun-16	M/s. Saeed & Co.	Other Misc.	0.083
240	207517	16-Jun-16	M/s. AL-Abid Traders	Other Misc.	0.083
241	205289	10-Jun-16	M/s. AL-Abid Traders	Other Misc.	0.083
242	205208	08-Jun-16	M/s. Saeed &Co	Other Misc.	0.083
243	205258	10-Jun-16	M/s. Saeed &Co	Other Misc.	0.083
244	188061	21-Apr-16	M/s. Kashif AC Repair &Electronic	Other Misc.	0.083
245	162633	21-Sep-15	M/s. Saeed &Co	Stationery	0.083
246	171295	03-Dec-15	M/s. Zain Civil Contractor	Other Misc.	0.082

(Rs. in Million)

Sr. #	Cheque No.	Date	Payee	Head	Amount
247	205822	13-Jun-16	M/s. Waqar Enterprises	Other Misc.	0.085
248	171201	13-Nov-15	M/s. M.Subhan Decor	Repair of Furniture & Fixture	0.082
249	186046	17-Mar-16	M/s. AL-Abid Traders	Stationery	0.082
250	205895	16-Jun-16	M/s. AL-Abid Traders	Uniform & Protective	0.082
251	186098	08-Apr-16	M/s. Sunset Boulevard service Station	Repair of vehicle	0.082
252	163777	04-Nov-15	M/s. Tariq & Co.	Other Misc.	0.082
253	186040	17-Mar-16	M/s. Saeed & Co.	Stationery	0.082
254	162679	08-Oct-15	M/s. Saeed & Co	Stationery	0.082
255	186099	08-Apr-16	M/s. Saeed & Co	Other Misc.	0.082
256	162632	21-Sep-15	M/s. Tariq & Co.	Other Misc.	0.081
257	194913	28-Apr-16	M/s. Tariq & Co.	Other Misc.	0.081
258	205854	15-Jun-16	M/s. Saeed & Co	Other Misc.	0.081
259	163725	20-Oct-15	M/s. Kashif AC Repair &Electronic	Repair of Mach. & Equip.	0.081
260	163736	21-Oct-15	M/s. Alpha Digital Pana flex	Purchase of Furniture & Fixture	0.081
261	205291	10-Jun-16	M/s. Abbas Ali Generator service	Other Misc.	0.081
262	188018	08-Apr-16	M/s. Saeed & Co	Repair of Mach' & Equip.	0.081
263	194901	28-Apr-16	M/s. Saeed & Co	Repair of Mach. & Equip.	0.081
264	207511	16-Jun-16	M/s. Saeed & Co	Other Misc.	0.081
265	288765	5-Jun-17	M/s. Asim General Order Suppliers	Purchase of Furniture & Fixture	0.080
266	226522	18-Jan-17	M/s. Raza and Brothers	Other Misc.	0.080
267	228935	20-Feb-17	M/s. Asim General Order Supplier	Purchase of Mach. & Equip.	0.080
268	231476	24-Mar-17	M/s. Tariq & Co.	Purchase of Mach. & Equip.	0.080
269	228905	15-Feb-17	M/s. Saeed & Co	Stationery	0.080
270	228992	3-Mar-17	M/s. Tariq & Co.	Purchase of Mach. & Equip.	0.080
271	288742	5-Jun-17	M/s. Saeed & Co	Others Renovation Office	0.080
272	217343	31-Oct-16	M/s. Tariq & Co.	Repair of Furniture & Fixture	0.081
273	296725	5-Apr-17	M/s. Asim General Order Suppliers	Purchase of Mach. & Equip.	0.081
274	296743	7-Apr-17	M/s. Raza & Brothers	Purchase of Mach. & Equip.	0.081
275	231408	9-Mar-17	M/s. Tariq & Co.	Purchase of Mach. & Equip.	0.081
276	218220	19-Dec-16	M/s. Tariq & Co.	Stationery	0.081
277	288708	2-Jun-17	M/s. Saeed & Co	Stationery	0.081
278	231403	9-Mar-17	M/s. Tariq & Co.	Other Misc.	0.081
279	289392	8-Jun-17	M/s. AL-Abid Traders	Purchase of Furniture & Fixture	0.081
280	226508	18-Jan-17	M/s. Asim General Order supplier	Other Misc.	0.081
281	296703	31-Mar-17	M/s. Saeed & Co	Other Misc.	0.081
282	218819	16-Nov-16	M/s. Asim General Order supplier	Other Misc.	0.081
283	215371	20-Oct-16	Mr. Iftikhar Ahmed	Water	0.081
284	296799	21-Apr-17	M/s. Valiant Corporation	Purchase of Mach. & Equip.	0.082
285	298208	21-Apr-17	M/s. Valiant Corporation	Purchase of Mach. & Equip.	0.082
286	226507	13-Jan-17	M/s. Cellectum	Other Misc.	0.082
287	296752	11-Apr-17	M/s. Valiant Corporation	Other Misc.	0.083
288	296775	14-Apr-17	M/s. Valiant Corporation	Other Misc.	0.083
289	231443	16-Mar-17	M/s. Fasa Traders	Repair of Mach & Equip.	0.084
290	217326	28-Oct-16	M/s. Kashif AC Repair &Electronic	Other Misc.	0.084
291	215316	04-Oct-16	M/s. Info Access	Cost of other store	0.085
292	207589	29-Sep-16	M/s. Saeed & Co	Other Misc.	0.085
293	215338	14-Oct-16	M/s. Kashif AC Repair &Electronic	Other Misc.	0.085
294	231452	16-Mar-17	M/s. Fasa Traders	Repair of Mach & Equip.	0.086
295	231455	17-Mar-17	M/s. Fasa Traders	Repair of Mach & Equip.	0.086

