



FORENSIC AUDIT REPORT
ON
SUI SOUTHERN GAS COMPANY
(FYs 2010-11 to 2019-20)

AUDIT YEAR 2020-21

AUDITOR-GENERAL OF PAKISTAN

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ABBREVIATIONS

| | |
|---------|--|
| AGP | Auditor General of Pakistan |
| BcF | Billion Cubic Feet |
| CC&B | Consumer Care & Billing |
| CFO | Chief Financial Officer |
| CMSs | Customer Meter Stations |
| CNG | Compressed Natural Gas |
| COSO | Committee of Sponsoring Organizations |
| CRD | Consumers Relation Department |
| DMD | Deputy Managing Director |
| DMR | Determination of Motion Review |
| E&P | Exploration & Production |
| ECC | Economic Coordination Committee |
| ERR | Estimated Revenue Requirement |
| FRR | Final Revenue Requirement |
| GDS | Gas Development Surcharge |
| GIDC | Gas Infrastructure Development Cess |
| GoP | Government of Pakistan |
| GPAs | Gas Purchase Agreements |
| GSAs | Gas Sales Agreements |
| GTA | Gas Transport Agreement |
| IASB | International Accounting Standard Board |
| INTOSAI | International Organization of Supreme Audit Institutions |
| ISSAIs | International Standards of Supreme Audit Institutions |
| KMIs | Key Monitoring Indicators |
| LNG | Liquefied Natural Gas |
| LPG | Liquefied Petroleum Gas |
| MCFT | Million Cubic Feet |
| MMCF | Million Metric Cubic Feet |
| MMCFD | Million Metric Cubic Feet per Day |
| MoE-PD | Ministry of Energy-Petroleum Division |
| MPCL | Mari Petroleum Company Limited |
| NGL | Natural Gas Liquids |
| OGRA | Oil & Gas Regulatory Authority |

| | |
|---------|---|
| PCAs | Petroleum Concession Agreements |
| PLNG | Re-Gasified Liquid Natural Gas |
| SCADA | Supervisory Control and Data Acquisition |
| SECP | Security & Exchange Commission of Pakistan |
| SMS | Sales Meter Station |
| SS&CGTO | Security Services and Counter Gas Theft Operations Department |
| T&D | Transmission and Distribution |
| TBS | Town Border Station |
| TCF | Trillion Cubic Feet |
| TOE | Tone of Oil Equivalent |
| UGF | Un-Accounted for Gas |
| WACOG | Weighted Average Cost of Gas |

PREFACE

Auditor-General of Pakistan conducts audit under Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Sections 8, 10 and 15 of the Auditor-General's (Functions, Powers and Terms & Conditions of Service) Ordinance, 2001.

The forensic Audit of Sui Southern Gas Company covering the period from 2010-11 to 2019-20 was carried out by the Directorate General Audit, Petroleum and Natural Resources, Lahore. The audit office undertook and completed the audit cycle during March-May, 2021. International Standard of Supreme Audit Institutions guided the planning, performance and reporting of the forensic audit assignment.

The Forensic Audit Report is of significant value to all the stake-holders as it attempts to provide an overall assessment of the losses incurred by Sui Southern Gas Company for the period from 2010-11 to 2019-20. It also endeavors to trace out possible causes that continue to hamper its functioning as a financially viable entity. The Report makes recommendations for tangible improvement in the governance and operations of the Company.

The Forensic Audit Report is submitted to the President of Pakistan in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan 1973, for causing it to be laid before both Houses of Parliament (Majlis-e-Shoora).

Islamabad
Dated:

(Muhammad Ajmal Gondal)
Auditor-General of Pakistan

EXECUTIVE SUMMARY

The Federal Government required Forensic Audit of major loss-making State-Owned Enterprises that inter-alia included Sui Southern Gas Company (here-in-after to be referred as the Company) from the Auditor General of Pakistan. Term of References (TORs) was shared by Finance Division with the Auditor General of Pakistan in November, 2020. In light of the TORs, the Directorate General Audit, Petroleum and Natural Resources, Lahore conducted the Forensic Audit of losses of the Company for the FYs 2010-11 to 2019-20. The field audit was executed during March-April, 2021 in accordance with International Standards of Supreme Audit Institutions (ISSAIs).

The Forensic Audit of the Company was undertaken with the objective to identify the causes of the losses borne by the Company during financial years FYs 2010-11 to 2019-20 and put forward recommendations for improvement. As per the TORs, the assignment focused on segregation of losses of the Company; analysis of the potential red flags; identification of deliberate misrepresentation, misstatement, or omission of financial statement/s and a review of the Internal Controls of the Company.

Sui Southern Gas Company - a public limited company - was established in 1954. Direct and indirect shareholding of Government of Pakistan in the company is more than 59.74%. The core business of the company includes transmission, distribution and sale of natural gas; design and construction of transmission and distribution projects. Since 2015-16 the Company has ventured into the transmission of Re-gasified Liquid Natural Gas.

Losses incurred by the Company

The Company earned profit during FYs 2010-11 to 2012-2013 and 2016-17 but showed overall losses of Rs 102,786 million during the FYs 2013-14, 2014-15, 2015-16, 2017-18 and 2018-19. These losses were partially off-set by guaranteed rate of return @ 17% of net average operating fixed assets of Rs 54,284 million during the above-mentioned financial years, thereby reducing the overall losses to Rs 48,502 million. The accumulated losses after making adjustment of the profit earned during FYs 2010-11 to 2012-13 and 2016-17 stood at Rs 39,541 million as on 30th June, 2019. The annual accounts for the FY 2019-20 were not prepared till the finalization of the instant audit activity. The major components that contributed towards the losses of the company are; (i) excessive

UFG losses disallowed by OGRA (73% of the overall losses); (ii) expenses disallowed by OGRA (8% of the overall losses); and (iii) finance cost not allowed under regulatory regime (19% of the overall losses).

Financial Ratios

Gross Profit Margin Ratio (GPMR) is the percentage of *sales revenue* after subtracting all direct costs associated with running the business. It tells how much gross profit every rupee of revenue, a company is earning. GPMR of the Company witnessed a declining trend from 1.96% to 0.70% during the period from FY 2010-11 to 2018-19 showing that the revenues of the Company were barely sufficient to cover cost of gas, and little or no amount was left to finance direct and indirect expenses to run the operations of the Company.

Net Margin Ratio (NMR) is the ratio of net profit/income to the total revenue. During the same period, NMR of the SSGC decreased from 4.13% to (negative) -6.19%. Without undertaking major strategic and development initiatives, negative NMR is indicative of the worsening financial health of the Company.

Current Ratio (CR) or liquidity ratio shows the entity's ability to pay short term liabilities. Declining trend of CR from 1.03:1 to 0.92:1 reflects Company's growing inability to pay its short term liabilities through its liquid assets. With the decline in both top line and bottom line margins, the Company is found in difficult situation to continue its business as going concern. The Company is unable to fund its business through its own resources as is evident from its *Debt-to-Equity Ratio* which has risen sharply from 51.49% to 121% over the period under audit scrutiny.

Internal Factors Contributing to the Losses

Inefficient operational management remained an important internal factor contributing to the ballooning losses. Failure to address the systemic issue of Un-accounted For Gas (UFG) testifies the inefficiency of the management in running the business of the Company. Since 2010-11, UFG of the Company has remained in excess of 10% of UFG benchmark fixed by OGRA. When translated into financial losses, UFG accounts for Rs 115,963 million which was found beyond OGRA's allowable limit during FYs 2010-11 to 2019-20. The Company has not been able to address the underlying factors that inter-alia includes; detection of theft and recovery of detected theft amounts; identification and

curbing of leakages; reducing measurement errors, and resolving UFG issues due to handling of RLNG.

Inefficient Project Management, remained another area where the Company could not materialize the maximum guaranteed profit from the Government¹ as management could not complete the development projects of Rs 5,237.564 million during the period under audit.

Management of receivables has turned out to be a systemic issue over the period of time as the Company failed to recover huge arrears of Rs 186,530 million. Declining trend in both top line and bottom-line margins, the Company has to finance its business through borrowings that resulted in additional finance cost of Rs 1,767 million. In case of non-recovery from domestic disconnected consumers, the management did not take legal course under law against 15,000 defaulters having arrears of more than Rs 100,000 each. Due to weak financial management, the management was unable to control expenses despite overall losses. During the last ten years, OGRA held expenses of Rs 16,843 million beyond allowed limit that is sufficient to prove financial delinquency of the management in running the business of the Company.

Despite the decrease in the number of employees, sharp increase of 124% was observed during the period. HR cost of the Company ballooned from Rs 6,360 million in 2010-11 to Rs 14,265 million in 2018-19. The HR cost was witnessed on higher side both in comparison against the benchmarks set by OGRA and SNGPL. Despite multiple directives of OGRA, payment of extravagant allowances of Rs 351 million to executives was not rationalized and retirement benefits of employees of Rs 2,033 million were not reviewed. Performance Bonuses of Rs 1521.42 million were doled out without keeping in view the bleak financial health and in sheer disregard of the principles of financial propriety and prudence.

Gas (Control and Recovery) Act, 2016 envisaged reduction in the incidences of theft but gaps in the implementation has caused the failure in achieving the cherished goals of the enactment. There are 1,231 cases, involving an amount of Rs 101,134 million, pending at different stages in courts of law since long ranging up to twenty years. Lack of

¹Under prevalent Regulatory Regime, the federal government provides SSGC an annual guaranteed return of 17% (17.43% from the FY 2017-18 onwards) per annum on average operating fixed assets (net of government grants) for the year.

professionalism in preparing, presenting and monitoring and following the cases on the part of management is observed to be reasons for the inordinate delay in the disposal of cases. *Defective contract management* also contributed to the losses of the Company. Audit found that award of tender to Jamshoro Joint Venture Limited (to set up a plant for extraction and processing of Liquid Purified Gas (LPG) and Natural Gas Liquid (NGL) were not transparent. The Contract and Implementation Agreement was also found defective, as also adjudged defective by the Hon'ble apex court of the country. Non-invoking of contractual clauses of Implementation Agreement (IA) in a timely manner resulted in disagreement with regard to rendition of accounts to the tune of Rs 14,564.597million with JJVL. The Company executed defective Gas Sale Agreement (GSA) with Jamshoro Power Company Limited (JPCL) and Habibullah Coastal Power Company, resulting in disputes of Rs 25,353 million. The Company has been found purchasing natural gas from 24 gas fields of different Exploration and Production (E&P) companies without finalizing any GSA during the last 10 years.

External Factors Contributing to the Losses

Different policies of the Federal Government and the OGRA had also negative impact on the bottom line margins of the Company over the period under audit. Natural outcome of the linking of indigenous gas prices with international oil prices by is increased cost of gas. The sale price of natural gas, fixed by the Federal Government, was not increased during the years 2013 to 2018; causing accumulation of receivables from the Federal Government on account of consequent shortfall in revenues that inter-alia is one of the main reasons for incremental finance cost against financing through external sources. Inconsistency in setting benchmark for UFG Allowance and Disallowance ranging from 4.25% to 7.6% was also found one of the causes of uncertainty regarding profitability of the Company during the period under audit.

Major Errors / Omissions in the Financial Statements

The Company is public limited company listed on Pakistan Stock Exchange. National and International Accounting Standards and Corporate Governance Rules required that Financial Statements of the Company must be presented in a fair and transparent manner. Material information must be disclosed and made part of the Books of Accounts. In FYs 2012-13 to 2016-17, the Company overstated Rs 32,337 million on account of GDS receivable in comparison with the same determined by OGRA in Federal Revenue Requirements (FRR) of the respective years. Audit also observed variation of

Rs 12,976 million and Rs13,979 million in the Financial Statements on account of fixed assets for the FY 2017-18 and FY 2018-19, respectively. The external auditors also rendered qualified opinion on the financial statements for the FYs 2010-11 to 2017-18. Qualified opinions of the external auditors remained unattended. Audit observed that the management had not made adequate disclosure of liabilities in certain cases.

Major Internal Control Inefficiencies

COSO framework was the touchstone against which Audit evaluated the Internal Controls of six departments of the Company; however, Control Environment, Risk Assessment, Control Activities, Information & Communication, and Monitoring were focused during the course of Forensic Audit.

The Company has institutional arrangements in place for exercising Internal Controls and Risk Management. In addition to Internal Audit, there are (i) Board's Special Committee on UFG (ii) Board Risk Management, Litigation and HSE&QA Committee for identification and mitigation of risks under Enterprise Risk Management (iii) Security Services and Counter Gas Operations Department (SS&CGTO) to implement the Gas (Control and Recovery) Act, 2016. The Company has also Integrated Management System including of Quality Management System, however the implementation of these Control and Assurance Arrangements remained weak over the ten years period. Audit found multiple instances of deviations from the control SOPs framed by the Company in the respective departments. Defective Risk Assessment and ineffective implementation of Controls are evident from an increasing expenditure on organisational structure; flawed rules and procedures; failure in achieving organizational objectives; and KPIs and KMIs in relation to UFG losses.

Recommendations

The Federal Government and the management may consider the following recommendations in order to make the Company administratively efficient and financially prudent as going concern:

- i. Reduction in UFG by Net Work Segmentation, de-looping SMS; installing more SMSs and TBSs in major cities like Karachi and Hyderabad;
- ii. Ensure reconciliation of gas usage data at SMS, TBS and consumer levels through third-party surveys, GIS-mapping and data analytics;

- iii. Implement a plan for replacement of old network in major cities by segmenting the areas, keeping in view leak rate, leakages identified, strength of network and nature of network;
- iv. Improve recovery from detected thefts and discourage future thefts through (a) speeding up establishment of separate Gas Utility Courts (b) improved regulations to strengthen implementation of Gas Theft Act, 2016 (c) increased spread of SSGC Police Stations and effective monitoring and reporting of their performance;
- v. Examine options of introducing fixed tariff, removal of last two slabs attracting high rates as well as administrative measures for billing, recovery of dues and controlling theft in collaboration with the provincial government with regard to the theft of gas in Baluchistan due to extreme cold weather in winter;
- vi. Evaluate the performance of members of the Board of Directors as required under Corporate Governance Rules, 2013, particularly with reference to UFG losses and take action accordingly;
- vii. Rationalize HR cost and extravagant allowances in compliance of OGRA's directives as per ERR for the FY 2020-21; and
- viii. Improve receivables management by expediting the recovery of long outstanding amounts especially from the sister concern SNGPL by resolving the RLNG related disputes.

SECTION-I INTRODUCTION

A. Background

In Pakistan, State-Owned Enterprises (SOEs) are considered an important instrument for societal and public value creation particularly in the sectors where involvement of private sector may result in commercialization of basic goods and services to the people or the structure of markets is imperfect or is unable to accomplish critical needs of the society. It is, however important that the SOEs are managed in such a manner that they deliver a real public value, without burdening the public exchequer. Over a period of time, the Federal Government has established approximately 212 SOEs including subsidiaries, trusts, and funds to perform functions not considered as the routine business of the Federal Government.

The financial position of many SOEs has deteriorated over the time due to multifarious reasons like flawed policy/ies, bad governance and inefficient management. This resulted in poor service delivery besides putting financial burden upon the Federal Government. The SOEs portfolio should be continuously reviewed to decide about their retention by the Government and their performance should be evaluated against defined benchmarks.

Finance Division in its Report State Owned Enterprises Triage: Reforms and Way Forward has placed SSGC - being loss making entity - in category 2 as “Potential Privatization Candidate” amongst other nine SOEs. The Federal Government approved Forensic Audit of major loss-making state-owned enterprises, including SSGC, and assigned it to the Auditor General of Pakistan in November, 2020. The office of the Director General Audit, Petroleum & Natural Resources, Lahore started the forensic audit of SSGC in December, 2020 by carrying out desk audit and conducted field audit during March-April, 2021.

B. Objective/Terms of Reference (TORs)

The forensic audit of the SSGC was undertaken with the objective to identify the factors/reasons of the losses incurred by the Company during financial years

(FYs) 2010-11 to 2019-20 and to suggest recommendations for improvement. The TORs of the forensic audit as communicated by Finance Division are as follows:²

- i. Undertake segregation of losses due to various factor like Policy induced losses, owing to market dynamics, Inefficient management, Overstaffing / inefficient HR, Misappropriation and inefficiencies.
- ii. Review and analyze the potential red flags that may indicate misappropriation of assets, inappropriate use of assets, misappropriation of cash, fake invoices, payments made to non-existent suppliers or employees and misuse of assets.
- iii. Identify deliberate misrepresentation, misstatement, or omission of financial statement data for the purpose of misleading the reader and creating a false impression of an organization's financial strength.
- iv. Evaluate whether financial statements prepared and published by the entities give a true and fair view of the affairs of the company and are in compliance with relevant accounting and reporting standards.
- v. In case frauds are detected or negligence identified, fixing responsibility on the perpetrators will be recommended.
- vi. Conduct an internal control review and evaluate the systems and controls in place at the SOEs and to prevent leakage and fraud.

In addition to these TORs, the audit team worked on the following additional TOR as well:

- vii Specifically identify and review any usually large bonus payment made to company staff members and investigate their origin, basis and whether they were potentially used as a channel for any facilitation payments.

C. Audit Scope and Limitations

- i. Forensic audit was conducted covering the period from the FY 2010-11 to FY 2019-20 in the light of TORs communicated by Finance Division.
- ii. The desk audit activity was undertaken in the office of the Director General Audit, Petroleum & Natural Resources. The field activity for the Forensic Audit was conducted in SSGC Head Office, Karachi during March- April, 2021.

² TORs received from SS&A wing, Office of the AGP vide letter dated 17.11.2020

Scope Limitation

The audit team had to face following limitations during the conduct of audit:

- a) Slow production of record and time constraints;
- b) Non-preparation of Annual Accounts of the SSGC for the FY 2019-20; and
- c) Non-determination of Final Revenue Requirement (FRR) for the FY 2019-20 by OGRA as the Company failed to file the petition for the same in time.

D. Audit Methodology

The Forensic Audit was conducted under the International Standards of Supreme Audit Institutions (ISSAIs). The relevant ISSAIs applicable in this Audit are INTOSAI standards ISSAI 240-The auditor's responsibilities relating to fraud in an audit of financial statements, ISSAI 100-Fundamental Principles of Public-Sector Auditing and ISSAI 400-Fundamental Principles of Compliance Auditing.

Further, in accordance with the auditing standards, Audit procedures were applied to gather evidence. To form the conclusion with reasonable assurance, Audit used a combination of both qualitative and quantitative methods of data collecting and analyzing techniques that include substantive testing; test of key controls; analytical procedures; formal interviews; previous years' Audit Inspection Reports.

The performance of the Company was compared with industry standards and with SNGPL. Audit also consulted other reports including those from yearly reports of Ministry of Energy (Petroleum Division), Economic Surveys of Pakistan and reports of Planning Commission.

Audit thoroughly analyzed the regulatory environment under OGRA and consulted OGRA's Industry Reports & Annual Reports, OGRA Service & Technical Standards and Final / Estimated Revenue Requirements determined by OGRA for potential sources of audit evidence.

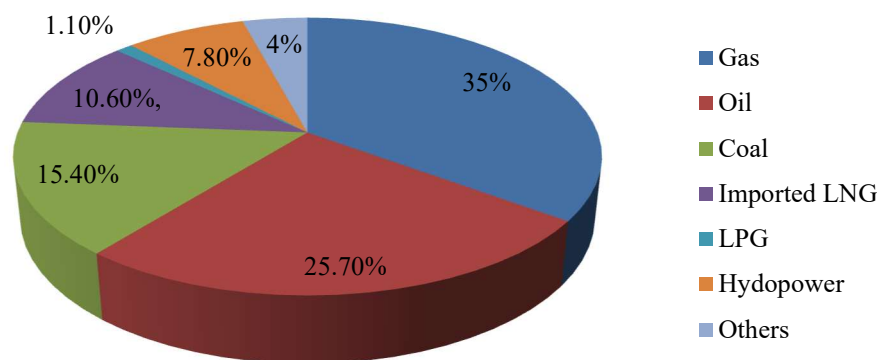
E. Sectoral Analysis

Natural gas is an important component in the energy mix of Pakistan. According to Pakistan Energy Yearbook 2019, Pakistan's primary energy supplies consist of 87.8% fossil fuels (35% Natural gas, 25.7% Oil, 15.4% Coal, 10.6% imported LNG and 1.1%

LPG), and 7.8% hydropower and 4% others. The country had a total recoverable natural gas reserves of 61.19 Trillion Cubic Feet (TCF), out of which 39.75 TCF have been extracted. The remaining balance of recoverable natural gas reserves is 21.44 TCF. The remaining proven reserves are expected to last for a further 13 to 14 years by taking annual consumption of 1.453 TCF in absence of substantial new discoveries.

The domestic production of gas currently meets around 67% of domestic consumption, with output at 3,936 million cubic feet (MCFt) per day. The demand is approximately 6,000 MCFt per day which, with increased population and economic growth, is expected to be twofold by 2030. The country used 28.1 million TOE of petroleum products in FY2018 out of which 85% was imported.³

Figure -1 : Pakistan's Primary Energy Supplies



Source: Pakistan Energy Yearbook, 2019

i. Indigenous Gas Production in Pakistan

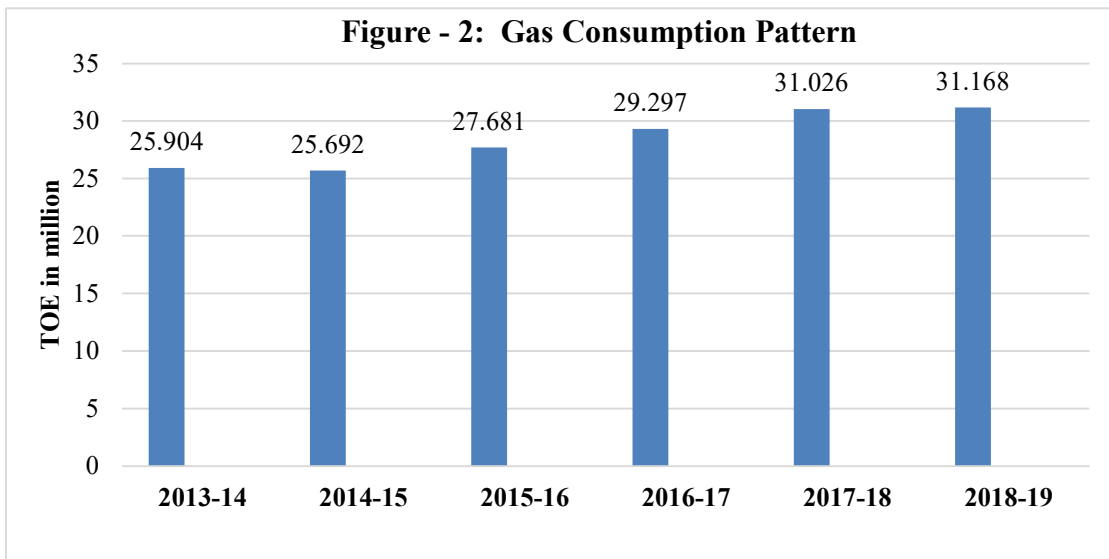
In early 2000s, production of natural gas in Pakistan increased substantially and reached the peak of 4.2 billion cubic feet (Bcf) per day in 2012. The production has plateaued afterwards due to non-discovery of a major gas field and other multiple reasons like lack of investment and security concerns. Total indigenous gas production in country during 2018-19 was 1,436,536 MCFt. The province of Sindh had the country's largest gas

³Pakistan Energy Yearbook, 2019 (Page 73) & Economic Survey of Pakistan, 2019

production at 927,968 MCFt (64.6%). Baluchistan stood at 302,530 MCFt (21.1%), KP at 157,091 MCFt (10.9%), and Punjab was 48,957 MCFt (3.4%). The annual growth rate of natural gas production was -1.53% showing a declining trend in production. The province of Sindh also has three of the current largest producing gas fields i.e., Mari, Qadirpur and Kandhkot.

ii. Natural Gas Consumption Pattern

The domestically produced natural gas and imported LNG have a combined share of more than 35% in the energy mix. Despite declining indigenous gas production, the consumption of natural gas has been rising during the last 6 years. The imported LNG has begun to offset dwindling indigenous gas supplies. The annual compound growth rate of consumption remains at 3.6%.⁴



Source: Pakistan Energy Yearbook, 2019

The gas is used in residential, commercial and industrial sector besides its use as a fuel to run vehicles. The number of consumers was 9.71 million as on June 30, 2019 with a growth rate of 5.7% year on year basis. More than 35% of the gas supplies are consumed by power sector while the share of domestic sector is 21.5%. The table below shows the natural gas consumption statistics:

⁴Pakistan Energy Yearbook, 2019(Page-3)

| Table-1: Key Natural Gas Consumption Statistics | |
|--|-----------------|
| Natural Gas Consumption (MCFt) 2018-19 | 1,453,517 |
| Number of consumers | 9,719,088 |
| Gas Network (KMs) | 192,198 |
| Gas Consumption by sector (MCFt) | |
| <i>Domestic</i> | 311,887 (21.5%) |
| <i>Commercial</i> | 31,205 (2.1%) |
| <i>General Industries</i> | 245,958 (16.9%) |
| <i>Fertilizer</i> | 233,834 (16.1%) |
| <i>Power</i> | 511,140 (35.2%) |
| <i>Others (including)</i> | 119,493 (8.2%) |

Source: Pakistan Energy Yearbook, 2019

iii. **Oil & Gas Industry**

The oil & gas industry is categorized into upstream, midstream, and downstream sectors:

Upstream Sector

Exploration & Production (E&P) Sector is involved in discovering and producing of crude oil and natural gas. The major players in this sector are state-owned companies, namely, Oil and Gas Development Corporation Limited (OGDCL), Pakistan Petroleum Limited (PPL) and Mari Petroleum Company Limited (MPCL). Presently, thirteen major companies are operating in this sector in Pakistan - eight domestic companies while remaining are foreign. OGDCL is the largest player with 29% market share, followed by PPL at 19% and MPCL at 18%. The largest foreign operator in this sector is United Energy Pakistan Limited (UEPL), a subsidiary of United Energy Group, Honk Kong, with 13% market share, followed by MOL Pakistan Oil and Gas Co. B.V. subsidiary of MOL Group and ENI Pakistan Limited with market share of 8% and 6% respectively.⁵

Midstream Sector

The midstream is involved in processing hydrocarbons into petrochemical products. It includes refineries, fertilizer, and petrochemical plants.

⁵Energy Year Book, 2019 (Page-21&60)

Downstream Sector

The downstream sector consists of the marketing and distribution of oil and gas to the end-user in residential, commercial, and industrial sectors.

iv. Downstream Gas Sector

The downstream gas sector is run by two state-owned companies; Sui Northern Gas Pipelines Limited and Sui Southern Gas Company Limited which are responsible for transmission and distribution of natural gas throughout the country. SNGPL is mandated to operate in the provinces of Punjab and Khyber-Pakhtunkhawa whereas SSGC covers the provinces of Sindh, and Baluchistan.

Currently, Pakistan has over 9 million domestic consumers of gas, and these are growing by over 5% each year. The majority of domestic consumers, around 5.4 million, are based in Punjab; that account for 60 percent of the total domestic gas consumers, Sindh has 35 percent of the country's domestic consumers at 2.6 million. Punjab province has the highest gas consumption in the country, using 16,241,253 MCFt while KP has the lowest consumption of 1,769,151 MCFt.⁶

v. Regulatory Framework of Gas Sector

The activities of upstream gas sector are regulated by the Directorate General of Petroleum Concessions (DGPC) which works under the Policy Wing of the Petroleum Division. The midstream and downstream gas sector are administered and regulated by the Directorate General of Gas (DG Gas) which also works under the Policy Wing.

The midstream and downstream activities of the oil and gas sector are mainly regulated by Oil and Gas Regulatory Authority (OGRA), which is an independent body. OGRA was established under OGRA Ordinance, 2002 and regulatory functions of natural gas sector were transferred to OGRA on March 28, 2002. The regulatory authority is tasked to perform following major functions pertaining to the natural gas sector:⁷

- Grant of licenses for regulated gas sector;
- Formulation of rules, regulations and procedures for the conduct of licensees;

⁶Pakistan Energy Yearbook, 2019 (Page-80)

⁷ OGRA Ordinance, 2002 and Natural Gas Tariff Rules, 2002

- Determination of Revenue Requirement Petitions of SNGPL & SSGC;
- Monitoring and enforcement of rules, regulations and applicable license conditions;
- Resolution of disputes and complaints lodged by the consumers against licensees or between a licensee and another licensee in the natural gas sector;
- Pipeline capacity allocation;
- Licensing of low pressure (flare) gas; and
- Licensing for transmission, distribution and sale of RLNG.

Gas pricing

OGRA revises and notifies the producer price (wellhead price) in accordance with the relevant petroleum policies. The gas prices for the end consumers are finalized under Natural Gas Tariff Rules, 2002 by OGRA by advising Federal Government for approval of the consumer prices.

Guaranteed Annual Return

Under the provisions of license given by OGRA, both SNGPL and SSGC are provided a minimum annual guaranteed return of 17% before taxation (17.43% from the FY 2017-18 onwards) per annum on the net average operating fixed assets (net of deferred credit) for the year. The determination of annual required return is reviewed by OGRA under the terms of the license for transmission, distribution & sale of natural gas and targets & parameters set by OGRA. Income earned in excess / short of the guaranteed return is payable to / recoverable from the Government of Pakistan (GoP) as a differential margin (in case of SNGPL) or Gas Development Surcharge (in case of SSGC) which takes effect through increase / decrease in gas prices by the GoP.⁸

F. Introduction of SSGC

Sui Southern Gas Company Limited is a public limited company formed in 1954. The Company in its present shape was formed on March 30, 1989, following a series of mergers of three pioneering companies, namely Sui Gas Transmission Company Limited, Karachi Gas Company Limited and Indus Gas Company Limited. The Company is listed on Pakistan Stock Exchange under the ticker of SSGC. Direct and indirect

⁸FRRs determined by OGRA for the years 2011-12 to 2017-18

shareholding of GoP in the company is more than 59.74%. SSGC is engaged in transmission and distribution of gas to domestic, commercial and industrial customers located in its franchise areas of Sindh and Baluchistan. A downstream company, SSGC purchases natural gas from more than 30 gas fields, operated by 21 upstream local and multinational E&P companies. The transmission and distribution network stretches across 4,030 Km and 46,212 Km, respectively.⁹

The core business includes transmission, distribution and sale of natural gas, design and construction of transmission and distribution projects and more recently the transmission of Re-gasified LNG. The non-core businesses are the sale of Liquefied Petroleum Gas (LPG), Natural Gas Liquid & Condensate and manufacturing of domestic gas meters. The Company also runs a subsidiary company SSGC-LPG (Pvt.) Ltd. which is engaged in the marketing and distribution of LPG across the country. Since 1975, SSGC has been running Pakistan’s only meter manufacturing plant to meet the needs of all its domestic customers. The Company is managed by an autonomous Board of Directors for policy matters and overall control, with a Managing Director running day to day affairs. SSGC runs its business from Headquarters at Karachi and several regional offices across Sindh and Baluchistan. The Company completed a dedicated 42 inch diameter, 342 Km pipeline in September, 2018, for transmitting a volume of 1,200 MMCFD gas to SNGPL.¹⁰

G. Summary Statistics and Financial Performance of SSGC

i. Operational Statistics

Table-2: Size of SSGC in Terms of Employees, Consumers and Network

| FYs | No. of Regular Employees* | Number of Consumers** | Network in KMs** | Sales (MMCF)** |
|------------|----------------------------------|------------------------------|-------------------------|---------------------------|
| 2010-11 | 7,678 | 2,367,893 | 42,441 | 360,112 |
| 2011-12 | 7,507 | 2,489,117 | 44,100 | 364,409 |
| 2012-13 | 7,451 | 2,574,857 | 45,630 | 373,645 |
| 2013-14 | 7,238 | 2,646,702 | 46,364 | 356,628 |
| 2014-15 | 6,906 | 2,710,585 | 47,273 | 363,596 |
| 2015-16 | 6,720 | 2,773,457 | 48,375 | 383,979 100,244 (RLNG) |

⁹Data provided by management of SSGC

¹⁰SSGC annual report 2017-18

| | | | | |
|----------|-------|-----------|--------|--------------------|
| 2016-17 | 6,622 | 2,839,171 | 49,494 | 362,313 179,701 |
| 2017-18 | 6,572 | 2,992,476 | 50,419 | 371,774 219,000 |
| 2018-19 | 6,491 | 3,070,048 | 50,618 | 365,223 291,119 |
| 2019-20* | 6,610 | 3,111,395 | 50,817 | 349,064 |

Source: Data provided by SSGC management, ** FRR 2010-11 to 2018-19 and ERR 2019-20

During last ten years, numbers of consumers have increased by 29.65% and network by 19.26%. The sales of indigenous gas grew by 0.01% but the growth of 190% was recorded in the sales of RLNG since 2015-16.

Details of Consumers

| Unit | Industrial Customers | Commercial Customers | Domestic Customers | Total Customers |
|----------------|----------------------|----------------------|--------------------|------------------|
| Karachi | 3,643 | 17,305 | 1,927,965 | 1,948,913 |
| Sindh-Interior | 652 | 4,181 | 873,684 | 878,517 |
| Baluchistan | 57 | 2,765 | 281,103 | 283,925 |
| Total | 4,352 | 24,251 | 3,082,792 | 3,111,395 |

Source: SSGC

Financial Performance

i. Analysis of Income Statement

Table-5 gives a brief overview of the Profit & Loss account of FYs 2010-11 to 2018-19:

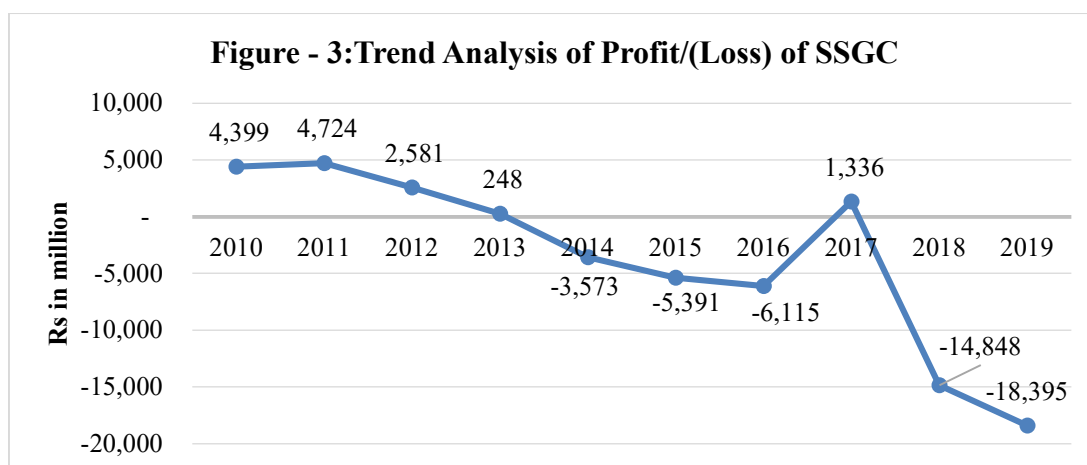
(Rs in million)

| Head of Account | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | | | | |
| Sales (Net) | 114,529 | 130,904 | 151,638 | 153,283 | 162,583 | 138,616 | 156,512 | 177,404 | 297,167 |
| Other Income | 13,788 | 14,698 | 12,741 | 16,196 | 12,686 | 25,799 | 10,189 | 14,002 | 14,247 |
| Total Revenues | 128,317 | 145,602 | 164,379 | 169,479 | 179,479 | 164,415 | 166,701 | 191,406 | 311,414 |

| Expenses | | | | | | | | | |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------|
| Cost of Gas | 102,890 | 117,763 | 135,449 | 150,516 | 154,261 | 147,285 | 140,658 | 164,938 | 240,649 |
| Expenses | 20,703 | 25,258 | 28,682 | 22,716 | 26,399 | 23,246 | 28,130 | 37,793 | 89,160 |
| Total Expenses | 123,593 | 143,021 | 164,131 | 173,232 | 180,660 | 170,531 | 168,788 | 206,257 | 329,809 |
| Total Profit or Loss | 4,724 | 2,581 | 248 | (3,753) | (5,391) | (6,115) | 1,336 | (14,848) | (18,395) |

Source: Extracts from Annual Audited Financial Statements of SSGC

The Figure-3 shows the yearly profit/loss trend of the Company.



Source: Extracts from Annual Audited Financial Statements of SSGC

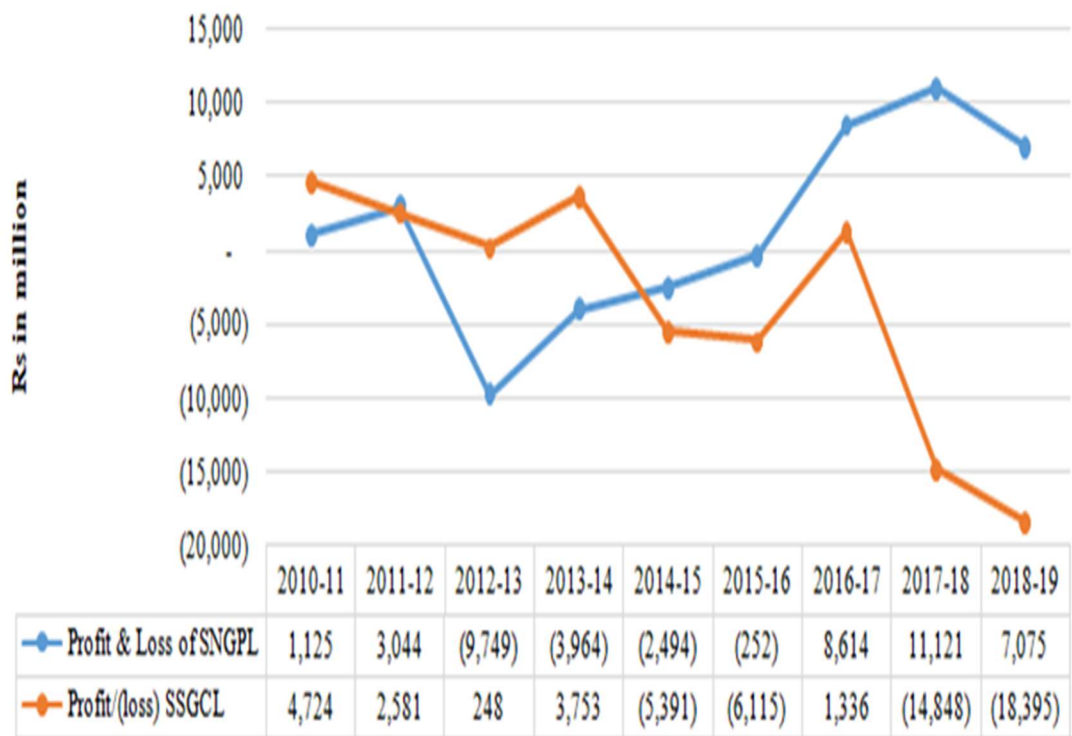
The Company earned profits of Rs 7,557 million during the financial years 2010-11 to 2012-13 and also earned profit of Rs 1,336 million in the FY 2016-17. In FY 2010-11, OGRA gave one time relief to gas companies by fixing UFG benchmark at 7% and fixed UFG benchmark at 4.50% again in 2011-12 but under court orders, UFG benchmark remained at 7% in subsequent years. Hon'ble Sindh High Court vide its orders dated Nov. 25, 2016 restored OGRA's benchmark at 4.50%. Due to provisional UFG benchmark, the Company showed overall profits amounting to Rs 36,718 million during the FYs 2011-12 and 2014-15 which was reversed in November, 2016 and corresponding adjustment of Rs 29,374 million was made in the FYs 2015-16 to 2018-19 leaving a balance of Rs 7,344 million.

Resultantly, the Company sustained huge losses of Rs 48,502 million in the FYs 2013-14 to 2015-16 and in FYs 2017-18 & 2018-19. The year-wise analysis of profit/loss of the Company showing major changes in revenues and expenses is placed at **Annexure-1**.

Comparison of Profit and Loss with SNGPL

As is clear from the table below, profitability of SNGPL is higher than SSGC due to less UFG losses. Further, sale of RLNG from 2015 also contributed towards the profits of SNGPL.

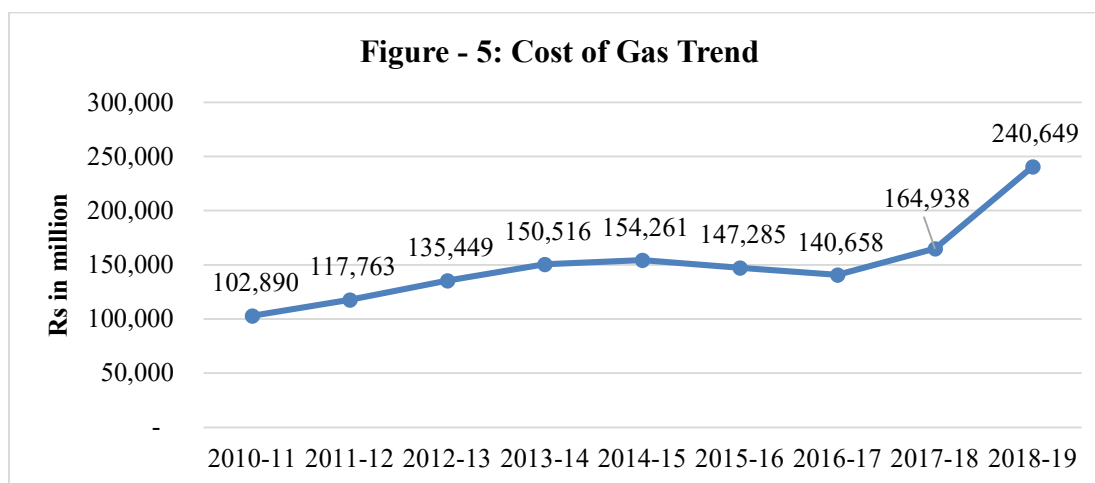
Figure - 4: Profit and Loss of SSGC and SNGPL



Source: Extracts from Annual Audited Financial Statements of SSGC and SNGPL

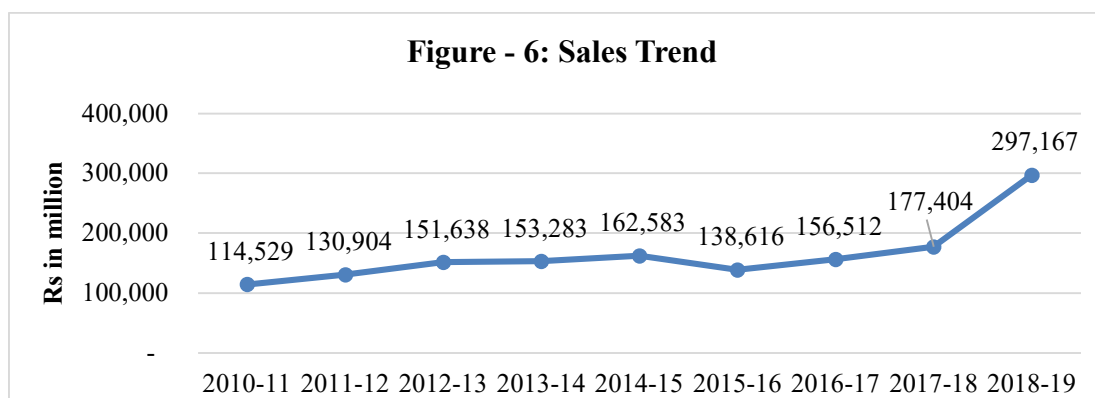
Cost of Gas

While the cost of gas was steadily rising during FY 2010-11 to 2016-17, an acute upward trend is visible from the FY 2017-18 onwards showing an abnormal increase of Rs 24,280 million and Rs 75, 711 million respectively in the last two years. This is due to increase in wellhead prices based on reference price fixed in Petroleum Concession Agreements (based on six months average price of international oil prices) and foreign exchange rate.



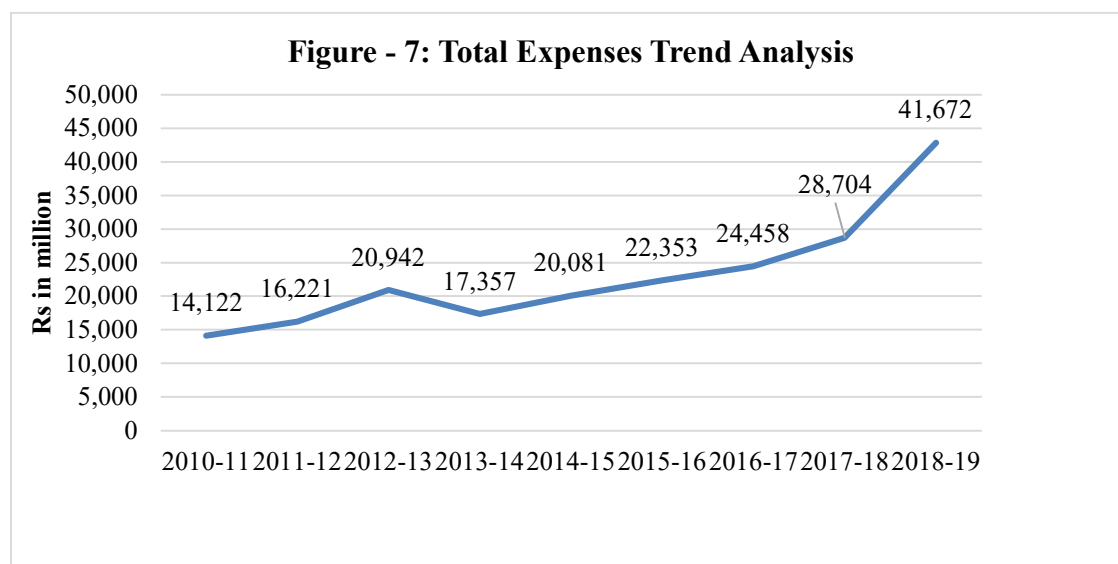
Source: Extracts from Annual Audited Financial Statements of SSGC

Sales showed steady increasing trend but sales in FYs 2017-18 and 2018-19 grew steeply due to rapid growth of sales of RLNG.



Source: Extracts from Annual Audited Financial Statements of SSGC

Total expenses against Transmission and Distribution, Administration and other Operating Expenses showed slight increasing trend but in FY 2017-18 and 2018-19, sharp rise was observed due to increase in exchange loss from Rs 4,303.754 million (2017-18) to Rs 16,341 million (2018-19).



Source: Annual Audited Financial Statements of SSGC

ii. Analysis of Balance Sheet

Total assets of the Company increased by Rs 387,861 million (276%) from Rs 140,162 million to Rs 528,023 million from the FYs 2010-11 to 2018-19. During the same period, the current assets increased by Rs 317,277 million (400%). Trade debts and other receivables were Rs 287,692 million constituting 91% of the total increase of current assets. Analysis of the status of Assets of the Company is given in the Table-5 below:

(Rs. in million)

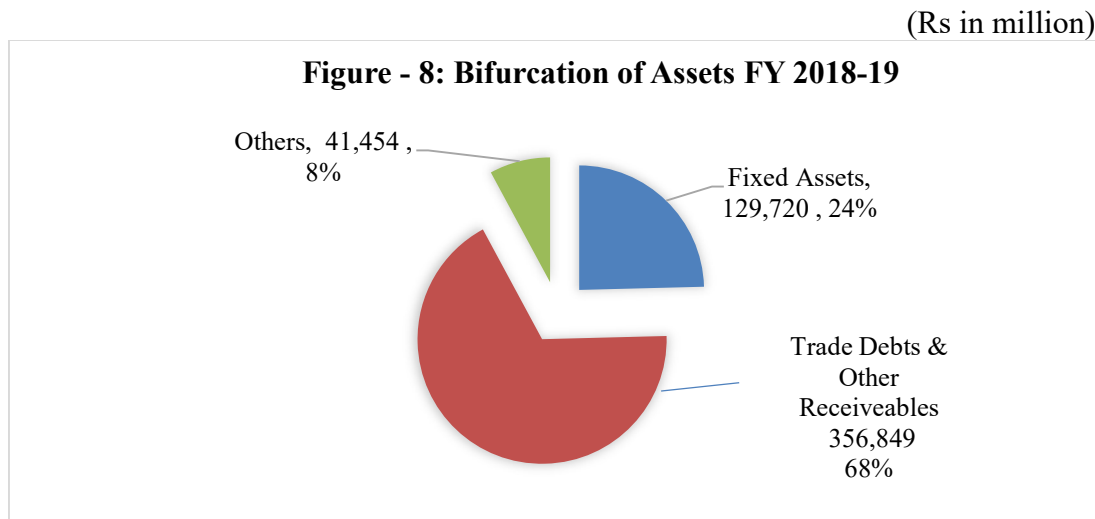
| Description | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|-----------------------------|----------------|----------------|----------------|----------------|---------------|---------------|---------------|---------------|---------------|
| Property, plant & equipment | 129,720 | 120,524 | 114,993 | 96,711 | 73,942 | 70,165 | 67,736 | 64,260 | 59,645 |
| Non-current assets | 131,370 | 122,394 | 119,594 | 101,181 | 76,183 | 72,120 | 69,787 | 66,308 | 60,786 |
| Trade debts | 84,156 | 76,761 | 82,137 | 86,285 | 90,352 | 78,906 | 76,285 | 70,613 | 49,182 |
| Other receivables | 272,693 | 151,970 | 80,194 | 58,047 | 81,831 | 61,253 | 38,774 | 25,886 | 19,975 |
| Bank balances | 334 | 786 | 1,139 | 1,347 | 977 | 1,189 | 934 | 1,499 | 1,077 |

| | | | | | | | | | |
|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Cash balances | 4.760 | 5.634 | 8.335 | 10.432 | 7.12 | 10.655 | 8.961 | 10.2 | 7.675 |
| Current assets | 396,653 | 263,693 | 196,447 | 177,895 | 201,234 | 161,326 | 127,184 | 107,152 | 79,376 |
| Total Assets | 528,023 | 386,087 | 316,041 | 279,076 | 277,417 | 233,446 | 196,971 | 173,460 | 140,162 |

Source: Extracts from Annual Audited Financial Statements for the year 2010-11 to 2018-19 of SSGC

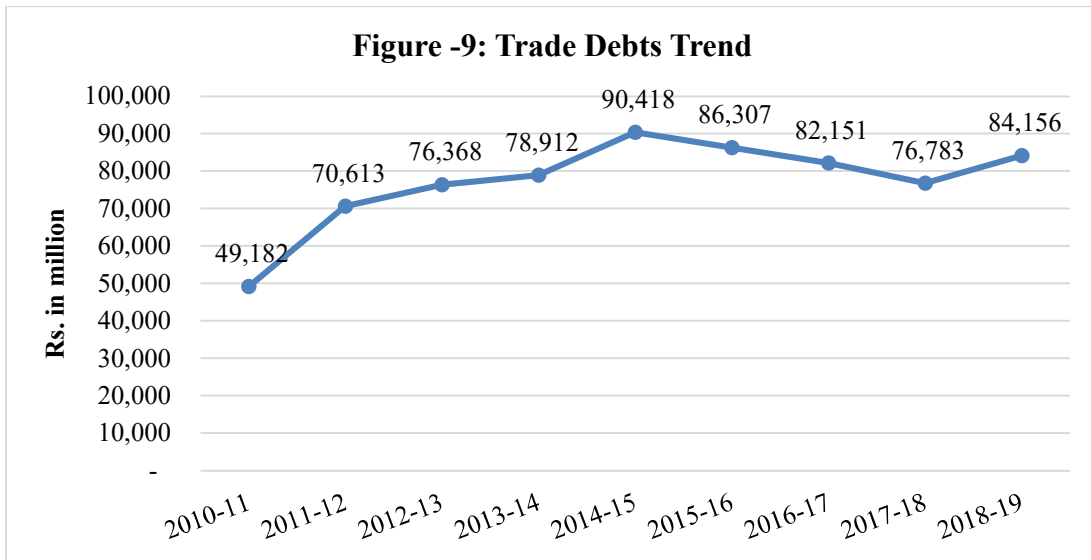
Trade debts increased from Rs 49,182 (2010-11) million to Rs 70,613 (2011-12) million mainly due to non-payment by the KE, WAPDA and SNGPL as their outstanding dues increased from Rs 34,995 million in 2010-11 to Rs 53,396 million in the year 2011-12.

Annual accounts for the FY 2018-19 showed 37% YoY growth in the total assets of the Company. Growth in the current assets (YoY) remained 56% in the FY 2018-19. Current Assets include aggregate receivables of Rs 356,849 million (trade debts of Rs 84,156 million + other receivables of Rs 272,693 million) against Rs 228,731 million in FY 2017-18. Other receivables include GDS receivable from GoP, receivables from HCPCL, SNGPL, JJVL and Sales Tax expenses deferred by OGRA. Fixed assets increased to Rs 129,720 million from Rs 120,523 million recording 7.63% increase from the previous year as is show in Figure-8.

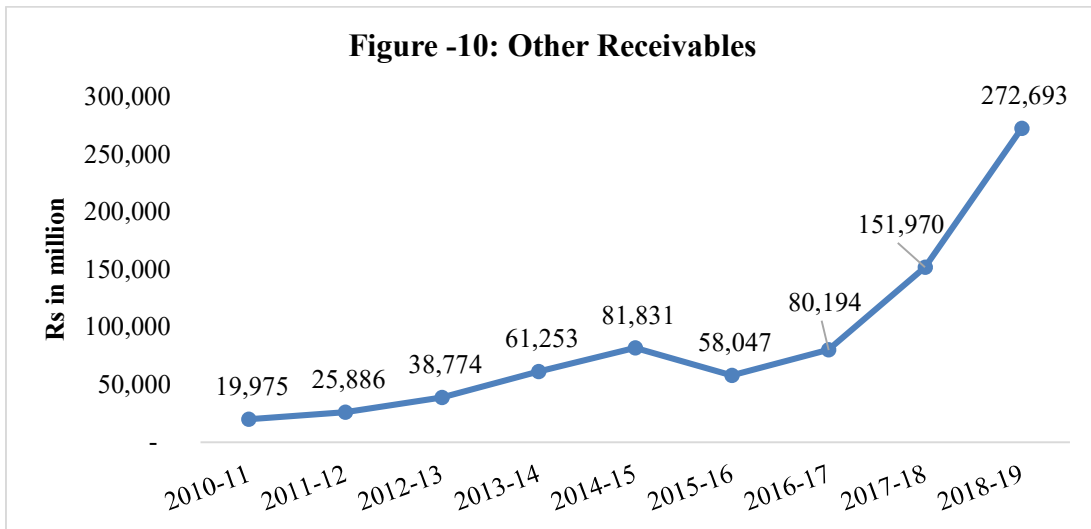


Source: Extracts from Financial Statements 2018-19

The Figure-9 shows the rising trend of trade debts and other receivables from FYs 2010-11 to 2018-19. The trade debts and other receivables which were 60% of the net sales in FY 2010-11, stood at 83% of the net sales in 2018-19, showing inability of the management to collect trade debts of the company.



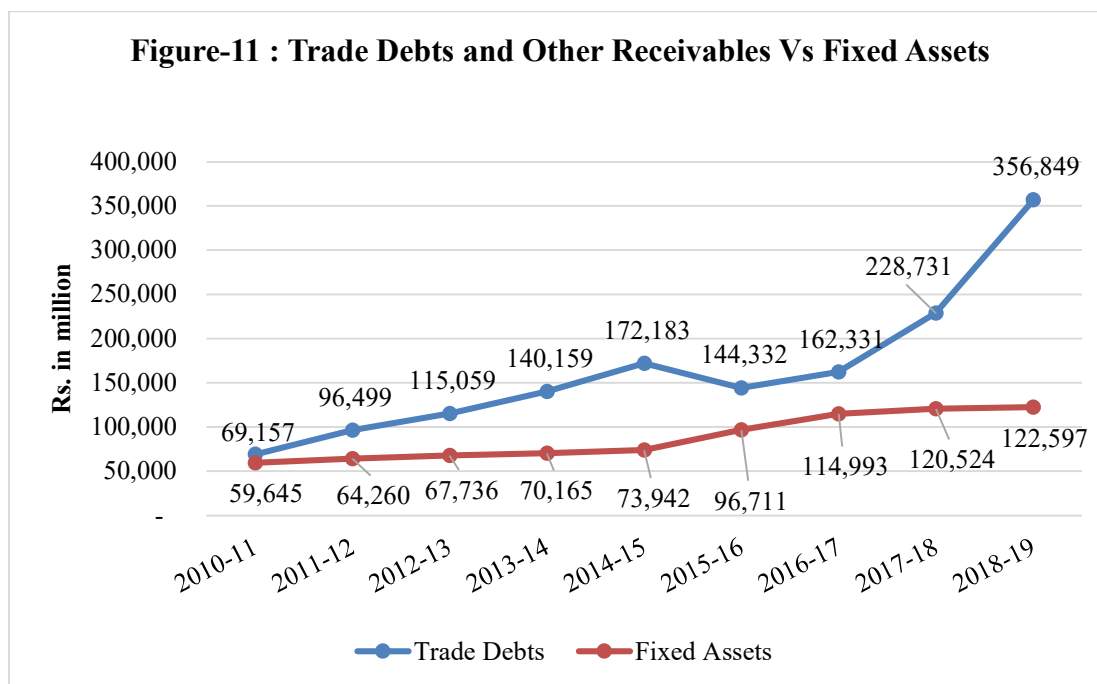
Source: Extracts from Financial Statements 2010-11 to 2018-19



Source: Extracts from Financial Statements 2010-11 to 2018-19

Due to acute rise in trade debts and other receivables, which multiplied by four times from FYs 2010-11 to 2018-19, the Company was forced to depend on borrowings to meet its working capital requirements and financing its development and rehabilitation projects. As a result, assets, on which the Company earns guaranteed rate of return, could not be added particularly from the FY 2016-17 onwards. The inability of the Company to

increase its fixed assets due to increasing trade debts and other receivables is depicted in Figure-11.



Source: Annual Audited Financial Statements of SSGC

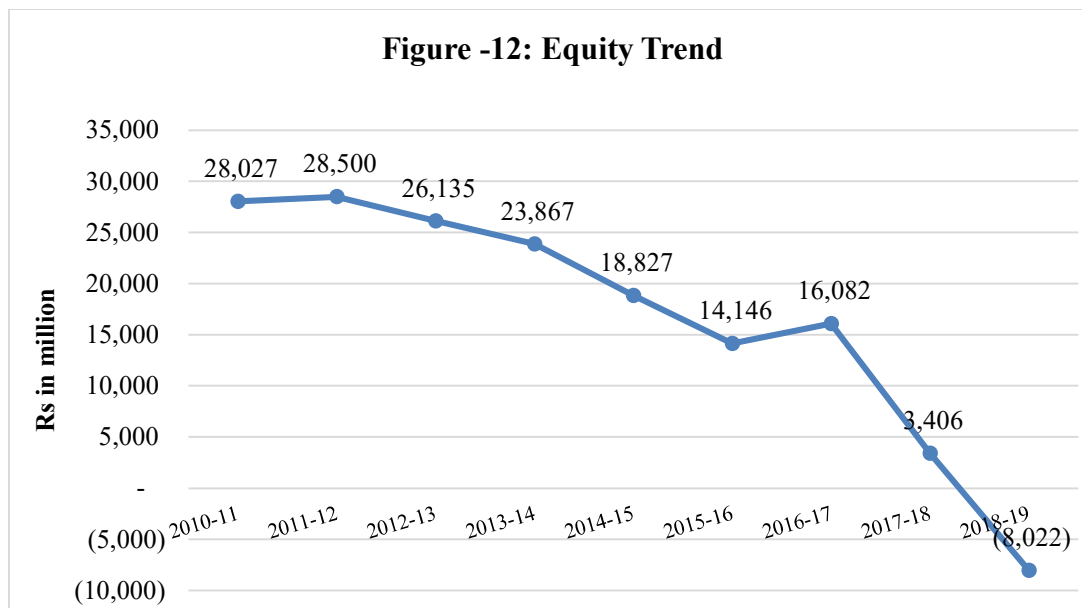
The total equity of the Company decreased by Rs 36,049 million from Rs 28,027 million to negative amount of Rs8,022 million from the FY 2010-11 to FY 2018-19. Due to overall losses, reserves of the Company turned negative in the FY 2018-19 causing erosion of equity. Despite recognition of surplus on revaluation of fixed assets of Rs 21,043 million in FY 2018-19, total equity of the Company became negative.

(Rs in million)

| Description | 2019 | 2,018 | 2,017 | 2,016 | 2,015 | 2,014 | 2,013 | 2,012 | 2,011 |
|--|----------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Share capital | 8,809 | 8,809 | 8,809 | 8,809 | 8,809 | 8,809 | 8,809 | 8,809 | 8,390 |
| Reserves | (37,875) | (19,076) | (4,455) | (6,391) | (234) | 4,806 | 7,074 | 9,439 | 9,385 |
| Surplus on revaluation of fixed assets | 21,043 | 13,673 | 11,728 | 11,728 | 10,252 | 10,252 | 10,252 | 10,252 | 10,252 |
| Total Equity | (8,022) | 3,406 | 16,082 | 14,146 | 18,827 | 23,867 | 26,135 | 28,500 | 28,027 |

Source: Financial Statements for the year 2010-11 to 2018-19

The Figure-12 shows the trend of decrease in equity during the period under review:



Source: Extracts from Annual Audited Financial Statements of SSGC

Total liabilities of the Company increased by Rs 423,910 million (378%) from Rs 112,135 million to Rs 536,045 million during the period from the FY 2010-11 to 2018-19. Current liabilities (being 86% of total liabilities) increased by Rs 385,213 million from Rs 77,310 million to Rs 462,523 million. This includes an increase in trade payable and other payables of Rs 355,394 million being 92% of total increase in current liabilities. This shows that the Company remained unable to recover its receivables and failed to make payments to gas suppliers accumulating trade and other payables over the years. Further, long term financing increased by Rs 22,448 million (284%) from Rs 14,471 million to Rs 36,919 million due to financing of LNG Pipeline Project through commercial banks whereas short term borrowing increased to Rs 16,294 million in the FY 2018-19 from zero in the FY 2010-11. Current portion of long term financing also increased by 5,566 million from Rs 4,272 million to Rs 9,838 million during the period from FY 2010-11 to 2018-19. Moreover, due to increased borrowings, interest and mark-up accrued also rose by Rs 7,058 million (65%) from Rs 10,823 million to Rs 17,881 million. In the year 2016, amount against interest and markup decreased due to change in policy i.e. recording of LPS on actual basis instead of accrued basis.

Table - 7: Liabilities Analysis

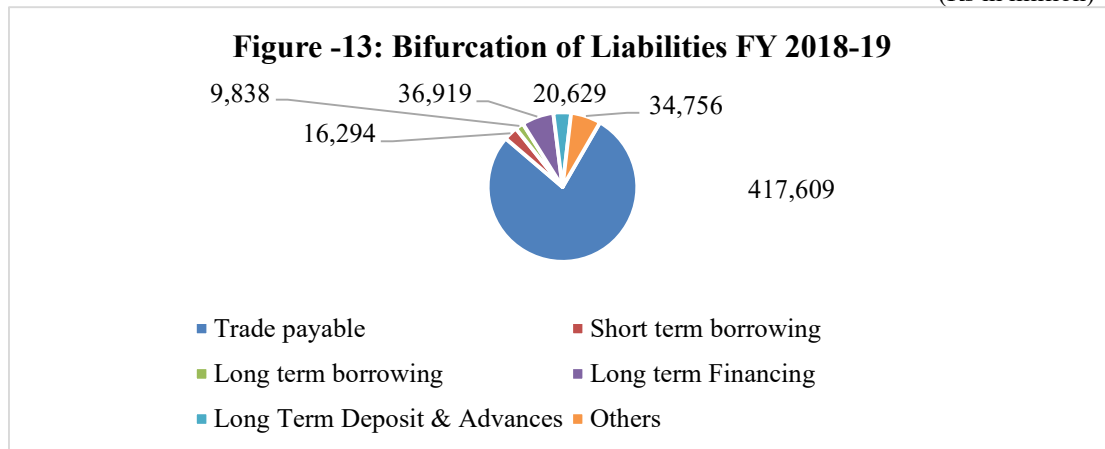
(Rs in million)

| Description | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Long term deposits & advances | 20,629 | 18,331 | 16,429 | 13,555 | 11,411 | 9,379 | 6,416 | 6,497 | 5,359 |
| Deferred credit | 4,844 | 6,038 | 5,321 | 5,842 | 7,115 | 5,449 | 5,748 | 5,337 | 5,519 |
| Long term financing | 36,919 | 44,722 | 48,790 | 22,573 | 17,493 | 20,860 | 24,770 | 18,315 | 14,471 |
| Total Non-current liabilities | 73,522 | 75,959 | 76,409 | 47,702 | 41,776 | 42,479 | 45,317 | 39,925 | 34,825 |
| Current portion of long term financing | 9,838 | 11,574 | 7,045 | 5,756 | 8,146 | 4,046 | 3,598 | 3,227 | 4,272 |
| Short term borrowings | 16,294 | 9,760 | 2,901 | 4,860 | 989 | 3,141 | 4,018 | - | - |
| Trade payables | 417,609 | 234,616 | 168,177 | 143,782 | 145,975 | 114,771 | 80,522 | 78,532 | 56,717 |
| Other payables | | 32,923 | 28,060 | 45,829 | 27,167 | 18,311 | 15,477 | 7,079 | 5,498 |
| Interest and mark-up accrued | 17,881 | 17,229 | 16,899 | 16,532 | 34,069 | 26,831 | 21,904 | 16,197 | 10,823 |
| Total Current liabilities | 462,523 | 306,722 | 223,550 | 217,228 | 216,814 | 167,100 | 125,519 | 105,035 | 77,310 |
| Total | 536,045 | 382,681 | 299,939 | 264,930 | 258,417 | 209,579 | 170,836 | 144,960 | 112,135 |

Source: Financial Statements for the year 2010-11 to 2018-19

The Figure-13 shows the bifurcation of liabilities of the Company as per financial statements of FY 2018-19. Trade and Other payables constitute 78% of the total liabilities.

(Rs in million)

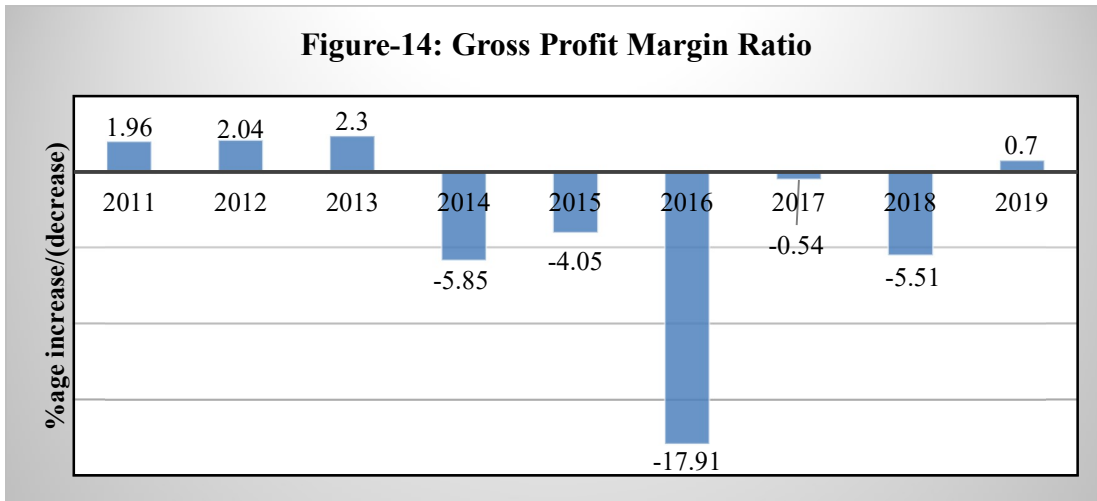


Source: Extract from Annual Account of SSGC

iii. Financial Ratios

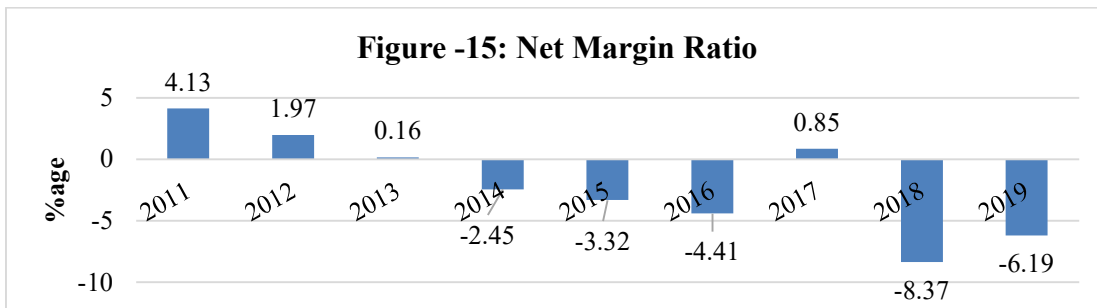
a. Profitability Ratio

Gross Profit Margin Ratio decreased from 1.96% to 0.70% during the period FY 2010-11 to 2018-19 (as depicted below) showing that from the FY 2013-14 onwards, the revenue of the Company was unable to cover cost of gas and little or no amount was left to finance indirect expenses and investments.



Source: Extracts from Annual Audited Financial Statements of SSGC

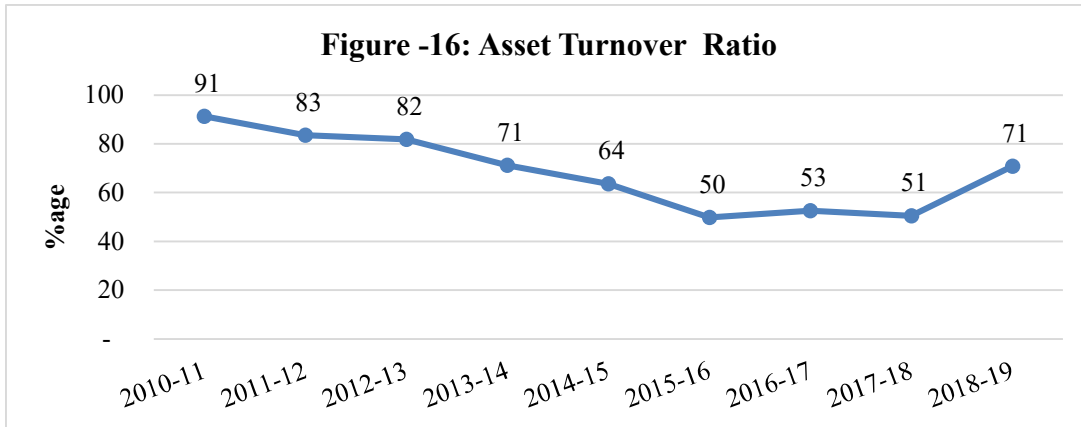
Moreover, Net Margin Ratio decreased from 4.13% to -6.19% during the period FY 2010-11 to 2018-19 (as depicted below) showing that revenues of the Company are not sufficient to meet cost of gas and all other expenses. The declining trend of Net Margin Ratio is indicative of increasing managerial inefficiency and rising expenses. Figure -15.



Source: Extracts from Annual Audited Financial Statements of SSGC

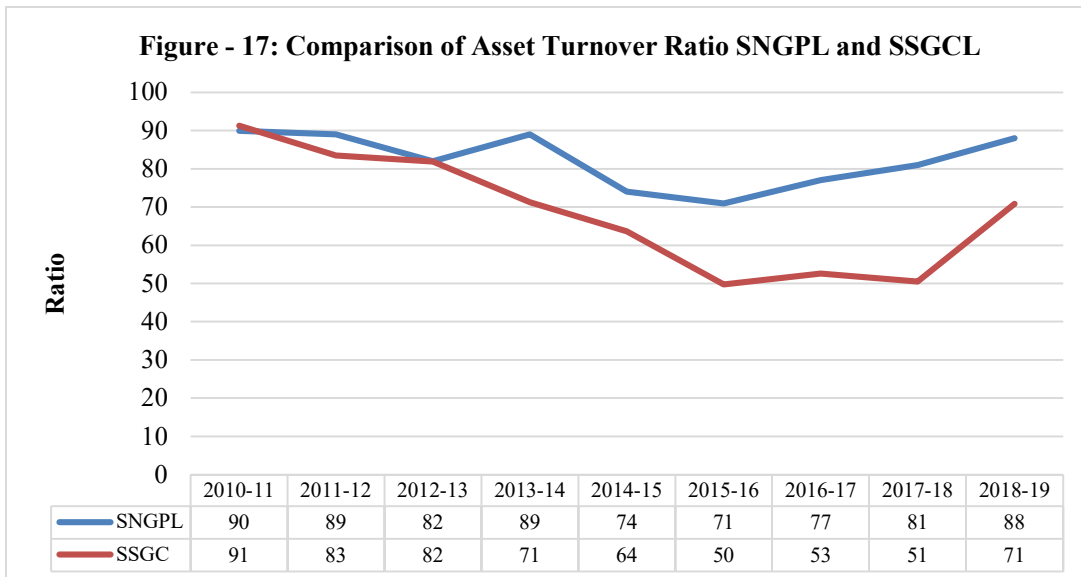
b. Performance / Efficiency Ratios

Asset Turnover Ratio decreased from 0.91% to 0.51% during the FY 2010-11 to 2017-18 indicating that the Company was not using its assets efficiently to generate revenue since 2014-15.



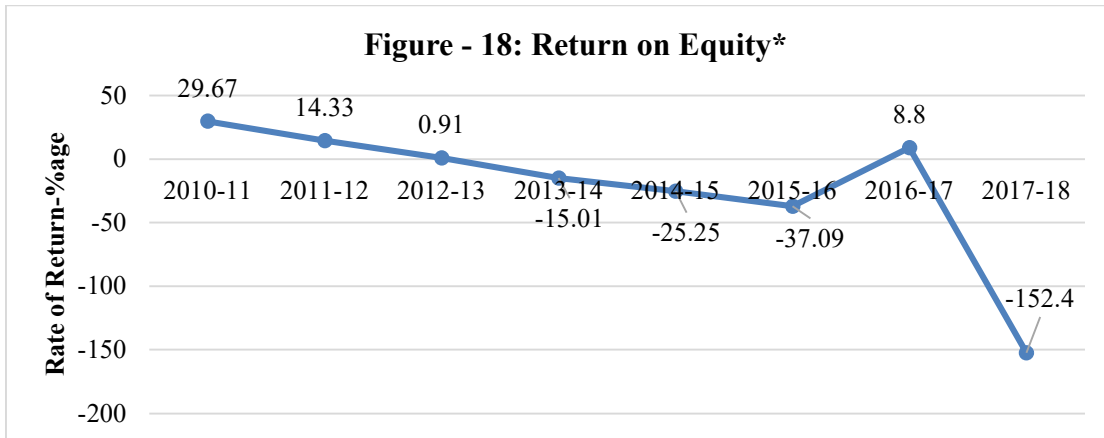
Source: Extracts from Annual Audited Financial Statements of SSGC

The Figure-17 shows comparison of Asset Turnover Ratio between SNGPL and SSGC depicting that SSGC could not add adequate assets (especially fixed assets) form its revenues as compared to SNGPL.



Source: Extracts from Annual Audited Financial Statements of SSGC

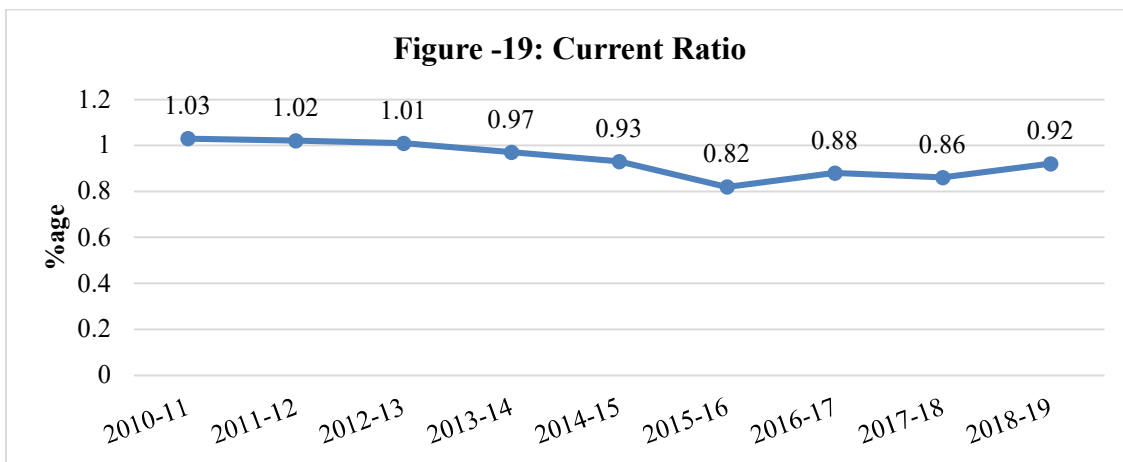
Return on Equity decreased from 29.67% from -152.40% during the last ten years showing that the Company failed to generate profits from the investments employed by the shareholders as depicted below:



*In 2018-19 Return on Equity is not applicable as both are in negative
Source: Extracts from Annual Audited Financial Statements of SSGC

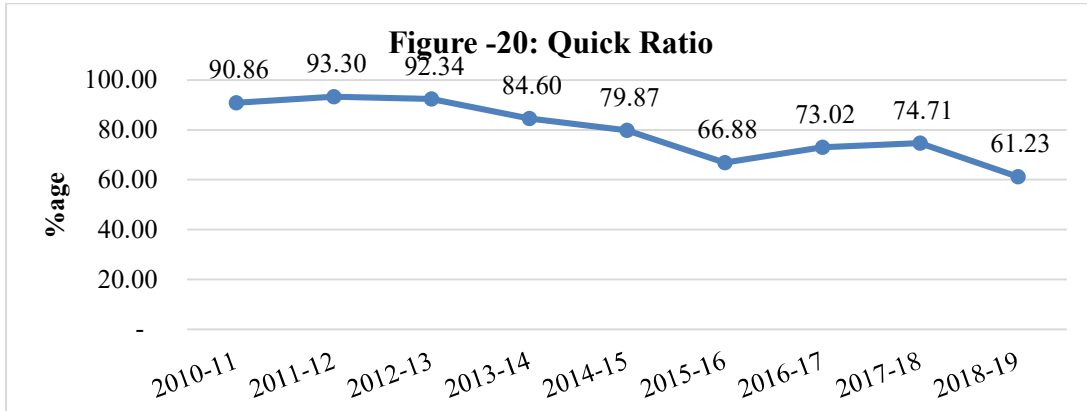
c. Liquidity Ratios

Current ratio declined from 1.03:1 to 0.92:1 during the period which showed that the Company's ability to pay its short term obligations / liabilities worsened over the years and currently it does not have enough liquid assets to cover its short term liabilities.



Source: Extracts from Annual Audited Financial Statements of SSGC

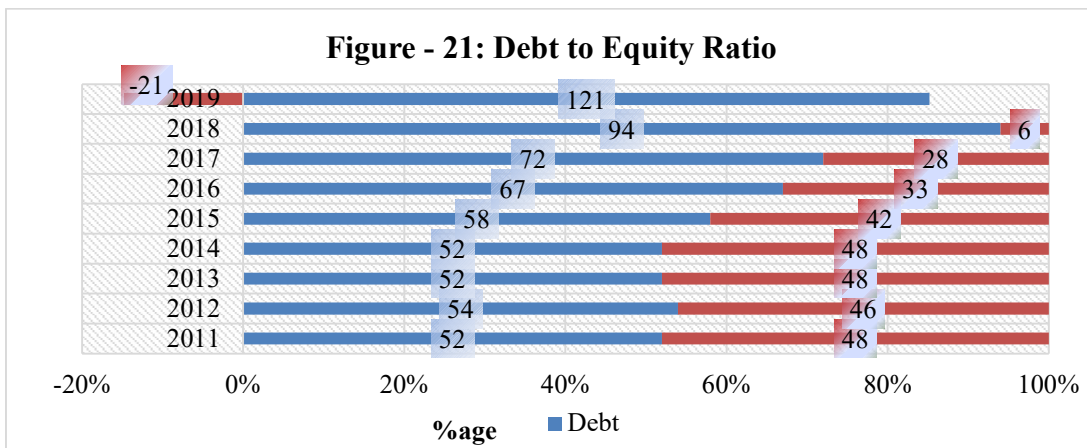
Quick ratio decreased from 1:0.90 to 1:0.61 during the period under review showing sharp decline in the liquidity of the Company which means that it does not have enough assets to pay off its short term liabilities.



Source: Extracts from Annual Audited Financial Statements of SSGC

d. Leverage Ratios

The Debt to Equity ratio is a measure of the degree to which a company is financing its operations through debt versus wholly owned funds. More specifically, it reflects the financial health of the company to cover all outstanding debts. **Debt-to-Equity Ratio** increased from 51.49% to 121% during last ten years indicating weak financial position of the Company. In FY 2018-19, the equity of the Company comprised 121% debts and negative 21% share capital of its shareholders. The Figure-22 indicates the increasing trend of debt-to-equity ratio.

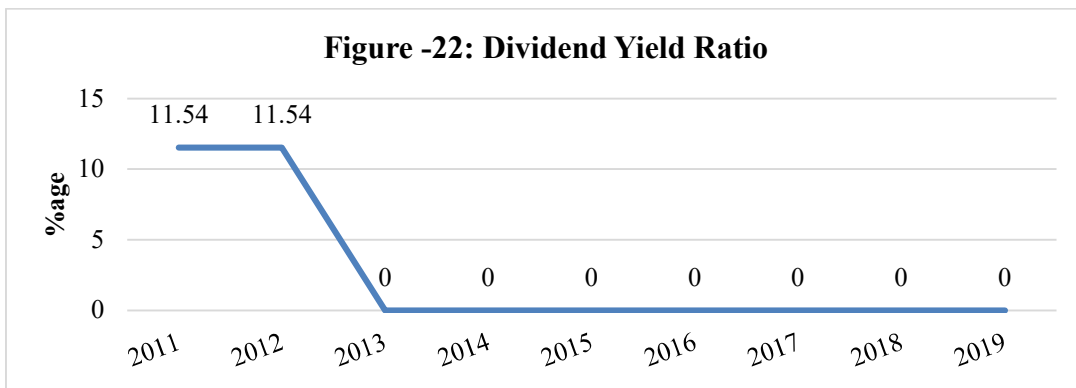


Source: Extracts from Annual Audited Financial Statements of SSGC

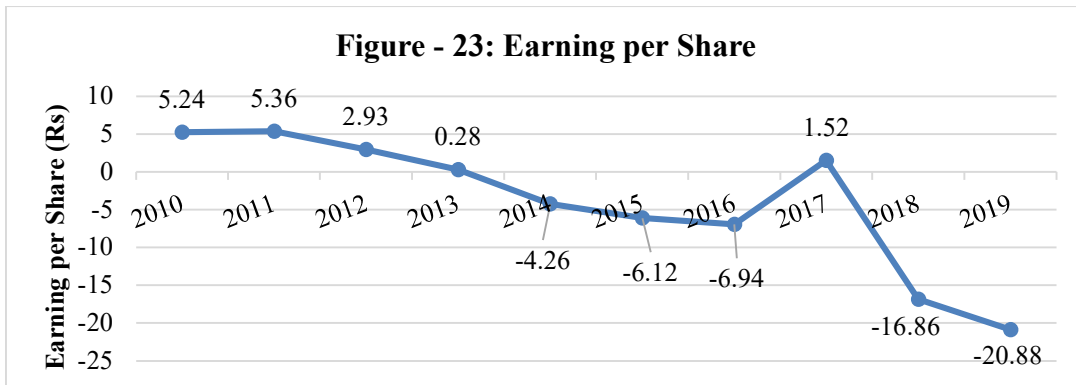
Debt Service Coverage Ratio (DSCR) decreased from 1.27:1 to (0.16):1 during the last ten years which shows that the net operating income of the Company is not sufficient to cover annual debt payments. DSCR of less than 1 implies negative cash flow and inability of the Company to generate enough cash flow to pay its current debt obligations, including repayment of principal and interest amount of both short term and long term debt.

e. Earnings Ratios

Incremental decline in Dividend Yield Ratio from 11.54% to Nil due to overall losses sustained by the Company over the years especially from the FY 2014-15 has left the company in dire financial quagmire. **Earnings per share** and **Dividend payout ratio** also show poor financial performance of the Company thus leaving it unattractive for the investors.



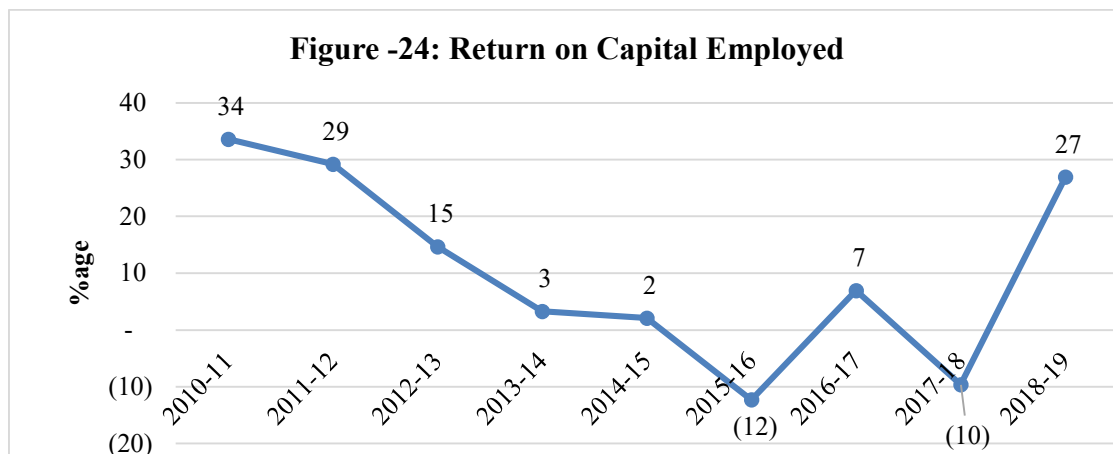
Source: Extracts from Annual Audited Financial Statements of SSGC



Source: Extracts from Annual Audited Financial Statements of SSGC

Return on Capital Employed

SSGC remained unable to earn profits by using the capital employed which showed that the company's financial performance is not satisfactory and it utilized its capital investments inefficiently.



Source: Extracts from Annual Audited Financial Statements of SSGC

Departmental Accounts Committee's Proceedings

The financial performance of the Company was reported to the Ministry of Energy (Petroleum Division) and SSGC management on June 9, 2021. The management did not offer any comment.

DAC's Decision

The DAC in its meeting held on June 29, 2021 directed the management to submit reply of the financial performance section of the report.

Management's Response

In compliance of the DAC decision, the management submitted a response regarding financial performance of the Company on July 02, 2021 which is placed at **Annexure-2**. The management, in its reply, has explained the reasons of deteriorating financial performance of the Company. Audit has identified the underlying reasons of losses incurred by the Company and the results have been presented in Section 2 of the report.

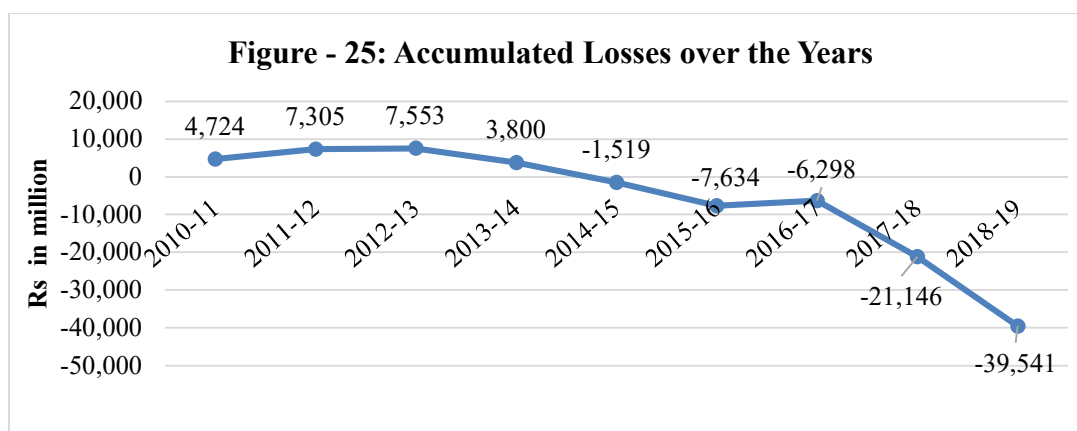
H. Accumulated Losses

SSGC earned profit during FYs 2010-11 to 2012-2013 followed by overall losses of Rs 102,786 million during the FYs 2013-14, 2014-15, 2015-16, 2017-18 & 2018-19. These losses were off-set by guaranteed rate of return @ 17 on net average operating fixed assets of Rs 54,284 million during the above-mentioned financial years thereby reducing the overall losses to Rs 48,502 million. The accumulated losses after making adjustment of the profit earned during FYs 2010-11 to 2012-13 and 2016-17 stood at Rs 39,541 million as on June 30, 2019. The Company's current liabilities has exceeded its current assets by Rs 65,870 million as on June 30, 2019 which indicates that the Company might struggle to meet its short-term obligations. The detail of the accumulated loss has been given in Table-7 below:

(Rs in million)

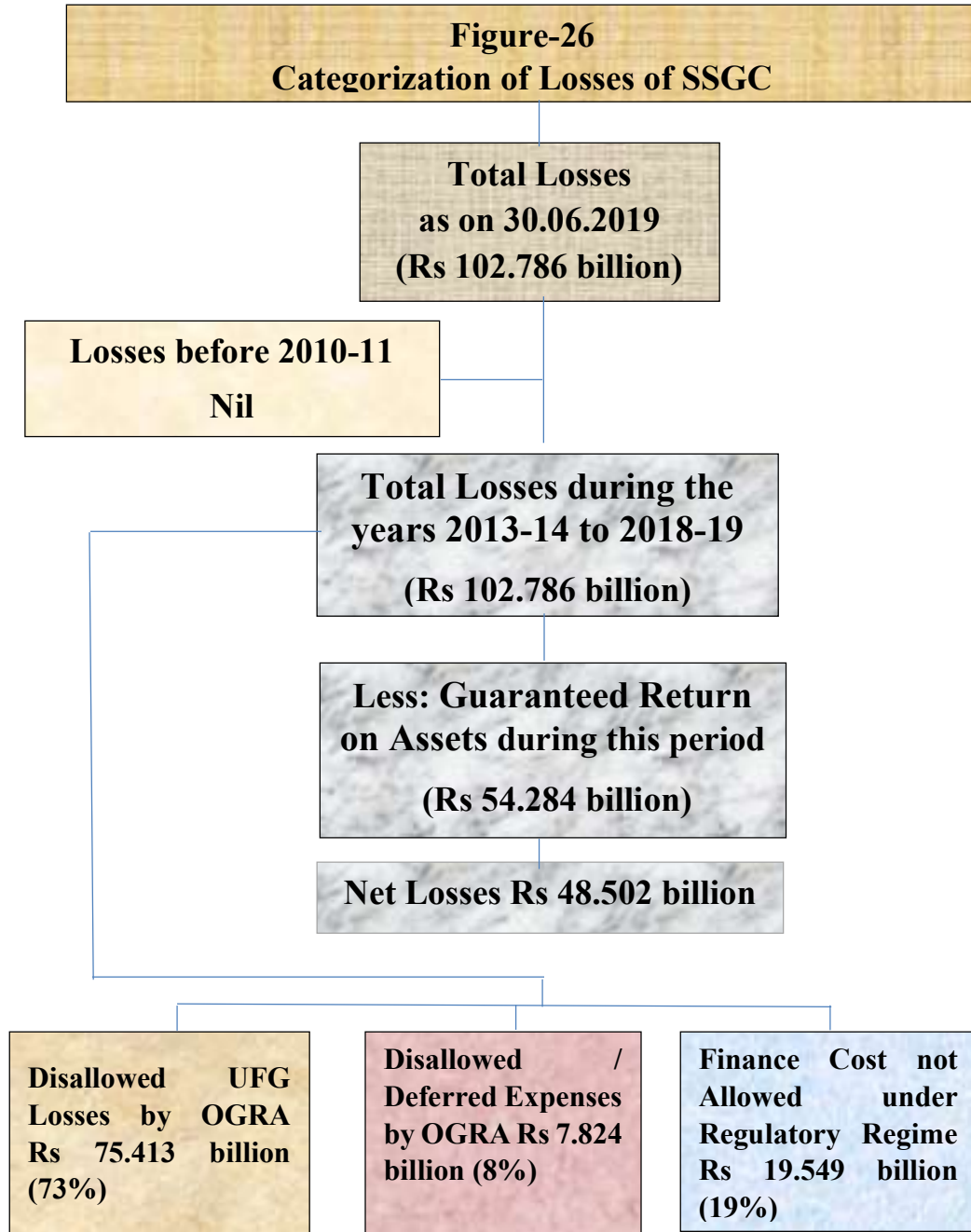
| Years | Profit /(Loss) | Accumulated Losses |
|---------|----------------|--------------------|
| 2010-11 | 4,724 | 4,724 |
| 2011-12 | 2,581 | 7,305 |
| 2012-13 | 248 | 7,553 |
| 2013-14 | (3,753) | 3,800 |
| 2014-15 | (5,391) | (1,519) |
| 2015-16 | (6,115) | (7,634) |
| 2016-17 | 1,336 | (6,298) |
| 2017-18 | (14,848) | (21,146) |
| 2018-19 | (18,395) | (39,541) |

Source: Annual Audited Financial Statements of SSGC for the FYs 2010-11 to 2018-19



Source: Annual Audited Financial Statements of SSGC

SECTION-II AUDIT FINDINGS



TOR-1 Segregation of Losses and Underlying Factors

1.1 Inefficient Operational Management

1.1.1 UFG Losses

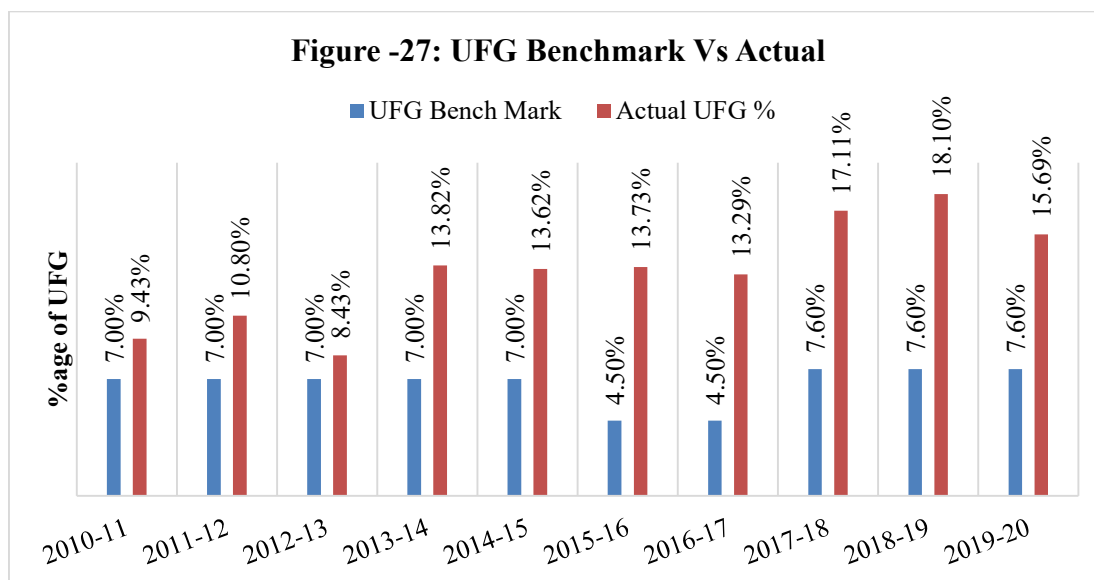
Audit Findings

- i. Unabated UFG losses beyond OGRA's allowable limit during last ten years – Rs 115,963 million
- ii. Non-achievement of UFG reduction targets
- iii. More UFG losses beyond allowable limit of OGRA as compared to SNGPL – Rs 24,884 million
- iv. Failure in detection of gas theft because only 12.76% of total estimated theft could be detected by the Company.
- v. Non-recovery of theft charges of Rs 8,556.557 million in detected theft cases and only 11% of total detected amount of gas theft could be recovered.
- vi. Failure in replacement/rehabilitation of old network - causing high leakages - despite investment of –Rs. 8,015.31 million
- vii. Failure in detection of Measurement Errors because only 17% of total estimated Measurement Errors could be detected
- viii. Deficient measurement facilities due to installation of only 123 SMSs in the whole franchise area and 03 looped SMS linked with 391 TBSs in Karachi making measurement / reconciliation of gas and identification of theft or leakages difficult
- ix. Issue relating to increase in UFG due to handling of RLNG could not be resolved with OGRA and FG – Rs 4,238 million
- x. Non-focusing on areas prone to high UFG losses (48%) pertaining to Karachi region
- xi. Non-utilization of Geographic Information System integrated with SCADA and MAZIK for reduction in UFG losses.

The Unidentified Gas Losses (UFG) is defined as the difference between gas purchased and volume of gas sold and used internally by the Company for its operations.

This difference is commonly presented as percentage of gas sold. There are three components that contribute to the UFG i.e. gas theft, above / underground leakages and Measurement Errors.

UFG of SSGC remained more than 10% since 2010-11 which resulted in huge financial loss and have affected badly the profitability of the Company. OGRA is the authority to determine UFG benchmark in the country. The benchmark is expressed in percentage and if the actual UFG of the Company is beyond the benchmark set by the regulator, the resultant loss has to be borne by the Company. The trend of actual UFG in SSGC against the benchmark during the last ten years is presented in Figure-26 below:



Source: FRRs for the years 2010-11 to 2018-19 and ERR 2019-20 of SSGC determined by OGRA
 *Provisional benchmark set by OGRA during FYs 2012-15 due to stay order given by SHC

1.1.2 UFG losses beyond OGRA’s allowable limit resulting in overall losses - Rs115,963 million

The UFG loss of the Company beyond the allowable limit has turned to be one of the primary contributors of the losses sustained by the Company. The details of UFG losses are as follows:

(Rupees in million)

| Financial Years | UFG Target fixed by OGRA | UFG Volume (MMCF) | Actual UFG % | WACOG | Amount of total UFG Losses | Disallowed Amount borne by the Company |
|---|---------------------------------|--------------------------|---------------------|--------------|-----------------------------------|---|
| 2010-11 | 7.00% | 32,991 | 9.43% | 275.70 | 9,096 | 2,470 |
| 2011-12* | 7.00% | 34,220 | 10.80% | 300.31 | 10,277 | 3,903 |
| 2012-13* | 7.00% | 35,254 | 8.43% | 343.47 | 12,109 | 1,920 |
| 2013-14* | 7.00% | 58,417 | 13.82% | 368.26 | 21,513 | 9,944 |
| 2014-15* | 7.00% | 59,063 | 13.62% | 365.90 | 21,611 | 10,280 |
| 2015-16 | 4.50% | 64,281 | 13.73% | 327.34 | 21,042 | 14,106 |
| 2016-17 | 4.50% | 58,010 | 13.29% | 332.97 | 19,316 | 12,979 |
| 2017-18 | 7.60% | 74,956 | 17.11% | 384.23 | 28,800 | 17,167 |
| 2018-19 | 7.60% | 77,700 | 18.10% | 500.60 | 37,891 | 23,916 |
| 2019-20** | 7.60% | 65,108 | 15.69% | 494.70 | 32,209 | 19,278 |
| Total | | 560,000 | | | 213,864 | 115,963 |
| Passed on to the end consumers (213,864-115,963) | | | | | | 97,901 |

Source: FRRs of SSGC for the year 2010-11 to 2018-19 *Provisional benchmark set by OGRA due to stay orders Given by Hon'ble SHC**ERR of SSGC for the year 2019-20 determined by OGRA

The Company sustained aggregate UFG losses of Rs 213,864 million during the last ten years, out of which Rs 97,901 million were passed on to the end consumers through gas tariff / pricing and remaining losses of Rs 115,963 million were sustained by the Company itself. This eroded benefit availed through guaranteed rate of return on net fixed assets to the tune of Rs 81,623 million which contributed to the Company's overall losses by Rs 34,340 million. Detail is placed at **Annexure-3**.

1.1.3 Non-achievement of UFG Reduction Targets fixed by Federal Government

The Federal Government fixed three years UFG reduction targets i.e. 2019-20 to 2021-22 in terms of volume as well as percentage as follows:

| FYs | Target of UFG Reduction | | Actual UFG | |
|----------|-------------------------|----------------|------------|----------------|
| | % age | Volume in MMCF | % age | Volume in MMCF |
| 2019-20 | 1.87% | 7,965 | 0.15% | 5,167 |
| 2020-21* | 4.81% | 20,462 | - | - |

* Data was not available till completion of audit activity

Source: UFG Report 2019-20 available on website of MoE-PD

The Company could not achieve UFG reduction targets fixed by Federal Government in volume as well as in percentage. Further, as per UFG Report Q1 2021, SSGC could reduce UFG by 909 MMCF only against a target reduction of 2,551 MMCF.

1.1.4 Excess UFG losses as compared to SNGPL – Rs 24,884 million

Both the gas utility companies are facing challenge to control UFG losses. A tabular comparison of UFG losses of both the companies is given below:

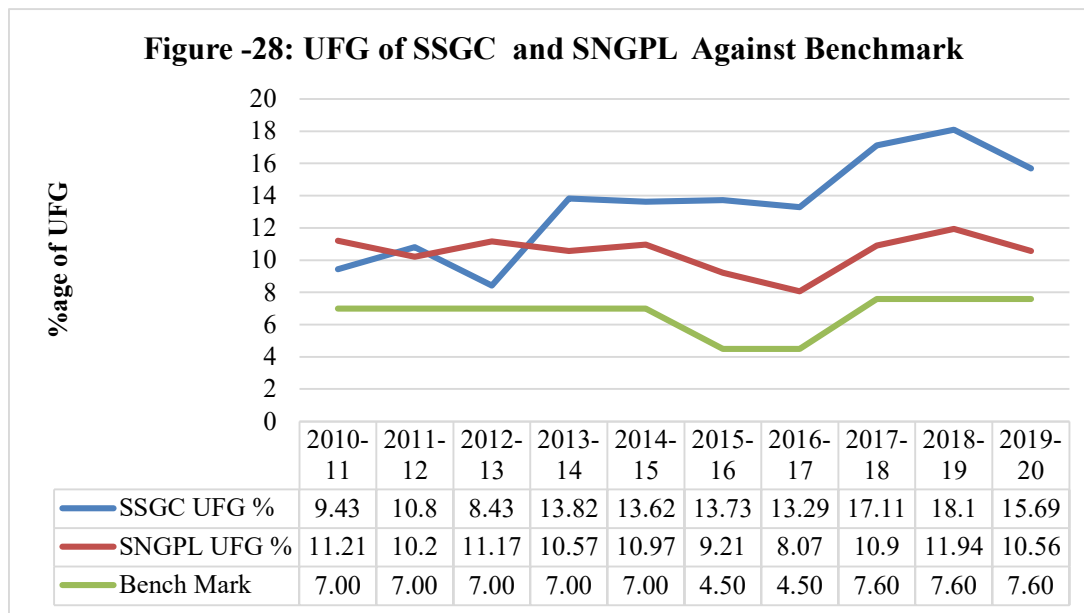
(Rs in millions)

| FYs | UFG Target fixed by OGRA | UFG Losses of SSGC | | | | UFG Losses of SNGPL | | | |
|---|--------------------------|--------------------|--------------|----------------------|-------------------|---|--------------|----------------------|-------------------|
| | | UFG Volume (MMCF) | Actual UFG % | Amount of UFG Losses | Disallowed Amount | UFG Volume (MMCF) | Actual UFG % | Amount of UFG Losses | Disallowed Amount |
| 2010-11 | 7% | 32,991 | 9.43 | 9,096 | 2,470 | 74,591 | 11.21 | 19,105 | 7,178 |
| 2011-12 | 7% | 34,220 | 10.80 | 10,277 | 3,903 | 68,842 | 10.20 | 19,839 | 6,269 |
| 2012-13 | 7% | 35,254 | 8.43 | 12,109 | 1,920 | 71,252 | 11.17 | 22,817 | 13,917 |
| 2013-14 | 7% | 58,417 | 13.82 | 21,513 | 9,944 | 61,510 | 10.57 | 21,352 | 12,262 |
| 2014-15 | 7% | 59,063 | 13.62 | 21,611 | 10,280 | 57,229 | 10.97 | 19,729 | 11,639 |
| 2015-16 | 4.50% | 64,281 | 13.73 | 21,042 | 14,106 | 46,652 | 9.21 | 14,698 | 7,518 |
| 2016-17 | 4.50% | 58,010 | 13.29 | 19,316 | 12,979 | 39,547 | 8.07 | 12,338 | 5,448 |
| 2017-18 | 7.60% | 74,956 | 17.11 | 28,800 | 17,167 | 49,883 | 10.90 | 17,649 | 6,356 |
| 2018-19 | 7.60% | 77,700 | 18.10 | 37,891 | 23,916 | 52,930 | 11.94 | 25,470 | 10,698 |
| 2019-20 | 7.60% | 65,108 | 15.69 | 32,209 | 19,278 | 49,061 | 10.56 | 24,270 | 9,794 |
| Total | | 560,000 | | 213,864 | 115,963 | 571,497 | | 197,267 | 91,079 |
| Passed on to the end consumers (213,864-115,963) | | | | | 97,901 | Passed on to the end consumers (197,267 - 394,534) | | | 106,188 |

Source: Based on FRRs for the years 2010-11 to 2018-19 and ERR for the year 2019-20 of SSGC determined by OGRA

The UFG losses of SSGC were kept around 10% during FYs 2010-11 to 2012-13 but hovered in the range of 13% to 14% during FYs 2013-14 to 2016-17. The UFG losses kept on increasing and reached as high as 18.10% during FY 2018-19. However, SNGPL, the other gas utility company, succeeded in keeping the UFG losses relatively low in comparison with SSGC. The UFG of SNGPL hovered around 9% to 11% from the FYs

2010-11 to 2019-20. The UFG losses, beyond allowable limit, incurred by SSGC were Rs 24,884 million (115,963-91,079) more than borne by its sister concern. High UFG affected the profitability of SSGC adversely as compared to SNGPL, which also suffered losses from FYs 2012-13 to 2015-16, but went into profit afterwards till FY 2018-19. The Figure-27 shows the trend of UFG % age of both the companies during the period under review:



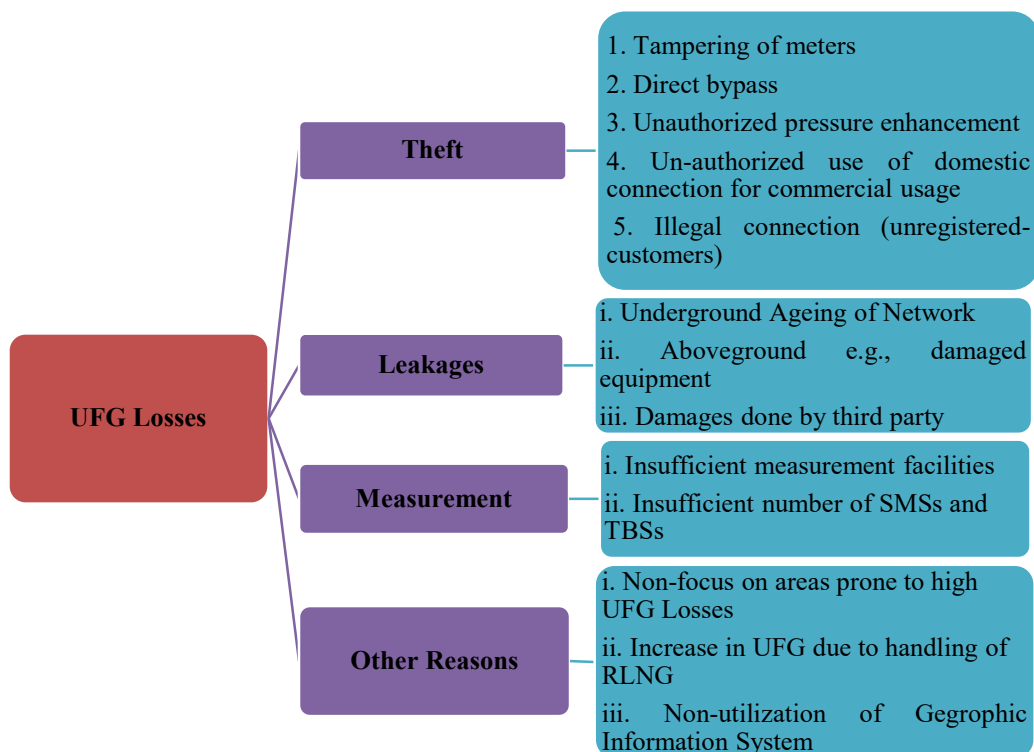
Source: Based on FRR / ERR of SSGC determined by OGRA

However, both the gas utility companies remained unsuccessful in bringing UFG losses within allowable limit and huge amounts of UFG disallowance of Rs 115,963 million and Rs 91,079 million were borne by the shareholders of SSGC and SNGPL respectively besides passing on huge burden of UFG losses of Rs 97,901 million and Rs 106,188 million respectively through gas pricing / tariff to consumers.

1.1.5 Major reasons of unabated UFG losses

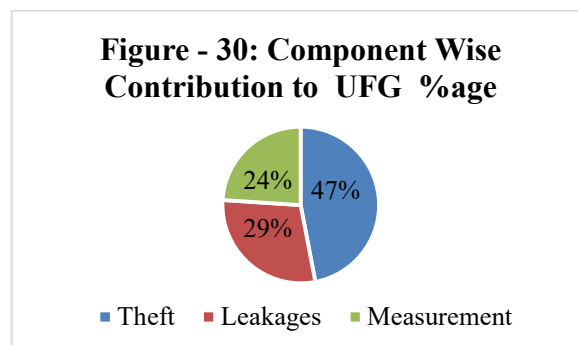
There are many reasons for the UFG losses made by the companies. An overview of the reasons/factors of the UFG in SSGC has been given in Figure-28. Each reason will be separately discussed in detail elsewhere in the Report.

Figure-29: Components/Factors of UFG Losses



Theft, leakages and measurement are three main reasons for the UFG. The share of each component in UFG losses of SSGC, during last ten years, is given below in Table-12 (share in volume) and Figure-29 (share in %age). The details of losses under each component will be discussed in the subsequent paragraphs.

| Table- 12: Component Wise UFG | |
|--------------------------------------|--|
| UFG Components | Volume of UFG of total 10 years in MMCF |
| Theft | 263,200 |
| Leakages | 162,400 |
| Measurement | 134,400 |
| Total | 560,000 |



Source: Extracts from information sent to M/o Energy by SSGC vide letter dated 15.02.2021

1.1.5.1 Gas Theft

Theft is committed both by the consumers (customers of the Company which are on the network of SSGC) and the non-consumers (non-customers which are not on the network of SSGC) through tampering of meters, direct bypass, unauthorized pressure enhancement, use of domestic connection for commercial usage and illegal connection (unregistered-customers) etc.

1.1.5.1.1 *Failure in detection of gas theft and non-recovery of gas theft charges - Rs 8,556.557 million*

Theft of gas is the major cause of the UFG losses of the Company contributing about 47% of the total UFG. The volume of theft of gas during last 10 years was 263,200 MMCF valuing Rs 100,516 million. However, the management could detect only meager volume of gas theft i.e. 33,576 MMCF valuing Rs 9,641 million (31,294 MMCF against domestic consumers valuing Rs 7,644 million and 2,282 MMCF against commercial & industrial consumers valuing Rs 1,998 million) which is only 12.76% of total estimated theft volume in ten years. The details are given in Tables 13 & 14 below:

(Rs in million)

| Financial Year | Registered Customers | | | Unregistered Customers | | |
|----------------|----------------------|----------------|------------------|------------------------|----------------|------------------|
| | Volume (MMCF) | Amount Claimed | Amount Recovered | Volume (MMCF) | Amount Claimed | Amount Recovered |
| 2010-11 | 114.589 | 59.104 | 16.542 | 5.064 | 2.867 | 0 |
| 2011-12 | 129.554 | 79.069 | 30.717 | 12.768 | 7.409 | 0.500 |
| 2012-13 | 80.957 | 61.958 | 29.708 | 0 | 0 | 0 |

| | | | | | | |
|--------------|----------------|-----------------|----------------|---------------|----------------|---------------|
| 2013-14 | 174.384 | 142.631 | 44.589 | 51.951 | 41.579 | 1.039 |
| 2014-15 | 259.615 | 216.152 | 113.468 | 175.467 | 143.850 | 0.035 |
| 2015-16 | 189.069 | 171.116 | 69.459 | 143.592 | 119.492 | 3.889 |
| 2016-17 | 386.847 | 365.920 | 109.931 | 66.904 | 59.622 | 2.906 |
| 2017-18 | 175.076 | 172.605 | 98.429 | 60.838 | 54.137 | 3.014 |
| 2018-19 | 67.564 | 89.333 | 41.128 | 80.944 | 76.850 | 3.184 |
| 2019-20 | 42.205 | 59.457 | 35.421 | 64.632 | 74.533 | 12.010 |
| Total | 1619.86 | 1417.345 | 589.392 | 662.16 | 580.339 | 26.577 |

Source: Extract from data provided by SS&CGTO department of SSGC

Audit observed that in case of commercial and industrial consumers, out of total detected amount, an amount of only Rs 615.967 million (30%) could be recovered from the pilferers leaving an outstanding balance of Rs 1,381.717 million during last ten years. The total amount spent on detection of gas theft was Rs856.36 million which was 139% of amount recovered from the gas pilferers. The detail is given at **Annexure-4**.

Domestic consumers are monitored by a combined activity through section of Consumer Relation Department (Head office), regional and zonal offices. The overall performance of the said staff is as under:

(Rs in million)

| Table-14: Theft and Recovery of Domestic Consumers | | | | | | | | |
|--|----------------------|---------------|--------------|---------------|--------------------------|---------------|--------------|-----------|
| Year | Registered Customers | | | | Un-Registered Customers* | | | |
| | Cases (Nos.) | Volume (MMCF) | Amount | Recovered | Case (No.) | Volume (MMCF) | Amount | Recovered |
| 2010-11 | 4,987 | 299 | 58 | 2.10 | 10,905 | 615 | 126 | Nil |
| 2011-12 | 5,852 | 351 | 68 | 2.04 | 10,905 | 615 | 126 | |
| 2012-13 | 9,270 | 556 | 107 | 96.81 | 13,337 | 753 | 154 | |
| 2013-14 | 12,101 | 726 | 140 | 19.22 | 17,075 | 964 | 198 | |
| 2014-15 | 14,251 | 855 | 165 | 42.46 | 62,056 | 2,848 | 719 | |
| 2015-16 | 10,753 | 645 | 125 | 39.03 | 91,327 | 3,990 | 1,058 | |
| 2016-17 | 7,950 | 477 | 92 | 42.59 | 116,883 | 5,107 | 1,354 | |
| 2017-18 | 9,298 | 558 | 108 | 46.11 | 106,416 | 4,646 | 1,232 | |
| 2018-19 | 18,032 | 1,082 | 209 | 46.64 | 48,996 | 2,125 | 567 | |
| 2019-20 | 14,328 | 860 | 166 | 132.17 | 75,394 | 3,222 | 873 | |
| Total | 106,822 | 6,409 | 1,237 | 469.16 | 553,294 | 24,885 | 6,407 | |

*Consumers not on SSGC network - Source: Extracts from Data provided by CRD department, SSGC

The above table shows that management booked Rs. 1,237 million but recovered only Rs 469.16 million from registered consumers through billing during the last ten years

which was only 38% of total booked amount. Further, the management booked 24,885 MMCF valuing Rs 6,407 million against 553,294 unregistered customers but not a single penny could be recovered. Total amount of Rs 7,174.84 million remained outstanding on account of theft from domestic customers. Theft charges aggregating to Rs 8,556.557 could not be recovered from consumers involved in theft. The management registered FIRs only in few cases and recovery suits were not filed either against the unregistered domestic defaulters.

1.1.5.1.2 Non-resolution of chronic issues relating to gas theft trend in Quetta/Baluchistan

Audit observed that one of the major causes of high UFG losses was increasing gas theft trend in Quetta / Baluchistan. The Company had taken up the matter of gas theft in Quetta with the Federal Government for grant of any subsidy with the plea that the consumers having low per capita income were unable to afford gas bills on existing tariff especially when consumption went into the highest slabs of tariff in winter season. But Petroleum Division has not decided the issue till to date. The Company suffered a loss of Rs. 36,331 million on account of UFG pertaining to Baluchistan as given below:

| Financial Years | UFG Volume (MMCF) | Total UFG Losses (Rs in millions) | Disallowed Amount borne by the Company | UFG Volume (MMCF) in Baluchistan (31.33%) | Proportionate of Disallowed amount of UFG pertaining to Baluchistan (31.33%) (Rs in millions) |
|------------------------|--------------------------|--|---|--|--|
| 2010-11 to 2019-20 | 560,000 | 213,864 | 115,963 | 175,448 | 36,331 |

Source: Extract from data provided by UFG Department of SSGC

1.1.5.2 Leakages

The UFG loss is also caused by leakage along the gas supply network system. There are two types of leakages - underground and above-ground. Underground leakages are on the distribution pipelines comprising supply mains, distribution mains, feeder lines and service lines laid underground with differing geological/soil characteristics. Overhead leakages normally occur at pipe joints of customer connections (service shut off valve to inlet of meter). The leakages may be due to poor maintenance, corrosion, damaged equipment or damages done by the third party.

1.1.5.2.1 Failure in replacement / rehabilitation of old network prone to high leakages despite spending huge funds – Rs 8,015.31 million

To reduce the leakages, the management undertakes measures like rehabilitation and replacement of old lines prone to high leakages, segregation and replacement of old meters.

The management claimed that leakages contributed 29% of the total UFG. But the Company failed to replace more than 40 years old distribution network of 3,366 KM out of 27,331 KM (Excluding service lines) despite spending an amount of Rs 8,015.31 million on 715 reinforcement / rehabilitation schemes and segregation of network during FYs 2010-11 to 2019-20. The detail is provided in Table-16:

(Rs in million)

| Table-16 : Wasteful Expenses on Rehabilitation Schemes | | | | | |
|---|--------------------|-----------------------|----------------------|-----------------|-----------------|
| Year | Segregation | Rehabilitation | Reinforcement | Total | UFG %age |
| 2010-11 | 0 | 1,716.05 | 269.66 | 1,985.71 | 9.43% |
| 2011-12 | 0 | 116.39 | 281.14 | 397.53 | 10.80% |
| 2012-13 | 0 | 142.63 | 419.82 | 562.45 | 8.43% |
| 2013-14 | 0 | 250.49 | 326.34 | 576.83 | 13.82% |
| 2014-15 | 170.43 | 331.76 | 991.03 | 1,493.22 | 13.62% |
| 2015-16 | 212.71 | 268.76 | 507.69 | 989.16 | 13.73% |
| 2016-17 | 118.35 | 231.74 | 392.63 | 742.72 | 13.29% |
| 2017-18 | 55.75 | 118.39 | 514.71 | 688.85 | 17.11% |
| 2018-19 | 20.02 | 110.41 | 267.45 | 397.88 | 18.10% |
| 2019-20 | 0 | 31.4 | 149.98 | 181.38 | 16.94% |
| Total | 577.26 | 3,318.02 | 4120.45 | 8,015.31 | |

Source: Extracts from Data provided by the Finance department of SSGC

It may be noted that the UFG of the Company kept on increasing despite huge expenditure on rehabilitation putting a question mark on the effectiveness of the schemes. Furthermore, it was also noted by Audit that 318 rehabilitation schemes were completed with abnormal delay from 3 to 12 years defeating the very purpose of these schemes, whereas work on 258 other rehabilitation schemes were still in progress since prior to 2011 as summarized in Table-16. Detail is placed at **Annexure-5**.

(Rs in million)

| Table - 17: Rehabilitation Schemes in Progress | | | | | | | | |
|---|----------------|-----------------|----------------|----------------|--------------------|---------------|--------------|------------------|
| Year | Karachi | | Sindh-I | | Baluchistan | | Total | |
| | No. | Amount | No. | Amount | No. | Amount | No. | Amount |
| Prior 2011 | 1 | 5.545 | 1 | 11.43 | 8 | 0.945 | 10 | 17.92 |
| 2011 | 4 | 274.406 | 0 | 0 | 3 | 0.187 | 7 | 274.593 |
| 2012 | 3 | 3.988 | 0 | 0 | 2 | 0.309 | 5 | 4.297 |
| 2013 | 3 | 31.476 | 1 | 0.071 | 2 | 0.044 | 6 | 31.591 |
| 2014 | 5 | 163.483 | 0 | 0 | 2 | 0.779 | 7 | 164.262 |
| 2015 | 11 | 27.443 | 14 | 152.318 | 3 | 0.77 | 28 | 180.531 |
| 2016 | 15 | 4.834 | 6 | 9.494 | 3 | 4.798 | 24 | 19.126 |
| 2017 | 9 | 77.309 | 12 | 109.462 | 19 | 9.798 | 40 | 196.569 |
| 2018 | 13 | 378.854 | 24 | 140.419 | 3 | 1.699 | 40 | 520.972 |
| 2019 | 11 | 175.267 | 10 | 50.549 | 4 | 44.938 | 25 | 270.754 |
| 2020 | 31 | 257.584 | 30 | 211.261 | 5 | 7.399 | 66 | 476.244 |
| Total | 106 | 1,400.19 | 98 | 685.004 | 54 | 71.666 | 258 | 2,156.859 |

Source: Extracts from data provided by the finance department of SSGC

The delay of these projects, due to inefficient management, caused reduction in the value of fixed assets which ultimately decreased guaranteed rate of return on fixed assets. Further, as all the rehabilitation schemes were planned to reduce the UFG losses, the delay in their completion marred the efforts to reduce UFG losses.

1.1.5.3 Measurement Errors

One of the components of UFG is “Measurement Errors” due to installation of insufficient measurement facilities on gas transfer points from gas pipeline. The management estimated that 24% of UFG losses were due to Measurement Errors but the management did not increase network visibility to reduce data and metering errors by installation of accurate measurement facilities and enhanced meter witnessing throughout the network. OGRA introduced a set of 30 Key Monitoring Indicators (KMIs) in 2017, out of which KMIs 1 to 13 focus on increased network visibility by identification of UFG prone areas, segmentation of these identified areas and installation of check meters for reconciliation with Customer Meter Stations (CMSs) to explore exact reasons of UFG.

The volume of Measurement Errors was 130,215 MMCF in last ten years. But the management could only detect meager volume on account of measurement (Passing Unregistered Gas) i.e. 22,647 MMCF valuing Rs 4,732 million which was only 17% of total UFG volume in ten years as given in Table-18:

(Rs in million)

| FYs | Customers | MMCF | Amount |
|--------------|------------------|---------------|---------------|
| 2010-11 | 75,457 | 1,540 | 156 |
| 2011-12 | 78,225 | 1,807 | 223 |
| 2012-13 | 23,986 | 732 | 178 |
| 2013-14 | 58,345 | 1,847 | 352 |
| 2014-15 | 86,726 | 2,604 | 524 |
| 2015-16 | 81,337 | 2,367 | 518 |
| 2016-17 | 102,873 | 2,630 | 593 |
| 2017-18 | 124,741 | 2,658 | 483 |
| 2018-19 | 241,414 | 3,181 | 707 |
| 2019-20 | 279,460 | 3,281 | 998 |
| Total | 1,152,564 | 22,647 | 4732 |

Source: Extracts from data provided by billing department of SSGC

1.1.5.3.1 Insufficient number of installed SMSs and TBSs

There are only 123 SMSs installed on the entire pipeline network of the Company spreading over 50,618 KMs in the provinces of Sindh and Baluchistan. One SMS is installed with a distance of 405 KM which causes incomplete measurement and reconciliation of gas. Since the start of its pipeline operations, the Company has installed only 03 SMSs in the whole city of Karachi which are quite insufficient to cater for the measurement facilities of the largest city of the country. SNGPL, the sister concern of SSGC operating in the provinces of the Punjab and KP has installed more SMSs in other cities which are less populated and smaller than Karachi as detailed below:

| Cities | No. of SMS installed by SNGPL |
|-----------------------|--------------------------------------|
| Lahore | 04 |
| Faisalabad | 08 |
| Multan | 05 |
| Peshawar | 03 |
| Islamabad/ Rawalpindi | 08 |

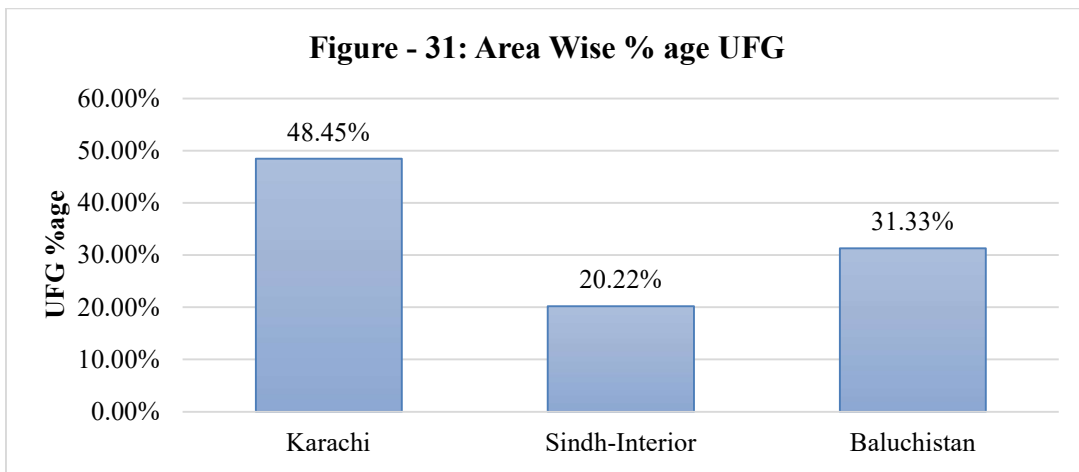
Source: Extracts from data provided by management of SNGPL

Installation of less number of SMSs resulted in non-reconciliation of injected gas with billed sales in specific areas due to which areas of high gas theft / leakages could not be identified.

1.1.5.4 Other Reasons

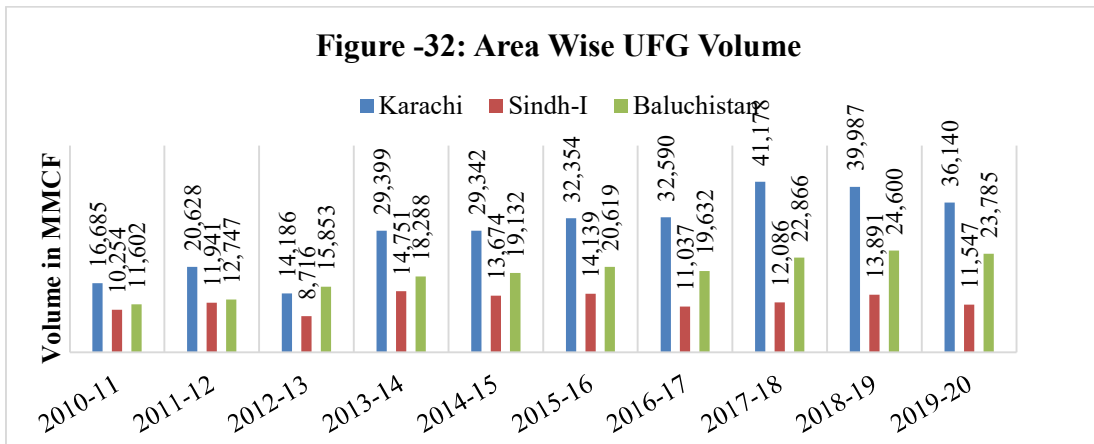
1.1.5.4.1 Non-focus on areas prone to high UFG Losses

The management did not focus on the areas that were prone to the high UFG losses. The area-wise position of UFG (volume) of ten years showed that Karachi region remained the number one contributor of the UFG losses incurred by the Company. The UFG pertaining to Karachi region was 48.45% of the total while the regions of Sindh-Interior and Baluchistan contributed remaining 20.22% and 31.33% respectively.



Source: Extracts from data provided by the UFG department of SSGC

The year wise UFG losses of each region are depicted in Figure-32 below:



Source: Extracts from data provided by SSGC

The Company could not reduce UFG losses in Karachi and Interior Sindh where no law and order situation existed. Audit noted that only three (03) SMSs are installed in Karachi city which are also interloped (i.e., interconnected with each other which results in non-reconciliation of SMS-wise gas consumption and non-identification of theft prone areas on these SMSs. The Company made no effort to increase the number of SMSs to improve measurement and identify areas where gas theft or leakages are relatively on higher side.

There are a total 123 SMSs in the SSGC network but it is observed that only 16 SMSs (03 in Karachi, 09 in Interior Sindh and 04 in Baluchistan) are contributing to more than 90% of the Company's total UFG losses. On the basis of reconciliation, the Company estimated that gas theft, leakages and Measurement Errors are contributing 47%, 29% and 24% respectively. Summary of 16 SMSs is given below and details are placed in **Annexure-6**.

| Sr. No | Areas | No. of SMS | UFG Volume in MMCF | | | | |
|--------------|----------------|------------|--------------------|---------------|---------------|---------------|---------------|
| | | | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
| 1 | Karachi | 03 | 1979 | 1979 | 1979 | 1979 | 1979 |
| 2 | Interior Sindh | 09 | 7,846 | 6,382 | 6,908 | 7,639 | 6,050 |
| 3 | Baluchistan | 04 | 21,547 | 20,921 | 22,196 | 23,902 | 23,261 |
| Total | | | 31,372 | 29,282 | 31,083 | 33,520 | 31,290 |

Source: Extracts from information sent to M/o Energy by SSGC vide letter dated 15.02.2021

The Company was required to give special attention on the matter but material steps were not taken to control the UFG in these SMS as yet.

1.1.5.4.2 Issue relating to increase in UFG due to handling of RLNG could not be established / resolved with OGRA and FG

Under the swapping arrangement, SSGC is distributing the RLNG in its franchise area (area of operation) and transporting an equal volume of indigenous gas to SNGPL under Third Party Access Arrangement / Gas Transportation Agreement (GTA) for which SSGC is entitled to claim transportation charges as well as transmission loss, if any. The Company of the view that its UFG losses have been increased considerable due to RLNG handling in its franchise area (Karachi) since inception of swapping arrangement in 2015.

The Company also claims loss of Rs 4,238 million (12,616 MMCF) during FY 2014-15 to 2016-17 on this account.

The pricing model adopted by ECC vide dated June 14, 2016 did not address the situation of swap arrangement between the companies, wherein additional UFG losses were suffered by SSGC in its distribution system due to physical handling of RLNG. The Company took up the matter with the FG through Petroleum Division and ECC admitted the claim of SSGC in its meeting dated May 11, 2018.

OGRA vide Determination of Motion for Review (DMR) of FRR, 2016-17 dated Dec 24, 2018 did not accept the claim of the Company on the plea that UFG in the Karachi region did not increase with the injection of RLNG as it remained around 9% to 10%. However, OGRA is in the process of carrying out a third party audit of additional UFG loss to SSGC due to RLNG handling.

1.1.5.4.3 Non-utilization of Geographic Information System (GIS) integrated with SCADA and MAZIK for reduction in UFG losses

SSGC had undertaken Geographic Information System (GIS) project in 2004 and procured “Satellite Image Processing Software” containing satellite data as background / base map information from M/s SUPARCO for its entire franchise area. Later, other colour high resolution GIS satellite data were procured in 2006 for the cities of Hyderabad, Karachi and Nawabshah. The said project has the capability of remotely monitoring around 90 - 95% volume of the gas in its network through SCADA & MAZIK systems at Point of Deliveries (PODs), Sales Metering Stations (SMSs) and Town Border Stations (TBSs). Almost 99% of the gas sales can be remotely monitored at Customers Metering Stations (CMSs) at industries & CNG stations. GIS is available for Karachi, Sindh and Baluchistan regions with billing area-wise GIS analysis such as gas consumption (High, Medium, Low areas), gas customer defaulters (High, Medium, Low areas), gas leak complaint (High, Medium, Low areas) and gas customer density (High, Medium, Low areas) mainly for Karachi regions.

Despite these facts, the management failed to utilize the above-mentioned systems for detection of theft, identification of leakages and Measurement Errors during the years 2011-12 to 2019-20. Despite spending funds of Rs 14.668 millions in addition to cost spent on SCADA and Mazik and establishment cost of GIS department, the Company could not reduce its UFG losses. Non-utilization of GIS linked with SCADA and MAZIK adequately

to control unabated UFG losses should be looked into and its proper utilization should be ensured in future to fetch intended benefits from the systems.

1.1.5.5 Departmental Accounts Committee's Proceedings

1.1.5.5.1 Management's Response

The matter relating to UFG losses beyond OGRA's allowable limit being a major reason for the losses of SSGC was reported to the Ministry of Energy (Petroleum Division) and Management on June 9, 2021. The management in its reply dated June 23, 2021 offered general comments and did not give plausible justification of the unabated UFG losses above benchmark fixed by the regulator. The management stated that UFG increased in last ten years due to depletion of natural gas reserves, new town gasification and network expansion, increase meter tampering and theft in Baluchistan, unrealistic domestic consumer tariff, moratorium on new gas connections, gas load enhancement and impact of RLNG handling since 2014-15. In 2012-13, UFG decreased due to provisional domestic billing on higher side which was later actualized.

1.1.5.5.2 DAC's Decision

DAC meeting dated June 29, 2021 discussed and examined the viewpoint of the management on the issues highlighted by Audit. DAC directed the management to provide details of UFG Reduction Plans with facts and figures covering all areas i.e. Karachi, interior Sindh and Baluchistan and component wise achievements made in terms of eradication of theft, plugging the leakages by identifying the old network prone to high leakages for replacement and enhancing the measurement facilities to reduce measurement errors along with details of efforts made for sensitizing the FG and other forums regarding policy related issues and lacuna in the prevalent laws within three days. DAC further directed to justify the non-achievement of UFG targets fixed by Federal Government for the FY 2019-20 and 2020-21 and to implement the recommendations of Audit at management and policy level.

1.1.5.5.3 Reply of the management after DAC

Management replied that there was no UFG Reduction Plan approved by the BoD during the years 2010-11 to 2018-19. Therefore, no responsibility was fixed against any persons. However, the management informed that increase in UFG was due to the following reasons:

Gas Distribution in Baluchistan is prone to high UFG losses up to 50% of gas supply

Unauthorized usage of natural gas in domestic sector particularly in Karachi, especially in non-regularized/ un-leased / illegally occupied premises such as *katchi abadies*, china cuttings, and properties built on encroached land. Several high-rise multi-storey residential buildings are unauthorized and lack 'No-objection Certificate from Sindh Building Control Authority (SBCA)

Delay / absence of permissions for SSGC's works

Since gas networks are underground, SSGC remains in constant need of permissions, NOCs and authorizations from various governmental and autonomous bodies for its construction, maintenance and up-gradation works. SSGC faces extreme difficulties in obtaining permissions from the civic authorities for the repair, rehabilitation and reinforcement projects

Weakness in Gas Theft and Recovery Act-2016

Section 24 of the Act excludes the offences by domestic consumers from being categorized as cognizable and non-bailable. Due to moratorium on new gas connections imposed in FY 2012-13, many consumers of natural gas have been found supplying gas illegally.

The above-mentioned constraints shared by the management were not supported with facts, figures and documentary evidences. Further, management provided general details of work done to curb UFG (**Annexure-7**) without giving precise details of when and where work was done and its impact on UFG.

Recommendations

Recommendations for Federal Government and Ministry of Energy (Petroleum Division)

- i. Action against Management may be taken for non-achievement of UFG reduction targets set in three years UFG Reduction Plan approved by FG during the FY 2019-20 and 1st & 2nd Quarter of 2020-21.

- ii. Policy related issues such as amendments in Gas Theft and Recovery Act, 2016 and coordination with concerned provincial / district authorities for timely issuance of NOCs and Road Cutting Permission may be made through Ministry of Energy (Petroleum Division).
- iii. The matter relating to theft of gas in Baluchistan due to extreme cold weather in winter seasons may be considered and options of introducing fixed tariff, removal of last two slabs attracting high rates as well as administrative measures for billing, recovery of dues and controlling theft in collaboration with the provincial government may also be examined.

Recommendations for SSGC

- i. Concerted efforts should be made to materialize the targets fixed by FG under Three Years UFG Reduction Plan 2019-20;
- ii. The Company should ascertain the major causes of failure of UFG Reduction Plans meant for reduction in unabated UFG losses despite spending huge funds and fix responsibility against management/ operational level officers who were liable to implement these plans; and
- iii. The Company should rationalize the funds being utilized for UFG reduction to ensure corresponding decrease in UFG losses.
- iv. The Company should focus on eradication of theft in major cities i.e. Karachi, other cities of Interior Sindh and Quetta by;
 - Area-wise preparation and implementation of Annual Plan for Raids;
 - Institutionalizing the raid follow up mechanism to ensure discontinuation of direct tapping from the mains or meter tampering through surprise/repeated follow up visits;
 - Maintaining raids record (area-wise) and highlighting the cases of repeated pilferage;
 - Ensuring prompt punitive actions against reported cases of theft;
 - Ascertaining the reasons of delay in filing recovery suits in gas utility courts in all cases pertaining to commercial and industrial consumers; and
 - Blacklisting the chronic pilferers for seeking connections of gas and take up the matter with Federal Government for blacklisting of such pilferers from other utilities too, besides blocking their CNIC for financial transactions through enactment;

- v. The Company should prepare plan for replacement of old network by segmenting the areas keeping in view leak rate, leakages identified, strength of network, nature of network (spaghetti) in major cities i.e. Karachi, Hyderabad, Quetta etc, in phases with details of rehabilitation / replacement schemes to be carried out with proper budgeting and timelines besides taking up the matter with FG through MoE/PD and OGRA for approval.
- vi. The Company should improve measurement facilities by installing more SMSs and TBSs in major cities like Karachi where only 03 looped SMSs linked with 391 TBSs have been installed to cater for the measurement / reconciliation of gas for the largest city of the country.
- vii. The Company should prepare a network bifurcation plan for de-looping of SMSs for proper area-wise identification of UFG losses in phases.
- viii. Theft control activities relating to domestic consumers may also be brought under one department so that continuity of policies and uniform practices for theft control be ensured.
- ix. Issue relating to increase in UFG due to handling of RLNG be resolved with OGRA.
- x. Non-utilization of GIS linked with SCADA and MAZIK adequately to control unabated UFG losses should be looked into and its proper utilization should be ensured in future to fetch intended benefits from the systems.

1.2. Inefficient Project Management

It is a contributory factor for losses, as it delayed completion of development projects under Consumer Contributions and extension in existing lines.

1.2.1 Huge pendency of Government Funds due to delayed completion projects- Rs 5,237.64 million

Audit Findings

Due to inefficient project management, the Company remained unable to capitalize development projects of Rs 5,237.64 million to obtain maximum guaranteed profit from the Government.

The Company could not fully utilize the funds received from the FG and Sindh Government for development works of supply of gas. It utilized an amount of Rs 2,008.95 million received from the GoP during last ten years whereas an amount of Rs 3,063.36 million remained unspent as on June 30, 2019. Similarly, an amount of Rs 2,174.28 million out of grants received from Sindh Government could not be utilized. This inability to utilize funds reflects on inefficient project management by the Company. In case of timely and full utilization of these grants, the asset base of the Company would have increased, ensuring more guaranteed rate of return and increased profitability. Details of funds received from the GoP and Government of Sindh Grants are reflected in Table-20.

(Rs in million)

| Table-21: Status of Deferred Credit | |
|--|-----------------|
| Deferred Credit | Amount |
| Government of Pakistan Contribution/grants | |
| Balance as on July 01, 2010 | 5,072.31 |
| Executed during the years | (2,008.95) |
| Balance as on June 2019 | 3,063.36 |
| Government of Sindh (conversion of loan into grant) | |
| Balance as on July 01, 2018 | 0 |
| Additions/Adjustments from July 2018 to June 2019 | 2,295.14 |
| Executed during the years | (269.93) |
| Balance as on June 2019 | 2,025.21 |
| Government of Sindh Grants | |
| Balance as on July 01, 2016 | 2,227.00 |
| Additions/Adjustments from July 2016 to June 2019 | (54.94) |
| Executed during the years | (2,022.99) |
| Balance as on June 2019 | 149.07 |
| Total Balance Amount as on June 2019 | 5,237.64 |

Source: Extracts from Financial Statements of SSGC

1.2.2 Non-completion of projects relating to consumer paid works and extensions in main and minor pipelines -Rs. 1,712.757 million

The Company started 10,142 projects relating to consumer paid works and extensions in main & minor pipelines but only completed 9,028 projects during the last ten years. Out of completed projects, 1,519 projects took 3 to 15 years to complete. The Company could not complete 1,114 projects till the completion of audit activity. Many projects are pending even after lapse of almost 10 years. The summary is given in Table-21 and details are at placed at **Annex-8**.

(Rs in million)

| Table-22: Incomplete Projects Relating to Consumer Paid Works and Extensions in Existing Pipelines | | | | | | | | |
|---|------------|----------------|------------|----------------|-------------|----------------|--------------|------------------|
| Year | Karachi | | Sindh | | Baluchistan | | Company Wide | |
| | No. | Amount | No. | Amount | No. | Amount | Total No. | Total Amount |
| Prior 2011 | 22 | 2.423 | 3 | 2.814 | 37 | 6.294 | 62 | 11.531 |
| 2011 | 20 | 3.162 | 02 | 0.017 | 5 | 2.913 | 27 | 6.057 |
| 2012 | 13 | 6.813 | 0 | 0 | 6 | 0.599 | 19 | 7.413 |
| 2013 | 10 | 2.325 | 2 | 0.720 | 2 | 5.184 | 14 | 8.229 |
| 2014 | 5 | 123.373 | 0 | 0 | 1 | 0.566 | 6 | 123.940 |
| 2015 | 11 | 3.208 | 6 | 1.395 | 5 | 0.632 | 22 | 5.235 |
| 2016 | 6. | 25.324 | 18 | 8.421 | 75 | 37.434 | 99 | 71.179 |
| 2017 | 21 | 35.513 | 26 | 102.425 | 40 | 34.346 | 87 | 172.284 |
| 2018 | 135 | 156.513 | 53 | 75.322 | 35 | 55.781 | 223 | 287.617 |
| 2019 | 179 | 246.035 | 70 | 213.514 | 32 | 29.413 | 281 | 488.962 |
| 2020 | 151 | 184.699 | 94 | 321.124 | 29 | 24.487 | 274 | 530.310 |
| Total | 573 | 789.388 | 274 | 725.752 | 267 | 197.649 | 1,114 | 1,712.757 |

Source: Information extracted from the data provided by the finance department of SSGC

The above table shows that the Company incurred huge amount but did not get benefit in the shape of guaranteed return on assets from OGRA. This caused reduction in the value of fixed assets which ultimately decreased guaranteed rate of return on fixed assets.

1.2.3 Failure to transfer title of the acquired land for projects in the name of SSGC - Rs 631.77 million

The Company purchased land for 11 projects covering 643.5 KMs from 2009 to 2020 but failed to get the acquired land valuing Rs 631.77 million transferred in its name from 2009 to 2020. This showed inefficiency and negligence on the part of the management as mutation of land in the Company's name is the legal responsibility to avoid any future disputes. Details are placed at **Annexure-9**.

1.2.4 Departmental Accounts Committee's Proceedings

1.2.4.1 Management's Response

The issue relating to non-utilization of Government Grants for development schemes was reported to the Ministry of Energy (Petroleum Division) and SSGC management on June 9, 2021. The management explained that deferred credit is recorded as per International Accounting Standard over the useful life of Assets. The amount of Rs. 5.237 billion is not maintained in any bank account; rather it was an "Accounting treatment as per relevant Accounting Standards". Those schemes which were executed by Government fund sand capitalized and are subsequently accounted for in Deferred Credit for 20 years as per useful life of assets.

The management further explained that execution of development schemes depends on various external factors i.e. road cutting permissions, NOCs from other agencies. In addition to this, difficulties are faced from the contractors who undertake these works at impossibly low rates. These contractors then leave sites without executing entire works.

1.2.4.2 DAC's Decision

DAC meeting was held on June 29, 2021 in which Audit highlighted that almost the same amount of Government Grants of Rs 3,070.033 million received from the FG on June 30, 2019 was also reflected under Note-13 "Long Term Advances" which showed that these funds remained unspent. DAC directed the Management to provide fund *utilization reports* along with drill down ledgers and *completion reports* in cases of completed schemes against deferred credit reflected in the financial statements and also provide job wise reasons along with documentary evidences for pendency for work in progress within two days. DAC further directed to expedite the process of mutation of Company's acquired land.

The Company did not submit any requisite documents as directed by the DAC despite reminders to both the management of the Company and Ministry.

Recommendations

The Company should improve its project management to complete development schemes timely by utilizing the GoP / Govt. of the Sindh funds promptly and employing proportionate company funds so that Company's fixed assets are increased to get maximum amount of guaranteed profit through tariff determination.

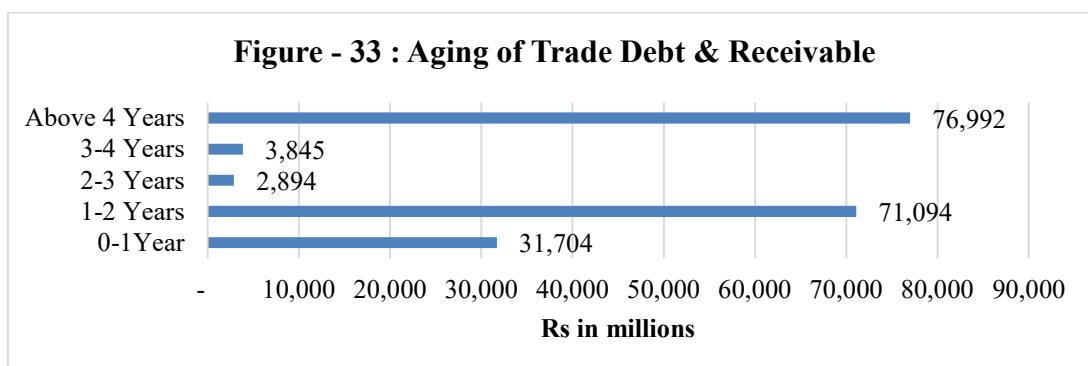
1.3 Poor Financial Management

Audit Findings

- i. Non-recovery of huge arrears of Rs 186,530 million causing additional finance cost of Rs 1,767 million due to increased borrowings
- ii. Non recovery of arrears from disconnected consumers - Rs 9,174.850 million
- iii. Undue increase in total expenses and expenses disallowed by OGRA – Rs 16,843 million
- iv. Non-compliance of OGRA's directives regarding review of HR Cost which was on higher side as compared to OGRA's benchmark and SNGPL - Rs 25,533 million
- v. Non-review of retirement benefits of employees of Rs 2,033 million despite OGRA's directives
- vi. Payment of performance bonus of Rs 1,521.42 million despite losses.

1.3.1 Non-Realization of receivables of Rs 186,530 million and Additional Finance Cost of Rs 1,767 million

Due to weak receivable management, huge arrears of Rs 99,357 million on account of trade debts were accumulated against KE, PSML, HCPC and other industrial, commercial and domestic consumers. Moreover, other receivables of Rs 87,173 million were outstanding against SNGPL on account of uniform price of gas, LNG Service Charges and JJVL on extraction of LPG and NGL as on June 30, 2019 with the ageing as follows:



Source: Extract from data provided by Treasury Department of SSGC

The detail of these major receivables is as follows:

(Rs in million)

Table- 23: Detail of Major Receivables

| FY | KE | PSML | HCPC | JJVL | SNGPL | DHA Cogent | WAPDA | Other indus. consums. | Comm. Domestic Consums. | Total |
|---------------|--------|--------|-------|--------|--------|------------|-------|-----------------------|-------------------------|---------|
| Up to 2018-19 | 32,888 | 23,661 | 4,157 | 11,530 | 71,884 | 2,894 | 5,196 | 13,565 | 20,755 | 186,530 |

Source: Extract from data provided by Treasure Department of SSGC

1.3.1.1 K-Electric Limited (KE)

The receivables amounting to Rs. 32,888 million (excluding current arrear of Rs. 883 million relating to RLNG) from KE are in dispute since FY 2012-13. The Company filed a suit in Hon'ble Sindh High Court in November, 2012 for recovery of Rs 55,705 million including LPS of Rs 10,000 million. KE disputed the amount of LPS and also filed a recovery suit of Rs 61,614 million in the Hon'ble Sindh High Court for damages for not supplying the committed quantity of gas.

(Rs in million)

Table-24: Detail of Receivables against K-Electric

| Sr. No. | Years | Amount Receivable | Recovery Suit by SSGC | Recovery Suit Filed by KE |
|---------|---------|-------------------|-----------------------|---------------------------|
| 1 | 2010-11 | 29,159 | - | - |
| 2 | 2011-12 | 42,284 | 55,705 | 61,614 |

| | | | | |
|---|---------|--------|--------|--------|
| 3 | 2012-13 | 44,303 | 55,705 | 61,614 |
| 4 | 2013-14 | 41,302 | 55,705 | 61,614 |
| 5 | 2014-15 | 40,073 | 55,705 | 61,614 |
| 6 | 2015-16 | 35,949 | 55,705 | 61,614 |
| 7 | 2016-17 | 32,378 | 55,705 | 61,614 |
| 8 | 2017-18 | 31,948 | 55,705 | 61,614 |
| 9 | 2018-19 | 32,888 | 55,705 | 61,614 |

Source: Extracts from Financial Statements for the FY 2010-11 to 2018-19

SSGC booked receivables of Rs 42,284 million against KE in the annual accounts for the FY 2011-12, whereas the Company filed recovery suit of Rs 55,705 million. This showed that either receivables were understated or recovery suit of exaggerated claims was filed. Moreover, the receivables against KE stood at Rs 32,888 million in the annual accounts of FY 2018-19 without any payment received from the KE against the receivables pertaining to the period prior to the FY 2011-12. Moreover, receivables of Rs 42,284 million were decreased to Rs 32,888 million up to FY 2018-19 (reduction of Rs 9,396 million) without receiving any payment from the KE relating to disputed amount.

1.3.1.2 Pakistan Steel Mills Limited (PSML)

The receivables amounting to Rs. 23,661 million from PSML are doubtful because PSML is under privatization and chances of its recovery are remote. The external auditors have qualified their opinion relating to receivables from PSML but the Company remained unable to resolve the issue and could not succeed in obtaining any re-payment schedule or confirmation of any recovery mechanism despite lapse of ten years.

1.3.1.3 Habibullah Coastal Power Company (HCPC)

HCPC did not pay gas charges of Rs 4,157 million on the plea that SSGC failed to supply guaranteed volumes due to which HCPC either used alternative fuel or failed to produce electricity and CPPA-G imposed LDs on HCPC. These charges, as per agreement, were the liability of SSGC. The amount is under resolution process at MoE-PD to determine modalities with Power Division for waiver of LDs imposed on HCPC from CPPA-G.

1.3.1.4 Jamshoro Joint Venture Limited (JJVL)

The Company entered into a joint venture for extraction of LPG and NGL for which an Implementation Agreement was finalized in 2003. This implementation

agreement was declared as null and void by the Supreme Court of Pakistan in December, 2013 and a two members Committee was formed to resolve the issues relating to royalty payments to SSGC. The Committee ascertained the total amount of royalty of Rs 5.7 billion payable by JJVL, which was paid by the JJVL. Apart from this, the Company booked disputed amounts of Rs 11,530 million as receivables as per financial accounts for the year 2018-19 which are under arbitration. The Company also booked payables of Rs 8,528 million on account of processing charges to JJVL; hence net receivable comes to Rs 3,002 million from JJVL. (Details of case is in Paras-3.7 & 5.1.1)

1.3.1.5 Sui Northern Gas Pipelines Limited (SNGPL)

The Company could not recover outstanding amount on account of RLNG terminal charges, re-gasification charges, and cost of supply and LNG Sale Agreement margin of Rs 56,066 million for the FYs 2016-17 to 2019-20. SNGPL stopped payments on this account owing to its counter claim against the Company regarding retention of RLNG. The RLNG was retained by the Company due to demand supply gap and reduced off-takes by SNGPL putting extra burden on SSGC's line pack. The issue of recovery of RLNG related receivables from SNGPL and counter claim of SNGPL of Rs 62,683 million as on June 30, 2019 could not be resolved till the finalization of this Report. However, an agreement between both the gas companies had been executed for future payments of RLNG retained by the Company from June, 2020 onwards.

Further, the Company could not recover an amount of Rs 15,818.845 million on account of equalization cost for keeping uniform WACOG at national level as per the agreement executed between two gas companies under the orders of Federal Government (*GOP decided as a matter of policy and in the national interest that there should be a uniform price of gas for consumers throughout the country*). The aforesaid amount of WACOG had been passed on to the end consumers vide FRR 2017-18. Moreover, there exists no mechanism of book adjustments of payables of both the gas companies under the supervision of Petroleum Division.

1.3.1.6 Additional finance cost due to extra borrowings

The Company was unable to collect its receivables timely which contributed to its inability to generate cash. Audit observed that during the period under review, the Company faced financial crunch prompting increased borrowing and late payment to suppliers which resulted in increase in finance cost of Rs 1,767 million as given in

table-25. The financial crunch of the Company was related to its inability to generate enough cash for its operations.

(Rs in millions)

| Table - 25: Status of Finance Cost | | | |
|---|---------------------|-----------------|-----------------------|
| FY | Finance Cost | Increase | % age increase |
| 2009-10 | 5,016 | | |
| 2010-11 | 5,786 | 770 | 15.35 |
| 2011-12 | 7,532 | 1,746 | 30.18 |
| 2012-13 | 7,608 | 76 | 1.01 |
| 2013-14 | 7,416 | -192 | -2.52 |
| 2014-15 | 9,696 | 2,280 | 30.74 |
| 2015-16 | 2,618* | -7,078 | -73.00 |
| 2016-17 | 1,692** | -926 | -35.37 |
| 2017-18 | 5,067 | 3,375 | 199.47 |
| 2018-19 | 6,780 | 1,716 | |
| *Decrease Rs. 7 billion during the FY 2015-16 due to change in accounting policy regarding recording of LPS on actual basis instead of accrual basis. | | | |
| **Decrease of Rs 1 billion due to conversion of loan given by Sindh Government into grant in 2016-17. | | | |

Source: Extracts from the accounts of SSGC

1.3.2 Unsecured debt due to security shortfall of Rs. 9,342.986 million

The Company remained unable to obtain sufficient securities (equal to 03 months average consumption of consumers) from industrial, commercial and domestic consumers which resulted in accumulation of unsecured receivables of Rs 9,342.986 million as on June, 2019. Detail is placed at **Annexure-10**.

1.3.3 Departmental Accounts Committee's Proceedings

1.3.3.1 Management's Response

The issue of accumulation of huge receivables was reported to Ministry of Energy (Petroleum Division) and management on June, 9, 2021. The Management in its reply dated June 26, 2021 explained that an Inter-Ministerial Committee nominated by the Prime Minister of Pakistan in March 24, 2021 is mandated to resolve KE issues.

In case of PSML, the management explained that Ministry of Finance has taken up the matter of outstanding liabilities. A meeting chaired by Finance Minister was held on 6 June, 2021 to discuss the mechanism through which liabilities of PSML would be paid.

In case of HCPCL, the management explained that the Company had approached Ministry of Energy (Petroleum Division) for waiver of LDs against HCPCL. The matter was submitted to ECC which in its meeting held on February 07, 2018 approved, in principle, the proposal of waiver of LDs with the direction to Petroleum Division to work out modalities in consultation with stakeholders.

In case of SNGPL, the management explained that receivable/payable on account of RLNG upto May, 2020 was still disputed between the companies. SSGC had linked the resolution of dispute of WACOG amounting to Rs 15.8 billion which was pending since over 2 years. SSGC had taken up the issue at the highest forum and the matter would be decided by the Ministry.

Management, with regard to receivables from Jamshoro Joint Venture Limited, explained that arbitration proceedings would start after final verdict of the Supreme Court of Pakistan.

1.3.3.2 DAC's Decision

DAC in its meeting held on June 29, 2021 directed the management to initiate effective steps to decrease the Finance Cost which directly contributed to its profits or losses, by improving its liquidity position and increase RLNG income to meet its finance cost besides ensuring recovery of long outstanding receivables, resolution of disputes with SNGPL and others i.e., HCPC, JPCL and JJVL etc.

1.3.4 Non recovery of arrears from disconnected industrial, commercial and domestic consumers - Rs. 9,174.850 million

The Company failed to recover huge arrears of Rs 9,174.850million from the disconnected industrial, commercial and domestic consumers (other than power sector consumers) during the last ten years as given in Table-25 and Figures-33& 34.

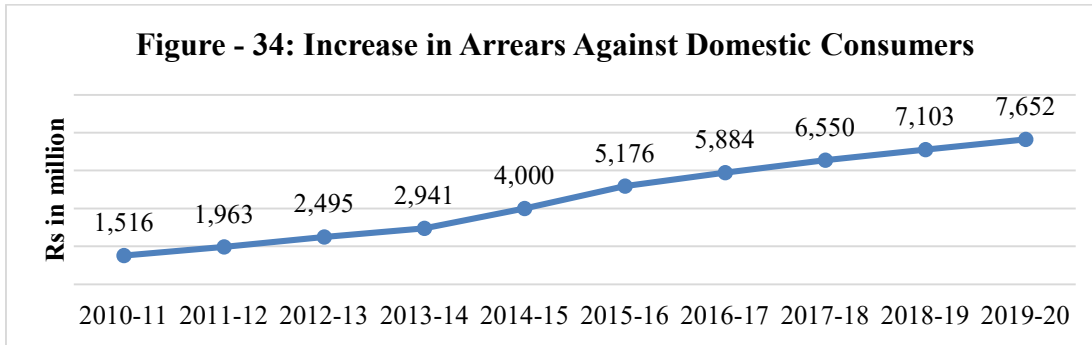
(Rs in million)

| Table-26: Status of Disconnected Consumers | | | | |
|---|-------------------|-------------------|-----------------|--------------|
| Year | Industrial | Commercial | Domestic | Total |
| 2010-11 | 110.434 | 315.395 | 1,515.802 | 1,941.632 |
| 2011-12 | 112.531 | 357.830 | 1,962.895 | 2,433.257 |
| 2012-13 | 112.997 | 421.158 | 2,494.711 | 3,028.868 |
| 2013-14 | 100.650 | 512.267 | 2,940.753 | 3,553.670 |

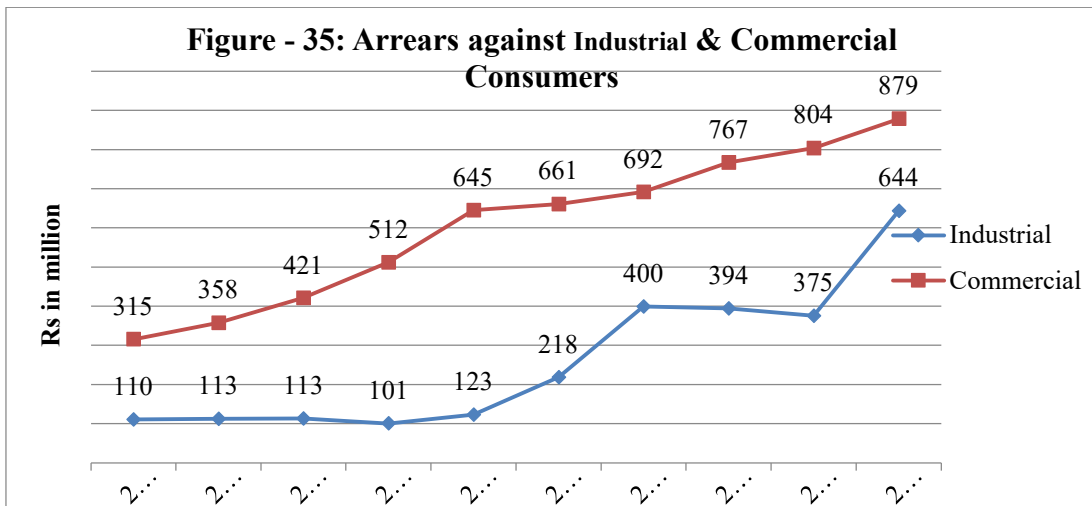
| | | | | |
|---------|---------|---------|-----------|-----------|
| 2014-15 | 122.739 | 645.267 | 4,000.409 | 4,768.415 |
| 2015-16 | 218.470 | 661.063 | 5,176.013 | 6,055.547 |
| 2016-17 | 399.513 | 691.961 | 5,884.026 | 6,975.501 |
| 2017-18 | 394.186 | 766.853 | 6,550.085 | 7,711.124 |
| 2018-19 | 375.375 | 804.110 | 7,102.743 | 8,282.229 |
| 2019-20 | 643.720 | 878.682 | 7,652.447 | 9,174.850 |

Source: Data provided by Recovery department of SSGC

During the last ten years, arrears against disconnected industrial and domestic consumers increased five times while there was an increase of almost three times in arrears against commercial consumers:



Source: Data provided by Recovery department of SSGC



Source: Data provided by Recovery department of SSGC

Audit, on sample basis, found 306 cases of default in which the Company not only failed to observe Standard Operating Procedures (SOPs) for timely disconnection of meters on default in payment, but also continued supply of gas to the defaulters resulting in accumulation of huge outstanding amounts of up to Rs 25 million against defaulters. This resulted in accumulation of Rs 845.138 million. **Annexure-11** All these defaulters are still active as consumers despite non-payment of arrears.

Furthermore, the major reasons of non-recovery of outstanding amounts are: non-deployment of proper staff for recovery, non-observance of SOPs for disconnection in case of default in payments, non-obtaining sufficient security deposits from the consumers and non-filing of recovery suits. It was observed in some instances that court cases were decreed in favor of the Company but recovery could not be affected as the Company could not trace properties of the defaulters for attachment. Detail of the defaulters is placed at **Annexure-12**.

1.3.5.1 Departmental Accounts Committee's Proceedings

1.3.5.2 Management's Response

The issue relating to non-recovery of arrears from industrial, commercial and domestic consumers was reported to Ministry of Energy (Petroleum Division) and management on June 9, 2021. The management in its reply dated June 26, 2021 stated that disconnection is an ongoing activity and despite shortage of field staff and law & order situation in various areas, SSGC is fully committed to address the default cases and taking timely action against the defaulters.

Thirty one (31) cases (Rs. 239.625 million) were pending in different courts and some cases were decreed in favor of the Company but recovery could not be affected due to unavailability of information relating to attachable properties of the defaulters. Fourteen (14) cases (Rs. 68.326 million) were on evidence stage, two (2) cases (Rs. 5.391 million) decreed in favour of SSGC, one (1) case (Rs. 17.412 million) was reserved for order and one (1) case (Rs. 4.409 million) was absconder out of Pakistan and warrant of arrest had been issued whereas rest of the cases were pending for various reasons.

1.3.5.3 DAC's Decision

The DAC in its meeting held on June 29, 2021 directed the management to frame a policy regarding blacklisting of defaulters of huge arrears and measures for blocking

CNIC of big defaulters also be taken with the approval of competent forum. DAC also directed to provide details of recovery suits filed against disconnected domestic consumers having outstanding amount of Rs 100,000 and above besides preparation of action plan to recover the outstanding amount.

1.3.6 Undue increase in expenses

1.3.6.1 Expenses disallowed by OGRA – Rs 16,843 million

Due to weak financial management, T&D Cost and other expenses especially HR cost / employees related expenditure of the Company increased manifold during the period under review despite overall losses incurred by the Company. A constant increase of 10.29% to 33.04% in T&D Cost and other expenses can be witnessed except in the FY 2013-14. The details are given in Table-27.

(Rs in millions)

| FY | T&D Cost | Admin. Exp. | Depreciation | Other Operating Exp. | Total Exp. | Increase | %age Increase |
|--------------|---------------------|--------------------|---------------------|-----------------------------|-------------------|-----------------|----------------------|
| 2008-09 | 3,898 | 2,012 | 2,594 | 2,353 | 10,857 | | |
| 2009-10 | 7,019 | 2,252 | 2,782 | 752 | 12,805 | 1,948 | 17.94 |
| 2010-11 | 6,395 | 2,905 | 3,177 | 1,645 | 14,122 | 1,317 | 10.29 |
| 2011-12 | 7,086 | 2,697 | 3,565 | 2,873 | 16,221 | 2,099 | 14.86 |
| 2012-13 | 8,938 | 3,071 | 3,981 | 4,952 | 20,942 | 4,721 | 29.10 |
| 2013-14 | 7,836 | 3,212 | 4,128 | 2,181 | 17,357 | -3,585 | -17.12 |
| 2014-15 | 10,281 | 3,514 | 4,698 | 1,588 | 20,081 | 2,724 | 15.69 |
| 2015-16 | 11,306 | 3,616 | 5,075 | 2,356 | 22,353 | 2,272 | 11.31 |
| 2016-17 | 11,277 | 4,049 | 5,839 | 3,293 | 24,458 | 2,105 | 9.42 |
| 2017-18 | 11,842 | 4,163 | 7,187 | 5,512 | 28,704 | 4,246 | 17.36 |
| 2018-19 | 20,326 | 4,820 | 7,127 | 17,723 | 42,869 | 14,165 | 33.04 |
| Total | 106,204 | 36,311 | 50,153 | 45,228 | 230,769 | | |

Source: Information extracted from the Financial Statements of SSGC for the years 2010-11 to 2018-19

The management was found unable to control expenses despite overall losses and an amount of Rs 16,843 million, out of these expenses, was disallowed by OGRA during the last ten years being beyond its allowed limits in respective final estimated Revenue Requirements of the Company (Table-28).

(Rs in millions)

| Table-28: Expenses Disallowed by OGRA | | | | |
|--|---|--|------------------------|---|
| FYs | Total Expenses (as per accounts) | Claimed Expenses in the Petitions | Allowed By OGRA | Expenses Disallowed (incl. RLNG) |
| 1 | 2 | 3 | 4 | 5=(3-4) |
| 2009-10 | 12,805 | 12,436 | 11,765 | 465 |
| 2010-11 | 14,122 | 12,974 | 11,962 | 806 |
| 2011-12 | 16,221 | 15,057 | 14,452 | 605 |
| 2012-13 | 20,942 | 20,400 | 18,317 | 2,083 |
| 2013-14 | 17,357 | 17,208 | 15,953 | 1,255 |
| 2014-15 | 20,081 | 22,125 | 19,854 | 2,271 |
| 2015-16 | 22,353 | 21,647 | 21,070 | 577 |
| 2016-17 | 24,458 | 27,408 | 22,348 | 5,060 |
| 2017-18 | 31,948 | 31,662 | 30,626 | 1,396 |
| 2018-19 | 42,869 | 48,153 | 46,713 | 2,325 |
| Total | 223,158 | 229,073 | 213,064 | 16,843 |

Source: FRRs of SSGC determined by OGRA

Audit noted that the expenses increased in greater proportion than revenues and hence were disallowed by OGRA being on higher side. Detail is placed at **Annexure-13**. The increase in SSGC's revenue during the period was almost three times, the expenses during the same period increased more than five times. This tendency of incurring more expenses in disproportion to the revenues of the Company and beyond OGRA's allowed limits contributed not only to overall losses but also resulted in accumulation of huge claims of GDS / differential margin receivable from GoP (to the extent of expenses allowed by OGRA) putting extra burden either on national exchequer or its passing on to the end consumers.

1.3.7 Undue Increase in HR Cost despite decrease in number of employees

HR Cost of the Company increased rampantly despite low profitability and even losses as given in Table-29:

(Rs in millions)

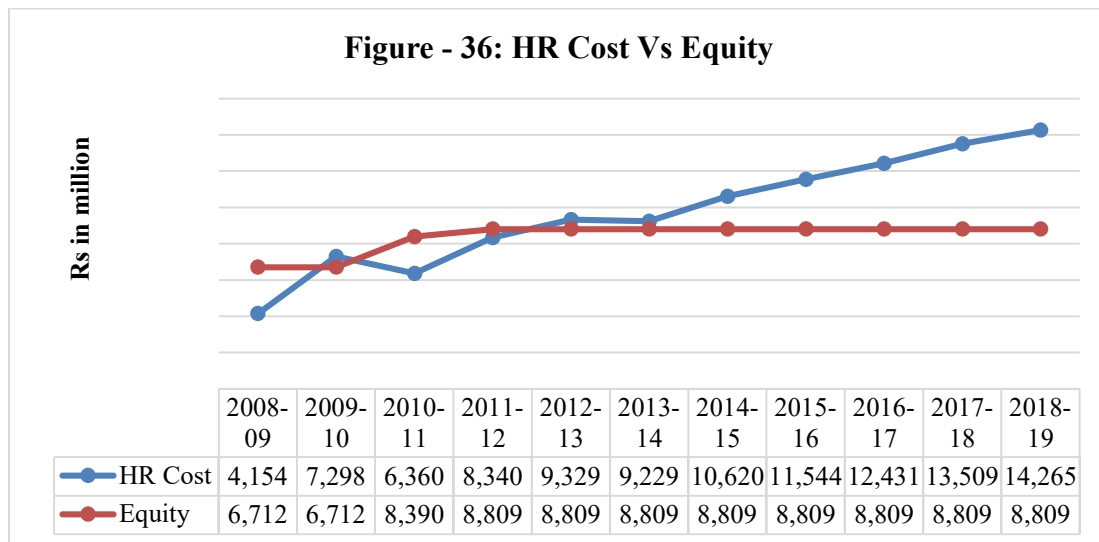
| Table-29: Increase in HR Cost despite decrease in number of employees | | | | |
|--|----------------|-----------------|----------------------|-------------------------|
| FYs | HR Cost | Increase | %age increase | No. of Employees |
| 2008-09 | 4,154 | | | |
| 2009-10 | 7,298 | 3,144 | 75.69 | |
| 2010-11 | 6,360 | -938 | -12.85 | 7,678 |
| 2011-12 | 8,340 | 1,980 | 31.13 | 7,507 |

| FYs | HR Cost | Increase | %age increase | No. of Employees |
|---------|---------|----------|---------------|------------------|
| 2012-13 | 9,329 | 989 | 11.86 | 7,451 |
| 2013-14 | 9,229 | -100 | -1.07 | 7,238 |
| 2014-15 | 10,620 | 1,391 | 15.07 | 6,906 |
| 2015-16 | 11,544 | 924 | 8.70 | 6,720 |
| 2016-17 | 12,431 | 887 | 7.68 | 6,622 |
| 2017-18 | 13,509 | 1,078 | 8.67 | 6,572 |
| 2018-19 | 14,265 | 756 | 5.60 | 6,491 |

Source: Extracts from Financial Statements

It was observed that despite decrease in the total number of employees from 7,678 to 6,491 during FY 2010-11 to 2018-19, the HR cost increased more than 99%. The HR cost increased in a abnormal way in FY 2009-10 (75.69%) and 2011-12 (31%) for showing overall profit which was later reversed and adjusted in subsequent years in accordance with the decision of Sindh High Court.

The HR cost of the Company grew more than the Company's paid up capital during the last ten years as given in Figure-35.



Source: Financial Statements of SSGC

This showed that HR cost of the Company increased over the years in total disregard to the weak financial health of the Company. In order to show enough equity in the books of accounts, the Company got the revaluation of its fixed assets and recognized the surplus against fixed assets.

1.3.7 HR Management

1.3.7.1 Higher HR Cost against the benchmark of OGRA - Rs. 8,186 million

According to benchmark fixed by OGRA during the 2005-06, HR cost is determined by adopting the actual HR cost of previous year as base cost in the light of the parameters i.e. number of consumers, T&D network, sale volume and CPI of last year HR cost by giving weightage equal to 65%, 25%, 10% and 50% respectively to each parameter. HR Cost Benchmark of SSGC was calculated on a much higher side when compared with the increase in number of consumers, network and sales of NG & RLNG as shown in Table-29.

| Head of Account | FRR 2018-19 | FRR 2017-18 | FRR 2016-17 | FRR 2015-16 | FRR 2014-15 | FRR 2013-14 | FRR 2012-13 | FRR 2011-12 | FRR 2010-11 |
|------------------------------------|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| HR Cost determined (Rs in million) | 14,265 *Inc. 99% | 13,509 | 12,431 | 10,620 | 8,948 | 8,432 | 7,878 | 7,166 | 7,166 |
| Number of Consumers | 3,019,178 Inc. 27% | 2,992,476 | 2,839,171 | 2,773,457 | 2,710,585 | 2,646,702 | 2,574,857 | 2,489,117 | 2,367,893 |
| Network in KMs | 51,048 Inc. 20% | 50,419 | 49,494 | 48,375 | 47,273 | 46,364 | 45,630 | 44,100 | 42,441 |
| Sales NG (MMCF) | 338,372 decrease 6.5% | 371,774 | 362,313 | 383,979 | 363,596 | 356,628 | 373,645 | 364,409 | 360,112 |
| Sales RLNG (MMCF) | 353,637 | 219,000 | 179,701 | 100,244 | - | - | - | - | - |

Source: Extracts from FRRs for the year 2010-11 to 2018-19 of SSGC determined by OGRA

During FYs 2010-11 to 2018-19, the number of consumers of SSGC increased by 27%, network in KMs increased by 20% and sales of NG decreased by 6.5% whereas disproportionate increase of 99% was found in the HR cost during the same period. This indicated that HR Cost of SSGC was determined by OGRA on higher side of Rs 8,186 million during the years 2010-11 to 2018-19. Detail is placed at **Annexure-14**.

1.3.7.2 Higher HR Cost as compared to HR Cost of SNGPL- Rs. 17,347 million

SSGC's HR cost was found relatively on higher side than that of SNGPL in the light of parameters fixed by OGRA in HR Cost Benchmark and a comparison of both the utility companies is given in Table-30.

(Rs in million)

| FY | SSGC | | | | SNGPL | | | |
|---------|---------|---------------------|----------------|--------------------|---------|---------------------|----------------|--------------------|
| | HR Cost | Number of Consumers | Network in KMs | Sales (MMCF) | HR Cost | Number of Consumers | Network in KMs | Sales (MMCF) |
| 2010-11 | 7,166 | 2,367,893 | 42,441 | 360,112 | 7,370 | 3,964,530 | 89,441 | 581,935 |
| 2011-12 | 7,166 | 2,489,117 | 44,100 | 364,409 | 8,012 | 4,219,279 | 96,655 | 597,056 |
| 2012-13 | 7,878 | 2,574,857 | 45,630 | 373,645 | 8,323 | 4,505,493 | 100,988 | 552,272 |
| 2013-14 | 8,432 | 2,646,702 | 46,364 | 356,628 | 10,487 | 4,799,015 | 104,320 | 506,355 |
| 2014-15 | 8,948 | 2,710,585 | 47,273 | 363,596 | 10,553 | 5,054,256 | 107,670 | 467,449 |
| 2015-16 | 10,620 | 2,773,457 | 48,375 | 383,979 100,244 | 12,759 | 5,315,885 | 111,798 | 446,944 97,671 |
| 2016-17 | 12,431 | 2,839,171 | 49,494 | 362,313 179,701 | 14,022 | 5,645,885 | 118,728 | 443,649 443,649 |
| 2017-18 | 13,509 | 2,992,476 | 50,419 | 371,774 219,000 | 14,961 | 6,036,589 | 128,889 | 442,557 460,874 |
| 2018-19 | 14,265 | 3,019,178 | 51,048 | 338,372 353,637 | 15,206 | 6,336,589 | 137,052 | 447,155 427,381 |

Source: Extracts from FRR determined by OGRA for the years 2010-11 to 2018-19 of SSGC and SNGPL

By taking base cost of Rs 7,166 million for SSGC (SNGPL Rs 7,370 million), HR cost benchmark of SSGC was determined equal to 88% to 93% of HR cost benchmark of SNGPL despite the fact that number of consumers, network in KM and sales of NG of SSGC in different years 2010-11 to 2018-19 were 40% to 52%, 53% to 36% and 39% to 15% respectively less than that of SNGPL. Hence, HR cost benchmark on account of number of consumers and network in KMs was determined excessively equal to Rs 17,347 million. **Annexure-15**

HR cost of SSGC was determined by application of higher cost of services without giving any rationale both by SSGC and OGRA. Moreover, SSGC had been extending benefits / extravagant allowances to executives such as club membership / subscription fee of professional bodies, car policy, fuel entitlement, subsidized canteen charges and long service award (Gold Medals) etc. amounting to Rs 351 million during the period 2010-11 to 2019-20. The amount spent on this account was being passed on to the end consumers.

OGRA repeatedly issued directives to SSGC during determination of FRRs and ERRs to rationalize its HR cost including perks, wide pay scales & other medical, club membership and car / petrol policies and to bring it down to a reasonable level so that the

same could be comparable with other similar public sector organizations involved in the business of transmission & distribution of power sector. OGRA categorically issued directives vide Para 9.3.3 to 9.3.12 of ERR 2020-21 after conducting detailed review of six years from FY 2012-13 to 2018-19. Further, OGRA abolished HR Cost benchmark since FY 2018-19 and directed the petitioner to review its policies vide Para 6.3 of Motion for Review for the FRR 2017-18 dated January 26, 2021.

However, the Company did not review its HR cost structure in compliance with OGRA's directives. This tendency of incurring more expenses disproportionate to the revenues of the Company and non-compliance of OGRA's directives resulted in not only inflate the overall losses but also accumulation of huge claims of GDS / differential margin receivables from GoP putting extra burden either on national exchequer or passing it on to the end consumers.

1.3.7.3 Overstaffing

SSGC has relatively more staff and greater number of regular employees as compared to its sister concern which is dealing with more consumers, larger network and greater volume of sales. Details are given in Table-31 and graphical presentation in **Annexure-16**.

| Table-32: Comparison of Number of Regular Employees | | | | |
|--|-------------|--------------|--------------|--|
| FY | SSGC | SNGPL | % age | Size of SSGC in terms of No. of Consumers, Network in KM and Sales respectively |
| 2010-11 | 7,678 | 8,082 | 95.00 | 60%, 47% and 60% |
| 2011-12 | 7,507 | 8,800 | 85.31 | 59%, 45% and 61% |
| 2012-13 | 7,451 | 9,294 | 80.17 | 57%, 44% and 68% |
| 2013-14 | 7,238 | 8,984 | 80.56 | 55%, 44% and 70% |
| 2014-15 | 6,906 | 7,685 | 89.86 | 54%, 39% and 78% |
| 2015-16 | 6,720 | 7,717 | 87.08 | 52%, 43% and 86% |
| 2016-17 | 6,622 | 7,677 | 86.26 | 50%, 41% and 82% |
| 2017-18 | 6,572 | 7,580 | 86.70 | 48%, 36%, and 83% |
| 2018-19 | 6,491 | 7,420 | 87.48 | 48%, 36% and 82% |

Source: Extracts from data provided by HR department of SSGC

SSGC was dealing with 48% to 60% of number of consumers, 36% to 47% of network in KM and 60% to 86% of sales of natural gas in comparison with SNGPL whereas the employees of the SSGC were 86.26% to 95% of the SNGPL. It shows that despite dealing with the half of the number of consumers, looking after less than half of

network and managing sales of up to 86% of that of SNGPL, there is negligible difference in the number of regular employees of both the companies.

1.3.7.4 Excessive benefits on account of employees' retirement - Rs 2,033 million

The Company extended excess retirement benefits of Rs 2,033 million to its employees by making unjustified linkage of pension indexation rate of retired employees with the annual rate announced by the FG for Government employees. SSGC has its own pay scales which are on higher side than national pay scales applicable to Government employees; hence adoption of government rates as pension indexation rates for its employees is unjustified. OGRA also noted vide Para 9.3.10 of ERR 2020-21 that the assumptions for the valuation of actuaries for retirement benefits need to be revised in order to reduce the burden on natural gas prices.

1.3.7.5 Payment of performance bonus of Rs 1,521.45 million

According to the Industrial and Commercial Employment (Standing Orders) Ordinance, 1968, 10-C bonus shall be paid by every employer making profit in any year to the workmen equal to one month's wages. Performance bonus is paid to executives on the basis of extraordinary performance.

SSGC sustained overall losses of Rs 3,753 million, Rs 5,391 million, Rs 6,115 million, Rs 14,848 million and Rs 18,395 million in FYs 2013-14, 2014-15, 2015-16, and 2018-19 respectively but performance bonus was paid to executives and to staff as given in Table-32.

(Rs in million)

| Year | Bonus paid to Executive | Bonus paid to Staff | Total |
|--------------|--------------------------------|----------------------------|------------------|
| 2014 | 137.296 | 328.448 | 465.744 |
| 2015 | 135.272 | 333.004 | 468.276 |
| 2016 | 168.929 | 27.380 | 196.309 |
| 2019 | 81.752 | 309.370 | 391.122 |
| Total | 523.249 | 998.202 | 1,521.451 |

Source: Extract from data provided by Finance Department of SSGC

1.3.7.6 Departmental Accounts Committee's Proceedings

1.3.7.6.1 Management's Response

The issues relating to undue increase in expenses were reported to the Ministry of Energy (Petroleum Division) and SSGC management on June 9, 2021. The management

in its reply dated June, 26, 2021 stated that SSGC was incurring expenses relating to RLNG business since March, 2015. All revenues & expenses pertaining to RLNG were ring fenced by OGRA, thus treated separately from the revenues & expenses pertaining to indigenous gas for the purpose of RLNG pricing and reflected separately in the revenue requirement determinations. The major difference of total and allowed expenses pertained to disallowed provision for doubtful debts and some other expenses of nominal amounts, which required a detailed reconciliation exercise between figures of FRRs and Financial Statements of period under review.

As regards rampant increase in HR cost, the management explained that the Company faced bulk induction of around 2,509 employees (575 executives and 1,930 subordinate staff) under Presidential Ordinance / Court Orders. At present, around 1,881 employees (389 executives and 1,492 subordinate) are still engaged with the Company. This bulk induction significantly increased HR Cost – payroll and other associated HR benefits whereas SNGPL did not face this issue on such high level. SSGC followed the HR cost benchmark formula set by OGRA, henceforth after detailed examination OGRA determined the said HR benchmark cost. Actual HR cost of SSGC in these years remained within the benchmark level allowed by OGRA. The management further stated that 10-C bonus was paid to staff under the Industrial and Commercial Employment (Standing Orders) Ordinance, 1968 in case of profit and for the FYs 2011-12 to 2015-16 profits were converted into losses due to absorption of previous years losses as a result of Hon'ble Sindh High Court judgment.

1.3.7.6.2 DAC's Decision

The DAC in its meeting held on June 29, 2021 directed the management to place the audit observations relating to HR cost along with OGRA's directives regarding HR cost vide Para 9.3.3 to 9.3.12 and Para 12.1.1 of ERR 2020-21 dated July 14, 2020 and Para 6.3 of Motion for Review for the FRR 2017-18 dated January 26, 2021 before BoD. DAC further directed to expedite the recovery of bonus paid to staff incorrectly and give justification / basis for bonus payments to executives

Recommendations

Recommendation for Federal Government and Ministry of Energy (Petroleum Division)

- i. Policy regarding blacklisting of defaulters of huge arrears for all utilities and bank loans etc. may be framed and measures for blocking the CNIC of big defaulters may also be considered;
- ii. Compliance of directives of OGRA issued through Final Revenue Requirements on yearly basis may be ensured through Ministry of Energy (Petroleum Division);

Recommendations for SSGC

- i. Management of Receivables should be improved by expediting the recovery of long outstanding amounts especially from SNGPL by resolving the RLNG related disputes through MoE-PD
- ii. The Company should take up the matter with the FG for recovery of outstanding dues from PSML and resolve the disputes with KE to settle long outstanding amounts
- iii. The Company should initiate effective steps to decrease the Finance Cost which directly contributes to its losses by improving its liquidity position and increasing RLNG income to meet its finance cost besides ensuring recovery of long outstanding receivables, resolution of disputes with SNGPL and others i.e. HCPC, JPCL and JJVL etc.
- iv. The Company should rationalize its T&D cost especially HR cost and extravagant allowances in compliance of OGRA's directives as per ERR for the FY 2020-21
- v. The Company should improve financial management by rationalizing all expense heads, ensuring recovery of bonus paid to employees despite losses and increasing RLNG income and other operating income.