(Rs. in Million)

Sr. #	Cheque No.	Date	Payee	Head	Amount
296	217321	26-Oct-16	M/s. Tariq & Co.	Purchase of Furniture & Fixture	0.086
297	215317	04-Oct-16	M/s. Kashif AC Repair &Electronic	Other Misc.	0.086
298	217361	04-Nov-16	M/s. Ever New Technologies	Purchase of Mach. & Equipment	0.087
299	217371	04-Nov-16	M/s. Ever New Technologies	Purchase of Mach. & Equipment	0.087
300	298244	25-Apr-17	M/s. Zeen Enterprises	Printing & Publication	0.087
301	215343	14-Oct-16	M/s. Kashif AC Repair &Electronic	Other Misc.	0.087
302	215311	04-Oct-16	M/s. Tariq &Co	Other Misc.	0.087
303	296751	11-Apr-17	M/s. K&B Enterprises	Purchase of Mach.& Equip.	0.087
304	296732	6-Apr-17	M/s. Valiant Corporation	Purchase of Mach.& Equip.	0.087
305	296754	12-Apr-17	M/s. Trade & Project	Repair of Mach & Equip	0.087
306	298256	25-Apr-17	M/s. Zeen Enterprises	Printing & Publication	0.088
307	215360	17-Oct-16	M/s. Tariq & Co.	Others Renovation office	0.088
308	296792	21-Apr-17	M/s. Valiant Corporation	Purchase of Mach.& Equip.	0.088
309	298239	25-Apr-17	M/s. Valiant Corporation	Other Misc.	0.089
310	217335	31-Oct-16	M/s. Kashif AC Repair &Electronic	Purchase of Mach. & Equip.	0.089
311	207595	29-Sep-16	M/s. Kashif AC Repair &Electronic	Other Misc.	0.089
312	296793	21-Apr-17	Zulfiqar Security Company (Pvt.)Ltd	Other Misc	0.089
313	298203	21-Apr-17	Zulfiqar Security Company (Pvt.)Ltd	Other Misc.	0.089
314	298212	24-Apr-17	Zulfiqar Security Company (Pvt.)Ltd	Other Misc.	0.089
315	296731	6-Apr-17	M/s. K&B Enterprises	Purchase of Mach. & Equip.	0.089
316	217372	04-Nov-16	M/s. Tariq & Co.	Other Misc.	0.089
317	215321	04-Oct-16	M/s. Tariq & Co.	Other Misc.	0.089
318	217355	04-Nov-16	M/s. Kashif AC Repair &Electronic	Purchase of Mach. & Equip.	0.090
319	207579	29-Sep-16	M/s. Saeed &Co	Repair of furniture & fix	0.090
320	215365	18-Oct-16	M/s. Ever New Technologies	Purchase of Mach. & Equip.	0.090
321	298243	25-Apr-17	M/s. Valiant Corporation	Repair of Mach & Equip	0.090
322	298255	25-Apr-17	M/s. Valiant Corporation	Repair of Mach & Equip	0.090
323	296740	6-Apr-17	M/s. Valiant Corporation	Purchase of Mach. & Equip.	0.091
324	226524	18-Jan-17	M/s. Ever New Technologies	Purchase of Mach. & Equip.	0.092
325	226544	18-Jan-17	M/s. Ever New Technologies	Purchase of Mach. & Equip.	0.092
326	226571	18-Jan-17	M/s. Ever New Technologies	Purchase of Mach. & Equip.	0.092
327	215373	20-Oct-16	M/s. Ever New Technologies	Purchase of Mach. & Equip.	0.093
328	217354	04-Nov-16	M/s. Ever New Technologies	Purchase of Mach. & Equip.	0.093
329	217384	10-Nov-16	M/s. Sunset Boulevard service station	Repair of vehicle	0.094
330	217356	04-Nov-16	M/s. AL-Shifa Medical General store	Other Misc.	0.098
			Total		28.593

Annex-H**4.4.1 Irregular execution of construction work – Rs 621.914 million**

(Rs. in Million)

Sr. #	Cheque No.	Year	Date	Name of Payee	Amount
1	55034	2012-13	19-Nov-12	M/s. PEBi-KAPEC-SET and MERIDIAN JV	91.083
2	43937	2012-13	08-Apr-13		59.448
3	Nil	2013-14	20-Jan-14		58.599
4	64595	2013-14	19-Sep-13		45.810
5	162644	2012-13	15-Jun-13		40.449
6	108601	2013-14	05-Mar-14		27.086
7	110346	2013-14	15-Apr-14		24.753
8	119315	2013-14	29-May-14		24.700
9	124079	2014-15	22-Oct-14		22.374
10	137968	2014-15	16-Feb-15		21.008
11	111910	2013-14	08-May-14		19.828
12	108666	2013-14	24-Mar-14		19.277
13	162640	2012-13	14-Jun-13		18.678
14	119338	2013-14	02-Jun-14		17.681
15	108687	2013-14	26-Mar-14		15.540
16	119388	2013-14	09-Jun-14		14.736
17	158163	2014-15	13-Jun-15		14.700
18	205886	2015-16	16-Jun-16		14.663
19	56350	2013-14	31-Jan-14		12.843
20	76364	2012-13	07-May-13		12.662
21	205277	2015-16	10-Jun-16		10.968
22	163749	2015-16	27-Oct-15		10.285
23	172791	2015-16	07-Jan-16		10.000
24	148801	2013-14	07-Oct-13		5.080
25	79153	2013-14	23-Oct-13		3.809
26	205831	2013-14	23-Sep-13		3.440
27	177770	2012-13	15-Jun-13		2.414
				Total	621.914