1.4 Status of Legal Cases

Audit Finding

Huge pendency of court cases due to slack performance of Legal Department - Rs 101,031 million

1.4.1 Huge pendency of court cases due to slack performance of Legal Department - Rs 101,031 million

1,231 cases involving an amount of Rs 101,134 million were pending in various courts of law since period ranging upto 20 years as given below:

(Rs in million)

| Period | No. of cases | Amount Involved |
|-------------------|---------------------|------------------------|
| 16 years -20years | 17 | 42.77 |
| 10 years -15years | 47 | 48.52 |
| 5 years -9years | 274 | 100,034.97 |
| UP to 4 years | 893 | 905.63 |
| Total | 1,231 | 101,031.89 |

Source: Extracts from data provided by Legal Department of SSGC

The above table showed that law cases were not properly pursued by legal teams despite incurrence to huge amount of legal charges. Inefficiency and delayed action was observed on part of management and legal team as given below:

- There are cases which were forwarded to lawyers after lapse of up to 3 years for filing of recovery suit and in some cases lawyers filed the cases in the courts with even further delay
- The cases were pending for recording of evidence since long which showed slack action on the part of management and legal counsels
- The cases were being adjourned again and again over the years
- The cases were filed after stipulated time i.e. three years under the Limitation Act, 1908 and in some cases courts rejected the recovery suits being time barred
- Execution petitions *Sine Die* adjourned or pending due to provision of documents relating to attachable properties of defaulters

- No proper mechanism exists for performance evaluation of legal department, advocates on panel and lawyers hired outside the panel etc.
- No monitoring mechanism exists for review of all cases under litigation, action on time barred cases, cases pending for evidence recording or otherwise on part of management / lawyers etc.

1.4.2 Departmental Accounts Committee’s Proceedings

1.4.2.1 Management’s Viewpoint

The issues relating to huge pendency of court cases due to slack performance of Legal Department were reported to the Ministry of Energy (Petroleum Division) and SSGC management on June 9,2021. The management in its reply dated June, 26, 2021 stated that legal services department not only defends cases in which amount is involved but also handle cases related to the following nature:

- i. Cases in which any Law, Act, notice or regulations is challenged
- ii. Cases related to HR and employee related litigation
- iii. FBR / tax related matters
- iv. Gas connection related issues;
- v. Tariff disputes and price notification

1.4.2.2 DAC’s Decision

The DAC in its meeting held on June 29, 2021 directed the management to initiate inquiry proceedings for violating the SOPs in filing lawsuits i.e. time barred, late disconnection, non-encashment of bank guarantee, delay in evidence recording, delay in attachment of assets in decreed cases.

Recommendations

- i. The management should pursue court cases vigorously and provide evidences in the courts for early decision
- ii. The management should initiate inquiry proceedings against those persons who are responsible for violating the SOPs in filing lawsuits

1.5 Governance Related Issues

Audit Findings

- i. Non-Appointment of Regular MD
- ii. Ineffective Strategy formulation for reduction in Losses
- iii. Non-Compliance of Corporate Governance Rules, 2013

SGC being public limited company incorporated under the Company's Ordinance, 1984 (now Companies Act, 2017) is running its business by an autonomous Board of Directors. The Board is governed under the provisions of Companies Act, 2017 read with the Public Sector Companies (Corporate Governance) Rules, 2013. During the last ten years, the Board remained comprised of 11 to 16 Members, out of which 04 to 05 members were civil servants (BPS 20 to 22) working in the ministries/departments of Federal / Provincial Governments. All the Board members are appointed by the Federal Government and Chairman / person is appointed through internal voting of board members.

The Board has established six committees namely Board Human Resource and Remuneration Committee, Board Finance and Procurement Committee, Board Audit Committee, Board Risk Management, Litigation and HSE & Quality Assurance Committee, Board Special Committee on UFG & Board Nomination Committee. The primary function of these Committees is to assist the Board in effective and efficient discharge of its functions and to provide feedback on matters of significance for Board's operations. The Board has approved Terms of Reference (TORs) for each of the committees to ensure that the interest of the Company is safeguarded.

1.5.1 Non-Appointment of Regular MD

As per Rule 5(2) of Public Sector Companies (Corporate Governance) Rules, 2013, the Board shall evaluate the candidates based on the fit and proper criteria and the guidelines specified by the SECP for appointment to the position of the chief executive and recommend at least three candidates to the Government for its concurrence for appointment of one of them as chief executive of the Public Sector Company, except where the chief executive is nominated by the Government. On receiving concurrence or nomination of the Government, as the case may be, the Board shall appoint the chief executive in

accordance with the provisions of the Ordinance. The Board shall also be responsible for development and succession planning of the chief executive.

Mr. Khalid Rahman was appointed as MD SSGC on 5 January, 2015 for a period of 3 years till 4 January, 2018, but was later given a new responsibility as a team leader of Gas Sector Reforms Project of Government of Pakistan in June, 2016. However, he continued to draw salary from SSGC till expiry of his contract in January 04, 2018. To run the affairs of the Company, CFO / DMD was appointed as Acting MD on June 03, 2016 and worked till December, 2018. Later, DMD (Operations) was appointed as Acting MD. The Company was run by junior officials during the period when it was facing challenges of high UFG losses, dismal financial position, accumulation of huge arrears, court cases, FIA and NAB inquiries relating to JJVL and arbitration with HCPC etc. The Board of the Company, with the approval of Federal Government, appointed regular MD in December, 2020.

1.5.2 Ineffective strategy formulation for reduction in losses

The TORs of Board Committee on UFG include the following:

- i. To review Management's plans to minimize UFG and for demand management on periodic basis and present the same to Board for approval along with its recommendations
- ii. To monitor the performance of management in reduction of UFG
- iii. To monitor the performance of management in reducing wastage on demand side
- iv. To recommend Company's position vis-a-vis Government and OGRA regarding different issues
- v. To recommend incentive-schemes, policies etc. for reduction of UFG and for reducing wastage on demand side
- vi. To review strategic issues pertaining to UFG and to the demand management

Seventy Six (76) meetings of UFG committee of Board were held during the period 2010-11 to 2019-20 but the BoD and the management remained unable to improve profitability by reducing UFG losses. Under the direction of Federal Government, a UFG Reduction Plan was prepared in 2019 applicable from the FYs 2019-2022 but the Company could not meet the targets of UFG reduction both in volume and percentage for the financial year 2019-20. The position remained the same in the first quarter of the FY 2020-21. This showed ineffectiveness of Board Committee on UFG.

1.5.3 Non-Compliance of Public Sector Companies (Corporate Governance) Rules, 2013

Following are the major instances wherein deviations from Public Sector Companies (Corporate Governance) Corporate Governance Rules, 2013 were observed:

- Rule 8(1) describes that Government will carry out the performance evaluation of every Board member but the Government did not carry out performance evaluation of the members of the Board
- Rule 10 describes that the company will prepare quarterly accounts at the end of the each quarter. No quarterly accounts were prepared during the year 2017-18 by the Company for the Board's approval. The reason for non-finalization of quarterly and half yearly accounts and delay in finalization of annual accounts are appropriately communicated to SECP and PSX
- Rule 21 (1) requires that the Board shall establish an Audit Committee, whose members shall be financially literate and majority of them, including its chairman, shall be Independent Non-Executive Directors. However, Audit Committee does not comprise of majority number of independent and non-executive Directors, rather it comprises 4 members / Directors out which 2 members / Directors including Chairman are independent.
- Rule 21 (3) describes that at least once a year, the Audit Committee shall meet with external auditors without the presence of the Chief Financial Officer, the Chief Internal Auditor and other executives, to ensure independent communication between external auditors and the Audit Committee. Internal auditor and external auditor did not meet with the Audit Committee in the absence of Chief Financial Officer during the year 2017-18. The last meeting of the Board Audit Committee of FY 2017-18 was planned for consideration of Financial Statements. However, due to non-finalization of Financial Statements, this last meeting was not conducted.

Due to non-carrying out of performance evaluation of the members of the Board, their performance could not be assessed as per their contracts in terms of efficiency and effectiveness. Apparently, SSGC's BoD was not significantly successful in resolving the issues being faced by the Company specially unabated UFG losses, chronic issues relating to UFG in Baluchistan, increase in UFG due to RLNG handling in its franchise area, issues

relating to award of LPG/NGL extraction by JJVL, court cases, weak receivable management and disputes with SNGPL relating to RLNG etc.

1.5.4 Departmental Accounts Committee's Proceedings

1.5.4.1 Management's Response

The issues were reported to the Ministry of Energy (Petroleum Division) and SSGC management on June 9, 2021. The management in its reply dated June 26, 2021 stated that Mr. Khalid Rahman was appointed as MD SSGC on 5 January, 2015. The Company initiated the process for appointment of MD before expiry of contract of then MD Mr. Khalid Rahman. After following the due process, 3 names were recommended to the Federal Government / MOE (PD) for nomination but no nomination was received from the Federal Government / MOE (PD) and process was ended. In January, 2019, a fresh process was started but not culminated due to fact that no suitable candidate was identified after the due process. In January, 2020, the process was re-initiated and after due process Mr. Imran Maniar was appointed on nomination of the Federal Government / MoE (PD) who joined SSGC on Feb. 4, 2021.

SSGC management agreed with Audit stance regarding non-compliance of Corporate Governance Rules, 2013.

1.5.4.2 DAC's Decision

The DAC in its meeting held on June 29, 2021 directed the management of share the summaries / correspondence regarding appointment of MD as approved by BoD. DAC further directed the management to share the strategies / business plans for improving profitability by reducing the UFG losses.

Regarding compliance of Public Sector Companies (Corporate Governance) Corporate Governance Rules, 2013, DAC directed management to provide copies of exemptions obtained from SECP regarding printing of quarterly and half yearly accounts of the Company and ensure compliance of Corporate Governance Rules in letter & spirit in future.

1.6 Policy Induced Losses

1.6.1 Policies

| Audit Findings | |
|-----------------------|---|
| i. | Upward trend of international oil prices and foreign exchange fluctuations resulted in upsurge in cost of gas |
| ii. | Sales Price were not increased in proportion with increase in cost of gas |
| iii. | OGRA's benchmark for UFG allowance and disallowance remained inconsistent during ten years |
| iv. | Financing of RLNG Pipeline Project through borrowing increased Finance Cost |
| v. | Due to circular debt and disputes, recovery of receivables remained stagnant causing financial crunch. |

It was noted that policies of the Federal Government and OGRA have also affected the profitability of the Company and induced losses to the Company. These are given below and are discussed in detail in the coming paragraphs.

- Linking indigenous gas prices with international oil prices resulted in increased cost of gas in the light of Petroleum Policies and Petroleum Concession Agreements (PCAs)
- Fixation of sales price by Federal Government - Government did not increase the sale price of gas from 2013 to 2018 causing accumulation of shortfall
- OGRA benchmark for UFG allowance and disallowance was found wide-ranged from 4.25% to 7.6%
- Financing RLNG Pipeline Project increased Finance Cost of the Company

Circular debt have affected the cash flow of the Company badly – Company was forced to resort to external borrowings to run its operations and bear high Finance Cost

1.6.2 Impact of Policies on losses and market dynamics

1.6.2.1 Linkage of indigenous gas prices with international oil prices in USD

Gas prices were linked with international oil prices in the PCAs / GPAs /GSAs executed between the FG and E&P companies and gas companies under the umbrella of various Petroleum Policies introduced by the Government from time to time. Cost

of gas is directly linked with international oil prices and payment is made in foreign exchange. Upward trend of international oil prices and foreign exchange fluctuations in the FYs 2017-18 and 2018-19 resulted in upsurge in cost of gas for Rs 24,280 million and Rs 75,711 million respectively.

(Rs in million)

| Financial Year | Purchases Volume (MMCF) | Net Cost of Gas | Increase in COG | Per MMCF Cost in Rs | % age increase |
|-----------------------|--------------------------------|-------------------------|------------------------|----------------------------|-----------------------|
| 2009-10 | 428,541 | 95,333 | - | 222,469 | |
| 2010-11 | 395,779 | 102,890 | 7,557 | 259,968 | 16.86 |
| 2011-12 | 405,322 | 117,763 | 14,873 | 290,542 | 11.76 |
| 2012-13 | 419,275 | 135,449 | 17,686 | 323,055 | 11.19 |
| 2013-14 | 423,760 | 150,516 | 15,067 | 355,192 | 9.95 |
| 2014-15 | 434,871 | 154,261 | 3,745 | 354,728 | (0.13) |
| 2015-16 | 469,381 | 147,285 | -6,976 | 313,785 | (11.54) |
| 2016-17 | 438,389 | 140,658 | -6,627 | 320,852 | 2.25 |
| 2017-18 | 438,147 | 164,938 | 24,280 | 384,492 | 19.83 |
| 2018-19 | 425,009 | 240,649 | 75,711 | 500,470 | 30.16 |
| | | | 145,316 | | |
| | | Average increase | 14,532 | | 10% |

Source: FRRs determined by OGRA

However, this may not have direct relation with the Company's overall losses because increase in cost of gas resulted in accumulation of shortfall / differential margin receivable from the Federal Government under the prevalent regulated regime. Nevertheless, the situation did create financial crunch which led to extra borrowings and incurring of additional finance cost.

1.6.2.2 Fixation of sales price by Federal Government

As per OGRA Ordinance, 2002 read with GDS Ordinance, 1967, OGRA determines prescribed prices of gas companies and advises Federal Government for increasing sales price. Federal Government fixes sales prices for various categories of end consumers keeping in view its socio-economic agenda and priorities for giving subsidies to some categories of consumers like domestic consumers, exporters etc.

(Rs in million)

| Financial Year | Cost of Gas | | Sale Price | |
|----------------|-------------------------|-------------------------|--------------------------------|-------------------------|
| | Per MMCF Cost in Rupees | % age increase per MMCF | Per MMCF sales value in Rupees | % age increase per MMCF |
| 2009-10 | 222,469 | | 328,202 | |
| 2010-11 | 259,968 | 16.86 | 346,871 | 5.7 |
| 2011-12 | 290,542 | 11.76 | 410,200 | 18.3 |
| 2012-13 | 323,055 | 11.19 | 439,867 | 7.2 |
| 2013-14 | 355,192 | 9.95 | 495,040 | 12.5 |
| 2014-15 | 354,728 | (0.13) | 448,492 | -9.40 |
| 2015-16 | 313,785 | (11.54) | 433,982 | -3.2 |
| 2016-17 | 320,852 | 2.25 | 343,228 | -20.9 |
| 2017-18 | 384,492 | 19.83 | 392,567 | 14.4 |
| 2018-19 | 500,470 | 30.16 | 525,667 | 33.9 |

Source: FRRs of SSGC determined by OGRA

Average increase in the sale price is 6.50% against average increase of 10% in the cost of gas, which is not sufficient to meet with all T&D Cost and all other expenses. Especially from FYs 2014-15 to 2016-17, sale prices were not increased in proportion with the increase in cost of gas. However, this is not directly attributable to the Company's overall losses because non-enhancement in sale price caused accumulation of shortfall / differential margin receivable from the Federal Government under the prevalent regulated regime. The situation however, created financial crunch which led to extra borrowings.

1.6.3 Inconsistent OGRA's benchmark for UFG allowance and disallowance

OGRA could not fix comprehensive and consistent UFG benchmark in the last ten years. Prior to FY 2017-18, OGRA's UFG benchmark remained between 4.50% to 7%. In FY 2017-18 onwards, OGRA fixed 5% fixed UFG benchmark and 2.6% variable benchmark subject to achievement in implementation of KMIs introduced by OGRA.

In FY 2010-11, OGRA gave one time relief to gas companies by fixing UFG benchmark at 7% and fixed UFG benchmark at 4.50% again in FY 2011-12 onwards. But SSGC availed restraining orders from the Hon'ble Sindh High Court to maintain the UFG benchmark at 7% in subsequent years too. Hon'ble Sindh High Court decided against the Company vide Judgment dated November 25, 2016 and OGRA's benchmark at 4.50% was restored. Due to provisional UFG benchmark, the Company showed overall profits during the FYs 2011-12 and 2012-13 which were reversed in November, 2016 and

corresponding adjustment of Rs 16,251 million was made in the FYs 2015-16, 2016-17 and 2017-18.

Later on, OGRA again granted the prior years' adjustment to the Company in December, 2016 with retrospective effect based on UFG Study Report amounting to Rs 5,668 million at 7.6% benchmark.

The inconsistent policy of OGRA for UFG caused undue litigation from FY 2010-11 till FY 2015-16 and subsequent adjustments were made in FY 2015-16 and onwards on account of excess UFG beyond 4.5%. During the last ten years, OGRA's inconsistent policy relating to UFG and its disallowance remained the main reason of losses. The expenditure allowed by OGRA becomes part of shortfall receivables from FG and does not affect profitability of the gas companies but disallowed UFG losses do not become the part of shortfall receivables from FG and erode profitability.

1.6.4 Financing of RLNG Pipeline Project caused increased Finance Cost

Project of construction of RLNG pipelines was to be funded from the realized amounts of Gas Infrastructure Development Cess (GIDC) but due to policy change by ECC vide its decision dated Feb 10, 2016, RLNG pipeline was constructed through commercial borrowings which increased SSGC's Finance Cost since 2016-17 onwards. Total loan of Rs 41 billion was approved by ECC, out of which Rs 39.8 billion was sanctioned by the management. However, the management could only draw an amount of Rs 34.2 billion leaving a balance of Rs 5.6 billion undrawn. An amount of Rs 6,267.878 million was paid as markup / interest to commercial banks from FYs 2016-17 onwards. Further, processing charges and fixed markup of Rs 38.722 million was also paid on undrawn loan amount due to ill-planning and over-estimation of RLNG pipeline projected cost.

1.6.5 Circular debt issue and disputed receivables

Due to circular debt issue, recovery of receivables remained stagnant, leading to financial crunch and the Company resorted to borrowing to meet its working capital requirements. Huge receivables of Rs 356,849 million (Trade Debts and Other Receivables) include Rs 204,666 million stuck in circular debt as on June 30, 2019. Receivables of Rs 33,771 million and Rs 4,158 million stood against KE and HCPC which contested the amount of LPS resulting in undue litigation. Similarly, huge arrears of Rs 23,661 million stood against PSML which is not in position to repay the default amount. Detail of the disputed receivables is discussed elsewhere in the Report.

1.6.6 Departmental Accounts Committee's Proceedings

The issues regarding the policies and market dynamics affecting the financial position of the Company were reported to Ministry of Energy (Petroleum Division) and SSGC's management on June 9, 2021. But the Company did not furnish its comments.

1.6.6.1 DAC's Decision

DAC in its meeting held on June 29, 2021 directed the management to offer comments on impact of various Government Policies and OGRA's decision affecting profitability and financial health of the Company.

1.6.6.2 Management's Response

In compliance with the direction of the DAC, the management submitted its reply on July 7, 2021 which is given below:

SSGC's equity has been wiped out because of severe UFG disallowances during last several years. The problem is made worse by the fact that the return formula is fixed on operating depreciated assets leading to no significant growth, whereas the cost of gas has continued to increase leading to an exponential impact on UFG disallowances. The Cost of Gas increased more than 268% in 10 years from Rs. 235 per MMBTU in FY 2009-10 to Rs. 630 per MMBTU in FY 2019-20 due to significant devaluation of Pak Rupee & HSFO Prices. Further, SSGC is obliged to pay in time the foreign suppliers so that terms & conditions of GSA pertaining to default may be avoided. Contrary to this, SSGC is unable to receive or adjust huge amount of GDS receivable which has been accumulated exceeding Rs, 162 billion till to date thus, causing negative impact on SSGC liquidity position. Matter of GDS receivable has been raised at higher forum but still not resolved. Government should introduce a policy in this regard through amendment in GDS Ordinance with retrospective effect so that settlement of GDS receivables may be resolved.

Regarding issue relating to inconsistency in OGRA's policy for fixing benchmark of UFG allowance and disallowance, SSGC agreed with Audit contention.

Regarding financing of RLNG Pipeline Project, the SSGC stated that the Ministry vide its letter No. NG-(II)-16(I)14-Misc-LNG Dated 22 June, 2015 reassured SSGC that financing of LNG project would be provided from GIDC to both the gas utilities but SSGC was subsequently informed that the entire amount collected under GIDC has already been

utilized. However, it was proposed that the Ministry could help the gas companies to arrange loans from commercial banks by extending sovereign guarantee. Accordingly, Government guaranteed loan was Rs 39,800 million. The cost of the RLNG Pipeline Project was Rs. 39,820 million.

The Company further stated that circular debt crisis has badly affected its liquidity position. Unsettled dues from major industrial customers like KE, Pakistan Steel Mill (PSML) and WAPDA are the contributing factors besides accumulation of Sales Tax and Income Tax Refunds from FBR and Gas Development Surcharge (GDS) receivable due to non-revision of consumer prices in timely manner. The management is managing and financing Company's debts by holding back payment to the creditors, besides bank borrowings.

Recommendations

- i. The Company should take up the matter with the FG regarding increase in price of gas in the light of advice of OGRA forwarded to FG and settlement of accumulated shortfall as determined by OGRA
- ii. The Company should take up the matter with the FG for settlement of circular debt
- iii. The Company should also take up the issue of inconsistent benchmark for UFG with OGRA through MoE-PD
- iv. Management should take up the matter with the FG regarding foreign exchange loss during determination of price of gas.

TOR-2 Embezzlement and fraudulent activities / facilitation payments

2.1 Gas theft with connivance of SSGC employees - Rs 185.558 million

M/s Shahbaz CNG Station, Jamshoro (ID# 1538364531) was involved in theft of gas with the connivance of SSGC employees. The gas was being stolen through clamp installed on SSGC distribution line. The raid was conducted on 29.03.2016. The CNG station was found involved in gas theft for the last previous three years because there was substantial decrease in the consumption of gas despite the fact CNG station was running. But the departments of the Company such as Billing, Surveillance & Monitoring and Measurement failed to analyze the billing data of the consumer as required under SOPs. According to FIA report, SSGC accused employee Sohail Dawood Pota used to visit this CNG station twice a month to receive booty of Rs 80,000 to 100,000 for being partner in crime as it. The payment of the same was evident from daily sale register being maintained by manager CNG station with his hand writing. His hand writing had been verified with daily sale register by hand writing expert. These sale registers were seized by FIA. The management started inquiring into the matter against two engineers of Measurement Department and closed the inquiries on minor penalty of warning letters.

2.2 Departmental Accounts Committee's Proceedings

2.2.1 Management's Response

The issues relating to gas theft with proven connivance of SSGC employees were reported to the Ministry of Energy (Petroleum Division) and SSGC management on June 9, 2021. The management in its reply dated June 26, 2021 stated that the management initiated inquiry against Mr. Raza M. Shaikh, the then Dy. Chief Engineer (Measurement – Distribution), Hyderabad who was allegedly found involved in gas theft case of M/s. Shahbaz CNG, Hyderabad, as the Manager of M/s. Shahbaz CNG had given statement that the theft was being conducted in connivance with Mr. Raza M. Shaikh. Mr. Raza was in jail at that point in time. Thereafter, he was charge sheeted on 30th May 2017 but proceeding in this regard had kept in abeyance as the matter was sub-judice and Hon'ble Sindh High Court passed a restraining order on 19th June 2017 in CP No. D-2188 of 2017 filed by the accused. However, the Company is regularly following to vacate the restraining orders, as soon the restraining orders vacated disciplinary action will take after completion of pending enquiry.

2.2.2 DAC's Decision

The DAC in its meeting held on June 29, 2021 directed the management to implement the recommendations of inquiry report, share the efforts made for vacation of stay orders besides fixing responsibility for delay in vacation of stay orders.

Recommendations

- i. The management should implement the recommendations of inquiry report besides fixing responsibility for delay in vacation of stay order.
- ii. The management should also make responsible other departments i.e. Surveillance and Monitoring, Billing and Measurement for not evaluating the sales trend of major customers.
- iii. The management should monitor gas consumption data of large consumers at head office to avoid instances of theft of gas.

TOR-3 & 4 Errors / Omissions in the Financial Statements

SSGC is working under regulated regime governed by the Oil and Gas Regulatory Authority (OGRA) which was established by the Federal Government on March 28, 2002 in pursuance of the Oil and Gas Regulatory Authority Ordinance, 2002. Determination of revenue requirement of the gas utility companies as well as prescribed prices of natural gas utilities and notification of prescribed & consumers sale prices, monitoring & enforcement of compliance of licensees with the conditions of licenses and prescribe, review, approve and regulate tariffs for regulated activities pertaining to natural gas & operations of the licensees for natural gas fall under the ambit of OGRA.

Financial statements of the Company are finalized in the light of Final Revenue Requirement (FRR) for the respective financial year determined by OGRA. Under OGRA Ordinance, 2002 read with Natural Gas Tariff Rules, 2002, the FRR for a financial year is determined by taking into account all revenues (sales and other operating income) generated by the Company and deducting there-from all expenses including cost of gas paid to the gas producers, transmission and distribution cost (T&D), admin & selling expenses, and other operating expenses. If revenue of the Company exceeds its expenses, there exists a surplus whereas if the revenues are unable to meet all the expenses or expenses exceed the revenues, a shortfall will occur for the year. In case of surplus, the amount of guaranteed rate of return for the year is subtracted from the surplus. In case of shortfall, the amount of guaranteed rate of return for the year is added in the shortfall. The guaranteed rate of return was 17% of the net average operating fixed assets (net of deferred credit) till the FY 2016-17 and onwards it was changed to market based rate of return which came to 17.43%. The determination of annual required return is reviewed by OGRA, under the terms of the license for transmission, distribution & sale of natural gas and targets i.e. allowable limit of UFG losses and parameters set by OGRA.

The decision of OGRA regarding determination of the Final Revenue Requirement (FRR) during a year is termed as FRR for that FY. While determining the FRR, previous years' shortfall/surplus (as depicted in FRR of previous year) is added/subtracted and final figure constitutes the final revenue requirement of the Company according to which prescribed price of gas is fixed. This process may also be called Tariff Determination which is calculated on a tariff sheet. On the basis of this determination, OGRA advises the FG to fix sale prices for various categories of end consumers. The FG fixes sale price as per its socio-economic agenda which normally exceeds prescribed price as determined by OGRA

through tariff determination. In case, sale price exceeds the prescribed price, then the difference of both the prices will be termed as differential margin or GDS which will be recognized as negative income for addition in sales in Profit & Loss account and as payable to FG by the Company in Balance Sheet on yearly basis. In case, the sale price fixed by the FG is less than the prescribed price as determined by OGRA, the differential margin will be recognized as income for adding in Profit & Loss Account and as receivable from the FG in the Balance Sheet. Apart from this, under GDS Ordinance, 1967, Gas Companies are liable to pay GDS on sales to FG separately.

Audit Findings

- i. Overstatement of GDS receivables from FG during the period 2010 to 2017 - Rs 32,337.540 million
- ii. Unjustified recognition of shortfall as GDS receivables for the FYs 2017-18 and 2018-19 without any validation from OGRA - Rs 57,099 million
- iii. Overstatement of Fixed Assets of Rs 26.157 million in FRR as compared to Financial Statements for FYs 2016-17 to 2018-19
- iv. Non-disclosure of liabilities i.e. GDS payable and contingencies in FS - Rs 61,061 million
- v. Non resolution of previous years' audit qualifications and emphasis of matter.
- vi. Difference in general ledger and subsidiary records of accounts receivable of disconnected customers - Rs 158.99 million
- vii. Overstatement of receivable from JJVL which is under arbitration- Rs 3,511 million.

3.1 Overstatement of GDS receivables from Federal Government – Rs 32,337.540 million

The Company reflected more amount of GDS receivables from Federal Government than that of actually determined by OGRA in the Final Revenue Requirements for the FYs 2013-14, 2014-15 and 2014-15 as given below:

3.1.1 The Company overstated GDS receivables from FG in the annual accounts during last ten years by booking opening balances GDS receivables whereas OGRA issued advices to FG for increasing the gas prices on regular basis leaving no balance of GDS receivables (shortfall) from the FG till 2015. In FYs 2012-13 and 2013-14, the

Company overstated previous years' shortfall receivables for the FG in the Note-30 of Financial Statements as compared to the previous years' shortfall determined by OGRA in FRR, 2013-14 which resulted in overstatement of GDS as given in Table-36.

(Rs in millions)

| Description | 2012-13 | 2013-14 | 2014-15 |
|---------------------------------------|----------------|----------------|----------------|
| As per FRR determined by OGRA | 13,409 | 17,773 | 23,468 |
| As per Financial Statements (Note 30) | 17,159 | 20,737 | 25,798 |
| Variation | 3,750 | 2,964 | 2,330 |

Source: FRRs of SSGC determined by OGRA and Financial Statements of SSGC

The Company overstated the GDS receivable of Rs 3,750 million from Federal Government which was carried forward after deducting Rs 786 million and Rs 634 million on account of WPPF in the FY 2013-14 and 2014-15 respectively.

3.1.2 As per Note 16.6.3 of Financial Statements for the FY 2015-16, the Company depicted GDS receivable of Rs 25,798.540 million as opening balance on account of previous years' shortfall whereas no such shortfall of revenue over expenditure for the previous year had been determined in FRR 2015-16 by OGRA. OGRA vide motion for review of FRR FY 2012 to FY 2014-15 dated December 21, 2016 had in fact determined net surplus of Rs 380 million thereby reducing the Revenue Requirement as indicated in the para 12.1 of FRR for the FY 2015-16 dated December 21, 2016 but the Company overstated the GDS receivable from FG by Rs 25,798.540 million.

3.1.3 As per Note 31.1.3 Trade and Other Receivables of Financial Statements for the FY 2016-17, the Company reported an amount of Rs 36,449 million on account of price upward adjustment (shortfall) in Note-31.1.3 whereas on the other hand OGRA allowed only Rs 33,660 million as total shortfall equal to which gas prices were to be increased by FG as summarized in Table-39.

(Rs in millions)

| | |
|---|---------------|
| Amount of shortfall or Price adjustment as per FRR for the FY 2016-17 (October 26,2017) | 11,502 |
| Amount of shortfall or Price adjustment as per Motion for Review of FRR 2016-17 (May 10, 2018) | 2,566 |
| Amount of shortfall or Price adjustment as per Motion for Review of FRR 2016-17 (December 24, 2018) | 19,592 |
| Total shortfall determined by OGRA | 33,660 |

Source: Extract from FRR and DMFR of SSGC determined by the OGRA

GDS receivable was overstated by Rs 2,789 million for the FY 2016-17.

3.2 Unjustified recognition of shortfall as GDS receivables from FG relating to previous years without any validation from OGRA - Rs 57,099 million

The Company did not include the shortfall of Rs 33,660 million for the FY 2016-17 and previous years in the petition for the FY 2017-18 filed to OGRA and accordingly the Regulator neither accounted for the amount of shortfall of Rs 33,660 million in the FRR for the FY 2017-18, nor carried forward any shortfall, hence gas prices were not increased against that shortfall by the FG. OGRA determined only current year's shortfall of Rs 31,707 million in the FRR 2017-18 and an amount of Rs 5,080 million was also determined as shortfall in the Motion for review of FRR for the FY 2017-18 thus, accumulating the shortfall to Rs 36,787 million up to the FY 2017-18. However, the Company recognized GDS receivable of Rs 50,983 million in its annual accounts for the FY 2017-18. Hence, recognition of GDS receivable of Rs 14,196 million, which was not taken into account by OGRA, was unjustified.

Similarly, the Company did not claim shortfall of Rs 31,707 million in the FRR 2018-19 and accordingly OGRA did not account for shortfall of Rs 31,707 million in the FRR for FY 2018-19 and determined shortfall of Rs 86,661 million for the current year only i.e. 2018-19. But the Company recognized GDS receivable of Rs 143,759 million in its annual accounts for the FY 2018-19. Hence, GDS receivable of Rs 57,099 million, which was not taken into account by OGRA, was unjustified.

Thus, booking of shortfall as GDS receivables of Rs 57,099 million (up to FY 2018-19) relating to prior years without any validation by OGRA is unjustified.

3.2.1 Departmental Accounts Committee's Proceedings

3.2.1.1 Management's Response

The issues regarding Overstatement of opening balance of GDS representing previous years' shortfall were reported to the Ministry of Energy (Petroleum Division) and SSGC management on June 9, 2021. The management in its reply dated June 23, 2021 provided Movement Schedule of GDS Receivable.

3.2.1.2 DAC's Decision

DAC meeting was held on June 29, 2021 to discuss and examine the viewpoint of management on the issues raised by Audit. DAC directed the management to provide the working / evidence of opening balance of GDS as receivable from the FG and determination of total amounts GDS taken in the annual accounts in light of FRRs determined by OGRA during the respective period.

Despite reminders, Management of the Company, in disregard of the DAC's direction did not provide requisite working / evidence of opening balance of GDS receivables from FG till the finalization of this Report.

3.3 Variation in the value of Fixed Assets as allowed by OGRA in FRRs as compared to Financial Statements for FYs 2016-17 to 2018-19 - Rs 26,157 million

Review of Financial Statements and Final Revenue Requirements for the FYs 2016-17, 2017-18 and 2018-19 showed that the Company reflected fixed assets valuing Rs 106,453 million, 109,453 million and Rs 118,193 million during the FYs 2016-17 to 2018-19 respectively. Whereas for the purpose of determination of FRRs for the FYs 2016-17 to 2018-19, the Company claimed fixed assets valuing Rs 95,338 million (reflected in FS 2016-17 as Rs106, 268 million), Rs 95,532 million (reflected in FS 2017-18 as Rs109,453 million) and Rs 94,540 million (reflected in FS 2017-18 as Rs118,193 million) respectively in the petitions submitted to OGRA.

Fixed assets of Rs 47,200 million were reported in the Financial Statements in excess of the fixed assets allowed by OGRA during the FYs 2016-17 to 2018-19. The Company undertook a revaluation of fixed assets to the extent of Rs 21,043 million by independent valuers which was accepted by the external auditors in the respective Financial Statements. After taking into account the revaluation, the variation in the fixed assets came to the extent of Rs 26,157 million showing that the Company reported less fixed assets to OGRA for the determination of FRRs and on the other hand reflected higher values of fixed assets in the Financial Statements as summarized in Table-38.

(Rs in million)

| Table-39: Variation in the Reported value of Fixed Assets to OGRA and in Financial Statements | | | | | | | | | |
|--|-----------------------------------|------------------|------------------|-----------------------------|------------------|------------------|--------------------------|------------------|------------------|
| Description | Final Revenue Requirements | | | Financial Statements | | | Variation | | |
| | 2016-2017 | 2017-2018 | 2018-2019 | 2016-2017 | 2017-2018 | 2018-2019 | 2016-2017 | 2017-2018 | 2018-2019 |
| Fixed Assets-NG | 62,112 | 61,470 | 60,529 | 69,551 | 74,406 | 79,893 | 7,439 | 12,936 | 19,364 |
| Fixed Assets-RLNG | 31,374 | 32,317 | 35,345 | 34,865 | 34,302 | 37,330 | 3,491 | 1,985 | 1,985 |
| Total Assets | 93,486 | 93,787 | 95,874 | 104,416 | 108,708 | 117,223 | 10,930 | 14,921 | 21,349 |
| Other LPG Air mix assets | 799 | 745 | 894 | 799 | 745 | 894 | - | - | - |
| Other EETPL* assets | 1,053 | - | - | - | - | - | - | - | - |
| Other MMP assets | - | - | 76 | - | - | 76 | - | - | - |
| Total Fixed Assets | 95,338 | 94,532 | 96,844 | 106,268 | 109,453 | 118,193 | 10,930 | 14,921 | 21,349 |
| Revaluation of Fixed Assets | | | | 11,728 | 1,945 | 7,370 | 11,728 | 1,945 | 7,370 |
| | 95,338 | 94,532 | 96,844 | 94,540 | 107,508 | 110,823 | -798 | 12,976 | 13,979 |
| Grand Total | | | | | | | Rs 26,157 million | | |

Source: FRRs determined by OGRA and Financial Statements and information relating to RLNG assets of SSGC

*EETPL assets were included in RLNG assets from the FY 2017-18 onwards

Moreover, the Company claimed all fixed assets relating to NG, RLNG, EETPL, LPG air mix plant etc. valuing Rs 95,338 million, however from the FY 2017-18 onwards OGRA excluded fixed assets relating to RLNG from the FRR for the purpose of guaranteed rate of return. Scrutiny of FRRs showed that OGRA allowed capitalization / addition of fixed assets keeping in view the completion of complete projects whereas fixed assets in Financial Statements are capitalized to the extent of commissioned projects which were partially completed. This variation needs to be sorted out by the Company.

3.3.1 Departmental Accounts Committee's Proceedings

3.3.1.1 Management's Response

The issues regarding variation in the value of fixed assets as per FRRs determined by OGRA and Financial Statements were reported to the Ministry of Energy (Petroleum Division) and SSGC management on June 9, 2021. The management in its reply dated June 23, 2021 stated that OGRA did not allow fixed assets of Rs 1,254 million, Rs 293 million and 1,537 million relating to natural gas business for the FYs 2016-17, 2017-18 and 2018-19 respectively. Moreover, the Company undertook a revaluation of fixed assets from an independent valuator due to which assets increased by Rs 21,043 million during the FYs 2016-17 to and 2018-19.

3.3.1.2 DAC's Decision

The DAC in its meeting held on June 29, 2021 directed the management to share the revaluation report of assets and provide break-up of RLNG assets, besides giving status of assets disallowed by OGRA. DAC further directed the management to provide break-up of assets at the closing of FY 2016-17 as determined by OGRA and at beginning for FY 2017-18 as per FRRs of respective years.

In compliance of the DAC decision, the Company reiterated its earlier stance and further stated that RLNG assets were excluded from the total fixed assets in the FRR for the FY 2017-18.

Audit is of the view that the Company booked RLNG assets of Rs 34,865 million in the Financial Statements for the FY 2016-17 whereas OGRA allowed RLNG assets of Rs 31,374 million in the FRR 2016-17. Moreover, value of fixed assets were reflected in the Financial Statements for the FYs 2017-18 and 2018-19 in excess of the fixed assets reported to OGRA by Rs 12,976 million and Rs 13,979 million respectively. OGRA also disallowed capitalization of Rs 1,548 million and Rs 1,537 million for the FYs 2017-18 and 2018-19 respectively. Scrutiny of FRRs showed that OGRA allowed capitalization / addition of fixed assets keeping in view the completion of whole projects whereas fixed assets in Financial Statements are capitalized to the extent of partial completion of projects. This variation of Rs 26,157 million needs to be sorted out by the Company.

3.4 Non-disclosure of liabilities

3.4.1 Non-disclosure of sub-judice case in Contingencies which was later decided against the Company - 36,718 million

As per IAS 37, for contingent liabilities, sufficient information is to be disclosed in the Notes to the financial statements to enable users to understand their nature, timing and amount. However, the Company did not make any disclosure in the financial statements from the FY 2011-12 to 2015-16 for the sub-judice case in the Hon'ble SHC relating to treatment of royalty income from JJVL and excess UFG allowance over 4.5% as well as income from meter manufacturing plant by OGRA.

The Hon'ble Sindh High Court decided the case against the Company and an adjustment of Rs 36,718 billion was required to be made in the accounts of subsequent years from the year 2015-16.

3.4.2 Non-disclosure of unadjusted balance of previous years' losses under the orders of Hon'ble Sindh High Court-Rs 14,686 million

Hon'ble Sindh High Court vide its judgment dated Nov 25, 2016 ordered to uphold the decision of OGRA regarding allowable limit of UFG at 4.50% and including the income from sale of LPG and NGL in Revenue Requirement which resulted in a decreasing effect on revenue requirements and prescribed prices of gas for the FYs 2011-12 to 2015-16. This required downward revision of gas prices and an adjustment of Rs 36,718 million was made in the Revenue Requirements, out of which half was adjusted in the FY 2015-16 and remaining half was to be adjusted in five equal installments in the FYs 2016-17 to 2020-21 with the approval of ECC, SECP and OGRA.

Amount of remaining adjustment of Rs 14,686 million and Rs 11,014 million in the Financial Statements for the FY 2016-17 and 2017-18 respectively was not shown as liability / payable to FG.

3.4.3 Non-disclosure of GDS payable which was recovered from customers through sale of gas – Rs 9,657 million

The Company neither transferred GDS recovered from the customers through sale of gas under GDS Ordinance, 1967 to the national exchequer nor disclosed the GDS payable (unpaid amount) in the Financial Statements for the following years:

(Rs in millions)

| FYs | GDS recovered from Customers | GDS paid to FG | GDS Payable |
|--------------|-------------------------------------|-----------------------|--------------------|
| 2015-16 | 16,325 | - | 16,325 |
| 2016-17 | 37,007 | 43,152 | (6,145) |
| 2017-18 | 7,185 | 7,708 | (523) |
| 2018-19 | - | - | - |
| Total | 60,517 | 50,860 | 9,657 |

Source: Extracts form Financial Statements of SSGC

3.4.4 Departmental Accounts Committee's Proceedings

3.4.4.1 Management's Response

The issues regarding non-disclosure of GDS payable was reported to the Ministry of Energy (Petroleum Division) and SSGC management on June 9, 2021. The management in its reply dated June 23, 2021 explained that SHC decision was adequately disclosed in Note No. 2.1.1 of the financial statements for the year 2016-17 to 2017-18. The management explained regarding the disclosure of GDS payable to the Government, figures of collected GDS are shown after making adjustments.

3.4.4.2 DAC's Decision

A DAC meeting was held on June 29, 2021 to discuss and examine the viewpoint of the Management on the issues raised by Audit. Audit apprised the DAC that there is no provision of any adjustment of GDS in GDS Ordinance, 1967 and to address the issue, amendments in GDS are in process. Further, details of sub-judice case in Sindh High Court which might be decided against the Company were not disclosed in the contingencies in the Financial Statement for the FY 2011-12 to 2014-15. Moreover, unadjusted balance of Rs 14,686 million was not shown as liability i.e. payable to FG through tariff determination.

DAC directed the management to provide the standard regarding general disclosure of cases pending in the courts of law which might be decided against the Company instead of showing amount involved in the contingencies and disclosure of unadjusted losses of Rs 14,686 million payable to FG. DAC further directed that GDS payable (which have been recovered from customers but not deposited in the national exchequer) needs to be shown accordingly in the light of existing law until the proposed amendment for adjustment of GDS takes place. DAC directed the management to provide

evidence in support of reply that the matter relating to case sub-judice matter before Sindh High Court had been disclosed in the Note meant for contingencies.

3.5 Fate of previous years' audit qualifications and emphasis of matter and accounting treatment thereof

The external auditors qualified their opinion to the Financial Statements of the Company from the FYs 2010-11 to 2017-18 with regard to trade debts including unsecured amounts receivable from KE, PSML and disputed amounts from SNGPL, HCPC etc. Details of the auditor's opinions are placed at **Annexure-19**.

All the above-mentioned qualifications of external auditors have been unattended because the issues relating to KE arrears are sub-judice, PSML is closed and under privatization, waiver of LDs on HCPC and its modalities are under process by MoE-PD and interest receivable from WAPDA is under reconciliation / book adjustment and receivable from SNGPL regarding WACOG and RLNG related matters are not finalized as a policy matter.

3.5.1 Departmental Accounts Committee's Proceedings

3.5.1.1 Management's Response

The issues regarding fate of previous years audit qualifications and emphasis of matter their treatment were reported to the Ministry of Energy (Petroleum Division) and SSGC management on June 9, 2021. The management in its reply dated June 23, 2021 explained that the management "noted for compliance".

3.5.1.2 DAC's Decision

The DAC in its meeting held on June 29, 2021 directed the management to resolve the qualifications and emphasis of matter at the earliest.

3.6 Difference in general ledger and subsidiary records of account receivables of disconnected customers – Rs 158.99 million

Subsidiary record of Customer Care and Billing (CC&B) related to receivables from disconnected consumers does not reconcile with the general ledger. Position of CC&B and ledger is given in Table-40.

(Rs in million)

| Table-41: Difference in General Ledger and Subsidiary Record of Receivables of Disconnected Consumers | | | |
|--|--------------------------------|------------------------------|-------------------|
| Years | Balance as per CC&B | Balance as per Ledger | Difference |
| June 30,2020 | 9,334.92 | 9,175.94 | 158.99 |
| June 30,2019 | 8,440.58 | 8,283.32 | 157.26 |
| June 30,2018 | 7,711.12 | 7,863.69 | 152.56 |
| June 30,2017 | 7,086.06 | 6,976.59 | 109.47 |
| June 30,2016 | 6,334.40 | 6,055.04 | 279.36 |
| June 30,2015 | 4,892.35 | 4,769.50 | 122.85 |
| June 30, 2014 | 3,684.90 | 3,553.67 | 131.23 |

Source: Data provided by Treasury Department of SSGC

The management finalized the Financial Statement without reconciliation of the above figures.

3.6.1 Departmental Accounts Committee's Proceedings

3.6.1.1 Management's Response

The management in its reply dated June 23, 2021 explained that the difference of balances of accounts receivable between CC&B / Billing and GL is mainly due to previous write-off process which was implemented in GL only. The difference is due to the amount pertaining to Account Payable Legacy included in A/R disconnected in CC&B. After the adjustment, nominal amount will remain.

3.6.1.2 DAC's Decision

The DAC in its meeting held on June 29, 2021 directed the management to complete the process regarding adjustment to resolve the issue of difference at the earliest.

3.7 Overstatement of receivable from JJVL as disputed amounts which are under arbitration were recognized as receivable – Rs 3,511 million

As per IASB, an asset is recognized in the balance sheet when it is probable that future economic benefits will flow to the entity and the asset has a cost or value that can be measured reliably. The Company recognized disputed amount of Rs 12,033.92 million, under arbitration, as receivable in the Financial Statements for the FY 2017-18. However, an amount of Rs 8,528 million was also booked as payable to JJVL on account of processing charges and hence, net receivables of Rs 3,511 million were booked against JJVL which were disputed and under arbitration.

3.7.1 Departmental Accounts Committee's Proceedings

3.7.1.1 Management's Response

The issue was reported to the Ministry of Energy (Petroleum Division) and SSGC management on June 9, 2021. The management in its reply dated June 23, 2021 replied that corresponding booking of payables on account of processing charges to JJVL was made in the accounts.

3.7.1.2 DAC's Decision

The DAC in its meeting held on June 29, 2021 directed the management to provide evidence in support of reply. The Company provided details of payables booked against JJVL on account of processing charges of Rs 8,528 million. Hence net receivables of Rs 3,511 million were booked against JJVL.

Recommendations

- i. The Company should take up the matter with OGRA for validation of GDS receivables from FG or shortfall amounts booked by the Company in the Financial Statements from 2010 to 2016
- ii. The Company should also take up the matter with OGRA relating to booking of shortfall as GDS receivables of Rs 57,099 million relating to prior years for validation of claims in the light of the prices increased by the FG during the FYs 2017-18 and 2018-19
- iii. The Company should follow the decision of OGRA while finalizing the accounts w.r.t. booking of fixed assets (assets disallowed by OGRA not to be booked in the accounts) and booking of receivables on account of GDS receivable from Government
- iv. The Company should take up the matter with OGRA for remedial measure against passing on guaranteed rate of return on RLNG assets to natural gas consumers in FRR 2016-17
- v. The Company should take up the matter with the OGRA regarding disallowed fixed assets of Rs 5,038 million which were booked by the Company in the Financial Statements for the FYs 2016-17 and 2017-18
- vi. The Company should follow IAS-18 for booking of receivables especially disputed amounts as receivables which are under arbitration. These should be disclosed under contingent receivables
- vii. Management should address the qualifications at the earliest.

TOR-5 Negligence and Fixing of Responsibility

5.1 Procurement Policy/ Mis-procurement / Defective Contract Management

Audit Findings

- i. Non-transparent award of tender and execution of defective contract / implementation agreement and MoUs with JJVL - Rs 14,564.597 million
- ii. Execution of defective GSA with consumers resulting in disputes – Rs 25,353 million
- iii. Non-finalization of GSAs with E&P companies resulting in potential loss in case of litigation due to absence of punitive clauses
- iv. Blockage of funds due to unnecessary procurement due to non-utilization of inventory – Rs 2,678 million.

5.1.1 Non-transparent award of tender and execution of defective contract / implementation agreement and non-settlement of disputed amounts – Rs 14,564.597 million

SSGC entered into an Implementation Agreement (IA) with JJVL on August, 12, 2003 to set up plant for extraction and processing of LPG and NGL from the gas made available by SSGC to JJVL from Badin gas field. Under the IA, JJVL was required to pay a fixed price, gas shrinkages, cost of fuel and royalty income. The afore-said Implementation Agreement was set aside by the Hon'ble apex court declaring it null and void vide its orders dated December 4, 2013. As per Para 40 of the judgment, Hon'ble SCP declared and directed that the IA dated August 12, 2013 was awarded to JJVL in gross violation of the bidding process as advertised and set out in the tender documents and the project was awarded by SSGC in a highly non-transparent manner with the object of giving undue benefit to JJVL. Formula for calculation of royalty income was changed in favour of JJVL by accepting local LPG price as reference price instead of Saudi Aramco price plus freight charges. Further, the apex court constituted a two members committee to calculate the royalty payments on LPG extracted to date on the basis of the Saudi Aramco reference price plus freight and to determine an acquisition price for the LPG extraction plant besides suggesting management mechanism etc.

SSGC continued its operation with JJVL under interim arrangement from 2018 in the light of the Hon'ble Supreme Court's judgment regarding continued and unabated supply of LPG to end consumers. Later, the Committee formed by the Hon'ble apex Court calculated the amount of royalty of Rs 4.2 billion and outstanding amount of Rs 1.5 billion which was paid by JJVL to SSGC in 2014 and 2018 respectively but no interest / mark up on additional royalty was paid. However, matter relating to royalty on freight charges is yet to be decided by the Supreme Court of Pakistan. Further, FIA initiated an inquiry pursuant to the judgment of the Hon'ble Supreme Court of Pakistan and the management furnished details of amount received from JJVL (Rs 35,803.724 million) during the period from 2004 to 2013 to FIA. FIA finalized its inquiry in favour of SSGC without cost benefit analysis.

Moreover, SSGC claimed outstanding dues of Rs 14,564.597 million from JJVL on account of mark up on additional royalty, excess processing charges on NGL, unpaid compressor fuel, Federal Excise Duty on Royalty income in November, 2016. Detail is placed at Annexure-17. The Company did not invoke contractual clauses for recovery or arbitration of disputed amount in time and started arbitration proceedings with a delay of more than five years even after the Hon'ble Supreme Court's orders dated December 04, 2013 regarding setting aside the IA. The Company did not bring the afore-said disputes before A.F Ferguson & Co (AFFCO) appointed by the Hon'ble Supreme Court of Pakistan in June, 2018 to clear all the dues between the parties. The Company found itself in legal quagmire owing to a defective and non-transparent award of contract.

5.1.2 Execution of defective GSA with consumers resulting in imposition of huge penalties / damages and non-recovery of gas charges – Rs 25,353 million

SSGC executed agreements with Jamshoro Power Company Limited (JPCL) and Habibullah Coastal Power Company (HCPC) for supply of gas at guaranteed volume but failed to supply guaranteed volume of gas which resulted in claims of liquidated damages of Rs 18,005 million and Rs 3,091 million by JPCL and HCPC respectively. HCPC did not make payment of gas charges of Rs4,257.984 million in order to recover liquidated damages. These defective clauses of supplying guaranteed volumes of gas resulted in start of lengthy litigation which not only blocked huge amount of gas charges / LDs from JPCL and HCPC but also increased the burden of legal expenditure on international arbitration and court proceedings.

5.1.3 Non-finalization of GSAs with E&P Companies

The Company had been purchasing natural gas from 24 gas fields from E&P companies i.e. OGDCL, PPL, PEL, MPCL & UEPL etc. without finalizing any GSA during the last 10 years as detailed in Table-41.

(Rs in million)

| Financial Year | Purchases Volume (MMCF) | Cost of Gas |
|-----------------------|--------------------------------|--------------------|
| 2009-10 | 428,541 | 95,333 |
| 2010-11 | 395,779 | 102,890 |
| 2011-12 | 405,322 | 117,763 |
| 2012-13 | 419,275 | 135,449 |
| 2013-14 | 423,760 | 150,516 |
| 2014-15 | 434,871 | 154,261 |
| 2015-16 | 469,381 | 147,285 |
| 2016-17 | 438,389 | 140,658 |
| 2017-18 | 438,147 | 164,938 |
| 2018-19 | 425,009 | 240,649 |
| Total | 4,278,474 | 1,449,742 |

Source: Financial Statements of SSGC

The GSAs in respect of above-mentioned 24 gas fields were under process of review / comments had been sought from the concerned parties, under OGRA approval and some GSAs were under BoD approvals. Detail is placed at **Annexure-18**.

5.1.4 Unnecessary procurement due to non-utilization of inventory – Rs 2,678 million

SSGC had stores valuing Rs 6,427 million (excluding pipes) in previous years as on June 30, 2020. Out of this total store, an inventory valuing Rs 1,498 million (excluding pipes) had been lying unutilized for a period ranging from 5 to 20 years. This meant that 23% of the inventory available in June, 2020 had been lying unutilized from 5 to 20 years. Hence, the management made unnecessary procurements which resulted in subsequent blockage of funds. There was unutilized inventory of Rs 1,498 million including pipe wrap tapes worth Rs 118.686 million lying since 2011, plug valves of Rs 40.510 million lying since 2011. The management had 80 regulators available as in February, 2014, when the management procured another 100 regulators, taking the total to 180. However, the

management did not consume even a single regulator since February, 2014 and all the 180 regulators valuing Rs 65.264 million were still lying unutilized.

Moreover, the management purchased 40,086.44 meters line pipes of 30” dia (Item No. 01327543) having value of US\$ 6,533,486.82 through purchase order No. 22/TKC/21864 dated April 19, 2018 for the project namely SMS Sindh University, District Jamshoro to MVA Pakland District Malir Karachi. The said pipes were delivered in May 2018 at the premises of SSGC. The management used only 119.60 meters leaving a balance of 39,967 meters since May 2018 having value of Rs. 1,180.444 million. The pipes could not be utilized due to non-provision of NOC from the competent authority for laying of pipelines thus a huge amount of Rs. 1,180.444 million was blocked due to ill planning where the project was started and material was purchased without prior obtaining of NOC from the competent forum.

5.1.5 Departmental Accounts Committee’s Proceedings

5.1.5.1 Management’s Response

The issues relating to non-transparent award of tender and execution of defective contract / implementation agreement and MoUs with JJVL and non-recovery of outstanding dues from JJVL, defective agreements executed with JPCL and HCPC, non-finalization of GSAs with E&P Companies and unnecessary procurements were reported to the Ministry of Energy (Petroleum Division) and SSGC management on June 9, 2021. The management furnished its reply on June 26, 2021. The management’s reply and DAC decision on each issue is given below:

5.1.5.2 Jamshoro Joint Venture Limited (JJVL)

The management stated that in compliance of Supreme Court of Pakistan’s orders, FIA conducted an inquiry for fixing responsibility for award of non-transparent contract to JJVL. The disputed amount of Rs 14,564.597 million pertained to the IA and MoUs which has been taken into arbitration. The arbitration proceedings of Rs 14,564.597 million would be started after decision of the Supreme Court of Pakistan regarding freight charges.

5.1.5.2.1 DAC’s Decision

The DAC in its meeting held on June 29, 2021 directed the management to share the copy of FIA inquiry report and NAB reference relating to JJVL with Audit. The DAC

further directed to pursue sub-judice case in Hon'ble Supreme Court of Pakistan and arbitration proceedings for settlement of disputed dues of Rs 14,564.597 million.

The management provided the FIA report which showed that FIA concluded that no criminal intent, or malafide negligence, corruption, corrupt practices or any kickbacks was found. FIA rendered Rs 35 billion in revenue / payments by JJVL on account of royalty / profit / taxes from 2004-2013 as gain to SSGC/GoP.

Audit is of the view that the analysis based on revenue earned from JJVL is not the net gain because payments made to E&P companies by SSGC on account of Cost of Gas during the same period were not taken into account. In order to assess any profit or loss earned through the JV, a comprehensive cost benefit analysis of gas purchased from Badin field and supplied to JJVL for extraction of LPG / NGL was required.

5.1.5.3 Jamshoro Power Company Limited (JPCL) and Habibullah Coastal Power Company (HCPC)

The management stated that Ministry of Energy (Power Division) and Petroleum Division had directed SSGC to start arbitration proceedings with JPCL. The arbitration proceedings would be started within next month. Whereas case relating to HCPC was pending at Ministry of Energy (Petroleum Division) and Power Division for finalizing modalities for waiver of LD charges imposed by CPPA-G.

5.1.5.3.1 DAC's Decision

The DAC in its meeting held on June 29, 2021 directed the management to provide relevant documents showing filing of arbitration case relating to JPCL and to pursue the cases with MoE/PD regarding HCPC for finalization of modalities for waiver of LD charges.

5.1.5.4 Status of finalization of GSAs with E&P companies

The management stated that two GSAs out of 24 had been signed with E&P companies.

5.1.4.1 DAC's Decision

The DAC in its meeting held on June 29, 2021 directed the management to expedite the finalization of GSA with E&P companies.

5.1.5.5 Unnecessary procurements

The management stated that project material is procured with 5% to 10% additional material against the requirement of transmission pipelines projects as per procedures. However, P&D department with the collaboration of Store department will review the list of available inventories for its effective utilization against upcoming and on-going projects. 57000 meters' line pipe of 30" dia was procured against Purchase order # 22/TKC/21864 out of which 17000 meters has already been utilized against commissioning of 30" dia x 17-Km pipeline project from CTS Bin Qasim to MVA Pakland. Government of Sindh issued NOC on January 11, 2021 for 30" x125 Km pipeline and the project is alive now. The project 30" x 125 Km transmission pipeline is expected to be initiated in FY 2021-22 and the earlier procurement of material available in store stock would help in saving around Rs. 600 to Rs. 800 million in the total project cost due to rise in steel price and depreciation of Pak-Rupee against USD.

5.1.5.5.1 DAC's Decision

The DAC in its meeting held on June 29, 2021 directed the management to provide SOPs regarding purchase of additional material for the projects and submit specific reply for procurement of regulators, share correspondence for acquisition of NOC for construction of 30" pipelines.

The DAC further directed the management to initiate inquiry proceedings and fix responsibility against the responsible for unnecessary procurement besides utilizing the material i.e. 30" dia line pipe expeditiously.

Recommendations

- i. The Company should carry out a comprehensive cost benefit analysis of JV undertaken with JJVL in terms of amount paid to E&P companies on account of cost of gas and amount received from JJVL during the period from 2004 to 2013
- ii. The Company should improve its procurement policies and contract management including finalization of GSAs with gas suppliers and resolve disputes with HCPC, JPCL and JJVL etc. to ensure early recoveries
- iii. The Company should expedite utilization of stores & spares lying idle since long besides fixing appropriate levels of stock to avoid unnecessary procurement in future.

TOR-6 Internal Controls Inefficiencies

Audit Findings

- i. Ineffective Control Environment due to weak Governance by BoD and Management
- ii. Inefficient handling of Financial, Regulatory and Strategic Risks
- iii. Non-compliance of SOPs by the management Departments of the Company due to weak internal control
- iv. Lack of monitoring

Internal control is defined as “a process effected by an entity’s board of directors, management and other personnel designed to provide reasonable assurance of the achievement of objectives in the following categories:

- Operational Effectiveness and Efficiency
- Financial Reporting Reliability
- Applicable Laws and Regulations Compliance¹¹

Any coherent Internal Control Framework ensures organizational success through directed leadership, mutually shared values and a culture based on the canons of accountability. This framework enables the organisation to realise its mission and vision and results in:

- Routine identification of Risks at all levels and within all functions of the organization.
- Control activities that prevent, detect and mitigate risks
- Critical information flows up, down and across the organization
- The entire system of Internal Controls are monitored continuously for problems to be addressed timely¹²

¹¹COSO Framework for evaluating internal controls(1992)

¹² -do-

As per COSO, an effective Internal Control framework comprises a sound cohesion between five elements which include control environment; risk assessment; control activities, information and communication, and monitoring.

6.1 Review of the Internal Controls

As part of the exercise, the audit team evaluated the five Internal Control elements of the COSO framework against requirements enshrined in manuals, decisions of the Board and regulations relating to SSGC. Findings with regard to six departments i.e. Sales, Billing, Recovery, Stores, UFG & Project and Distribution Development are summarized below;

| Elements of COSO | Findings |
|-------------------------------|--|
| Control Environment | Ineffective Controls |
| Risk assessment | Absence of an integrated risk management framework |
| Control activities | Ineffective Controls |
| Information And Communication | Ineffective Controls |
| Monitoring | Ineffective Controls |

Details for these elements are given below:

6.1.1 Control Environment:

The control environment is the basic foundation of the internal control framework. A tone from the top is established through activities like strong oversight by the Board, the promulgation of ethical values, robust organisational structure, adequate policies and the existence of an internal audit function. During the audit following weaknesses appeared in the control environment of SSGC:

6.1.1.1 Weak Governance

6.1.1.1.1 Board of Directors

As envisaged in Corporate Governance Rules, 2013, the Board ensures the formulation of policies / procedures and monitoring of their implementation by the management. Board however, formulated policies and procedures relating to functions of some departments during the last ten years and also established the internal audit department. But SSGC's Board did not formulate any UFG Reduction Plan and strategies for reducing financial losses by introducing austerity measures and controlling overall expenses during last ten years. Board also failed to ensure full automation / integration of functions of sales, recovery, distribution, development and legal departments under CC&B and Oracle system. Further, Board could not ensure the implementation of the directives of OGRA relating to rationalization of HR cost and T&D Cost, reduction of UFG to bring it within allowable limit, timely completion of development schemes, proper utilization of bulk induction of employees under SERO, 2009 etc. Moreover, Board could not ensure the fulfilment of achievement of UFG reduction targets set by FG for the FY 2019-20 and 2020-21. The Board did not institutionalize any accountability system for failure in achieving assigned objectives by the Board / management and negligence on the part of accused personnel highlighted by internal audit.

Moreover, Corporate Governance Rules, 2013 also envisage the evaluation of members of Board of Public Sector Enterprises, but no such evaluation of the SSGC's Boards' performance was carried out by Ministry of Energy (Petroleum Division) and the Federal Government during the last ten years.

6.1.1.1.2 Management

Management is responsible to implement policies and procedures formulated by the Board. For theft control and recovery, Board established SS&CGTO department in July 2017 to implement newly enacted Gas Theft Control and Recovery Act, 2016. But SS&CGTO department could only detect 13% cases of theft of gas and recovered only 11% of detected cases against industrial and commercial consumers, while action against domestic consumers was taken through other department. Further, rehabilitation schemes were also not executed as per SOP. Recovery department also failed to file recovery suits and recoupe security shortfall as per SOP. Similarly, management failed to implement other policies and SOPs as given in para 6.2.

6.1.2 Risk assessment:

Given the plethora of risks facing the organization, the presence of an integrated risk management framework to effectively identify, assess and mitigate risks is essential for SSGC. During audit, the team observed lack of an integrated risk management framework. Though the Board has a Risk Oversight Committee, the absence of an integrated risk management framework has resulted in erosion of stakeholder's value as explained below:

6.1.3 Improper handling of Financial Risks:

Audit observed that lack of an integrated financial risk management framework resulted in accruals mismanagement and capital blockage. The Company has had a problem with its accruals management. During the FY 2010-11 to 2018-19, the accounts payable significantly increased from Rs 77,310 million to Rs 454,110 million. Accounts receivables on the other hand were enhanced in the FY 2018-19 due to weak receivable management.

Similarly, the Company faces the odd of losing money due to non-completion of multiple projects. Cases of work in progress, amounting to Rs 5,237.564, were pending since 2010-11. It resulted in the failure of the Company to capitalize on its development projects and to obtain maximum guaranteed profit from the Government. Moreover, there has been a persistent rise in the Company's trade debts and other receivables leading to potential credit risks. Due to this acute rise, which multiplied by four times, the Company was forced to depend on borrowings to meet its working capital requirements and financing its development and rehabilitation projects.

6.1.4 Improper handling of strategic risks:

The Company faces both business and systemic types of strategic risks. High HR costs, inefficient policies and procedures, and ever compounding losses in the form of UFG are a few of the daunting business risks. Similarly, volatility in international crude oil prices and its impact on local gas prices and circular debt are a few of the systemic issues beleaguering the strategy of the Company. Of these risks, the issues related to UFG are of prime importance. The UFG comprises gas loss due to theft, measurement errors and leakages.

6.2 Control activities:

Once the control environment is in place, policies and standard operating procedures are developed to ensure that the management's directives are carried out. As part of the control activities, the Management at SSGC formulated SOPs to strengthen the internal control for different departments i.e. Sales Billing, Recovery, Projects, Stores, etc. These SOPs were developed to ensure operational effectiveness, financial reliability and regulatory compliance in the respective departments.

Six departments of the Company were selected for detailed examination for scrutiny and it was found that which in numerous cases SOPs were violated as detail below:

| Table - 43 Instances of Control Violations | | |
|---|--|---|
| Department | SOP | Instances of violation to SOP |
| 1) Sales Department | a) As per SOPs, contracts with consumers require load categorization of consumers, tariff determination, details of the property, consent of owner etc. Further, before issuance of Demand Notice, the representative of the Company will survey the premises of the consumer and ensures that the house is built, a line exists in front of the premises and the applicant is neither blacklisted nor defaulter of the Company. | a) From July, 2014 to December, 2015 the Company staff classified 30 consumers erroneously in the categories attracting relatively low tariff rates resulting in incorrect billing and payment by these consumers (Annexure-20). Moreover, the Company could not obtain details or documents (copy) of attachable properties of consumers in 31 cases which resulted in non-attachment of properties despite decree in favor of the Company. (Annexure-12). |
| | b) As per SOPs, the Sales department would obtain adequate security from the consumer as per his/her load category and enter it into the system. | b) In 27,494 cases, sufficient security deposits were not obtained/maintained resulting in a security shortfall of Rs 309.089 million (Annexure-21). In a legal case involving an amount of Rs 264.099 million, the management failed to maintain sufficient security (Annexure-22). |
| | c) As per SOPs, pressure enhancement by consumers needs to be detected | c) In 18 cases, consumers enhanced the pressure by applying certain apparatus but no punitive mechanism existed for imposing penalties and initiating legal |

| Table - 43 Instances of Control Violations | | |
|---|---|---|
| Department | SOP | Instances of violation to SOP |
| | | proceedings against the accused (Annexure23) . |
| 2)Billing Department | a) As per SOPs, no billing (including minimum charges) can take place, once the gas supply of the customer has been disconnected | a) Bills were sent to consumers for an amount of Rs 692.375 million even after disconnection in 2,691 cases. It was due to the absence of a link between disconnection status and monthly billing through CC&B (Annexure-24) . |
| | b) As per SOPs, a revision of Gas Security Deposits shall be done on the basis of the last six months' consumption in the case of commercial consumers. For industrial consumers, this revision is to be based on the last twelve months. | b) The Security Shortfall of Rs 48.988 million was not recouped in 225 cases in disregard to SOP (Annexure-25) . |
| | c) As per SOPs, if a consumer fails to deposit the bill within the stipulated timeframe, the connection of the consumer will be disconnected. | c) The disconnection of 28 defaulted consumers and 187 domestic consumers, who kept defaulting on payment of Rs 459.76 million for more than 12 months, could not be affected as per the procedure (Annexure-26) . |
| | d) As per SOPs, the bills of the consumers need to be adjusted for less billing, excess billing, theft, etc. | d) In 24 theft cases, bills were not adjusted and recoveries were not affected due to delayed forwarding of these cases to the Recovery department by the Billing department as against SOPs (Annexure-27) . |
| 3)Recovery Department | a) As per SOPs, assessment of any defaulted consumer should be carried out by the Recovery department regarding security. Further, a recovery suit will be filed by the department against the defaulters as per law. | a) 106 disconnected customers were shown as active customers but an outstanding amount of Rs 577.220 million was neither recovered nor were recovery suits filed. (Annexure-28) . |

| Table - 43 Instances of Control Violations | | |
|---|---|--|
| Department | SOP | Instances of violation to SOP |
| | b) As per SOPs, if a consumer defaults in payment, then the meter should be locked. Moreover, if a consumer does not pay the bills over a long period, then the meter will be removed. | b) In 14 cases, meters were not removed by the Credit Recovery department due to non-payments in disregard to SOP. (Annexure-29) |
| | c) As per SOPs, if the chances of the recovery were remote then the amount of recovery will be written off by the competent forum. | c) Outstanding amounts of Rs 9,174.850 million (disconnected) from consumers could neither be recovered nor written off. |
| 4)Stores Department | a) As per SOPs, demand analysis requires assessment of the requirements of material, annual stock requirements, minimum, maximum & dangerous stock levels, and periodic intimation of the stock position to the Procurement department. | a) Regulators were procured urgently for replacement of existing regulators at CMSs in the year 2012-13 & 2013-14 but were not utilized despite a lapse of more than 7 years. Further, excess stock of certain slow / non-moving items was held for five to twenty years. |
| 5)UFG Department | a) As per SOPs, the UFG department was to enforce provisions of the Gas Theft Control and Recovery Act, 2016. | a) There was defective planning for identification of theft areas. No proper record of previous raids was maintained and no consecutive raids were made in identified areas. Steps for making a single department solely responsible for theft control were not taken. Moreover, a lack of identifications/markings of registered customers for theft claims was observed. |
| | b) As per Theft Control and Recovery Act, 2016, dedicated Police Stations should be established. | b) Management registered only 465 FIRs involving amount Rs. 320.13 million during the period 2015-16 to 2019-20 out of 501,072-Nosof detected theft cases against un-registered consumers involving amount Rs. 5,803 million which shows no mechanism existed for lodging FIRs or filing recovery suits |

| Table - 43 Instances of Control Violations | | |
|--|--|--|
| Department | SOP | Instances of violation to SOP |
| | | against un-registered persons under the Gas Theft Control and Recovery Act, 2016. |
| | c) As per SOPs, additional fines for gas consumed by pilferers shall be imposed. Moreover, recovery suits for these amounts shall be filed for recovery. | c) There were no timelines for assessment of gas theft value which delayed the subsequent processing for filing of recovery suits or FIR lodging. |
| Project and Distribution Development Department | a) As per project SOPs, feasibility reports shall be prepared after a survey of the area where a pipeline is to be laid. Moreover, a complete schedule of cost and time for various activities will be prepared: | a) 1,519 projects were completed with substantial delays ranging from 3 to 15 years. b) Non-completion of 258 rehabilitation projects, costing Rs2,156 million, resulted in failure to fetch intended benefits. |
| | b) As per project SOPs, the budgets (Capital and Revenue) shall be prepared and the expenditures shall be incurred as per budget. | c) Expenditure amounting to Rs 51.38 million was incurred in excess of the budgeted cost in the 4 WIP jobs. |
| | c) As per project SOPs, payment was to be made to contractors only in compliance with the contractual provisions. | d) Payments of Rs. 46.238 million were made to contractors without executing any contract. |
| | d) As per development SOPs, land should be acquired and mutated in favor of the Company | e) Land valuing Rs 631 million was acquired for 11 projects but was not mutated / transferred in name of SSGC leading to prospective financial losses and litigations. |

6.3 Information and Communication:

A robust Internal Control system thrives on the information obtained from multiple resources, both internal and external. Once the information is available it needs to be timely disseminated to all tiers of the Company. Relevant information and its timely communication enable all officers/officials to understand their control responsibilities and

act accordingly. Audit, however, observed that there were multiple instances where the relevant information was neither obtained nor communicated to the responsible authorities. Multiple deviances to SOPs, as indicated above, give a clue that that relevant tiers are operating in an information fog. Moreover, SSGC's communication with internal / external parties is also sketchy. Deviations are not communicated to relevant management tiers for taking remedial measures and punitive action against the responsible persons. Due to this, no punitive action had been taken against the responsible persons on deviances highlighted by internal audit during last ten years.

6.4 Monitoring

A periodic and ongoing assessment of internal controls was a missing element in SSGC. The absence of spot checks on service delivery resulted in multiple deviances, as observed in the assessment of control activities. The Company did not carry out ongoing and separate evaluations of its components of internal controls. An example of weak monitoring of internal controls can be cited in the failure of the Company to reduce UFG losses. Ongoing and separate evaluations of internal controls concerning UFG could have saved the Company a significant amount of revenue by concentrating on Karachi region, having UFG losses of 48.45%, and Sindh-Interior, having UFG losses of 31.33%. Despite the safety of operations in these areas, the Company could not reduce UFG. Moreover, Audit observed that 16 SMSs contributed more than 90% to the Company's total UFG which could easily be monitored through effective implementation of internal controls relating to UFG.

6.5 Departmental Accounts Committee's Proceedings

The issue regarding ineffective Internal Controls was reported to the Ministry of Energy (Petroleum Division) and SSGC management on June 9, 2021. The management did not offer any comments against the issue.

6.5.1 DAC Decision

A DAC meeting was held on June 29, 2021 in Petroleum House, Ministry of Energy (Petroleum Division) directed the management to reply the issue pointed out by audit.

6.5.2 Management's Response

In compliance of DAC directive management replied that the Board has steered the management to promote good governance practices and to re-align the organizational reforms with agreed action plans in critical areas of SSGC's operations to make it a sustainable organization both from financial and operational perspective.

The response of the management is general in nature, irrelevant and not specific to instances of internal control weakness as pointed out by Audit.

Recommendations

- i. Board should play a pivotal role in setting strategies for the long-term benefits of the Company. It should:
 - a. Formulate UFG Reduction Plan and strategies;
 - b. Introduce austerity measures and control overall expenses;
 - c. Ensure full automation / integration of functions of different departments under CC&B and Oracle system;
 - d. Ensure implementation of the directives of OGRA; and
 - e. Institutionalize an accountability system for failure in achieving assigned objectives.
- ii. Management should implement policies and procedures in letter and spirit to strengthen internal controls. It should;
 - a. Ensure compliance with SOPs in different departments especially with regards to theft control, recovery, filing recovery suits and gas security deposits etc;
 - b. Formulate and implement an integrated financial risk management framework and address financial and strategic risks facing the organization; and
 - c. Establish a strong mechanism for obtaining relevant information and its timely communication to ensure deviances are communicated to relevant management tiers.
- iii. A periodic and ongoing assessment of internal controls should be carried by the management besides developing and strengthening monitoring mechanism e.g., carrying out spot checks to control U.F.G.

SECTION-III

CONCLUSION AND RECOMMENDATIONS

Conclusion

The Company sustained total losses of Rs 102,786 million during the FYs 2013-14, 2014-15, 2015-16, 2017-18 and 2019-20 owing to excess UFG losses beyond allowable limit of OGRA, extravagant expenses disallowed by OGRA and Finance Cost which is not admissible under prevailing regulatory regime. These losses were off-set by guaranteed rate of return @ 17 on net average operating fixed assets of Rs 54,284 million earned by the Company during the above mentioned financial years thereby reducing the overall losses to Rs 48,502 million. These losses also included previous years' unadjusted losses of Rs 7,433 million (pertaining to the FYs 2011-12 to 2015-16) which emerged as a result of Sindh High Court Judgment dated November 25, 2016. (Also depicted in figure - 26 at Page- 24)

With chronic systemic issues, administrative and financial inefficiencies, flawed policy and regulatory regimes, the Company have found itself in quagmire wherein it is facing existential threat as going concern. Persistent decline in both top line and bottom line margins have forced the Company to fund its operations from external sources thus leaving the Company highly leveraged. Unusual UFG (73% of the overall losses), excessive expenses (8% of the overall losses) and ballooning Finance Cost (19% of the overall losses) are the components of the losses of the Company.

Inefficient operational management remained an important internal factor for the failure to address the systemic issue of Un-accounted For Gas (UFG). *Inefficient Project Management* was another area wherein the Company could not complete the development projects of Rs 5,237.564 million during the period under audit thus depriving not only the Company of maximum guaranteed profit but also resulted in poor service delivery to consumers.

Defective contract management also contributed not only to the losses of the Company but also opened the door for un-ending litigation. Similarly, lack of professionalism in preparing, presenting and monitoring and following the cases on the part of management in courts of law is observed to be the reasons for the inordinate delay in the disposal of cases and wastage of resources. There are 1,231 cases,

involving an amount of Rs 101,134 million, pending at different stages in courts of law since long ranging up to twenty years.

Despite multiple directives of the regulator, the Company kept on doling out huge money on account pay and pension related emoluments without keeping in view the bleak financial health and in sheer disregard of the principles of financial propriety and prudence.

On macro front, linking of indigenous gas prices with international oil prices not only increased the cost of gas but when Federal Government did not increase the gas price during the years 2013 to 2018, the Company found its accumulated differential receivables stuck with the Federal Government that inter-alia is one of the main reasons for incremental rise in Finance Cost. Inconsistency in the benchmark for UFG Allowance ranging from 4.50% to 7.6% can also be one of the reasons for not execution the business plan of the Company successfully.

Recommendations

Federal Government may like to consider the following recommendations:

- i. Evaluation of members of Board of Directors as required under Corporate Governance Rules, 2013 particularly with reference to UFG losses and action may be taken accordingly;
- ii. Action against Management may be taken for non-achievement of UFG reduction targets set in three years UFG Reduction Plan approved by FG during the FY 2019-20 and 1st & 2nd Quarter of 2020-21;
- iii. Compliance of directives of OGRA issued through Final Revenue Requirements on yearly basis may be ensured through Ministry of Energy (Petroleum Division);
- iv. Policy regarding blacklisting of defaulters of huge arrears for all utilities and bank loans etc. may be framed and measures for blocking the CNIC of big defaulters may also be considered;
- v. Policy related issues such as amendments in Gas Theft and Recovery Act, 2016 may be made through Ministry of Energy (Petroleum Division);

- vi. Coordination with concerned provincial / district authorities for timely issuance of NOCs and Road Cutting Permission may be made through Ministry of Energy (Petroleum Division);
- vii. The matter relating to theft of gas in Baluchistan due to extreme cold weather in winter seasons may be considered and options of introducing fixed tariff, removal of last two slabs attracting high rates as well as administrative measures for billing, recovery of dues and controlling theft in collaboration with the provincial government may also be examined;
- viii. Gas Sector Reforms initiated by the Ministry of Energy (Petroleum Division) in 2017-18 including unbundling of gas network into one Transmission Company and four Distribution companies may be considered;

Recommendations for SSGC

Short Term Recommendations

SSGC Board and Management should;

- i. Achieve the targets fixed by FG under Three Years UFG Reduction Plan 2019-20 so that UFG losses be reduced up to allowable limit of OGRA;
- ii. Rationalize the funds being utilized for UFG reduction to ensure corresponding decrease in UFG losses;
- iii. Focus on eradication of theft in major cities i.e. Karachi, other cities of Interior Sindh and Quetta by:
 - Preparation of annual plan for raids (area-wise),
 - Implementing annual plan for raids (area-wise),
 - Institutionalizing the raid follow up mechanism to ensure discontinuance of direct tapping from the mains or meter tampering through surprise / repeated follow up visits;
 - Maintaining raids' record (area-wise) and highlighting cases of repeated pilferage;
 - Ensuring prompt investigation of FIRs through dedicated police stations warranting conviction, punishment and recovery of cost of gas theft;
 - Checking delay in filing recovery suits in gas utility courts in all cases pertaining to commercial and industrial consumers; and

- Blacklisting habitual pilferers for seeking connections of gas and take up the matter with Federal Government for blacklisting of such pilferers for other utilities too besides blocking their CNIC for financial transactions through promulgation of laws.
- iv. Bring theft control activities relating to domestic consumers under one department i.e. SS&CGTO department so that continuity of policies and uniform practices for theft control be ensured;
 - v. Implement Gas Theft and Recovery Control Act 2016, file recovery suits and pursue court cases / criminal proceedings against unregistered pilferers;
 - vi. Take up the matter with Provincial / Districts Governments, Tehsil Municipal Administration (TMA), Highway, Sindh Building Control Authority (SBCA) etc. to resolve operational issues such as hurdles in issuance of NOCs and road cutting permissions;
 - vii. Ensure proper utilization of GIS linked with SCADA and MAZIK to control unabated UFG losses in order to fetch intended benefits from the systems;
 - viii. Take up the matter with the FG for recovery of outstanding dues from PSML and resolve the disputes with KE to settle long outstanding amounts;
 - ix. Initiate effective steps to decrease Finance Cost which directly contributed to SSGC's losses by improving its liquidity position besides ensuring recovery of long outstanding receivables;
 - x. Focus on increasing the RLNG income to reduce its overall losses by executing agreements with the RLNG suppliers i.e. PSO and PLL;
 - xi. Rationalize its HR cost and extravagant allowances in compliance of OGRA's directives as per ERR for the FY 2020-21 and FRR 2018-19;
 - xii. Ensure proper utilization of bulk induction of employees under The Sacked Employees (Reinstatement) Ordinance (SERO), 2009 in compliance of OGRA's directives;
 - xiii. Improve financial management by rationalizing all expense heads to keep them under OGRA's allowable limits;
 - xiv. Expedite the utilization of stores & spares lying idle since long besides observing appropriate levels of stock to avoid unnecessary procurement in future;

- xv. Carry out a comprehensive cost benefit analysis of JV undertaken with JJVL in terms of amount paid to E&P companies on account of cost of gas and amount received from JJVL during the period from 2004 to 2013;
- xvi. Improve its contract management and procurement policies including finalization of GSAs with gas suppliers and resolve disputes with SNGPL and others i.e. HCPC, JPCL and JJVL etc. to ensure early recoveries;
- xvii. Sort out the matter relating to GDS receivables from FG of Rs. 32,337.540 million booked in the Financial Statements in excess of shortfall amount determined by OGRA during from the period from 2010 to 2016;
- xviii. Take up the matter with OGRA relating to booking of shortfall as GDS receivable of Rs 57,099 million (which was not claimed in FRRs) for validation of claims in the light of prices increased by the FG during the FYs 2017-18 and 2018-19;
- xix. Take up the matter with the OGRA regarding disallowed fixed assets of Rs 5,038 million which were booked by the Company in the Financial Statements for the FYs 2016-17 and 2017-18;
- xx. Follow IAS 18 for booking of receivables especially disputed amounts as receivables which are under arbitration rather these should have been disclosed under contingent receivables;
- xxi. Address the previous qualifications raised by external auditors in previous years Financial Statements at the earliest;
- xxii. Board should play a pivotal role in setting strategies for the long-term benefits of the Company. It should:
 - a. Formulate a UFG Reduction Plan and strategies;
 - b. Introduce austerity measures and control overall expenses;
 - c. Ensure full automation / integration of functions of different departments under CC&B and Oracle system;
 - d. Ensure implementation of the directives of OGRA; and
 - e. Institutionalize an accountability system for failure in achieving assigned objectives.
- xxiii. Management should implement policies and procedures in letter and spirit to strengthen the internal controls. It should;
 - a. Ensure compliance with SOPs in different departments especially with regards to theft control, recovery, filing recovery suits and gas security deposits etc;

- b. Formulate and implement an integrated financial risk management framework and address financial and strategic risks facing the organization; and
 - c. Establish a strong mechanism for obtaining relevant information and its timely communication to ensure deviances are communicated to relevant management tiers.
- xxiv. A periodic and ongoing assessment of internal controls should be carried by the management besides developing and strengthening monitoring mechanism e.g., carrying out spot checks to control UFG.

Mid-Term Recommendations

- i. Prepare plan for replacement of old distribution network by segmenting the areas keeping in view leak rate, leakages identified, strength of network, nature of network (spaghetti) in major cities i.e. Karachi, Hyderabad, Quetta etc, in phases with details of rehabilitation / replacement schemes to be carried out with proper budgeting and timelines besides taking up the matter with FG through MoE/PD and OGRA for approval;
- ii. Improve measurement facilities by installing more SMSs and TBSs in major cities like Karachi where only 03 looped SMSs linked with 391 TBSs have been installed to cater for the measurement / reconciliation of gas for the largest city of the country;
- iii. Receivable management be improved by expediting the recovery of long outstanding amounts especially from SNGPL by resolving the RLNG related disputes through MoE-PD; and
- iv. Minimize the accumulation of shortfall by rationalizing expenses so that FG can fix gas sale prices keeping in view its socio-economic agenda by passing on minimum burden to end consumers.

Long Term Recommendations

- i. The Company should prepare a business plan (five years) to:
 - Increase its revenues by induction of RLNG;
 - Rationalize its expenses by adopting austerity measures;
 - Reduce UFG losses through implementation of comprehensive reduction plan;

- Introduce a reward and punishment policy for achievement/non-achievement of objectives set by the BoD and Management;
 - Expeditious addition of fixed assets by utilizing government grants promptly for availing benefit of guaranteed rate of return;
 - Implement policies and procedures formulated by the Board; and
 - Strengthen internal controls by placing adequate controls to create a strong control environment conducive to compliance with rules and regulations, timely pointation of discrepancies/lapses, communication to the competent authorities for redressal and monitoring of adequacy and implementation of existing controls on regular basis.
- ii. The Company should ensure full automation / integration of functions of sales, recovery, distribution, development and legal departments under CC&B and Oracle system; and
- iii. The Company should improve its project management to complete rehabilitation and development schemes timely by utilizing the GoP / GoS funds promptly and employing proportionate company funds so that the Company's fixed assets be increased to get maximum amount of guaranteed profit through tariff determination.

ANNEXURES 1-30

Annexure-1

| Profit & Loss Accounts of SSGC | | | | | | | | | |
|--------------------------------|--------------|--------------|------------|----------------|----------------|----------------|--------------|-----------------|------------------------------|
| Head of Account | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| Sales – Volume (MMCF) | 364,409 | 373,645 | 373,645 | 356,628 | 362,510 | 384,988 | 362,313 | 361,824 | 338,372 24,709 363,081 |
| Sales (Net) | 114,529 | 130,904 | 151,638 | 153,283 | 162,583 | 138,616 | 156,512 | 177,404 | 297,167 |
| Purchases Volume | 395,779 | 405,322 | 419,275 | 423,760 | 434,871 | 469,381 | 438,389 | 438,147 | 425,009 29,521 454,530 |
| Cost of Gas | 102,890 | 117,763 | 135,449 | 150,516 | 154,261 | 147,285 | 140,658 | 168,464 | 274,794 |
| UFG % age | 9.43% | 10.80% | 8.43% | 13.82% | 13.62% | 13.73% | 13.29% | 17.11% | 18.10% |
| Expenses | | | | | | | | | |
| T&D cost | 6,395 | 7,086 | 8,938 | 7,836 | 10,281 | 11,306 | 10,579 | 11,857 | 13,198 |
| Admin. & Selling Exp. | 2,905 | 2,697 | 3,071 | 3,212 | 3,514 | 3,841 | 4,311 | 4,475 | 4,820 |
| Finance Cost | 5,786 | 7,532 | 7,608 | 7,416 | 9,696 | 2,618 | 1,692 | 5,064 | 6,758 |
| Other Operating Exp. | 1,645 | 2,873 | 4,952 | 2,181 | 1,588 | 2,356 | 3,293 | 5,512 | 21,535 |
| Taxation | 795 | 1,505 | (2,057) | 132 | (3,378) | (1,725) | 1,980 | (4,022) | 1,575 |
| Other Income | 13,788 | 14,698 | 12,741 | 16,196 | 12,686 | 25,799 | 10,189 | 14,002 | 14,248 |
| Total Profit or Loss | 4,724 | 2,581 | 248 | (3,753) | (5,391) | (6,115) | 1,336 | (14,848) | (18,395) |

Source: Financial Statements for the year 2010-11 to 2018-19

Year-wise analysis

- i) In FY 2010-11, the Company earned an overall profit of Rs 4,724 million (by taking 7% UFG allowable limit which was provisional) whereas UFG % reduced to 7.9% from 9.3% whereas OGRA' benchmark was 7% for that year. Gas purchases were decreased by 7.6% as compared to previous year. T&D cost was decreased by Rs 624 million and other income was increased by Rs 1,358 million creates aggregating positive effect of Rs 1,982 million but Administrative Expenses (Rs 653 million), other operating expenses (Rs 893 million) and finance cost (Rs 726 million) were increased by Rs 2,272 million.

- ii) **In FY 2011-12**, the Company earned an overall profit of Rs 2,581 million (by taking 7% UFG allowable limit which was provisional) whereas UFG % remained 7.8% for that year. T&D cost (Rs 691 million), other operating expenses (Rs 1,230 million) and finance cost (Rs 1,746 million) was increased by aggregating Rs 3,667 million putting a negative effect on profitability but Administrative Expenses (Rs 208 million) was decreased and other income (Rs 1,358 million) was increased by aggregating Rs 1,566 million creating a positive impact on profitability.
- iii) **In FY 2012-13**, the Company earned meager overall profit of Rs 248 million as compared to previous years. UFG % increased to 10.88% from 7.8% by 3.08% whereas OGRA' benchmark was 7% (Provisional) for that year. T&D cost (Rs 1,932 million), Administrative Expenses (Rs 374 million), Other Operating Expenses (Rs 2,079 million) and finance cost (Rs 76 million) were increased by aggregating Rs 4,461 million putting negative effect on profitability whereas only other income was increased by Rs 1,957 million creating positive effect of Rs 1,982 million on profitability. Company managed to remain in profit due to decrease of taxation (Rs 2,057) during the period.
- iv) **In FY 2013-14**, the Company sustained overall losses of Rs **3,753** million. UFG % increased to 13.82% from 8.43% by 5.39% whereas OGRA' benchmark was 7% (Provisional) for that year. The monetary impact of UFG increase was Rs. 8,024 million i.e. from 1,920 million (2012-13) to 9,944 million (2013-14). On the other side T&D cost (Rs 1,102 million), Other Operating Expenses (Rs 2,771 million) and finance cost (Rs 192 million) decreased by Rs 4,065 million reducing the overall loss of the company from Rs 9,944 million to Rs. 3,753 million.
- v) **In FY 2014-15**, the Company sustained overall losses of Rs **5,391** million. UFG % increased to 16.64% from 15.84% by 0.76% whereas OGRA' benchmark was 7% (Provisional) for that year. T&D cost (Rs 2,415 million), finance cost (Rs 2,280 million) increased by Rs 4,688 million whereas other income was decreased by Rs 3,510 million putting negative effect of Rs 8,198 million on profitability but Other Operating Expenses were decreased by Rs 593 million putting positive effect on profitability. Increase in T&D cost / Admin. & Selling Exp. is mainly due to increase in Salaries & wages due to execution of CBA agreement and other employee related expenses

were increased by Rs 1,828.10 million which is 22.74% in comparison with that of in 2013-14. To reduce the loss, Company managed to reduce taxation of Rs 3,378 million during the period.

vi) In FY 2015-16, the Company sustained overall losses of Rs **6,115** million. UFG % increased to 17.98% from 16.64% by 1.34% whereas OGRA' benchmark was 7% (Provisional) for that year. Net Sales (excl. ST) was increased by Rs 24,550 million and decrease in Cost of Gas of Rs 6,976 million both putting positive impact on profitability. T&D cost (Rs 1,025 million), Administrative expenses (Rs 327 million) and Other Operating Expenses (Rs 758 million) were increased by Rs 2,110 million putting negative effect on profitability. Finance cost was decreased by Rs 7,078 million and other income was increased by Rs 13,113 million putting positive effect on profitability. To reduce the loss, Company managed to declare refund of taxation of Rs 1,725 million during the period.

Despite the positive indicators for profit making to the tune of Rs 51,717 million in the current year, previous years (FY 2011-12 to 2015-16) losses of Rs 36,718 million were emerged due to re-statement of disallowance of UFG losses above 4.5% which was provisionally calculated on 7% and treatment of royalty income on sale of LPG / NGL from JJVL and income of meter manufacturing plant etc. as operating income in compliance of Judgment of Sindh High Court dated 25.11.2016 against the company. This previous years' loss was staggered in two years and Rs 18,358.923 million were adjusted in the FY 2015-16.

vii) In FY 2016-17, the Company earned a profit of Rs 1,336 million. Decrease in Net Sales (excl. ST) of Rs 22,040 million and decrease in Cost of Gas of Rs 6,627 million. UFG percentage remained 17.35% with slight fall of 0.63%. T&D cost decreased by Rs 727 million, finance cost decreased by Rs 926 million aggregating Rs 1,653 million. Administrative Expenses increased by Rs 427 million, and Other Operating Expenses Rs 937 million aggregating Rs 1,364 million and Other Income decreased by Rs 15,610 million. Taxation expense increased by Rs 3,705 million. Company made payment of GDS of Rs 43,152 million during the FY 2016-17.

Relief in adjustment of remaining previous years' losses of Rs 18,358 million was granted by ECC, SECP and OGRA and payment was rescheduled in five installments of Rs 3,672 million from 2016-17 to 2020-21. Prior years'

adjustment in line with retrospective effect of UFG Study Report upto 2015-16 of Rs 5,589 million granted in favour of the Company by OGRA. These factors contributed in profit of declared by the company during 2016-17.

viii) In FY 2017-18, the Company sustained overall loss of Rs 14,848 million. Decrease in Net Sales (Excl. ST) of Rs 2,600 million. Increase in cost of gas of Rs 27,806 million. UFG losses increased to 17.42% from 17.35%. T&D Cost (Rs 1,278 million), Admin Exp. (Rs 164 million), Finance Cost (Rs 3,372 million), and Other Operating Exp. (Rs 2,219 million) were increased putting aggregate negative impact of **Rs 7,033 million** on profitability. Other income increased by Rs 3,813 million having a positive effect on profitability. Decrease in Taxation of Rs 4,022 million was recognized.

Relief in adjustment of remaining previous years' losses of Rs 18,358 million was granted by ECC, SECP and OGRA and payment was rescheduled in five installments of Rs 3,672 million from 2016-17 to 2020-21 in five instalments.

ix) In FY 2018-19, As per Financial Statement for the FY 2018-19, the Company suffered losses of Rs 18,395 million. UFG was increased to 18.10% in 2018-19 from 17.42% in 2017-18. UFG disallowance as per FRR 2018-19 is Rs 23,916 million which was Rs. 14,799 in 2017-18. Other Operating Expenses Rs 21,535 million was increased from Rs 5,512 million (2017-18) due to foreign exchange loss. The decrease in RLNG differential margin by Rs. 2,978 million from the previous year. Payment of instalment of previous years' losses of Rs 3,672 million. The company suffered losses due to rejection of Company's claims against RLNG by OGRA, UFG disallowance and expenses disallowed by OGRA.

x) FY 2019-20, The Company did not prepare the annual accounts for the FY 2019-20 besides not preparing and printing quarterly or biannually accounts were under the provisions of the Company Act, 2017.

Annexure-2

Reply of the Management on financial performance

Profit and Loss Account

SSGC profitability is derived from Guaranteed Return Formula prescribed by OGRA. In financial Year FY 2018, SSGC was allowed a return of Rs. 14.8 billion. However, OGRA has made disallowance on account of UFG for Rs. 17.2 billion, Rs. 0.3 billion on account of Provision for Bad Debts and Rs. 0.9 billion against various other expenses. The Human Resource Cost of the Company remained within the benchmark; therefore a credit of Rs. 0.4 billion as 50% share of saving has been allowed. Another negative impact on SSGC financials is due to absorption of Rs. 36.7 billion of staggered losses pertaining to Sindh High Court decision dated November 25, 2016 wherein SSGC claim on UFG Benchmark and on the treatment of certain Non-operating Incomes have been rejected. As a consequence of this decision, SSGC had to absorb losses of Rs. 36.7 billion pertaining to FY 2011 to FY 2015. With the approval of competent authorities, SSGC had staggered these losses in 6 years and up till FY 2018, SSGC has been able to absorb Rs. 25.7 billion.

Trade Debts & Trade Payables

Trade Debts mainly increased due to overdue amount receivable from K-Electric, PSML & SNGPL whereas increase in trade payables is mainly due to amount payable to Gas Suppliers. Other receivables mainly increased due to increase in GDS receivable. All above are parts of circular debts. Circular debt crisis has engulfed almost all Public Sector Organizations as a result of which SSGC is also facing liquidity crisis and difficulties in meeting the financial obligations. Moreover, delay in revision of consumer prices of gas by the regulatory bodies, grant of stay orders by the honorable courts to several industrial and commercial gas customers, and accumulation and non-refund of sales tax / advance tax by Large Tax Unit (LTU) / Federal Board of Revenue (FBR) have further worsened the situation.

Equity

One of the major negative impact on SSGC Equity is due to absorption of Rs. 36.7 billion of staggered losses pertaining to Sindh High Court decision dated

November 25, 2016 wherein SSGC claim on UFG Benchmark and on the treatment of certain Non-operating Incomes have been rejected. Besides above, delay in allowing RLNG volume handled by the Regulator also affected SSGC financials. Had the Regulator allowed RLNG volume handling as claimed, SSGC would have been better off.

Profitability Ratio

Reasons for Gross loss/net loss have been explained in the management comments provided against analysis of income statement.

Performance / Efficiency Ratios

Volumes of gas sold were not increased significantly since 2013 for one the major reason of ban imposed by the Government since 2013, thus it affected the SSGC revenue adversely.

Liquidity Ratios

The Company's approach to manage liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation. Due to nature of the business, the Company maintains flexibility in funding by maintaining committed credit lines available. The Company's liquidity management involves projecting cash flows and considering the level of liquid assets necessary to fulfill its obligation, monitoring balance sheet liquidity ratios against internal and external requirements and maintaining debt financing plans.

Leverage Ratios

One of the major negative impact on SSGC Leverage Ratios is due to absorption of Rs. 36.7 billion of staggered losses pertaining to Sindh High Court decision dated November 25, 2016. Besides above, delay in allowing RLNG volume handled by the Regulator also affected SSGC financials. Had the Regulator allowed RLNG volume handling as claimed, SSGC would have been better off. However, our claim of Volume handle is acknowledged and we understand that SSGC will get the impact of the same after finalization of above study/ Audit Report.

Despite this SSGC is ethically complying with the payment terms and timely

releasing installments against principal amount along with interest. SSGC is managing good corporate relations with banks and overall financial sector, which is evident from the fact that SSGC has never defaulted against any loan payment to the financial institutions. Even during FY 2019-20 and onwards till date we have been honoring its payment obligations to the financial institutions.

Market Value Ratios

Good profits produce good market value ratios. Adverse market value ratios are being observed for continuous losses incurred the Company for various reasons already explained earlier.

Annexure-3

(Rs in million)

| Amount of UFG Disallowed and Return on Assets | | |
|---|--------------------------|-------------------------|
| Year | Disallowed Amount | Return on Assets |
| 2010-11 | 2,470 | 6,097 |
| 2011-12 | 3,903 | 6,880 |
| 2012-13 | 1,920 | 7,353 |
| 2013-14 | 9,944 | 7,664 |
| 2014-15 | 10,280 | 7,870 |
| 2015-16 | 14,106 | 8,470 |
| 2016-17 | 12,979 | 12,040 |
| 2017-18 | 17,167 | 9,129 |
| 2018-19 | 23,916 | 9,427 |
| 2019-20 | 19,278 | 6,693 |
| Total | 115,963 | 81,623 |
| Source: Final Revenue Requirements for the years 2010-11 to 2018-19 and ERR 2019-20 of SSGC determined by OGRA | | |

Annexure-4

| STRENGTH AND PAYMENT OF CGTO/ S&M & SSGC POLICE STATION | | | | |
|--|-----------------|---------------------------------|----------------------------|---------------------------------|
| Year | CGTO | | SSGC Police Station | |
| | Strength | Pay & Allowances | Strength | Pay & Allowances |
| 2010 | 111 | 82.4 | - | - |
| 2011 | 40 | 42.4 | - | - |
| 2012 | 34 | 2.96 | - | - |
| 2013 | 34 | 41.7 | - | - |
| 2014 | 34 | 45.4 | - | - |
| 2015 | 32 | 39.8 | - | - |
| 2016 | 34 | 55.3 | 49 | 36.1 |
| 2017 | 33 | 63.5 | 49 | 27.0 |
| 2018 | 32 | 79.6 | 49 | 12.1 |
| 2019 | 43 | 114 | 59 | 47.2 |
| 2020 | 54 | 117 | 59 | 49.9 |
| TOTAL | | 684.06 | | 172.3 |
| GRAND TOTAL | | 856.36 | | |

Annexure-5

Rehabilitation Schemes WIP

| S. No. | Region | Year | Type Description | Project | Description | WIP Amount |
|--------|---------|------|----------------------|----------|--------------------------------|--------------|
| 1 | Karachi | 2009 | Rehabilitation Mains | 8090006 | Rehabt at North Karachi | 1,419,950.09 |
| 2 | Karachi | 2014 | Rehabilitation Mains | 8140023 | SEG OF FB AREA BL 4 TO 13 | 13,760.00 |
| 3 | Karachi | 2012 | Reinforcement Mains | 7120004 | REINF AT SHER SHAH | 28,697.00 |
| 4 | Karachi | 2018 | Reinforcement Mains | 7180001 | Reinf of Dist SysDHA Ph-VII | 414,000.00 |
| 5 | Karachi | 2016 | Reinforcement Mains | 7160005 | Replacement of Corroded /leak | -50,333.39 |
| 6 | Karachi | 2017 | Reinforcement Mains | 7170023 | Dehli Macca Colony, Baldia 3 | 960,105.57 |
| 7 | Karachi | 2017 | Reinforcement Mains | 7170019 | Seg. of Pahanwar & Shafi Goth | 316,685.80 |
| 8 | Karachi | 2019 | Reinforcement Mains | 7190015 | Reinforc Naseerabad Block-10 | 924,803.91 |
| 9 | Karachi | 2020 | Reinforcement Mains | 7200002 | Reinf Macca Basti, Orangi | 2,517,795.67 |
| 10 | Karachi | 2017 | Reinforcement Mains | 7170025 | Reinf DS Makhdoom Bilawal Goth | 686,161.08 |
| 11 | Karachi | 2020 | Reinforcement Mains | 7200003 | Replac 4TH Sunset Street, DHA | 355,961.00 |
| 12 | Karachi | 2020 | Reinforcement Mains | 7200026 | Repl 4 x 204 Sec 51/ B Korangi | 1,193,537.00 |
| 13 | Karachi | 2020 | Reinforcement Mains | 7200004 | Instal Valve 12"DIA Mangopir | 418,816.35 |
| 14 | Karachi | 2019 | Reinforcement Mains | 7190012 | Replacement Leaky Sec-7A KIA | 1,021,447.60 |
| 15 | Karachi | 2020 | Reinforcement Mains | 7200001 | Reinf at Sec-11 1/2, Orangi | 857,892.11 |
| 16 | Karachi | 2015 | NGEP | 94150008 | Segregation of Muhammad PUR | 366,745.98 |
| 17 | Karachi | 2014 | Rehabilitation Mains | 8140021 | SEG OF FB AREA BL 9 ZONE -5 | 740,259.00 |
| 18 | Karachi | 2013 | Reinforcement Mains | 7130006 | REINF AT MODERN COLONY | 308,278.00 |
| 19 | Karachi | 2015 | NGEP | 97150003 | Modification of TBS-Gasolene | 819,567.11 |
| 20 | Karachi | 2020 | Reinforcement Mains | 7200040 | Repl Leaky Shah Abdul Latif | 1,555,458.98 |
| 21 | Karachi | 2020 | Reinforcement Mains | 7200015 | New UFG Zone Korangi | 891,814.32 |

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|----|---------|------|---------------------|----------|--------------------------------|--------------|
| 22 | Karachi | 2020 | Reinforcement Mains | 7200007 | Reinforcement Nazimabad No.3 | 2,332,476.00 |
| 23 | Karachi | 2017 | Reinforcement Mains | 7170007 | Reinf DHA Ph-VI (St # 31-34) | 31,100.20 |
| 24 | Karachi | 2017 | Reinforcement Mains | 7170020 | Seg of Awami Colony & Vicinity | 3,397,988.43 |
| 25 | Karachi | 2019 | Reinforcement Mains | 7190016 | Reinf Sec-44/A Qabrustan Road | 3,518,057.12 |
| 26 | Karachi | 2018 | Reinforcement Mains | 7180006 | Segreg of Rafah-e-Aam Society | 4,423,041.49 |
| 27 | Karachi | 2019 | Reinforcement Mains | 7190018 | Reinforce Block-12 F.B Area | 2,250,529.22 |
| 28 | Karachi | 2020 | Reinforcement Mains | 7200021 | Estab of Two New UFG Zone | 5,792,791.38 |
| 29 | Karachi | 2016 | Reinforcement Mains | 7160003 | Reinf. Cantt Bazar Drigh Road | 840,188.80 |
| 30 | Karachi | 2015 | NGEP | 97150006 | TBS at DHA Phase IV | -90,501.26 |
| 31 | Karachi | 2016 | NGEP | 94160010 | Seg West Region H.I.T.E Area | 2,696,391.20 |
| 32 | Karachi | 2020 | Reinforcement Mains | 7200027 | Repl Corroded Sec-7/A KIA | 3,615,977.10 |
| 33 | Karachi | 2020 | Reinforcement Mains | 7200017 | Reinf at Nazimabad No.5 | 4,010,477.00 |
| 34 | Karachi | 2020 | Reinforcement Mains | 7200014 | Shifting Industrial Customers | 3,648,800.15 |
| 35 | Karachi | 2019 | Reinforcement Mains | 7190019 | Replacemen Chakra Goth Korangi | 5,359,544.20 |
| 36 | Karachi | 2018 | Reinforcement Mains | 7180009 | Reinf DS Gharibabad FB Area | 9,865,647.00 |
| 37 | Karachi | 2016 | NGEP | 93160002 | Cost PRS 3Nos (Ref # 94160010) | 116,252.76 |
| 38 | Karachi | 2019 | Reinforcement Mains | 7190010 | Repl Nishan-e-Hyder to Orangi | 5,077,594.82 |
| 39 | Karachi | 2016 | NGEP | 94160009 | Seg West Region at S.I.T.E | 1,231,442.98 |
| 40 | Karachi | 2020 | Reinforcement Mains | 7200005 | Shifting 5 Industrial Customer | 2,672,705.00 |
| 41 | Karachi | 2020 | Reinforcement Mains | 7200018 | Reinf Sec-7/C & 7/D-II North K | 3,168,392.00 |
| 42 | Karachi | 2012 | Reinforcement Mains | 7120005 | REINFORCEMENT JOB AT SITE AREA | 3,951,546.14 |
| 43 | Karachi | 2018 | Reinforcement Mains | 7180022 | Reinf DHA Ph-VI St 31,32,33,34 | 2,104,200.00 |
| 44 | Karachi | 2019 | Reinforcement Mains | 7190017 | Reinf at C-1 Area, Liaquatabad | 2,194,222.00 |
| 45 | Karachi | 2020 | Reinforcement Mains | 7200013 | Reinf Block-B, North Nazimabad | 4,456,993.00 |

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|----|---------|------|----------------------|----------|--------------------------------|---------------|
| 46 | Karachi | 2019 | Reinforcement Mains | 7190006 | Reinf Sec 5-B 1,2,3 & 5C 1,2 | 5,211,278.00 |
| 47 | Karachi | 2020 | Reinforcement Mains | 7200022 | New UFG Zone HITE Industrial | 7,780,943.59 |
| 48 | Karachi | 2020 | Reinforcement Mains | 7200020 | Reinf Pahar Ganj, Block-A | 5,623,063.32 |
| 49 | Karachi | 2020 | Rehabilitation Mains | 8200016 | Repl 6"x550Mtrs Raheem Shah | 3,141,551.16 |
| 50 | Karachi | 2020 | Reinforcement Mains | 7200038 | Reinf at Sec-15/A-2 & 15/A-5 | 4,142,526.00 |
| 51 | Karachi | 2020 | Reinforcement Mains | 7200011 | Reinf at Block-16, F.B Area | 7,200,057.66 |
| 52 | Karachi | 2018 | Reinforcement Mains | 7180007 | Reinf DS Block 6 & 7 Gulshan | 204,497.58 |
| 53 | Karachi | 2020 | Reinforcement Mains | 7200019 | Reinf of B-1 Area, Liaquatabad | 2,925,629.00 |
| 54 | Karachi | 2018 | Reinforcement Mains | 7180011 | Reinf DS at Zarina Colony | 10,026,973.73 |
| 55 | Karachi | 2015 | Reinforcement Mains | 7150036 | Shift 3 CNG GOLDEN UNITED METR | 830,644.61 |
| 56 | Karachi | 2014 | Reinforcement Mains | 7140011 | Reinf at Sect-3 & 5, Baldia | 553,635.00 |
| 57 | Karachi | 2015 | Reinforcement Mains | 7150034 | Shifting 2 CNG O&B RASHEEDABAD | 9,318,517.90 |
| 58 | Karachi | 2015 | Reinforcement Mains | 7150033 | Shift 3 CNG PRIME GANATRA AA | 593,143.35 |
| 59 | Karachi | 2015 | NGEP | 94150003 | Segregation of Malir Saudabad | 3,437,080.00 |
| 60 | Karachi | 2020 | Reinforcement Mains | 7200032 | Establishment 02 UFG Zones | 2,960,181.54 |
| 61 | Karachi | 2020 | Reinforcement Mains | 7200033 | New UFG Zone Sec-51 A & B | 6,337,317.41 |
| 62 | Karachi | 2018 | Reinforcement Mains | 7180019 | Shifting of 02 Nos CNG Station | 13,979,410.39 |
| 63 | Karachi | 2012 | Reinforcement Mains | 7120013 | F. B. AREA BLOCK -10 & 13' | 7,697.06 |
| 64 | Karachi | 2017 | Rehabilitation Mains | 8170003 | Rehab Korangi K-Area Sec 36-A | 10,029,460.60 |
| 65 | Karachi | 2015 | Reinforcement Mains | 7150035 | Shift 4 CNG ALFALAH QAZI KAKA | 865,862.23 |
| 66 | Karachi | 2019 | Reinforcement Mains | 7190020 | Reinf at Gulshan-e- Ghazi | 6,016,608.00 |
| 67 | Karachi | 2014 | Rehabilitation Mains | 8140041 | Seg of KIA Sector-6 | 8,447,091.91 |
| 68 | Karachi | 2019 | Rehabilitation Mains | 8190002 | Rehab Sec-35/ C, Korangi | 16,200,975.00 |
| 69 | Karachi | 2020 | Rehabilitation Mains | 8200001 | Rahab of DN at Gharibabad | 12,499,485.56 |
| 70 | Karachi | 2017 | Rehabilitation Mains | 8170004 | Rehab Gas Network Gazdarabad | 22,495,083.84 |

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|----|---------|------|----------------------|----------|--------------------------------|----------------|
| 71 | Karachi | 2015 | NGEP | 95150006 | Rehabilitation at DHA Phase IV | 1,808,979.65 |
| 72 | Karachi | 2018 | Rehabilitation Mains | 8180003 | Rehab at Liaqatabad # 8 & 9 | 18,643,061.83 |
| 73 | Karachi | 2018 | Rehabilitation Mains | 8180007 | Rehab at Liaqatabad # 1 | 6,195,192.00 |
| 74 | Karachi | 2015 | Reinforcement Mains | 7150037 | Shifting 4 CNG Stations SITE | -93,084.77 |
| 75 | Karachi | 2020 | Reinforcement Mains | 7200009 | Reinf Sec-35/C-D&E, Landhi | 10,322,764.00 |
| 76 | Karachi | 2020 | Reinforcement Mains | 7200010 | Replac Faqir Colony Road | 7,362,109.06 |
| 77 | Karachi | 2015 | NGEP | 92150006 | Replacement of Service DHA IV | 9,586,192.23 |
| 78 | Karachi | 2018 | Rehabilitation Mains | 8180004 | Rehab Muhammad Nagar Sec-11/A | 33,087,377.13 |
| 79 | Karachi | 2017 | Rehabilitation Mains | 8170005 | Rehab Gas Sector-48 C Korangi | 31,779,385.42 |
| 80 | Karachi | 2020 | Rehabilitation Mains | 8200002 | Rehab Hindu Para Korangi | 7,994,000.00 |
| 81 | Karachi | 2013 | Rehabilitation Mains | 8130006 | ISLAMIA COLONY, MUHAMMAD PUR | -168,871.09 |
| 82 | Karachi | 2011 | Rehabilitation Mains | 8110017 | REHB SHAH MOHALLAH ORANGI | 2,649,173.48 |
| 83 | Karachi | 2018 | Rehabilitation Mains | 8180008 | Rehab of Gas at Sec 4/B | 38,790,330.23 |
| 84 | Karachi | 2013 | Reinforcement Mains | 7130018 | Reinf at Block-3,4 & 5 Clifton | 31,336,257.54 |
| 85 | Karachi | 2020 | Rehabilitation Mains | 8200004 | Rehab Bilawal Shah Noorani Got | 6,513,189.79 |
| 86 | Karachi | 2020 | Rehabilitation Mains | 8200010 | Rehabilitation of Azam Basti | 72,178,752.83 |
| 87 | Karachi | 2020 | Rehabilitation Mains | 8200007 | Rehab of Sachal Goth Sch 33 | 10,180,519.58 |
| 88 | Karachi | 2011 | Rehabilitation Mains | 8110013 | SAEEDABAD BALDIA TOWN | 166,100,670.27 |
| 89 | Karachi | 2011 | Rehabilitation Mains | 8110020 | SEC 5-F NORTH KARACHI | 2,461.00 |
| 90 | Karachi | 2018 | Rehabilitation Mains | 8180006 | Rehab Khayan-e-Badban, DHA | 130,386,672.38 |
| 91 | Karachi | 2018 | Rehabilitation Mains | 8180005 | Rehab Sector 11-D, North Khi | 110,733,985.00 |
| 92 | Karachi | 2020 | Rehabilitation Mains | 8200011 | Rehab at Shah Muhalla | 52,931,838.01 |
| 93 | Karachi | 2017 | Reinforcement Mains | 7170001 | 12" Dia X 5 KM Old City Area | 7,613,172.00 |
| 94 | Karachi | 2019 | Rehabilitation Mains | 8190001 | Rehab at Sector 32-B, Korangi | 127,491,868.14 |
| 95 | Karachi | 2011 | Rehabilitation Mains | 8110006 | MANZOOR COLONY - MEHMOODABAD | 105,653,749.04 |

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|-----|---------|------|----------------------|---------|--------------------------------|----------------|
| 96 | Karachi | 2014 | Reinforcement Mains | 7140008 | Plant DHA to Dolman Mall | 153,728,446.95 |
| 97 | Quetta | 2004 | Reinforcement Mains | 7046001 | WAPDA THERMAL POWER | -714,909.19 |
| 98 | Quetta | 2008 | Reinforcement Mains | 7086006 | SABIR LIME STONE KIRANI ROAD | 60,464.83 |
| 99 | Quetta | 2008 | Reinforcement Mains | 7086009 | JOGEZAI ST. JAIL ROAD | 11,614.86 |
| 100 | Quetta | 2008 | Reinforcement Mains | 7086039 | REINF: MOHD HASSAN NICHARI | 53,894.71 |
| 101 | Quetta | 2009 | Reinforcement Mains | 7096001 | SHIFTING AT SATELITE TOWN | 75,156.81 |
| 102 | Quetta | 2010 | Reinforcement Mains | 7106007 | Reinf at sarwer, Baloch Qta | 351,227.58 |
| 103 | Quetta | 2010 | Reinforcement Mains | 7106012 | Achakzai & Khyber Road St #12 | 891,053.91 |
| 104 | Quetta | 2010 | Reinforcement Mains | 7106023 | Reinf at Achakzai St 2, 3 & 4 | 216,562.00 |
| 105 | Quetta | 2011 | Rehabilitation Mains | 8116001 | Rehab work at Khojak road | 2,613.43 |
| 106 | Quetta | 2011 | Rehabilitation Mains | 8116002 | Rehab at Satakzai Street | 91,864.00 |
| 107 | Quetta | 2011 | Rehabilitation Mains | 8116005 | REH. ALLAHABAD ROAD SIBI | 92,154.00 |
| 108 | Quetta | 2012 | Reinforcement Mains | 7126006 | Reinf:Work at Killi Station | 308,149.89 |
| 109 | Quetta | 2012 | Reinforcement Mains | 7126008 | Rinf:Work Friend Ent Sirky Rd | 1,125.00 |
| 110 | Quetta | 2013 | Reinforcement Mains | 7136007 | Haji Wali St.Sirki Road | -1,863.60 |
| 111 | Quetta | 2013 | Reinforcement Mains | 7136016 | Killi Hazar Ganji Road | 46,350.22 |
| 112 | Quetta | 2014 | Reinforcement Mains | 7146003 | Kocha-e-Mohammad Gul Jan Road | 720,436.24 |
| 113 | Quetta | 2014 | Reinforcement Mains | 7146008 | Asmatabad & Lashariabad | 58,696.90 |
| 114 | Quetta | 2015 | Reinforcement Mains | 7156002 | Reinf Rozi Khan Almo Chowk | 209,139.00 |
| 115 | Quetta | 2015 | Reinforcement Mains | 7156008 | Reinf Killi Alam Khan & Shabo | 554,450.60 |
| 116 | Quetta | 2015 | Reinforcement Mains | 7156014 | Reinf St Kharot-a-abad Middle | 6,444.92 |
| 117 | Quetta | 2016 | Reinforcement Mains | 7166006 | Reinf:Haji Ghaibi Road Quetta | 3,837,471.25 |
| 118 | Quetta | 2016 | Reinforcement Mains | 7166015 | Tama Khan St Kansi Road | 711,595.75 |
| 119 | Quetta | 2016 | Reinforcement Mains | 7166018 | Reinf Club Road Zamzama Rd | 248,504.48 |
| 120 | Quetta | 2017 | Reinforcement Mains | 7176004 | Reinf SM 6" Dia (BKDK) | 23,065.59 |
| 121 | Quetta | 2017 | Reinforcement Mains | 7176006 | Reinf Bibi Ziart Killi Bunglzi | 3,367,634.39 |

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|-----|--------|------|---------------------|---------|--------------------------------|---------------|
| 122 | Quetta | 2017 | Reinforcement Mains | 7176007 | Reinf Shrefbd Chwk Kshmirbd | 167,021.60 |
| 123 | Quetta | 2017 | Reinforcement Mains | 7176010 | Dairy Farm St Killi Barozai | 6,170.32 |
| 124 | Quetta | 2017 | Reinforcement Mains | 7176012 | Nursery Line M.A Jinnah Road | 928.09 |
| 125 | Quetta | 2017 | Reinforcement Mains | 7176014 | Ishaqabad By Pass Quetta | 8,670.73 |
| 126 | Quetta | 2017 | Reinforcement Mains | 7176018 | Buland Khan St Qambrani Qta | 392,768.43 |
| 127 | Quetta | 2017 | Reinforcement Mains | 7176019 | Manzoorabad Killi Kuchlak | 26,152.51 |
| 128 | Quetta | 2017 | Reinforcement Mains | 7176024 | Muhallah Aghaie-Hassani | 9,580.00 |
| 129 | Quetta | 2017 | Reinforcement Mains | 7176026 | G.D Line Staff College Area | 873,076.44 |
| 130 | Quetta | 2017 | Reinforcement Mains | 7176027 | Reinf Ishaqabad Farooqia Town | 1,828,810.24 |
| 131 | Quetta | 2017 | Reinforcement Mains | 7176028 | Reinf GOR Colony Quetta | 51,093.00 |
| 132 | Quetta | 2017 | Reinforcement Mains | 7176030 | Reinf Master Abdul Karim Colny | 1,337,794.29 |
| 133 | Quetta | 2017 | Reinforcement Mains | 7176033 | Reinf St.7,Jinnah Town Samugli | 337,310.14 |
| 134 | Quetta | 2017 | Reinforcement Mains | 7176035 | Shaira Ahmed Railway Housing | 343,814.57 |
| 135 | Quetta | 2017 | Reinforcement Mains | 7176036 | Barakzai, Ackzai Surkhab Road | 89,591.00 |
| 136 | Quetta | 2017 | Reinforcement Mains | 7176038 | ST OF VILLAGE LUNI | 367,623.97 |
| 137 | Quetta | 2017 | Reinforcement Mains | 7176042 | Tip Top Store to A Razaq Store | 550,984.20 |
| 138 | Quetta | 2017 | Reinforcement Mains | 7176043 | Baboo Muhallah Railway colony | 15,508.00 |
| 139 | Quetta | 2018 | Reinforcement Mains | 7186002 | Reinf. work at Haji Kareem | 211,182.57 |
| 140 | Quetta | 2018 | Reinforcement Mains | 7186004 | Reinf: work at Tareen Shar | 872,454.81 |
| 141 | Quetta | 2018 | Reinforcement Mains | 7186009 | Reinf. work at Umer Farooq Rd | 615,963.21 |
| 142 | Quetta | 2019 | Reinforcement Mains | 7196001 | 8" Dia Augment. at Bakra Mandi | 101,653.33 |
| 143 | Quetta | 2019 | Reinforcement Mains | 7196002 | Reinf:work at Killi Paind Khan | 19,842,901.05 |
| 144 | Quetta | 2019 | Reinforcement Mains | 7196003 | Reinf:work Joint Road,Qta(QDP) | 4,058,824.46 |
| 145 | Quetta | 2019 | Reinforcement Mains | 7196005 | Reinf: Bifurcation of Mastung | 20,934,640.67 |
| 146 | Quetta | 2020 | Reinforcement Mains | 7206001 | Reinf: work Shahi Mahal,Kalat | 763,993.31 |

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|-----|--------|------|----------------------|---------|---------------------------------|---------------|
| 147 | Quetta | 2020 | Reinforcement Mains | 7206003 | Reinf: Pishin, BKDK, Huramazai | 4,371,458.17 |
| 148 | Quetta | 2020 | Reinforcement Mains | 7206005 | Reinf.Gali No.17,Pashtonabad | 931,295.37 |
| 149 | Quetta | 2020 | Reinforcement Mains | 7206006 | Reinf.Gulshanabd,Teacher Coln | 454,373.74 |
| 150 | Quetta | 2020 | Reinforcement Mains | 7206014 | Reinf: Sasoli St.Sabzal Rd,Qta | 878,309.23 |
| 151 | Sindh | 2009 | Reinforcement Mains | 7093022 | Rein Latifabad Hyderabad | 11,430,483.08 |
| 152 | Sindh | 2013 | Rehabilitation Mains | 8133012 | Rah; of GDS Sukkur (PRS) | 70,983.16 |
| 153 | Sindh | 2015 | Reinforcement Mains | 7153003 | 8" TBS Memon Hospital. | 40,300,502.32 |
| 154 | Sindh | 2015 | Reinforcement Mains | 7153004 | Meter Ass; at S / M School) | 1,424,615.99 |
| 155 | Sindh | 2015 | Reinforcement Mains | 7153006 | (TBS Ass; at Focus Photo Hyd | 2,527,451.58 |
| 156 | Sindh | 2015 | Reinforcement Mains | 7153009 | Sero Ghat at Bannat H/ S Hyd | 740,110.91 |
| 157 | Sindh | 2015 | Reinforcement Mains | 7153013 | 05 TBSs UFG (Mains) | 10,546,009.78 |
| 158 | Sindh | 2015 | Reinforcement Mains | 7153015 | 05 TBSs UFG(Dom & Comm) | 7,443,904.48 |
| 159 | Sindh | 2015 | Reinforcement Mains | 7153016 | TBSs at Fattah for hali Road) | 2,993,220.09 |
| 160 | Sindh | 2015 | Reinforcement Mains | 7153028 | 26.50 km (L/ Acq/Crop Comp | 43,366.00 |
| 161 | Sindh | 2015 | Reinforcement Mains | 7153030 | 12" x 26.50 km T. Ayar (CP) | 7,283,675.66 |
| 162 | Sindh | 2015 | Reinforcement Mains | 7153037 | Rein8"14KmSangartoSinjhr o (CC) | 4,981.42 |
| 163 | Sindh | 2015 | Rehabilitation Mains | 8153002 | GDS at Sadar,Hyd (Services) | 52,370,605.04 |
| 164 | Sindh | 2015 | Rehabilitation Mains | 8153004 | GDS Sadar,Hyd (Met & Reg Ass | 1,819,622.02 |
| 165 | Sindh | 2015 | Rehabilitation Mains | 8153006 | GDN at Mad; Col,LRK. (Mains) | 15,346,038.54 |
| 166 | Sindh | 2015 | Rehabilitation Mains | 8153007 | GDN at Mad Col,LRK. (Services) | 9,473,742.82 |
| 167 | Sindh | 2016 | Reinforcement Mains | 7163003 | GDS M&R Assem: Hyd | 19,309.00 |
| 168 | Sindh | 2016 | Reinforcement Mains | 7163015 | 8"14Km SM Sanghar (CP) | 4,264,367.26 |
| 169 | Sindh | 2016 | Reinforcement Mains | 7163023 | FMDeeplai H/S Hyd.with 4".CW | 8,516.78 |
| 170 | Sindh | 2016 | Reinforcement Mains | 7163027 | Domes: Load Nasarpur (CW) | 11,612.00 |
| 171 | Sindh | 2016 | Reinforcement Mains | 7163034 | Gulshan-e-Mehran, Hyd. | 2,528,422.35 |
| 172 | Sindh | 2016 | Rehabilitation Mains | 8163005 | GDS at M.abad,Hyd.(Services) | 2,662,080.15 |

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|-----|-------|------|----------------------|---------|--------------------------------|---------------|
| 173 | Sindh | 2017 | Reinforcement Mains | 7173002 | Rein:at Mohdi Col., Tando Adam | 100,000.00 |
| 174 | Sindh | 2017 | Reinforcement Mains | 7173010 | Rein: 6" S M Khairpur.(Mains) | 2,584,200.00 |
| 175 | Sindh | 2017 | Reinforcement Mains | 7173030 | Rein:Sindh Homio College,Hyd | 7,617.64 |
| 176 | Sindh | 2017 | Rehabilitation Mains | 8173001 | Reh:GDS at H/ N.Shah.(Mains) | 45,044,234.93 |
| 177 | Sindh | 2017 | Rehabilitation Mains | 8173002 | Reh:GDS at H/S N.Shah.(Servs) | 2,393,096.16 |
| 178 | Sindh | 2017 | Rehabilitation Mains | 8173003 | Reh:of GDS at H/S N.Shah. | 867,785.03 |
| 179 | Sindh | 2017 | Rehabilitation Mains | 8173004 | Reh: GDS H/S N.Shah.(TBS : | 34,923.69 |
| 180 | Sindh | 2017 | Rehabilitation Mains | 8173007 | GDS at Mohni N.Shah.(Mains) | 49,280,603.14 |
| 181 | Sindh | 2017 | Rehabilitation Mains | 8173008 | GDS Mohni N.Shah.(Services) | 1,771,525.07 |
| 182 | Sindh | 2017 | Rehabilitation Mains | 8173010 | GDS Mohni N.Shah.(PRS) | 34,923.69 |
| 183 | Sindh | 2017 | Rehabilitation Mains | 8173012 | GDS Old Wahadat Hyd .(Mains) | 7,239,782.47 |
| 184 | Sindh | 2017 | Rehabilitation Mains | 8173013 | GDS Wahadat Hyd .(Services) | 102,813.80 |
| 185 | Sindh | 2018 | Reinforcement Mains | 7183003 | Rein:125 line,T.Allahyar.CW | 2,904.24 |
| 186 | Sindh | 2018 | Reinforcement Mains | 7183005 | Reinfor: TBS Lakhi , Lakhi. | 8,430,215.38 |
| 187 | Sindh | 2018 | Reinforcement Mains | 7183009 | 4" S M at SMS Khairpur. | 205,672.43 |
| 188 | Sindh | 2018 | Reinforcement Mains | 7183010 | 4" SM at Khairpur (M. Ass:) | 692,341.18 |
| 189 | Sindh | 2018 | Reinforcement Mains | 7183011 | Seg:of 4" SM Qazi Arif Mehar, | 16,990,871.55 |
| 190 | Sindh | 2018 | Reinforcement Mains | 7183012 | 4"Rein: Vil:Rajab Dayo,Sukkur. | 6,417,381.66 |
| 191 | Sindh | 2018 | Reinforcement Mains | 7183015 | Reinforce:of Existing 4", MPS. | 1,350,148.48 |
| 192 | Sindh | 2018 | Reinforcement Mains | 7183017 | Reinfor: of 1" & 2",MPS. | 571,212.00 |
| 193 | Sindh | 2018 | Reinforcement Mains | 7183018 | Reinforce:of FM Qambar. | 2,499,794.73 |
| 194 | Sindh | 2018 | Reinforcement Mains | 7183021 | Reinfor:of Wazirabad,Dadu. | 1,231,525.95 |
| 195 | Sindh | 2018 | Reinforcement Mains | 7183022 | Rein:FM Pir Jo Goth Larkana. | 4,168,915.55 |
| 196 | Sindh | 2018 | Reinforcement Mains | 7183023 | Reinf: of Qalandarabad,Dadu. | 3,101,176.79 |
| 197 | Sindh | 2018 | Reinforcement Mains | 7183024 | Reinf:of AzizabadCol:,Dadu | -118,271.00 |
| 198 | Sindh | 2018 | Reinforcement Mains | 7183025 | Rein:Gama Stad to Pir Co, MPS | 1,184,490.00 |

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|-----|-------|------|----------------------|---------|---------------------------------|---------------|
| 199 | Sindh | 2018 | Reinforcement Mains | 7183027 | Reinf:of 2" & 1" Larkana. | 2,076,834.53 |
| 200 | Sindh | 2018 | Rehabilitation Mains | 8183001 | ADC,Phool Bagh,J.abad.(Mains) | 26,007,608.15 |
| 201 | Sindh | 2018 | Rehabilitation Mains | 8183009 | GDS at Pathan Goth,Hyd,Mains | 37,777,005.50 |
| 202 | Sindh | 2018 | Rehabilitation Mains | 8183010 | GDS at Pathan Goth,Hyd,Serv: | 7,197,712.57 |
| 203 | Sindh | 2018 | Rehabilitation Mains | 8183012 | GDS at Pathan Goth,Hyd,TBS | 2,660,502.10 |
| 204 | Sindh | 2018 | Rehabilitation Mains | 8183014 | Shah Faisal,Sukkur. (Mains) | 6,134,597.83 |
| 205 | Sindh | 2018 | Rehabilitation Mains | 8183015 | Faisal Col:.,Sukkur. (Servi) | 1,683,343.15 |
| 206 | Sindh | 2018 | Rehabilitation Mains | 8183016 | Faisal Colony,Sukkur.(DGM) | 165,633.20 |
| 207 | Sindh | 2018 | Rehabilitation Mains | 8183020 | Rehab:at OAD Col:.,Hyd..(Mains) | 8,061,060.49 |
| 208 | Sindh | 2018 | Rehabilitation Mains | 8183021 | Rehab:at OAD Col:.,Hyd..(Ser)) | 1,926,126.32 |
| 209 | Sindh | 2019 | Reinforcement Mains | 7193001 | Segrig: Of Sanghar. (Mains) | 9,559,773.49 |
| 210 | Sindh | 2019 | Reinforcement Mains | 7193003 | Seg: of Sanghar City. (CW) | 960,986.00 |
| 211 | Sindh | 2019 | Reinforcement Mains | 7193005 | Seg: of sanghar.(CW Gujree) | 529,220.00 |
| 212 | Sindh | 2019 | Reinforcement Mains | 7193008 | Reinfor: of 4" FM 600 M:Hyd. | 6,278,747.86 |
| 213 | Sindh | 2019 | Reinforcement Mains | 7193010 | Reinf; of 4" FM Shiffit:Hyd. | 97,812.96 |
| 214 | Sindh | 2019 | Reinforcement Mains | 7193011 | 6' x 3.60 km, FM TBS ,Lark. | 27,085.00 |
| 215 | Sindh | 2019 | Rehabilitation Mains | 8193004 | Reha:of Muslim H/S,Hyd.Mians | 12,544,987.07 |
| 216 | Sindh | 2019 | Rehabilitation Mains | 8193005 | Reh: of Muslim H/S,Hyd.(Serv) | 979,677.70 |
| 217 | Sindh | 2019 | Rehabilitation Mains | 8193007 | Reh: of Laloo Lasha,Hyd.Mains | 17,421,822.95 |
| 218 | Sindh | 2019 | Rehabilitation Mains | 8193008 | Reh; of Laloo Lasha,Hyd.Serv: | 2,149,198.01 |
| 219 | Sindh | 2020 | Reinforcement Mains | 7203003 | Daulatpur with 6" Dia,N.Shah, | 27,484,218.00 |
| 220 | Sindh | 2020 | Reinforcement Mains | 7203004 | SM T.Qaiser with 4" Hyd,Mains. | 20,397,649.42 |
| 221 | Sindh | 2020 | Reinforcement Mains | 7203006 | Rein: of GDS, Matiari.Mains | 2,056,720.11 |
| 222 | Sindh | 2020 | Reinforcement Mains | 7203007 | SMS Visco Fiber, N.shah | 3,024,363.68 |
| 223 | Sindh | 2020 | Reinforcement Mains | 7203011 | Satellite Town, MPS.Mains. | 681,321.00 |
| 224 | Sindh | 2020 | Reinforcement Mains | 7203018 | Reinf: of FM Bhit Shah (Mains) | 133,031.52 |

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|--------------|-------|------|----------------------|---------|--------------------------------|-------------------------|
| 225 | Sindh | 2020 | Reinforcement Mains | 7203024 | Seg of GDS, Hyderabad. | 33,242,287.50 |
| 226 | Sindh | 2020 | Reinforcement Mains | 7203025 | Relo of TBS SSP Chowk,Dadu | 56,176.43 |
| 227 | Sindh | 2020 | Reinforcement Mains | 7203027 | Reinf of 4" SM Thul , J/abad. | 8,250.38 |
| 228 | Sindh | 2020 | Rehabilitation Mains | 8203001 | GDS Mubarak Col, Hyd. (Mains) | 6,751,603.93 |
| 229 | Sindh | 2020 | Rehabilitation Mains | 8203004 | GDS Mubarak H/S, Hyd. PRS | 3,611.00 |
| 230 | Sindh | 2020 | Rehabilitation Mains | 8203006 | GDS at Gulshan, Hyd.Mains | 8,957,867.14 |
| 231 | Sindh | 2020 | Rehabilitation Mains | 8203007 | Gulshan-e- Khair, Hyd. (Serv) | 201,636.36 |
| 232 | Sindh | 2020 | Rehabilitation Mains | 8203011 | Vshan Nagar, Hyd.,Mains | 10,705.13 |
| 233 | Sindh | 2020 | Rehabilitation Mains | 8203024 | Kario Ghanhar , Badin.Mains | 6,980,982.50 |
| 234 | Sindh | 2020 | Rehabilitation Mains | 8203029 | Sadiqueabad N.shah.Mains | 10,352,750.12 |
| 235 | Sindh | 2020 | Rehabilitation Mains | 8203034 | Mehran& Jamali N.shah.Mains | 8,604,809.01 |
| 236 | Sindh | 2020 | Rehabilitation Mains | 8203044 | Loko & New Yard, Rohri.Mains | 20,215,026.33 |
| 237 | Sindh | 2020 | Rehabilitation Mains | 8203049 | Talpur Moh., Shikarpur.Mains | 1,695,494.00 |
| 238 | Sindh | 2020 | Rehabilitation Mains | 8203054 | GDS,Kiri Atta, Shikarpur.Mains | 1,607,018.00 |
| 239 | Sindh | 2020 | Rehabilitation Mains | 8203059 | Jat Moha, Jacobabad.Mains | 8,959,497.00 |
| 240 | Sindh | 2020 | Rehabilitation Mains | 8203064 | GDS,Shah Khalid, Sukkur. Mains | 18,038,530.30 |
| 241 | Sindh | 2020 | Rehabilitation Mains | 8203069 | GDS,Tando Qaisar, Hyd.Mains | 12,634,386.50 |
| 242 | Sindh | 2020 | Rehabilitation Mains | 8203074 | First & Third , J.abad.Mains | 5,953,473.05 |
| 243 | Sindh | 2020 | Rehabilitation Mains | 8203079 | Sheedi & Dangar, J.abad.Mains | 11,718,922.24 |
| 244 | Sindh | 2020 | Rehabilitation Mains | 8203094 | Rehab GDS Kali Mori Hyd.Mains | 191,060.73 |
| 245 | Sindh | 2020 | Rehabilitation Mains | 8203095 | Reb GDS at Kali Mori Hyd.Serv) | 43,066.47 |
| 246 | Sindh | 2020 | Rehabilitation Mains | 8203096 | Reh: of GDS Kali Mori Hyd.MR | 7,500.00 |
| 247 | Sindh | 2020 | Rehabilitation Mains | 8203097 | Rep: Jatoi Ch, Hyd.. (Mains | 837,695.44 |
| 248 | Sindh | 2020 | Rehabilitation Mains | 8203098 | Repl:Jatoi Chowk, Hyd.Serv | 411,376.25 |
| Total | | | | | | 2,152,735,280.48 |

Annexure-6

| SMSs Prone to High UFG Losses | | | | | | | |
|---|----------------|---------------------|--------------------|---------|---------|---------|---------|
| Sr. No | Areas | SMS Name | UFG Volume in MMCF | | | | |
| | | | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
| 1 | Karachi | FJFC | 2,168 | 1,670 | 1,593 | 1,360 | 2,070 |
| 2 | | Malir | 4,025 | 6,028 | 5,125 | 7,587 | 6,104 |
| 3 | | KT/ACPL | 29,577 | 28,212 | 33,453 | 34,848 | 33,181 |
| 4 | Interior Sindh | 3rd Supply Main Hyd | 1,954 | 1,446 | 1,513 | 1,723 | 1,140 |
| 5 | | Hyderabad I & II | 1,706 | 1,340 | 1,458 | 1,552 | 1,522 |
| 6 | | Tando Allahyar | 676 | 411 | 490 | 670 | 567 |
| 7 | | Kotri New | 427 | 433 | 495 | 612 | 414 |
| 8 | | Nawabshah | 627 | 490 | 477 | 486 | 307 |
| 9 | | Visco Fiber | 380 | 472 | 466 | 530 | 543 |
| 10 | | Padidan | 838 | 737 | 832 | 775 | 522 |
| 11 | | Jacobabad | 414 | 395 | 481 | 524 | 474 |
| 12 | | Sukkur I & II | 824 | 658 | 696 | 767 | 561 |
| 13 | Baluchistan | Quetta | 13,386 | 6,888 | 11,369 | 9,470 | 12,069 |
| 14 | | HCPC | 6,920 | 13,022 | 9,879 | 13,446 | 10,262 |
| 15 | | Jhat Pat | 723 | 633 | 589 | 561 | 533 |
| 16 | | Sohbat pur | 518 | 378 | 359 | 425 | 397 |
| 16-SMS UFG Volume (MMCF) | | | 65,163 | 63,213 | 69,275 | 75,336 | 70,666 |
| Companywide UFG Volume (MMCF) | | | 73,454 | 70,185 | 70,784 | 82,200 | 77,809 |
| 16-SMS UFG% Contribution | | | 89% | 90% | 98% | 92% | 91% |
| *Source: Dashboard provided by Billing Department & information sent by SSGC to Ministry of Energy (Power Division) | | | | | | | |

Work done to Curb UFG

1. Major drive initiated for separating industrial customers from the domestic network, especially in Site & Korangi industrial areas. Around 90% & 70% of segmentation have been completed in Korangi & Site areas, respectively. This initiative will help in operating the network at optimum pressures and thus reducing UFG.
2. Network Leak monitoring and survey is being done at unprecedented scale through enhanced focus and use of state-of-the-art GIS software & vehicle mounted gas leak detectors.
3. Special focus has been placed upon improving the measurement accuracy through: replacement of 500 old EVCs installed with latest version with enhanced anti-theft and anti-tampering capabilities at largest industrial customers.
Checking of Industrial customers is underway to determine the actual connected load for under / over-capacity load meters, and theft. Around 40% industrial customers are surveyed. Replacement of Top 50 high consumption Industrial customer meters in addition to the replacement of record number of meters in the 'general industry' segment. Engagement of world renowned measurement consultant (i.e. M/s. Kelton, UK) to review SSGC's Point of Delivery (POD), Sales Meter Stations (SMS) and Customer Meter Stations (CMS). The identified deficiencies in design, operations and procedures are being rectified. Enhancement in Capacity of Meter Repair shop. Detailed tender document has been prepared for audit of all major gas measurement sites including POD, SMS, TBS and CMS by a third party expert.
4. Keeping in view the complex considerations of customer base, supply levels, energy demand etc. systematic pressure management was introduced for each sub-region of the distribution network in Karachi.
5. SSGC has the capability of remotely mentoring around 90 ~ 95% volume of the gas in its network through SCADA & MAZIK systems at Point of Deliveries

(PODs), Sales Metering Stations(SMSs), Town Border Stations (TBSs). Whereas, almost 99% of the sales gas can be remotely monitored at Customers Metering Stations (CMSs) at Industries & CNG stations.

6. GIS system is available for Karachi, Sindh and Balochistan regions with billing area wise GIS analysis such as gas consumption (High, Medium, Low areas), gas customer defaulters' (High, Medium, Low areas), gas leak complaint (High, Medium, Low areas), gas customer density (High, Medium, Low areas) mainly for Karachi regions.

7. Integration of overhead and underground gas leakage surveys with GIS (through CC&B FAIDs) has been completed and live.

8. Integration of remote monitoring system (of M/s. Mazik Global) with GIS is in testing phase and will initially be implemented with some good analysis by end December 2020

9. Integrated remote monitoring of gas in Transmission & Distribution systems in one platform is under process.

Annexure-8

| Consumer Paid and Minor Extension WIP | | | | | | |
|--|---------------|-------------|-----------------------------|---------------------|-----------------------------------|-------------------|
| S.No. | Region | Year | Type Description | PROJE CT | DESCRIPTION | WIP AMOUNT |
| 1 | Karachi | 2006 | Minor Mains | 11060509 | Abid Mehdi Hassan New Karachi | 179,166.86 |
| 2 | Karachi | 2008 | Minor Mains | 11081190 | First Paramount Modarba | (6,549.29) |
| 3 | Karachi | 2008 | Service Connection – New | 01081734 | Hammad Lubricant | 96,772.80 |
| 4 | Karachi | 2008 | Paid Mains | 09080626 | Paf Base Korangi Creek | 590,850.71 |
| 5 | Karachi | 2009 | Paid Mains | 09090100 | New Al Rehman Jeweeler | 6,785.50 |
| 6 | Karachi | 2010 | Main Extension | 10100005 | Green Word | 110,470.00 |
| 7 | Karachi | 2010 | Main Extension | 10100011 | Ghulam Hyder | (154,098.44) |
| 8 | Karachi | 2009 | Service Connection – New | 01091661 | Jan C N G Station (Sc) | 57,323.69 |
| 9 | Karachi | 2009 | -do- | 01091730 | Dawn Convertec Sc | 56,848.97 |
| 10 | Karachi | 2010 | Main Extension | 10100050 | Gulshan-E-Ameer Hub | 154,850.00 |
| 11 | Karachi | 2010 | -do- | 10100056 | Minor Main Ext-Existing Khi | 428,718.19 |
| 12 | Karachi | 2010 | Minor Mains | 11100430 | Bashir Ahmed. | 22,127.00 |
| 13 | Karachi | 2010 | TBS / PRS / SMS | 12100020 | Ssgc Tbs At Takri | (16,095.49) |
| 14 | Karachi | 2014 | -do- | 12140101 | 4 Nos Tbs At Phase Viii Dha | 1,923,414.01 |
| 15 | Karachi | 2018 | -do- | 12180007 | Paf Masroor Base (Shekhani) | 35,070.29 |
| 16 | Karachi | 2011 | Minor Mains | 11110037 | Plot No Gre-317 Garden East | (206,305.63) |
| 17 | Karachi | 2019 | -do- | 11190083 | Muhammad Arif Qureshi | 37,907.08 |
| 18 | Karachi | 2020 | -do- | 11200027 | Zulfiqar S/O Wazir Ahmed | 34,610.48 |
| 19 | Karachi | 2016 | Paid Mains | 09160011 | M/S Tameer Associates | 3,754.00 |
| 20 | Karachi | 2010 | Service Connection – New | 01101858 | Sarhad Plastics | 51,551.78 |
| 21 | Karachi | 2010 | -do- | 01101885 | Engro Chemical Pakistan Ltd | 257,818.43 |
| 22 | Karachi | 2010 | -do- | 01101913 | Muhammad Dyeing & Bleac | 85,512.91 |
| 23 | Karachi | 2018 | Paid Mains | 09181833 | Miss Mehnoosh Barry | 41,593.92 |
| 24 | Karachi | 2017 | Minor Mains | 11170046 | Abdul Samad - Clifton | 20,699.28 |
| 25 | Karachi | 2020 | -do- | 11200050 | Qari Abdul Wakeel - Landhi | 23,443.32 |
| 26 | Karachi | 2019 | Paid Mains | 09199058 | Mrs. Khalida Khalid Biryani | 93,876.00 |
| 27 | Karachi | 2011 | -do- | 09110082 | Bismillah Towel Industry-Dc | 586,457.63 |
| 28 | Karachi | 2009 | -do- | 09090092 | Mubashir Hussain Shah | 17,568.00 |
| 29 | Karachi | 2012 | Minor Mains | 11120146 | Muhammad Imran Khan | 60,942.16 |
| 30 | Karachi | 2011 | Service Connection – New | 01111816 | Sadi Cng Station Sc | 253,686.82 |
| 31 | Karachi | 2011 | -do- | 01111860 | Standard Board Sc | 341,660.49 |
| 32 | Karachi | 2011 | -do- | 01111891 | Qfs International (Pvt) Ltd | 584,768.56 |
| 33 | Karachi | 2011 | -do- | 01111948 | Sharmeen Pakistan (Pvt) Ltd Sc | 64,446.18 |
| 34 | Karachi | 2011 | -do- | 01111973 | Sardar Filling .Sc | 74,972.03 |
| 35 | Karachi | 2011 | -do- | 01112017 | Kausar Industries" | 9,031.12 |
| 36 | Karachi | 2011 | -do- | 01112601 | Karachi Ionospheric Station. | 83,691.73 |
| 37 | Karachi | 2011 | -do- | 01112612 | Dastagir Textile Industries. | 16,430.34 |
| 38 | Karachi | 2017 | Minor Mains | 11170032 | Muhammad Amin & Others | 42,215.00 |
| 39 | Karachi | 2019 | Paid Mains | 09199014 | M/S. Bismillah Quetta Hotel | 709,405.28 |
| 40 | Karachi | 2020 | Minor Mains | 11200013 | Malik Residency | 88,965.34 |
| 41 | Karachi | 2020 | -do- | 11200051 | Ali Asghar S/O Muhammad Sulman | 17,311.31 |
| 42 | Karachi | 2009 | -do- | 11090104 | Mussarat Jehan | 17,896.87 |
| 43 | Karachi | 2020 | -do- | 11200073 | Muhammad Saeed Tariq & Others | 19,921.42 |
| 44 | Karachi | 2018 | -do- | 11180179 | Shams-Ur-Rehman | 54,040.92 |
| 45 | Karachi | 2020 | -do- | 11200031 | Kulsoom Apartments | 85,068.80 |
| 46 | Karachi | 2020 | -do- | 11200074 | Muhammad Tahir Siddique sharf | 80,794.98 |

| | | | | | | |
|----|---------|------|--------------------------|----------|--------------------------------|--------------|
| 47 | Karachi | 2012 | Main Extension | 10120006 | Summerging Of 16" Dia Valika | 16,502.00 |
| 48 | Karachi | 2011 | Paid Mains | 09110005 | Makkah Madina Works | 12,029.23 |
| 49 | Karachi | 2019 | Minor Mains | 11190009 | Fazal Hakeem & Others | 79,715.72 |
| 50 | Karachi | 2017 | -do- | 11170144 | Stone Age Builders | 878.00 |
| 51 | Karachi | 2012 | Service Connection – New | 01121845 | Car Gas Enterprises, | 213,261.47 |
| 52 | Karachi | 2012 | -do- | 01121856 | Omega Hosiery Mills. | 179,319.80 |
| 53 | Karachi | 2012 | -do- | 01121885 | Novatex Limited' | 514,816.73 |
| 54 | Karachi | 2012 | -do- | 01121886 | Krystopac Energy Limited | 1,245,554.34 |
| 55 | Karachi | 2012 | Meter Installation | 03120003 | Cyber Locks For Distribution | 1,164,368.42 |
| 56 | Karachi | 2013 | Minor Mains | 11130101 | Khan Bahadur & Others | 195,135.32 |
| 57 | Karachi | 2012 | Minor Mains | 11120002 | Muhammad Iqbal .. | (3,755.00) |
| 58 | Karachi | 2011 | Minor Mains | 11110065 | Yasir & Others | 102,307.50 |
| 59 | Karachi | 2011 | Minor Mains | 11110130 | Shagufta Waseem | 90,395.01 |
| 60 | Karachi | 2011 | Minor Mains | 11110022 | Elite Residency & Shopping | 183.55 |
| 61 | Karachi | 2019 | Paid Mains | 09199025 | M/S. Syed Shah Wali | 209,586.56 |
| 62 | Karachi | 2009 | Minor Mains | 11090156 | Muhammad Yasin Khan | 2,419.12 |
| 63 | Karachi | 2013 | Service Connection – New | 01131822 | Golden Food Industries' | 52,529.67 |
| 64 | Karachi | 2013 | -do- | 01131824 | Shanghi Industries' | 682,650.47 |
| 65 | Karachi | 2013 | -do- | 01131847 | S. Fazal Illahi & Sons" | 404,262.79 |
| 66 | Karachi | 2013 | -do- | 01131848 | Al-Mustafa Industries' | (35,377.40) |
| 67 | Karachi | 2013 | -do- | 01131872 | 'Boc Pakistan Ltd | 429,982.60 |
| 68 | Karachi | 2013 | -do- | 01131882 | 'Metatex (Pvt) Ltd | 47,612.92 |
| 69 | Karachi | 2020 | Paid Mains | 09201822 | Adminstrator, Quetta Town | 64,911.02 |
| 70 | Karachi | 2019 | Minor Mains | 11190105 | Times Residency | 356,613.67 |
| 71 | Karachi | 2012 | Paid Mains | 09120009 | Aiwan-Etjjarat Hospital | 35,371.24 |
| 72 | Karachi | 2020 | Minor Mains | 11200021 | Ameen Zada & Others | 62,355.53 |
| 73 | Karachi | 2015 | Minor Mains | 11150091 | Teg Distribution Sms Surjani | 4,423.15 |
| 74 | Karachi | 2019 | Minor Mains | 11190128 | Chappal Navinta Mall & Luxury | 201,036.86 |
| 75 | Karachi | 2020 | Paid Mains | 09201821 | Mrs.Farah Abdullah | 277,640.38 |
| 76 | Karachi | 2019 | Minor Mains | 11190074 | Muhammad Moosa | 161,716.45 |
| 77 | Karachi | 2020 | Minor Mains | 11200023 | Bakhshi Park View | 212,685.79 |
| 78 | Karachi | 2014 | Service Connection – New | 01141852 | 'M/S.Motiwala Industries | 84,493.13 |
| 79 | Karachi | 2020 | Minor Mains | 11200068 | Hamza Residency | 154,098.05 |
| 80 | Karachi | 2020 | Paid Mains | 09209006 | M/S. Global Traders & Co. | 232,831.46 |
| 81 | Karachi | 2020 | Paid Mains | 09201826 | Muhammad Adil | 57,263.39 |
| 82 | Karachi | 2019 | Paid Mains | 09190004 | M/S. Al-Haseeb Steel | 278,056.51 |
| 83 | Karachi | 2018 | Minor Mains | 11180163 | Sajid Ahmed Khan | 69,902.58 |
| 84 | Karachi | 2018 | Minor Mains | 11180149 | Haji Moula Bux | 255,263.34 |
| 85 | Karachi | 2009 | Paid Mains | 09090082 | Al-Hamza Trading & Ship | 201,897.36 |
| 86 | Karachi | 2020 | Paid Mains | 09209008 | M/S. Muhammad Aslam | 45,629.55 |
| 87 | Karachi | 2012 | Minor Mains | 11120154 | Shereen Zada & Others | 189,319.37 |
| 88 | Karachi | 2019 | Minor Mains | 11190110 | Sardar Khan & Others | 169,950.20 |
| 89 | Karachi | 2019 | Minor Mains | 11190127 | Quaid Johar Haider | 400,789.57 |
| 90 | Karachi | 2011 | Minor Mains | 11110003 | Plot No 491/2-B Gre Sultanabad | 19,068.29 |
| 91 | Karachi | 2019 | Minor Mains | 11190118 | Muhammad Zubair-Ul-Haq | 143,310.10 |
| 92 | Karachi | 2018 | Minor Mains | 11180129 | Muhammad Ashraf Malik. | 92,402.95 |
| 93 | Karachi | 2011 | Minor Mains | 11110131 | Akhtar Hussain Jadoon' | 1,830.40 |
| 94 | Karachi | 2015 | Service Connection – New | 01150351 | Teg Distribution West Site | 11,448.46 |
| 95 | Karachi | 2015 | -do- | 01151800 | M/S.Textstyle Corporation | 55,371.76 |
| 96 | Karachi | 2015 | -do- | 01151843 | P.K.Home Textile-Super Highway | 41,019.69 |
| 97 | Karachi | 2015 | -do- | 01152601 | Habib Washing & Dyeing Nk | 8,970.30 |
| 98 | Karachi | 2015 | -do- | 01152909 | Cb Staff Flats. | 10,047.22 |
| 99 | Karachi | 2020 | Paid Mains | 09209011 | M/S. Zaintex Techno Trade | 228,214.30 |

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| 100 | Karachi | 2014 | Minor Mains | 11140071 | Qamar Udden & Others | 60,650.00 |
| 101 | Karachi | 2019 | Minor Mains | 11190053 | Awal Khan & Others | 113,440.05 |
| 102 | Karachi | 2014 | Minor Mains | 11140039 | Asghar Ali & Others | 279,820.63 |
| 103 | Karachi | 2020 | Minor Mains | 11200017 | Khujista Iqbal | 255,255.77 |
| 104 | Karachi | 2018 | Paid Mains | 09189008 | M/S. Barkat Ali | 333,105.35 |
| 105 | Karachi | 2020 | Paid Mains | 09209021 | M/S. Tariq Trading Corporation | 316,295.89 |
| 106 | Karachi | 2015 | TBS / PRS / SMS | 12150107 | Teg Surjani Small Tbs | 192,387.09 |
| 107 | Karachi | 2016 | Service Connection – New | 01161827 | M/S Anwar Tex Industries | 14,899.14 |
| 108 | Karachi | 2016 | | 01162909 | Bakshi Royal Residency. | 14,768.18 |
| 109 | Karachi | 2015 | Minor Mains | 11150116 | Gul Muhammad Khan & Others | 198,698.31 |
| 110 | Karachi | 2020 | Minor Mains | 11200014 | Riaz Ahmed Landhi | 246,134.78 |
| 111 | Karachi | 2013 | Paid Mains | 09130007 | Allied Silk Mills | 523,485.94 |
| 112 | Karachi | 2019 | Minor Mains | 11190072 | Muhammad Asghar | 205,144.65 |
| 113 | Karachi | 2019 | TBS / PRS / SMS | 12190003 | Saima Green Valley - Tbs | 1,361,205.76 |
| 114 | Karachi | 2017 | Minor Mains | 11170177 | Qasr E Fatima | 546,631.41 |
| 115 | Karachi | 2019 | Paid Mains | 09199051 | M/S. S.B.Iron Works | 1,039,777.44 |
| 116 | Karachi | 2018 | Paid Mains | 09181821 | Syed Izhar Ul Hassan Shah | 613,742.35 |
| 117 | Karachi | 2020 | Paid Mains | 09209002 | M/S Muhammadi Enterprises | 122,317.98 |
| 118 | Karachi | 2019 | Minor Mains | 11190132 | Clifton Park View, Block 08 | 258,292.38 |
| 119 | Karachi | 2019 | Paid Mains | 09190011 | M/S Al-Mustafa Fashion Apparel | 593,467.40 |
| 120 | Karachi | 2019 | Minor Mains | 11190123 | Abdullah & Others | 629,908.42 |
| 121 | Karachi | 2019 | Minor Mains | 11190101 | Ayoub S/O Ali Muhammad | 5,165.02 |
| 122 | Karachi | 2018 | Minor Mains | 11180150 | Saddiq Umer | 411,290.75 |
| 123 | Karachi | 2017 | TRS / TEG / CP | 13170001 | 70 Cp Stations For Karachi | 24,969,161.00 |
| 124 | Karachi | 2017 | Service Connection – New | 01170215 | M/S Madrassatul Madina | 117,441.58 |
| 125 | Karachi | 2017 | -do- | 01170390 | M/S. Kharadar General Hospital | 20,696.98 |
| 126 | Karachi | 2017 | -do- | 01171833 | M/S Top Wood Industries | 390,645.37 |
| 127 | Karachi | 2017 | -do- | 01171835 | M/S. Malik Textile Industries | 56,296.56 |
| 128 | Karachi | 2017 | -do- | 01171836 | M/S. Bilal Omair Textile Mills | 124,182.56 |
| 129 | Karachi | 2017 | -do- | 01171837 | M/S. Pak Green Fertilizer | 31,418.08 |
| 130 | Karachi | 2017 | -do- | 01172603 | M/S Amroz Pharmaceuticals | 20,706.91 |
| 131 | Karachi | 2017 | Service Connection – Replacement | 02170004 | Repl Servi J-Area Sector 36-A | 860,217.21 |
| 132 | Karachi | 2017 | Meter Replacement | 04170002 | Metre Replacement Bangali Para | 22,136.86 |
| 133 | Karachi | 2017 | Meter Replacement | 04170003 | Meter Inst J-Area Sector 36-A | 49,402.72 |
| 134 | Karachi | 2020 | Minor Mains | 11200024 | Amersy Comfort | 321,466.63 |
| 135 | Karachi | 2019 | Minor Mains | 11190092 | Nadil Ali | 188,037.00 |
| 136 | Karachi | 2020 | Minor Mains | 11200030 | Sarah Dreams | 151,037.87 |
| 137 | Karachi | 2013 | Minor Mains | 11130082 | Mr.Akhtar Hussain Jadoon | 12,690.86 |
| 138 | Karachi | 2019 | Minor Mains | 11190085 | Ali Raza Rind (United Colony) | 19,018.28 |
| 139 | Karachi | 2017 | Minor Mains | 11170058 | Asghar Ali & Others. | 584,472.62 |
| 140 | Karachi | 2020 | Minor Mains | 11200047 | Al-Ghafoor Duplexes | 485,096.59 |
| 141 | Karachi | 2020 | Paid Mains | 09201801 | A.K.Khatari (Trustee) | 623,983.35 |
| 142 | Karachi | 2020 | Paid Mains | 09209005 | M/S. N.K.Foods | 520,114.02 |
| 143 | Karachi | 2019 | Minor Mains | 11190082 | Aslam & Others | 177,841.19 |
| 144 | Karachi | 2019 | Minor Mains | 11190084 | Ali Raza Rind (Ali M Goth) | 573,166.65 |
| 145 | Karachi | 2018 | Paid Mains | 09189011 | M/S. Pakistan Cable Ltd. | 3,196,526.60 |
| 146 | Karachi | 2020 | Minor Mains | 11200071 | Zeb Lakhani Icon | 537,473.28 |
| 147 | Karachi | 2018 | Paid Mains | 09180001 | 400 Bedded Hospital | 841,482.12 |
| 148 | Karachi | 2019 | Minor Mains | 11190081 | Muhammad Jan & Others | 236,781.56 |
| 149 | Karachi | 2020 | Minor Mains | 11200077 | Zeb Lakhani Tower | 400,044.53 |
| 150 | Karachi | 2020 | Minor Mains | 11200078 | Imperial Builders | 379,179.84 |
| 151 | Karachi | 2019 | TBS / PRS / SMS | 12190005 | Qutabuddin S/O Saifuddin | 1,395,928.97 |
| 152 | Karachi | 2018 | Paid Mains | 09189010 | M/S. I. M.Textile | 1,656,894.42 |
| 153 | Karachi | 2018 | Minor Mains | 11180151 | Haji Imam Bux | 609,297.37 |

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| 154 | Karachi | 2020 | Minor Mains | 11200035 | Mir Hassan Kharani | 10,705.00 |
| 155 | Karachi | 2019 | Paid Mains | 09199011 | M/S. C.H Zafar Ali H Rehman | 676,106.30 |
| 156 | Karachi | 2012 | Minor Mains | 11120042 | M. Yameen | 677,980.06 |
| 157 | Karachi | 2019 | Paid Mains | 09199026 | M/S. Emaan Garments | 1,474,210.52 |
| 158 | Karachi | 2019 | Minor Mains | 11190080 | Molana Abdul Hadi & Others | 765,841.61 |
| 159 | Karachi | 2015 | Minor Mains | 11150098 | Welfare Association Bashindgan | 782,177.91 |
| 160 | Karachi | 2018 | Service Connection – New | 01181109 | M/S Dha Creek Club (Laundry) | 19,301.45 |
| 161 | Karachi | 2018 | -do- | 01181110 | M/S Dha Asif Nawaz Squash | 19,301.45 |
| 162 | Karachi | 2018 | -do- | 01181111 | M/S Dha Creekclub Staff Cante | 19,301.45 |
| 163 | Karachi | 2018 | -do- | 01181112 | Dha Creek Club (Staff Canteen) | 19,301.45 |
| 164 | Karachi | 2018 | -do- | 01181113 | M/S Dha Rifle Club | 19,301.45 |
| 165 | Karachi | 2018 | -do- | 01181114 | M/S Dha Swimming Pool | 19,301.45 |
| 166 | Karachi | 2018 | -do- | 01181128 | M/S. Pearl Plastic (Pvt) Ltd | 3,299.54 |
| 167 | Karachi | 2018 | -do- | 01181802 | M/S. Friends Exports | 14,777.95 |
| 168 | Karachi | 2018 | -do- | 01181806 | M/S. Wali Oil Mills Ltd. | 48,178.24 |
| 169 | Karachi | 2018 | -do- | 01181808 | M/S. Scilife Pharma Pvt Ltd | 66,295.31 |
| 170 | Karachi | 2018 | -do- | 01181837 | M/S Brothers Engineering Works | 12,376.61 |
| 171 | Karachi | 2018 | -do- | 01182600 | M/S.Euro Foods | 53,434.94 |
| 172 | Karachi | 2018 | -do- | 01182904 | Residential Blocks Cadet Coll | 130,951.11 |
| 173 | Karachi | 2018 | -do- | 01182905 | Academin Block Cadet College. | 53,318.29 |
| 174 | Karachi | 2018 | -do- | 01182914 | Sawera-Residency | 13,505.20 |
| 175 | Karachi | 2018 | -do- | 01182916 | Parsa-Citi Luxuria | 7,453.08 |
| 176 | Karachi | 2018 | -do- | 01182925 | Nasla Tower. | 14,376.36 |
| 177 | Karachi | 2018 | -do- | 01182929 | Strengthening Govt. Hospital | 18,252.00 |
| 178 | Karachi | 2018 | -do- | 01182930 | Govt. Hospital Rehri Goth | 39,716.51 |
| 179 | Karachi | 2018 | -do- | 01182936 | Residential Colony.. | 109,249.06 |
| 180 | Karachi | 2018 | -do- | 01182940 | Mariam Dewan Tower. | 11,382.71 |
| 181 | Karachi | 2018 | -do- | 01182941 | Sumsum Grand Residency | 14,484.85 |
| 182 | Karachi | 2018 | -do- | 01182942 | Parsa Citi. | 12,478.29 |
| 183 | Karachi | 2018 | -do- | 01182943 | Parsa Citi... | 12,478.29 |
| 184 | Karachi | 2018 | -do- | 01182946 | Ayesha Residency. | 4,358.54 |
| 185 | Karachi | 2018 | -do- | 01182947 | Royal Skyline. | 3,813.54 |
| 186 | Karachi | 2018 | -do- | 01182948 | Sawera Dream. | 9,266.85 |
| 187 | Karachi | 2018 | -do- | 01182952 | Makkah Tower.. | 7,626.08 |
| 188 | Karachi | 2018 | -do- | 01182954 | Sumya Bridge View. | 18,526.18 |
| 189 | Karachi | 2018 | -do- | 01182958 | Zulekha Comforts | 10,478.98 |
| 190 | Karachi | 2018 | -do- | 01182959 | Sumya Residency. | 3,813.54 |
| 191 | Karachi | 2018 | -do- | 01182963 | Sawera Corner. | 3,813.54 |
| 192 | Karachi | 2018 | Service Connection – New | 01182964 | Dulara Empire. | 3,813.54 |
| 193 | Karachi | 2018 | -do- | 01182965 | Danish Gravity Tower. | 11,598.03 |
| 194 | Karachi | 2018 | -do- | 01182967 | Sawera Excellency. | 3,813.54 |
| 195 | Karachi | 2018 | -do- | 01182968 | Jama Mall & Residency- | 10,478.98 |
| 196 | Karachi | 2018 | -do- | 01182969 | Al-Rehman Corner | 3,813.54 |
| 197 | Karachi | 2018 | -do- | 01182971 | Pha Maymar Tower | 157,083.61 |
| 198 | Karachi | 2018 | -do- | 01182974 | New Memon Plaza | 3,813.54 |
| 199 | Karachi | 2018 | -do- | 01182976 | Zulekha Tower. | 3,813.54 |
| 200 | Karachi | 2018 | -do- | 01189052 | M/S. Muhammad Aslam | 15,999.72 |
| 201 | Karachi | 2018 | -do- | 01189053 | Netsat (Pvt) Ltd | 14,452.72 |
| 202 | Karachi | 2018 | -do- | 01189055 | M/S. Saleem Agencies | 10,618.40 |
| 203 | Karachi | 2018 | -do- | 01189102 | M/S Crafters Paper Industrie | 720,472.93 |
| 204 | Karachi | 2018 | -do- | 01189105 | M/S. Mapak Qasim Bulkers | 9,333.00 |
| 205 | Karachi | 2018 | -do- | 01189107 | M/S Essa Garments | 6,922.53 |
| 206 | Karachi | 2018 | -do- | 01189108 | M/S Hawa Cables | 30,404.85 |
| 207 | Karachi | 2018 | -do- | 01189112 | M/S. Craft Textile Mills | 89,901.89 |

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| 208 | Karachi | 2018 | Service Connection – New | 01189115 | M/S. Pakistan Refinery Ltd. | 1,069,948.00 |
| 209 | Karachi | 2018 | -do- | 01189117 | M/S. Rainbow Rubber Industries | 15,993.38 |
| 210 | Karachi | 2018 | -do- | 01189118 | M/S. A.J. Textiles | 106,410.27 |
| 211 | Karachi | 2018 | -do- | 01189120 | M/S.Sara Automobile Industries | 29,850.55 |
| 212 | Karachi | 2018 | -do- | 01189121 | M/S. Abdul Rehman & Sons | 16,957.26 |
| 213 | Karachi | 2018 | -do- | 01189122 | M/S. A. J.Industries | 156,216.39 |
| 214 | Karachi | 2018 | -do- | 01189123 | M/S. Sarwana & Sohbihm | 14,722.43 |
| 215 | Karachi | 2018 | -do- | 01189125 | M/S. Kamil Converters (Pvt) L | 27,141.28 |
| 216 | Karachi | 2018 | -do- | 01189126 | M/S Denim Clothing Company | 322,707.84 |
| 217 | Karachi | 2018 | -do- | 01189127 | M/S. Apex Pharmaceuticals | 25,662.55 |
| 218 | Karachi | 2018 | -do- | 01189130 | M/S. Web Converters Pvt | 52,295.54 |
| 219 | Karachi | 2018 | -do- | 01189132 | M/S.Ghazali Textile Industries | 19,128.77 |
| 220 | Karachi | 2018 | -do- | 01189141 | M/S. Shan Chemical Industries | 111,691.44 |
| 221 | Karachi | 2018 | -do- | 01189144 | Feroz Sons Tank Terminal Sc | 102,929.59 |
| 222 | Karachi | 2018 | -do- | 01189145 | Artistic Milliners Pvt Ltd Sc | 483,711.27 |
| 223 | Karachi | 2018 | -do- | 01189147 | M/S. Pak Electron Beam Irrad | 94,485.03 |
| 224 | Karachi | 2018 | -do- | 01189148 | M/S. Fazal & Sons | 19,068.60 |
| 225 | Karachi | 2018 | -do- | 01189149 | M/S. Hafiz Garments | 16,957.38 |
| 226 | Karachi | 2018 | -do- | 01189153 | M/S. Denim Clothing Compan. | 432,942.52 |
| 227 | Karachi | 2018 | -do- | 01189160 | M/S English Biscuits Manufa | 820,516.91 |
| 228 | Karachi | 2018 | -do- | 01189161 | M/S. Kassim Pvt Ltd | 309,718.13 |
| 229 | Karachi | 2018 | -do- | 01189162 | M/S. Kassim Pvt Ltd. | 665,776.55 |
| 230 | Karachi | 2018 | -do- | 01189163 | M/S. Kamal Garments | 372,174.74 |
| 231 | Karachi | 2018 | -do- | 01189164 | M/S. Sadiq & Company | 15,236.88 |
| 232 | Karachi | 2018 | -do- | 01189166 | M/S. English Biscuits | 488,965.76 |
| 233 | Karachi | 2018 | -do- | 01189169 | Al -Karam Towel Industries | 5,558.17 |
| 234 | Karachi | 2018 | -do- | 01189171 | M/S. Harmain International | 19,582.74 |
| 235 | Karachi | 2018 | -do- | 01189176 | M/S. Sky Ways Manufacturers | 200,707.69 |
| 236 | Karachi | 2018 | -do- | 01189179 | M/S. Sami Pharmaceutical Pvt | 404,361.21 |
| 237 | Karachi | 2018 | -do- | 01189182 | M/S. Textilefort (Pvt) Ltd | 84,249.94 |
| 238 | Karachi | 2018 | -do- | 01189183 | M/S. Lubna Ice Factory | 72,980.31 |
| 239 | Karachi | 2018 | -do- | 01189184 | M/S. Bilal Textile | 183,627.66 |
| 240 | Karachi | 2018 | Service Connection – New | 01189188 | M/S. F.B.Industries | 126,169.50 |
| 241 | Karachi | 2018 | -do- | 01189191 | M/S. A.L.U International | 183,215.39 |
| 242 | Karachi | 2018 | -do- | 01189197 | M/S. Mushtaq Cold Storage | 10,595.23 |
| 243 | Karachi | 2018 | -do- | 01189199 | M/S. Plastic World (Pvt) Ltd | 75,038.20 |
| 244 | Karachi | 2018 | -do- | 01189201 | M/S. Sms Chemicals (Pvt) Ltd | 72,927.65 |
| 245 | Karachi | 2018 | -do- | 01189203 | M/S. Teamwork Packages | (95.00) |
| 246 | Karachi | 2018 | -do- | 01189208 | M/S. Rasheed Ahmed & Sons | 21,315.48 |
| 247 | Karachi | 2018 | Service Connection – Replacement | 02180103 | Repl of Ser Liaqatabad # 8 & 9 | 981,071.75 |
| 248 | Karachi | 2018 | -do- | 02180104 | Repl Service M Nagar Sec11/A | 3,279,536.18 |
| 249 | Karachi | 2018 | -do- | 02180106 | Repl Off Khayan-E-Badban, Dha | 3,203,946.51 |
| 250 | Karachi | 2018 | -do- | 02180108 | Repl Service Rehab Gas Sec-4-B | 3,447,422.10 |
| 251 | Karachi | 2018 | Meter Replacement | 04180103 | Meter Instal Liaqatabad 8 & 9 | 51,911.73 |
| 252 | Karachi | 2018 | Meter Replacement | 04180104 | Meter Inst M. Nagar Sec11/A | 420,427.99 |
| 253 | Karachi | 2018 | Meter Replacement | 04180106 | Meter Off Badban, Dha Ph Vii | 486,546.66 |
| 254 | Karachi | 2018 | Meter Replacement | 04180108 | Meter Rehab Gas , Sec-4-B | 398,901.42 |
| 255 | Karachi | 2020 | Minor Mains | 11200056 | M/S. Mehran Corporation (Pvt) | 2,925,076.00 |
| 256 | Karachi | 2019 | Minor Mains | 11190100 | Deen Muhammad | 176,551.21 |
| 257 | Karachi | 2015 | Paid Mains | 09150006 | Fluid Technology Pvt Ltd | 3,857.51 |
| 258 | Karachi | 2018 | Minor Mains | 11180074 | The Square | 901,841.30 |
| 259 | Karachi | 2019 | Minor Mains | 11190119 | Hidayatullah & Others | 77,580.17 |
| 260 | Karachi | 2017 | Minor Mains | 11170056 | Muhammad Tayyab & Others | 689,901.69 |

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| 261 | Karachi | 2018 | Paid Mains | 09181822 | Khuda Dost & Others | 853,964.56 |
| 262 | Karachi | 2019 | Paid Mains | 09199050 | M/S. Rehbar Steel Rerolling | 1,411,534.52 |
| 263 | Karachi | 2018 | Minor Mains | 11180121 | Haji Muhammad Usman Baloch | 848,343.04 |
| 264 | Karachi | 2019 | Minor Mains | 11190107 | Commercial Cum Residential | 965,138.75 |
| 265 | Karachi | 2016 | Paid Mains | 09160017 | Residential Accommodation, Cia | 1,202,637.91 |
| 266 | Karachi | 2018 | Paid Mains | 09189057 | M/S. Continental Engineering | 1,424,318.67 |
| 267 | Karachi | 2020 | Paid Mains | 09209017 | M/S. Dawn Enterprises | 1,339,748.28 |
| 268 | Karachi | 2018 | Paid Mains | 09189036 | M/S. Hassan Industries | 1,798,389.69 |
| 269 | Karachi | 2020 | Minor Mains | 11200043 | Laila Masood Tower (Revised) | 743,168.05 |
| 270 | Karachi | 2020 | Paid Mains | 09201825 | Dr.Shaheen Abu Bakar M.Hanif | 970,151.10 |
| 271 | Karachi | 2019 | Minor Mains | 11190096 | Syed Muhammad - Gwadar | 877,900.18 |
| 272 | Karachi | 2020 | Minor Mains | 11200065 | Sumaira Residency | 1,096,351.82 |
| 273 | Karachi | 2020 | Minor Mains | 11200015 | Al - Rehman Residency Korangi | 1,317,295.70 |
| 274 | Karachi | 2011 | Paid Mains | 09112005 | Hameedi Cng Filling | 614,260.31 |
| 275 | Karachi | 2020 | Paid Mains | 09209101 | Ahmed Bux (Bagh-E-Hassan) | 944,278.25 |
| 276 | Karachi | 2018 | Minor Mains | 11180012 | Muhammad Nawaz | 1,112,050.20 |
| 277 | Karachi | 2020 | Paid Mains | 09201815 | Muhammad Atif Kaludi | 931,437.23 |
| 278 | Karachi | 2012 | Paid Mains | 09121805 | Lucky Energy (Pvt) Ltd | 6,812.72 |
| 279 | Karachi | 2017 | Minor Mains | 11170124 | 70 Riviera | 1,204,122.99 |
| 280 | Karachi | 2008 | Paid Mains | 09080685 | Superior Filling Station | 4,453.10 |
| 281 | Karachi | 2019 | Paid Mains | 09199009 | M/S. S.H.Packages | 2,151,246.39 |
| 282 | Karachi | 2020 | Minor Mains | 11200041 | Hunain Habitat (Revised) | 1,779,082.02 |
| 283 | Karachi | 2017 | Main Extension | 10170011 | Al Falah Welfare Association | 762,814.03 |
| 284 | Karachi | 2018 | Minor Mains | 11180158 | Abdul Sattar Baloch | 1,553,040.14 |
| 285 | Karachi | 2019 | Paid Mains | 09191804 | Reloc 4 Station Brt-Green Line | 2,597,389.07 |
| 286 | Karachi | 2020 | Minor Mains | 11200039 | Defence Regency | 1,172,708.50 |
| 287 | Karachi | 2020 | Minor Mains | 11200076 | Emeral Royal Residency | 1,207,502.40 |
| 288 | Karachi | 2018 | Paid Mains | 09180005 | M/S. Chisty Box Factory | 4,726,892.42 |
| 289 | Karachi | 2011 | Paid Mains | 09110033 | Rajby Textile . | 47,230.00 |
| 290 | Karachi | 2011 | Paid Mains | 09110004 | Mukhtar Chemicals -Loan A/C | 358,054.75 |
| 291 | Karachi | 2018 | Main Extension | 10180011 | Abdul Majeed & Others- Hub | 1,758,109.34 |
| 292 | Karachi | 2020 | Paid Mains | 09200009 | Const. Of 50 Beded Hospital | 1,488,270.61 |
| 293 | Karachi | 2019 | Minor Mains | 11190095 | Lachman Das S/O Bemraj | 1,801,982.12 |
| 294 | Karachi | 2020 | Paid Mains | 09201819 | (Major) Nasir Mehmood | 1,009,184.33 |
| 295 | Karachi | 2019 | Paid Mains | 09191832 | President (Fayyaz Abbasi) | 2,004,149.31 |
| 296 | Karachi | 2018 | Main Extension | 10180022 | Arif Haybat Khan Marri | 1,690,109.82 |
| 297 | Karachi | 2019 | Paid Mains | 09191833 | Abid & Co Build & Developers | 988,636.89 |
| 298 | Karachi | 2018 | Paid Mains | 09189017 | M/S. Mujahid Oil Refinery Pvt | 3,911,388.87 |
| 299 | Karachi | 2020 | Paid Mains | 09209007 | M/S. Rasheed Steel | 10,406,331.37 |
| 300 | Karachi | 2018 | TBS / PRS / SMS | 12180001 | M.K.Cheema | 4,094,893.96 |
| 301 | Karachi | 2018 | TBS / PRS / SMS | 12180012 | Abdul Latif Rind (Tbs) | 1,346,002.17 |
| 302 | Karachi | 2020 | Paid Mains | 09200002 | M/S. Dalda Food Pvt Ltd | 11,407.89 |
| 303 | Karachi | 2020 | Paid Mains | 09201808 | Sajid Mangi S/O Nazamuddin | 811,171.49 |
| 304 | Karachi | 2019 | Service Connection – New | 01191101 | M/S. Chain Reaction & Engr | 17,168.94 |
| 305 | Karachi | 2019 | -do- | 01191133 | M/S. Masco Energy Services | 10,618.40 |
| 306 | Karachi | 2019 | -do- | 01191801 | M/S. United Industries | 6,683.54 |
| 307 | Karachi | 2019 | -do- | 01191802 | M/S. Blessing Industries | 48,179.23 |
| 308 | Karachi | 2019 | -do- | 01191804 | M/S. Salt & Herbs | 8,040.03 |
| 309 | Karachi | 2019 | -do- | 01191806 | M/S. Prime Fuel Cng | 69,695.82 |
| 310 | Karachi | 2019 | -do- | 01191808 | M/S. Metropolitan Steel Corp | 382,599.33 |
| 311 | Karachi | 2019 | -do- | 01191811 | M/S. Abbas Steel Industries | 296,614.39 |
| 312 | Karachi | 2019 | -do- | 01191812 | M/S. G.M.Fashion. | 25,404.12 |

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| 313 | Karachi | 2019 | Service Connection – New | 01191813 | M/S.Tay Jay Company (Pvt) Ltd. | 197,142.32 |
| 314 | Karachi | 2019 | -do- | 01191815 | Universal Packaging Company- | 60,712.77 |
| 315 | Karachi | 2019 | -do- | 01191818 | M/S. Gul Ahmed Textile Mills | 622,981.40 |
| 316 | Karachi | 2019 | -do- | 01191819 | M/S. Artistic Millners (Pvt) | 209,467.61 |
| 317 | Karachi | 2019 | -do- | 01191822 | M/S. Sine International | 16,952.60 |
| 318 | Karachi | 2019 | -do- | 01191826 | M/S. Habib Brothers Rubber | 21,648.48 |
| 319 | Karachi | 2019 | -do- | 01191827 | M/S.A.A.Dyeing & Bleaching | 16,097.94 |
| 320 | Karachi | 2019 | -do- | 01191828 | M/S. Hammad Lubricants | 1,122,122.28 |
| 321 | Karachi | 2019 | -do- | 01191832 | M/S. United Poultry Protien | 28,230.19 |
| 322 | Karachi | 2019 | -do- | 01191834 | M/S. Mansha Tannery | 15,307.94 |
| 323 | Karachi | 2019 | -do- | 01191835 | M/S.Matco Rice Processing | 190,197.51 |
| 324 | Karachi | 2019 | -do- | 01191836 | M/S. Gharibsons (Pvt) Ltd | 132,278.35 |
| 325 | Karachi | 2019 | -do- | 01191837 | M/S. Soorty Enterprises Pvt | 239,913.79 |
| 326 | Karachi | 2019 | -do- | 01191838 | M/S. Soorty Enterprises Ltd | 94,295.74 |
| 327 | Karachi | 2019 | '''' | 01191839 | M/S. A-One Re Rolling Steel | 212,703.05 |
| 328 | Karachi | 2019 | -do- | 01191840 | M/S. Marjan Feeds | 150,290.51 |
| 329 | Karachi | 2019 | -do- | 01192602 | M/S. Artistic Milliners Pvt Lt | 30,236.59 |
| 330 | Karachi | 2019 | -do- | 01192905 | Roshan Residency- Pechs | 10,832.38 |
| 331 | Karachi | 2019 | -do- | 01192906 | Bakshi Tower- Pechs | 10,618.40 |
| 332 | Karachi | 2019 | -do- | 01192907 | Saima Luxuria. | 3,813.54 |
| 333 | Karachi | 2019 | -do- | 01192909 | 6x Junior Comm Officer Flats | 1,374.00 |
| 334 | Karachi | 2019 | -do- | 01192910 | Elite Residency -Scheme 24 | 16,097.94 |
| 335 | Karachi | 2019 | -do- | 01192912 | Feroze 1888 Mills Limited | 178,489.19 |
| 336 | Karachi | 2019 | -do- | 01192913 | Rabia Pearl.. | 83,135.04 |
| 337 | Karachi | 2019 | -do- | 01192920 | Remmco Tower | 51,186.94 |
| 338 | Karachi | 2019 | -do- | 01192925 | Machiyara Tower -Clifton | 10,040.59 |
| 339 | Karachi | 2019 | -do- | 01192927 | Majestic Plaza -Clifton | 18,615.69 |
| 340 | Karachi | 2019 | -do- | 01192928 | Saima Comfort. | 28,183.16 |
| 341 | Karachi | 2019 | -do- | 01192931 | Imam Heights | 10,618.40 |
| 342 | Karachi | 2019 | -do- | 01192932 | Royal Elite. | 10,618.40 |
| 343 | Karachi | 2019 | -do- | 01192939 | Saima Presidency. | 147,756.09 |
| 344 | Karachi | 2019 | -do- | 01192940 | A .T. Tower | 15,307.94 |
| 345 | Karachi | 2019 | -do- | 01192942 | Fatima Palace. | 214,959.94 |
| 346 | Karachi | 2019 | -do- | 01192943 | Safa Residency, Pechs. | 16,869.94 |
| 347 | Karachi | 2019 | -do- | 01192944 | Sanallah Avenue. | 106,425.60 |
| 348 | Karachi | 2019 | -do- | 01192946 | Megaplex Cinemas Pvt Ltd. | 74,028.52 |
| 349 | Karachi | 2019 | -do- | 01192947 | Zam Zam Tower -Civil Lines | 77,169.78 |
| 350 | Karachi | 2019 | -do- | 01192948 | Al -Aziz Welfare Trust | 1,004,993.38 |
| 351 | Karachi | 2019 | -do- | 01192949 | Saima Burj Al -Baraka | 15,307.94 |
| 352 | Karachi | 2019 | -do- | 01192951 | Paradise Tower -Frere Town | 28,883.22 |
| 353 | Karachi | 2019 | -do- | 01192954 | Crescent Bay Emaar | 562,286.71 |
| 354 | Karachi | 2019 | -do- | 01192956 | Royal Homes Corner. | 12,831.89 |
| 355 | Karachi | 2019 | -do- | 01192957 | Gulf Way Tower - Sc | 86,177.61 |
| 356 | Karachi | 2019 | -do- | 01192958 | Zulekha Corner Pechs - Sc | 11,950.40 |
| 357 | Karachi | 2019 | -do- | 01192959 | Ocean Point Kchs - Sc | 11,950.40 |
| 358 | Karachi | 2019 | -do- | 01192960 | Cannt View Tower - Sc | 83,921.62 |
| 359 | Karachi | 2019 | -do- | 01192962 | Metro &. Cliff Tower | 86,213.24 |
| 360 | Karachi | 2019 | -do- | 01192964 | Shanzil Golf Residencia Ext. | 17,816.29 |
| 361 | Karachi | 2019 | -do- | 01199053 | M/S. Akram Tenneries | 3,813.54 |
| 362 | Karachi | 2019 | -do- | 01199063 | M/S. Thal Electrical Ltd | 33,606.86 |
| 363 | Karachi | 2019 | -do- | 01199104 | M/S. Asif Hussain | 21,553.79 |
| 364 | Karachi | 2019 | -do- | 01199105 | M/S. Blessing Flour Mills | 145,160.35 |

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| 365 | Karachi | 2019 | Service Connection – New | 01199106 | M/S. I.M. Textile | 156,443.36 |
| 366 | Karachi | 2019 | -do- | 01199108 | M/S. K.R.Steel Mills | 161,004.37 |
| 367 | Karachi | 2019 | -do- | 01199109 | M/S. Ayub Haroon Abdul Rehman | 7,183.43 |
| 368 | Karachi | 2019 | -do- | 01199111 | M/S. Winner Food (Pvt) Ltd | 5,558.17 |
| 369 | Karachi | 2019 | -do- | 01199113 | M/S. Muhammad Ashraf (Pvt) | 17,502.94 |
| 370 | Karachi | 2019 | -do- | 01199116 | M/S. O.N Tex Industries | 3,607.54 |
| 371 | Karachi | 2019 | -do- | 01199117 | M/S. Zadaf (Pvt) Ltd | 27,275.78 |
| 372 | Karachi | 2019 | -do- | 01199124 | M/S. Sami Pharmaceutical | 378,165.97 |
| 373 | Karachi | 2019 | -do- | 01199125 | M/S. Yousf Auto Industries | 21,439.02 |
| 374 | Karachi | 2019 | -do- | 01199126 | M/S. Ameer Hussain Thirmapole | 7,626.08 |
| 375 | Karachi | 2019 | -do- | 01199128 | M/S. Muhammad Bashir | 21,630.32 |
| 376 | Karachi | 2019 | -do- | 01199130 | M/S Lorenzo Industries | 124,240.98 |
| 377 | Karachi | 2019 | -do- | 01199133 | M/S. Pearl Embroidery | 29,769.37 |
| 378 | Karachi | 2019 | -do- | 01199134 | M/S. Arshad Ali Enterprises | 17,502.94 |
| 379 | Karachi | 2019 | -do- | 01199135 | M/S.Iiw Industrial Engineers | 112,297.89 |
| 380 | Karachi | 2019 | -do- | 01199136 | M/S. Avm Chemicals | 1,557.31 |
| 381 | Karachi | 2019 | -do- | 01199139 | M/S Twin Star Thread Work | 21,630.32 |
| 382 | Karachi | 2019 | -do- | 01199140 | M/S. Iqbal Traders (Pvt) | 2,002.59 |
| 383 | Karachi | 2019 | -do- | 01199141 | M/S. Pak Mehran Steel Mills | 91,337.72 |
| 384 | Karachi | 2019 | -do- | 01199142 | M/S. Nauman Steel | 63,250.06 |
| 385 | Karachi | 2019 | -do- | 01199144 | M/S. Kompass Pakistan (Pvt) | 108,842.40 |
| 386 | Karachi | 2019 | -do- | 01199145 | M/S. Krystalite Products (Pvt) | 578,615.55 |
| 387 | Karachi | 2019 | -do- | 01199148 | M/S. Umair Enterprises | 21,648.48 |
| 388 | Karachi | 2019 | -do- | 01199149 | M/S. United Towel Export (Pvt) | 347,320.95 |
| 389 | Karachi | 2019 | -do- | 01199150 | M/S. United Towel Exporters | 217,456.01 |
| 390 | Karachi | 2019 | -do- | 01199152 | Tahara Linen Services. | 61,267.36 |
| 391 | Karachi | 2019 | -do- | 01199154 | M/S. Hussain Towels. | 5,877.76 |
| 392 | Karachi | 2019 | -do- | 01199159 | M/S. Barkat Fertilizers (Pvt) | 565,591.73 |
| 393 | Karachi | 2019 | -do- | 01199163 | M/S. Penta Industries | 63,028.20 |
| 394 | Karachi | 2019 | -do- | 01199166 | M/S. Epic (Pvt) Ltd | 14,765.94 |
| 395 | Karachi | 2019 | -do- | 01199167 | M/S. Epic (Pvt) Ltd - Pg | 95,527.03 |
| 396 | Karachi | 2019 | -do- | 01199168 | M/S. Sana Hassan- Industrial | 237,069.35 |
| 397 | Karachi | 2019 | -do- | 01199172 | M/S. Solid Industries | 83,369.62 |
| 398 | Karachi | 2019 | -do- | 01199175 | M/S. Casual Sports Wear Pvt. | 468,483.62 |
| 399 | Karachi | 2019 | -do- | 01199176 | M/S. Casual Sports Wear Pvt | 105,699.08 |
| 400 | Karachi | 2019 | -do- | 01199177 | M/S. Casual Sports Wear Smc | 468,483.62 |
| 401 | Karachi | 2019 | -do- | 01199178 | M/S. Hiranis Pharmacueticals | 112,285.52 |
| 402 | Karachi | 2019 | -do- | 01199179 | M/S.Vulcan Industries | 21,648.48 |
| 403 | Karachi | 2019 | -do- | 01199181 | M/S. Mehran Hair Brush | 2,570.55 |
| 404 | Karachi | 2019 | -do- | 01199182 | M/S. Amna Ashraf Apparel | 28,536.56 |
| 405 | Karachi | 2019 | -do- | 01199183 | M/S. Getz Pharma | 845,197.13 |
| 406 | Karachi | 2019 | -do- | 01199189 | M/S. Master Sweeteners | 530,160.82 |
| 407 | Karachi | 2019 | -do- | 01199190 | M/S. Clyde Chemicals | 40,744.38 |
| 408 | Karachi | 2019 | -do- | 01199197 | M/S. Friends Cotton Product | 24,687.02 |
| 409 | Karachi | 2019 | -do- | 01199207 | M/S. Clyde Chemicals - Korangi | 14,772.99 |
| 410 | Karachi | 2019 | -do- | 01199208 | M/S. M & F Commercial Corp | 971,616.18 |
| 411 | Karachi | 2019 | -do- | 01199209 | M/S. Java Embroidery Pvt Ltd | 13,360.94 |
| 412 | Karachi | 2019 | -do- | 01199211 | M/S. S.N.N International | 17,528.90 |
| 413 | Karachi | 2019 | -do- | 01199212 | M/S. Usama Plastic Work | 15,222.94 |
| 414 | Karachi | 2019 | -do- | 01199213 | M/S.. Clyde Chemicals | 23,400.09 |
| 415 | Karachi | 2019 | -do- | 01199217 | M/S. Syntech Fiber Pvt Ltd | 16,075.01 |
| 416 | Karachi | 2019 | -do- | 01199218 | M/S. Nature Poultry Farm | 6,037.92 |

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| 417 | Karachi | 2019 | Service Connection – New | 01199221 | M/S. Faizan Steel | 924,652.42 |
| 418 | Karachi | 2019 | -do- | 01199226 | M/S. Al-Saeeda Garments | 16,097.94 |
| 419 | Karachi | 2019 | -do- | 01199227 | M/S. United Group | 202,148.99 |
| 420 | Karachi | 2019 | Service Connection – Replacement | 02190101 | SERVICE SECTOR 32-B, KORANGI | 1,545,351.12 |
| 421 | Karachi | 2019 | Meter Replacement | 04190101 | Metre Rep Sector 32-B, Korangi | 134,468.98 |
| 422 | Karachi | 2019 | Minor Mains | 11190075 | Crystal Residency | 2,760,397.59 |
| 423 | Karachi | 2018 | Main Extension | 10180028 | Abdul Ghani/Osata Ali | 1,187,878.93 |
| 424 | Karachi | 2019 | Main Extension | 10190013 | Shafi Muhammad Brohi & Others | 2,552,025.72 |
| 425 | Karachi | 2019 | Main Extension | 10190014 | Baloch Khan & Others | 1,845,683.60 |
| 426 | Karachi | 2019 | Main Extension | 10190010 | Muhammad Aleem Jan & Others | 2,451,046.80 |
| 427 | Karachi | 2019 | Paid Mains | 09199005 | M/S. Hilal Foods (Pvt) Ltd | 212,429.43 |
| 428 | Karachi | 2015 | TBS / PRS / SMS | 12150108 | Modification Of Landhi Tbs | 1,899,861.11 |
| 429 | Karachi | 2019 | Paid Mains | 09191820 | Muhammad Akram, Al-Sidra Build | 3,978,210.98 |
| 430 | Karachi | 2018 | Main Extension | 10180002 | Karim Dad | 3,852,379.70 |
| 431 | Karachi | 2016 | Paid Mains | 09161821 | 04 X High Rise Towers Gr + 9 | 721,808.48 |
| 432 | Karachi | 2019 | Main Extension | 10190002 | Usman Ghai Gori & Others | 1,156,825.34 |
| 433 | Karachi | 2020 | TBS / PRS / SMS | 12200003 | Tbs For New Ufg Zone At Hite | 3,631,603.92 |
| 434 | Karachi | 2019 | TBS / PRS / SMS | 12199001 | M/S. Patel Industrial Park | 2,492,988.04 |
| 435 | Karachi | 2018 | Main Extension | 10180021 | Faqeer Muhammad & Others | 1,662.61 |
| 436 | Karachi | 2018 | Main Extension | 10180014 | Abdul Rasheed Panhwar | 1,867,234.04 |
| 437 | Karachi | 2020 | TBS / PRS / SMS | 12209002 | M/S. Rasheed Steel Tbs | 3,564,691.74 |
| 438 | Karachi | 2018 | Main Extension | 10180029 | Muhammad Hussain. | 686,071.49 |
| 439 | Karachi | 2018 | Main Extension | 10180007 | Ghulam Mustafa& Others | 4,964,444.72 |
| 440 | Karachi | 2019 | TBS / PRS / SMS | 12190002 | Cattle Colony Ufg Zone | 6,116,356.28 |
| 441 | Karachi | 2019 | Paid Mains | 09199003 | M/S. Casual Sports Wear | 8,527,950.58 |
| 442 | Karachi | 2020 | TBS / PRS / SMS | 12209003 | M/S. Tariq Trading Corporation | 2,514,175.98 |
| 443 | Karachi | 2020 | TBS / PRS / SMS | 12200001 | Tbs New Ufg Zone Korangi | 4,654,814.71 |
| 444 | Karachi | 2018 | Paid Mains | 09181858 | Muhammad Azhar Khan | 3,784,584.69 |
| 445 | Karachi | 2020 | Paid Mains | 09201804 | Zia Rehman S/O Rahim Bux | 3,394,960.23 |
| 446 | Karachi | 2017 | Main Extension | 10170019 | Suba Khan | 39,820.76 |
| 447 | Karachi | 2020 | TBS / PRS / SMS | 12200006 | Pakistan Rangers - Gadap | 11,387,997.56 |
| 448 | Karachi | 2019 | Paid Mains | 09191834 | Muhammad Saleem (Sbp) | 2,935,048.29 |
| 449 | Karachi | 2018 | Paid Mains | 09181830 | Syed Muhammad Adnan | 4,013,119.81 |
| 450 | Karachi | 2019 | Main Extension | 10190001 | Muhammad Saleem Others | 1,738,007.23 |
| 451 | Karachi | 2018 | Main Extension | 10180026 | Muhammad Ramzan & Others | 3,697,270.07 |
| 452 | Karachi | 2020 | Main Extension | 10200002 | Abdul Shakoore & Others | 4,993,720.64 |
| 453 | Karachi | 2020 | Paid Mains | 09201820 | Hafiz Abdul Qawi | 4,468,839.13 |
| 454 | Karachi | 2019 | Paid Mains | 09191823 | Memon Estate Developers | 4,798,818.08 |
| 455 | Karachi | 2018 | Paid Mains | 09189015 | M/S. Feroze 1888 Mills | 10,448,620.69 |
| 456 | Karachi | 2019 | TBS / PRS / SMS | 12190001 | Ansar Ali & Others - Tbs | 17,510.28 |
| 457 | Karachi | 2019 | Main Extension | 10190008 | Sanoober, Burj & Tulip Tower | 11,067,253.81 |
| 458 | Karachi | 2020 | Service Connection – New | 01200072 | M/S. Director Jpmc (Bulk) | 777,668.04 |
| 459 | Karachi | 2020 | -do- | 01200073 | M/S. Mugtansir D Jhaveri | 15,222.94 |
| 460 | Karachi | 2020 | -do- | 01201800 | M/S.Sholl International | 155,108.88 |
| 461 | Karachi | 2020 | -do- | 01201801 | M/S. Pakistan Agro Chemical | 110,352.00 |
| 462 | Karachi | 2020 | -do- | 01201802 | M/S. Liaquat Tenneries | 13,390.43 |
| 463 | Karachi | 2020 | -do- | 01201803 | M/S. F.K Dyeing | 211,649.04 |
| 464 | Karachi | 2020 | -do- | 01201804 | M/S. S.M.Moazzam Ali | 13,874.43 |
| 465 | Karachi | 2020 | -do- | 01201812 | M/S. Pinnacle Biotech (Pvt) | 313,659.60 |
| 466 | Karachi | 2020 | -do- | 01201813 | M/S. Young's (Pvt) Ltd | 56,547.98 |

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| 467 | Karachi | 2020 | Service Connection – New | 01201814 | M/S. Yahya M. Yousuf Bari | 174,237.35 |
| 468 | Karachi | 2020 | -do- | 01201816 | M/S. Falcon Steel | 55,895.42 |
| 469 | Karachi | 2020 | -do- | 01201818 | M/S. Sami Pharmaceuticals Pvt | 54,858.10 |
| 470 | Karachi | 2020 | -do- | 01201819 | M/S. Al Hussaini Packages | 55,895.42 |
| 471 | Karachi | 2020 | -do- | 01201821 | M/S. Mediplus Innovation Pvt | 61,137.47 |
| 472 | Karachi | 2020 | -do- | 01202900 | Commander Heights. | 122,840.39 |
| 473 | Karachi | 2020 | -do- | 01202901 | Country Naval View. | 11,950.40 |
| 474 | Karachi | 2020 | -do- | 01202902 | Jubilee Centre. | 11,950.40 |
| 475 | Karachi | 2020 | -do- | 01202903 | Royal Residency -Civil Lines | 65,275.17 |
| 476 | Karachi | 2020 | -do- | 01202904 | Pakistan Coast Guard- | 4,256.02 |
| 477 | Karachi | 2020 | -do- | 01202905 | Lateef Duplex Luxuria Safoora | 93,459.97 |
| 478 | Karachi | 2020 | -do- | 01202907 | Burj- Ul -Imran. | 102,096.02 |
| 479 | Karachi | 2020 | -do- | 01202909 | Greens Two (Amanullah). | 16,612.94 |
| 480 | Karachi | 2020 | -do- | 01202910 | Commandant Sbb Eptc. | 93,188.69 |
| 481 | Karachi | 2020 | -do- | 01202911 | Chandni Residency. | 23,968.88 |
| 482 | Karachi | 2020 | -do- | 01202913 | Aman Excellency. | 19,168.48 |
| 483 | Karachi | 2020 | -do- | 01202915 | Dany Icon - Civil Lines. | 16,177.26 |
| 484 | Karachi | 2020 | -do- | 01202916 | Lakhani Presidency. | 40,631.83 |
| 485 | Karachi | 2020 | -do- | 01202917 | Al-Ghafoor Sky Tower | 47,316.68 |
| 486 | Karachi | 2020 | -do- | 01202918 | Tricon Tower. | 11,723.29 |
| 487 | Karachi | 2020 | -do- | 01202921 | Saga One. | 11,648.97 |
| 488 | Karachi | 2020 | -do- | 01202922 | G.M Tower | 15,107.50 |
| 489 | Karachi | 2020 | -do- | 01202923 | Olympic Pride- Ii | 163,762.60 |
| 490 | Karachi | 2020 | -do- | 01202924 | Al- Ghafoor Artrium Towers | 43,590.58 |
| 491 | Karachi | 2020 | -do- | 01202926 | Dilkusha & Gohar Residency. | 15,107.50 |
| 492 | Karachi | 2020 | -do- | 01202927 | Eleven Star Builders & Develo | 15,107.50 |
| 493 | Karachi | 2020 | -do- | 01202928 | Sohini Golf View Apartment | 31,387.45 |
| 494 | Karachi | 2020 | -do- | 01202929 | Pioneer Castle -Scheme 33 | 16,909.30 |
| 495 | Karachi | 2020 | -do- | 01202931 | Crescent Bay Karachi By Emaar. | 32,853.99 |
| 496 | Karachi | 2020 | -do- | 01202932 | Zehra Homes | 16,589.54 |
| 497 | Karachi | 2020 | -do- | 01202933 | Indigo Tower | 16,589.54 |
| 498 | Karachi | 2020 | -do- | 01202935 | Laila Masood Tower - Sc | 2,134.20 |
| 499 | Karachi | 2020 | -do- | 01202938 | Newly Constructed D.C Office | 15,107.50 |
| 500 | Karachi | 2020 | -do- | 01202939 | Smb Quaid-E-Azam Public Scho | 36,145.12 |
| 501 | Karachi | 2020 | -do- | 01202940 | Trio Tower (Diamond City | 11,999.47 |
| 502 | Karachi | 2020 | -do- | 01202942 | Euro Grand Park - Nazim # 1 | 56,944.65 |
| 503 | Karachi | 2020 | -do- | 01202943 | Pakistan Rangers Gadap. | 655,451.49 |
| 504 | Karachi | 2020 | -do- | 01209051 | M/S. Balaj Shermaal House | 15,307.94 |
| 505 | Karachi | 2020 | -do- | 01209055 | M/S.Metro Agarbbatti Co | 16,097.94 |
| 506 | Karachi | 2020 | -do- | 01209059 | M/S Utopia Sourcing | 17,657.01 |
| 507 | Karachi | 2020 | -do- | 01209081 | M/S. Yaqoob Sons Site | 19,196.35 |
| 508 | Karachi | 2020 | -do- | 01209082 | M/S. Zakarya Nasib & Co | 15,211.70 |
| 509 | Karachi | 2020 | -do- | 01209089 | M/S. Classic Flour Mills | 19,168.48 |
| 510 | Karachi | 2020 | -do- | 01209097 | M/S., Muhammad Aslam | 16,399.94 |
| 511 | Karachi | 2020 | -do- | 01209101 | M/S. Sams Clothing | 15,222.94 |
| 512 | Karachi | 2020 | -do- | 01209103 | M/S. Lucky Bread | 89,983.87 |
| 513 | Karachi | 2020 | -do- | 01209104 | M/S. Kia Lucky Motors Pakistan | 318,119.84 |
| 514 | Karachi | 2020 | -do- | 01209105 | M/S Sultex Industries | 539,230.01 |
| 515 | Karachi | 2020 | -do- | 01209106 | M/S. Sungen Pvt Ltd | 60,973.09 |
| 516 | Karachi | 2020 | -do- | 01209107 | M/S. S.H Plastic Industries | 17,320.42 |
| 517 | Karachi | 2020 | -do- | 01209108 | M/S. Horizon Steel (Pvt) Ltd | 618,958.27 |
| 518 | Karachi | 2020 | -do- | 01209110 | M/S. Sohail Weaving Industrie | 16,979.43 |

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| 519 | Karachi | 2020 | Service Connection – New | 01209113 | M/S. Narkin's Textile Industri | 190,201.87 |
| 520 | Karachi | 2020 | -do- | 01209114 | M/S. H.S.J Steel Industries | 113,482.55 |
| 521 | Karachi | 2020 | -do- | 01209116 | M/S. Carryfor Pharmaceutical | 25,030.30 |
| 522 | Karachi | 2020 | -do- | 01209117 | M/S. Master Motors | 471,612.76 |
| 523 | Karachi | 2020 | -do- | 01209118 | M/S. A.Z Textile | 15,222.94 |
| 524 | Karachi | 2020 | -do- | 01209119 | M/S. Muhammad Kamran Rlng | 16,097.94 |
| 525 | Karachi | 2020 | -do- | 01209120 | M/S. Z.A Processing | 25,932.93 |
| 526 | Karachi | 2020 | -do- | 01209123 | M/S. Rofi Enterprises | 8,203.45 |
| 527 | Karachi | 2020 | -do- | 01209124 | M/S. Salman Tejani | 24,391.02 |
| 528 | Karachi | 2020 | -do- | 01209125 | M/S. Kids Apparel | 17,657.01 |
| 529 | Karachi | 2020 | -do- | 01209126 | M/S. Naveena Steel Mills (Pvt) | 1,002,328.67 |
| 530 | Karachi | 2020 | -do- | 01209127 | M/S. Jufa (Pvt) Ltd - Baldia | 10,236.31 |
| 531 | Karachi | 2020 | -do- | 01209128 | M/S. Anis Apparel | 83,838.53 |
| 532 | Karachi | 2020 | -do- | 01209129 | M/S.. Muhammad Farhan | 20,243.48 |
| 533 | Karachi | 2020 | -do- | 01209130 | M/S. Muhammad Farhan | 3,946.54 |
| 534 | Karachi | 2020 | -do- | 01209131 | M/S. Muhammad Shafi | 16,767.94 |
| 535 | Karachi | 2020 | -do- | 01209132 | M/S. Wilayat Garments | 16,979.43 |
| 536 | Karachi | 2020 | -do- | 01209134 | M/S. Hassan Industries Rlng | 15,236.88 |
| 537 | Karachi | 2020 | -do- | 01209135 | M/S. Naveed Ali | 34,391.42 |
| 538 | Karachi | 2020 | -do- | 01209136 | M/S. Ismail Hamed & Sons | 19,168.48 |
| 539 | Karachi | 2020 | -do- | 01209137 | Kia Lucky Motors Pakistan | 985,007.57 |
| 540 | Karachi | 2020 | -do- | 01209140 | M/S. Super Sea Foods (Pg) | 21,060.15 |
| 541 | Karachi | 2020 | -do- | 01209141 | M/S. Artistic Milliners Pvt | 839,811.57 |
| 542 | Karachi | 2020 | -do- | 01209142 | M/S. Usman Enterprises | 17,657.01 |
| 543 | Karachi | 2020 | -do- | 01209145 | M/S. Muhammad Rizwan Sultan | 24,035.10 |
| 544 | Karachi | 2020 | -do- | 01209146 | M/S. Inam & Sons Rlng | 15,222.94 |
| 545 | Karachi | 2020 | -do- | 01209149 | M/S. Yaqee Art Press (Pvt) Ltd | 89,739.32 |
| 546 | Karachi | 2020 | -do- | 01209150 | M/S. New Farooq Products | 19,551.32 |
| 547 | Karachi | 2020 | -do- | 01209151 | M/S. Tariq Silks | 21,794.97 |
| 548 | Karachi | 2020 | -do- | 01209153 | M/S. Farooq Sitara Internation | 17,657.01 |
| 549 | Karachi | 2020 | -do- | 01209158 | M/S. Shahsons (Pvt) Ltd | 14,601.18 |
| 550 | Karachi | 2020 | Meter Replacement | 04200101 | Meters Rehab At Gharibabad | 163,989.21 |
| 551 | Karachi | 2019 | Paid Mains | 09191827 | Saima Green Valley | 6,155,514.50 |
| 552 | Karachi | 2020 | Paid Mains | 09201811 | Qasimabad Ph-li | 3,753,767.39 |
| 553 | Karachi | 2020 | Paid Mains | 09201805 | Islahuddin Siddiqui (Hon Sec) | 7,899,204.78 |
| 554 | Karachi | 2019 | Paid Mains | 09191825 | Abdul Rehman Nagi | 7,065,614.68 |
| 555 | Karachi | 2019 | Paid Mains | 09191837 | Falknaz Dream Villas | 7,366,986.16 |
| 556 | Karachi | 2019 | Paid Mains | 09191829 | Muhammad Amin. | 6,153,013.30 |
| 557 | Karachi | 2020 | Paid Mains | 09201806 | Shafiq-Ur-Rehman Batla | 3,769,093.30 |
| 558 | Karachi | 2017 | Main Extension | 10170020 | Khan Muhammad & Others | 4,959,582.83 |
| 559 | Karachi | 2018 | Main Extension | 10180025 | Abdul Latif Rind (Main Ext) | 17,517,594.70 |
| 560 | Karachi | 2020 | Paid Mains | 09201803 | Zeeshan Saleem Zaki (Saima) | 10,357,488.56 |
| 561 | Karachi | 2019 | Main Extension | 10190006 | Ansar Ali & Others | 14,355,707.08 |
| 562 | Karachi | 2013 | Paid Mains | 09130001 | Sooty Enterprises -De | 11,943.06 |
| 563 | Karachi | 2016 | Paid Mains | 09160015 | Relocation Brt Green Line | 23,366,362.53 |
| 564 | Karachi | 2018 | Main Extension | 10180013 | Umeed Ali Motak | 11,334,636.27 |
| 565 | Karachi | 2018 | Paid Mains | 09181840 | Dr.Raziuddin Siddiqui | 18,122,535.13 |
| 566 | Karachi | 2019 | Paid Mains | 09191819 | Saima Villas (Gulshan-E-Elahi) | 31,901,997.39 |
| 567 | Karachi | 2014 | Main Extension | 10140001 | Phase Viii Dha Karachi | 121,024,928.76 |
| 568 | Karachi | 2020 | Paid Mains | 09200007 | Pakistan Rangers Gadap | 76,037,394.11 |
| 569 | Karachi | 2019 | Paid Mains | 09199015 | M/S. Patel Industrial Park | 77,119,157.50 |
| 570 | Karachi | 2018 | Paid Mains | 09181851 | Muhammad Saqib, Secretary | 19,374,330.95 |

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| 571 | Karachi | 2008 | Paid Mains | 09080715 | Principal Research Officer | 257,136.14 |
| 572 | Karachi | 2011 | TBS / PRS / SMS | 12110116 | 1000 Units Online Remote | 107,330.00 |
| 573 | Karachi | 2012 | Main Extension | 10122999 | Third Party Inspection . | 2,513,487.94 |
| 574 | Quetta | 2003 | Main Extension | 10036012 | Killi Karani Western By Pass | 426,407.85 |
| 575 | Quetta | 2004 | Main Extension | 10046029 | Killi Haji Musa Khan Dhadar. | 18,517.39 |
| 576 | Quetta | 2005 | Main Extension | 10056027 | Badar Muhallah D.A Yar | (16,035.07) |
| 577 | Quetta | 2005 | Main Extension | 10056137 | Goth Mehar Ali Shah Jafferabad | 231,417.58 |
| 578 | Quetta | 2006 | TBS / PRS / SMS | 12066001 | Prs At Cng Station Askari Pump | (630.53) |
| 579 | Quetta | 2007 | TBS / PRS / SMS | 12076001 | 04 Prs's At Shuja Udin Khoso, | 12,579.33 |
| 580 | Quetta | 2007 | TBS / PRS / SMS | 12076003 | 01 Prs At Goth Qadir Hajwani | 60,416.53 |
| 581 | Quetta | 2007 | TBS / PRS / SMS | 12076009 | 1 No Prs At Band Kushdil Khan | 34,120.44 |
| 582 | Quetta | 2007 | TBS / PRS / SMS | 12076036 | Caging Of 08 No's Prs | 185,088.72 |
| 583 | Quetta | 2008 | Main Extension | 10086003 | Qurban Colony Usta Muhammad | 1,357.07 |
| 584 | Quetta | 2008 | Main Extension | 10956001 | Main;Work Satellite Town | 464,430.80 |
| 585 | Quetta | 2008 | Minor Mains | 11086097 | Killi Muslim Abad Pishin | 10,391.23 |
| 586 | Quetta | 2008 | Minor Mains | 11086098 | Killi Khudadzai Pishin | 189,292.88 |
| 587 | Quetta | 2008 | TBS / PRS / SMS | 12086051 | Prs At Sadar Town By Pass | 686,363.99 |
| 588 | Quetta | 2008 | TBS / PRS / SMS | 12086053 | Tbs At Killi Spezand Tehsil | 171,332.00 |
| 589 | Quetta | 2009 | Main Extension | 10096010 | Abro Mohallah Bhag Town | 325,390.51 |
| 590 | Quetta | 2009 | TBS / PRS / SMS | 12096010 | 10 Prs For Isolation 10" Dia | (274,938.17) |
| 591 | Quetta | 2010 | Main Extension | 10106006 | Killi Degazai, Mangochar | 40,653.76 |
| 592 | Quetta | 2010 | Main Extension | 10106016 | Village Alam Khan Jafferabad | 134,065.70 |
| 593 | Quetta | 2010 | Main Extension | 10106017 | Goth Karam Khan Jafferabad | 398,016.48 |
| 594 | Quetta | 2010 | Main Extension | 10106018 | Wazir Bugti And Others Dmj | 71,638.86 |
| 595 | Quetta | 2010 | Main Extension | 10106022 | Killi Saranzai&Shamizai Urak | 225,137.38 |
| 596 | Quetta | 2010 | Main Extension | 10106029 | Village Ghulam Rasool Khosa | 69,105.00 |
| 597 | Quetta | 2010 | Main Extension | 10106035 | Killi Bahadur Khan Torashah | 2,089,713.40 |
| 598 | Quetta | 2010 | Main Extension | 10106044 | Nizam Shahwani Model Town | 106,419.55 |
| 599 | Quetta | 2010 | Main Extension | 10106045 | Zahro Khan Khoso | 24,622.00 |
| 600 | Quetta | 2010 | Minor Mains | 11106027 | Bangulzai St Allahabad Road | (23,287.00) |
| 601 | Quetta | 2010 | Minor Mains | 11106049 | Zehriabad Zehri Town Kalat | 144,574.00 |
| 602 | Quetta | 2010 | Minor Mains | 11106056 | Sufi Hazrat Sami Shakarzai | (4,134.19) |
| 603 | Quetta | 2010 | Minor Mains | 11106059 | Malik Akhter Street Pishin | 10,103.18 |
| 604 | Quetta | 2010 | Minor Mains | 11106067 | Killi Alizai Golai Band Road | 1,499.95 |
| 605 | Quetta | 2010 | Minor Mains | 11106069 | Jalal Ud Din St Shakarazai | 37,480.44 |
| 606 | Quetta | 2010 | Minor Mains | 11106071 | Shah Agha St Killi Ibrahimzai | 14,937.43 |
| 607 | Quetta | 2010 | Minor Mains | 11106076 | Moulvi Abdul Rahim St Samzai | 3,877.72 |
| 608 | Quetta | 2010 | Minor Mains | 11106098 | Killi Ali Abad Samundar Kalat | (22,867.50) |
| 609 | Quetta | 2010 | Minor Mains | 11106136 | Malik Faizullah Khuda E Raheem | 209.06 |
| 610 | Quetta | 2010 | Others | 14106002 | Caging & Const Of Valve Pits | 446,343.35 |
| 611 | Quetta | 2011 | Main Extension | 10116008 | Killi Ismailzai Band Road | 1,571,248.99 |
| 612 | Quetta | 2011 | Minor Mains | 11116007 | Hazrat Ali Street | 41,976.26 |
| 613 | Quetta | 2011 | Minor Mains | 11116027 | Haji Salahuddin Killi Huramzai | 308,328.32 |
| 614 | Quetta | 2011 | Minor Mains | 11116067 | Res. Of Industrial Area | (5,700.46) |
| 615 | Quetta | 2011 | TRS / TEG / CP | 13116002 | Ins. Cp Petrol Pump Shoran | 997,735.55 |
| 616 | Quetta | 2012 | Main Extension | 10126016 | Abdullah Killi Ghazi Khanabad | 30,352.28 |
| 617 | Quetta | 2012 | Main Extension | 10126025 | Gali No:5,Killi Haji Allahabad | 489,741.00 |
| 618 | Quetta | 2012 | Minor Mains | 11126016 | Chiltan Ghee Mills Sirki Qta | 49,066.22 |
| 619 | Quetta | 2012 | Minor Mains | 11126025 | Killi Khalai Madarsa Raod | 8,631.10 |
| 620 | Quetta | 2012 | TBS / PRS / SMS | 12126001 | Mod. Prs Of Vil. Ziarat | 3,981.82 |
| 621 | Quetta | 2012 | TBS / PRS / SMS | 12126006 | 2 Scrbbber At Tbs No 5&6 | 17,315.00 |

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| 622 | Quetta | 2013 | Main Extension | 10136010 | Killi Shabo Khuda-E-Dadzai | 5,166,890.90 |
| 623 | Quetta | 2013 | Minor Mains | 11136052 | St Of Haji Khair Mohammad | 17,533.43 |
| 624 | Quetta | 2015 | Minor Mains | 11156010 | Bhosa Mandi, Takhtani By Pass | 4,021.55 |
| 625 | Quetta | 2015 | Minor Mains | 11156012 | H.Nasro Toor Nasar, Airport Rd | 17,514.07 |
| 626 | Quetta | 2015 | Minor Mains | 11156042 | Village Rawat Domki Goth Azem | 10,384.00 |
| 627 | Quetta | 2015 | Minor Mains | 11156050 | M.Iqbal Mari Resident Mari St | 483,354.90 |
| 628 | Quetta | 2015 | Minor Mains | 11156053 | M Qaseem Hanna Cross Quetta | 116,395.39 |
| 629 | Quetta | 2016 | Main Extension | 10166003 | Killi Mir Ghulam Rasool Mengal | 961,360.70 |
| 630 | Quetta | 2016 | Main Extension | 10166004 | Remaining Part Killi Shah Noor | (53,069.77) |
| 631 | Quetta | 2016 | Main Extension | 10166016 | Syed M Killi Syedabad,Nawan | 1,060,595.14 |
| 632 | Quetta | 2016 | Main Extension | 10166021 | Killi Master Saleem,lthad Road | 13,513.00 |
| 633 | Quetta | 2016 | Main Extension | 10166024 | Killi Takzai,New Abdi,Hana Urk | 1,518.14 |
| 634 | Quetta | 2016 | Main Extension | 10166028 | Al Furqan Colony,Main Mastung | 2,083,765.51 |
| 635 | Quetta | 2016 | Main Extension | 10166029 | Killi Sahibzada,Nawan Killi | 2,677,063.57 |
| 636 | Quetta | 2016 | Main Extension | 10166030 | Goth Abdul Ghafoor Mengal | 2,403,812.78 |
| 637 | Quetta | 2016 | Main Extension | 10166034 | Killi Faqirabad Cadet College | (227,359.00) |
| 638 | Quetta | 2016 | Main Extension | 10166037 | Pashton Town Near Ganj Pari | 17,482.60 |
| 639 | Quetta | 2016 | Main Extension | 10166038 | Molvi M.Hashim Muhallah, | 1,948,011.01 |
| 640 | Quetta | 2016 | Main Extension | 10166039 | Amaruddin Tameer-I-Nau Colg | 3,358,306.59 |
| 641 | Quetta | 2016 | Main Extension | 10166040 | Khair M.Tareen Town,Ganj Madi | 1,363,289.72 |
| 642 | Quetta | 2016 | Main Extension | 10166041 | Haji Mirza Aghberg Road Baleli | 30,541.00 |
| 643 | Quetta | 2016 | Main Extension | 10166042 | Juma Khan,Killi Juma Spini Rd | 1,404,615.49 |
| 644 | Quetta | 2016 | Main Extension | 10166044 | Mangel Town Union Kachi Baig | 19,293.00 |
| 645 | Quetta | 2016 | Main Extension | 10166045 | Killi Barat Near Hospital | 1,206,375.68 |
| 646 | Quetta | 2016 | Main Extension | 10166046 | Syed M St Achazai Muhallah | 13,980.00 |
| 647 | Quetta | 2016 | Main Extension | 10166047 | Kakar St,Estern By Pass Quetta | 1,705,561.83 |
| 648 | Quetta | 2016 | Main Extension | 10166049 | Killi Ferozabad Achakzai St | (6,644.06) |
| 649 | Quetta | 2016 | Main Extension | 10166050 | Kili Shakarzi Syedn Kili Paind | 10,152.00 |
| 650 | Quetta | 2016 | Main Extension | 10166053 | Killi Saliman Khail Kakar, | 2,322,283.99 |
| 651 | Quetta | 2016 | Main Extension | 10166055 | Killi Sara Ghurgai,Nawan Killi | (27,789.14) |
| 652 | Quetta | 2016 | Main Extension | 10166057 | Killi Main,Sara Ghurgai Road | 11,403.00 |
| 653 | Quetta | 2016 | Main Extension | 10166059 | Sanaullah,Killi Shaeed Ismail | 723,761.31 |
| 654 | Quetta | 2016 | Main Extension | 10166061 | Qilla Ramazn Shahed,Killi Haji | 15,921.00 |
| 655 | Quetta | 2016 | Main Extension | 10166062 | Killi Samalbd, Chiltan Housing | 1,459,260.15 |
| 656 | Quetta | 2016 | Main Extension | 10166068 | Molvi Rahim,Movia St,Kili Srda | 999,406.41 |
| 657 | Quetta | 2016 | Main Extension | 10166071 | Hassani St,Lehri Gate,Samngli | 956,865.60 |
| 658 | Quetta | 2016 | Main Extension | 10166072 | Mir Shahd Khan St,Sesion Court | 1,149,155.60 |
| 659 | Quetta | 2016 | Minor Mains | 11166004 | Killi Gul M Saydan,Airport Rd | 86,465.84 |
| 660 | Quetta | 2016 | Minor Mains | 11166006 | Muhallah Faroqabd Killi Bostrn | (70,314.36) |
| 661 | Quetta | 2016 | Minor Mains | 11166008 | M.Dawood Chashma Achozai | 15,189.63 |
| 662 | Quetta | 2016 | Minor Mains | 11166021 | Chiltan Town,Sariab Road | 788,593.05 |
| 663 | Quetta | 2016 | Minor Mains | 11166022 | Baloch Colony,St 4,E.By Pass | 224,916.59 |
| 664 | Quetta | 2016 | Minor Mains | 11166028 | Killi Nasaran,Ziarat Rd Pishin | 221,024.73 |
| 665 | Quetta | 2016 | Minor Mains | 11166031 | Killi Shamozaai,Aghbarg Qta | 160,838.86 |
| 666 | Quetta | 2016 | Minor Mains | 11166033 | St Muhallah Piran,Surkhab Rd | 171,189.58 |
| 667 | Quetta | 2016 | Minor Mains | 11166036 | St Muhallah Faqeerabad Sariab | (1,210.83) |
| 668 | Quetta | 2016 | Minor Mains | 11166039 | Killi Shadi Khan,Samungali Rd | 231.58 |
| 669 | Quetta | 2016 | Minor Mains | 11166040 | Mengal Town, E.By Pass Qta | 229,566.26 |
| 670 | Quetta | 2016 | Minor Mains | 11166049 | Gali Lalaabad Hazar Ganji | 2,389.49 |
| 671 | Quetta | 2016 | Minor Mains | 11166054 | Killi Mula Khail,Koucha Sher | 375,075.88 |
| 672 | Quetta | 2016 | Minor Mains | 11166058 | Killi Nali,Jungal Sarkar Pishn | 29,082.64 |
| 673 | Quetta | 2016 | Minor Mains | 11166061 | Killi Samalabad,Airport Road | (9,329.04) |
| 674 | Quetta | 2016 | Minor Mains | 11166063 | Muhalah Kili Khann,Kili Kotwal | 17,005.92 |

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| 675 | Quetta | 2016 | Minor Mains | 11166068 | Pashton Bagh, Madrsa Arbia | 142,465.85 |
| 676 | Quetta | 2016 | Minor Mains | 11166075 | M. Yousaf Kili Nohsr Samugli Rd | 219,711.97 |
| 677 | Quetta | 2016 | Minor Mains | 11166078 | Muhallah Deveband, Killi Gul | 45,330.71 |
| 678 | Quetta | 2016 | Minor Mains | 11166086 | A Raziq Bhosa Mandi, E By Pas | 209,361.16 |
| 679 | Quetta | 2016 | Minor Mains | 11166090 | Safar M Norzai Colny#2, Takhtni | 74,042.95 |
| 680 | Quetta | 2016 | Minor Mains | 11166094 | Killi Kan, Haji Shah M Panezai | 340,132.00 |
| 681 | Quetta | 2016 | Minor Mains | 11166100 | Samiullah Killi Malik Payo | 433,785.43 |
| 682 | Quetta | 2016 | Minor Mains | 11166105 | Muhammad Salam Zehri Town | 3,957.00 |
| 683 | Quetta | 2016 | Minor Mains | 11166107 | Abdul Sattar Khajak | 293,156.21 |
| 684 | Quetta | 2016 | Minor Mains | 11166115 | Khudaidad St Ishaqabad Farooqi | 102,756.02 |
| 685 | Quetta | 2016 | Minor Mains | 11166116 | Khalil Town, Essa Nagri, Sabzal | 380,914.83 |
| 686 | Quetta | 2016 | Minor Mains | 11166117 | Khoshal Colny Chiltan Shopping | 156,403.77 |
| 687 | Quetta | 2016 | Minor Mains | 11166121 | Muhallah Killi Almas Chowk | 106,851.11 |
| 688 | Quetta | 2016 | Minor Mains | 11166128 | Killi Gul Dad, Noza Kanak | 3,641.77 |
| 689 | Quetta | 2016 | Minor Mains | 11166131 | Killi Jan M Badzai, Qasim Bdezi | 215,493.56 |
| 690 | Quetta | 2016 | Minor Mains | 11166132 | Muhallah Baz M, Killi Landi | 156,095.27 |
| 691 | Quetta | 2016 | Minor Mains | 11166133 | Killi Khan Bahadr, Ziarat Road | 601,021.07 |
| 692 | Quetta | 2016 | Minor Mains | 11166148 | Malik Sahil Killi Ferozabad | 239,919.95 |
| 693 | Quetta | 2016 | Minor Mains | 11166149 | Syed Amanullah Killi Ibrahimzi | 128,812.02 |
| 694 | Quetta | 2016 | Minor Mains | 11166150 | Killi Jailni, Sydnqila, Potinsrn | 284,502.66 |
| 695 | Quetta | 2016 | Minor Mains | 11166153 | Khushl Khan Kili Geo, Kirani Rd | 114,220.97 |
| 696 | Quetta | 2016 | Minor Mains | 11166167 | Habibullah Colony By Pas Nawan | 274,483.80 |
| 697 | Quetta | 2016 | TBS / PRS / SMS | 12166011 | 2" Dia Prs At Mach Town | 338,389.39 |
| 698 | Quetta | 2016 | TBS / PRS / SMS | 12166012 | 1 Prs 2" Dia Killi Malangzai | 737,113.52 |
| 699 | Quetta | 2016 | TBS / PRS / SMS | 12166013 | 1 Prs 2" Dia Killi Ali Ahmed | 332,613.15 |
| 700 | Quetta | 2016 | TBS / PRS / SMS | 12166014 | 1 Prs 2" Dia Killi Yallo Kalat | 445,627.16 |
| 701 | Quetta | 2016 | TBS / PRS / SMS | 12166015 | 1 Prs 2" Killi Chakul Kallozi | 133,174.62 |
| 702 | Quetta | 2016 | TBS / PRS / SMS | 12166018 | 1 Prs 2" Killi Koshak Pringbd | 593,783.57 |
| 703 | Quetta | 2016 | TRS / TEG / CP | 13166001 | Cp Station At Bostan Pishin | 483,385.84 |
| 704 | Quetta | 2017 | Main Extension | 10176002 | Sardar M. Akram, Killi M. Shahi | 944,605.89 |
| 705 | Quetta | 2017 | Main Extension | 10176005 | Haji Zahir Lehri Qambrani Rd | 9,425.00 |
| 706 | Quetta | 2017 | Main Extension | 10176006 | Haji M. Esa Killi Lumran Hurmzi | 348,319.42 |
| 707 | Quetta | 2017 | Main Extension | 10176008 | Killi Gul M Near Sehar Nimko | 556,355.12 |
| 708 | Quetta | 2017 | Main Extension | 10176009 | Wazirabd Killi Moghtiyani Bostn | 1,387,734.58 |
| 709 | Quetta | 2017 | Main Extension | 10176018 | Mir Zulfiqar Ali Killi Durani | 861,916.17 |
| 710 | Quetta | 2017 | Main Extension | 10176019 | Haji Muhammad Wali & Dawood | 1,854,417.92 |
| 711 | Quetta | 2017 | Main Extension | 10176021 | Obaidullah & Others | 1,696,043.27 |
| 712 | Quetta | 2017 | Main Extension | 10176023 | Arbab Abdul Qadir Kasi | 1,092,427.50 |
| 713 | Quetta | 2017 | Main Extension | 10176025 | Killi Mir Abdul Khaliq | 1,715,202.78 |
| 714 | Quetta | 2017 | Main Extension | 10176027 | Washain Town Saryab Mill | 1,338,114.89 |
| 715 | Quetta | 2017 | Minor Mains | 11176009 | Moulla Bakhsh Killi Billalabad | 310,558.14 |
| 716 | Quetta | 2017 | Minor Mains | 11176022 | Shahed Safar Khan St. Qambrni | 1,734.00 |
| 717 | Quetta | 2017 | Minor Mains | 11176023 | Kakar Colony, Killi Sara Ghurgi | 307,105.67 |
| 718 | Quetta | 2017 | Minor Mains | 11176030 | Teacher Colony no 1, Labor Colny | 107,930.42 |
| 719 | Quetta | 2017 | Minor Mains | 11176036 | Asadabad New Hazara Town | 29,891.97 |
| 720 | Quetta | 2017 | Minor Mains | 11176038 | Rais Umer Street Kirani Road | 360,067.18 |
| 721 | Quetta | 2017 | Minor Mains | 11176042 | Molvi Abdul Malik, St Dubai | (28,826.18) |
| 722 | Quetta | 2017 | Minor Mains | 11176045 | Hilal Ahmd, Near Benzir Park | 69,138.24 |
| 723 | Quetta | 2017 | Minor Mains | 11176047 | St Syedan Nohsar Samungali | 244,705.52 |
| 724 | Quetta | 2017 | Minor Mains | 11176054 | Killi Syedan, Chaman Road | 116,091.15 |
| 725 | Quetta | 2017 | Minor Mains | 11176055 | Abdullah Jan Killi Paind Khan | 95,292.41 |
| 726 | Quetta | 2017 | Minor Mains | 11176064 | Mehmood Akbar Essa Nagri | 272,133.45 |
| 727 | Quetta | 2017 | Minor Mains | 11176067 | Muhallah Syed Akhtar Shah | (20,791.86) |

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| 728 | Quetta | 2017 | Minor Mains | 11176070 | Abdul Razaq Mishwani Pirkani | 176,642.44 |
| 729 | Quetta | 2017 | Minor Mains | 11176081 | Haji Ghulam Farid, Spiny Road | 70,219.18 |
| 730 | Quetta | 2017 | Minor Mains | 11176083 | Amir Bakhsh, Killi Pir Bakhsh | 459,711.31 |
| 731 | Quetta | 2017 | Minor Mains | 11176086 | Attaullah & Others | 376,928.54 |
| 732 | Quetta | 2017 | Minor Mains | 11176087 | Fazal-Din S/O Shuja Muhammad | 99,453.02 |
| 733 | Quetta | 2017 | Minor Mains | 11176091 | Feroz Khan | 577,697.34 |
| 734 | Quetta | 2017 | Minor Mains | 11176093 | M. Qasim & Others. | 254,543.04 |
| 735 | Quetta | 2017 | Minor Mains | 11176096 | S/G To Abdul Nabi & Others | 735,595.00 |
| 736 | Quetta | 2017 | TBS / PRS / SMS | 12176001 | Modificn Sms Ziarat At Kuchlak | 2,368,921.76 |
| 737 | Quetta | 2017 | TBS / PRS / SMS | 12176002 | Interlinking Tbs Yaru With 16" | 845,495.52 |
| 738 | Quetta | 2017 | TBS / PRS / SMS | 12176019 | Killi Barakzai | 469,151.30 |
| 739 | Quetta | 2017 | TBS / PRS / SMS | 12176022 | 4" Dia Prs At Qazi Abad I | 138,155.49 |
| 740 | Quetta | 2017 | TBS / PRS / SMS | 12176023 | 4" Dia Prs At Qazi Abad Ii | 138,155.49 |
| 741 | Quetta | 2017 | TRS / TEG / CP | 13176002 | 39 Cp Stations For Balochistan | 10,179,860.00 |
| 742 | Quetta | 2017 | Others | 14176001 | Segmentation Of Quetta City | 3,321,689.92 |
| 743 | Quetta | 2017 | Service Connection - New | 01177002 | Re-Connection M/S Sehar Cng | 464,146.99 |
| 744 | Quetta | 2018 | Main Extension | 10186005 | S.O.G To Killi New Abadi | 2,354,404.23 |
| 745 | Quetta | 2018 | Main Extension | 10186009 | S.O.G To Allah Bakhsh | 1,275,161.52 |
| 746 | Quetta | 2018 | Main Extension | 10186010 | S.O.G To Muhammad Umar | 1,014,827.12 |
| 747 | Quetta | 2018 | Main Extension | 10186014 | S.O.G To Shakar Khan | 1,825,687.41 |
| 748 | Quetta | 2018 | Main Extension | 10186021 | S.O.G To Haji Akhtar Muhammad | 5,506,848.93 |
| 749 | Quetta | 2018 | Main Extension | 10186023 | S.O.G To Mr. Mir Nawaz | 854,643.62 |
| 750 | Quetta | 2018 | Main Extension | 10186035 | S.O.G To Mr. Wali Jan | 771,727.64 |
| 751 | Quetta | 2018 | Minor Mains | 11186006 | S.O.G To Mr. Haq Nawaz | 302,044.48 |
| 752 | Quetta | 2018 | Minor Mains | 11186017 | S.O.G To Abdul Rasheed | 342,101.55 |
| 753 | Quetta | 2018 | Minor Mains | 11186018 | S.O.G To M.Azam | 682,311.01 |
| 754 | Quetta | 2018 | Minor Mains | 11186024 | S.O.G To Mr. Mulla Bakhsh | 409,289.02 |
| 755 | Quetta | 2018 | Minor Mains | 11186028 | S.O.G To Abdul Nasir Sanzar | 254,824.34 |
| 756 | Quetta | 2018 | Minor Mains | 11186032 | S.O.G To Eng. Ameenullah | 397,395.38 |
| 757 | Quetta | 2018 | Minor Mains | 11186035 | S.O.G To Hafiz Habatullah | 146,923.63 |
| 758 | Quetta | 2018 | Minor Mains | 11186036 | S.O.G Jamai Masjid Umer Khitab | 647,754.26 |
| 759 | Quetta | 2018 | Minor Mains | 11186041 | S.O.G To Mr. Wali Muhammad | 138,960.03 |
| 760 | Quetta | 2018 | Minor Mains | 11186042 | S.O.G To Mr. Umar Shah | 93,815.25 |
| 761 | Quetta | 2018 | Minor Mains | 11186047 | S.O.G To M. Hassan Mohtamam | 659,204.31 |
| 762 | Quetta | 2018 | Minor Mains | 11186048 | S.O.G To Mr. Amanullah | 359,871.82 |
| 763 | Quetta | 2018 | Minor Mains | 11186056 | S.O.G To Mr. Abdul Khaliq | 664,785.23 |
| 764 | Quetta | 2018 | Minor Mains | 11186057 | S.O.G To Mr. Jan Muhammad | 368,491.62 |
| 765 | Quetta | 2018 | Minor Mains | 11186068 | S.O.G To Mr. Haibat Khan | 119,172.38 |
| 766 | Quetta | 2018 | TBS / PRS / SMS | 12186001 | Inst. 02 No's Prs 2"Dia Mach | 392,239.72 |
| 767 | Quetta | 2018 | TBS / PRS / SMS | 12186004 | Inst.Prns 2 Dia Killi At Baloch | 212,033.35 |
| 768 | Quetta | 2018 | TBS / PRS / SMS | 12186008 | Inst. Of Prs 2 Dia A. Rasheed | 323,681.57 |
| 769 | Quetta | 2018 | TBS / PRS / SMS | 12186012 | Inst.Prns 2 Dia K. Faqir Abad | 138,686.41 |
| 770 | Quetta | 2018 | TBS / PRS / SMS | 12186017 | Instl. Prns 2 Dia At Haji Karim | 439,270.57 |
| 771 | Quetta | 2018 | TBS / PRS / SMS | 12186020 | Inst. 2" Prns Cadet Clg Jafarbd | 430,271.03 |
| 772 | Quetta | 2018 | TBS / PRS / SMS | 12186021 | Inst. Of Tbs At Hazara Town | 735,409.44 |
| 773 | Quetta | 2018 | TBS / PRS / SMS | 12186023 | Inst. Of 2"Prns At H.Habibullah | 17,026.37 |
| 774 | Quetta | 2018 | TBS / PRS / SMS | 12186024 | Inst. Of 4" Dia Prns At Mr.Shah | 675,929.24 |
| 775 | Quetta | 2018 | Paid Mains | 09186001 | S.O.G To Cadet College,Jafrabd | 9,454,186.96 |
| 776 | Quetta | 2018 | Paid Mains | 09186005 | S.O.G To Mr.A. Manan U.Homes | 4,443,627.94 |
| 777 | Quetta | 2018 | Paid Mains | 09186006 | S.O.G To Mr. Shah Zaman Khan | 18,922,308.77 |
| 778 | Quetta | 2018 | Paid Mains | 09186008 | S.O.G To Pdma | 406,439.22 |
| 779 | Quetta | 2019 | Main Extension | 10196001 | A.Rahim, Killi Chiltan Raisani | 1,349,046.73 |

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| 780 | Quetta | 2019 | Main Extension | 10196003 | Mir Dyaz Khan, Pashtoonabad | 1,291,019.09 |
| 781 | Quetta | 2019 | Minor Mains | 11196006 | Dawood Shah,Killi Syedan,Qta | 228,459.24 |
| 782 | Quetta | 2019 | Minor Mains | 11196010 | Shahid Hussain, Kashmirabad | 417,165.43 |
| 783 | Quetta | 2019 | Minor Mains | 11196020 | Haji Dado,Sikandr Chk,Nawakili | 252,826.59 |
| 784 | Quetta | 2019 | Minor Mains | 11196030 | H.M.Yousaf, Ferozbad,Sabzal Rd | 513,297.59 |
| 785 | Quetta | 2019 | Minor Mains | 11196035 | M.Anwer,Teacher Colny,N. Killi | 55,369.31 |
| 786 | Quetta | 2019 | TBS / PRS / SMS | 12196002 | Shift.Of Prs's Eastrn Bypas | 383,012.29 |
| 787 | Quetta | 2019 | TBS / PRS / SMS | 12196003 | Inst. Of Tbs At Bakra Mandi | 3,053,202.25 |
| 788 | Quetta | 2019 | TBS / PRS / SMS | 12196004 | Inst.4"Dia Prs's Bakra Mandi | 1,339,783.69 |
| 789 | Quetta | 2019 | TBS / PRS / SMS | 12196006 | Instl.Prs 4"Dia Al Aman Vilas | 224,741.56 |
| 790 | Quetta | 2019 | TBS / PRS / SMS | 12196007 | Instl.Prs's At Joint Road, Qta | 1,029,768.11 |
| 791 | Quetta | 2019 | TBS / PRS / SMS | 12196008 | Inst.Of Tbs At Joint Road, Qta | 3,547,108.21 |
| 792 | Quetta | 2019 | TBS / PRS / SMS | 12196011 | Inst.Of Tbs, Azizabd Dm Jamali | 3,362,230.14 |
| 793 | Quetta | 2019 | TBS / PRS / SMS | 12196012 | Inst. Of Sms, Azizabd Dm Jamali | 2,625,182.55 |
| 794 | Quetta | 2019 | TBS / PRS / SMS | 12196013 | Inst.4" Prs's Azizbd Dm Jamali | 1,666,996.01 |
| 795 | Quetta | 2019 | TBS / PRS / SMS | 12196018 | Sms At Haji Sheher Town, Bolan | 1,419,607.70 |
| 796 | Quetta | 2019 | TBS / PRS / SMS | 12196020 | Prs 4"(03 No)Bifurction Mastng | 1,131,268.18 |
| 797 | Quetta | 2019 | TBS / PRS / SMS | 12196021 | Tbs At Bifurcation Of Mastung | 1,685,577.98 |
| 798 | Quetta | 2019 | TBS / PRS / SMS | 12196023 | Prs 2"Dia M.Nisar A., Pishin | (15,556.37) |
| 799 | Quetta | 2019 | TRS / TEG / CP | 13196001 | Cp St. At Azizabad Dm Jamali | 659,827.57 |
| 800 | Quetta | 2019 | TRS / TEG / CP | 13196002 | Cp Station Sheher Town,Bolan | 445,930.44 |
| 801 | Quetta | 2019 | Service Connection - New | 01197001 | 4 Dia Ser. Con.M/S Mashallah | 18,119.59 |
| 802 | Quetta | 2019 | Paid Mains | 09196005 | Mr.Amanullah Al-Aman Villas | 568,983.44 |
| 803 | Quetta | 2019 | Paid Mains | 09196007 | Residential Flats,Taktu Buitem | 427,431.95 |
| 804 | Quetta | 2019 | Paid Mains | 09196014 | Shift.Of 6"Pipe Recept,Buitem | 215,857.03 |
| 805 | Quetta | 2019 | Paid Mains | 09196015 | Nawab Shaed Ghous Bux Hospital | 133,641.34 |
| 806 | Quetta | 2019 | Paid Mains | 09196018 | H.Muhmmad Hashim,K.Paind, Qta | 585,557.14 |
| 807 | Quetta | 2019 | Paid Mains | 09196021 | S.Fareedullah,Airport Rd, Qta | 159,331.39 |
| 808 | Quetta | 2019 | Paid Mains | 09196022 | Nawab G.B.Hospital, Mastung | 60,498.43 |
| 809 | Quetta | 2019 | Paid Mains | 09196025 | Mrs. Rozeena, Jinnah Town,Qta | 465,346.64 |
| 810 | Quetta | 2019 | Paid Mains | 09199801 | M/S Mashallah Steel Indust,Qta | 112,570.86 |
| 811 | Quetta | 2020 | Main Extension | 10206007 | Dr.M.Sadiq Zarak,Chshma Achzai | 852,617.92 |
| 812 | Quetta | 2020 | Main Extension | 10206012 | Bashir Ahmed,Madrassa Rd, Qta | 1,794,529.00 |
| 813 | Quetta | 2020 | Main Extension | 10206013 | Hammad Akram,Aghbarg, Nosar | 1,285,086.36 |
| 814 | Quetta | 2020 | Minor Mains | 11206001 | Zubair A. Chashma Achozai, Qta | 419,228.01 |
| 815 | Quetta | 2020 | Minor Mains | 11206010 | Madrasa Bab-Ulom,Nawa Kili,Qta | 164,980.25 |
| 816 | Quetta | 2020 | Minor Mains | 11206015 | Dr.Ibrahim,Killi Barat, Qta | 361,404.88 |
| 817 | Quetta | 2020 | Minor Mains | 11206021 | Daro Khan,Muslim Town,E.Bypass | 281,171.23 |
| 818 | Quetta | 2020 | Minor Mains | 11206022 | Saifuddin,Killi Karbala,Pishin | 301,021.67 |
| 819 | Quetta | 2020 | Minor Mains | 11206024 | M.Hashim,Davi Muhallah,Karbala | 299,107.64 |
| 820 | Quetta | 2020 | Minor Mains | 11206028 | A.Aziz Mulazai,Mano Jan Rd,Qta | 104,001.07 |
| 821 | Quetta | 2020 | Minor Mains | 11206031 | A. Latif,Kili Sarda Saryab Rd | 85,885.24 |
| 822 | Quetta | 2020 | Minor Mains | 11206033 | Amir Zada,Ghousabad, Qta | 107,220.90 |
| 823 | Quetta | 2020 | Minor Mains | 11206037 | Raza-Ur-Rehman Jinnah Town,Qta | 78,742.72 |
| 824 | Quetta | 2020 | TBS / PRS / SMS | 12206001 | Inst.02 Nos. Tbs's Pishin,Bkdk | 2,858,965.60 |
| 825 | Quetta | 2020 | TBS / PRS / SMS | 12206013 | Inst.Sms K.Medadzai,Urak, Qta | 2,829,931.98 |
| 826 | Quetta | 2020 | TBS / PRS / SMS | 12206015 | 04"Dia Prs Arbab Azam,Spiny Rd | 124,484.00 |
| 827 | Quetta | 2020 | TBS / PRS / SMS | 12206023 | Inst. Of Tbs At Marri Abad,Qta | 2,711,781.56 |
| 828 | Quetta | 2020 | TBS / PRS / SMS | 12206026 | Shifting Of Prs & Cms,Cmh,Qta | 1,445,863.40 |
| 829 | Quetta | 2020 | TBS / PRS / SMS | 12206029 | Prs 2"Dia At Malik Bakery,Yaro | 357,573.97 |

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| 830 | Quetta | 2020 | Paid Mains | 09206003 | Saleh Agha,Fateh House,Samngli | 389,046.06 |
| 831 | Quetta | 2020 | Paid Mains | 09206004 | New Constructed,Staff Clg,Qta | 505,777.72 |
| 832 | Quetta | 2020 | Paid Mains | 09206006 | New Add.Baracks,Huda Jail,Qta | 442,526.57 |
| 833 | Quetta | 2020 | Paid Mains | 09206007 | Arbab M.Azam,Spiny Rd, Quetta | 1,344,365.93 |
| 834 | Quetta | 2020 | Paid Mains | 09206009 | Xen Ge(A) Svcs, Quetta Cantt. | 3,313,568.02 |
| 835 | Quetta | 2020 | Paid Mains | 09206014 | H.M.Khan,K.Alam,Airport Rd,Qta | 1,342,622.45 |
| 836 | Quetta | 2020 | Paid Mains | 09206017 | Syed Khan M,Takhtani Bypass,Qta | 408,802.87 |
| 837 | Quetta | 2020 | Paid Mains | 09206021 | Zahoor Ahmed,Kili Barat, Qta | 181,296.99 |
| 838 | Quetta | 2020 | Paid Mains | 09206025 | Abdul Hakeem,Malik Bakery,Yaro | 33,392.22 |
| 839 | Quetta | 2020 | Paid Mains | 09206029 | A.Rehman,Kili Barat,Smungli Rd | 61,712.37 |
| 840 | Sindh | 2008 | Paid Mains | 09083250 | District Jail Ghotki | 2,851,997.55 |
| 841 | Sindh | 2009 | Minor Mains | 11093430 | Nizamuddin Kamber | (16,954.26) |
| 842 | Sindh | 2010 | Minor Mains | 11103137 | Streets Of Khad Plot M-Khas | (21,054.16) |
| 843 | Sindh | 2011 | Minor Mains | 11113467 | Ahmed Mughal Larkana | (8,045.00) |
| 844 | Sindh | 2011 | Paid Mains | 09114002 | Nehal Cng Saeedabad | (9,790.00) |
| 845 | Sindh | 2013 | Minor Mains | 11133101 | Mr Ali Ahmed Khairpur | 132,112.77 |
| 846 | Sindh | 2013 | Service Connection - New | 01133014 | N.Spining Mills Kotri (SI) | 587,996.10 |
| 847 | Sindh | 2014 | Paid Mains | 09145012 | 4" Dia F M Jamshoro | 566,217.80 |
| 848 | Sindh | 2015 | Minor Mains | 11153004 | Ali Hassan Jinghan Larkana | (4,315.18) |
| 849 | Sindh | 2015 | Minor Mains | 11153047 | Mr. Altaf Hussain, Larkana. | (17,354.70) |
| 850 | Sindh | 2015 | Minor Mains | 11153177 | Mr Ghous Bux,Sukkur. | 20,408.58 |
| 851 | Sindh | 2015 | TBS / PRS / SMS | 12153001 | Metering Ass:Hirabad (Prs) | 1,266,411.36 |
| 852 | Sindh | 2015 | Service Connection - New | 01153008 | M/S Indus Steel Kotri (SI) | 111,807.41 |
| 853 | Sindh | 2015 | Paid Mains | 09155025 | Nimko & Sweet Kirshna Hyd. | 18,088.14 |
| 854 | Sindh | 2016 | Minor Mains | 11163110 | Mr Liaqat Ali Soomro.Sukkur. | 76,858.94 |
| 855 | Sindh | 2016 | Minor Mains | 11163112 | Mr Ulfat Gul Sukkur. | 6,968.52 |
| 856 | Sindh | 2016 | Minor Mains | 11163117 | Mr Barkat Ali,Mp Mathello. | 401,177.86 |
| 857 | Sindh | 2016 | Minor Mains | 11163159 | Mr Abdul Razaque,Khairpur. | 94,635.47 |
| 858 | Sindh | 2016 | Minor Mains | 11163190 | Mr Khan Muhammad,Kotri. | 190,056.34 |
| 859 | Sindh | 2016 | Minor Mains | 11163194 | Mr Abdul Rasheed Tm Khan. | 92,388.78 |
| 860 | Sindh | 2016 | Minor Mains | 11163216 | Mr Khuda Bux Dahraki. | 862,154.52 |
| 861 | Sindh | 2016 | Minor Mains | 11163278 | Nadeem Ali Malkani.Dadu. | 94,551.47 |
| 862 | Sindh | 2016 | Minor Mains | 11163279 | Muhammad Saleem, Badin. | 170,082.50 |
| 863 | Sindh | 2016 | Minor Mains | 11163283 | Mr Aijaz Rehman,Badin. | 112,612.96 |
| 864 | Sindh | 2016 | Minor Mains | 11163289 | Mr Arbab Abbasi,Kn Shah | 32,648.24 |
| 865 | Sindh | 2016 | Minor Mains | 11163301 | Mr Abdul Rasool,Kn Shah. | 85,348.94 |
| 866 | Sindh | 2016 | TBS / PRS / SMS | 12163002 | Cw Bughio Col: Bh/ Saeedaba | 5,025.00 |
| 867 | Sindh | 2016 | TBS / PRS / SMS | 12163003 | 36 Nos Prss Of Hyd.Zone. | 5,236,332.00 |
| 868 | Sindh | 2016 | Service Connection - New | 01163003 | Ahmed Industries N.Abad.(SI) | 129,310.67 |
| 869 | Sindh | 2016 | Paid Mains | 09163005 | Central Person Hyd. (Bulk) | 56,945.38 |
| 870 | Sindh | 2016 | Paid Mains | 09163007 | M/S Nigahe Karimi Hyd. | 765,382.20 |
| 871 | Sindh | 2016 | Paid Mains | 09163008 | Add: D C Thatta,Thatta. | 8,142.00 |
| 872 | Sindh | 2017 | Minor Mains | 11173008 | Madarsa Dur Ul Uloom,Thull. | 254,332.76 |
| 873 | Sindh | 2017 | Minor Mains | 11173015 | Mr Ameer Ahmed,Dadu. | 483,518.33 |
| 874 | Sindh | 2017 | Minor Mains | 11173025 | Mr Asghar Ali Jamali, Dadu. | 143,615.79 |
| 875 | Sindh | 2017 | Minor Mains | 11173063 | Mr Imam Bux Uttero,Dadu. | 480,197.18 |
| 876 | Sindh | 2017 | Minor Mains | 11173067 | Muhammad Salih ,T M Khan. | 342,297.64 |
| 877 | Sindh | 2017 | Minor Mains | 11173096 | Imtiaz Memon,Badin. | 263,919.43 |
| 878 | Sindh | 2017 | Minor Mains | 11173101 | Naveed Ali Gambat. | 105,088.90 |
| 879 | Sindh | 2017 | Minor Mains | 11173102 | Gul Sher Malik Dadu. | 55,002.88 |
| 880 | Sindh | 2017 | Minor Mains | 11173106 | Mr Ghulam Hussain L.Abad.Hyd. | 15,929.00 |

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| 881 | Sindh | 2017 | Minor Mains | 11173122 | Mr Ahmed Nawaz Khairpur. | (9,410.93) |
| 882 | Sindh | 2017 | Minor Mains | 11173151 | M.Ibrahim Urf Karo , Makli. | 274,150.59 |
| 883 | Sindh | 2017 | Minor Mains | 11173169 | Sog To Janat Blessing,Hyd. | 8,053.00 |
| 884 | Sindh | 2017 | Minor Mains | 11173174 | Sog To Imam Bux,T.M.Khan. | 72,236.88 |
| 885 | Sindh | 2017 | Minor Mains | 11173185 | Lop Of Awan Mohalla,K.Kot. | 159,967.93 |
| 886 | Sindh | 2017 | Minor Mains | 11173197 | M.Ramzan Brohi ,N.Abad. | 102,641.38 |
| 887 | Sindh | 2017 | Minor Mains | 11173217 | Muhammad Aslam,K.N Shah. | 80,240.88 |
| 888 | Sindh | 2017 | Minor Mains | 11173278 | Ghulam Sarwar ,Shdpur. | 227,003.55 |
| 889 | Sindh | 2017 | Minor Mains | 11173295 | Mushtaque Ahmed,Mpkhas. | 37,341.27 |
| 890 | Sindh | 2017 | TBS / PRS / SMS | 12173004 | Up-Grada:Of Tbs Matli.(Cw) | 26,775.38 |
| 891 | Sindh | 2017 | Paid Mains | 09173006 | S.M.B.B Madical Uni.,Larkana. | 80,721,022.39 |
| 892 | Sindh | 2017 | Paid Mains | 09173008 | District H/ Q Hospital,Badin. | 2,111,357.69 |
| 893 | Sindh | 2017 | Paid Mains | 09175007 | 6" Part Sm Sujawal | 1,186,670.00 |
| 894 | Sindh | 2017 | Paid Mains | 09175010 | Isra Village H / S Hyd. | 13,840,957.59 |
| 895 | Sindh | 2017 | Paid Mains | 09175017 | Lab:College & Masjid Pattaro. | 354,065.06 |
| 896 | Sindh | 2017 | Paid Mains | 09175028 | Relo: 6" Gas Pipeline (Drb) | 307,330.18 |
| 897 | Sindh | 2017 | Paid Mains | 09175035 | Citizen Homes H / Sch.,Hyd | 780,779.52 |
| 898 | Sindh | 2018 | Main Extension | 10183001 | Mir Kehar Street,Jacobabad. | 586,148.64 |
| 899 | Sindh | 2018 | Main Extension | 10183002 | Shahid Ali,Nawabshah. | 688,391.22 |
| 900 | Sindh | 2018 | Main Extension | 10183005 | Mahdi,Badar & Empire Hyd. | 2,179,493.77 |
| 901 | Sindh | 2018 | Main Extension | 10183010 | Mukhtiar Ali Khoso,Moro. | 669,059.36 |
| 902 | Sindh | 2018 | Main Extension | 10183011 | Mumtaz Bughio,Dadu. | 1,070,642.33 |
| 903 | Sindh | 2018 | Main Extension | 10183013 | Ali Nawaz,Tando Adam. | 2,164,550.19 |
| 904 | Sindh | 2018 | Main Extension | 10183015 | Kaher Mahalla,Shikarpur. | 1,173,862.00 |
| 905 | Sindh | 2018 | Minor Mains | 11183002 | Abdul Haleem K.N.Shah. | 52,286.50 |
| 906 | Sindh | 2018 | Minor Mains | 11183003 | Abdul Wahab,Makli.Thatta | 272,901.65 |
| 907 | Sindh | 2018 | Minor Mains | 11183008 | Gh:Sarwar Street,N.Abad. | 107,200.21 |
| 908 | Sindh | 2018 | Minor Mains | 11183009 | Jan Mohd Jakhro,Thatta. | 92,524.19 |
| 909 | Sindh | 2018 | Minor Mains | 11183016 | Khan Muhammad,T M Khan. | 164,660.86 |
| 910 | Sindh | 2018 | Minor Mains | 11183028 | Dur Muhammad,Odero Lal. | 106,769.74 |
| 911 | Sindh | 2018 | Minor Mains | 11183033 | Awan Mohalla , Kandhkot. | 257,716.19 |
| 912 | Sindh | 2018 | Minor Mains | 11183061 | Ajaz Ali ,Khairpur. | 76,368.10 |
| 913 | Sindh | 2018 | Minor Mains | 11183076 | Muhammad Iqbal,Dadu | 630,525.29 |
| 914 | Sindh | 2018 | Minor Mains | 11183093 | Abdul Jabbar Shaikh,Thatta. | 483,955.94 |
| 915 | Sindh | 2018 | Minor Mains | 11183097 | Tarique Mahmood,Pano Akil | 353,793.67 |
| 916 | Sindh | 2018 | Minor Mains | 11183103 | Mohalla Gh: Mustafa,Sukkur. | 15,557.01 |
| 917 | Sindh | 2018 | Minor Mains | 11183106 | Nabi Bux Mangi.,Makli | 6,148.15 |
| 918 | Sindh | 2018 | Minor Mains | 11183129 | Javaid Ali Langah,Dadu. | 699,678.00 |
| 919 | Sindh | 2018 | Minor Mains | 11183136 | Abdul Subhan Jani,Sukkur. | (4,656.91) |
| 920 | Sindh | 2018 | Minor Mains | 11183144 | Zaka Rehman,Hyderabad. | 114,142.09 |
| 921 | Sindh | 2018 | Minor Mains | 11183153 | Fidaullah Jatoi,Panp Akil. | 48,082.91 |
| 922 | Sindh | 2018 | Minor Mains | 11183173 | Mohd Ibraheem, Sujawal. | 311,399.72 |
| 923 | Sindh | 2018 | Minor Mains | 11183174 | Mohammadd Soomro,Badin. | 710,553.20 |
| 924 | Sindh | 2018 | Minor Mains | 11183175 | Muhammad Arshad,Hyd.. | 161,322.26 |
| 925 | Sindh | 2018 | Minor Mains | 11183186 | Waseem Ali Abbasi,Dadu. | 21,542.34 |
| 926 | Sindh | 2018 | Minor Mains | 11183188 | R/S Of Sahito Mohalla N.Feroz. | 169,681.34 |
| 927 | Sindh | 2018 | Minor Mains | 11183191 | Qambrani Mohalla,Shahdadkot. | 488,570.34 |
| 928 | Sindh | 2018 | Minor Mains | 11183203 | Ismail Khaskheli,T M Khan. | 78,656.41 |
| 929 | Sindh | 2018 | Minor Mains | 11183204 | Missri Khan Shaikh Sukkur. | 137,252.16 |
| 930 | Sindh | 2018 | Minor Mains | 11183225 | Nawab Khan,Thatta. | 17,291.79 |
| 931 | Sindh | 2018 | Minor Mains | 11183226 | Ashfaqe Ahmed, Mirpurkhas. | 101,382.89 |
| 932 | Sindh | 2018 | Minor Mains | 11183228 | Abdul Waheed Soomro,Dadu. | 260,754.53 |
| 933 | Sindh | 2018 | Minor Mains | 11183237 | Street Of Sarwar Col.:Larkana. | 24,590.00 |

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| 934 | Sindh | 2018 | Minor Mains | 11183240 | R/S Of Labour Mohalla,Larkana. | 39,273.95 |
| 935 | Sindh | 2018 | Minor Mains | 11183260 | Khan Ali Shah,Khairpur. | 327,771.88 |
| 936 | Sindh | 2018 | Minor Mains | 11183297 | Mohammad Haroon, Tm Khan. | 36,132.70 |
| 937 | Sindh | 2018 | Service Connection - New | 01183008 | Bainbow Hi Tech:,Kotri.(SI) | 520,878.04 |
| 938 | Sindh | 2018 | Service Connection - New | 01189404 | Al -Karam Towel, T B Khan.SI | 586,891.09 |
| 939 | Sindh | 2018 | Paid Mains | 09183001 | 300 Baded Hospital,N.Shah | 1,097,208.55 |
| 940 | Sindh | 2018 | Paid Mains | 09183002 | Pakistan BevrageItd, Hyd. | 1,016,430.23 |
| 941 | Sindh | 2018 | Paid Mains | 09185017 | Mehran University, Jamshoro. | 5,162,223.00 |
| 942 | Sindh | 2018 | Paid Mains | 09185034 | Tarique Hussain Shah,Mpkhas. | 807,158.13 |
| 943 | Sindh | 2018 | Paid Mains | 09185037 | Roopchand, Mirpurkhas. | 11,015,196.06 |
| 944 | Sindh | 2018 | Paid Mains | 09185038 | Hyd: Div:Officersh/S,Hyd | 4,101,127.05 |
| 945 | Sindh | 2018 | Paid Mains | 09185054 | Indus Paradise, Hyderabad. | 11,282,918.84 |
| 946 | Sindh | 2018 | Paid Mains | 09185058 | Al-Rehman Exten/Sch:Qabad. | 4,423,887.86 |
| 947 | Sindh | 2018 | Paid Mains | 09185059 | University Madical,Sh.B.Abad | 13,606,486.00 |
| 948 | Sindh | 2018 | Paid Mains | 09189402 | Continental Biscuts, Sukkur. | 30,173.11 |
| 949 | Sindh | 2018 | Paid Mains | 09189405 | Poonam Ice Factory, Dadu. | 201,492.42 |
| 950 | Sindh | 2018 | Paid Mains | 09189409 | Shah Murad Sugar, Sujawal. | 6,574,169.65 |
| 951 | Sindh | 2019 | Main Extension | 10193007 | Bridge City Tower, Sukkur. | 978,873.20 |
| 952 | Sindh | 2019 | Minor Mains | 11193010 | Mohd Ramzan.T M Khan. | 64,368.40 |
| 953 | Sindh | 2019 | Minor Mains | 11193021 | Pir Bux Mallah, Sobhodero. | 512,416.57 |
| 954 | Sindh | 2019 | Minor Mains | 11193039 | Sikandar & Abro Moh:, Moro | 496,850.59 |
| 955 | Sindh | 2019 | Minor Mains | 11193051 | Abdul Wahab Kalwar,Gambat. | 337,820.45 |
| 956 | Sindh | 2019 | Minor Mains | 11193068 | Nizamuddin Panhwar, Dadu. | 343,547.05 |
| 957 | Sindh | 2019 | Minor Mains | 11193081 | Sama Moh, K-Ghanwar, Golarchi. | 26,389.42 |
| 958 | Sindh | 2019 | Minor Mains | 11193091 | Tunia Street, Warah. | 123,917.31 |
| 959 | Sindh | 2019 | Minor Mains | 11193106 | " Hajjan Jamila Heig, Hyd. | 65,758.51 |
| 960 | Sindh | 2019 | Minor Mains | 11193131 | Gulshan-E- Madina, Larkana. | 48,183.59 |
| 961 | Sindh | 2019 | Minor Mains | 11193133 | Allah Jurio Shahani,Dadu | 223,658.23 |
| 962 | Sindh | 2019 | Minor Mains | 11193148 | Asouro & Others, Hala. | 316,173.69 |
| 963 | Sindh | 2019 | Minor Mains | 11193151 | Gulab Khan Abro, Dadu. | 251,366.37 |
| 964 | Sindh | 2019 | Minor Mains | 11193156 | Rema: Por Of Vil:Hasul,Mahar. | 208,600.67 |
| 965 | Sindh | 2019 | Minor Mains | 11193173 | Mahboob Solang, Jamshoro. | 850,086.22 |
| 966 | Sindh | 2019 | Minor Mains | 11193177 | Ali Twin Tower,Hyderabad | 193,672.84 |
| 967 | Sindh | 2019 | Minor Mains | 11193179 | Ghulam Mustafa, Hala. | 493,176.89 |
| 968 | Sindh | 2019 | Minor Mains | 11193181 | Mir Muhammad, Bola Khan. | 89,461.38 |
| 969 | Sindh | 2019 | Minor Mains | 11193195 | Baqar Hussain, Sukkur. | 517,334.63 |
| 970 | Sindh | 2019 | TBS / PRS / SMS | 12195001 | Cc Plateform Sms Sanghar. | 245,833.00 |
| 971 | Sindh | 2019 | Service Connection - New | 01193002 | Bilal Cng St.:Nawabshah.(SI) | 84,386.41 |
| 972 | Sindh | 2019 | -do- | 01193004 | Nusrat Hotel, Sukkur.SI | 26,850.15 |
| 973 | Sindh | 2019 | -do- | 01193006 | Ranipur Sugar, Khairpur.SI | 100,830.15 |
| 974 | Sindh | 2019 | -do- | 01193008 | Saeed Bangle, Hyd.. (SI) | 14,549.75 |
| 975 | Sindh | 2019 | -do- | 01199401 | Mashallah Ice Fact:Kh Pur (SI) | 14,287.90 |
| 976 | Sindh | 2019 | -do- | 01199404 | Chen Inn Hotel,Sukkur.(SI) | 188,395.83 |
| 977 | Sindh | 2019 | -do- | 01199406 | Global Ice Fac: Gambat. (SI) | 47,269.29 |
| 978 | Sindh | 2019 | -do- | 01199408 | Nooriabad Textil, N.Abad.SI | 625,154.41 |
| 979 | Sindh | 2019 | -do- | 01199410 | Pakistan Old Plastic,Mps.SI | 15,815.20 |
| 980 | Sindh | 2019 | -do- | 01199411 | Razzy Glass Indust:, Hyd.SI | 136,257.88 |
| 981 | Sindh | 2019 | -do- | 01199413 | Al Hamdu Ice Fac: Larkana.(SI) | 11,190.93 |
| 982 | Sindh | 2019 | -do- | 01199415 | Fimcotex Industries, Kotri.SI | 831,055.31 |
| 983 | Sindh | 2019 | -do- | 01199418 | Al Hamdullah Ice, Khairpur.SI | 18,654.70 |
| 984 | Sindh | 2019 | -do- | 01199423 | Pinnacil Fiber, Nooriabad.SI | 708,916.18 |

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|------|-------|------|----------------|----------|--------------------------------|---------------|
| 985 | Sindh | 2019 | -do- | 01199424 | Natioanl Foods,N.Abad. | 823,721.36 |
| 986 | Sindh | 2019 | -do- | 01199425 | M/S National Foods, Nooriabad. | 822,207.98 |
| 987 | Sindh | 2019 | Paid Mains | 09193005 | Wapda Thermal, Jamshoro. | 31,820,226.78 |
| 988 | Sindh | 2019 | Paid Mains | 09193006 | Al Muqet Textile, Nooriabad. | 7,913,347.40 |
| 989 | Sindh | 2019 | Paid Mains | 09195003 | Noor City H / Scheme, Hyd. | 1,605,051.29 |
| 990 | Sindh | 2019 | Paid Mains | 09195006 | Bagh Chand,Ghotki | 907,204.78 |
| 991 | Sindh | 2019 | Paid Mains | 09195014 | Gulshan-E-Raees,H/S,Hyd. | 3,171,360.21 |
| 992 | Sindh | 2019 | Paid Mains | 09195017 | Arabi Square, Hyderabad. | 1,183,653.77 |
| 993 | Sindh | 2019 | Paid Mains | 09195023 | Sargodhain Trust,T.Allahyar. | 144,473.73 |
| 994 | Sindh | 2019 | Paid Mains | 09195026 | Abdullah Garden, Hyderabad. | 8,487,565.39 |
| 995 | Sindh | 2019 | Paid Mains | 09195028 | Training Center Paf, Thatta. | 945,488.74 |
| 996 | Sindh | 2019 | Paid Mains | 09195037 | Indus Cooperative H/S, Hyd. | 4,352,769.26 |
| 997 | Sindh | 2019 | Paid Mains | 09195038 | Qadir Avenue, Hyd. | 20,560,696.06 |
| 998 | Sindh | 2019 | Paid Mains | 09195039 | Green City, H / S Tando Adam. | 9,469,855.56 |
| 999 | Sindh | 2019 | Paid Mains | 09195040 | Abdullah Garden,H/Shyd. | 6,383,434.75 |
| 1000 | Sindh | 2019 | Paid Mains | 09195041 | Madina City H / S,Tm Khan. | 2,739,952.06 |
| 1001 | Sindh | 2019 | Paid Mains | 09195043 | Al- Mustafa Luxury, Hyd. | 2,577,181.40 |
| 1002 | Sindh | 2019 | Paid Mains | 09195044 | Abdullah Sports City,Hyd. | 28,664,686.31 |
| 1003 | Sindh | 2019 | Paid Mains | 09195045 | Al-Karim H / Scheme,Hyd. | 1,881,047.50 |
| 1004 | Sindh | 2019 | Paid Mains | 09195049 | Dubai City H /S, Khairpur. | 1,529,628.19 |
| 1005 | Sindh | 2019 | Paid Mains | 09195050 | Re-Lo: Of Sm,Kario Ghanwar. | 315,760.72 |
| 1006 | Sindh | 2019 | Paid Mains | 09195052 | Syed Habib Ahmed,Hyderabad. | 46,290.06 |
| 1007 | Sindh | 2019 | Paid Mains | 09199403 | Qalandri Industries, Hyd. | 2,259,021.79 |
| 1008 | Sindh | 2019 | Paid Mains | 09199406 | Nooriabad Textile, Nooriabad. | 1,184,585.52 |
| 1009 | Sindh | 2019 | Paid Mains | 09199407 | Fimcotex Industries,Jamshoro. | 33,438,724.30 |
| 1010 | Sindh | 2019 | Paid Mains | 09199409 | Akber Ali & Brothers, N.Abad. | 240.00 |
| 1011 | Sindh | 2019 | Paid Mains | 09199412 | Bismillah Ice Factory,Dadu. | 501,938.42 |
| 1012 | Sindh | 2019 | Paid Mains | 09199413 | Pak: Old Plastic , Mirpurkhas. | 945,214.72 |
| 1013 | Sindh | 2019 | Paid Mains | 09199417 | Bahadur Ice Factory,Larkana. | 36,860.00 |
| 1014 | Sindh | 2019 | Paid Mains | 09199501 | Indus Haven,H / S, Hyd. | 5,848,679.40 |
| 1015 | Sindh | 2019 | Paid Mains | 09199502 | Model Town H /S, Hyd. | 2,476,881.68 |
| 1016 | Sindh | 2019 | Paid Mains | 09199506 | Hill Top H / S, Tando Adam. | 7,253,120.83 |
| 1017 | Sindh | 2019 | Paid Mains | 09199507 | Fazal Sun City H/ Scheme,Hyd.. | 9,066,820.13 |
| 1018 | Sindh | 2019 | Paid Mains | 09199513 | Aayat Restoranrt, Dadu. | 47,256.16 |
| 1019 | Sindh | 2019 | Paid Mains | 09199514 | "Rahat City",Sanghar. | 1,882,940.20 |
| 1020 | Sindh | 2019 | Paid Mains | 09199517 | Dubai City H/S, Sanghar. | 3,014,705.20 |
| 1021 | Sindh | 2020 | Main Extension | 10203001 | Muhammad Ismaul. Khairpur | 1,152,440.22 |
| 1022 | Sindh | 2020 | Main Extension | 10203004 | Abdul Shakoor, Mirpurkhas. | 344,289.86 |
| 1023 | Sindh | 2020 | Main Extension | 10203005 | Mahmood, Hala New. | 919,809.32 |
| 1024 | Sindh | 2020 | Main Extension | 10203009 | Jagat Ram, Mirpur Mathello. | 1,007,473.13 |
| 1025 | Sindh | 2020 | Minor Mains | 11203004 | Kiri Nawab Khan, Shikarpur. | 42,418.01 |
| 1026 | Sindh | 2020 | Minor Mains | 11203006 | Syed Ghulam Muhiuddin, Hyd. | 127,685.53 |
| 1027 | Sindh | 2020 | Minor Mains | 11203013 | Muhammad Ramzan, N.Shah. | 163,193.98 |
| 1028 | Sindh | 2020 | Minor Mains | 11203015 | Ashfaqe Ali, Sukkur. | 824.05 |
| 1029 | Sindh | 2020 | Minor Mains | 11203020 | Wahid Bux, Mir Pur Mathello. | 41,905.13 |
| 1030 | Sindh | 2020 | Minor Mains | 11203031 | Sultan Jan, Makli. Thatta. | 116,161.17 |
| 1031 | Sindh | 2020 | Minor Mains | 11203033 | Dur Muhammad,Naseerabad. | 82,380.38 |
| 1032 | Sindh | 2020 | Minor Mains | 11203034 | Abbas Colony, Mehar. | 101,632.97 |
| 1033 | Sindh | 2020 | Minor Mains | 11203043 | Mumtaz Ali, Sukkur. | 905,778.06 |
| 1034 | Sindh | 2020 | Minor Mains | 11203050 | Mir Muhammad, Ghotki. | 140,332.38 |
| 1035 | Sindh | 2020 | Minor Mains | 11203070 | Khair Muhammad Joyo, Moro. | 204,672.71 |
| 1036 | Sindh | 2020 | Minor Mains | 11203087 | Ghulam Shabir, Pir Jo Goth. | 462,543.50 |
| 1037 | Sindh | 2020 | Minor Mains | 11203108 | Muhammad Amin, Sukkur. | 2,404.09 |

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|------|-------|------|--------------------------|----------|--------------------------------|---------------|
| 1038 | Sindh | 2020 | Minor Mains | 11203112 | Zulfiqar Ali, Sukkur. | 131,710.55 |
| 1039 | Sindh | 2020 | Minor Mains | 11203119 | Waqar Ahmed, Kandhkot. | 353,970.70 |
| 1040 | Sindh | 2020 | Minor Mains | 11203121 | Sikander Solangi, Shikarpur. | 55,856.06 |
| 1041 | Sindh | 2020 | Minor Mains | 11203128 | Muhammad Hussain Bhatti, Moro | 153,225.07 |
| 1042 | Sindh | 2020 | Minor Mains | 11203129 | Ghulam Mustafa, Sujawal | 357,498.05 |
| 1043 | Sindh | 2020 | Minor Mains | 11203134 | Ali Muhammad Daris, Thatta. | 283,853.90 |
| 1044 | Sindh | 2020 | Minor Mains | 11203135 | Rashid Ali, Tando Hyder. | 170,458.96 |
| 1045 | Sindh | 2020 | Minor Mains | 11203141 | Irfan Ali, Hyderabad. | 249,524.58 |
| 1046 | Sindh | 2020 | Minor Mains | 11203142 | Farooque Ahmed Malik, Dadu. | 73,387.42 |
| 1047 | Sindh | 2020 | Minor Mains | 11203150 | Muhammad Azhar, Nawabshah. | 476,954.92 |
| 1048 | Sindh | 2020 | Minor Mains | 11203151 | A. Hameed, Sukkur. | 111,471.36 |
| 1049 | Sindh | 2020 | Minor Mains | 11203153 | Muhammad Siddique, Badin. | 161,462.13 |
| 1050 | Sindh | 2020 | Minor Mains | 11203154 | Azizullah, Hyderabad. | 142,630.12 |
| 1051 | Sindh | 2020 | Minor Mains | 11203156 | Abdul Jabbar Chandio, Moro. | 47,644.74 |
| 1052 | Sindh | 2020 | Minor Mains | 11203161 | Abdul Jabbar, Hyd. | 333,589.05 |
| 1053 | Sindh | 2020 | Minor Mains | 11203163 | Gateway Tower, Hyderabad. | 161,063.59 |
| 1054 | Sindh | 2020 | Minor Mains | 11203166 | Muhram Ali Babar, Kotri. | 275,650.08 |
| 1055 | Sindh | 2020 | Minor Mains | 11203168 | Assadullah Chandio, Moro. | 788,054.94 |
| 1056 | Sindh | 2020 | Minor Mains | 11203170 | Syed Imran Ali Shah, Sukkur. | 241,196.20 |
| 1057 | Sindh | 2020 | Minor Mains | 11203172 | Muhammad Yaqoob, Ghotki. | 239,249.23 |
| 1058 | Sindh | 2020 | Minor Mains | 11203176 | Syed Paryal Sha, Kandirao.. | 105,630.00 |
| 1059 | Sindh | 2020 | Minor Mains | 11203179 | Gharhi.Khuda Bux, Naudero. | 622,847.33 |
| 1060 | Sindh | 2020 | Minor Mains | 11203190 | Javaid Alam, Kotri. | 172,022.29 |
| 1061 | Sindh | 2020 | Minor Mains | 11203193 | Paryo & Hazoor , Mpmathello. | 219,685.43 |
| 1062 | Sindh | 2020 | Minor Mains | 11203198 | Ghunja Mohalla, Shikarpur. | 68,730.17 |
| 1063 | Sindh | 2020 | Minor Mains | 11203201 | Mastoi Mohalla, Shahdadkot. | 199,282.52 |
| 1064 | Sindh | 2020 | Minor Mains | 11203202 | Ahsan Illahi, Hyderabad. | 55,863.32 |
| 1065 | Sindh | 2020 | Minor Mains | 11203203 | Abdul Qayoom, Hyderabad. | 82,868.95 |
| 1066 | Sindh | 2020 | Minor Mains | 11203205 | Moula Muhammad Laghari, Kotri. | 295,896.36 |
| 1067 | Sindh | 2020 | Minor Mains | 11203206 | Muhammad Ramzan, N.Shah. | 5,700.08 |
| 1068 | Sindh | 2020 | Minor Mains | 11203213 | Inam Ali Shah, Hyderabad. | 92,419.14 |
| 1069 | Sindh | 2020 | Minor Mains | 11203217 | Nadir Ali Solangi, Ranipur. | 789.49 |
| 1070 | Sindh | 2020 | Minor Mains | 11203219 | Ali Gul Jassar, Moro. | 179,637.25 |
| 1071 | Sindh | 2020 | Minor Mains | 11203222 | Khan Mohammad, Nawabshah | 174,852.96 |
| 1072 | Sindh | 2020 | Minor Mains | 11203227 | Shahid Mohammad, Moro | 171,894.79 |
| 1073 | Sindh | 2020 | Minor Mains | 11203229 | Ali Nawaz, Nawabshah | 105,029.99 |
| 1074 | Sindh | 2020 | Minor Mains | 11203233 | Ghari Khuda Buxbhuto, Naudero | 53,073.22 |
| 1075 | Sindh | 2020 | Minor Mains | 11203243 | Pirzada Colony, Larkana | 39,273.95 |
| 1076 | Sindh | 2020 | TBS / PRS / SMS | 12203003 | Tbs Abdullah City,Q.Abad | 39,730.45 |
| 1077 | Sindh | 2020 | TBS / PRS / SMS | 12203045 | Step Down, Khandu Hala,Tbs | 1,404,909.95 |
| 1078 | Sindh | 2020 | TBS / PRS / SMS | 12203047 | Indus Rangers, Nawabshah.Tbs | 410,240.40 |
| 1079 | Sindh | 2020 | TBS / PRS / SMS | 12203053 | Khairpur Special , Khairpur. | 531,307.65 |
| 1080 | Sindh | 2020 | TBS / PRS / SMS | 12203055 | Seg Of Gds , Hyderabad. | 5,428,239.90 |
| 1081 | Sindh | 2020 | TBS / PRS / SMS | 12203057 | Segregation Of Gds Hyd | 4,267,351.61 |
| 1082 | Sindh | 2020 | TBS / PRS / SMS | 12203059 | Installation Of Tbs-2 N/Feroz | 122,973.52 |
| 1083 | Sindh | 2020 | TBS / PRS / SMS | 12205001 | Khairpur Zone Khairpur.Sms | 25,694,983.58 |
| 1084 | Sindh | 2020 | TBS / PRS / SMS | 12209431 | Tarique Town, Matli. Tbs | 1,616,318.04 |
| 1085 | Sindh | 2020 | TBS / PRS / SMS | 12209447 | Meskary Shikarpur (Tbs) | 162,620.62 |
| 1086 | Sindh | 2020 | Service Connection - New | 01203002 | Faisal Glass Indus, Hyd.SI | 167,877.70 |
| 1087 | Sindh | 2020 | -do- | 01203003 | Abdul Rahim Glass, Hyd.SI | 47,694.47 |
| 1088 | Sindh | 2020 | -do- | 01203004 | Mehar Cng, Mehar.SI | 696,519.97 |
| 1089 | Sindh | 2020 | -do- | 01209401 | Ameer Bux Ice Fac:, Larkana.SI | 4,704.43 |

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|--------------|-------|------|-----------------------------|----------|--------------------------------|----------------------|
| 1090 | Sindh | 2020 | Service Connection – New | 01209404 | Daimond Plastic,Hyd,(SI) | 9,233.40 |
| 1091 | Sindh | 2020 | -do- | 01209407 | D S Moters Pvt: Hyd. (SI) | 518,901.55 |
| 1092 | Sindh | 2020 | -do- | 01209409 | Shahbaz Food Hyd.(S L) | 27,366.03 |
| 1093 | Sindh | 2020 | Paid Mains | 09205002 | Bismillah H /S,Hyderabad | 1,453,095.56 |
| 1094 | Sindh | 2020 | Paid Mains | 09205004 | Gulshan-E-Hayat H/S,Mps | 3,461,208.83 |
| 1095 | Sindh | 2020 | Paid Mains | 09205006 | Al-Fatah Model Town, Dahrki. | 3,666,596.89 |
| 1096 | Sindh | 2020 | Paid Mains | 09205010 | Aneel Kumar, Mirpur Mathello. | 2,149,138.95 |
| 1097 | Sindh | 2020 | Paid Mains | 09205012 | Street Of Revanue H/S, Hyd. | 583,290.11 |
| 1098 | Sindh | 2020 | Paid Mains | 09205019 | Diamond Defence City, Sukkur. | 1,785,271.06 |
| 1099 | Sindh | 2020 | Paid Mains | 09205023 | Mehran Dream City, Jamshoro. | 56,886.48 |
| 1100 | Sindh | 2020 | Paid Mains | 09205026 | Indus Rangers, N.Shah Mains | 2,247,536.23 |
| 1101 | Sindh | 2020 | Paid Mains | 09205028 | Rel:8",6",4", & 2" Q.Amd Mains | 1,076,653.17 |
| 1102 | Sindh | 2020 | Paid Mains | 09205037 | Khairpur Zone, Khairpur. | 125,069,720.09 |
| 1103 | Sindh | 2020 | Paid Mains | 09209404 | Hi-Speed Auto Parts, Kotri. | 1,277,862.83 |
| 1104 | Sindh | 2020 | Paid Mains | 09209406 | M/S Act Polyols Pvt. Nooriabad | 39,399,123.78 |
| 1105 | Sindh | 2020 | Paid Mains | 09209407 | Blessing Oil , Site Kotri. | 4,256,398.21 |
| 1106 | Sindh | 2020 | Paid Mains | 09209408 | Popular Eoils& Metal,N.Abad. | 17,030,452.56 |
| 1107 | Sindh | 2020 | Paid Mains | 09209409 | Pakistan Cable, Nooriabad. | 26,426,267.93 |
| 1108 | Sindh | 2020 | Paid Mains | 09209410 | Act Polyolspvt, Ltd Nooriabad | 14,591,253.16 |
| 1109 | Sindh | 2020 | Paid Mains | 09209411 | Pakistan Cable , Nooriabad. | 13,854,579.69 |
| 1110 | Sindh | 2020 | Paid Mains | 09209413 | Meskary Shikarpur (Mains) | 183,692.54 |
| 1111 | Sindh | 2020 | Paid Mains | 09209501 | Mirchi Hotel, N.Feroz. | 441,592.90 |
| 1112 | Sindh | 2020 | Paid Mains | 09209509 | Green City, Sukkur. | 1,348,744.74 |
| 1113 | Sindh | 2020 | Paid Mains | 09209523 | Zeeshan Villas H/S Sukkur | 819,635.26 |
| 1114 | Sindh | 2020 | Paid Mains | 09209528 | Modern Residency, Sanghar. | 5,524,202.04 |
| Total | | | | | | 1,712,757,607 |

Annexure-9

| Detail of Non-Mutation of Land | | | | | | |
|---|---|-------------------|--|-----------------------------|--|---|
| Sr. No. | Project | Year of project | Acquisition details | Project status | Payment to landowners who submitted their valid document In millions | Mutation status |
| 1. | 8" Dia x 05 Km Naudero Powerplant gas pipeline project. | 2009 - 2010 | Acquired under the provisions of LAA, 1894 | Completed / Commissioned | 2.896 | In process in the office of DSS&LR Sindh |
| 2. | 12 " Dia x 35 Km Sinjhoru Gas Field Integration Pipeline project. | 2011 - 2012 | Acquired under the provisions of LAA, 1894 | Completed / Commissioned | 31.941 | For issuance of Notification U/s 6&17 pending with Commissioner SBA. |
| 3. | 24" Dia x 35 KM Kunnar-Pasaki Gas Field Integration Pipeline Project. | 2011 - 2012 | Acquired under the provisions of LAA, 1894 | Completed / Commissioned | 16.559 | In process in the office of DSS&LR Sindh |
| 4. | 12" Dia x 67 KM Mehar Gas Field Integration Pipeline Project. | 2012 - 2013 | Acquired under the provisions of LAA, 1894 | Completed / Commissioned | 38.404 | In process in the office of DSS&LR Sindh |
| 5. | 6" Dia x 25 KM Nur-Bagla gas Field Integration Pipeline Project. | 2012 - 2013 | Acquired under the provisions of LAA, 1894 | Completed / Commissioned | 4.873 | In process in the office of DSS&LR Sindh |
| 6. | 6" Dia x 9 KM Sujawal gas Field integration pipeline project. | 2012 - 2013 | Acquired under the provisions of LAA, 1894 | Completed / Commissioned | 3.208 | In process in the office of DSS&LR Sindh |
| 7. | 12" Dia x 64 KM Zarghun Gas Field Integration Pipeline Project. | 2013 - 2014 | Acquired under the provisions of LAA, 1894 | Completed / Commissioned | 290.225 | For Transfer of land pending with DC Quetta office. |
| 8. | 42" Dia x 13.5 KM Nara Sawan Gas pipeline project | 2015 - 2016 | Acquired under the provisions of LAA, 1894 | Completed / Commissioned | 39.659 | For issuance of Notification U/s 6&17 pending with Commissioner Sukkur. |
| 9. | 42" Dia x 338 KM RLNG-2 Gas pipeline project. | 2016 - 2017 | Acquired under the provisions of LAA, 1894 | Completed / Commissioned | 203.580 | Process stopped due to Court case. |
| 10. | 42" Dia x 17 KM CTS Bin-Qasin to MVA Pakland. RLNG-1 Gas Pipeline Project | 2016 - 2017 | Acquired under the provisions of LAA, 1894 | Completed / Commissioned | 0.00 | For Allotment of land pending with SMBR Sindh |
| 11. | 8" Dia x 35 KM Aaeysa gas field integration pipeline project. | 2019 - 2020 | Acquired under the provisions of LAA, 1894 | Completed / Commissioned | 0.425 | In process in the office of DSS&LR Sindh |
| Total | | | | | 631.77 | |
| Source: Data provided by the Land Department of SSGC | | | | | | |

Annexure-10

| SCHEDULE OF TRADE DEBTS | | | | | | |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------------|-------------------|
| AS ON 30 June 2019 | | | | | | |
| | | | | | (Rupees in thousand) | |
| | Accounts | Cash | Bank | Total | | |
| | Receivable | Deposit | Guarantees | Security | Secured | Unsecured |
| <u>(A) UNIT 'A'</u> | | | | | | |
| K.E | 32,888,240 | - | 6,000,000 | 6,000,000 | 6,000,000 | 26,888,240 |
| K.E RLNG | 882,765 | - | - | - | - | 882,765 |
| Total KE | 33,771,005 | - | 6,000,000 | 6,000,000 | 6,000,000 | 27,771,005 |
| Pakistan Steel | 23,661,180 | - | 8,600 | 8,600 | 8,600 | 23,652,580 |
| DHA Cogen | 2,893,653 | 397,098 | - | 397,098 | 397,098 | 2,496,555 |
| FFC (Fertilizer & power) | 373,415 | - | 750,000 | 750,000 | 373,415 | - |
| Other Industries | 8,768,361 | 3,851,526 | 21,030,377 | 24,881,903 | 7,902,568 | 865,793 |
| Other Industries RLNG | 84,441 | 99,076 | - | 99,076 | 84,441 | - |
| | 8,852,803 | 3,950,603 | 21,030,377 | 24,980,979 | 7,987,009 | 865,793 |
| Total Industrial InclKESC | 69,552,056 | 4,347,701 | 27,788,977 | 32,136,678 | 14,766,123 | 54,785,933 |
| Commercial | 956,928 | 2,343,673 | 94,137 | 2,437,810 | 915,879 | 41,049 |
| Commercial RLNG | 145,360 | 365,232 | - | 365,232 | 145,360 | - |
| Total Commercial | 1,102,288 | 2,708,906 | 94,137 | 2,803,043 | 1,061,239 | 41,049 |
| Domestic | 3,772,402 | 4,856,676 | - | 4,856,676 | 3,772,402 | - |
| Domestic RLNG | - | 141 | - | 141 | - | - |
| Total Domestic | 3,772,402 | 4,856,817 | - | 4,856,817 | 3,772,402 | - |
| TOTAL (A) | 74,426,746 | 11,913,424 | 27,883,114 | 39,796,538 | 19,599,764 | 54,826,982 |
| <u>(B) UNIT 'B'</u> | | | | | | |
| Wapda | 4,981,125 | - | - | - | - | 4,981,125 |
| Wapda RLNG | - | - | - | - | - | - |
| | 4,981,125 | - | - | - | - | 4,981,125 |
| Nooriabad Power | 481,047 | 0 | 1,122,000 | 1,122,000 | 481,047 | - |
| Other Industries | 2,756,630 | 1,265,423 | 6,007,400 | 7,272,823 | 2,353,704 | 402,926 |
| Other Industries RLNG | 41,703 | 12,461 | - | 12,461 | 12,461 | 29,243 |
| Total Other Industries | 2,798,334 | 1,277,884 | 6,007,400 | 7,285,283 | 2,366,165 | 432,169 |
| Total Industrial | 8,260,506 | 1,277,884 | 7,129,400 | 8,407,283 | 2,847,212 | 5,413,294 |

| | | | | | | |
|-------------------------|-------------------|------------------|------------------|-------------------|------------------|------------------|
| | | | | | | |
| Commercial | 240,181 | 535,702 | 150 | 535,852 | 218,680 | 21,501 |
| Commercial RLNG | 12,973 | 48,920 | - | 48,920 | 12,973 | - |
| Total Commercial | 253,154 | 584,621 | 150 | 584,771 | 231,653 | 21,501 |
| | | | | | | |
| Domestic | 3,059,061 | 2,307,941 | - | 2,307,941 | 2,307,941 | 751,120 |
| Domestic RLNG | - | - | - | - | - | - |
| Total Domestic | 3,059,061 | 2,307,941 | - | 2,307,941 | 2,307,941 | 751,120 |
| | | | | | | |
| TOTAL (B) | 11,572,721 | 4,170,447 | 7,129,550 | 11,299,996 | 5,386,806 | 6,185,915 |

| | | | | | | |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | | | | | |
| (C) QUETTA REGION | | | | | | |
| WAPDA | 215,311 | - | - | - | - | 215,311 |
| Coastal Power | 950,888 | - | 744,433 | 744,433 | 744,433 | 206,455 |
| Other Industries | 99,614 | 111,929 | 183,202 | 295,131 | 97,871 | 1,742 |
| Other Industries RLNG | 8,424 | - | - | - | - | 8,424 |
| Total Industrial | 1,274,237 | 111,929 | 927,635 | 1,039,564 | 842,304 | 431,933 |
| | | | | | | |
| Commercial | 147,029 | 296,955 | 240 | 297,195 | 120,081 | 26,948 |
| Commercial RLNG | 1,434 | 8,264 | - | 8,264 | 1,434 | - |
| Total Commercial | 148,464 | 305,218 | 240 | 305,459 | 121,515 | 26,948 |
| | | | | | | |
| Domestic | 3,653,311 | 955,121 | - | 955,121 | 955,121 | 2,698,190 |
| Domestic RLNG | - | 5 | - | 5 | - | - |
| Total Domestic | 3,653,311 | 955,125 | - | 955,125 | 955,121 | 2,698,190 |
| | | | | | | |
| TOTAL (C) | 5,076,011 | 1,372,272 | 927,875 | 2,300,147 | 1,918,940 | 3,157,071 |
| (DEBTORS OF SALE OF GAS) | | (0) | (0) | - | - | 0 |
| TOTAL (A+B+C) | 91,075,479 | 17,456,143 | 35,940,539 | 53,396,681 | 26,905,510 | 64,169,969 |

Annexure-11

| Live-consumer-having balance greater than 1 million | | | | | | | |
|---|--------------------|----------------|------------|---|-----------------------|------------|--------|
| SR# | REGION | CUST_C L_CD | ACCT_ID | CUST_NAME | BILLIN G_MO NTH | CL_BAL | STATUS |
| 1 | Larkana | DOM | 8833578130 | Sabzal Jatoi | 202006 | 3,944,163 | Live |
| 2 | Karachi Western | DOM | 9533421000 | Muhammad Ishaq | 202006 | 1,011,555 | Live |
| 3 | Karachi Western | DOM | 5619060000 | Mr Usman Ghani | 202006 | 2,241,614 | Live |
| 4 | Sukkur | DOM | 0976010760 | Rasheed Ahmed Khoso | 202006 | 1,835,319 | Live |
| 5 | Sukkur | DOM- BULK | 4776507576 | 200 Bed Surgical Hospital | 202006 | 3,454,744 | Live |
| 6 | Sukkur | DOM | 1648671000 | 202 Survey Sec Mix Intelligence | 202006 | 1,032,174 | Live |
| 7 | Sukkur | DOM | 1049450198 | Executive District Officer Revenue House | 202006 | 1,549,164 | Live |
| 8 | Sukkur | DOM | 8559336936 | Zabardast Khan Urf Zabar Ali Khan | 202006 | 1,850,107 | Live |
| 9 | Sukkur | DOM | 9156604504 | Noor Muhammad Mahar | 202006 | 1,075,801 | Live |
| 10 | Sukkur | DOM | 6117971000 | Mr Nasim Kharal | 202006 | 1,086,183 | Live |
| 11 | Sukkur | DOM- GOVT | 2540771000 | Garrison Engineer | 202006 | 1,341,265 | Live |
| 12 | Sukkur | DOM- BULK | 8002195917 | Irrigation Colony Ghotki | 202006 | 2,250,267 | Live |
| 13 | Quetta | DOM- GOVT | 7928876146 | Secretariate | 202006 | 5,530,235 | Live |
| 14 | Quetta | DOM- BULK | 5632383381 | D S Secretariate | 202006 | 3,492,604 | Live |
| 15 | Quetta | DOM | 7847302000 | Mr Manzoor Ahmad | 202006 | 1,503,963 | Live |
| 16 | Quetta | DOM- GOVT | 4695552977 | Dy. Commissioner | 202006 | 1,222,092 | Live |
| 17 | Quetta | DOM- GOVT | 7695591000 | Directorate Of Miniral | 202006 | 2,386,950 | Live |
| 18 | Quetta | DOM- GOVT | 4348991000 | Secretary Services And | 202006 | 1,531,317 | Live |
| 19 | Quetta | DOM | 5159404905 | Abdul Hai S/O Abdul Fitah | 202006 | 1,276,280 | Live |
| 20 | Quetta | DOM | 3408514887 | Naseer Ahmed S/O Muhammad Salah | 202006 | 1,993,127 | Live |
| 21 | Quetta | DOM- GOVT | 1790202000 | Executive Engineer | 202006 | 4,381,616 | Live |
| 22 | Quetta | DOM- BULK | 1919342513 | 50 Bedded Hospital | 202006 | 1,544,611 | Live |
| 23 | Quetta | DOM | 1191202000 | Bk No.10 | 202006 | 1,664,638 | Live |
| 24 | Quetta | DOM- GOVT | 3201918597 | D.C.O Office | 202006 | 1,342,195 | Live |
| 25 | Quetta | DOM- GOVT | 2867534880 | Medical Superintendent Bolan Medical College | 202006 | 7,212,473 | Live |
| 26 | Quetta | DOM- GOVT | 9176691000 | Principal | 202006 | 1,227,456 | Live |
| 27 | Quetta | DOM- BULK | 2405602476 | Shaikh Khalifa Bin Zayyed Federal Hospital | 202006 | 15,351,392 | Live |
| 28 | Quetta | DOM | 1971702000 | Ghulam Murtaza | 202006 | 1,006,914 | Live |
| 29 | Quetta | DOM | 3963932235 | District And Session Judge Nasirabad | 202006 | 1,769,476 | Live |
| 30 | Quetta | DOM | 8346302000 | Muhammad Arif | 202006 | 1,012,081 | Live |

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|----|--------|----------|------------|------------------------------------|--------|------------|------|
| 31 | Quetta | DOM-GOVT | 8571164200 | Section Officer General S&Gad | 202006 | 4,142,724 | Live |
| 32 | Quetta | DOM | 3739602000 | Residency Of Chief | 202006 | 1,014,201 | Live |
| 33 | Quetta | DOM-BULK | 4029891000 | Kidney Center | 202006 | 2,464,038 | Live |
| 34 | Quetta | DOM-GOVT | 8415890896 | Chief Minister | 202006 | 1,340,267 | Live |
| 35 | Quetta | DOM-GOVT | 5348991000 | Secretary Services And | 202006 | 10,621,224 | Live |
| 36 | Quetta | DOM | 5098434986 | Muhammad Younas Sabir S/O A Hadi | 202006 | 1,362,108 | Live |
| 37 | Quetta | DOM-GOVT | 1548786220 | Dental Officer Health Room | 202006 | 1,674,607 | Live |
| 38 | Quetta | DOM | 6484991000 | Bughti House | 202006 | 3,070,858 | Live |
| 39 | Quetta | DOM-GOVT | 1187361196 | Head Master | 202006 | 1,104,378 | Live |
| 40 | Quetta | DOM-GOVT | 2176691000 | Principal | 202006 | 1,267,821 | Live |
| 41 | Quetta | DOM-BULK | 0215334115 | Principal St Marys | 202006 | 1,657,811 | Live |
| 42 | Quetta | DOM | 1923618485 | Malik Muhammad S/O Paind Khan | 202006 | 3,103,826 | Live |
| 43 | Quetta | DOM-GOVT | 4819637593 | Commandant | 202006 | 3,612,140 | Live |
| 44 | Quetta | DOM | 5226850512 | Zaheer Ahmed Kakar S/O Pir Mohd | 202006 | 1,298,953 | Live |
| 45 | Quetta | DOM | 4990502000 | Malik Muhammad Ashraf Khan | 202006 | 2,382,743 | Live |
| 46 | Quetta | DOM-GOVT | 8887502000 | Assistant Commissioner Pishin | 202006 | 1,286,126 | Live |
| 47 | Quetta | DOM-GOVT | 5058817522 | Training Hostel, | 202006 | 1,684,497 | Live |
| 48 | Quetta | DOM | 6179102000 | Occupant | 202006 | 1,111,393 | Live |
| 49 | Quetta | DOM-GOVT | 8125557264 | Governor House Security Guard | 202006 | 1,536,773 | Live |
| 50 | Quetta | DOM-GOVT | 0452302000 | Assistant Commissioner Office Mach | 202006 | 1,153,713 | Live |
| 51 | Quetta | DOM-GOVT | 6448991000 | Secretarite | 202006 | 4,049,601 | Live |
| 52 | Quetta | DOM-GOVT | 0448991000 | Secretariate | 202006 | 1,398,249 | Live |
| 53 | Quetta | DOM | 1343302000 | Office Of The | 202006 | 2,934,632 | Live |
| 54 | Quetta | DOM | 8676602000 | Medical Superintendent | 202006 | 1,046,167 | Live |
| 55 | Quetta | DOM | 2535302000 | Mr Niaz Muhammad | 202006 | 1,457,279 | Live |
| 56 | Quetta | DOM | 9681202000 | Dynning Hall No.3 | 202006 | 3,490,449 | Live |
| 57 | Quetta | DOM | 7640202000 | Hqfc Baluchistan | 202006 | 1,103,355 | Live |
| 58 | Quetta | DOM-GOVT | 7304171710 | Federal Government | 202006 | 1,066,232 | Live |
| 59 | Quetta | DOM-GOVT | 0287856476 | Governor House Reception Room | 202006 | 1,236,290 | Live |
| 60 | Quetta | DOM-GOVT | 5715090213 | Director | 202006 | 3,480,640 | Live |
| 61 | Quetta | DOM-GOVT | 9443936471 | Principal BOLAN MEDICAL COLLEGE | 202006 | 1,346,510 | Live |
| 62 | Quetta | DOM-GOVT | 6176691000 | Principal | 202006 | 4,262,782 | Live |
| 63 | Quetta | DOM-GOVT | 5012001286 | Yaru Levis Post | 202006 | 2,204,846 | Live |
| 64 | Quetta | DOM | 7454502000 | S.E. B/R Rest House | 202006 | 1,540,032 | Live |

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|----|--------|----------|------------|----------------------------------|--------|-----------|------|
| 65 | Quetta | DOM-BULK | 1495591000 | Helpers Eye Hospital Saryab Road | 202006 | 2,452,454 | Live |
| 66 | Quetta | DOM | 2744502000 | Dco Ziarat/Mehman Khana | 202006 | 3,312,352 | Live |
| 67 | Quetta | DOM-GOVT | 5696873080 | Office | 202006 | 2,256,632 | Live |
| 68 | Quetta | DOM-GOVT | 5738991000 | Senior Civil Judge-1 | 202006 | 2,786,296 | Live |
| 69 | Quetta | DOM | 0062717348 | Muhammad Ayoub S/O M Hanif | 202006 | 1,022,107 | Live |
| 70 | Quetta | DOM-GOVT | 5448991000 | Secretariate | 202006 | 3,987,249 | Live |
| 71 | Quetta | DOM | 6342746349 | Dpo House Mastung | 202006 | 1,455,683 | Live |
| 72 | Quetta | DOM-GOVT | 3761891000 | Superintendent District Jail | 202006 | 1,945,728 | Live |
| 73 | Quetta | DOM | 1844502000 | Mr Usman Ghani | 202006 | 1,131,450 | Live |
| 74 | Quetta | DOM-GOVT | 2697502000 | Dco Pishin | 202006 | 1,149,415 | Live |
| 75 | Quetta | DOM | 5096088743 | Abdullah S/O Abdul Fateh | 202006 | 1,951,326 | Live |
| 76 | Quetta | DOM-GOVT | 5176691000 | Principal Bolan Medical College | 202006 | 7,863,502 | Live |
| 77 | Quetta | DOM-GOVT | 2276691000 | Principal | 202006 | 1,056,747 | Live |
| 78 | Quetta | DOM-GOVT | 0208365532 | Police Thana | 202006 | 2,096,864 | Live |
| 79 | Quetta | DOM-GOVT | 1791302000 | M.P.A. Hostel | 202006 | 2,630,656 | Live |
| 80 | Quetta | DOM | 8891302000 | The Executive Engineer | 202006 | 1,079,267 | Live |
| 81 | Quetta | DOM | 6591302000 | Qeso | 202006 | 1,010,940 | Live |
| 82 | Quetta | DOM-GOVT | 7691407665 | The Secretary | 202006 | 1,495,770 | Live |
| 83 | Quetta | DOM | 2459302000 | Mr Mushtaq Hussain | 202006 | 1,003,656 | Live |
| 84 | Quetta | DOM | 6278602000 | Family Qtr No 10 | 202006 | 1,056,506 | Live |
| 85 | Quetta | DOM | 9034171500 | Banglow Of Session Court | 202006 | 1,204,792 | Live |
| 86 | Quetta | DOM | 6947602000 | Office Of The Session Court | 202006 | 2,124,501 | Live |
| 87 | Quetta | DOM-GOVT | 4037510641 | Executive Engineer Office | 202006 | 1,047,644 | Live |
| 88 | Quetta | DOM | 6584991000 | Mahammed Aqil Haidrey | 202006 | 1,075,232 | Live |
| 89 | Quetta | DOM-GOVT | 9348991000 | Secretariate | 202006 | 2,470,694 | Live |
| 90 | Quetta | DOM-GOVT | 1807177875 | Secretariat Mosque | 202006 | 2,533,323 | Live |
| 91 | Quetta | DOM-GOVT | 1448991000 | Secretariate | 202006 | 5,733,796 | Live |
| 92 | Quetta | DOM-GOVT | 7376691000 | Principal Bolan Medical College | 202006 | 2,580,850 | Live |
| 93 | Quetta | DOM | 7604722330 | Izatullah S/O Haji Urang | 202006 | 1,045,061 | Live |
| 94 | Quetta | DOM-GOVT | 0957487777 | Levies Thana | 202006 | 3,955,678 | Live |
| 95 | Quetta | DOM-GOVT | 3477227880 | Medical Superintendant | 202006 | 1,225,431 | Live |
| 96 | Quetta | DOM-GOVT | 8676691000 | Fatima Jinnah T B Sanitorium | 202006 | 5,533,458 | Live |
| 97 | Quetta | DOM-GOVT | 9029157641 | Principal Degree College | 202006 | 1,018,901 | Live |
| 98 | Quetta | DOM-GOVT | 3448991000 | Secretariate | 202006 | 1,437,035 | Live |

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|-----|--------|----------|------------|--|--------|------------|------|
| 99 | Quetta | DOM-GOVT | 0166302000 | Dsp Police | 202006 | 1,033,361 | Live |
| 100 | Quetta | DOM | 7775302000 | Mr Abdul Qadir | 202006 | 1,157,767 | Live |
| 101 | Quetta | DOM-GOVT | 0348991000 | Secretariate | 202006 | 6,843,132 | Live |
| 102 | Quetta | DOM | 0953402000 | M.E.S. Dack Banglow | 202006 | 1,719,356 | Live |
| 103 | Quetta | DOM | 6648630742 | Abdul Khaliq S/O Dina Khan | 202006 | 1,141,413 | Live |
| 104 | Quetta | DOM | 8025302000 | Mr Rasheed Ahmed | 202006 | 1,322,981 | Live |
| 105 | Quetta | DOM | 7482625077 | Banglow Of Session Court | 202006 | 2,694,122 | Live |
| 106 | Quetta | DOM | 3765191000 | Mr Abdul Sattar | 202006 | 1,208,345 | Live |
| 107 | Quetta | DOM | 2648444418 | Abdullah Kha S/O Hukmaran Khan | 202006 | 1,411,999 | Live |
| 108 | Quetta | DOM-GOVT | 2358538757 | Controller Governor House | 202006 | 1,812,590 | Live |
| 109 | Quetta | DOM | 5358997994 | Abdul Jabbar Bilal Ahmed | 202006 | 1,192,104 | Live |
| 110 | Quetta | DOM-BULK | 5985591000 | Government Poly Institute | 202006 | 1,581,184 | Live |
| 111 | Quetta | DOM-BULK | 5226802538 | Superintendent | 202006 | 15,852,840 | Live |
| 112 | Quetta | DOM-GOVT | 3469314162 | Assistant Commissioner | 202006 | 1,502,213 | Live |
| 113 | Quetta | DOM | 5898591000 | Mr Noor Alam | 202006 | 1,022,366 | Live |
| 114 | Quetta | DOM-GOVT | 1559729904 | Feed Resources Development | 202006 | 2,455,833 | Live |
| 115 | Quetta | DOM-GOVT | 2891302000 | Mr Commander Pn | 202006 | 1,052,539 | Live |
| 116 | Quetta | DOM-GOVT | 3657502000 | Sub Jail | 202006 | 1,973,895 | Live |
| 117 | Quetta | DOM-BULK | 0316573985 | Principal Cadet College | 202006 | 3,099,152 | Live |
| 118 | Quetta | DOM | 6101829002 | Jalal Uddin | 202006 | 1,039,729 | Live |
| 119 | Quetta | DOM | 7094879239 | Raiz Ahmed S/O Abdul Khaliq | 202006 | 3,639,798 | Live |
| 120 | Quetta | DOM-GOVT | 8099550321 | Deputy Commissioner | 202006 | 2,568,122 | Live |
| 121 | Quetta | DOM | 2384076945 | S P Traffice Office | 202006 | 1,028,163 | Live |
| 122 | Quetta | DOM | 5285602000 | Tourisim Rest House | 202006 | 1,169,555 | Live |
| 123 | Quetta | DOM-BULK | 2066150997 | Project Director | 202006 | 4,418,395 | Live |
| 124 | Quetta | DOM | 6961891000 | District Officer | 202006 | 1,020,869 | Live |
| 125 | Quetta | DOM-BULK | 6370659400 | Project Director | 202006 | 8,493,449 | Live |
| 126 | Quetta | DOM-BULK | 5171341659 | The Principal | 202006 | 1,068,266 | Live |
| 127 | Quetta | DOM | 9561433016 | Namatullah S/O Muhammad Qasim | 202006 | 1,281,434 | Live |
| 128 | Quetta | DOM-GOVT | 0328632949 | Levies Thana | 202006 | 1,106,398 | Live |
| 129 | Quetta | DOM | 4748991000 | Mr Officer Mess And Flates | 202006 | 1,155,412 | Live |
| 130 | Quetta | DOM-BULK | 3835136542 | Shaheed Nawab Ghous Bukhsh Memorial Hospital | 202006 | 1,312,256 | Live |
| 131 | Quetta | DOM-GOVT | 7840126846 | Occupant Sm Bk 304 Svy Secn | 202006 | 1,917,906 | Live |
| 132 | Quetta | DOM-GOVT | 6018993904 | E P I Office | 202006 | 1,163,071 | Live |
| 133 | Quetta | DOM | 8091202000 | Bk No. 7 | 202006 | 1,595,162 | Live |
| 134 | Quetta | DOM | 7091202000 | Bk No.6 | 202006 | 1,210,003 | Live |

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|-----|--------|--------------|------------|---|--------|------------|------|
| 135 | Quetta | DOM | 8193493493 | Sports Complex Soldier Living | 202006 | 1,199,665 | Live |
| 136 | Quetta | DOM | 7832406925 | Sanaulah | 202006 | 1,513,487 | Live |
| 137 | Quetta | DOM- GOVT | 8058910926 | Police Thana Ziarat | 202006 | 1,351,994 | Live |
| 138 | Quetta | DOM- GOVT | 3276691000 | Principal | 202006 | 4,099,359 | Live |
| 139 | Quetta | DOM- GOVT | 5076691000 | Principal | 202006 | 2,855,157 | Live |
| 140 | Quetta | DOM | 7290691000 | Mr Inayat Khan | 202006 | 1,066,158 | Live |
| 141 | Quetta | DOM- BULK | 5617757226 | Levis Thana | 202006 | 1,846,285 | Live |
| 142 | Quetta | DOM | 1932612355 | Ghulam Rasool | 202006 | 1,311,616 | Live |
| 143 | Quetta | DOM- BULK | 6360371648 | District Head Quarter Hospital | 202006 | 1,940,315 | Live |
| 144 | Quetta | DOM | 3739302000 | Police Line Barg | 202006 | 1,677,413 | Live |
| 145 | Quetta | DOM- GOVT | 4140798718 | Chief Security Officer | 202006 | 1,388,035 | Live |
| 146 | Quetta | DOM | 5332702000 | Mr Khtwara Darbor Sahib | 202006 | 2,769,186 | Live |
| 147 | Quetta | DOM | 2316626114 | Abdul Rasheed | 202006 | 1,038,638 | Live |
| 148 | Quetta | DOM | 7352302000 | Leavise Thana | 202006 | 1,926,982 | Live |
| 149 | Quetta | DOM- GOVT | 1348991000 | Secretariate | 202006 | 7,219,205 | Live |
| 150 | Quetta | DOM- BULK | 4560073657 | Medical Superintendent Sandeman Civil Hospital | 202006 | 17,459,279 | Live |
| 151 | Quetta | DOM- GOVT | 8048991000 | Medical Supdt Sandaman Civil Hospital | 202006 | 16,944,620 | Live |
| 152 | Quetta | DOM- GOVT | 2376254373 | Director | 202006 | 1,540,696 | Live |
| 153 | Quetta | DOM- BULK | 0939401596 | Thana Wali Nkhan | 202006 | 1,736,544 | Live |
| 154 | Quetta | DOM | 5972877423 | Abdul Qadoos S/O Nauroz Khan | 202006 | 1,080,620 | Live |
| 155 | Quetta | DOM- GOVT | 7575791000 | Garrison Engineer (Air) | 202006 | 1,307,558 | Live |
| 156 | Quetta | DOM- GOVT | 8071017451 | Government Poly Institute | 202006 | 5,690,396 | Live |
| 157 | Quetta | DOM | 0515302000 | Mr D H O Health Department | 202006 | 1,224,628 | Live |
| 158 | Quetta | DOM | 3573302000 | Mr Mubrak Khan | 202006 | 1,016,418 | Live |
| 159 | Quetta | DOM- BULK | 2417081109 | Dr Hostel Sh Khalifa Bin Zayyed Federal Hospital | 202006 | 5,603,823 | Live |
| 160 | Quetta | DOM | 0610773409 | Commander Brp | 202006 | 1,473,223 | Live |
| 161 | Quetta | DOM- GOVT | 0276691000 | Principal | 202006 | 1,033,728 | Live |
| 162 | Quetta | DOM- GOVT | 6076691000 | Medical Superintdent | 202006 | 2,311,454 | Live |
| 163 | Quetta | DOM- BULK | 7205450642 | Principal Cadet College | 202006 | 1,371,941 | Live |
| 164 | Quetta | DOM- BULK | 5810906622 | Nursing Hostel Sh Khalifa Bin Zayyed Federal Hospital | 202006 | 2,306,488 | Live |
| 165 | Quetta | DOM | 0616160247 | Syed Nasir Shah | 202006 | 1,245,118 | Live |
| 166 | Quetta | DOM- BULK | 5162971627 | Director Youth | 202006 | 1,982,631 | Live |
| 167 | Quetta | DOM | 2496402978 | M.Wadood s/o A.Khaliq | 202006 | 1,525,302 | Live |
| 168 | Quetta | DOM | 2531828191 | Allah Nazar S/O Emandar | 202006 | 1,094,960 | Live |

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|-----|-----------------|----------|------------|--|--------|-----------|------|
| 169 | Quetta | DOM-BULK | 6724178821 | Syed Shah (Al Nasir Hospital) | 202006 | 1,109,987 | Live |
| 170 | Quetta | DOM | 6469630287 | Police Station | 202006 | 3,053,230 | Live |
| 171 | Quetta | DOM-GOVT | 4847586022 | Mp8 | 202006 | 3,718,751 | Live |
| 172 | Quetta | DOM-GOVT | 2233274986 | Police Officers Banglow No. 2 | 202006 | 1,848,760 | Live |
| 173 | Quetta | DOM | 4892124846 | Saleh Muhammad S/O Essa Muhammad | 202006 | 1,347,470 | Live |
| 174 | Nawabshah | DOM | 8143071000 | Mr Rais Sheer Mohammad Unar | 202006 | 3,349,346 | Live |
| 175 | Nawabshah | DOM | 4599071000 | Mr Haji Ghulam Nabi | 202006 | 1,219,732 | Live |
| 176 | Nawabshah | DOM | 7189271000 | M/S District Co-Ordination | 202006 | 1,277,185 | Live |
| 177 | Nawabshah | DOM | 6560692530 | Asif Raza S/O Ali Nawaz Magsi | 202006 | 1,434,892 | Live |
| 178 | Nawabshah | DOM | 3298071000 | Mr Ahmed Khan | 202006 | 2,376,272 | Live |
| 179 | Nawabshah | DOM | 1443071000 | Mr Rais Zulfiqar Ali Unar | 202006 | 1,253,969 | Live |
| 180 | Nawabshah | DOM | 5584409805 | M. Dawood S/O Dil Murad Khan Rind | 202006 | 1,126,622 | Live |
| 181 | Nawabshah | DOM | 1657861000 | Bunglow Of Joint Civil Judge | 202006 | 1,098,604 | Live |
| 182 | Nawabshah | DOM | 2303071000 | Mr Ghulam Sarwar Rajput | 202006 | 1,273,936 | Live |
| 183 | Nawabshah | DOM | 4581142688 | Arbab Shahid S/O M.Ali | 202006 | 1,837,817 | Live |
| 184 | Nawabshah | DOM | 0928861000 | Haji Muhammad Siddique | 202006 | 1,485,508 | Live |
| 185 | Nawabshah | DOM | 8004371000 | Mr Nooruddin | 202006 | 1,592,842 | Live |
| 186 | Larkana | DOM-GOVT | 9045281000 | Medical Superintendent | 202006 | 3,201,600 | Live |
| 187 | Larkana | DOM-GOVT | 2344281000 | Medical Superintendent | 202006 | 1,810,342 | Live |
| 188 | Larkana | DOM | 2215881000 | Mr Abdul Latif | 202006 | 1,158,653 | Live |
| 189 | Larkana | DOM-GOVT | 1045281000 | Principal C M C | 202006 | 1,449,700 | Live |
| 190 | Larkana | DOM | 6961400044 | Ge Air Domestic Welfarer Centre-1 | 202006 | 1,075,956 | Live |
| 191 | Larkana | DOM-GOVT | 1229181000 | Medical Superindent | 202006 | 1,431,129 | Live |
| 192 | Larkana | DOM-GOVT | 0045281000 | Principal | 202006 | 1,584,370 | Live |
| 193 | Larkana | DOM | 2859181000 | Principal | 202006 | 1,747,054 | Live |
| 194 | Larkana | DOM-GOVT | 4045281000 | Principal | 202006 | 1,865,538 | Live |
| 195 | Larkana | DOM | 1113281000 | Mr Pir Bux Khan Bhutto | 202006 | 1,606,592 | Live |
| 196 | Larkana | DOM-GOVT | 7533681000 | M/S Irrigation Inspector | 202006 | 1,254,360 | Live |
| 197 | Karachi Western | DOM-BULK | 5547764653 | Dr. Ziauddin Hospital | 202006 | 8,251,057 | Live |
| 198 | Karachi Western | DOM | 2673260000 | Mr Sajid Hussain | 202006 | 1,330,184 | Live |
| 199 | Karachi Western | DOM-GOVT | 7498611493 | Saqib Ahmed Ge(Navy) Eastern Garrison | 202006 | 1,136,777 | Live |
| 200 | Karachi Western | DOM | 9985326195 | Muhammad Saeed Khan | 202006 | 1,158,050 | Live |
| 201 | Karachi Western | DOM-GOVT | 4712431000 | The Medical Superintendent K V Social Security | 202006 | 1,162,557 | Live |
| 202 | Karachi Western | DOM-BULK | 5082428860 | Mamji Hospital | 202006 | 1,064,306 | Live |
| 203 | Karachi Western | DOM-BULK | 0199245697 | Saima Arabian Villas | 202006 | 2,461,465 | Live |

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|-----|-----------------|----------|------------|--|--------|------------|------|
| 204 | Karachi Western | DOM-BULK | 4116135880 | Aziz Tabba Foundation | 202006 | 6,150,409 | Live |
| 205 | Karachi Western | DOM | 6914576520 | Yasir | 202006 | 1,151,616 | Live |
| 206 | Karachi Western | DOM-BULK | 2644631987 | M/S. The Secretary | 202006 | 1,358,639 | Live |
| 207 | Karachi Western | DOM-GOVT | 0006360000 | M/S Medical Superintendent Hospital Liaquatabd | 202006 | 1,905,802 | Live |
| 208 | Karachi Western | DOM-BULK | 3293547081 | Dr. Ziauddin Hospital Trust | 202006 | 1,068,146 | Live |
| 209 | Karachi Western | DOM-BULK | 7687544933 | Aziz Tabba Foundation | 202006 | 2,658,100 | Live |
| 210 | Karachi Western | DOM-GOVT | 0992401000 | M/S State Bank Of Pakistan | 202006 | 1,023,510 | Live |
| 211 | Karachi Western | DOM | 1442026155 | Ibrahim Shah | 202006 | 1,122,955 | Live |
| 212 | Karachi Western | DOM-GOVT | 3630621000 | Sindh Govt Qatar Hospital | 202006 | 1,080,682 | Live |
| 213 | Karachi Western | DOM | 6919421000 | Muhammad Ahsan | 202006 | 3,094,256 | Live |
| 214 | Karachi Western | DOM | 7609160000 | Mr Mohammed Ilyas | 202006 | 1,105,815 | Live |
| 215 | Karachi Western | DOM | 9126931000 | Mr Mohammed Akram | 202006 | 1,551,979 | Live |
| 216 | Karachi Western | DOM | 2990241000 | Muhammad Yaqoob | 202006 | 1,227,346 | Live |
| 217 | Karachi Western | DOM | 7626660000 | Haji Hidayatullah | 202006 | 1,567,447 | Live |
| 218 | Karachi Eastern | DOM-BULK | 2819359859 | Jamia Dar-UI-Ulum | 202006 | 2,073,945 | Live |
| 219 | Karachi Eastern | DOM | 5504958013 | Khalil Ahmed | 202006 | 1,149,973 | Live |
| 220 | Karachi Eastern | DOM-GOVT | 8077358065 | Ssp/ Principal | 202006 | 5,367,910 | Live |
| 221 | Karachi Eastern | DOM-GOVT | 1114380000 | The Incharge Steel Mills Township Deppt. | 202006 | 22,619,768 | Live |
| 222 | Karachi Eastern | DOM-GOVT | 6328090000 | Pakistan Machine Tool (Staff Colony) | 202006 | 4,558,935 | Live |
| 223 | Karachi Eastern | DOM-GOVT | 7558680000 | G E (Maintenance) Navy | 202006 | 18,352,850 | Live |
| 224 | Karachi Eastern | DOM-BULK | 9213269257 | Al-Karam Textile Mills (Pvt) Ltd. | 202006 | 2,654,405 | Live |
| 225 | Karachi Eastern | DOM-BULK | 4201628331 | Barrett Hodgson Pakistan (Pvt) Ltd., | 202006 | 5,155,535 | Live |
| 226 | Karachi Eastern | DOM-BULK | 1788299719 | Chiniot General Hospital | 202006 | 2,108,790 | Live |
| 227 | Karachi Eastern | DOM-BULK | 4056225260 | M/S Superintendant Of Police (Rrf-East) | 202006 | 1,356,080 | Live |
| 228 | Karachi Eastern | DOM-GOVT | 5337718338 | Medical Officer | 202006 | 2,846,935 | Live |
| 229 | Karachi Central | DOM-GOVT | 2617830000 | G E Navy Maintenance | 202006 | 1,285,795 | Live |
| 230 | Karachi Central | DOM-GOVT | 4609570000 | Pia Staff Colony | 202006 | 1,918,252 | Live |
| 231 | Karachi Central | DOM-GOVT | 3026643276 | Sind Institute Of Urology & Transplantation | 202006 | 6,030,990 | Live |

| | | | | | | | |
|-----|-----------------|----------|------------|---|--------|------------|------|
| 232 | Karachi Central | DOM-BULK | 4699330204 | National Medical Centre | 202006 | 4,828,198 | Live |
| 233 | Karachi Central | DOM-BULK | 4938721841 | Zafa Pharmaceutical Laboratories (Pvt) Ltd. | 202006 | 1,516,490 | Live |
| 234 | Karachi Central | DOM-BULK | 0624718428 | Civil Hospital (Siut) | 202006 | 1,942,867 | Live |
| 235 | Karachi Central | DOM-GOVT | 6629764661 | National Institute Of Cardio Vascular Disease | 202006 | 1,395,215 | Live |
| 236 | Karachi Central | DOM-BULK | 5528838489 | The Aga Khan Hospital | 202006 | 25,498,213 | Live |
| 237 | Karachi Central | DOM | 5931330000 | Sheikh Ahmed Bin Sultan Al Qasim | 202006 | 2,131,859 | Live |
| 238 | Karachi Central | DOM-GOVT | 2621910000 | National Institute Of Child | 202006 | 4,024,560 | Live |
| 239 | Karachi Central | DOM-GOVT | 1240030000 | Garrison Engineer Navy South | 202006 | 1,426,721 | Live |
| 240 | Karachi Central | DOM-GOVT | 4202930000 | The Garrison Engineer Navy P N Karsaz | 202006 | 1,724,871 | Live |
| 241 | Karachi Central | DOM-BULK | 0977924487 | Memon Health And Education Foundation | 202006 | 6,705,615 | Live |
| 242 | Karachi Central | DOM-BULK | 3955982334 | Memon Health & Education Foundation | 202006 | 2,010,482 | Live |
| 243 | Karachi Central | DOM-BULK | 9730440000 | Madrasa Tul Madina (Student Hostel) | 202006 | 2,515,167 | Live |
| 244 | Karachi Central | DOM | 8299350000 | Regional Commissioner Of Income Tax | 202006 | 1,410,942 | LIVE |
| 245 | Karachi Central | DOM-GOVT | 1487720000 | M/S The Garrison Engineer Maint. | 202006 | 1,176,654 | Live |
| 246 | Karachi Central | DOM-GOVT | 2509570000 | The Chief Security Officer | 202006 | 1,069,988 | Live |
| 247 | Karachi Central | DOM | 9093430000 | Mrs Nurun Nisa | 202006 | 1,430,143 | Live |
| 248 | Karachi Central | DOM-GOVT | 4509570000 | P I A Building & Works Department | 202006 | 1,106,314 | Live |
| 249 | Karachi Central | DOM-GOVT | 5978200000 | Garrison Engineer Navy | 202006 | 5,125,284 | Live |
| 250 | Karachi Central | DOM-BULK | 0752278434 | Patel Foundation Hospital | 202006 | 5,618,757 | Live |
| 251 | Karachi Central | DOM-GOVT | 5417750000 | The Karachi University Engineer | 202006 | 5,804,742 | Live |
| 252 | Karachi Central | DOM-BULK | 9121509831 | Jamia Tur Rasheed Trust | 202006 | 1,283,618 | Live |
| 253 | Karachi Central | DOM-GOVT | 1677020597 | Civil Hospital | 202006 | 22,402,264 | Live |
| 254 | Karachi Central | DOM-BULK | 0170458481 | Saleem-Uddin S/O Jamal | 202006 | 1,466,734 | LIVE |
| 255 | Karachi Central | DOM-BULK | 3600702483 | Dr. Ziauddin Medical University | 202006 | 1,709,544 | Live |
| 256 | Karachi Central | DOM-GOVT | 3417750000 | Ned University Of Engineering | 202006 | 1,163,155 | Live |
| 257 | Karachi Central | DOM-GOVT | 1617830000 | Garrison Engineer Maint.(Navy) | 202006 | 2,754,703 | Live |

| | | | | | | | |
|-----|-----------------|----------|------------|--|--------|------------|------|
| 258 | Karachi Central | DOM-BULK | 3215634929 | Naheed Parveen | 202006 | 1,082,181 | Live |
| 259 | Karachi Central | DOM-BULK | 8201215321 | Sind Institute Of Urology & Transplantation | 202006 | 3,808,489 | Live |
| 260 | Karachi Central | DOM-BULK | 6028260828 | Liaquat National Hospital | 202006 | 22,901,662 | Live |
| 261 | Karachi Central | DOM-GOVT | 0240030000 | Garrison Engineer Navy South | 202006 | 3,575,718 | Live |
| 262 | Karachi Central | DOM-GOVT | 3975510000 | Services Hospital | 202006 | 2,752,989 | Live |
| 263 | Karachi Central | DOM-GOVT | 2854830000 | Officers Commanding Paf Base Faisal | 202006 | 3,559,508 | Live |
| 264 | Karachi Central | DOM-BULK | 0700358495 | Superintendent Of Jail | 202006 | 1,001,106 | Live |
| 265 | Karachi Central | DOM-GOVT | 7487830000 | G-E-Maintainance Navy Karachi | 202006 | 1,589,037 | Live |
| 266 | Karachi Central | DOM | 6221500000 | M/S Akbar Industries | 202006 | 1,982,719 | Live |
| 267 | Karachi Central | DOM-GOVT | 7143997554 | National Institute Of Cardio Vascular Diseases | 202006 | 4,392,494 | Live |
| 268 | Karachi Central | DOM | 4036076317 | Ge Const Army | 202006 | 1,025,264 | Live |
| 269 | Karachi Central | DOM-BULK | 7000952194 | Dow University Of Health Sciences Ojha Campus | 202006 | 2,182,477 | Live |
| 270 | Karachi Central | DOM-GOVT | 9183800000 | Sind Govt Lyari General Hospital | 202006 | 1,386,251 | Live |
| 271 | Karachi Central | DOM-GOVT | 3617830000 | Officer Commanding (Paf Base Faisal) | 202006 | 8,830,061 | Live |
| 272 | Karachi Central | DOM-BULK | 9995708003 | Orthopaedic Medical Institute (Pvt) Ltd | 202006 | 2,257,736 | Live |
| 273 | Karachi Central | DOM-BULK | 5140768296 | South City Hospital (Pvt) Ltd | 202006 | 1,708,361 | Live |
| 274 | Karachi Central | DOM-GOVT | 0854830000 | Officer Commanding (Paf Base Faisal) | 202006 | 5,512,407 | Live |
| 275 | Karachi Central | DOM | 1719520000 | Mr Naem | 202006 | 1,125,296 | Live |
| 276 | Karachi Central | DOM-GOVT | 5559970000 | M/S Medical Superintendent | 202006 | 2,182,150 | Live |
| 277 | Karachi Central | DOM-BULK | 6878255500 | Dr. Ziauddin Hospital | 202006 | 5,674,176 | Live |
| 278 | Karachi Central | DOM | 1745330000 | Mr Jam Haider Ali | 202006 | 2,554,249 | Live |
| 279 | Karachi Central | DOM-GOVT | 3299447755 | G E Army | 202006 | 1,089,273 | Live |
| 280 | Karachi Central | DOM-BULK | 2958998303 | The Aga Khan Hospital | 202006 | 24,112,715 | Live |
| 281 | Karachi Central | DOM | 7016330000 | Mr Habib Hussain | 202006 | 1,084,411 | Live |
| 282 | Karachi Central | DOM-GOVT | 4978200000 | Garrison Engineer Navy | 202006 | 1,788,489 | Live |
| 283 | Karachi Central | DOM | 2496271493 | Syed Anis Hassan | 202006 | 1,315,947 | Live |
| 284 | Karachi Central | DOM | 1064451645 | 62 Wing Bhattai Rangers | 202006 | 1,433,827 | Live |

| | | | | | | | |
|---|-----------|----------|------------|--|--------|--------------------|------|
| 285 | Hyderabad | DOM | 3450761000 | Mr Dok Banglow | 202006 | 1,105,762 | Live |
| 286 | Hyderabad | DOM-BULK | 6997174496 | Executive Engineer | 202006 | 1,250,409 | Live |
| 287 | Hyderabad | DOM | 7645132556 | Through Provincial Building Asghar Ali Soomro S/O Asadullah Soomro | 202006 | 1,059,484 | Live |
| 288 | Hyderabad | DOM-GOVT | 6934951000 | Mr Admin Area Qasim Camp | 202006 | 9,258,220 | Live |
| 289 | Hyderabad | DOM | 4181641000 | Additional Registrar | 202006 | 1,156,826 | Live |
| 290 | Hyderabad | DOM-BULK | 8876060146 | Garrison Off Mess No.2 | 202006 | 1,619,715 | Live |
| 291 | Hyderabad | DOM-GOVT | 9507741000 | Medical Supdt | 202006 | 1,002,498 | Live |
| 292 | Hyderabad | DOM | 0789441000 | Executive Engineer | 202006 | 2,296,473 | Live |
| 293 | Hyderabad | DOM | 4910951000 | D C O House | 202006 | 1,718,199 | Live |
| 294 | Hyderabad | DOM | 2379661000 | M/S Circuit House | 202006 | 1,002,141 | Live |
| 295 | Hyderabad | DOM | 1058541000 | Garrison Off Mess No.3 | 202006 | 1,309,632 | Live |
| 296 | Hyderabad | DOM-GOVT | 7139661000 | Deputy Commissioner Bungalow | 202006 | 2,155,639 | Live |
| 297 | Hyderabad | DOM | 4150861000 | Civil Judge Sahib | 202006 | 1,285,475 | Live |
| 298 | Hyderabad | DOM-BULK | 8381651000 | Manager | 202006 | 1,094,089 | Live |
| 299 | Hyderabad | DOM-BULK | 8799049179 | Residential Colony Of Nadeem Textile Mills Limited | 202006 | 1,556,379 | Live |
| 300 | Hyderabad | DOM-BULK | 6422340286 | Gadoon Textile Mills Ltd. | 202006 | 1,210,331 | Live |
| 301 | Hyderabad | DOM-BULK | 1574578722 | Group Captain (Director Admin) | 202006 | 1,270,410 | Live |
| 302 | Hyderabad | DOM | 4446195869 | Pir Ghulam Hussain Shah | 202006 | 1,020,617 | Live |
| 303 | Hyderabad | DOM-BULK | 1096733964 | B & R Officers Residential Colony | 202006 | 1,523,406 | Live |
| 304 | Hyderabad | DOM | 9524493044 | Syed Irshad Hussain Shah S/O Syed Abdul Majeed Shah | 202006 | 1,193,786 | Live |
| 305 | Hyderabad | DOM-BULK | 5578965767 | Lt: Commander Ge(N) Eastern Garrison | 202006 | 1,369,516 | Live |
| 306 | Gawader | DOM-GOVT | 9486918785 | Naseer Ahmed Baloch | 202006 | 1,047,989 | Live |
| Total | | | | | | 845,138,703 | |
| Source: Data of live consumers provided by Treasury Department of SSGC | | | | | | | |

Annexure-12

| Statement showing details of cases showing non-attachment of properties despite decree in favor of the Company | | | | | | | | | | |
|---|-------------------|--|--------------------|--------------------|-------------|---------------------------|---------------|---------------------------|-------------------------------------|---------------|
| Sr. No. | Case | Title | Legal Stage | Filing Date | Year | Pending since year | Amount | Advocate | Court | Region |
| 1 | Suit 475 of 2003 | M/S. S.S.G.C. Ltd.V/S M/S. Rajput Hospital. | Evidence | 04/28/03 | 2003 | 18 | 8,836,073 | Iqbal and Asim | Sindh High Court | Karachi |
| 2 | Suit 479 of 2003 | M/S. S.S.G. Co. Ltd. Vs M/S. HillPark General Hospital Trauma. | Evidence | 04/28/03 | 2003 | 18 | 6,164,481 | Iqbal and Asim | -do- | Karachi |
| 3 | Suit 1377 of 2004 | SSGC V/S. Madinalce Factory | Evidence | 05/18/04 | 2004 | 17 | 23,201,875 | Iqbal and Asim | -do- | Karachi |
| 4 | Suit 1619 of 2007 | M/S. Sui SouthernGas Co Ltd. V/S. Shakeel Ahmad. | Evidence | 12/18/07 | 2007 | 14 | 4,011,350 | Iqbal and Asim | -do- | Karachi |
| 5 | Suit 19 of 2013 | Sui Southern Gas Company Ltd V/S M/S Al-Hamd Edible Oil Industries (Pvt) | Evidence | 01/11/13 | 2013 | 8 | 14,831,099 | Amjad Ali Baloch | Senior Civil Judge | Hyderabad |
| 6 | Suit 373 of 2013 | M/S. Sui Southern Gas Company Limited V/S. ZafarAli Khan | Evidence | 03/27/13 | 2013 | 8 | 17,411,740 | Iqbal and Asim | Sindh High Court | Karachi |
| 7 | Suit 28 of 2017 | SSGC v/s New Mehran Gasoline Station Minara Road Sukkur | Plantif's Evidence | 04/20/16 | 2016 | 5 | 18,029,065 | Ashok Kumar K-Jamba | Senior Civil Judge | Sukkur |
| 8 | Suit 3 of 2017 | SSGC vs Muhammad Akram | Evidence | 01/01/17 | 2017 | 4 | 605,626 | Muhammad Suleman Qambrani | District & Session Court | Karachi |
| 9 | Suit 2 of 2017 | SSGC vs Muhammad Hashim | Evidence | 01/01/17 | 2017 | 4 | 1,197,600 | Muhammad Suleman Qambrani | -do- | Karachi |
| 10 | Suit 1 of 2017 | SSGC Vs M/S R.L Paper Board Mills | Evidence | 01/01/17 | 2017 | 4 | 4,459,407 | Muhammad Suleman Qambrani | -do- | Karachi |

| | | | | | | | | | | |
|----|-------------------|---|----------|----------|------|---|-----------|---------------------------|--|-------------|
| 11 | Suit 1154 of 2017 | SSGC.Vs. M/S Hotel Tea Through Abdul Hameed | Evidence | 10/30/17 | 2017 | 4 | 357,573 | Aslam P.Sipio & Co | Senior Civil Judge | Hyderabad |
| 12 | Suit 1272 of 2017 | SSGC.Vs. M/S Aluminum Meting Works(Ansar AhmedKhan) | Evidence | 10/30/17 | 2017 | 4 | 150,188 | Aslam P.Sipio &Co | -do- | -do- |
| 13 | Suit 1273 of 2017 | SSGC.vs. M/S Abdul Razzak | Evidence | 10/30/17 | 2017 | 4 | 246,815 | Aslam P.Sipio & Co | -do- | Hyderabad |
| 14 | Suit 803 of 2018 | SSGC.vs.Bas harartSteel | Evidence | 07/04/18 | 2018 | 3 | 1,466,000 | Jagdish R. Mulani | -do- | Hyderabad |
| 15 | Suit 3 of 2019 | Sui Southern Gas Company Limited V/S Saleem Akhtar | Evidence | 03/08/19 | 2019 | 2 | 1,680,900 | Sardar Akbar F. Ujjan | Additional District & Session Judge | Hyderabad |
| 16 | Suit of 2019 | SSGCL vs AbdulJabbar | Evidence | 05/01/19 | 2019 | 2 | 1,638,200 | Muhamma dSaleem Lashari | District & Session Court | Quetta |
| 17 | Suit of 2019 | SSGCL vs Khadim Hussain | Evidence | 05/01/19 | 2019 | 2 | 1,267,600 | Muhamma dSaleem Lashari | -do- | Quetta |
| 18 | Suit of 2019 | SSGC vs Khatwara Darbor Sahib Bazar Usta Muhammad | Evidence | 05/01/19 | 2019 | 2 | 2,593,900 | Muhammad Saleem Lashari | -do- | Quetta |
| 19 | Suit 7 of 2019 | SSGCL vs Dad Muhammad Khan | Evidence | 06/01/19 | 2019 | 2 | 936,331 | Muhamma dSaleem Lashari | -do- | Quetta |
| 20 | Suit 06 of 2019 | SSGC vs Amanullah | Evidence | 06/01/19 | 2019 | 2 | 3,922,200 | Nadeem Akhter Afghan | -do- | Quetta |
| 21 | Suit 6 of 2019 | SSGC V/S M/S. Hussain Bleaching & Dying | Evidence | 07/24/19 | 2019 | 2 | 1,479,006 | Iqbal and Asim | -do- | Karachi |
| 22 | Suit of 2019 | SSGC vs M/S Daru Hotel (Gul Khuzdar Hotel) | Evidence | 09/20/19 | 2019 | 2 | 8,578,800 | Muhamma dSuleman Qambrani | -do- | Karachi |
| 23 | Suit of 2019 | SSGC vs M/S Ice Factory Rajab Jamali | Evidence | 09/20/19 | 2019 | 2 | 4,881,700 | Muhamma dSuleman Qambrani | -do- | Karachi |

| | | | | | | | | | | |
|--------------|-----------------|---|----------|----------|------|---|--------------------|---------------------------|-------------------------------------|---------|
| 24 | Suit of 2019 | SSGC vs Habib Trading Company | Evidence | 09/20/19 | 2019 | 2 | 86,481,300 | Muhamma dSuleman Qambrani | District & Session Court | Karachi |
| 25 | Suit of 2019 | SSGC vs Hafeezullah | Evidence | 10/01/19 | 2019 | 2 | 1,322,500 | Nadeem Akhter Afghan | -do- | Quetta |
| 26 | Suit of 2019 | Ssgcl vs Khalid Jamali | Evidence | 10/10/19 | 2019 | 2 | 6,106,300 | Muhammad Saleem Lashari | -do- | Quetta |
| 27 | Suit 4 of 2019 | Ssgcl Vs BohralShah | Evidence | 10/10/19 | 2019 | 2 | 6,776,200 | Muhammad Saleem Lashari | -do- | Quetta |
| 28 | Suit of 2019 | SSGC vs MirzaGul | Evidence | 10/14/19 | 2019 | 2 | 4,409,300 | Shaikh M. Ali | -do- | Quetta |
| 29 | Suit of 2019 | SSGC vs Khair Bux Jamali | Evidence | 12/24/19 | 2019 | 2 | 2,761,700 | Shaikh M. Ali | -do- | Quetta |
| 30 | Suit of 2020 | SSGC vs Asghar Ali | Evidence | 06/24/20 | 2020 | 1 | 1,191,300 | Shaikh M. Ali | -do- | Quetta |
| 31 | Suit 16 of 2020 | SSGC Vs Mr. Haji Mian Khan Deceased Through Son Abdul Hafeez Khan | Evidence | 07/20/20 | 2020 | 1 | 2,629,000 | Muhamma dSaleem Lashari | District & Session Court | Quetta |
| Total | | | | | | | 239,625,129 | | | |

| Annexure-13 | | | | | | | | | | | | | | | | | | | |
|--------------|--|----------------|--------------|-------------------------|--------------|-------------|---------------|---------------|-------------|---------------|---------------|--------------|----------------|--------------|--------------|----------------|----------------|-------------------|--|
| FYs | Details of Allowed and Disallowed Expenses | | | | | | | | | | | | | | | | | | |
| | T&D | | | Gas Internally Consumed | | | Depreciation | | | Other charges | | | Reclaimed item | | | Grand Total | | | |
| | Claimed | allowed | Not allowed | Claimed | allowed | Not allowed | Claimed | allowed | Not allowed | Claimed | allowed | Not allowed | Claimed | allowed | Not allowed | Claimed | Allowed | Total not allowed | |
| 2009-10 | 9,078 | 8,670 | 408 | 120 | 120 | - | 2,822 | 2,800 | 22 | 278 | 278 | - | 138 | (103) | 35 | 12,436 | 11,765 | 465 | |
| 2010-11 | 8,718 | 8,023 | 695 | 529 | 426 | 103 | 3,184 | 3,184 | - | 441 | 432 | 9 | 102 | (103) | (1) | 12,974 | 11,962 | 806 | |
| 2011-12 | 9,789 | 9,338 | 451 | 233 | 233 | - | 3,578 | 3,578 | - | 1,457 | 1,303 | 154 | - | - | - | 15,057 | 14,452 | 605 | |
| 2012-13 | 12,391 | 11,539 | 852 | 303 | 303 | - | 4,029 | 4,012 | 17 | 825 | 825 | - | 2,852 | 1,611 | 1,241 | 20,400 | 18,317 | 2,083 | |
| 2013-14 | 12,464 | 11,213 | 1,251 | 334 | 334 | - | 4,193 | 4,189 | 4 | 217 | 217 | - | - | - | - | 17,208 | 15,953 | 1,255 | |
| 2014-15 | 15,255 | 13,331 | 1,924 | 347 | 347 | - | 4,753 | 4,727 | 26 | 1,770 | 1,389 | 381 | - | - | - | 22,125 | 19,854 | 2,271 | |
| 2015-16 | 13,882 | 13,557 | 325 | 319 | 319 | - | 5,096 | 5,096 | - | 2,350 | 2,098 | 252 | - | - | - | 21,647 | 21,070 | 577 | |
| 2016-17 | 14,851 | 14,752 | 99 | 498 | 498 | - | 5,861 | 5,831 | 30 | 3,140 | 1,225 | 1,915 | 3,058 | - | 3,058 | 27,408 | 22,348 | 5,060 | |
| 2017-18 | 15,985 | 15,550 | 435 | 271 | 271 | - | 5,666 | 5,666 | - | 9,737 | 9,139 | 598 | - | - | - | 31,662 | 30,989 | 1,396 | |
| 2018-19 | 16,903 | 16,166 | 737 | 590 | 583 | 7 | 5,800 | 5,670 | 130 | 17,041 | 16,475 | 566 | 7,819 | 7,819 | - | 48,153 | 47,589 | 2,325 | |
| Total | 129,316 | 122,139 | 7,177 | 3,544 | 3,434 | 110 | 44,982 | 44,753 | 229 | 36,690 | 33,381 | 3,309 | 15,087 | 7,036 | 7,639 | 229,070 | 212,227 | 16,843 | |

Annexure-14

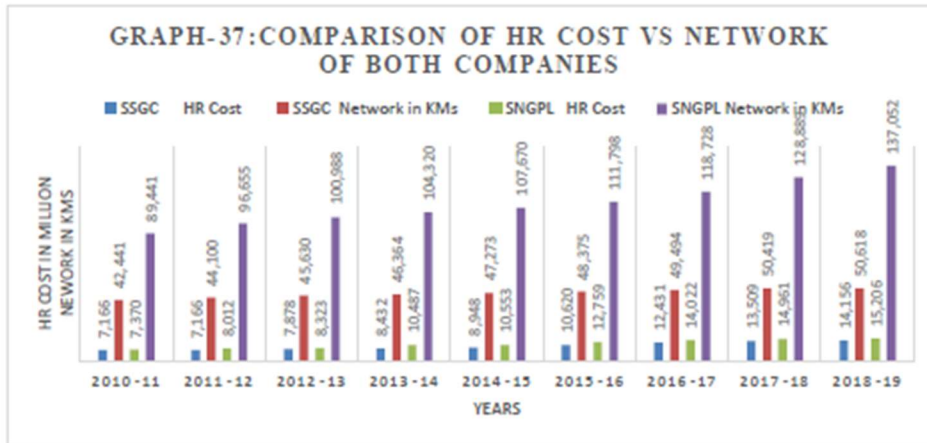
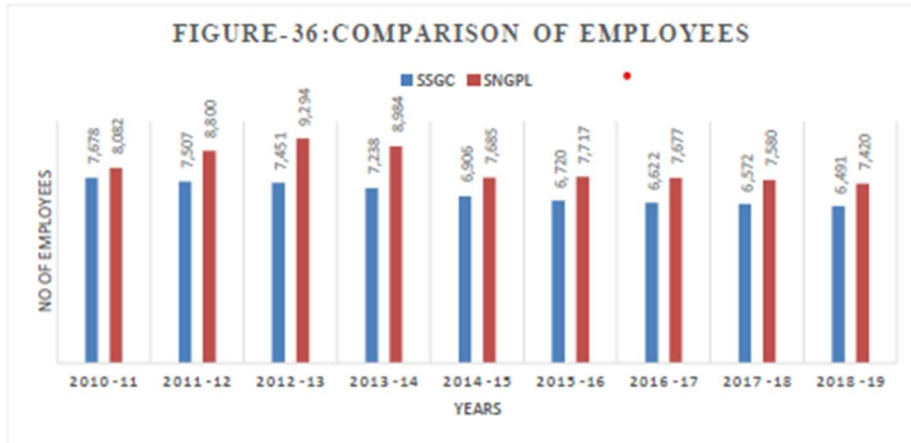
Details of Excess HR Cost given than Benchmark

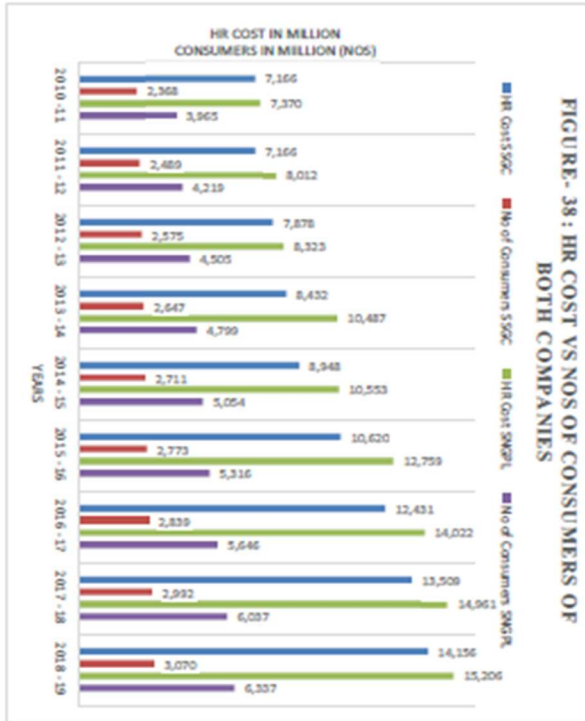
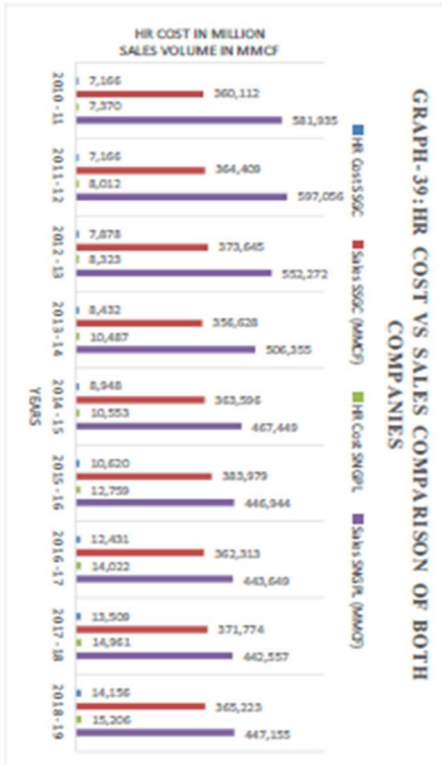
| Parameters of HR Cost allocation | 2018-19 | 2017-18 | 2016-17 | 2015-16 | 2014-15 | 2013-14 | 2012-13 | 2011-12 | 2010-11 base year | Excess HR Cost |
|---|------------|------------|------------|--------------|------------|------------|--------------|--------------|----------------------|-------------------|
| HR Cost on No. of Consumers (Rs in million) | 8,529 | 7,976 | 7,550 | 7,063 | 5,957 | 5,634 | 5,297 | 3,060 | 2,093 | |
| Increase given in %age | 0.66 | 5.65 | 2.37 | 2.32 | 2.41 | 2.79 | 3.44 | 5.12 | | |
| Increase in %age actual | 6.93 | 5.64 | 6.90 | 18.57 | 5.73 | 6.36 | 73.10 | 46.20 | | |
| Increase to be made %age | 6.28 | (0.00) | 4.53 | 16.25 | 3.32 | 3.57 | 69.66 | 41.08 | | |
| Excess amount given (Rs in million) | 500.61 | (0.29) | 319.65 | 967.83 | 187.01 | 189.20 | 2,131.60 | 859.85 | | 5,155.46 |
| HR cost on Network in KMs (Rs. in million) | 3,216 | 3,035 | 2,902 | 2,717 | 2,277 | 2,142 | 2,038 | 1,008 | 736 | |
| Increase given in %age | 1.25 | 1.87 | 2.31 | 2.33 | 1.96 | 1.61 | 3.47 | 3.91 | | |
| Increase in %age actual | 5.96 | 4.58 | 6.81 | 19.32 | 6.30 | 5.10 | 102.18 | 36.96 | | |
| Increase to be made %age | 4.72 | 2.71 | 4.50 | 16.99 | 4.34 | 3.49 | 98.71 | 33.05 | | |
| Excess amount given (Rs in million) | 143.14 | 78.76 | 122.15 | 386.92 | 93.00 | 71.22 | 995.03 | 243.23 | | 2,133.45 |
| HR Cost on Sales NG (Rs in million) | 1,356 | 1,415 | 1,270 | 1,414 | 912 | 805 | 808 | 982 | 583 | |
| Increase given in %age | - | - | (23) | 21 | 2 | (5) | 3 | 1 | | |
| Increase in %age actual | (4.17) | 11.42 | (10.18) | 55.04 | 13.29 | (0.37) | (17.72) | 68.44 | | |
| Increase to be made %age | (4.17) | 11.42 | 12.67 | 34.41 | 11.34 | 4.18 | (20.25) | 67.25 | | |
| Excess amount given (Rs in million) | (59.00) | 145.00 | 179.16 | 313.83 | 91.27 | 33.80 | (198.89) | 392.04 | | 897.22 |
| Grant Total (Rs. in million) | 585 | 223 | 621 | 1,669 | 371 | 294 | 2,928 | 1,495 | | 8,186.13 |

Annexure-15

| Head of Account | HR Cost Benchmark Determined by SSGC | | | Excess HR Cost | | | Total | Remarks |
|---------------------|--------------------------------------|-------------|--------------|----------------|--------------|--------------|---------------|-----------------------------------|
| | ERR 2018-19 | FRR 2017-18 | FRR 2016-17 | ERR 2018-19 | FRR 2017-18 | FRR 2016-17 | | |
| CPI (50%) | 283 | 308 | 236 | - | 66 | - | 66 | Incorrect CPI 5% instead of 3.92% |
| Number of Consumers | 8,431 | 8,218 | 7,550 | 4,215 | 4,209 | 3,775 | 12,199 | 50% to be reduced |
| Network in KMs | 3,024 | 3,013 | 2,902 | 1,482 | 1,476 | 1,422 | 4,380 | 49 % to be reduced |
| Sales NG | 1,504 | 1,354 | 1,270 | 256 | 230 | 216 | 702 | 17% to be reduced |
| | | | Total | 5,953 | 5,981 | 5,413 | 17,347 | |

Graphical Presentation of SSGC and SNGPL No of employees, Network, Number of Consumers and Sales





Amount involved in Arbitration Cases-Rs 14,564 Million

| SR# | Description | Period | Amount |
|--|--|--------------------|-----------------------|
| 1 | FED on Royalty income | 07-2006 to 06-2011 | 895,839,052 |
| 2 | FED on additional Royalty | | 173,748,143 |
| 3 | Markup on unpaid FED | 07-2011 to 06-2016 | 603,104,185 |
| 4 | SST on Royalty income | 07-2011 to 12-2013 | 609,276,648 |
| 5 | SST on additional Royalty | | 36,607,672 |
| 6 | Mark up on unpaid SST | 07-2011 06-2016 | 283,573,070 |
| 7 | Unilaterally deduction by JJVL on metering dispute-inclusive of markup | Apr-09 | 239,207,328 |
| 8 | markup on balance unilaterally deduction on account of metering dispute | 06-2009 to 06-2016 | 247,065,837 |
| 9 | The JJVL is liable to pay to SSGC Excessively charged | 12-2013 to 06-2016 | 425,644,727 |
| 10 | Excess uplifting than 50% share | 12-2013 to 10-2014 | 150,742,558 |
| 11 | un paid compressor fuel | 12-2013 to 06-2016 | 1,102,659,643 |
| 12 | That an expert be appointed to determine whether or not NGL is a by-product of LPG and whether the same should be attract a separate processing fee. Alternatively, the responded be directed to pay the sum to Rs 3.629 billion excessively charged during the period on account of the processing fee of NGL | 09-2012 to 06-2016 | 3,629,892,611 |
| 13 | That an expert be appointed to determine pricing mechanism of NGL and loss suffered by SSGC | 09-2012 to 10-2014 | 487,859,398 |
| 14 | 1% evaporation loss on extraction of NGL | 09-2012 to 06-2016 | 63,425,702 |
| 15 | differential amount on account of NGL closing stock | upto 10-2015 | 159,035,009 |
| 16 | Outstanding markup on royalty bill | | 84,317,772 |
| 17 | Outstanding markup on additional royalty | 01-2005 to 05-2015 | 4,663,620,708 |
| 18 | markup on overdue bill for sale of LPG from BadinGas Field | 02-2014 to 12-2014 | 333,752,941 |
| 19 | markup on instalment plan for the month | 11& 12-2014 | 74,629,151 |
| 20 | Markup on sale of NGL for the period | 11-2012 to 06-2015 | 300,595,428 |
| Total | | | 14,564,597,583 |
| Source: Record provided by SSGC | | | |

Annexure-18

| Under finalization / Execution of GSAs | | |
|--|-----------------|---|
| Gas Field | Operator | Status/date of submission to OGRA/Petroleum |
| Gambat South Gas Field-GSPA | PPL | Gambat South GSPA is under SSGC BOD Approval |
| Kirthar Commercial GSPA | POGC | Draft Kirthar Commercial GSPA received from UEPL on October 06,2020 for SSGC review/Comments |
| Tando Allah Yar (TAY) term sheet | OGDCL | Under SSGC BOD Approval |
| Sui-GSPA | PPL | PPL to revert with requisite documents for extension |
| Kumar Pasaki Deep Gas Field-GSPA | OGDCL | Status of KPD GSPA communicated to MOE vide letter Ref. ASGM (Coord) F-28/2020/10640 dated 03/07/20 |
| Mehar Gas Field TermSheet | UEPL | Approved by OGRA (vide letter Ref: OGRA-9-1(362)/2014-GSPA- Mehar/OMVL November 11.2015) however, pending on issue of foreign Arbitration which has to be changed to Local Arbitration. The matter has also been communicated to MOE vide letter Ref.GM(P&D)/F-3/4791 dated December 19, 2019 |
| Sofiya Gas Field (Letter Agreement to Mehar Term Sheet) | UEPL | Approved by OGRA (vide letter Ref: OGRA-9-1(362)/2014-GSA dated March 6,2019) The matter of finalization of LA to Mehar Term Sheet has also beencommunicated to MOE vide letter Ref. GM (P&D)/F-3/4791 dated December 19, 2019 |
| Bitrism Gas Field Letter Agreement | OGDCL | Under SSGC BOD Approval |
| Chhutto Gas Field Term sheet | OGDCL | Has been approved by OGRA (vide letter Ref: OGRA-9-1(506)/2020 dated August 18, 2020 with OGDCL for signing |
| Nur Bagla Gas Field GSPA | OGDCL | Under deliberation, status communicated to MOE vide letter Ref. ASGM (Coord) F-28/2020/10640 dated 03/07/20 |
| Jakhro Gas Field Term sheet | OGDCL | Under deliberation, status communicated to MOE vide letter Ref. ASGM (Coord) F-28/2020/10640 dated 03/07/20 |
| NIM Gas Field GSPA | OGDCL | Under deliberation, status communicated to MOE vide letter Ref. ASGM (Coord) F-28/2020/10640 dated 03/07/20 |
| Dachrapur Gas Field Term sheet | OGDCL | Under deliberation, status communicated to MOE vide letter Ref. ASGM (Coord) F-28/2020/10640 dated 03/07/20 |
| Latif Gas Field GSPA | UEPL | Deliberated to be started with UEPL |
| Mitha Gas Field-EWT Letter Agreement | UEPL | Revised draft to be received from UEPL |
| Aqeeq Gas Field-Term Sheet | MPCL | MPCL to revert with Ministry of Energy issued Gas Allocation letter for AqeeqGas field |
| Badin-IV south-GSPA | PEL | Under SSGC BOD Approval |
| Unarpur (Kotri North Block) EWT letter Agreement | UEPL | Submitted to OGRA for Approval on June 01,2020 |
| Bitro-EWT letter Agreement | UEPL | Under SSGC BOD Approval |
| Thal block-Term sheet | OGDCL | Under deliberation with OGDCL |
| Term Sheet for Sujjal EWT-GSPA | MPCL | Forwarded to OGRA for Approval on August 17,2012 |
| Term Sheet for Sujjal EWT-GSPA | MPCL | Farwarded to OGRA for Approval on April 14, 2016 |
| Hala block (Admn and Admn west & Fazl)GSPAs | PPL | Draft GSPAs received by PPL on September 24, 2020 |
| Daru | OGDCL | OGDCL to revert with their stance pending since September 08, 20 |

Annexure-19

| FYs | Nature of Qualification | Amount(Rs in million) | Current Status |
|---------|---|---------------------------|-------------------|
| 2010-11 | As described in note 26.1 to the unconsolidated financial statements, trade debts include an unsecured receivable amount of Rs. 29.159 billion receivable from Karachi Electric Supply Company Limited (KESC) out of which Rs. 27.002 billion are overdue. The entire amount has been classified as current asset. Due to the adverse financial position of KESC and large accumulation of overdue amount, external auditor were unable to determine the extent to which the amount is likely to be recovered and time frame over which such recovery will be made. | 29,159 KESC | Unresolved |
| 2011-12 | As described in notes 26.1 and 26.2 to the consolidated financial statements, trade debts include receivables of Rs 41.805 billion and Rs 8.782 billion from K-Electric and PSML respectively. Due to the adverse financial condition of PSML, disputes by KE and PSML with the Company on LPS and large accumulation of overdue amounts, we are unable to determine the extent to which the total amount due from KE and PSML are likely to be recovered and the timeframe over which such recovery will be made. | 50,587 KE and PSML | Unresolved |
| 2012-13 | As described in notes 26.1 and 26.2 to the consolidated financial statements, trade debts include receivables of Rs 44,303 million and Rs 12,608 million from K-Electric and PSML respectively. Further, KE and PSML have disputed Late Payment Surcharge on their respective balances and the financial condition of PSML is such that it has not been able to pay its obligations, due to which management recognize LPS on a receipt basis from the aforesaid entities effective from July, 01, 2012. Due to the adverse financial condition of PSML, disputes by KE and PSML with the Company on LPS and large accumulation of overdue amounts, external auditors were unable to determine the extent to which the total amount due from KE and PSML are likely to be recovered and the timeframe over which such recovery will be made. | 56,911 KE and PSML | Unresolved |

| | | | |
|---------|--|-------------------------------|------------|
| 2013-14 | <p>As described in notes 26.1 and 26.2 to the consolidated financial statements, trade debts include receivables of Rs 41,302 million and Rs 16,944 million from K-Electric and PSML respectively. Further, KE and PSML have disputed Late Payment Surcharge on their respective balances and the financial condition of PSML is such that it has not been able to pay its obligations, due to which management recognize LPS on a receipt basis from the aforesaid entities effective from July, 01, 2012.</p> <p>Due to the adverse financial condition of PSML, disputes by KE and PSML with the Company on LPS and large accumulation of overdue amounts, we are unable to determine the extent to which the total amount due from KE and PSML are likely to be recovered and the timeframe over which such recovery will be made.</p> | 58,246 KE and PSML | Unresolved |
| 2014-15 | <p>a) as described in notes 27.1 and 27.2 to the unconsolidated financial statements, trade debts include receivables of Rs. 40,073 million (2014: Rs. 41,302 million) and Rs. 20,879 million (2014: Rs. 16,944 million) from K- Electric Limited (KE) and Pakistan Steel Mills Corporation (Private) Limited (PSML) respectively. Further, KE and PSML have disputed Late Payment Surcharge (LPS) on their respective balances due to which management has decided to recognize LPS on a receipt basis from the aforesaid entities effective from July 01, 2012.</p> <p>Due to the adverse financial condition of PSML, disputes by KE and PSML with the Company on LPS, and large accumulation of their respective overdue amounts, we were unable to determine the extent to which the total amounts due from KE and PSML are likely to be recovered and the time frame over which such recovery will be made.</p> <p>b) as described in note 31.2, and 31.2.1 to the unconsolidated financial statements, Rs. 2,122 million is receivable from Sui Northern Gas Pipelines Limited (SNGPL), which is being disputed by SNGPL for the reasons mentioned in note 31.2.1, due to which we were unable to determine the extent to which the receivable amount is likely to be recovered and time frame over which such recovery will be made.</p> | 63,074 KE, PSML & SNGPL | Unresolved |

| | | | |
|---------|---|-------------------------------|------------|
| 2015-16 | <p>a) as described in notes 27.1 and 27.2 to the unconsolidated financial statements, trade debts include receivables of Rs. 35,949 million (2015: Rs. 40,073 million) and Rs. 21,708 million (2015: Rs. 20,879 million) from K- Electric Limited (KE) and Pakistan Steel Mills Corporation (Private) Limited (PSML) respectively. Further, KE and PSML have disputed Late Payment Surcharge (LPS) on their respective balances due to which management has decided to recognize LPS on a receipt basis from the aforesaid entities effective from July 01, 2012. Due to the adverse financial condition of PSML, disputes by KE and PSML with the Company on LPS, and large accumulation of their respective overdue amounts, we were unable to determine the extent to which the total amounts due from KE and PSML are likely to be recovered and the time frame over which such recovery will be made.</p> <p>b) as described in note 31.2, and 31.2.1 to the unconsolidated financial statements, Rs. 7,191 million is receivable from Sui Northern Gas Pipelines Limited (SNGPL), which is being disputed by SNGPL for the reasons mentioned in note 31.2.1, due to which we were unable to determine the extent to which the receivable amount is likely to be recovered and time frame over which such recovery will be made.</p> | 64,019 KE, PSML & SNGPL | Unresolved |
| 2016-17 | <p>While qualifying their audit report for the year 2016-17, external auditor reported that trade debts included receivables of Rs 32,378 million (2016: Rs 35,949 million) and Rs 22,310 million (2016: Rs 21,708 million) from K- Electric Limited (KE) and Pakistan Steel Mills Corporation Limited (PSML) respectively. Both parties have disputed late payment surcharges (LPS) on their respective balances.</p> | 54,688 KE, PSML | Unresolved |

| | | | |
|---------|--|-------------------------------|------------|
| 2017-18 | Trade debts included receivables from K-Electric Limited (KE) and Pakistan Steel Mills (PSML) and Habibullah Costal Power Company (Private) Limited (HCPCL) and late payment surcharge (LPS) receivable from SNGPL and WAPDA. As disclosed in notes of trade debts 27.1 and 27.2 the consolidated financial statements, trade debts include receivables of Rs 31,948 million as at June 30, 2018 (2017: Rs 32,378 million) from KE and Rs 22,924 million (2017: Rs 22,310 million from PSML respectively. PSML's financial position is adverse, and it has no capacity to repay its obligations on its own. Whereas dispute regarding receivables of Rs 3,787.690 million from HCPCL in FY 2017-18 is still unresolved. As disclosed in note 30, interest accrued includes interest receivable of Rs 6,416 million in 2017-18 (2017 Rs 5,855.468 million) from SNGPL and Rs 3,421 million in 2017-18 (2017 Rs 3,231.947) million from WAPDA. | 58,659 KE, PSML & HCPCL | Unresolved |
| 2018-19 | Trade debts included receivables from K-Electric Limited (KE) and Pakistan Steel Mills (PSML) and Habibullah Costal Power Company (Private) Limited (HCPCL) and late payment surcharge (LPS) receivable from SNGPL and WAPDA. As disclosed in notes of trade debts 27.1 and 27.2 the consolidated financial statements, trade debts include receivables of Rs 32,888 million as at June 30, 2019 (2018: Rs 31,948 million) from KE and Rs 23,598 million (2018: Rs 22,874 million from PSML respectively. PSML's financial position is adverse, and it has no capacity to repay its obligations on its own. Whereas dispute regarding receivables of Rs 3,787.690 million from HCPCL in FY 2017-18 is still unresolved. | KE, PSML, HCPCL | Unresolved |
| | b) As disclosed in note 30 to the unconsolidated financial statements, interest accrued includes interest receivable of Rs. 7,547 million and Rs. 3,741 million from Sui Northern Gas Pipeline Limited (SNGPL) and Water and Power Development Authority (WAPDA) respectively. These have been accounted for in line with Company's policy of charging LPS on overdue amounts, but have not been acknowledged by the counter-party. Due to dispute with WAPDA, and large accumulation of their respective overdue amounts of interest, we were unable to determine the extent to which the interest accrued amounts due from SNGPL and WAPDA are likely to be recovered and the timeframe over which such recovery will be made; and | | |

| | | | |
|---|--|--|--|
| | <p>c) On April 30, 2018, The International Court of Arbitration decided against the Company in the case with Habibullah Coastal Private Company Limited (HCPCL) and imposed liquidated damages amounting to Rs. 4,158 million. Prior to the decision, the Economic Coordination Committee (ECC) through its meeting held on February 07, 2018 had proposed waiver of liquidated damages and directed Ministry of Energy – Petroleum Division to work out modalities in consultation with all stakeholders. Based on that decision, management has recognized a receivable of Rs. 4,158 million (2018: Rs. 3,788 million) from HCPCL as disclosed in Note 31 to the unconsolidated financial statements. However, to date, no agreement has been finalized between the relevant stakeholders. In the absence of the agreement, there is no contractual right to receive cash or financial asset from HCPCL and the requirements of IFRS 9 ‘Financial Instruments’ are not met. Had management not recognized this receivable, the loss before tax would have increased by Rs. 4,158 million (2018: Rs. 3,788 million) and net assets would have reduced by Rs. 2,952 million (2018: Rs. 2,652 million).</p> | | |
| 2019-20 | Accounts not finalized | | |
| Source: Financial Statements of SSGC | | | |

Annexure-20

07-2014/8 12-2015

3.2.3

WRONG CLASSIFIED COMMERCIAL/ INDUSTRIAL CUSTOMERS

It was noted that certain industrial customers were wrongly classified as commercial customers in CC&B. Their nature of business or consumption shows that these should be classified as Industrial connections :

| Customer ID | Customer Name | CIM | Consumed - June 2015 | Net Bill | Nature of Consumption |
|-------------|--------------------------------------|-----|----------------------|------------|-----------------------|
| 1386875996 | International Complex Project | 1 | 494,634 | 12,219,253 | Power Production |
| 7468560000 | United King Food Industries | 2 | 162,938 | 4,267,400 | General Industry |
| 9380427755 | Atrium Mall Management | 3 | 95,034 | 2,345,092 | Power Production |
| 8969729143 | Al-Feroz (Pvt) Ltd (Dolmen Mall) | 4 | 78,171 | 2,030,244 | Power Production |
| 0321640000 | Mellinium Mall Management | 5 | 61,301 | 2,928,292 | Power Production |
| 8823128199 | Bahria Foundation | 6 | 48,104 | 1,248,332 | Power Production |
| 6344354555 | Ice Factory (Nadir Ali Khowaja) | 7 | 41,479 | 2,267,687 | Ice Factory |
| 7425874169 | S.A. Enterprises | 8 | 42,720 | 1,138,478 | Power Production |
| 0341023899 | Meezan Bank Ltd | 9 | 40,794 | 1,058,651 | Power Production |
| 0205851186 | Makro Habib Pakistan Ltd | 10 | 39,862 | 1,053,242 | Power Production |
| 8029091000 | Abdul Wahid | 11 | 36,860 | 1,001,712 | Power Production |
| 2299861000 | Moaz Dawakhana | 12 | 35,630 | 947,899 | Power Production |
| 9226288573 | Makro Habib Pakistan Ltd | 13 | 36,329 | 942,516 | Power Production |
| 9095710000 | Abn Amro Bank | 14 | 35,754 | 927,603 | Power Production |
| 3010290000 | Chempack Pvt Ltd | 15 | 31,643 | 816,082 | General Industry |
| 8076768746 | Muhammad Saleem | 16 | 30,329 | 787,778 | Power Production |
| 9317410000 | Gul Cementation (Gul Plaza) | 17 | 30,072 | 780,209 | Power Production |
| 0605703227 | Karim Associates | 18 | 29,254 | 779,661 | Power Production |
| 4369004291 | Paari Enterprises (Saima Paari Mall) | 19 | 29,290 | 778,566 | Power Production |
| 5927443886 | S.H. Enterprises | 20 | 28,748 | 745,856 | Power Production |
| 7764430000 | The Southend Club Pvt Ltd | 21 | 28,512 | 740,587 | Power Production |
| 9298358092 | Dawat-E-Hadiyah | 22 | 28,485 | 739,889 | Power Production |
| 0188801000 | Carton Care | 23 | 27,263 | 1,317,642 | Power Production |
| 0696310000 | The Dawood Foundation | 24 | 27,950 | 725,995 | Power Production |
| 9373556814 | Seven Star Enterprises | 25 | 27,127 | 721,083 | Power Production |
| 6655958818 | Muhammad Aamir S/O Ikram Uddin | 26 | 26,026 | 707,318 | Power Production |
| 6349281000 | Muneer Ahmed | 27 | 24,734 | 707,011 | Power Production |
| 3514557234 | Efu General Insurance Limited | 28 | 26,667 | 658,325 | Power Production |
| 5841440000 | Hassan Products | 29 | 24,704 | 658,397 | Power Production |
| 7116144234 | J. H (private) ltd | 30 | 24,762 | 616,644 | Power Production |

Observations

| | |
|---------------------|--|
| Risk / Impact | Wrong classification resulting wrong tariff application |
| Recommendation | The management should conduct survey and classify these accounts according to their respective industry. |
| Risk Rating | Medium |
| Management Comments | Sales Department We have checked record & given the details to you of connection/tariff allowed at the time of processing of these cases. Most of these cases pertain to Malls, offices, Club, Bank etc for which |

Annexure-21

Security Short Fall----- Rs 309.089 million

| Category | No of consumer | Gas Supply Deposit | Arrear accumulated | %age | Un-Secured Amount |
|---------------------|----------------|--------------------|--------------------|-----------|--------------------|
| Domestic | 27,393 | 71,991,224 | 373,238,228 | 19 | 301,247,004 |
| Domestic-Bulk | 33 | 2,693,784 | 5,387,024 | 50 | 2,693,240 |
| Domestic-Government | 68 | 48,485 | 5,197,392 | 1 | 5,148,907 |
| Total | 27,494 | 74,733,493 | 383,822,644 | 19 | 309,089,151 |

| Domestic | | | | | | |
|----------|-------------|------------------------------------|---------------------------------------|--------------|---------------------|---------|
| SR# | ACCT_I D | NAME | MAX (LAST _PAYMEN T DATE) | GSD_CAS H | NET_BILL_2 01906 | ACTION |
| 1 | 1306605669 | Mohammad Aucher Shar | 07/11/2012 | - | 28,452 | Removal |
| 2 | 8315571897 | Syada Aysha | 20/04/2017 | - | 8,446 | Locking |
| 3 | 3530986772 | Kareem Bux Mangi S/O Allah Bux | 21/05/2019 | - | 4,844 | Locking |
| 4 | 0297629508 | Fakhar Hussain Malik | 07/03/2019 | - | 4,659 | Locking |
| 5 | 9754251664 | Abdul Kareem Baloch | 25/02/2019 | - | 3,090 | Locking |
| 6 | 8629671000 | Executive Engineer | 23/01/2013 | 0 | 92,182 | Removal |
| 7 | 1719571000 | Gul Mohammad Soomro | 12/02/2019 | 0 | 19,516 | Locking |
| 8 | 4488471000 | Muhammad Ramzan Khokar | 13/02/2019 | 0 | 14,774 | Locking |
| 9 | 2565671000 | Khadim HussainMirbahar | 27/02/2019 | 0 | 7,099 | Locking |
| 10 | 9710671000 | Ghulam Sarwar | 17/05/2019 | 0 | 4,200 | Locking |
| 11 | 5742571000 | Jamil Ahmed Ansari | 28/05/2019 | 0 | 4,058 | Locking |
| 12 | 5307871000 | Muhammad MoosaGhotto | 21/03/2018 | 0 | 4,045 | Locking |
| 13 | 1488571000 | Mr, Muhammad Saghir Ghpuri | 19/11/2018 | 0 | 3,429 | Locking |
| 14 | 7076671000 | Sulaman Mahar | 14/05/2019 | 0 | 3,410 | Locking |
| 15 | 5771871000 | Mubarak Ali Shaikh | 15/05/2019 | 0 | 3,178 | Locking |
| 16 | 2336671000 | Abdul Qadir Siddique | 30/05/2019 | 1 | 44,740 | Locking |
| 17 | 5704871000 | Hafiz Noor Muhammad Samejo | 02/05/2019 | 1 | 21,660 | Locking |
| 18 | 3674343632 | Ashok Kumar | 26/02/2019 | 1 | 19,379 | Locking |
| 19 | 4247671000 | Muhammad Jamil Qureshi | 19/04/2019 | 1 | 16,561 | Locking |
| 20 | 3090880000 | Khadim Hussain S/O Mohd AdamChanna | 19/04/2019 | 1 | 12,045 | Locking |
| 21 | 3297771000 | Zulfiqar Ali Shoro | 05/04/2019 | 1 | 8,095 | Locking |
| 22 | 1467971000 | Ghulam Shabir Pathan | 09/05/2019 | 1 | 5,556 | Locking |
| 23 | 7332301979 | Malhita Khan Rind | 23/05/2019 | 1 | 4,681 | Locking |

| | | | | | | |
|----|------------|----------------------------|------------|-----|---------|---------|
| 24 | 8745571000 | Muhammad Ramzan Abbasi | 14/05/2019 | 1 | 4,657 | Locking |
| 25 | 3934181000 | Bashir Ahmed Peerzado | 10/12/2018 | 1 | 3,639 | Locking |
| 26 | 7312671000 | Ghulam Rasool Khoso | 29/03/2019 | 5 | 6,494 | Locking |
| 27 | 4610771000 | Haleem Ali | 19/04/2019 | 11 | 3,532 | Locking |
| 28 | 5407571000 | Allah Rakha | 12/03/2019 | 80 | 1,182 | Locking |
| 29 | 2716771000 | The Divisional Engineer | 30/04/2019 | 100 | 999,280 | Removal |
| 30 | 0419081000 | Muhammad Zahir Rashdi | 15/02/2018 | 100 | 110,997 | Removal |
| 31 | 6659081000 | Pervez Ahmed Abbasi | 29/08/2017 | 100 | 73,637 | Removal |
| 32 | 0566671000 | Muhammad Usman Mehar | 12/01/2018 | 100 | 48,948 | Locking |
| 33 | 1030571000 | Abdullah Khan | 13/04/2019 | 100 | 47,440 | Locking |
| 34 | 5996081000 | Muhammad Murad | 28/09/2018 | 100 | 42,075 | Locking |
| 35 | 9910367965 | Administrative Officer | 20/11/2017 | 100 | 34,434 | Locking |
| 36 | 7593771000 | Ghulam Mustafa | 18/01/2018 | 100 | 30,996 | Locking |
| 37 | 7786081000 | Karim Bux | 21/06/2017 | 100 | 24,535 | Locking |
| 38 | 5080081000 | The Sub Division Officer | 05/03/2019 | 100 | 23,439 | Locking |
| 39 | 8828771000 | Akbar Ali Malik | 05/11/2018 | 100 | 22,398 | Locking |
| 40 | 0485771000 | Sayed Koral Shah | 05/09/2018 | 100 | 19,229 | Locking |
| 41 | 2467771000 | Riaz Hussain Bhatti | 04/03/2019 | 100 | 18,880 | Locking |
| 42 | 7899081000 | Muhammad Rahim | 17/12/2018 | 100 | 18,104 | Locking |
| 43 | 3237571000 | Abdul Khaliq | 31/05/2019 | 100 | 16,862 | Locking |
| 44 | 5490571000 | Rasool Bux | 29/04/2019 | 100 | 16,479 | Locking |
| 45 | 9165771000 | Mohammad Sultan | 06/05/2019 | 100 | 15,761 | Locking |
| 46 | 8984081000 | Lal Bux Lashari | 26/02/2019 | 100 | 15,233 | Locking |
| 47 | 5532871000 | Ghulam Shabbir Kalwar | 19/06/2017 | 100 | 13,727 | Locking |
| 48 | 2310571000 | Rehmat Ullah | 20/03/2019 | 100 | 12,016 | Locking |
| 49 | 7279471000 | Mumtaz Ahmed | 09/05/2019 | 100 | 11,957 | Locking |
| 50 | 6181181000 | Allah Dino | 23/01/2018 | 100 | 11,687 | Locking |
| 51 | 2381018739 | Administrative Officer | 02/12/2016 | 100 | 11,679 | Locking |
| 52 | 1120671000 | Mumtaz Ali | 19/04/2019 | 100 | 10,878 | Locking |
| 53 | 9268771000 | Sunmukh | 08/11/2018 | 100 | 10,335 | Locking |
| 54 | 7949081000 | Mukhlthar Ahmed Khashkheli | 06/05/2019 | 100 | 9,584 | Locking |
| 55 | 5140181000 | Abdul Karim | 01/04/2019 | 100 | 8,747 | Locking |
| 56 | 0386015555 | Syed Qasim Ali Shah | 24/01/2017 | 100 | 8,678 | Locking |
| 57 | 8880871000 | Abdul Hafeez | 19/04/2019 | 100 | 7,691 | Locking |
| 58 | 8920342708 | Administrative Officer | 20/11/2017 | 100 | 7,547 | Locking |
| 59 | 3718081000 | Syed Asgher Shah Bukhari | 20/02/2019 | 100 | 7,284 | Locking |
| 60 | 8622571000 | Divisional Superintendent | 29/01/2019 | 100 | 6,939 | Locking |
| 61 | 3196971000 | Syed Akial Hyder | 24/01/2019 | 100 | 6,642 | Locking |
| 62 | 6067771000 | Allahwadahyo Buririo | 14/03/2019 | 100 | 6,477 | Locking |
| 63 | 7683571000 | Siddique Maseh | 24/05/2019 | 100 | 6,394 | Locking |
| 64 | 7993671000 | Shamshad Ahmed | 26/03/2019 | 100 | 6,129 | Locking |
| 65 | 7067571000 | Azizullah Soomro | 08/04/2019 | 100 | 5,792 | Locking |
| 66 | 7370671000 | Munir Ali | 22/04/2019 | 100 | 5,733 | Locking |
| 67 | 7465771000 | Divisional Engineer | 31/01/2019 | 100 | 5,342 | Locking |
| 68 | 1423870729 | Administrative Officer | 28/09/2018 | 100 | 5,052 | Locking |
| 69 | 9550571000 | Amjad Khan | 16/01/2019 | 100 | 4,739 | Locking |
| 70 | 7750571000 | Malik Gul Nawaz | 21/01/2019 | 100 | 4,173 | Locking |
| 71 | 8047671000 | Divisional Superintendent | 17/04/2019 | 100 | 3,897 | Locking |

| | | | | | | |
|-----|------------|--------------------------------|------------|-----|---------|---------|
| 72 | 3220871000 | Nazeer Ahmed Shah | 11/06/2018 | 100 | 3,807 | Locking |
| 73 | 3740871000 | Riaz Ahmed Shaikh | 09/04/2018 | 100 | 3,670 | Locking |
| 74 | 4180571000 | Ghulam Nabi | 19/03/2018 | 100 | 3,500 | Locking |
| 75 | 1090091186 | Imdad Ali Janwari | 11/03/2019 | 100 | 3,484 | Locking |
| 76 | 8332771000 | Nazeer Ahmed Urf Jeena | 04/09/2018 | 100 | 3,365 | Locking |
| 77 | 4371671000 | Chief Post Master Sukkur | 21/03/2019 | 100 | 2,154 | Locking |
| 78 | 8906771000 | Ali Asghar | 30/05/2019 | 100 | 1,402 | Locking |
| 79 | 2886081000 | Zameer Ahmed | 07/03/2019 | 150 | 36,989 | Locking |
| 80 | 7112771000 | Shamim Rahat | 08/01/2019 | 150 | 31,702 | Locking |
| 81 | 4596081000 | Dini Madrassa | 30/01/2013 | 150 | 24,367 | Locking |
| 82 | 1651471000 | Muhammad Ismail | 06/05/2019 | 150 | 21,811 | Locking |
| 83 | 1767471000 | Mohd Ashfaque | 15/03/2019 | 150 | 21,460 | Locking |
| 84 | 8922471000 | Jamaluddin | 08/05/2019 | 150 | 12,763 | Locking |
| 85 | 2107571000 | Suleman Shaikh | 31/05/2019 | 150 | 11,693 | Locking |
| 86 | 2994471000 | Arbab Ali Memon | 25/10/2018 | 150 | 11,642 | Locking |
| 87 | 9722771000 | Mohammad Nawaz | 20/05/2019 | 150 | 10,938 | Locking |
| 88 | 9440081000 | Dr Syed Mushtaq Hussain | 04/04/2019 | 150 | 8,077 | Locking |
| 89 | 1618671000 | Jawed Akhter | 19/02/2019 | 150 | 7,577 | Locking |
| 90 | 8593671000 | Muhammad Naeem Khan | 26/09/2018 | 150 | 6,988 | Locking |
| 91 | 8556971000 | Amir Bux S/O Allah Wasio | 11/01/2018 | 150 | 6,927 | Locking |
| 92 | 6635671000 | Sajjadullah Qureshi | 12/12/2018 | 150 | 6,459 | Locking |
| 93 | 7432771000 | Din Mohammad | 21/01/2019 | 150 | 6,202 | Locking |
| 94 | 4086571000 | Abdul Ghani | 04/04/2019 | 150 | 6,195 | Locking |
| 95 | 2046671000 | Abdul Ghani | 04/12/2018 | 150 | 5,341 | Locking |
| 96 | 8957571000 | Ghulam Mohammad | 20/05/2019 | 150 | 5,295 | Locking |
| 97 | 7351771000 | Divisional Engineer | 14/01/2019 | 150 | 4,658 | Locking |
| 98 | 9934671000 | Mohd Jamil Khan | 12/03/2019 | 150 | 4,434 | Locking |
| 99 | 3064971000 | Allah Dino | 03/05/2019 | 150 | 4,349 | Locking |
| 100 | 1997571000 | Dr Mohammad Sharif | 29/01/2019 | 150 | 4,158 | Locking |
| 101 | 1695571000 | Ghulam Nabi | 27/11/2017 | 150 | 4,108 | Locking |
| 102 | 8031771000 | Lal Nazir Ahmed | 20/03/2019 | 150 | 3,911 | Locking |
| 103 | 6218571000 | Ghouriee | 28/05/2018 | 150 | 3,879 | Locking |
| 104 | 3166771000 | Divisional Superintendent | 01/04/2019 | 150 | 3,758 | Locking |
| 105 | 6192081000 | Rahim Uddin | 28/11/2018 | 150 | 3,563 | Locking |
| 106 | 9962471000 | Mohd Ahsan | 04/02/2019 | 150 | 3,472 | Locking |
| 107 | 1275471000 | Divisional Engineer | 15/04/2019 | 150 | 3,370 | Locking |
| 108 | 4426971000 | Executive Engineer | 12/03/2019 | 150 | 3,303 | Locking |
| 109 | 8839471000 | Divisional Engineer Works | 19/04/2019 | 150 | 3,235 | Locking |
| 110 | 2665671000 | Abdul Ghafoor | 30/07/2018 | 150 | 3,132 | Locking |
| 111 | 1413771000 | Mohammad Naeem Qazi | 30/04/2019 | 150 | 3,029 | Locking |
| 112 | 0924571000 | Dr Imam Bux Abbasi | 12/04/2018 | 200 | 23,157 | Locking |
| 113 | 4759969668 | Administrative Officer | 21/06/2017 | 200 | 7,574 | Locking |
| 114 | 3239945682 | Administrative Officer | 17/09/2018 | 200 | 5,135 | Locking |
| 115 | 7241671000 | Pesh Imam | 02/04/2019 | 250 | 102,607 | Removal |
| 116 | 6096081000 | Zulufqar Ali | 21/12/2017 | 250 | 58,077 | Removal |
| 117 | 7036081000 | Hafiz Khalil Urehman Langah | 20/05/2019 | 250 | 41,570 | Locking |
| 118 | 7651571000 | Riaz Ahmed Abbasi | 17/04/2019 | 250 | 38,329 | Locking |
| 119 | 8705081000 | Mumtaz Ali Khaskhely | 29/03/2019 | 250 | 28,005 | Locking |
| 120 | 1748081000 | Addan Khan | 08/01/2018 | 250 | 25,657 | Locking |
| 121 | 9591871000 | Fiaz Shah | 12/03/2019 | 250 | 25,308 | Locking |

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| 122 | 0910871000 | Gain Chand | 25/02/2019 | 250 | 23,037 | Locking |
| 123 | 5216971000 | Iqbl Hmed Bro | 01/04/2019 | 250 | 22,593 | Locking |
| 124 | 8363081000 | Imam Bux Maitlo | 18/03/2019 | 250 | 22,310 | Locking |
| 125 | 2580571000 | Lal Dino Abro | 10/05/2019 | 250 | 19,642 | Locking |
| 126 | 3960771000 | Ghulam Akber Shaikh | 25/02/2019 | 250 | 16,856 | Locking |
| 127 | 1841671000 | Asadullah Bhutto | 24/10/2016 | 250 | 14,330 | Locking |
| 128 | 3761571000 | Mir Umer Niazi | 24/04/2019 | 250 | 12,018 | Locking |
| 129 | 8965081000 | Hizb Ullah Memon | 25/03/2019 | 250 | 11,602 | Locking |
| 130 | 6758181000 | Habibullah Memon | 29/03/2019 | 250 | 10,539 | Locking |
| 131 | 7418181000 | Khadim Hussain | 08/02/2017 | 250 | 8,795 | Locking |
| 132 | 3479871000 | Mohan Das | 04/06/2018 | 250 | 8,533 | Locking |
| 133 | 0348871000 | Muhammad Rafique | 14/05/2019 | 250 | 8,414 | Locking |
| 134 | 0350771000 | Jairam Das | 20/05/2019 | 250 | 8,127 | Locking |
| 135 | 6388671000 | Fateh Ali Mirani | 14/05/2019 | 250 | 7,974 | Locking |
| 136 | 4475181000 | Yousif Ali Chana | 23/04/2019 | 250 | 7,453 | Locking |
| 137 | 6406771000 | Ghulam Rasool Chandio | 16/05/2019 | 250 | 7,243 | Locking |
| 138 | 3036081000 | Ghulam Kazim | 22/03/2019 | 250 | 6,895 | Locking |
| 139 | 7211571000 | Abdul Fatah Soomro | 20/03/2019 | 250 | 6,322 | Locking |
| 140 | 5787081000 | Abdul Qadir | 20/05/2019 | 250 | 5,828 | Locking |
| 141 | 9959471000 | Muhammad AslamPervazi Abbasi | 19/04/2019 | 250 | 5,719 | Locking |
| 142 | 2630571000 | Sohrab Khan Shaikh | 17/05/2019 | 250 | 5,621 | Locking |
| 143 | 1765181000 | Zulfikar Ali | 04/02/2019 | 250 | 5,473 | Locking |
| 144 | 4345771000 | Sudhir Ahmed Bhatti | 08/08/2017 | 250 | 4,904 | Locking |
| 145 | 7597081000 | Muhammad SiddiqueSoomro | 20/11/2017 | 250 | 4,780 | Locking |
| 146 | 5953181000 | Abdullah Bhati | 06/05/2019 | 250 | 4,509 | Locking |
| 147 | 2987771000 | Ghulam Shabbir | 23/04/2019 | 250 | 4,416 | Locking |
| 148 | 1018181000 | Madarsa Arabia Mazahr Ul Uloom | 04/04/2019 | 250 | 4,191 | Locking |
| 149 | 1099671000 | Abdul Latif Khan | 19/04/2019 | 250 | 3,913 | Locking |
| 150 | 3097771000 | Mir Muhammad Meerani | 29/03/2019 | 250 | 3,891 | Locking |
| 151 | 9663571000 | Muhammad Ashiq Shaikh | 28/03/2019 | 250 | 3,824 | Locking |
| 152 | 3281671000 | Ali Murad Channa | 13/02/2019 | 250 | 3,647 | Locking |
| 153 | 3612671000 | Sikander Ali Khoso | 12/03/2019 | 250 | 3,618 | Locking |
| 154 | 3549571000 | Muhammad Aslam Malik | 17/12/2018 | 250 | 3,502 | Locking |
| 155 | 3456571000 | Deputy SirectorIndustries | 08/05/2019 | 250 | 3,135 | Locking |
| 156 | 2847333433 | Administrative Officer | 05/03/2019 | 300 | 40,382 | Locking |
| 157 | 8125135859 | AdministrativeOfficer | 13/03/2019 | 300 | 29,636 | Locking |
| 158 | 8861181000 | Dr Rasool Bakhsh Memon | 12/02/2019 | 300 | 13,677 | Locking |
| 159 | 0013289648 | AdministrativeOfficer | 03/05/2017 | 300 | 13,002 | Locking |
| 160 | 9036869767 | Syed Bashir Ahmed Shah | 05/11/2018 | 300 | 10,531 | Locking |
| 161 | 9634150979 | Administrative Officer | 26/04/2019 | 300 | 7,253 | Locking |
| 162 | 8811206965 | Waqar Ahmed Channa | 25/10/2018 | 300 | 7,214 | Locking |
| 163 | 4452202244 | Administrative Officer | 21/01/2019 | 300 | 6,547 | Locking |
| 164 | 7836081000 | Lal Bux Phulpoto | 16/11/2018 | 300 | 5,746 | Locking |
| 165 | 3090116457 | Syed Hussain Ali Shah | 01/10/2018 | 300 | 4,945 | Locking |
| 166 | 4003778722 | Administrative Officer | 07/09/2018 | 300 | 3,892 | Locking |
| 167 | 8362578612 | Administrative Officer | 13/05/2019 | 300 | 767 | Locking |

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| 168 | 2483571000 | Mohammad Hayat Shar Baloch | 12/03/2019 | 350 | 4,463 | Locking |
| 169 | 2471571000 | Ali Hussain | 24/09/2018 | 350 | 4,220 | Locking |
| 170 | 5695306400 | Syed Sikandar AliShah | 21/06/2017 | 400 | 66,402 | Removal |
| 171 | 6553956326 | Imtiyaz Ali Abro | 14/05/2019 | 400 | 28,421 | Locking |
| 172 | 0823456967 | Mst: Subhan Khatoon | 22/03/2019 | 400 | 22,761 | Locking |
| 173 | 3888926656 | Assistant Director | 19/04/2019 | 400 | 16,087 | Locking |
| 174 | 8853971000 | Mr,Majid Hussain Soomro | 11/10/2017 | 400 | 7,514 | Locking |
| 175 | 7051871000 | Haji Ashraf Ali Araie | 15/08/2017 | 400 | 6,694 | Locking |
| 176 | 1087081000 | Allah Wadhayo Sial | 26/03/2019 | 400 | 6,436 | Locking |
| 177 | 5022181000 | Gulshan Ali | 08/02/2019 | 450 | 13,609 | Locking |
| 178 | 7232671000 | Superintendent | 26/04/2019 | 500 | 433,262 | Removal |
| 179 | 7883181000 | Niaz Hussain Wassan | 27/02/2014 | 500 | 257,767 | Removal |
| 180 | 2276195817 | Mohammad Murad Bhurro | 27/11/2012 | 500 | 185,975 | Removal |
| 181 | 9399286182 | Aijaz Ali S/O Rahmat UllahSial | 08/01/2019 | 500 | 109,088 | Removal |
| 182 | 5168075056 | Muhammad Rafique Selro S/O Eidan | 01/03/2017 | 500 | 104,188 | Removal |
| 183 | 0345081000 | Mir Zameer HussainTalpur | 15/11/2017 | 500 | 95,956 | Removal |
| 184 | 1472671000 | Masjid Al-Safa | 18/12/2018 | 500 | 86,931 | Removal |
| 185 | 2160771000 | Manzoor Hussain Dayo | 20/03/2015 | 500 | 79,303 | Removal |
| 186 | 6476081000 | Mr,Sham-U-Ddin Memon | 22/03/2019 | 500 | 77,264 | Removal |
| 187 | 8971081000 | Muhammad Bux Chowan | 11/12/2018 | 500 | 77,093 | Removal |
| 188 | 3587671000 | Mohammad Bux Panhwar | 21/02/2019 | 500 | 74,450 | Removal |
| 189 | 6965771000 | Bashir Ahmed Baloch | 28/05/2018 | 500 | 72,456 | Removal |
| 190 | 9170571000 | Anees Ahmed Shaikh | 10/10/2017 | 500 | 69,946 | Removal |
| 191 | 0285771000 | Dil Murad Bullo | 11/01/2019 | 500 | 69,659 | Removal |
| 192 | 8792671000 | Abdul Ghani Khoso | 06/06/2018 | 500 | 67,287 | Removal |
| 193 | 7716639412 | Habib Bullah Sundrani S/O Raza Mohd | 19/10/2017 | 500 | 60,073 | Removal |
| 194 | 4459771000 | Muhammad Saleem Mughul | 03/05/2017 | 500 | 58,933 | Removal |
| 195 | 5960552038 | S/O Rahim Bux Shaikh | 12/04/2017 | 500 | 55,419 | Removal |
| 196 | 5018771000 | Pir Muhammad Pathan | 26/10/2018 | 500 | 53,341 | Removal |
| 197 | 1672771000 | Mumtaz Ali Bhutto | 06/05/2019 | 500 | 49,861 | Locking |
| 198 | 0073671000 | Pesh Imam | 10/04/2019 | 500 | 48,249 | Locking |
| 199 | 5881977880 | Mumtaz Ali | 17/05/2012 | 500 | 47,600 | Locking |
| 200 | 1483181000 | Sana U Allah Wasan | 08/04/2019 | 500 | 45,126 | Locking |
| 201 | 7491571000 | Arshad Mehmood Mughal | 04/02/2019 | 500 | 43,159 | Locking |
| 202 | 0221471000 | Munir Ahmed | 25/09/2018 | 500 | 41,750 | Locking |
| 203 | 3757418172 | Sodho Khan S/O Raz MohdPhulpoto | 13/03/2019 | 500 | 37,371 | Locking |
| 204 | 0104771000 | Hussain Bux Baloch | 31/01/2019 | 500 | 37,269 | Locking |
| 205 | 3754081000 | Jam Khan | 05/06/2013 | 500 | 36,584 | Removal |
| 206 | 7053871000 | Ghulam Nabi ChacharS/O Yar Muhammad Chachar | 06/11/2018 | 500 | 35,975 | Locking |
| 207 | 4045084476 | Nehal Uddin Bullo S/O Shahpar Khan | 09/03/2019 | 500 | 34,462 | Locking |
| 208 | 6769771000 | Qadir Bux Bhatti | 12/02/2019 | 500 | 34,250 | Removal |

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| 209 | 6844871000 | Ghulam Muhammad | 15/03/2018 | 500 | 33,963 | Locking |
| 210 | 1430181000 | Muhammad Yousif | 18/04/2017 | 500 | 32,673 | Locking |
| 211 | 2563181000 | Haji Kamal Uddin Solangi | 08/04/2019 | 500 | 31,783 | Locking |
| 212 | 1972771000 | Zulfiqar Ali Shah | 08/01/2018 | 500 | 31,550 | Locking |
| 213 | 6217081000 | Buland Khan | 19/06/2018 | 500 | 28,872 | Locking |
| 214 | 7695771000 | Abdul Ghaffar Baloch | 04/02/2019 | 500 | 28,333 | Locking |
| 215 | 7218081000 | Abdul Fatah Soomro | 06/10/2018 | 500 | 27,414 | Locking |
| 216 | 1406871000 | Muhammad Sharif | 28/02/2018 | 500 | 26,851 | Locking |
| 217 | 2376671000 | Sain Bux Khoso | 01/04/2019 | 500 | 26,748 | Locking |
| 218 | 2279471000 | Masjid Taquwa | 18/09/2018 | 500 | 26,291 | Locking |
| 219 | 4805771000 | Nusrat Khatoon | 05/06/2018 | 500 | 24,888 | Locking |
| 220 | 6740771000 | Ghulam Nabi Shaikh | 25/08/2015 | 500 | 24,286 | Locking |
| 221 | 2455255615 | Sudham Chand S/O Sunder Dass | 29/03/2019 | 500 | 23,525 | Locking |
| 222 | 6964181000 | Mohd Eadal | 02/03/2017 | 500 | 23,469 | Locking |
| 223 | 0508081000 | Muhammad Nawaz | 04/04/2019 | 500 | 23,455 | Locking |
| 224 | 7567871000 | Mr,Abdul Aziz Memon | 11/02/2019 | 500 | 23,260 | Locking |
| 225 | 7574181000 | Ghulam Mohammad Nazamani | 13/05/2019 | 500 | 23,078 | Locking |
| 226 | 5372771000 | Abdul Ghafar Bhutto | 06/05/2019 | 500 | 22,925 | Locking |
| 227 | 2620671000 | Qadir Bux S/O | 17/05/2019 | 500 | 22,774 | Locking |
| 228 | 9226571000 | Imtiaz Hussain Jatoi | 03/01/2019 | 500 | 21,989 | Locking |
| 229 | 6075871000 | Nazir Ahmed Shakh | 04/02/2019 | 500 | 21,985 | Locking |
| 230 | 4082954232 | Syed Khizar Hayat Gardezi S/OAbdul Razaque | 19/03/2019 | 500 | 21,898 | Locking |
| 231 | 4353971000 | Allah Rakhio Kalal | 24/01/2019 | 500 | 21,860 | Locking |
| 232 | 0417971000 | Dost Mohammed Lashari | 31/10/2018 | 500 | 21,786 | Locking |
| 233 | 4719671000 | Raza Ul Lah Mangi | 08/01/2019 | 500 | 21,756 | Locking |
| 234 | 4229671000 | Madresa Faiz Uloom | 27/05/2019 | 500 | 21,422 | Locking |
| 235 | 2347771000 | Haneef Akbar Danwer | 30/04/2019 | 500 | 20,740 | Locking |
| 236 | 6417671000 | Mohtamim | 02/05/2019 | 500 | 20,278 | Locking |
| 237 | 0477871000 | Asgar Ali | 31/10/2018 | 500 | 20,258 | Locking |
| 238 | 0799188773 | Manthar Ali | 22/07/2013 | 500 | 19,952 | Locking |
| 239 | 4777771000 | Ghulam Abbas Khaskely | 13/03/2019 | 500 | 19,099 | Locking |
| 240 | 3850671000 | Ali Gohar Mahar | 25/04/2019 | 500 | 19,009 | Locking |
| 241 | 7657081000 | Ghulam Muhammad Mahar | 22/03/2019 | 500 | 19,005 | Locking |
| 242 | 6587471000 | Peshimam | 04/04/2019 | 500 | 18,720 | Locking |
| 243 | 3024987377 | Khadim Hussain Malik | 15/03/2018 | 500 | 18,577 | Locking |
| 244 | 3465181000 | Muhammad Shah | 23/04/2019 | 500 | 18,515 | Locking |
| 245 | 9385771000 | Abdul Karim Memon | 08/04/2019 | 500 | 18,456 | Locking |
| 246 | 0089971000 | Abdul Sami Chandyo | 26/02/2019 | 500 | 18,274 | Locking |
| 247 | 2152003821 | Muhammad Rizwan Shaikh S/O MuhammadNafees | 03/04/2019 | 500 | 18,253 | Locking |
| 248 | 0599436048 | Saleemullah Kalwar | 20/10/2016 | 500 | 18,119 | Locking |
| 249 | 1572771000 | Chanesar Bhutto | 06/05/2019 | 500 | 18,072 | Locking |
| 250 | 4343172915 | Gul Hassan Boider | 08/01/2019 | 500 | 16,946 | Locking |
| 251 | 2023771000 | Akhtar Hussain Shah | 29/11/2018 | 500 | 16,282 | Locking |
| 252 | 1841571000 | Raja Hassan Raza Brohi | 11/01/2018 | 500 | 16,213 | Locking |
| 253 | 1931181000 | Azizullah | 04/03/2019 | 500 | 16,183 | Locking |
| 254 | 6308871000 | Muhammad Anwar | 12/10/2018 | 500 | 15,993 | Locking |

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| | | Bhutto | | | | |
| 255 | 6661177385 | Pooran Mal Hindu | 28/02/2019 | 500 | 15,970 | Locking |
| 256 | 6764771000 | Parween Akhtar | 03/12/2018 | 500 | 15,923 | Locking |
| 257 | 9782081000 | Mushtaq Hussain Kathor | 02/04/2019 | 500 | 15,745 | Locking |
| 258 | 9866671000 | Mumtaz Ali Mugheri | 31/10/2018 | 500 | 15,647 | Locking |
| 259 | 8277771000 | Umed Ali Bhutto | 14/03/2019 | 500 | 15,561 | Locking |
| 260 | 9289155887 | Abdul Haleem Memon | 20/03/2017 | 500 | 15,350 | Locking |
| 261 | 9792871000 | Muhammad Waqeel Dharejo | 15/04/2019 | 500 | 15,126 | Locking |
| 262 | 7294125550 | Nazir Hussain | 17/08/2015 | 500 | 15,062 | Locking |
| 263 | 3259081000 | Ghulam Hyder | 08/03/2018 | 500 | 15,019 | Locking |
| 264 | 6708081000 | Hareesh Kumar | 02/04/2018 | 500 | 14,838 | Locking |
| 265 | 0532571000 | Divisional Engineer Works | 20/12/2018 | 500 | 14,838 | Locking |
| 266 | 5991081000 | Mohammad Yaqoob Lashari | 11/02/2019 | 500 | 14,450 | Locking |
| 267 | 4564181000 | Shana Begum | 16/05/2019 | 500 | 14,435 | Locking |
| 268 | 8590571000 | Qadir Bux Balouch | 10/11/2017 | 500 | 14,427 | Locking |
| 269 | 2828951113 | Seema Golo | 24/06/2014 | 500 | 14,419 | Removal |
| 270 | 4394771000 | Abbasi Ahmed | 26/02/2019 | 500 | 14,290 | Locking |
| 271 | 4292023587 | Rustam AliMaitlo | 06/01/2016 | 500 | 14,218 | Locking |
| 272 | 8273871000 | Jawed Hussain Kalwar | 14/01/2019 | 500 | 14,113 | Locking |
| 273 | 2187471000 | Afroz | 03/05/2019 | 500 | 14,009 | Locking |
| 274 | 3437871000 | Mohammad Ameen | 12/12/2018 | 500 | 13,519 | Locking |
| 275 | 2034771000 | Irshad Ahmed | 30/11/2018 | 500 | 13,379 | Locking |
| 276 | 4584571000 | Abdul Aziz | 28/03/2019 | 500 | 13,373 | Locking |
| 277 | 6410571000 | Shabir Ahmed | 18/01/2019 | 500 | 13,368 | Locking |
| 278 | 7959771000 | Dhani Bux | 25/03/2019 | 500 | 13,320 | Locking |
| 279 | 9791181000 | Ajaz Ahmed Soomro | 10/05/2019 | 500 | 13,296 | Locking |
| 280 | 9162771000 | Sadoroo Bhutto | 04/06/2018 | 500 | 13,228 | Locking |
| 281 | 0028771000 | Kanyo Mal | 08/11/2018 | 500 | 13,204 | Locking |
| 282 | 2558571000 | Rehmat Masch | 03/04/2019 | 500 | 13,059 | Locking |
| 283 | 0933771000 | Abdul Malik | 30/11/2018 | 500 | 12,862 | Locking |
| 284 | 3898181000 | Mr,Muhammad Azeem Jamro | 03/03/2016 | 500 | 12,849 | Locking |
| 285 | 2901652753 | Abdullah Mahar S/O Mohd Saleh | 28/05/2019 | 500 | 12,680 | Locking |
| 286 | 5993075083 | Allah Dino Korai | 16/12/2015 | 500 | 12,652 | Locking |
| 287 | 9432571000 | Rajoo Masch | 21/03/2019 | 500 | 12,581 | Locking |
| 288 | 5679081000 | Abdul Ghfoor | 02/03/2018 | 500 | 12,570 | Locking |
| 289 | 7012971000 | Shah Nawaz | 01/02/2017 | 500 | 12,327 | Locking |
| 290 | 5303571000 | Ghulam Abbas Mirani | 22/11/2018 | 500 | 12,278 | Locking |
| 291 | 0866081000 | Aman-U-Llah Shaikh | 28/03/2019 | 500 | 12,143 | Locking |
| 292 | 7115181000 | Ayaz Ahmed | 06/02/2019 | 500 | 11,698 | Locking |
| 293 | 5260771000 | Kanaya Lal | 22/01/2019 | 500 | 11,695 | Locking |
| 294 | 5034181000 | Ghulam Ali Channa | 05/08/2016 | 500 | 11,454 | Locking |
| 295 | 2367223965 | Pir Syed Ghulam Hussain | 29/08/2017 | 500 | 11,381 | Locking |
| 296 | 2598618955 | Lutuf Ali Golo | 11/04/2019 | 500 | 11,170 | Locking |
| 297 | 8073771000 | Saeed Ahmed Khan | 31/05/2019 | 500 | 11,155 | Locking |
| 298 | 3113871000 | Haji Nazeer Ahmed Mangi | 22/04/2019 | 500 | 11,036 | Locking |
| 299 | 5892671000 | Anwar Ali Khoso | 08/05/2019 | 500 | 11,033 | Locking |
| 300 | 3241181000 | Azizullah Lakho | 26/07/2018 | 500 | 10,878 | Locking |
| 301 | 5042181000 | Ladhoo Shaikh | 12/02/2019 | 500 | 10,667 | Locking |
| 302 | 4178081000 | Abdul Khaliqe Solangi | 25/09/2017 | 500 | 10,579 | Locking |
| 303 | 9760571000 | Muhammad Ashraf Jat | 20/02/2019 | 500 | 10,456 | Locking |

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| 304 | 0397571000 | Mohamamd YounusRajput | 22/11/2018 | 500 | 10,391 | Locking |
| 305 | 9732937703 | Mohammad Ilyas Mandan | 13/12/2017 | 500 | 10,248 | Locking |
| 306 | 6187849067 | Anwar Ali Channo S/O Khameso Khan | 20/11/2017 | 500 | 10,201 | Locking |
| 307 | 1407871000 | Mumtaz Ali Shahani | 18/04/2019 | 500 | 10,173 | Locking |
| 308 | 1404771000 | Muhammad PanahBaloch | 07/01/2019 | 500 | 10,116 | Locking |
| 309 | 8885181000 | Mohammad Soomar Mallah | 25/02/2019 | 500 | 10,115 | Locking |
| 310 | 8750771000 | Syed Liaqquat Ali Shah | 21/06/2017 | 500 | 10,091 | Locking |
| 311 | 2930771000 | Gul Bahar Mirbahr | 23/04/2019 | 500 | 9,845 | Locking |
| 312 | 7613671000 | Muhammad Ilyas Qureshi | 24/03/2017 | 500 | 9,777 | Locking |
| 313 | 5128771000 | Sarfraz Hussain Mangi | 02/05/2019 | 500 | 9,525 | Locking |
| 314 | 4297298293 | Rajab Ali SolangiS/O Haji Khan | 10/12/2018 | 500 | 9,524 | Locking |
| 315 | 1821671000 | Muhammad Hashim Khokhar | 11/02/2019 | 500 | 9,442 | Locking |
| 316 | 0523291261 | Akhtar HussainMahar | 12/09/2018 | 500 | 9,303 | Locking |
| 317 | 7667242348 | Jamal Uddin Doomki S/O AliMohd | 23/10/2017 | 500 | 9,217 | Locking |
| 318 | 0520571000 | Ghulam Asghar Abbasi | 18/01/2019 | 500 | 9,170 | Locking |
| 319 | 5245771000 | Syed Zukfiqar Ali Shah | 27/12/2017 | 500 | 9,081 | Locking |
| 320 | 4609771000 | Ubedullah Buriro | 05/06/2018 | 500 | 8,951 | Locking |
| 321 | 2660493318 | Haji Rawal KhanShaikh | 06/11/2018 | 500 | 8,897 | Locking |
| 322 | 6405771000 | Mr Ghulam Ali Shaikh | 06/11/2018 | 500 | 8,870 | Locking |
| 323 | 1895415353 | Nasir Ud Din S/O Nazim Din | 12/02/2019 | 500 | 8,870 | Locking |
| 324 | 8984181000 | Mohd Umer | 08/05/2019 | 500 | 8,849 | Locking |
| 325 | 8405212907 | Kamal U Ddin Sanghi | 12/02/2018 | 500 | 8,783 | Locking |
| 326 | 1130771000 | Abdul Jabbar Channa | 14/11/2018 | 500 | 8,750 | Locking |
| 327 | 2980771000 | Mohd Akram | 13/02/2019 | 500 | 8,639 | Locking |
| 328 | 0113971000 | Imdad Ali | 31/05/2017 | 500 | 8,453 | Locking |
| 329 | 6438081000 | Abdul Hakeem | 14/01/2019 | 500 | 8,385 | Locking |
| 330 | 4485320343 | Khan Muhammad Solangi | 21/02/2019 | 500 | 8,361 | Locking |
| 331 | 0572671000 | Ghulam Serwar Chachar | 27/11/2018 | 500 | 8,261 | Locking |
| 332 | 1384871000 | Muhammad Akhter Khan | 15/10/2018 | 500 | 8,216 | Locking |
| 333 | 6324081000 | Kaniz Kalsoom Pathan | 04/04/2019 | 500 | 8,160 | Locking |
| 334 | 9017671000 | Umer Hayat Bhatti | 21/05/2019 | 500 | 8,139 | Locking |
| 335 | 1777580833 | Assistant Director | 26/03/2019 | 500 | 8,125 | Locking |
| 336 | 7881971000 | Anwar | 12/06/2018 | 500 | 8,115 | Locking |
| 337 | 8082571000 | Gulsher Ahmed Soomro | 30/01/2019 | 500 | 8,102 | Locking |
| 338 | 6623671000 | Muhammad Usman Khoso | 03/05/2019 | 500 | 8,090 | Removal |
| 339 | 4778172339 | Wali Mohammad | 21/02/2019 | 500 | 8,080 | Removal |
| 340 | 1094081000 | Saraei Mohammad Ibrahim | 20/12/2018 | 500 | 7,999 | Locking |
| 341 | 9695720300 | Abdul Rasheed Minghrah | 18/03/2019 | 500 | 7,956 | Locking |
| 342 | 4959771000 | Abdul Rasid Bhutto | 29/01/2019 | 500 | 7,942 | Locking |
| 343 | 6341181000 | Ahmed Ali Larik | 07/11/2018 | 500 | 7,941 | Locking |
| 344 | 7767771000 | Shid Mashee | 17/04/2019 | 500 | 7,915 | Locking |
| 345 | 6395181000 | Nazar Muhammad | 20/02/2019 | 500 | 7,856 | Locking |
| 346 | 4950081000 | Illahi Bux Solangi | 28/01/2019 | 500 | 7,799 | Locking |
| 347 | 6870671000 | Imtiaz Ali | 27/11/2018 | 500 | 7,777 | Locking |
| 348 | 2345771000 | Mumtaz Hussain Shaikh | 06/07/2018 | 500 | 7,684 | Locking |

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|-----|------------|---|------------|-----|-------|---------|
| 349 | 3844671000 | Abdul Wahab Akhoond | 14/03/2019 | 500 | 7,656 | Locking |
| 350 | 9404338945 | Assistant Director | 16/05/2019 | 500 | 7,550 | Locking |
| 351 | 8766571000 | Meraj Ud Din | 07/03/2019 | 500 | 7,513 | Locking |
| 352 | 9230971000 | Atta Hussain Rind | 24/10/2018 | 500 | 7,409 | Locking |
| 353 | 0102423722 | Ali Mardan Shaikh S/O Pir Bux | 15/01/2019 | 500 | 7,400 | Locking |
| 354 | 3299471000 | Ghous Bux Sangi | 13/02/2019 | 500 | 7,342 | Locking |
| 355 | 3262571000 | Divisional Superintendent | 17/12/2018 | 500 | 7,302 | Locking |
| 356 | 2926871000 | Dilawaer Ali Soomro | 17/04/2017 | 500 | 7,251 | Locking |
| 357 | 8397771000 | Ghulam Ali Soomro | 31/05/2019 | 500 | 7,208 | Locking |
| 358 | 6562471000 | Abdul Haque Shaikh | 04/04/2019 | 500 | 7,145 | Locking |
| 359 | 0770181000 | Zamir Hussain Channa | 07/01/2019 | 500 | 7,111 | Locking |
| 360 | 0346871000 | Syed Zhffar Ali Shah | 14/01/2019 | 500 | 7,054 | Locking |
| 361 | 6169771000 | Mr,Ghulam Murtaza Ghunio | 08/03/2019 | 500 | 7,045 | Locking |
| 362 | 6957571000 | Ghulam Sarwar Khaldi | 05/03/2019 | 500 | 7,016 | Locking |
| 363 | 9469771000 | Muhammad Nisar Bango | 20/04/2019 | 500 | 7,004 | Locking |
| 364 | 9015081000 | Muhram Ali Lashari | 19/11/2018 | 500 | 6,988 | Locking |
| 365 | 1287471000 | Afroz Begum | 15/03/2019 | 500 | 6,973 | Locking |
| 366 | 6275471000 | Divisional Engineer | 16/04/2019 | 500 | 6,960 | Locking |
| 367 | 9969571000 | Najeebullah Lakho | 20/07/2017 | 500 | 6,695 | Locking |
| 368 | 8052671000 | Allah Bux Waseer | 19/09/2018 | 500 | 6,678 | Locking |
| 369 | 4767571000 | Muhammad Sadiq Brohi | 31/01/2019 | 500 | 6,660 | Locking |
| 370 | 3993764512 | Ajaz Ahmed Ansary S/O Nazir Ahmed Ansary | 24/07/2018 | 500 | 6,538 | Locking |
| 371 | 8773039050 | AdministrativeOfficer | 02/05/2019 | 500 | 6,531 | Locking |
| 372 | 4105181000 | Muhammad Bux | 03/04/2019 | 500 | 6,504 | Locking |
| 373 | 5389671000 | Muhammad Younis Pirzado | 22/04/2019 | 500 | 6,465 | Locking |
| 374 | 9579520596 | Ali Muhammad Baloch S/O Urazmuhammad | 25/03/2019 | 500 | 6,451 | Locking |
| 375 | 2357158548 | Ghulam AbassGopang S/O Ghulam Muhammad | 30/08/2018 | 500 | 6,415 | Locking |
| 376 | 8515571000 | Ikramuddin Urf Leela Abbasi | 14/05/2019 | 500 | 6,387 | Locking |
| 377 | 2544571000 | Abdul Qadir | 03/05/2019 | 500 | 6,366 | Locking |
| 378 | 2292081000 | Rehmat Ali S/O Fallahuddin | 20/05/2019 | 500 | 6,294 | Locking |
| 379 | 8779671000 | Hussain Ahmed Mahar | 11/04/2019 | 500 | 6,293 | Locking |
| 380 | 5768571000 | Muhammad Alam Shah | 09/01/2019 | 500 | 6,242 | Locking |
| 381 | 7324671000 | Abdul Samee Shaikh | 08/05/2019 | 500 | 6,227 | Locking |
| 382 | 1198971000 | Ferooz Hussain Khokhar | 13/09/2018 | 500 | 6,219 | Locking |
| 383 | 3281571000 | Mohammad Ayub | 20/03/2019 | 500 | 6,208 | Locking |
| 384 | 3446081000 | Abdul Razaq Phulpoto | 06/02/2019 | 500 | 6,157 | Locking |
| 385 | 2912181000 | Khair Muhammad Shahni | 09/04/2019 | 500 | 6,117 | Locking |
| 386 | 4096871000 | Rahmatullah Black Smith | 10/01/2019 | 500 | 6,108 | Locking |
| 387 | 4103671000 | Eidden | 21/03/2019 | 500 | 6,056 | Locking |
| 388 | 9075075696 | S/O Aman Ai Rind | 06/05/2019 | 500 | 6,046 | Locking |
| 389 | 5137653347 | Farhan Ali ShahS/O Syed Raheem Ali Shah | 26/11/2018 | 500 | 5,931 | Locking |
| 390 | 3681420753 | S/O Muhammad Panjal Memon | 21/02/2019 | 500 | 5,823 | Locking |
| 391 | 7059524974 | Muhammad Amin Soomro S/O GulMuhammad | 28/05/2019 | 500 | 5,801 | Locking |
| 392 | 5650028361 | Noor Hassan Junejo | 17/04/2019 | 500 | 5,783 | Locking |
| 393 | 2507179486 | Assistant Director | 11/03/2019 | 500 | 5,741 | Locking |
| 394 | 3785271617 | Wahid Bux Khash Kheli | 12/04/2019 | 500 | 5,691 | Locking |
| 395 | 8587471000 | Sardar Ali | 04/12/2018 | 500 | 5,667 | Locking |
| 396 | 3297471000 | Sayed Hameed Hussain | 04/04/2019 | 500 | 5,636 | Locking |
| 397 | 0106123524 | Khalid Mehmood S/O MohammadIbrahim Shah | 14/05/2019 | 500 | 5,630 | Locking |

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| 398 | 9183871000 | Ghulam Raza Malik | 28/05/2019 | 500 | 5,578 | Locking |
| 399 | 9127771000 | Mohammad Rafique | 29/10/2018 | 500 | 5,549 | Locking |
| 400 | 2491671000 | Sher Muhammad Golo | 07/11/2018 | 500 | 5,441 | Locking |
| 401 | 4513771000 | Dayou Mal | 14/05/2019 | 500 | 5,438 | Locking |
| 402 | 6530671000 | Abdul Razzaque Abro | 23/04/2019 | 500 | 5,438 | Locking |
| 403 | 0794571000 | Master Ashique Muhammad Bhati | 28/05/2019 | 500 | 5,417 | Locking |
| 404 | 1995388667 | Attaullah | 30/04/2019 | 500 | 5,311 | Locking |
| 405 | 7146233826 | Akhtiar Ali Mahar S/O AllahDino | 01/04/2019 | 500 | 5,188 | Locking |
| 406 | 9187100218 | Imran Javed Arain | 10/04/2013 | 500 | 5,146 | Locking |
| 407 | 2085181000 | Zahid Hussain Bhabhan | 11/06/2018 | 500 | 5,041 | Locking |
| 408 | 5806771000 | Abdul Qadir Buriro | 14/02/2019 | 500 | 4,985 | Locking |
| 409 | 2072671000 | Shahzado Mangi | 25/04/2019 | 500 | 4,982 | Locking |
| 410 | 7844471000 | Nabi Bux | 03/04/2019 | 500 | 4,978 | Locking |
| 411 | 2488081000 | Muhammad Hassan | 07/05/2018 | 500 | 4,960 | Locking |
| 412 | 7442010918 | Wahid Bux S/OAllahi Bux Chandio | 02/10/2018 | 500 | 4,949 | Locking |
| 413 | 7752181000 | Syed Murad Shah | 23/05/2018 | 500 | 4,938 | Locking |
| 414 | 1052571000 | Raz Muhammad Syial | 20/05/2019 | 500 | 4,870 | Locking |
| 415 | 8703081000 | Syeda Saghir Zehra | 21/05/2019 | 500 | 4,862 | Locking |
| 416 | 4600471000 | Station House Officer Police | 26/04/2019 | 500 | 4,801 | Locking |
| 417 | 9877771000 | Abdul Razaque Shaikh | 08/03/2019 | 500 | 4,799 | Locking |
| 418 | 3883181000 | Syed Jaffar Ali Shah | 25/10/2018 | 500 | 4,777 | Locking |
| 419 | 3882081000 | Gulshair Ali | 20/02/2019 | 500 | 4,771 | Locking |
| 420 | 2619571125 | Naveed Ali Khokhar | 16/01/2019 | 500 | 4,762 | Locking |
| 421 | 5415771000 | Mian Asadullah Qurshia | 05/05/2018 | 500 | 4,745 | Locking |
| 422 | 0477414950 | Syed Hisam Uddin Shah | 06/08/2018 | 500 | 4,728 | Locking |
| 423 | 8612571000 | Abdul Jabbar Jat | 18/04/2019 | 500 | 4,715 | Locking |
| 424 | 8170671000 | Mohammad Sulleman | 19/04/2019 | 500 | 4,662 | Locking |
| 425 | 5854771000 | Shafi Muhammad Memon | 10/05/2019 | 500 | 4,622 | Locking |
| 426 | 4728971000 | Executive Engineer | 07/03/2018 | 500 | 4,558 | Locking |
| 427 | 3438471000 | Abdul Sattar | 17/01/2019 | 500 | 4,536 | Locking |
| 428 | 2982571000 | Rukhsana Shah | 25/04/2019 | 500 | 4,520 | Locking |
| 429 | 0763181000 | Abdul Salam Bhatti | 04/03/2019 | 500 | 4,498 | Locking |
| 430 | 2077871000 | Mr.Ashique Ali Mahar | 10/04/2019 | 500 | 4,459 | Locking |
| 431 | 1392671000 | Allah Dino Unar | 19/11/2018 | 500 | 4,449 | Locking |
| 432 | 6557771000 | Aslam Musee | 11/03/2019 | 500 | 4,434 | Locking |
| 433 | 7410228256 | Muhammad Hanif /S/O Juma Khan | 01/04/2019 | 500 | 4,429 | Locking |
| 434 | 4960081000 | Muhammad Rahal Mahar | 18/01/2019 | 500 | 4,396 | Locking |
| 435 | 0545871000 | Abdul Majeed | 15/04/2019 | 500 | 4,378 | Locking |
| 436 | 3850181000 | Haji Muhammad Soomar | 10/09/2018 | 500 | 4,375 | Locking |
| 437 | 3211181000 | Allah Dino Larik | 02/01/2019 | 500 | 4,294 | Locking |
| 438 | 0246571000 | Muhammad Ajjaz Ahmed | 04/01/2019 | 500 | 4,180 | Locking |
| 439 | 5951871000 | Zahid Hussain Soomero | 15/04/2019 | 500 | 4,178 | Locking |
| 440 | 4940582764 | Gul Hassan Shaikh | 10/08/2018 | 500 | 4,149 | Locking |
| 441 | 9023245281 | Abdul HameedMemon | 19/01/2019 | 500 | 4,118 | Locking |
| 442 | 0650571000 | Manzoor Qureshi | 08/04/2019 | 500 | 4,100 | Locking |
| 443 | 9739549799 | Ghulam Jannat Dayo S/O QadirBux Dayo | 15/05/2019 | 500 | 4,096 | Locking |
| 444 | 0802471000 | Abdul Habib | 25/04/2019 | 500 | 4,078 | Locking |
| 445 | 7533671000 | Muhammad Qasim Shaikh | 12/03/2019 | 500 | 3,990 | Locking |
| 446 | 7469388320 | Moula Bux MaharS/O Pehlwan Mahar | 29/05/2018 | 500 | 3,974 | Locking |
| 447 | 4797149512 | Ghulam RasoolKhoso S/O Allaralhiyo Khoso | 23/07/2018 | 500 | 3,967 | Locking |

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| 448 | 9194771000 | Fatha Ali Shaikh | 03/05/2019 | 500 | 3,957 | Locking |
| 449 | 6734937462 | Shahid Hussain Sial S/O Rabnawaz | 11/03/2019 | 500 | 3,952 | Locking |
| 450 | 9583571000 | Mohammad Mithal | 09/01/2019 | 500 | 3,925 | Locking |
| 27,196 | 7938771000 | Azizullah Memon | 29/05/2019 | 11,000 | 7,455 | Locking |
| 27,197 | 3894571000 | Alamghir | 25/04/2019 | 11,020 | 58,240 | Removal |
| 27,198 | 9607797472 | Muhammad IqbalGhouri S/O Sofi MuhammadYaqoob | 17/03/2018 | 11,100 | 39,621 | Locking |
| 27,199 | 0786471000 | Muhammad Atif Awan | 10/04/2019 | 11,100 | 8,484 | Locking |
| 27,200 | 9086671000 | Ahmed Jatoi | 22/05/2019 | 11,102 | 41,642 | Removal |
| 27,201 | 8358538115 | Zameer HussainSelro S/O Muhammad Ilyas | 06/05/2019 | 11,124 | 4,126 | Locking |
| 27,202 | 6569571000 | Abdul Samee Abro | 20/05/2018 | 11,133 | 87,522 | Locking |
| 27,203 | 4457708823 | Khaliq Dad Mahar S/O Arbab Ali Mahar | 15/05/2019 | 11,300 | 50,378 | Locking |
| 27,204 | 0621971000 | Ghansham Das | 18/03/2019 | 11,327 | 5,800 | Locking |
| 27,205 | 6891971000 | Ghulam Asghar | 05/11/2018 | 11,399 | 37,659 | Locking |
| 27,206 | 7913998811 | Abdul Wahid Khaskheli | 02/05/2019 | 11,400 | 79,992 | Removal |
| 27,207 | 0561971000 | Bashir Ahmed | 14/01/2019 | 11,400 | 5,868 | Locking |
| 27,208 | 4016126684 | S/O Abdul Rahman Chachar | 02/04/2019 | 11,401 | 6,585 | Locking |
| 27,209 | 2162192631 | Liaqat Ali Awan | 08/11/2018 | 11,402 | 9,573 | Locking |
| 27,210 | 0674971000 | Rasool Bux | 06/11/2018 | 11,423 | 16,249 | Locking |
| 27,211 | 8157114701 | Imran Ali Ujjan S/O Sallah U Din | 23/05/2017 | 11,550 | 43,302 | Locking |
| 27,212 | 5854488497 | S/O Ali Muhammad | 19/02/2019 | 11,599 | 7,864 | Locking |
| 27,213 | 5778194085 | Ahmed Ali Malik | 11/06/2018 | 11,600 | 3,828 | Locking |
| 27,214 | 9040671000 | Jamal-Ud-Din Gaddani Baloch | 21/01/2019 | 11,650 | 86,868 | Removal |
| 27,215 | 1960746781 | Irshad Ahmed Kalwar S/O Abdul Wajid | 15/02/2019 | 11,667 | 48,080 | Locking |
| 27,216 | 2679571000 | Qurban Ali | 25/03/2019 | 11,700 | 5,434 | Locking |
| 27,217 | 6032181000 | Syed Shakeel Abbas | 28/02/2019 | 11,748 | 14,004 | Locking |
| 27,218 | 5996060739 | Nasirud-DinMughal S/O Jamalud-Din | 18/03/2019 | 11,800 | 41,827 | Locking |
| 27,219 | 5015114825 | Khuda Bux Channa | 22/11/2018 | 11,800 | 17,185 | Locking |
| 27,220 | 4919623368 | Habib Ullah Mahar | 29/09/2018 | 11,899 | 81,970 | Removal |
| 27,221 | 6393181000 | Muhammad Rahim | 04/02/2019 | 11,901 | 9,442 | Locking |
| 27,222 | 2274471000 | Bashir Ahmed | 04/04/2019 | 11,951 | 11,507 | Locking |
| 27,223 | 0936111227 | Pahlwan Kalwar S/O Haq Nawaz | 15/01/2016 | 12,002 | 27,755 | Locking |
| 27,224 | 9516771000 | Muhammad IsmielChohan | 24/05/2019 | 12,002 | 4,197 | Locking |
| 27,225 | 1021671000 | Syed Khadimk Ali Shah | 23/05/2019 | 12,098 | 12,644 | Locking |
| 27,226 | 4549066238 | Noor Muhammad Indhar | 03/09/2018 | 12,100 | 33,052 | Locking |
| 27,227 | 0940471000 | Naveed Amjad S/O Amjad Ali | 04/01/2019 | 12,100 | 4,236 | Locking |
| 27,228 | 1233081000 | Muhammad Yousuf | 22/01/2019 | 12,175 | 40,463 | Locking |
| 27,229 | 1684871000 | Gul Hasan | 09/05/2019 | 12,200 | 12,818 | Locking |
| 27,230 | 4715846507 | Zulfiqar Ali Samejo | 15/04/2019 | 12,250 | 31,500 | Locking |
| 27,231 | 2588961874 | Rajendar Alies Rajo | 31/05/2019 | 12,300 | 21,509 | Locking |
| 27,232 | 8618871000 | Syed Sultan Shah | 09/05/2014 | 12,302 | 113,348 | Removal |
| 27,233 | 9931092194 | S/O Mohammad Panjal | 02/05/2019 | 12,302 | 32,218 | Locking |
| 27,234 | 7677081000 | Syed Mazhar Ali Shah Bukhari | 22/02/2019 | 12,302 | 27,871 | Locking |
| 27,235 | 1414771000 | M Abdul Karim Abbassi | 30/10/2017 | 12,325 | 45,515 | Locking |
| 27,236 | 1399220309 | Nasarullah Shaikh | 11/04/2019 | 12,398 | 81,572 | Removal |
| 27,237 | 1090871000 | Mirza Abbasi | 17/05/2019 | 12,400 | 20,751 | Locking |
| 27,238 | 7631671000 | Executive Engineer Provincial | 12/11/2018 | 12,400 | 8,065 | Locking |
| 27,239 | 1832181000 | Mohammed Yousif | 06/05/2019 | 12,402 | 4,990 | Locking |
| 27,240 | 0577571000 | Divisional Engineer | 26/07/2018 | 12,450 | 5,558 | Locking |
| 27,241 | 3023671000 | Nawab Ali Qureshi | 20/03/2019 | 12,498 | 7,052 | Locking |
| 27,242 | 7026874911 | Sarfraz Hussain Lakho | 12/11/2018 | 12,499 | 8,952 | Locking |

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| 27,243 | 7631881499 | Abdul Hameed Qureshi | 03/04/2019 | 12,500 | 15,054 | Locking |
| 27,244 | 6515081000 | Syed Naseer Uddin Shah | 19/04/2018 | 12,500 | 4,287 | Locking |
| 27,245 | 0923507713 | Imdad U Llah Kalhoro | 21/11/2017 | 12,601 | 130,575 | Removal |
| 27,246 | 5613671000 | Lal Deno Qureshi | 08/05/2019 | 12,627 | 48,624 | Locking |
| 27,247 | 0845859691 | Molvi UbedulahShaikh S/O Haji Molvi MohdHaroon | 15/05/2019 | 12,698 | 72,519 | Removal |
| 27,248 | 1049450198 | Executive District OfficerRevenue Hopuse | 12/06/2015 | 12,700 | 961,017 | Removal |
| 27,249 | 6548571000 | Muhammad Suleman Memon | 09/04/2019 | 12,725 | 2,054 | Locking |
| 27,250 | 4517905890 | Mohd Sachalnaich S/OAllah Wadhayo | 10/01/2017 | 12,800 | 51,819 | Removal |
| 27,251 | 3182571000 | Ghulam Mustafa Rahri | 20/05/2019 | 12,800 | 30,859 | Locking |
| 27,252 | 5733181000 | Janib Ali Pitafi | 20/05/2019 | 12,850 | 12,904 | Locking |
| 27,253 | 4170471000 | Abdul Majeed | 06/05/2019 | 12,852 | 14,049 | Locking |
| 27,254 | 9467257385 | Wazeer Ahmed Bhaiyo | 12/11/2018 | 12,900 | 28,993 | Locking |
| 27,255 | 8136671000 | Ali Nawaz | 01/04/2019 | 12,950 | 6,516 | Locking |
| 27,256 | 9115571000 | Mohammad Yakoob | 01/04/2019 | 13,000 | 33,038 | Locking |
| 27,257 | 7048671000 | Occupant (Mess Forpolice Personnel, DigEscord) | 22/12/2015 | 13,030 | 27,262 | Locking |
| 27,258 | 7901871000 | Hidayatullah Khan Korai | 13/05/2019 | 13,098 | 33,777 | Locking |
| 27,259 | 7928181000 | Mian Himath Ali Ujjan Fakir | 24/07/2008 | 13,149 | 229,270 | Removal |
| 27,260 | 0506471000 | Karim Bux Bhutto | 18/03/2019 | 13,151 | 8,280 | Locking |
| 27,261 | 6221157715 | Mohammah Ishaque Malik | 08/04/2019 | 13,200 | 6,715 | Locking |
| 27,262 | 8982971000 | Manzoor Hussain Alvi | 10/04/2019 | 13,224 | 8,051 | Locking |
| 27,263 | 6218771000 | Samander Khan | 28/02/2019 | 13,298 | 63,359 | Removal |
| 27,264 | 2944671000 | Shahnawaz Sanghi | 10/05/2019 | 13,298 | 39,351 | Locking |
| 27,265 | 6845471000 | Mushtaq Ahmed Soomro | 24/04/2019 | 13,298 | 7,738 | Locking |
| 27,266 | 1430971000 | Allah Wassayo Kalhoro | 16/04/2019 | 13,400 | 5,114 | Locking |
| 27,267 | 4901971000 | Abdul Qadir | 15/04/2019 | 13,451 | 20,074 | Locking |
| 27,268 | 9243198522 | Ghulam Shabir Rajpout | 18/04/2019 | 13,500 | 41,107 | Locking |
| 27,269 | 0552181000 | Syed Riaz Askri Zaidi | 12/01/2019 | 13,601 | 167,282 | Removal |
| 27,270 | 4498571000 | Bunglow No C 2 | 14/05/2015 | 13,650 | 126,254 | Removal |
| 27,271 | 1045125233 | Mohammad Hanif Chaindo | 29/04/2019 | 13,900 | 6,090 | Locking |
| 27,272 | 3743871000 | Bahadur Ali Wagho | 15/04/2019 | 14,099 | 8,580 | Locking |
| 27,273 | 4642154984 | Mian Shif - Ullah | 30/10/2010 | 14,100 | 215,857 | Removal |
| 27,274 | 2226424083 | Mohammad Nawaz Mahesar | 24/11/2017 | 14,148 | 65,435 | Removal |
| 27,275 | 6636571000 | Muhammad Nasir Khan | 27/05/2019 | 14,198 | 13,016 | Locking |
| 27,276 | 2632471000 | Abdul Rehman | 08/10/2018 | 14,352 | 42,277 | Locking |
| 27,277 | 4018637249 | Syed Muzafar Ali Shah | 20/03/2019 | 14,400 | 8,710 | Locking |
| 27,278 | 4294471000 | Sardar Ahmed | 16/04/2019 | 14,400 | 2,549 | Locking |
| 27,279 | 1320466139 | Kaneyo Lal | 19/04/2019 | 14,499 | 6,312 | Locking |
| 27,280 | 2390258279 | Shahban Khan Wasan | 15/05/2019 | 14,500 | 60,006 | Removal |
| 27,281 | 1351971000 | Sajan Dass | 15/05/2019 | 14,500 | 42,688 | Locking |
| 27,282 | 3404438753 | Mohammad AlimNaich | 17/07/2018 | 14,500 | 8,478 | Removal |
| 27,283 | 5187081000 | Abdul Hafeez Memon | 29/03/2019 | 14,502 | 27,794 | Locking |
| 27,284 | 6947971000 | Ali Nawaz Shaikh | 09/04/2019 | 14,575 | 20,573 | Locking |
| 27,285 | 7056275760 | Abdul Wahab Laghari | 26/06/2014 | 14,800 | 80,834 | Removal |
| 27,286 | 7908404231 | Santok Mal | 22/05/2019 | 14,848 | 96,001 | Removal |
| 27,287 | 4701971000 | Falik Shair | 26/03/2019 | 14,950 | 57,901 | Removal |
| 27,288 | 9445181000 | Rasheed Ahmed | 15/02/2019 | 15,102 | 141,906 | Removal |
| 27,289 | 3759720653 | Qamar AbbasMallah | 16/05/2019 | 15,173 | 21,189 | Locking |
| 27,290 | 3452021690 | Abdul Sattar Bhutto | 25/10/2018 | 15,200 | 10,459 | Locking |
| 27,291 | 1989977755 | Asad-Ul-AllahSangri | 14/05/2015 | 15,300 | 89,349 | Removal |
| 27,292 | 7155081000 | Qazi Habib Ur Rehman | 17/04/2019 | 15,350 | 45,671 | Locking |
| 27,293 | 7778771000 | Syed Amir Ali Shah | 07/03/2019 | 15,500 | 7,975 | Locking |
| 27,294 | 9226418299 | Ge-Hq-16-Div-Area | 30/01/2019 | 15,500 | 3,382 | Locking |

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| 27,295 | 5122990378 | Wahid Bux S/O Gahanwar Khan | 30/11/2017 | 15,550 | 107,973 | Removal |
| 27,296 | 1775771000 | Habib Ullah | 07/05/2019 | 15,550 | 12,867 | Locking |
| 27,297 | 6796870820 | Nisar Ahmed Katohar | 13/03/2019 | 15,600 | 15,893 | Locking |
| 27,298 | 7703268752 | Ali Hassan Soomro | 29/04/2019 | 15,600 | 9,317 | Locking |
| 27,299 | 0537102223 | Zulfiqar Ali | 21/01/2019 | 15,602 | 62,933 | Removal |
| 27,300 | 5151671000 | Anwar Ali Abro | 14/11/2017 | 15,652 | 14,107 | Locking |
| 27,301 | 9587100869 | Irfan Ali Dasti | 25/10/2017 | 15,700 | 115,830 | Removal |
| 27,302 | 4031535448 | Khushal Kalhoro S/O MuhammadBunghul | 22/01/2019 | 15,800 | 26,219 | Locking |
| 27,303 | 5795181000 | Qamar Raza | 05/03/2019 | 16,065 | 15,578 | Locking |
| 27,304 | 8754471000 | Madersa Arabia Shamsul Huda | 12/02/2019 | 16,102 | 40,022 | Locking |
| 27,305 | 0652871000 | Abdul Rahim Shaikh | 22/05/2019 | 16,125 | 171,758 | Removal |
| 27,306 | 2856871000 | Kesro Ji | 16/01/2019 | 16,202 | 27,415 | Locking |
| 27,307 | 5723975682 | Gul Shah Qalander Shah | 03/01/2019 | 16,401 | 31,484 | Locking |
| 27,308 | 6496891665 | Mureed Hussain Hajano | 22/05/2019 | 16,502 | 4,121 | Locking |
| 27,309 | 9571181000 | Ghulam Rasool | 04/01/2019 | 16,667 | 26,879 | Locking |
| 27,310 | 1823403561 | Sayd Kazim Ali Shah Lakyari | 11/03/2019 | 16,749 | 3,840 | Locking |
| 27,311 | 0272081000 | Abdullah Phulpoto | 21/03/2019 | 16,848 | 7,067 | Locking |
| 27,312 | 8583117951 | Murad Khan Pathan | 18/05/2018 | 16,900 | 46,844 | Locking |
| 27,313 | 0147181000 | Khalid Hussain Shaikh | 06/05/2019 | 16,923 | 201,622 | Removal |
| 27,314 | 9937771000 | Muhammad Shafi Rajput | 28/05/2019 | 16,950 | 4,526 | Locking |
| 27,315 | 4199053124 | Jam Muneer Ahmed Khan Dahar S/O Jam Bashir Ahmed | 11/10/2018 | 17,052 | 24,643 | Locking |
| 27,316 | 1334833431 | Adnan Hyder Mari | 05/04/2019 | 17,100 | 3,079 | Locking |
| 27,317 | 1753471000 | Jamia Masjid | 05/03/2019 | 17,148 | 390,381 | Removal |
| 27,318 | 4213971000 | Mohammad Javed Arain | 15/04/2019 | 17,173 | 4,627 | Locking |
| 27,319 | 6088154655 | Naimat Ali Khan | 31/10/2017 | 17,201 | 63,011 | Removal |
| 27,320 | 4241081000 | Bal Chand | 30/04/2019 | 17,250 | 11,609 | Locking |
| 27,321 | 3541723836 | Ge-Army-Svcs-Pnl- Cant | 05/03/2015 | 17,300 | 43,508 | Removal |
| 27,322 | 0944771000 | Aftab Ahmed Shaikh | 29/05/2019 | 17,400 | 69,369 | Removal |
| 27,323 | 0117778428 | Mahtab Ahmed Wagho | 12/02/2018 | 17,400 | 19,120 | Locking |
| 27,324 | 1879081000 | Bahadur Ali | 28/05/2019 | 17,400 | 3,155 | Locking |
| 27,325 | 6117971000 | Nasim Kharal | 13/07/2007 | 17,575 | 848,509 | Removal |
| 27,326 | 5886857165 | Qadir Bux Behan | 14/03/2019 | 17,699 | 14,677 | Locking |
| 27,327 | 9006871000 | Zaheer Ahmed Arain | 13/02/2019 | 17,702 | 19,945 | Locking |
| 27,328 | 5039790297 | Laique Ghoto S/OBakhto | 30/08/2018 | 17,983 | 23,569 | Locking |
| 27,329 | 8040976709 | Surab Khan Mandan S/O SodboKhan | 14/05/2019 | 18,050 | 9,118 | Locking |
| 27,330 | 6242471000 | Mohammad Ismail | 06/11/2018 | 18,150 | 25,612 | Locking |
| 27,331 | 7977243997 | Mohammad Ishaque Kamboh | 09/04/2018 | 18,500 | 35,631 | Locking |
| 27,332 | 9520871000 | Ali Muhammad Malik | 21/02/2019 | 18,502 | 28,257 | Locking |
| 27,333 | 6492974797 | Syed Abdul LatifShah S/O Syed Mohib Shah | 10/04/2019 | 18,568 | 37,361 | Locking |
| 27,334 | 0799571000 | Niaz Hussain Shaikh | 11/05/2019 | 18,698 | 127,569 | Removal |
| 27,335 | 6316871000 | Bashak Mal | 24/04/2017 | 18,702 | 26,328 | Locking |
| 27,336 | 0425376641 | Nazeer Ahmed Mahar S/O HajiGhulam Qadir | 23/01/2019 | 18,800 | 216,752 | Removal |
| 27,337 | 4441185745 | Ahmed Khan Dahar | 17/09/2018 | 18,800 | 49,088 | Locking |
| 27,338 | 7305642112 | Noor Mohammad | 14/03/2019 | 19,100 | 6,618 | Locking |
| 27,339 | 7062871000 | Haji Shah Nawaz Khan | 10/01/2019 | 19,498 | 6,847 | Locking |
| 27,340 | 8841874949 | Allah Jiwayo Waso | 25/08/2009 | 19,898 | 243,500 | Removal |
| 27,341 | 8542698840 | Ahmed Bux Lakho | 01/04/2019 | 20,200 | 18,012 | Locking |
| 27,342 | 0361953506 | Koro Khan Phatan S/O TharoKhan | 08/04/2019 | 20,201 | 4,995 | Locking |
| 27,343 | 6326081000 | Badar Uddin Memon | 07/02/2019 | 20,350 | 54,713 | Removal |
| 27,344 | 9812971000 | Mian Abdul Ghafoor M Akbar | 12:00:00 am | 20,752 | 623,732 | Removal |
| 27,345 | 8604128241 | Shama W/O Ghulam Hyder | 14/05/2019 | 20,851 | 115,828 | Removal |

| | | | | | | |
|--------|------------|---|-------------|-------------------|--------------------|---------|
| 27,346 | 3019081000 | Mahmood Shah | 08/12/2009 | 21,052 | 280,946 | Removal |
| 27,347 | 7741081000 | Syed Mahboob Shah | 12:00:00 am | 21,600 | 413,051 | Removal |
| 27,348 | 3702671000 | Abdul Ghaffar Deho | 19/04/2019 | 22,200 | 6,854 | Locking |
| 27,349 | 7131571000 | Mohammad Gul Brohi | 21/03/2019 | 23,000 | 8,953 | Locking |
| 27,350 | 7098471000 | Police Mess | 14/12/2018 | 23,598 | 5,009 | Locking |
| 27,351 | 6697471000 | Meran Bibi | 22/04/2019 | 23,600 | 3,240 | Locking |
| 27,352 | 1149627778 | Molvi Ubaid Ullah Shaikh | 15/05/2019 | 23,702 | 473,808 | Removal |
| 27,353 | 7371552876 | Mohd Qaim Shah S/O Syed Nadir Ali Shah Rashdi | 05/06/2018 | 23,900 | 119,061 | Removal |
| 27,354 | 4604871000 | Imam Din Phatan | 25/11/2016 | 24,050 | 190,468 | Removal |
| 27,355 | 5606571000 | Civil Surgeon | 05/03/2019 | 24,500 | 4,319 | Locking |
| 27,356 | 0945871000 | Syed Saleh Muhammad Shah | 24/12/2018 | 24,998 | 101,063 | Removal |
| 27,357 | 8877034368 | Mohammad Rafique Kalwer | 16/12/2015 | 25,598 | 13,934 | Locking |
| 27,358 | 8232671000 | Islamuddin Shaikh | 18/04/2019 | 25,802 | 5,411 | Locking |
| 27,359 | 8290582475 | Moizuddin Qureshi | 31/05/2019 | 26,127 | 29,347 | Locking |
| 27,360 | 3062181000 | Pir Sayed Roashan AliShah | 02/07/2018 | 26,475 | 423,719 | Removal |
| 27,361 | 4054181000 | Syed Kazim Ali Shah Kyari | 11/05/2019 | 27,232 | 48,426 | Locking |
| 27,362 | 0976010760 | Rasheed AhmedKhoso | 16/12/2013 | 27,525 | 1,237,289 | Removal |
| 27,363 | 6769571000 | Gul Hassan Chacher | 28/08/2018 | 27,602 | 21,867 | Locking |
| 27,364 | 3676081000 | Shah Nawaz | 17/01/2019 | 27,700 | 27,563 | Locking |
| 27,365 | 4502971000 | Muneer Ahmed Mahar | 13/02/2019 | 28,402 | 86,958 | Removal |
| 27,366 | 9859362808 | Shabir AhmedPanhyar | 11/02/2019 | 28,602 | 31,479 | Locking |
| 27,367 | 6910419638 | Sekandar Ali Jatoie | 08/05/2017 | 28,650 | - | Removal |
| 27,368 | 1454871000 | Ali Muhammad Mahar | 11/04/2019 | 29,100 | 4,091 | Locking |
| 27,369 | 7634771000 | Rafat Begum | 06/06/2018 | 29,302 | 126,143 | Removal |
| 27,370 | 9462771000 | Pir Bux Katper | 27/05/2019 | 29,900 | 33,585 | Locking |
| 27,371 | 7941081000 | Tahir Hussain Principal | 06/05/2019 | 30,248 | 37,910 | Locking |
| 27,372 | 2803864398 | Hazar Khan Bozdar | 18/03/2019 | 32,302 | 252,109 | Removal |
| 27,373 | 3153058261 | Faiz Ali Shah S/OSyed Munwer Shah | 10/01/2019 | 32,600 | 102,233 | Removal |
| 27,374 | 9805503176 | Muhammad Mithalwassan | 09/03/2019 | 32,798 | 5,788 | Locking |
| 27,375 | 8559336936 | Zabardast Khan Urf Zabar AliKhan | 27/08/2015 | 33,650 | 1,494,722 | Removal |
| 27,376 | 6304817655 | Suhail Ahmed Memon | 28/03/2019 | 34,800 | 189,298 | Removal |
| 27,377 | 9143071575 | Ghulam Mustafa | 14/09/2012 | 35,050 | 333,134 | Removal |
| 27,378 | 2806181000 | Pir Syed Saifullah Shah | 08/02/2019 | 35,400 | 259,552 | Removal |
| 27,379 | 0965571000 | Islamuddin Shaikh | 30/07/2018 | 36,602 | 327,666 | Removal |
| 27,380 | 8132771000 | Moula Bux | 12/03/2019 | 36,850 | 4,964 | Locking |
| 27,381 | 6869971000 | Main Kitchen | 12/04/2019 | 36,998 | 455,728 | Removal |
| 27,382 | 9735044126 | Syed Qasim Ali Shah | 23/02/2016 | 37,600 | 499,868 | Removal |
| 27,383 | 8681739409 | Gul Muhammad Urf Sajjan Hakro | 05/09/2013 | 40,600 | 258,657 | Removal |
| 27,384 | 4742952009 | Ubedullah Mahar | 12/11/2018 | 41,600 | 63,528 | Removal |
| 27,385 | 5154971000 | Isyed Liaquat Ali Shah | 22/11/2011 | 49,525 | 469,730 | Removal |
| 27,386 | 7986181000 | Talka Hospital Laboratory | 05/04/2019 | 50,598 | 8,010 | Locking |
| 27,387 | 4814571000 | Mess Civil Hospital | 05/03/2019 | 56,700 | 423,194 | Removal |
| 27,388 | 4054971000 | Ghulam Asghar | 05/04/2019 | 60,852 | 35,727 | Locking |
| 27,389 | 6424501759 | Fazal Karim Mahar | 02/11/2016 | 62,700 | 826,971 | Removal |
| 27,390 | 9925971000 | The Civil Surgeon Lady | 13/03/2019 | 71,000 | 220,256 | Removal |
| 27,391 | 3830609675 | Abdul Fatah Samejo | 11/12/2017 | 82,500 | 330,575 | Removal |
| 27,392 | 4824497143 | Umer Farooq | 29/05/2019 | 94,600 | 385,038 | Removal |
| 27,393 | 1773871000 | Ghulam Farooque Kalwar | 14/05/2017 | - | 8,553 | Locking |
| | | Total | | 71,991,024 | 373,238,228 | |

| Domestic Bulk | | | | | |
|----------------------|----------------|--|------------------|-------------------------|---------------|
| Sr. No. | ACCT_ID | NAME | GSD_CA SH | NET_BILL_201 906 | ACTION |
| 1 | 6380771000 | Executive Eengineer | 3,000 | 384,439 | Removal |
| 2 | 8419353192 | Ge-Army-Svcs-Pnl-Cant | 5,000 | 216,067 | Removal |
| 3 | 5208814250 | Ge-Army-Svcs-Pnl-Cantt | 5,000 | 215,802 | Removal |
| 4 | 7114312343 | Ge-Army-Svcs-Pnl-Cantt | 5,000 | 205,978 | Removal |
| 5 | 9601472648 | Ge-Army-Svcs-Pnl-Cantt | 5,000 | 193,728 | Removal |
| 6 | 8723985137 | Ge-Army-Svcs-Pnl-Cant | 9,000 | 15,241 | Locking |
| 7 | 6687786123 | Ge-Army-Svcs-Pnl-Cant | 9,000 | 15,240 | Locking |
| 8 | 4506335405 | Princpal Govt:Girls | 10,000 | 19,210 | Locking |
| 9 | 4335355787 | Ge-Army-Svcs-Pnl-Cant | 10,000 | 15,238 | Locking |
| 10 | 1700502199 | Ge-Army-Svcs-Pnl Cantt | 10,580 | 196,957 | Removal |
| 11 | 0455458215 | Ge-Army-Svcs-Pnl-Cant | 14,000 | 82,702 | Removal |
| 12 | 6427016604 | Ge-Army-Svcs-Pnl-Cantt | 14,000 | 15,241 | Locking |
| 13 | 1300102130 | Ge-Army-Svcs-Pnl-Cant | 14,000 | 15,231 | Locking |
| 14 | 1363461940 | Arrigation Bunglow Kitchen | 18,000 | 18,643 | Locking |
| 15 | 1312826065 | Executive Engineer | 18,610 | 16,295 | Locking |
| 16 | 8174051656 | Ge-Army-Svcs-Pnl-Cant | 19,000 | 15,237 | Locking |
| 17 | 9075584498 | Mustafai Eye Hospital | 22,650 | 8,622 | Locking |
| 18 | 8515269470 | The Principal | 23,530 | 12,239 | Locking |
| 19 | 4633982916 | Ge Army Srvc Pan Bulding =72 Artalary Nuit -72 DaraCanteen Pano Akil | 27,000 | 24,418 | Locking |
| 20 | 0257375493 | Sukkur Hospital | 29,900 | 94,474 | Removal |
| 21 | 5486736714 | Pricipal | 30,000 | 138,947 | Removal |
| 22 | 7882348701 | Mujeeb Alam Medical Center | 31,850 | 11,060 | Locking |
| 23 | 0291281135 | Mission Hospital | 36,400 | 88,128 | Removal |
| 24 | 4661188185 | Khalid Mehmood | 39,000 | 38,908 | Removal |
| 25 | 5208417687 | Medical Center | 62,192 | 33,778 | Locking |
| 26 | 5131706340 | Ajmal Leghari | 64,600 | 88,882 | Removal |
| 27 | 0735764322 | Zafar Ali Bhutto | 65,485 | 36,349 | Locking |
| 28 | 9401712372 | Director Gims Nursing Hostile | 123,000 | 22,246 | Locking |
| 29 | 2316951324 | G E Army Svcs Pnl Cantt | 188,287 | 161,624 | Removal |
| 30 | 5320339189 | Taluka Hospital Colony | 229,700 | 200,961 | Removal |
| 31 | 2930221309 | Ghulam Mohammad Mahar Medical College | 234,000 | 12,241 | Locking |
| 32 | 6452259514 | Bismillah Charitable Hospital | 377,000 | 54,318 | Locking |
| 33 | 2313705335 | Shah Abdul Latif University Khairpur | 940,000 | 2,718,581 | Removal |
| | | | 2,693,784 | 5,387,024 | |

| Domestic-Government | | | | | | |
|---------------------|------------|--------------------------------|------------------------|----------|-----------------|---------|
| Sr. NO. | ACCT_ID | NAME | MAX(LAST PAYMENT DATE) | GSD CASH | NET_BILL_201906 | ACTION |
| 1 | 9439671000 | Occupant | 08/01/2019 | 0 | 10,574 | Locking |
| 2 | 5119971000 | Mohammad Hasan | 08/04/2019 | 0 | 3,257 | Locking |
| 3 | 9606571000 | Mohammad Ibrahim Shaikh | 24/04/2019 | 1 | 27,337 | Locking |
| 4 | 0439671000 | Chowdry Hyder Ali X E N | 07/07/2010 | 80 | 50,899 | Removal |
| 5 | 1439671000 | Executive Engineer | 06/02/2019 | 80 | 24,175 | Locking |
| 6 | 9239671000 | Rest House High Way Department | 21/01/2019 | 80 | 18,128 | Locking |
| 7 | 1739671000 | Wazir Ali | 16/04/2019 | 80 | 3,861 | Locking |
| 8 | 0809971000 | Project Director | 02/04/2019 | 80 | 3,837 | Locking |
| 9 | 2319971000 | Occupant | 04/01/2019 | 100 | 244,671 | Removal |
| 10 | 3219971000 | Occupant | 11/02/2019 | 100 | 23,227 | Locking |
| 11 | 0619971000 | Occupant | 02/12/2016 | 100 | 21,821 | Locking |
| 12 | 6709971000 | Occupant | 30/05/2019 | 100 | 20,114 | Locking |
| 13 | 2419971000 | Occupant | 10/04/2019 | 100 | 11,308 | Locking |
| 14 | 6619971000 | Occupant Bunglow No.C-2 | 30/08/2018 | 100 | 10,709 | Locking |
| 15 | 7619971000 | Occupant | 20/03/2019 | 100 | 9,858 | Locking |
| 16 | 0219971000 | Occupant | 03/05/2019 | 100 | 5,221 | Locking |
| 17 | 1531671000 | The Executive Engineer | 19/07/2018 | 100 | 3,899 | Locking |
| 18 | 0731671000 | Executive Engineer Provincial | 16/04/2019 | 100 | 3,446 | Locking |
| 19 | 6939671000 | Abdul Karim Abro | 01/06/2010 | 150 | 60,461 | Removal |
| 20 | 7019971000 | Noor Ahmed Shaikh | 02/04/2019 | 150 | 43,469 | Locking |
| 21 | 2631671000 | Occupant | 18/02/2019 | 150 | 40,057 | Locking |
| 22 | 2439671000 | Hassan Ali Soomro | 14/03/2019 | 150 | 35,776 | Locking |
| 23 | 0519971000 | Executive Engineer | 07/05/2018 | 150 | 35,028 | Locking |
| 24 | 4709971000 | Mushtaq Ahmed | 14/11/2018 | 150 | 20,831 | Locking |
| 25 | 6019971000 | Director General Drip | 07/03/2019 | 150 | 14,973 | Locking |
| 26 | 2552081000 | Civil Surgeon | 03/10/2018 | 150 | 14,656 | Locking |
| 27 | 8319971000 | Executive Engineer P Building | 27/07/2018 | 150 | 13,669 | Locking |
| 28 | 1019971000 | Project Director EktD | 06/11/2017 | 150 | 11,770 | Locking |
| 29 | 0652081000 | Principal | 10/04/2018 | 150 | 8,468 | Locking |
| 30 | 0015671000 | Sayed Shafqat Ali Shah | 29/04/2017 | 150 | 5,988 | Locking |
| 31 | 8909971000 | Abdul Hakeem Dayo | 05/04/2019 | 150 | 5,583 | Locking |
| 32 | 6519971000 | Mehboob Ali Bhatti | 07/08/2017 | 150 | 5,143 | Locking |
| 33 | 8709971000 | Project Director E K T D P | 15/02/2019 | 150 | 5,045 | Locking |
| 34 | 8552081000 | Principal | 06/02/2018 | 150 | 4,432 | Locking |
| 35 | 8939671000 | Mohd Akram | 14/06/2018 | 150 | 3,526 | Locking |
| 36 | 4909971000 | Abdul Sattar Shaikh S D O | 04/04/2019 | 150 | 3,525 | Locking |
| 37 | 3319971000 | Occupant | 19/03/2019 | 200 | 31,392 | Locking |
| 38 | 1339671000 | Assistant Engineer | 19/10/2018 | 230 | 3,940 | Locking |
| 39 | 5582671000 | Principal | 08/04/2019 | 420 | 7,629 | Locking |
| 40 | 9370966139 | Civil Sugeon | 13/03/2019 | 500 | 397,134 | Removal |
| 41 | 5250675700 | Nursing Hostel | 05/03/2019 | 500 | 114,121 | Removal |
| 42 | 6652081000 | Principal Canteen Hostel | 08/03/2019 | 500 | 48,265 | Locking |
| 43 | 3764971000 | First Additional Session Judge | 03/05/2019 | 500 | 44,389 | Locking |
| 44 | 3839671000 | Sayed Masoodul Hassan | 02/08/2018 | 500 | 20,226 | Locking |
| 45 | 1887971000 | Banglow No A-4 | 11/09/2018 | 500 | 18,015 | Locking |
| 46 | 8809971000 | Project Director-EktD | 02/04/2019 | 500 | 17,459 | Locking |
| 47 | 3379971000 | Civil Surgeon | 16/01/2019 | 500 | 13,510 | Locking |

| | | | | | | |
|----|------------|-------------------------------------|------------|---------------|------------------|---------|
| 48 | 5652081000 | Women College | 28/03/2019 | 500 | 13,322 | Locking |
| 49 | 4452081000 | Civil Surgeon | 24/11/2015 | 500 | 9,656 | Locking |
| 50 | 2452081000 | Civil Surgeon Occupant | 03/12/2015 | 500 | 9,488 | Locking |
| 51 | 9939671000 | Ghulam Qadir Siyal | 17/05/2019 | 500 | 8,649 | Locking |
| 52 | 7731671000 | Executive Engineer Provincial | 15/05/2018 | 500 | 7,351 | Locking |
| 53 | 8848971000 | Eng District Nazim Bunglow | 03/04/2019 | 500 | 5,486 | Locking |
| 54 | 1731671000 | Executive Engineer Provincial | 20/05/2019 | 500 | 4,639 | Locking |
| 55 | 9531671000 | Muhammad Wakeel Ahmed | 06/08/2018 | 500 | 4,106 | Locking |
| 56 | 9119971000 | Occupant No 1 | 03/04/2019 | 500 | 3,725 | Locking |
| 57 | 8746571000 | Staff Residence Grade-9 | 09/03/2019 | 501 | 3,100 | Locking |
| 58 | 1452081000 | Civil Surgeon | 13/11/2018 | 530 | 221,304 | Removal |
| 59 | 2488980868 | Principal | 03/01/2019 | 535 | 190,798 | Removal |
| 60 | 2540771000 | Garrison Engineer | 29/05/2019 | 1,000 | 1,703,598 | Removal |
| 61 | 6719971000 | Shah Abdul Latif University | 06/05/2019 | 1,918 | 1,228,891 | Removal |
| 62 | 6989388847 | School Of Excelance Plot No B 99 | 20/05/2019 | 2,000 | 69,968 | Locking |
| 63 | 5419971000 | Ghulam Sarwar | 07/03/2019 | 4,500 | 23,455 | Locking |
| 64 | 9827671000 | Assistant Director Darul Aman | 02/05/2019 | 4,500 | 22,531 | Removal |
| 65 | 6362516315 | Principal Govt Sec High School | 12/12/2018 | 4,500 | 10,388 | Locking |
| 66 | 1846571000 | Jamaluddin Khan | 02/04/2019 | 4,500 | 7,886 | Locking |
| 67 | 3739671000 | Ghulam Nabi Mangi | 13/02/2019 | 4,500 | 3,604 | Locking |
| 68 | 2899361267 | Principal | 30/05/2019 | 6,050 | 100,623 | Removal |
| | | Total | | 48,485 | 5,197,392 | |

Annexure-22

Gulistan Power Ltd Rs 264,843,560

| Date | Letter subject | Written to | Rs | Remarks | Notice send for encashment |
|-------------|--|--------------------------------------|-------------------|---|-----------------------------------|
| 10/03/2016 | Disconnection date | | | | |
| 11/05/2016 | Notice for payment of outstanding dues | Gulistan Power Generation Ltd -No -3 | 264,843,560 | | |
| 07/06/2016 | Encashment of BG---ACBL/011/LG/006/2000 | Askari Bank -Tufail Road Lahore | 2,115,000 | valid upto 25.04.2016 | 07/06/2016 |
| 07/06/2016 | Encashment of BG---ACBL/011/LG/78/2000 | Askari Bank -Tufail Road Lahore | 16,998,000 | valid upto 25.01.2016 | 07/06/2016 |
| 07/06/2016 | Encashment of BG---ACBL/011/LG/47/2002 | Askari Bank -Tufail Road Lahore | 6,320,000 | valid upto 06.08.2016 | 07/06/2016 |
| 10/01/2017 | Encashment of 3 BG of Askari Bank | State Bank of Pakistan | | | |
| 29/01/2018 | Sent to law section for filing recovery suit | | | delay observed-690days on part of billing department | |
| 16/04/2018 | Law section sected an advocate | | | | |
| 26/04/2018 | Payment made to Advocate | | 65,000 | | |
| 29/05/2018 | Draft of Recovery Suit sent by Law section to billing for review | GM billing | | | |
| 08/30/2018 | date of filing of recovery suits | | | delay observed-213days on part of law department after receiving case from billing department | |
| | Total Security Held | | 25,433,000 | | |

Annexure-23



During the review on sample basis, it was observed that there was significant difference between pressure sanctioned and pressure applied in the following cases. However, there was no formal approval document to support the increased applied pressure from sanctioned pressure.

This applied pressure was identified during recent surveys conducted of commercial customers while sanctioned pressure was initially approved by Sales department at the time of commissioning of new connection considering the requirement and purpose of customer and obtained gas supply deposit accordingly. Current billing is carried out on the basis of applied pressure. Around 300 instances were identified and followings are few of the major instances identified:

| | | | | | | |
|----|------------|-------------------------|-------|--------|------|---|
| 01 | 9124370000 | Mr Muhammad A-lam | RW750 | 10,642 | 2 | 5 |
| 02 | 4579352879 | Murad Ali Khatak | 800 A | 7,609 | 0.25 | 4 |
| 03 | 3923025251 | Jau Muhammad Balouch | RW750 | 7,606 | 0.25 | 4 |
| 04 | 8362424474 | Mrs. Masooma Lotla | AI425 | 6,399 | 0.25 | 6 |
| 05 | 5248080000 | Muhammad Hashim | MR12 | 6,315 | 1 | 4 |
| 06 | 2447570000 | Mr Abdul Waheed | MR12 | 6,315 | 0.25 | 7 |
| 07 | 3437770000 | Mr Naseerudin | MR12 | 6,222 | 1 | 4 |
| 08 | 2809570000 | Manager Project 2 | RW750 | 6,217 | 1 | 4 |
| 09 | 0090770000 | M/S Naz Palace | RW750 | 5,698 | 1 | 5 |
| 10 | 2421370000 | M/S Lahore Date Hotel | RW750 | 5,684 | 3 | 5 |
| 11 | 2700280000 | Hafiz Muhammad Zahid | RW750 | 5,412 | 1 | 6 |
| 12 | 4491570000 | Mr Nooruddin | RW750 | 5,099 | 1 | 4 |
| 13 | 2221370000 | Mr Mukhtar Ahmed | RW750 | 4,822 | 2 | 5 |
| 14 | 7989770000 | Mr Ghulam Rasool | RW750 | 4,820 | 2 | 4 |
| 15 | 2993104705 | Abdul Hameed Bajwa | RW750 | 4,767 | 0.25 | 6 |
| 16 | 4800280000 | M. Anwar Baloch | RW750 | 4,766 | 2 | 5 |
| 17 | 4953770000 | M/S Super United Bakery | RW750 | 4,735 | 0.25 | 3 |
| 18 | 1691570000 | Mr Salehuddin | MR12 | 4,687 | 2 | 4 |

- Lack of controls where applied pressure exceeds sanctioned pressure without approval.
- Conflict with customer on applicability of pressure factor as it does not remain constant.
- Financial loss to the Company if pressure exceeds applied pressure.
- Management should ensure that proper approval should be obtained before increasing pressure.
- Meters should be upgraded to record pressure.

High

Annexure-24

Irregular Booking to Disconnected Registered Customers

| Year of Detected | No. ofCases | MCF | Amount |
|-------------------------|--------------------|------------------|----------------|
| 2005-06 | 84 | 48,090 | 13.141 |
| 2006-07 | 93 | 60,639 | 17.157 |
| 2007-08 | 222 | 70,628 | 23.47 |
| 2008-09 | 174 | 47,259 | 17.378 |
| 2009-10 | 128 | 29,214 | 14.038 |
| 2010-11 | 78 | 27,996 | 14.741 |
| 2011-12 | 166 | 53,471 | 31.061 |
| 2012-13 | 181 | 63,231 | 39.915 |
| 2013-14 | 245 | 86,175 | 67.287 |
| 2014-15 | 508 | 162,135 | 134.448 |
| 2015-16 | 483 | 205,925 | 177.916 |
| 2016-17 | 329 | 155,743 | 141.823 |
| Total | 2,691 | 1,010,506 | 692.375 |

Annexure-25

Security Short Fall--- Rs 48.989 million

| Category | No of consumer | Gas Supply Deposit | Arrear accumulated | %age | Un- Secured Amount |
|---------------------|----------------|--------------------|--------------------|-------------|--------------------|
| Domestic | 207 | 1,974,848 | 43,561,794 | 4.53 | 41,586,946 |
| Domestic-Bulk | 10 | 1,421,567 | 4,633,084 | 30.68 | 3,211,517 |
| Domestic-Government | 8 | 11,133 | 4,201,411 | 0.26 | 4,190,278 |
| Total | 225 | 3,407,548 | 52,396,289 | 6.50 | 48,988,741 |

| Domestic-207 Consumers | | | | | | |
|-------------------------------|------------|--|-------------------------|----------|-----------------|---------|
| SR# | ACCT_ID | NAME | MAX (LAST_PAYMENT_DATE) | GSD_CASH | NET_BILL_201906 | ACTION |
| 1 | 8559336936 | Zabardast Khan Urf Zabar Ali Khan | 27/08/2015 | 33,650 | 1,494,722 | Removal |
| 2 | 0976010760 | Rasheed Ahmed Khoso | 16/12/2013 | 27,525 | 1,237,289 | Removal |
| 3 | 2716771000 | The Divisional Engineer | 30/04/2019 | 100 | 999,280 | Removal |
| 4 | 1049450198 | Executive District Officer Revenue Hopuse | 12/06/2015 | 12,700 | 961,017 | Removal |
| 5 | 6117971000 | Nasim Kharal | 13/07/2007 | 17,575 | 848,509 | Removal |
| 6 | 6424501759 | Fazal Karim Mahar | 02/11/2016 | 62,700 | 826,971 | Removal |
| 7 | 9736630650 | Meer Mohd Ghumro S/O Yar Mohd | 22/06/2017 | 2,201 | 749,200 | Removal |
| 8 | 9812971000 | Mian Abdul Ghafoor M Akbar | 12:00:00 am | 20,752 | 623,732 | Removal |
| 9 | 6194971000 | Jahangir Abro | 07/12/2009 | 9,125 | 538,109 | Removal |
| 10 | 9735044126 | Syed Qasim Ali Shah | 23/02/2016 | 37,600 | 499,868 | Removal |
| 11 | 1149627778 | Molvi Ubaid Ullah Shaikh | 15/05/2019 | 23,702 | 473,808 | Removal |
| 12 | 5154971000 | Isyed Liaquat Ali Shah | 22/11/2011 | 49,525 | 469,730 | Removal |
| 13 | 6869971000 | Main Kitchen | 12/04/2019 | 36,998 | 455,728 | Removal |
| 14 | 7232671000 | Superintendent | 26/04/2019 | 500 | 433,262 | Removal |
| 15 | 6429081000 | Saeedullah Shah | 03/01/2019 | 1,801 | 428,896 | Removal |
| 16 | 3062181000 | Pir Sayed Roashan Ali Shah | 02/07/2018 | 26,475 | 423,719 | Removal |
| 17 | 4814571000 | Mess Civil Hospital | 05/03/2019 | 56,700 | 423,194 | Removal |
| 18 | 7741081000 | Syed Mahboob Shah | 12:00:00 am | 21,600 | 413,051 | Removal |
| 19 | 2380771000 | Arbab Khatoon | 25/06/2009 | 4,425 | 401,260 | Removal |

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|----|------------|--|------------|--------|---------|---------|
| 20 | 1753471000 | Jamia Masjid | 05/03/2019 | 17,148 | 390,381 | Removal |
| 21 | 4824497143 | Umer Farooq | 29/05/2019 | 94,600 | 385,038 | Removal |
| 22 | 2001771000 | Mehmooda Begum | 05/10/2017 | 5,852 | 381,266 | Removal |
| 23 | 8353528029 | Muhammad Arib Phulpoto | 15/02/2019 | 4,500 | 340,292 | Removal |
| 24 | 0920081000 | Mrs. Ameer Zadi | 08/04/2013 | 5,825 | 339,602 | Removal |
| 25 | 0759841598 | Babar Karim Mahar | 02/11/2016 | 6,500 | 334,864 | Removal |
| 26 | 9143071575 | Ghulam Mustafa | 14/09/2012 | 35,050 | 333,134 | Removal |
| 27 | 4739871000 | Noor Muhammad Khan | 16/11/2017 | 3,650 | 332,922 | Removal |
| 28 | 3830609675 | Abdul Fatah Samejo | 11/12/2017 | 82,500 | 330,575 | Removal |
| 29 | 0965571000 | Islamuddin Shaikh | 30/07/2018 | 36,602 | 327,666 | Removal |
| 30 | 4154640659 | Dadan Mahar | 26/07/2013 | 1,800 | 319,935 | Removal |
| 31 | 6695011990 | Akhtar Ahmed Dayo | 22/03/2019 | 4,500 | 296,521 | Removal |
| 32 | 0306121192 | Syed Zulifqar Ali Shah S/O Syed IqbalHussain Shah | 13/06/2008 | 9,100 | 292,545 | Removal |
| 33 | 3019081000 | Mahmood Shah | 08/12/2009 | 21,052 | 280,946 | Removal |
| 34 | 3905971000 | Abdul Sattar Shaikh | 09/11/2017 | 1,950 | 276,832 | Removal |
| 35 | 9848771000 | Noor Ahmed Jagirani | 15/02/2018 | 6,775 | 274,792 | Removal |
| 36 | 4685771000 | Syed Dilshad Hussain Shah | 04/03/2019 | 5,402 | 274,305 | Removal |
| 37 | 7519442193 | Haji Dilawar Khan Leghari | 11/09/2015 | 1,400 | 271,033 | Removal |
| 38 | 7084771000 | Syed Hashim Raza ShahRizvi | 11/01/2019 | 4,500 | 268,811 | Removal |
| 39 | 2083768516 | Abdul Aziz Sanghar | 05/04/2018 | 4,375 | 268,792 | Removal |
| 40 | 2806181000 | Pir Syed Saifullah Shah | 08/02/2019 | 35,400 | 259,552 | Removal |
| 41 | 8681739409 | Gul Muhammad Urf Sajan Hakro | 05/09/2013 | 40,600 | 258,657 | Removal |
| 42 | 7883181000 | Niaz Hussain Wassan | 27/02/2014 | 500 | 257,767 | Removal |
| 43 | 3363844344 | Mushtaque Ali Jatoi | 11/12/2017 | 10,793 | 253,786 | Removal |
| 44 | 2803864398 | Hazar Khan Bozdar | 18/03/2019 | 32,302 | 252,109 | Removal |
| 45 | 2993760638 | Abu Bakar Mahar S/O Malikdino | 12/06/2017 | 5,600 | 251,729 | Removal |
| 46 | 0073181000 | Atta Mohd Wassan | 05/03/2012 | 7,780 | 245,901 | Removal |
| 47 | 3870081000 | Nawaz Ali | 27/06/2018 | 4,500 | 245,532 | Removal |
| 48 | 8841874949 | Allah Jiwayo Waso | 25/08/2009 | 19,898 | 243,500 | Removal |
| 49 | 5863086690 | Jamal Faqir Mahar S/O Adit Faqir | 07/01/2019 | 10,673 | 239,762 | Removal |
| 50 | 4444847766 | Syed Mehtab Ali Shah | 26/01/2014 | 800 | 233,183 | Removal |
| 51 | 9846478020 | Ghulam RasoolMahar | 02/11/2016 | 4,225 | 231,958 | Removal |
| 52 | 7928181000 | Mian Himath Ali Ujjan Fakir | 24/07/2008 | 13,149 | 229,270 | Removal |
| 53 | 9764081000 | Farooz Ahmed | 02/06/2015 | 4,500 | 226,262 | Removal |
| 54 | 4036181000 | Muhammad Ali Memon | 25/01/2018 | 800 | 223,947 | Removal |
| 55 | 1149650140 | Administrative Officer | 18/03/2019 | 600 | 223,105 | Removal |
| 56 | 4707278872 | Faqir Ahmed Saleh S/O Hidayatullah | 20/05/2019 | 3,800 | 222,174 | Removal |
| 57 | 9925971000 | The Civil Surgeon Lady | 13/03/2019 | 71,000 | 220,256 | Removal |
| 58 | 0425376641 | Nazeer Ahmed MaharS/O Haji Ghulam Qadir | 23/01/2019 | 18,800 | 216,752 | Removal |
| 59 | 4642154984 | Mian Shif - Ullah | 30/10/2010 | 14,100 | 215,857 | Removal |
| 60 | 3073181000 | Shah Muhd Wassan | 25/11/2010 | 8,400 | 215,080 | Removal |
| 61 | 0812971000 | Allah Rakhiyo | 30/01/2018 | 10,452 | 212,720 | Removal |
| 62 | 6490971000 | Afzal Haq | 20/03/2018 | 6,351 | 210,791 | Removal |

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|----|------------|---|-------------|--------|---------|---------|
| 63 | 1497580507 | Noor Mohd Malik S/O Mubarak Ali | 06/09/2016 | 3,299 | 206,957 | Removal |
| 64 | 7852971000 | Mian Abdul Nabi | 12:00:00 am | 8,152 | 206,566 | Removal |
| 65 | 6860771000 | Syed Rahim Ali Shah | 21/02/2008 | 3,450 | 202,083 | Removal |
| 66 | 0147181000 | Khalid Hussain Shaikh | 06/05/2019 | 16,923 | 201,622 | Removal |
| 67 | 8840686816 | Wahid Bux Malik S/O Chabhar Malik | 10/12/2015 | 2,501 | 192,329 | Removal |
| 68 | 2499412792 | Sher Muhammad Phulpoto | 07/01/2019 | 4,500 | 191,152 | Removal |
| 69 | 4604871000 | Imam Din Phatan | 25/11/2016 | 24,050 | 190,468 | Removal |
| 70 | 6304817655 | Suhail Ahmed Memon | 28/03/2019 | 34,800 | 189,298 | Removal |
| 71 | 6869871000 | Mukhkum Ud Din Siyal | 03/10/2018 | 7,751 | 187,110 | Removal |
| 72 | 2276195817 | Mohammad Murad Bhurro | 27/11/2012 | 500 | 185,975 | Removal |
| 73 | 4177206273 | Muhammad Bachal Khan Mahar | 22/03/2018 | 2,499 | 185,133 | Removal |
| 74 | 8728778128 | Mohammad Ibrahim Manganhar | 10/07/2018 | 7,867 | 180,620 | Removal |
| 75 | 0185081000 | Khalil Ahmed Memon | 12:00:00 am | 1,300 | 180,456 | Removal |
| 76 | 6547560369 | Mian Shabir Ahmed | 19/01/2015 | 700 | 177,097 | Removal |
| 77 | 4600706538 | Syead Muhammad AliShah S/O Syed Mohabbat Ali Shah | 08/04/2019 | 1,199 | 175,647 | Removal |
| 78 | 4297266301 | Sanullah Mahar | 02/11/2016 | 5,150 | 173,475 | Removal |
| 79 | 0652871000 | Abdul Rahim Shaikh | 22/05/2019 | 16,125 | 171,758 | Removal |
| 80 | 1042129540 | S/O Syed Ghulam Nabi Shah | 13/02/2017 | 3,899 | 171,194 | Removal |
| 81 | 7610763024 | Fahad Ali ShahRashdi | 27/01/2010 | 4,150 | 170,153 | Removal |
| 82 | 1995382922 | Mukhtiar Hussain Wassan | 08/07/2015 | 2,100 | 169,992 | Removal |
| 83 | 2752771000 | Mr,Bahar Ali Jamali | 29/04/2019 | 5,102 | 167,768 | Removal |
| 84 | 0552181000 | Syed Riaz Askri Zaidi | 12/01/2019 | 13,601 | 167,282 | Removal |
| 85 | 6174181000 | Azadar Hussain | 26/06/2012 | 3,150 | 163,174 | Removal |
| 86 | 6784484404 | Zahid Ali Kobhar | 22/03/2019 | 2,175 | 162,917 | Removal |
| 87 | 3492680324 | Qeser Raza Bozdar | 04/05/2019 | 3,101 | 159,780 | Removal |
| 88 | 1745671000 | Fayaz Ahmed | 17/01/2019 | 4,500 | 158,330 | Removal |
| 89 | 5920081000 | Inayat Ali Shaikh | 21/10/2013 | 6,075 | 157,856 | Removal |
| 90 | 4394971000 | Manzoor Hussain Farooqi | 08/04/2019 | 600 | 155,882 | Locking |
| 91 | 2961955172 | S/O Rasool Bux Silaro | 28/05/2019 | 10,800 | 155,428 | Removal |
| 92 | 2540287950 | Sher Muhammad Mahar | 14/09/2015 | 4,825 | 154,179 | Removal |
| 93 | 9585671784 | Nadeem Mahasar | 26/07/2016 | 4,500 | 153,965 | Removal |
| 94 | 4945940827 | Abdul Rehman Sharif Ahmed S/O Jam BashirAhmed | 16/04/2018 | 8,102 | 153,488 | Removal |
| 95 | 3806181000 | Pir Syed Ghulam Murtaza Shah | 04/01/2019 | 2,300 | 153,457 | Removal |
| 96 | 2523722160 | Javed Ahmed Jatoi | 07/08/2018 | 5,000 | 153,407 | Removal |
| 97 | 4370771000 | Syed Aijaz Ali Shah | 21/11/2011 | 6,450 | 153,209 | Removal |
| 98 | 9589440445 | Abdul Shakoore Ghouri S/O Ali Bux | 05/11/2018 | 1,400 | 151,535 | Removal |
| 99 | 7066871000 | Syed Sardar Ali Shah | 28/01/2015 | 5,251 | 151,381 | Removal |

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|-----|------------|--|-------------|--------|---------|---------|
| 100 | 0051735465 | Mst:Sakina Bozdar | 27/01/2018 | 4,500 | 150,257 | Removal |
| 101 | 3811871000 | Qadeer Bux Shaikh | 11/04/2019 | 6,148 | 149,719 | Locking |
| 102 | 3735671000 | Abdul Sattar | 02/05/2019 | 800 | 148,270 | Removal |
| 103 | 4912971000 | Mian Hizebullah | 12:00:00 am | 1,549 | 146,890 | Removal |
| 104 | 6754808663 | Syed Qutab Ali Shah S/O Syed Mured AliShah | 19/07/2018 | 5,699 | 146,793 | Removal |
| 105 | 6464533149 | Mian Uzair Ahmed | 31/03/2010 | 3,800 | 145,782 | Removal |
| 106 | 9351081000 | Mehmood Ahmed | 05/04/2019 | 5,625 | 143,502 | Removal |
| 107 | 7290530283 | Talib Hussain Malik | 21/02/2019 | 8,000 | 142,575 | Removal |
| 108 | 5421531693 | Mohammad Ashraf Mahesar | 15/05/2017 | 4,500 | 141,999 | Removal |
| 109 | 9445181000 | Rasheed Ahmed | 15/02/2019 | 15,102 | 141,906 | Removal |
| 110 | 3191680236 | Haji Mohammad Ayoob | 28/05/2019 | 5,400 | 141,182 | Removal |
| 111 | 0844081000 | Syed Hussain Shah | 14/12/2015 | 6,875 | 139,782 | Removal |
| 112 | 9026081000 | Rustam Phulpoto | 09/01/2017 | 4,500 | 139,547 | Removal |
| 113 | 5991181000 | Sonhar Ali | 08/01/2019 | 5,250 | 138,977 | Removal |
| 114 | 2148771000 | Ghulam Akbar Jagirani | 30/03/2019 | 5,550 | 138,249 | Removal |
| 115 | 4062871000 | Haji Ali Gul Khan | 30/11/2016 | 9,200 | 136,274 | Removal |
| 116 | 3557123250 | Mian Bashir Ahmed | 29/11/2010 | 1,100 | 135,723 | Removal |
| 117 | 6741081000 | Syed Sami Ullah Shah Rashedi | 03/04/2018 | 5,018 | 135,557 | Removal |
| 118 | 7344871000 | Syed Hafiz Ur Rahman | 13/01/2017 | 1,100 | 135,051 | Removal |
| 119 | 8419819919 | Imtiaz Awan S/O Muhammad Yousif | 15/12/2016 | 4,601 | 134,240 | Removal |
| 120 | 1657471000 | Mohammad Ishaque | 05/04/2019 | 1,429 | 133,820 | Removal |
| 121 | 4413808476 | Amir Ali Hakro | 08/03/2019 | 4,201 | 132,976 | Removal |
| 122 | 2139376899 | Administrative Officer | 19/04/2019 | 7,098 | 131,659 | Removal |
| 123 | 9145611110 | Koro Malik S/O Makhno | 18/01/2019 | 3,975 | 131,600 | Removal |
| 124 | 0923507713 | Imdad U LlahKalhoro | 21/11/2017 | 12,601 | 130,575 | Removal |
| 125 | 5135971000 | Incharge Jamia Masjid | 30/06/2016 | 8,398 | 130,312 | Removal |
| 126 | 0843971000 | Abdul Jabbar Khan Shar | 19/10/2017 | 2,966 | 128,997 | Removal |
| 127 | 0799571000 | Niaz Hussain Shaikh | 11/05/2019 | 18,698 | 127,569 | Removal |
| 128 | 7162971000 | Mian Abdul Bari | 12:00:00 am | 7,150 | 126,875 | Removal |
| 129 | 4498571000 | Bunglow No C 2 | 14/05/2015 | 13,650 | 126,254 | Removal |
| 130 | 7634771000 | Rafat Begum | 06/06/2018 | 29,302 | 126,143 | Removal |
| 131 | 7472043954 | Jam Waseem Ahmed | 12/11/2018 | 4,500 | 125,767 | Removal |
| 132 | 9890771000 | Nabi Bux | 01/03/2019 | 4,500 | 125,713 | Removal |
| 133 | 0122871000 | Bashir Ahmed | 12/04/2019 | 5,250 | 125,034 | Removal |
| 134 | 5432571000 | Mutawali Haji Iftikhar Ahmed | 21/05/2019 | 8,551 | 124,544 | Removal |
| 135 | 1695400037 | Shahid Hussain Dasti | 25/10/2017 | 6,100 | 123,955 | Removal |
| 136 | 1721369808 | Mehtab Hussain Shaikh | 23/07/2018 | 4,500 | 123,668 | Removal |
| 137 | 7370828436 | Ghulam Sarwar Qazi | 13/03/2019 | 1,800 | 123,566 | Removal |
| 138 | 7162361858 | Syed Ghulam Qadir Shah Rashdi S/O Syed Muhammad ShahRashdi | 09/11/2016 | 3,075 | 121,903 | Removal |
| 139 | 6750771000 | Syed Karam Ali Shah | 15/02/2012 | 3,300 | 121,213 | Removal |

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|-----|------------|--|-------------|--------|---------|---------|
| 140 | 7217999516 | Bashir Ahmed S/O Sultan Ahmed | 13/11/2017 | 600 | 120,775 | Removal |
| 141 | 3055913885 | S/O Syed Hassan Ali Shah | 16/01/2019 | 3,999 | 120,415 | Removal |
| 142 | 7995081000 | Muhammad Fazalullah Langah | 03/04/2019 | 3,000 | 119,369 | Removal |
| 143 | 7371552876 | Mohd Qaim Shah S/O Syed Nadir Ali ShahRashdi | 05/06/2018 | 23,900 | 119,061 | Removal |
| 144 | 8115571000 | Syed Zulfkar Ali Shah | 25/05/2016 | 3,899 | 117,655 | Removal |
| 145 | 5185081000 | Fakir-U-Llah Memon | 01/02/2007 | 1,775 | 116,934 | Removal |
| 146 | 6066871000 | Mushtaque Ali Shah | 11/12/2015 | 1,300 | 116,504 | Removal |
| 147 | 9861571000 | Mr,Nizamuddin | 12:00:00 am | 3,067 | 116,427 | Removal |
| 148 | 4487671000 | Abdul Ghaffar Kotwal | 04/12/2018 | 1,651 | 116,401 | Removal |
| 149 | 2744889621 | Inam Ali Channa | 10/01/2019 | 3,050 | 116,148 | Removal |
| 150 | 9587100869 | Irfan Ali Dasti | 25/10/2017 | 15,700 | 115,830 | Removal |
| 151 | 8604128241 | Shama W/O Ghulam Hyder | 14/05/2019 | 20,851 | 115,828 | Removal |
| 152 | 7939680150 | Zahoor Ahmed Lighari | 09/03/2018 | 6,098 | 114,809 | Removal |
| 153 | 8132928274 | Ustad Nisar Ahmed Chachar | 15/01/2014 | 4,500 | 113,402 | Removal |
| 154 | 8618871000 | Syed Sultan Shah | 09/05/2014 | 12,302 | 113,348 | Removal |
| 155 | 7769471000 | Muhammad Bux Mahar | 01/10/2015 | 5,102 | 113,311 | Removal |
| 156 | 3746081000 | Muneer Ahmed Ujjan | 13/07/2018 | 1,100 | 112,394 | Removal |
| 157 | 1784671000 | Sayed Anwer Ali Shah | 12:00:00 am | 750 | 111,986 | Removal |
| 158 | 3930571000 | Muhammad Ayoob Baloch | 11/12/2012 | 1,800 | 111,662 | Removal |
| 159 | 9745671000 | Rasool Bux | 19/10/2018 | 1,800 | 111,622 | Removal |
| 160 | 0525346293 | Durab Ali Mahar | 27/07/2016 | 4,500 | 111,578 | Removal |
| 161 | 6765671000 | Khameso Khan Mirani | 04/12/2014 | 5,899 | 111,204 | Removal |
| 162 | 0419081000 | Muhammad Zahir Rashdi | 15/02/2018 | 100 | 110,997 | Removal |
| 163 | 8419081000 | Munawer Hussain Shah | 15/02/2018 | 5,100 | 110,681 | Removal |
| 164 | 6304846956 | Muhammad Shareef | 21/05/2018 | 2,100 | 110,514 | Removal |
| 165 | 0020628122 | Sabit Ali Shah | 23/04/2019 | 8,998 | 110,183 | Removal |
| 166 | 4288178054 | Zakiria Indhar S/O Ghulam Rasool | 11/02/2019 | 800 | 110,004 | Removal |
| 167 | 6594871000 | Syed Abdul Fatah Shah | 31/03/2006 | 2,000 | 109,715 | Removal |
| 168 | 3852971000 | Mian Abdul Baqi | 12:00:00 am | 3,850 | 109,636 | Removal |
| 169 | 4960671000 | Karim Bux | 07/01/2019 | 1,400 | 109,405 | Removal |
| 170 | 7720904559 | Mqsood Ahmed Lund | 27/05/2019 | 7,150 | 109,194 | Removal |
| 171 | 9399286182 | Aijaz Ali S/O Rahmat Ullah Sial | 08/01/2019 | 500 | 109,088 | Removal |
| 172 | 2385871000 | Mumtaz Ali | 29/03/2019 | 5,899 | 108,563 | Removal |
| 173 | 5792971000 | Syed Amanullah Shah | 23/01/2007 | 700 | 108,296 | Removal |
| 174 | 5912971000 | Mian Ahmed Syeed | 12:00:00 am | 1,549 | 108,080 | Removal |
| 175 | 7325081000 | Manzoor Ali | 02/02/2018 | 4,551 | 107,979 | Removal |
| 176 | 5122990378 | Wahid Bux S/O Gahanwar Khan | 30/11/2017 | 15,550 | 107,973 | Removal |
| 177 | 9036002037 | B-3 Edo House | 03/07/2015 | 4,500 | 107,957 | Removal |
| 178 | 4000871000 | Ali Akbar | 04/06/2014 | 1,199 | 107,097 | Removal |
| 179 | 7194081000 | Hishighness | 13/08/2018 | 1,851 | 106,949 | Removal |
| 180 | 9587181000 | Bakhshan Khan Chandio | 09/07/2014 | 5,268 | 106,272 | Removal |
| 181 | 2660116961 | Ghulam Mustafa Shaikh S/O Arbab Ali | 28/05/2019 | 3,101 | 106,207 | Removal |

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|-----|------------|--------------------------------------|-------------|------------------|-------------------|---------|
| 182 | 0356871000 | Syed Ishaque Ali Shah Jilani | 26/01/2015 | 2,600 | 106,063 | Removal |
| 183 | 6162971000 | Mian Rehmatullah | 12:00:00 am | 6,550 | 105,870 | Removal |
| 184 | 4598571000 | Occupant Quarter | 20/01/2015 | 1,601 | 105,342 | Removal |
| 185 | 4162971000 | Mian Abdul Aziz | 12:00:00 am | 6,448 | 104,796 | Removal |
| 186 | 1111471000 | Abdul Saeed | 26/02/2019 | 9,751 | 104,707 | Removal |
| 187 | 5230871000 | Manohar Lal Sonaro | 15/02/2012 | 3,800 | 104,219 | Removal |
| 188 | 5168075056 | Muhammad Rafique Selro S/O Eidan | 01/03/2017 | 500 | 104,188 | Removal |
| 189 | 6052753218 | Nazeer Ahmed Ghoto | 29/01/2019 | 4,400 | 104,156 | Removal |
| 190 | 0955866276 | Ghulam Qasim Wassan | 10/04/2015 | 6,300 | 103,784 | Removal |
| 191 | 2640081000 | Syed Ali Ahmed Shah | 09/07/2015 | 1,281 | 103,705 | Removal |
| 192 | 5991224225 | Hamid Ali Chachar | 24/05/2019 | 1,000 | 103,664 | Removal |
| 193 | 8950466862 | Ayaz Hussain Dasti | 25/10/2017 | 3,600 | 103,576 | Removal |
| 194 | 9206871000 | Muhammad Azeem Malik | 02/10/2018 | 2,800 | 103,548 | Removal |
| 195 | 7703971000 | Muhammad Bashir Arain | 11/10/2018 | 5,500 | 103,459 | Removal |
| 196 | 8469081000 | Muhammad Afzal Sahto | 15/01/2018 | 8,500 | 103,218 | Removal |
| 197 | 4185081000 | Zameer Ahmed Memon | 19/02/2014 | 1,350 | 102,832 | Removal |
| 198 | 3039762179 | Major Saleem Akhtar | 31/07/2018 | 4,500 | 102,629 | Removal |
| 199 | 7241671000 | Pesh Imam | 02/04/2019 | 250 | 102,607 | Removal |
| 200 | 7750771000 | Syed Hamz Ali Shah | 24/04/2014 | 4,518 | 102,270 | Removal |
| 201 | 3153058261 | Faiz Ali Shah S/O SyedMunwer Shah | 10/01/2019 | 32,600 | 102,233 | Removal |
| 202 | 5868781922 | Sarfraz Ahmed Memon | 20/05/2019 | 3,725 | 102,160 | Removal |
| 203 | 9428081000 | Jawaid Akhtar | 13/03/2019 | 4,100 | 101,212 | Removal |
| 204 | 1855574096 | Syed Abdul Majeed Shah | 27/02/2012 | 5,401 | 101,193 | Removal |
| 205 | 0945871000 | Syed Saleh Muhammad Shah | 24/12/2018 | 24,998 | 101,063 | Removal |
| 206 | 0543670915 | Riaz Ahmed Shar | 22/08/2016 | 4,500 | 100,054 | Removal |
| 207 | 4025206471 | Sayed Faizdin Shah | 30/05/2017 | 4,500 | 100,010 | Removal |
| | | Total | | 1,974,848 | 43,561,794 | |

| Domestic Bulk | | | | | |
|----------------------|----------------|---|------------------|------------------------|---------------|
| Sr. No. | ACCT_ID | NAME | GSD_CASH | NET_BILL_201906 | ACTION |
| 1 | 5486736714 | Principal | 30,000 | 138,947 | Removal |
| 2 | 2316951324 | G E Army Svcs Pnl Cantt | 188,287 | 161,624 | Removal |
| 3 | 9601472648 | Ge-Army-Svcs-Pnl-Cantt | 5,000 | 193,728 | Removal |
| 4 | 1700502199 | Ge-Army-Svcs-Pnl Cantt | 10,580 | 196,957 | Removal |
| 5 | 5320339189 | Taluka Hospital Colony | 229,700 | 200,961 | Removal |
| 6 | 7114312343 | Ge-Army-Svcs-Pnl-Cantt | 5,000 | 205,978 | Removal |
| 7 | 5208814250 | Ge-Army-Svcs-Pnl-Cantt | 5,000 | 215,802 | Removal |
| 8 | 8419353192 | Ge-Army-Svcs-Pnl-Cant | 5,000 | 216,067 | Removal |
| 9 | 6380771000 | Executive Eengineer | 3,000 | 384,439 | Removal |
| 10 | 2313705335 | Shah Abdul Latif University Khairpur | 940,000 | 2,718,581 | Removal |
| Total | | | 1,421,567 | 4,633,084 | |

| Domestic Government | | | | | | |
|----------------------------|----------------|-----------------------------|----------------------------------|------------------|-------------------------|---------------|
| Sr. No. | ACCT_ID | NAME | MAX (LAST_ PAYMENT_ DATE) | GSD_ CASH | NET_BILL_2 01906 | ACTION |
| 1 | 2540771000 | Garrison Engineer | 29/05/2019 | 1,000 | 1,703,598 | Removal |
| 2 | 6719971000 | Shah Abdul Latif University | 06/05/2019 | 1,918 | 1,228,891 | Removal |
| 3 | 9370966139 | Civil Sugeon | 13/03/2019 | 500 | 397,134 | Removal |
| 4 | 2319971000 | Occupant | 04/01/2019 | 100 | 244,671 | Removal |
| 5 | 1452081000 | Civil Surgeon | 13/11/2018 | 530 | 221,304 | Removal |
| 6 | 2488980868 | Principal | 03/01/2019 | 535 | 190,798 | Removal |
| 7 | 5250675700 | Nursing Hostel | 05/03/2019 | 500 | 114,121 | Removal |
| 8 | 2899361267 | Principal | 30/05/2019 | 6,050 | 100,623 | Removal |
| Total | | | | 11,133 | 4,201,141 | |

Annexure-26

| Sr# | Region | Cust_ CI_Cd | Acct_Id | Cust_Name | Billing Month | Total_Cur_Bill | CI_Bal | Status |
|-----|-----------------|-------------|------------|--|---------------|----------------|------------|--------|
| 1 | Larkana | DOM | 8833578130 | Sabzal Jatoi | 202006 | 269,163 | 3,944,163 | Live |
| 2 | Karachi Western | DOM | 9533421000 | Muhammad Ishaq | 202006 | 23,044 | 1,011,555 | Live |
| 3 | Karachi Western | DOM | 5619060000 | Mr Usman Ghani | 202006 | 473,035 | 2,241,614 | Live |
| 4 | Sukkur | DOM | 0976010760 | Rasheed Ahmed Khoso | 202006 | 65,489 | 1,835,319 | Live |
| 5 | Sukkur | DOM-BULK | 4776507576 | 200 Bed Surgical Hospital | 202006 | 3,454,322 | 3,454,744 | Live |
| 6 | Sukkur | DOM | 1648671000 | 202 Survey Sec Mix Intelligence | 202006 | 3,225 | 1,032,174 | Live |
| 7 | Sukkur | DOM | 1049450198 | Executive District Officer Revenue House | 202006 | 172,938 | 1,549,164 | Live |
| 8 | Sukkur | DOM | 8559336936 | Zabardast Khan Urf Zabar Ali Khan | 202006 | 19,748 | 1,850,107 | Live |
| 9 | Sukkur | DOM | 9156604504 | Noor Muhammad Mahar | 202006 | 59,645 | 1,075,801 | Live |
| 10 | Sukkur | DOM | 6117971000 | Mr Nasim Kharal | 202006 | 32,596 | 1,086,183 | Live |
| 11 | Sukkur | DOM-BULK | 8002195917 | Irrigation Colony Ghotki | 202006 | 249,997 | 2,250,267 | Live |
| 12 | Quetta | DOM-BULK | 5632383381 | D S Secretariate | 202006 | 26,467 | 3,492,604 | Live |
| 13 | Quetta | DOM | 7847302000 | Mr Manzoor Ahmad | 202006 | 2,175 | 1,503,963 | Live |
| 14 | Quetta | DOM | 5159404905 | Abdul Hai S/O Abdulfatih | 202006 | - | 1,276,280 | Live |
| 15 | Quetta | DOM | 3408514887 | Naseer Ahmed S/O Muhammad Salah | 202006 | - | 1,993,127 | Live |
| 16 | Quetta | DOM-BULK | 1919342513 | 50 Bedded Hospital | 202006 | 81,889 | 1,544,611 | Live |
| 17 | Quetta | DOM | 1191202000 | Bk No.10 | 202006 | 225 | 1,664,638 | Live |
| 18 | Quetta | DOM-BULK | 2405602476 | Shaikh Khalifa Bin Zayyed Federal Hospital | 202006 | 5,499 | 15,351,392 | Live |
| 19 | Quetta | DOM | 1971702000 | Ghulam Murtaza | 202006 | 481 | 1,006,914 | Live |
| 20 | Quetta | DOM | 3963932235 | District And Session Judge Nasirabad | 202006 | 5,269 | 1,769,476 | Live |
| 21 | Quetta | DOM | 8346302000 | Muhammad Arif | 202006 | 19,143 | 1,012,081 | Live |
| 22 | Quetta | DOM | 3739602000 | Residency Of Chief | 202006 | 225 | 1,014,201 | Live |
| 23 | Quetta | DOM-BULK | 4029891000 | Kidney Center | 202006 | 98,462 | 2,464,038 | Live |
| 24 | Quetta | DOM | 5098434986 | Muhammad Younas Sabir S/O A Hadi | 202006 | 277 | 1,362,108 | Live |
| 25 | Quetta | DOM | 6484991000 | Bughti House | 202006 | 26,436 | 3,070,858 | Live |
| 26 | Quetta | DOM-BULK | 0215334115 | Principal St Marys | 202006 | 15,562 | 1,657,811 | Live |
| 27 | Quetta | DOM | 1923618485 | Malik Muhammad S/O Paind Khan | 202006 | 536,786 | 3,103,826 | Live |
| 28 | Quetta | DOM | 5226850512 | Zaheer Ahmed Kakar S/O Pir Mohd | 202006 | 26,031 | 1,298,953 | Live |
| 29 | Quetta | DOM | 4990502000 | Malik Muhammad Ashraf Khan | 202006 | 28,299 | 2,382,743 | Live |
| 30 | Quetta | DOM | 6179102000 | Occupant | 202006 | 652,028 | 1,111,393 | LIVE |
| 31 | Quetta | DOM | 1343302000 | Office Of The | 202006 | 1,578 | 2,934,632 | Live |
| 32 | Quetta | DOM | 8676602000 | Medical Superintendent | 202006 | 225 | 1,046,167 | Live |

| | | | | | | | | |
|----|--------|----------|------------|--|--------|-----------|------------|------|
| 33 | Quetta | DOM | 2535302000 | Mr Niaz Muhammad | 202006 | 225 | 1,457,279 | Live |
| 34 | Quetta | DOM | 9681202000 | Dynning Hall No.3 | 202006 | 1,416 | 3,490,449 | Live |
| 35 | Quetta | DOM | 7640202000 | Hqfc Baluchistan | 202006 | 1,416 | 1,103,355 | Live |
| 36 | Quetta | DOM | 7454502000 | S.E. B/R Rest House | 202006 | 527 | 1,540,032 | Live |
| 37 | Quetta | DOM-BULK | 1495591000 | Helpers Eye Hospital Saryab Road | 202006 | 102,983 | 2,452,454 | Live |
| 38 | Quetta | DOM | 2744502000 | Dco Ziarat/Mehman Khana | 202006 | 82,141 | 3,312,352 | Live |
| 39 | Quetta | DOM | 0062717348 | Muhammad Ayoub S/O M Hanif | 202006 | (22,136) | 1,022,107 | Live |
| 40 | Quetta | DOM | 6342746349 | Dpo House Mastung | 202006 | 10,654 | 1,455,683 | Live |
| 41 | Quetta | DOM | 1844502000 | Mr Usman Ghani | 202006 | 1,460 | 1,131,450 | Live |
| 42 | Quetta | DOM | 5096088743 | Abdullah S/O Abdul Fateh | 202006 | - | 1,951,326 | Live |
| 43 | Quetta | DOM | 8891302000 | The Executive Engineer | 202006 | 33,400 | 1,079,267 | Live |
| 44 | Quetta | DOM | 6591302000 | Qeso | 202006 | 5,542 | 1,010,940 | LIVE |
| 45 | Quetta | DOM | 2459302000 | Mr Mushtaq Hussain | 202006 | 162,224 | 1,003,656 | Live |
| 46 | Quetta | DOM | 6278602000 | Family Qtr No 10 | 202006 | 23,201 | 1,056,506 | Live |
| 47 | Quetta | DOM | 9034171500 | Banglow Of Session Court | 202006 | 30,903 | 1,204,792 | Live |
| 48 | Quetta | DOM | 6947602000 | Office Of The Session Court | 202006 | 25,127 | 2,124,501 | Live |
| 49 | Quetta | DOM | 6584991000 | Mahammed Aqil Haidrey | 202006 | 9,986 | 1,075,232 | Live |
| 50 | Quetta | DOM | 7604722330 | Izatullah S/O Haji Urang | 202006 | 99,704 | 1,045,061 | Live |
| 51 | Quetta | DOM | 7775302000 | Mr Abdul Qadir | 202006 | 19,549 | 1,157,767 | Live |
| 52 | Quetta | DOM | 0953402000 | M.E.S. Dack Banglow | 202006 | 20,896 | 1,719,356 | Live |
| 53 | Quetta | DOM | 6648630742 | Abdul Khaliq S/O Dina Khan | 202006 | 4,862 | 1,141,413 | Live |
| 54 | Quetta | DOM | 8025302000 | Mr Rasheed Ahmed | 202006 | 225 | 1,322,981 | Live |
| 55 | Quetta | DOM | 7482625077 | Banglow Of Session Court | 202006 | 5,859 | 2,694,122 | Live |
| 56 | Quetta | DOM | 3765191000 | Mr Abdul Sattar | 202006 | 36,008 | 1,208,345 | Live |
| 57 | Quetta | DOM | 2648444418 | Abdullah Kha S/O Hukmaran Khan | 202006 | 21,304 | 1,411,999 | Live |
| 58 | Quetta | DOM | 5358997994 | Abdul Jabbar Bilal Ahmed | 202006 | 26,566 | 1,192,104 | Live |
| 59 | Quetta | DOM-BULK | 5985591000 | Government Poly Institute | 202006 | 32,359 | 1,581,184 | Live |
| 60 | Quetta | DOM-BULK | 5226802538 | Superintendent | 202006 | 430,182 | 15,852,840 | Live |
| 61 | Quetta | DOM | 5898591000 | Mr Noor Alam | 202006 | 2,187 | 1,022,366 | Live |
| 62 | Quetta | DOM-BULK | 0316573985 | Principal Cadet College | 202006 | 185,972 | 3,099,152 | Live |
| 63 | Quetta | DOM | 6101829002 | Jalal Uddin | 202006 | 63,222 | 1,039,729 | Live |
| 64 | Quetta | DOM | 7094879239 | Raiz Ahmed S/O Abdul Khaliq | 202006 | 294,614 | 3,639,798 | Live |
| 65 | Quetta | DOM | 2384076945 | S P Traffice Office | 202006 | 9,208 | 1,028,163 | Live |
| 66 | Quetta | DOM | 5285602000 | Tourisim Rest House | 202006 | 1,421 | 1,169,555 | Live |
| 67 | Quetta | DOM-BULK | 2066150997 | Project Director | 202006 | 9,739 | 4,418,395 | Live |
| 68 | Quetta | DOM | 6961891000 | District Officer | 202006 | 2,874 | 1,020,869 | Live |
| 69 | Quetta | DOM-BULK | 6370659400 | Project Director | 202006 | 50,336 | 8,493,449 | Live |
| 70 | Quetta | DOM-BULK | 5171341659 | The Principal | 202006 | 4,914 | 1,068,266 | Live |
| 71 | Quetta | DOM | 9561433016 | Namatullah S/O Muhammad Qasim | 202006 | 225 | 1,281,434 | Live |
| 72 | Quetta | DOM | 4748991000 | Mr Officer Mess And Flates | 202006 | 42,496 | 1,155,412 | Live |
| 73 | Quetta | DOM-BULK | 3835136542 | Shaheed Nawab Ghous Bukhsh Memorial Hospital | 202006 | 47,007 | 1,312,256 | Live |

| | | | | | | | | |
|-----|-----------|--------------|------------|---|--------|---------------|------------|------|
| 74 | Quetta | DOM | 8091202000 | Bk No. 7 | 202006 | 1,416 | 1,595,162 | Live |
| 75 | Quetta | DOM | 7091202000 | Bk No.6 | 202006 | 1,416 | 1,210,003 | Live |
| 76 | Quetta | DOM | 8193493493 | Sports Complex Soldier Living | 202006 | 2,472 | 1,199,665 | Live |
| 77 | Quetta | DOM | 7832406925 | Sanaullah | 202006 | 292,903 | 1,513,487 | Live |
| 78 | Quetta | DOM | 7290691000 | Mr Inayat Khan | 202006 | 4,574 | 1,066,158 | Live |
| 79 | Quetta | DOM- BULK | 5617757226 | Levis Thana | 202006 | 11,721 | 1,846,285 | Live |
| 80 | Quetta | DOM | 1932612355 | Ghulam Rasool | 202006 | 128,587 | 1,311,616 | Live |
| 81 | Quetta | DOM- BULK | 6360371648 | District Head Quarter Hospital | 202006 | 19,580 | 1,940,315 | Live |
| 82 | Quetta | DOM | 3739302000 | Police Line Barg | 202006 | 225 | 1,677,413 | Live |
| 83 | Quetta | DOM | 5332702000 | Mr Khtwara Darbor Sahib | 202006 | 1,421 | 2,769,186 | Live |
| 84 | Quetta | DOM | 2316626114 | Abdul Rasheed | 202006 | 23,551 | 1,038,638 | Live |
| 85 | Quetta | DOM | 7352302000 | Leavise Thana | 202006 | 9,012 | 1,926,982 | Live |
| 86 | Quetta | DOM- BULK | 4560073657 | Medical Superintendent Sandeman Civil Hospital | 202006 | 1,109,9 34 | 17,459,279 | Live |
| 87 | Quetta | DOM- BULK | 0939401596 | Thana Wali Nkhan | 202006 | 40,741 | 1,736,544 | Live |
| 88 | Quetta | DOM | 5972877423 | Abdul Qadoos S/O Nauroz Khan | 202006 | (34,834) | 1,080,620 | Live |
| 89 | Quetta | DOM | 0515302000 | Mr D H O Health Department | 202006 | 145,497 | 1,224,628 | Live |
| 90 | Quetta | DOM | 3573302000 | Mr Mubrak Khan | 202006 | 93,893 | 1,016,418 | Live |
| 91 | Quetta | DOM- BULK | 2417081109 | Dr Hostel Sh Khalifa Bin Zayyed Federal Hospital | 202006 | 92,362 | 5,603,823 | Live |
| 92 | Quetta | DOM | 0610773409 | Commander Brp | 202006 | 6,688 | 1,473,223 | Live |
| 93 | Quetta | DOM- BULK | 7205450642 | Principal Cadet College | 202006 | 4,914 | 1,371,941 | Live |
| 94 | Quetta | DOM- BULK | 5810906622 | Nursing Hostel Sh Khalifa Bin Zayyed Federal Hospital | 202006 | 66,311 | 2,306,488 | Live |
| 95 | Quetta | DOM | 0616160247 | Syed Nasir Shah | 202006 | 30,987 | 1,245,118 | Live |
| 96 | Quetta | DOM- BULK | 5162971627 | Director Youth | 202006 | 25,732 | 1,982,631 | Live |
| 97 | Quetta | DOM | 2496402978 | M.Wadood S/O A.Khaliq | 202006 | 225 | 1,525,302 | Live |
| 98 | Quetta | DOM | 2531828191 | Allah Nazar S/O Emandar | 202006 | 101,563 | 1,094,960 | Live |
| 99 | Quetta | DOM- BULK | 6724178821 | Syed Shah (Al Nasir Ospital) | 202006 | 89,005 | 1,109,987 | Live |
| 100 | Quetta | DOM | 6469630287 | Police Station | 202006 | 317,388 | 3,053,230 | Live |
| 101 | Quetta | DOM | 4892124846 | Saleh Muhammad S/O Essa Muhammad | 202006 | 53,826 | 1,347,470 | Live |
| 102 | Nawabshah | DOM | 8143071000 | Mr Rais Sheer Mohammad Unar | 202006 | 53,103 | 3,349,346 | Live |
| 103 | Nawabshah | DOM | 4599071000 | Mr Haji Ghulam Nabi | 202006 | 40,918 | 1,219,732 | Live |
| 104 | Nawabshah | DOM | 7189271000 | M/S District Co- Ordination | 202006 | 160,667 | 1,277,185 | Live |
| 105 | Nawabshah | DOM | 6560692530 | Asif Raza S/O Ali Nawaz Magsi | 202006 | 225 | 1,434,892 | Live |
| 106 | Nawabshah | DOM | 3298071000 | Mr Ahmed Khan | 202006 | 2,337 | 2,376,272 | Live |
| 107 | Nawabshah | DOM | 1443071000 | Mr Rais Zulfiqar Ali Unar | 202006 | 28,480 | 1,253,969 | Live |
| 108 | Nawabshah | DOM | 5584409805 | M. Dawood S/O Dil Murad Khan Rind | 202006 | 105,105 | 1,126,622 | Live |
| 109 | Nawabshah | DOM | 1657861000 | Bunglow Of Joint Civil Judge | 202006 | 1,310 | 1,098,604 | Live |
| 110 | Nawabshah | DOM | 2303071000 | Mr Ghulam Sarwar Rajput | 202006 | 600,919 | 1,273,936 | Live |
| 111 | Nawabshah | DOM | 4581142688 | Arbab Shahid S/O M.Ali | 202006 | 99,365 | 1,837,817 | Live |
| 112 | Nawabshah | DOM | 0928861000 | Haji Muhammad Siddique | 202006 | 693 | 1,485,508 | Live |

| | | | | | | | | |
|-----|--------------------|--------------|------------|---|--------|----------------|------------|------|
| 113 | Nawabshah | DOM | 8004371000 | Mr Nooruddin | 202006 | 225 | 1,592,842 | Live |
| 114 | Larkana | DOM | 2215881000 | Mr Abdul Latif | 202006 | 235 | 1,158,653 | Live |
| 115 | Larkana | DOM | 6961400044 | Ge Air Omestic Welfarer Centre-1 | 202006 | 36,627 | 1,075,956 | Live |
| 116 | Larkana | DOM | 2859181000 | Principal | 202006 | 225 | 1,747,054 | LIVE |
| 117 | Larkana | DOM | 1113281000 | Mr Pir Bux Khan Bhutto | 202006 | 43,872 | 1,606,592 | Live |
| 118 | Karachi Western | DOM- BULK | 5547764653 | Dr. Ziauddin Hospital | 202006 | 8,251,0 55 | 8,251,057 | Live |
| 119 | Karachi Western | DOM | 2673260000 | Mr Sajid Hussain | 202006 | 225 | 1,330,184 | Live |
| 120 | Karachi Western | DOM | 9985326195 | Muhammad Saeed Khan | 202006 | 593,474 | 1,158,050 | Live |
| 121 | Karachi Western | DOM- BULK | 5082428860 | Mamji Hospital | 202006 | 1,064,3 04 | 1,064,306 | Live |
| 122 | Karachi Western | DOM- BULK | 0199245697 | Saima Arabian Villas | 202006 | 2,461,4 62 | 2,461,465 | Live |
| 123 | Karachi Western | DOM- BULK | 4116135880 | Aziz Tabba Foundation | 202006 | 6,150,4 06 | 6,150,409 | Live |
| 124 | Karachi Western | DOM | 6914576520 | Yasir | 202006 | 33,733 | 1,151,616 | Live |
| 125 | Karachi Western | DOM- BULK | 2644631987 | M/S. The Secretary | 202006 | 121,792 | 1,358,639 | Live |
| 126 | Karachi Western | DOM- BULK | 3293547081 | Dr. Ziauddin Hospital Trust | 202006 | 1,068,1 43 | 1,068,146 | Live |
| 127 | Karachi Western | DOM- BULK | 7687544933 | Aziz Tabba Foundation | 202006 | 2,658,0 98 | 2,658,100 | Live |
| 128 | Karachi Western | DOM | 1442026155 | Ibrahim Shah | 202006 | 225 | 1,122,955 | Live |
| 129 | Karachi Western | DOM | 6919421000 | Muhammad Ahsan | 202006 | 3,070,9 01 | 3,094,256 | Live |
| 130 | Karachi Western | DOM | 7609160000 | Mr Mohammed Ilyas | 202006 | 25,594 | 1,105,815 | Live |
| 131 | Karachi Western | DOM | 9126931000 | Mr Mohammed Akram | 202006 | 1,551,7 35 | 1,551,979 | Live |
| 132 | Karachi Western | DOM | 2990241000 | Muhammad Yaqoob | 202006 | (10,950) | 1,227,346 | Live |
| 133 | Karachi Western | DOM | 7626660000 | Haji Hidayatullah | 202006 | 590 | 1,567,447 | Live |
| 134 | Karachi Eastern | DOM- BULK | 2819359859 | Jamia Dar-UI-Ulum | 202006 | 2,257,2 35 | 2,073,945 | Live |
| 135 | Karachi Eastern | DOM | 5504958013 | Khalil Ahmed | 202006 | 383,260 | 1,149,973 | Live |
| 136 | Karachi Eastern | DOM- BULK | 9213269257 | Al-Karam Textile Mills (Pvt) Ltd. | 202006 | 2,654,4 04 | 2,654,405 | Live |
| 137 | Karachi Eastern | DOM- BULK | 4201628331 | Barrett Hodgson Pakistan (Pvt) Ltd., | 202006 | 350,677 | 5,155,535 | Live |
| 138 | Karachi Eastern | DOM- BULK | 1788299719 | Chiniot General Hospital | 202006 | 2,108,7 89 | 2,108,790 | Live |
| 139 | Karachi Eastern | DOM- BULK | 4056225260 | M/S Superintendent Of Police (Rrf-East) | 202006 | 37,701 | 1,356,080 | Live |
| 140 | Karachi Central | DOM- BULK | 4699330204 | National Medical Centre | 202006 | 4,828,1 94 | 4,828,198 | Live |
| 141 | Karachi Central | DOM- BULK | 4938721841 | Zafa Pharmaceutical Laboratories (Pvt)Ltd. | 202006 | 1,516,4 90 | 1,516,490 | Live |
| 142 | Karachi Central | DOM- BULK | 0624718428 | Civil Hospital (Siut) | 202006 | 1,942,8 72 | 1,942,867 | Live |
| 143 | Karachi Central | DOM- BULK | 5528838489 | The Aga Khan Hospital | 202006 | 25,498, 213 | 25,498,213 | Live |
| 144 | Karachi Central | DOM | 5931330000 | Sheikh Ahmed Bin Sultan Al Qasim | 202006 | 123,960 | 2,131,859 | Live |
| 145 | Karachi Central | DOM- BULK | 0977924487 | Memon Health And Education Foundation | 202006 | 6,705,6 16 | 6,705,615 | Live |
| 146 | Karachi Central | DOM- BULK | 3955982334 | Memon Health & Education Foundation | 202006 | 2,010,4 81 | 2,010,482 | Live |

| | | | | | | | | |
|-----|-----------------|----------|------------|--|--------|------------|------------|------|
| 147 | Karachi Central | DOM-BULK | 9730440000 | Madrasa Tul Madina (Student Hostel) | 202006 | 2,515,164 | 2,515,167 | Live |
| 148 | Karachi Central | DOM | 8299350000 | Regional Commissioner Of Income Tax | 202006 | 9,905 | 1,410,942 | LIVE |
| 149 | Karachi Central | DOM | 9093430000 | Mrs Nurun Nisa | 202006 | 225 | 1,430,143 | Live |
| 150 | Karachi Central | DOM-BULK | 0752278434 | Patel Foundation Hospital | 202006 | 5,618,761 | 5,618,757 | Live |
| 151 | Karachi Central | DOM-BULK | 9121509831 | Jamia Tur Rasheed Trust | 202006 | 917,613 | 1,283,618 | Live |
| 152 | Karachi Central | DOM-BULK | 0170458481 | Saleem-Uddin S/O Jamal | 202006 | 185,707 | 1,466,734 | LIVE |
| 153 | Karachi Central | DOM-BULK | 3600702483 | Dr. Ziauddin Medical University | 202006 | 1,709,541 | 1,709,544 | Live |
| 154 | Karachi Central | DOM-BULK | 3215634929 | Naheed Parveen | 202006 | 173,069 | 1,082,181 | Live |
| 155 | Karachi Central | DOM-BULK | 8201215321 | Sind Institute Of Urology & Transplantation | 202006 | 3,530,189 | 3,808,489 | Live |
| 156 | Karachi Central | DOM-BULK | 6028260828 | Liaquat National Hospital | 202006 | 22,901,659 | 22,901,662 | Live |
| 157 | Karachi Central | DOM-BULK | 0700358495 | Superintendent Of Jail | 202006 | 1,001,104 | 1,001,106 | Live |
| 158 | Karachi Central | DOM | 6221500000 | M/S Akbar Industries | 202006 | 225 | 1,982,719 | Live |
| 159 | Karachi Central | DOM | 4036076317 | Ge Const Army | 202006 | 18,762 | 1,025,264 | Live |
| 160 | Karachi Central | DOM-BULK | 7000952194 | Dow University Of Health Sciences Ojha Campus | 202006 | 8,291,006 | 2,182,477 | LIVE |
| 161 | Karachi Central | DOM-BULK | 9995708003 | Orthopaedic Medical Institute (Pvt) Ltd | 202006 | 2,257,736 | 2,257,736 | LIVE |
| 162 | Karachi Central | DOM-BULK | 5140768296 | South City Hospital (Pvt) Ltd | 202006 | 1,708,361 | 1,708,361 | Live |
| 163 | Karachi Central | DOM | 1719520000 | Mr Naeem | 202006 | 22,664 | 1,125,296 | Live |
| 164 | Karachi Central | DOM-BULK | 6878255500 | Dr. Ziauddin Hospital | 202006 | 5,674,172 | 5,674,176 | Live |
| 165 | Karachi Central | DOM | 1745330000 | Mr Jam Haider Ali | 202006 | 191,163 | 2,554,249 | Live |
| 166 | Karachi Central | DOM-BULK | 2958998303 | The Aga Khan Hospital | 202006 | 24,112,712 | 24,112,715 | Live |
| 167 | Karachi Central | DOM | 7016330000 | Mr Habib Hussain | 202006 | 926,332 | 1,084,411 | Live |
| 168 | Karachi Central | DOM | 2496271493 | Syed Anis Hassan | 202006 | 22,937 | 1,315,947 | Live |
| 169 | Karachi Central | DOM | 1064451645 | 62 Wing Bhattai Rangers | 202006 | (118,835) | 1,433,827 | Live |
| 170 | Hyderabad | DOM | 3450761000 | Mr Dok Banglow | 202006 | 1,451 | 1,105,762 | Live |
| 171 | Hyderabad | DOM-BULK | 6997174496 | Executive Engineer | 202006 | 17,315 | 1,250,409 | Live |
| 172 | Hyderabad | DOM | 7645132556 | Through Provincial Building Asghar Ali Soomro S/O Asadullah Soomro | 202006 | 10,159 | 1,059,484 | LIVE |
| 173 | Hyderabad | DOM | 4181641000 | Additional Registrar | 202006 | (87,448) | 1,156,826 | Live |
| 174 | Hyderabad | DOM-BULK | 8876060146 | Garrison Off Mess No.2 | 202006 | (136,473) | 1,619,715 | Live |
| 175 | Hyderabad | DOM | 0789441000 | Executive Engineer | 202006 | 42,346 | 2,296,473 | Live |
| 176 | Hyderabad | DOM | 4910951000 | D C O House | 202006 | 36,936 | 1,718,199 | Live |
| 177 | Hyderabad | DOM | 2379661000 | M/S Circuit House | 202006 | 67,284 | 1,002,141 | Live |
| 178 | Hyderabad | DOM | 1058541000 | Garrison Off Mess No.3 | 202006 | 150,325 | 1,309,632 | Live |

| | | | | | | | | | |
|--------------|-----------|----------|------------|---|--------|-----------|--------------------|------|--|
| 179 | Hyderabad | DOM | 4150861000 | Civil Judge Sahib | 202006 | 3,383 | 1,285,475 | Live | |
| 180 | Hyderabad | DOM-BULK | 8381651000 | Manager | 202006 | 108,511 | 1,094,089 | LIVE | |
| 181 | Hyderabad | DOM-BULK | 8799049179 | Residential Colony Of Nadeem Textile Millslimited | 202006 | 740,781 | 1,556,379 | Live | |
| 182 | Hyderabad | DOM-BULK | 6422340286 | Gadoon Textile MillsLtd. | 202006 | 1,210,326 | 1,210,331 | Live | |
| 183 | Hyderabad | DOM-BULK | 1574578722 | Group Captain (Director Admin) | 202006 | 673,220 | 1,270,410 | Live | |
| 184 | Hyderabad | DOM | 4446195869 | Pir Ghulam Hussain Shah | 202006 | 7,475 | 1,020,617 | Live | |
| 185 | Hyderabad | DOM-BULK | 1096733964 | B & R Officers Residential Colony | 202006 | 76,489 | 1,523,406 | Live | |
| 186 | Hyderabad | DOM | 9524493044 | Syed Irshad Hussain Shah S/O Syed Abdul Majeed Shah | 202006 | 25,420 | 1,193,786 | LIVE | |
| 187 | Hyderabad | DOM-BULK | 5578965767 | Lt: COMMANDER GE(N) EASTERN GARRISON | 202006 | 407,573 | 1,369,516 | LIVE | |
| Total | | | | | | | 459,764,247 | | |

Annexure-27

14



Internal Audit Department
MEMORANDUM

From : ACIA

To : ASGM(CS), SGM(South)

Ref : IA/MS/MI-1233

Date : January 07, 2016

BILLING SECTION MALIR ZONE -- AUDIT REPORT

As per our approved audit plan, we carried out the audit of Billing Section of Malir Zone. Audit report along with concerned management comments in this regard is attached for your review- Annexure A.

We understand that control weaknesses identified during this audit should be revisited for all other Zones to streamline the whole operation of the Company.

We would also like to take this opportunity to thank you and the concerned management for the cooperation extended to IA team during this audit.

Please call me or Muhammad Saleem for anything you want to discuss.

Regards,

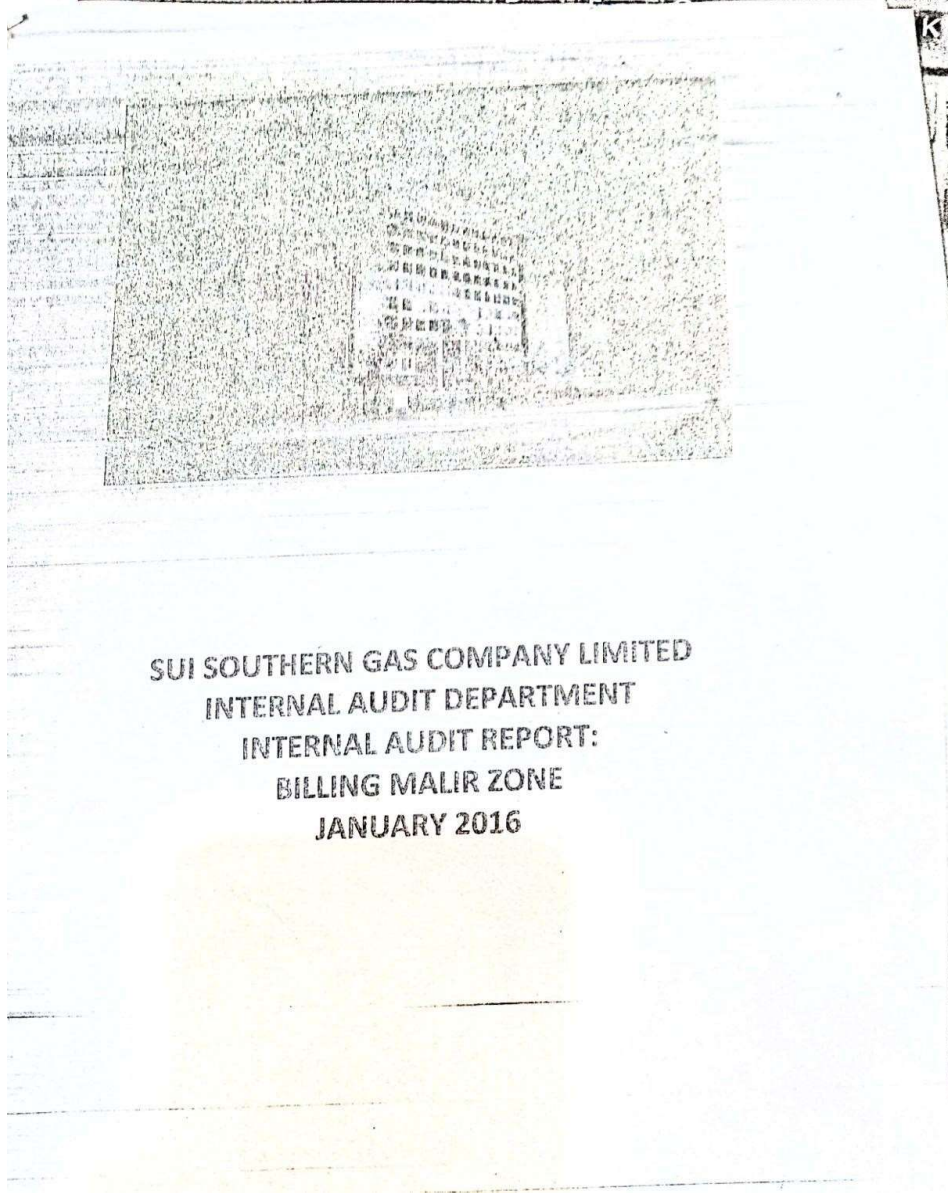

Fasihuddin Fawad

ACIA

cc : MD

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SSGC

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SGM (CS)' OFFICE
07 JAN 2016
Serial No.
Sui Southern Gas Co. Ltd



**SUI SOUTHERN GAS COMPANY LIMITED
INTERNAL AUDIT DEPARTMENT
INTERNAL AUDIT REPORT:
BILLING MALIR ZONE
JANUARY 2016**

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3. SUMMARY OF OBSERVATIONS

| | | | |
|-----|---|--------|--------|
| 1. | A. Default of gas bills exceeding Rs. 3,000 and 12 months not disconnected B. Gas consumption in locked meters C. Repetitively cancelled field activities due to various reasons D. Meter removal activity carried out without conducting meter locking as per policy | High | 3.1.1 |
| 2. | A. Billing adjustments directly done from CC&B without documentation till February 2015 B. Slabbing not restricted to any specific number of months C. Standard operating procedures not approved by competent authority D. Excessive slabbing and adjustments rights given to Zonal Manager | High | 3.1.2 |
| 3. | Manual readings instead of automated scanning of readings with handheld sets | High | 3.1.3 |
| 4. | No rotation of billing staff and meter readers | High | 3.1.4 |
| 5. | Continuous provisional billing exceeding 90 days amounting to Rs. 5.7 Mln | High | 3.1.5 |
| 6. | A. No documentation of nil/ minimum customers surveys B. Un-surveyed customers of minimum billed customers C. Pending PUG meter replacement identified during nil customers survey | High | 3.1.6 |
| 7. | Action pending on D-Cases customers | High | 3.1.7 |
| 8. | Prepaid billing meters having outstanding over-dues | Medium | 3.1.8 |
| 9. | Theft cases were not addressed | High | 3.1.9 |
| 10. | Wrong categorization of customers & wrong charging of tariff | High | 3.1.10 |
| 11. | Misusing commercial connection of tandoor | High | 3.2.1 |
| 12. | A. Surveys of nil commercial customers not carried out B. Pending meter locking activities of commercial customers | High | 3.2.2 |
| 13. | Applied pressure exceeds sanctioned pressure - commercial customers | High | 3.2.3 |
| 14. | GSD short recovered - commercial customers | High | 3.2.4 |
| 15. | Industrial customers - current pressure exceeds approved pressure | High | 3.3.1 |
| 16. | A. Pending and delayed commissioned cases B. Pending cases with Sales Department C. Commissioning without following sequential order | High | 3.4.1 |
| 17. | Improper maintenance of OGRA complaints register | High | 3.4.2 |
| 18. | Non-compliance of customer contract regarding PUG claim calculation | High | 3.4.3 |
| 19. | Apparent non-compliance of TOR of bill delivery contract | High | 3.4.4 |
| 20. | Unusual high differences between gas sales and purchases | High | 3.4.5 |



It was noted that every Zone reports theft cases to Billing department in Head office on weekly basis based on the identification of Meter readers. Billing Head Office transfers all such cases to CRD for action on monthly basis. As per data provided by Billing Zone, 1426 cases were reported from July 2014 to June 2015 and sent to CRD for necessary action.

Following cases of few areas of Malir Zone were repetitively reported by Malir Zone to H.O from January 2015 till May 2015, however, no action was taken on these cases. The meter numbers and bill amount of adjacent meters as reported by meter readers of these areas are given below:

| | | | | | |
|--|----------|------|----|------------------------|-----------|
| 1 | 28272591 | 1121 | 13 | Rubber pipe (6 Picts.) | 192.42 |
| 2 | 28038732 | 1123 | 13 | Rubber pipe | 191.05 |
| 3 | M2717015 | 1121 | 13 | Rubber pipe | 273.95 |
| 4 | 27353743 | 1123 | 13 | Rubber pipe (2 Picts.) | 361.83 |
| 5 | 27423201 | 1123 | 13 | Rubber pipe | 1,001.09 |
| 6 | 24783334 | 1125 | 14 | Rubber pipe | 191.05 |
| 7 | M3044113 | 1125 | 14 | Rubber pipe | 1,236.07 |
| 8 | 28175124 | 1125 | 14 | Rubber pipe | 274.29 |
| 9 | 20502063 | 1127 | 14 | Rubber pipe | 2,904.32 |
| 10 | M0487854 | 1127 | 14 | Rubber pipe | 191.05 |
| 11 | M2419260 | 1127 | 14 | Rubber pipe | 378.83 |
| 12 | 23727603 | 1006 | 16 | Rubber pipe | 405.36 |
| 13 | A4152842 | 1006 | 16 | Rubber pipe (3 Picts.) | 275.11 |
| 14 | M2717406 | 1006 | 16 | Rubber pipe | 191.05 |
| 15 | M2717425 | 1006 | 16 | Rubber pipe | 191.05 |
| 16 | M2717464 | 1006 | 16 | Rubber pipe | 703.79 |
| 17 | M2717499 | 1006 | 16 | Rubber pipe | 191.05 |
| 18 | M2717563 | 1006 | 16 | Rubber pipe | 191.05 |
| 19 | M2717576 | 1006 | 16 | Rubber pipe | 1,021.85 |
| 20 | M2717658 | 1006 | 16 | Rubber pipe | 207.99 |
| 21 | M3001523 | 1006 | 16 | Rubber pipe | 191.05 |
| 22 | A3333074 | 1005 | 16 | Rubber pipe | 233.16 |
| 23 | M0709510 | 1005 | 16 | Rubber pipe | 1,013.47 |
| 24 | M2625368 | 1005 | 16 | Rubber pipe | 1,894.45 |
| Total cases forwarded | | | | 1426 | 13,360.38 |
| Estimated monthly bill (on March bill basis) | | | | (13,360/24) = Rs. 557 | |
| Total estimated monthly loss (Malir Zone only) | | | | 1426*Rs. 557 | 794,282 |

Financial loss to the Company / UFG factor.

Management should take immediate action on the above cases.

High

CR Department: In this regards this is to inform you that a total of 1426 cases were being received from Malir Zone. Out of 1426 cases, 726 numbers cases are already attended by CR Department. As the priority is being given to Bulk theft location cases, where we recovered huge quantum of stolen gas volume as well as revenue, and due to resource constraints, we assure you that the remaining cases will also be addressed. Rs 112 Mn recovered by conducting raids on bulk theft cases from 8,646 customers consuming volume of 422,523 MCF.

Annexure-28

| Non filling of Recovery Suit | | | | | | |
|-------------------------------------|-----------------|------------|------------|--|------------|--------|
| SR# | REGION | CUST_CL_CD | ACCT_ID | CUST_NAME | CL_BAL | STATUS |
| 1 | Larkana | DOM | 8833578130 | Sabzal Jatoi | 3,944,163 | Live |
| 2 | Karachi Western | DOM | 5619060000 | Mr Usman Ghani | 2,241,614 | Live |
| 3 | Sukkur | DOM-BULK | 4776507576 | 200 Bed Surgical Hospital | 3,454,744 | Live |
| 4 | Sukkur | DOM-BULK | 8002195917 | Irrigation Colony Ghotki | 2,250,267 | Live |
| 5 | Quetta | DOM-GOVT | 7928876146 | Secretariate | 5,530,235 | Live |
| 6 | Quetta | DOM-BULK | 5632383381 | D S Secretariate | 3,492,604 | Live |
| 7 | Quetta | DOM-GOVT | 7695591000 | Directrateof Miniral | 2,386,950 | Live |
| 8 | Quetta | DOM-GOVT | 1790202000 | Executive Engineer | 4,381,616 | Live |
| 9 | Quetta | DOM-GOVT | 2867534880 | Medical Superintendent Bolan Medical College | 7,212,473 | LIVE |
| 10 | Quetta | DOM-BULK | 2405602476 | Shaikh Khalifa Bin Zayyed Federal Hospital | 15,351,392 | LIVE |
| 11 | Quetta | DOM-GOVT | 8571164200 | Section Officer General S&Gad | 4,142,724 | Live |
| 12 | Quetta | DOM-BULK | 4029891000 | Kidney Center | 2,464,038 | Live |
| 13 | Quetta | DOM-GOVT | 5348991000 | Secretary Services And | 10,621,224 | Live |
| 14 | Quetta | DOM | 6484991000 | Bughthi House | 3,070,858 | Live |
| 15 | Quetta | DOM | 1923618485 | Malik Muhammad S/O Paidn Khan | 3,103,826 | LIVE |
| 16 | Quetta | DOM-GOVT | 4819637593 | Commandent | 3,612,140 | Live |
| 17 | Quetta | DOM | 4990502000 | Malik Muhammad Ashraf Khan | 2,382,743 | Live |
| 18 | Quetta | DOM-GOVT | 6448991000 | Secretarite | 4,049,601 | Live |
| 19 | Quetta | DOM | 1343302000 | Office Of The | 2,934,632 | Live |
| 20 | Quetta | DOM | 9681202000 | Dynning Hall No.3 | 3,490,449 | Live |
| 21 | Quetta | DOM-GOVT | 5715090213 | Director | 3,480,640 | Live |
| 22 | Quetta | DOM-GOVT | 6176691000 | Principal | 4,262,782 | Live |
| 23 | Quetta | DOM-GOVT | 5012001286 | Yaru Levis Post | 2,204,846 | Live |
| 24 | Quetta | DOM-BULK | 1495591000 | Helpers Eye Hospital Saryab Road | 2,452,454 | Live |
| 25 | Quetta | DOM | 2744502000 | Dco Ziarat/Mehman Khana | 3,312,352 | Live |
| 26 | Quetta | DOM-GOVT | 5696873080 | Office | 2,256,632 | Live |
| 27 | Quetta | DOM-GOVT | 5738991000 | Senior Civil Judge-1 | 2,786,296 | Live |
| 28 | Quetta | DOM-GOVT | 5448991000 | Secretariate | 3,987,249 | Live |
| 29 | Quetta | DOM-GOVT | 5176691000 | Principal Bolan Medical College | 7,863,502 | Live |
| 30 | Quetta | DOM-GOVT | 0208365532 | Police Thana | 2,096,864 | Live |
| 31 | Quetta | DOM-GOVT | 1791302000 | M.P.A. Hostel | 2,630,656 | Live |
| 32 | Quetta | DOM | 6947602000 | Office Of The Session Court | 2,124,501 | Live |
| 33 | Quetta | DOM-GOVT | 9348991000 | Secretariate | 2,470,694 | Live |
| 34 | Quetta | DOM-GOVT | 1807177875 | Secretariat Mosque | 2,533,323 | Live |
| 35 | Quetta | DOM-GOVT | 1448991000 | Secretariate | 5,733,796 | Live |
| 36 | Quetta | DOM-GOVT | 7376691000 | Principal Bolan Medical College | 2,580,850 | Live |
| 37 | Quetta | DOM-GOVT | 0957487777 | Levis Thana | 3,955,678 | Live |
| 38 | Quetta | DOM-GOVT | 8676691000 | Fatima Jinnah T B Sanitorium | 5,533,458 | Live |
| 39 | Quetta | DOM-GOVT | 0348991000 | Secretariate | 6,843,132 | Live |
| 40 | Quetta | DOM | 7482625077 | Banglow Of Session Court | 2,694,122 | Live |
| 41 | Quetta | DOM-BULK | 5226802538 | Superintendent | 15,852,840 | Live |
| 42 | Quetta | DOM-GOVT | 1559729904 | Feed Resources Development | 2,455,833 | Live |
| 43 | Quetta | DOM-BULK | 0316573985 | Principal Cadet College | 3,099,152 | Live |
| 44 | Quetta | DOM | 7094879239 | Raiz Ahmed S/O Abdul Khaliq | 3,639,798 | LIVE |
| 45 | Quetta | DOM-GOVT | 8099550321 | Deputy Commissioner | 2,568,122 | Live |
| 46 | Quetta | DOM-BULK | 2066150997 | Project Director | 4,418,395 | Live |

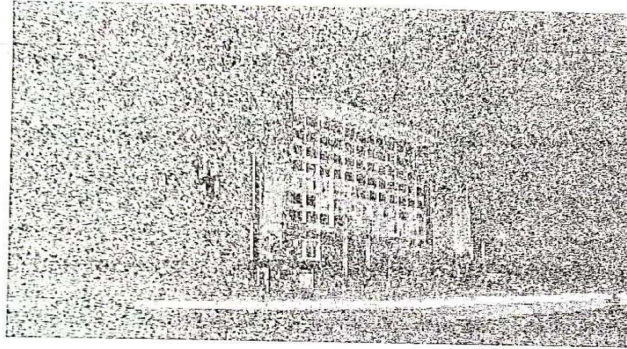
| | | | | | | |
|----|-----------------|----------|------------|--|------------|------|
| 47 | Quetta | DOM-BULK | 6370659400 | Project Director | 8,493,449 | Live |
| 48 | Quetta | DOM-GOVT | 3276691000 | Principal | 4,099,359 | Live |
| 49 | Quetta | DOM-GOVT | 5076691000 | Principal | 2,855,157 | Live |
| 50 | Quetta | DOM | 5332702000 | Mr Khtwara Darbor Sahib | 2,769,186 | Live |
| 51 | Quetta | DOM-GOVT | 1348991000 | Secretariate | 7,219,205 | Live |
| 52 | Quetta | DOM-BULK | 4560073657 | Medical Superintendent Sandeman Civil Hospital | 17,459,279 | LIVE |
| 53 | Quetta | DOM-GOVT | 8048991000 | Medical Supdt Sandaman Civil Hospital | 16,944,620 | LIVE |
| 54 | Quetta | DOM-GOVT | 8071017451 | Government Poly Institude | 5,690,396 | Live |
| 55 | Quetta | DOM-BULK | 2417081109 | Dr Hostel Sh Khalifa Bin Zayyed Federal Hospital | 5,603,823 | LIVE |
| 56 | Quetta | DOM-GOVT | 6076691000 | Medical Superintdent | 2,311,454 | Live |
| 57 | Quetta | DOM-BULK | 5810906622 | Nursing Hostel Sh KhalifaBin Zayyed Federal Hospital | 2,306,488 | LIVE |
| 58 | Quetta | DOM | 6469630287 | Police Station | 3,053,230 | Live |
| 59 | Quetta | DOM-GOVT | 4847586022 | Mp8 | 3,718,751 | Live |
| 60 | Nawabshah | DOM | 8143071000 | Mr Rais Sheer Mohammad Unar | 3,349,346 | Live |
| 61 | Nawabshah | DOM | 3298071000 | Mr Ahmed Khan | 2,376,272 | Live |
| 62 | Larkana | DOM-GOVT | 9045281000 | Medical Superintendent | 3,201,600 | Live |
| 63 | Karachi Western | DOM-BULK | 5547764653 | Dr. Ziauddin Hospital | 8,251,057 | Live |
| 64 | Karachi Western | DOM-BULK | 0199245697 | Saima Arabian Villas | 2,461,465 | Live |
| 65 | Karachi Western | DOM-BULK | 4116135880 | Aziz Tabba Foundation | 6,150,409 | Live |
| 66 | Karachi Western | DOM-BULK | 7687544933 | Aziz Tabba Foundation | 2,658,100 | Live |
| 67 | Karachi Western | DOM | 6919421000 | Muhammad Ahsan | 3,094,256 | Live |
| 68 | Karachi Eastern | DOM-BULK | 2819359859 | Jamia Dar-UI-Ulum | 2,073,945 | Live |
| 69 | Karachi Eastern | DOM-GOVT | 8077358065 | Ssp/ Principal | 5,367,910 | Live |
| 70 | Karachi Eastern | DOM-GOVT | 1114380000 | The Incharge Steel Mills Townshi Deppt. | 22,619,768 | LIVE |
| 71 | Karachi Eastern | DOM-GOVT | 6328090000 | Pakistan Machine Tool (Staff Colony) | 4,558,935 | LIVE |
| 72 | Karachi Eastern | DOM-GOVT | 7558680000 | G E (Maintenace) Navy | 18,352,850 | Live |
| 73 | Karachi Eastern | DOM-BULK | 9213269257 | Al-Karam Textile Mills(Pvt) Ltd. | 2,654,405 | LIVE |
| 74 | Karachi Eastern | DOM-BULK | 4201628331 | Barrett Hodgson Pakistan (Pvt) Ltd., | 5,155,535 | LIVE |
| 75 | Karachi Eastern | DOM-BULK | 1788299719 | Chiniot General Hospital | 2,108,790 | Live |
| 76 | Karachi Eastern | DOM-GOVT | 5337718338 | Medical Officer | 2,846,935 | Live |
| 77 | Karachi Central | DOM-GOVT | 3026643276 | Sind Institute Of Urology & Transplantation | 6,030,990 | LIVE |
| 78 | Karachi Central | DOM-BULK | 4699330204 | National Medical Centre | 4,828,198 | Live |
| 79 | Karachi Central | DOM-BULK | 5528838489 | The Aga Khan Hospital | 25,498,213 | Live |
| 80 | Karachi Central | DOM | 5931330000 | Sheikh Ahmed Bin Sultan Al Qasim | 2,131,859 | Live |
| 81 | Karachi Central | DOM-GOVT | 2621910000 | National Institute Of Child | 4,024,560 | LIVE |
| 82 | Karachi Central | DOM-BULK | 0977924487 | Memon Health And Education Foundation | 6,705,615 | LIVE |

| | | | | | | |
|--------------|-----------------|----------|------------|--|--------------------|------|
| 83 | Karachi Central | DOM-BULK | 3955982334 | Memon Health & Education Foundation | 2,010,482 | LIVE |
| 84 | Karachi Central | DOM-BULK | 9730440000 | Madrassa Tul Madina (Student Hostel) | 2,515,167 | LIVE |
| 85 | Karachi Central | DOM-GOVT | 5978200000 | Garrison Engineer Navy | 5,125,284 | Live |
| 86 | Karachi Central | DOM-BULK | 0752278434 | Patel Foundation Hospital | 5,618,757 | Live |
| 87 | Karachi Central | DOM-GOVT | 5417750000 | The Karachi University Engineer | 5,804,742 | Live |
| 88 | Karachi Central | DOM-GOVT | 1677020597 | Civil Hospital | 22,402,264 | Live |
| 89 | Karachi Central | DOM-GOVT | 1617830000 | Garrison Engineer Maint.(Navy) | 2,754,703 | Live |
| 90 | Karachi Central | DOM-BULK | 8201215321 | Sind Institute Of Urology & Transplantation | 3,808,489 | LIVE |
| 91 | Karachi Central | DOM-BULK | 6028260828 | Liaquat National Hospital | 22,901,662 | Live |
| 92 | Karachi Central | DOM-GOVT | 0240030000 | Garrison Engineer Navy South | 3,575,718 | Live |
| 93 | Karachi Central | DOM-GOVT | 3975510000 | Services Hospital | 2,752,989 | Live |
| 94 | Karachi Central | DOM-GOVT | 2854830000 | Officers Commanding Paf Base Faisal | 3,559,508 | LIVE |
| 95 | Karachi Central | DOM-GOVT | 7143997554 | National Institute Of Cardio Vascular Diseases | 4,392,494 | LIVE |
| 96 | Karachi Central | DOM-BULK | 7000952194 | Dow University Of Health Sciences Ojha Campus | 2,182,477 | LIVE |
| 97 | Karachi Central | DOM-GOVT | 3617830000 | Officer Commanding (Paf Base Faisal) | 8,830,061 | LIVE |
| 98 | Karachi Central | DOM-BULK | 9995708003 | Orthopaedic Medical Institute (Pvt) Ltd | 2,257,736 | LIVE |
| 99 | Karachi Central | DOM-GOVT | 0854830000 | Officer Commanding (Paf Base Faisal) | 5,512,407 | LIVE |
| 100 | Karachi Central | DOM-GOVT | 5559970000 | M/S Medical Superintendent | 2,182,150 | Live |
| 101 | Karachi Central | DOM-BULK | 6878255500 | Dr. Ziauddin Hospital | 5,674,176 | Live |
| 102 | Karachi Central | DOM | 1745330000 | Mr Jam Haider Ali | 2,554,249 | Live |
| 103 | Karachi Central | DOM-BULK | 2958998303 | The Aga Khan Hospital | 24,112,715 | Live |
| 104 | Hyderabad | DOM-GOVT | 6934951000 | Mr Admin Area Qasim Camp | 9,258,220 | Live |
| 105 | Hyderabad | DOM | 0789441000 | Executive Engineer | 2,296,473 | Live |
| 106 | Hyderabad | DOM-GOVT | 7139661000 | Deputy Commisioner Bunglow | 2,155,639 | Live |
| Total | | | | | 577,220,228 | |

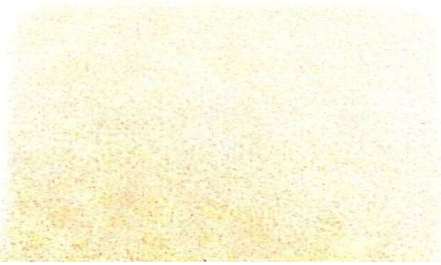
Annexure-29

Annexure - 22

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SUI SOUTHERN GAS COMPANY LIMITED
INTERNAL AUDIT DEPARTMENT
INTERNAL AUDIT REPORT:
CUSTOMER RELATION DEPARTMENT
-EASTERN REGION
August 2017



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Audit of CRD-Eastern Region of Karachi

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4.1.5 - Meter not removed

METERS NOT REMOVED BY CR DEPARTMENT IN ORDER TO RECOVER OUTSTANDING DUES

Objective of the CR Department SOP instruct to disconnect the gas supply of defaulters in order to recover outstanding dues so that the debt may be reduce.

Working Procedures

The disconnections are processed in two different ways.

- 01. Disconnect gas supply by locking of meters lock cock (ML cock) from inlet side of meter.
- 02. Remove the meter and make the alteration mechanically to avoid theft of gas.

As per the Consumer Service Manual Reference Dated OGRA-9(87) L.C dated 05th October, 2011 - 4.1.1 **DEFAULT OF GAS BILL**, it is stated that the Company will disconnect gas supply of a consumer in default of payment of regular gas bills or installment of gas bill or any amount of gas supply deposit etc. The Consumer may be reconnected on payment of amount in default, reconnection charges and any other applicable charges within one working day / 24 hrs.

The company may adopt the discretion criteria of commercial customers if found default of three consecutive gas bills or amount in default not secured by Gas Supply Deposit.

| Sl. No. | Customer Name | ICN | Area | Disconnection Date | Outstanding Dues (Rs.) | Balance (Rs.) |
|---------|--|----------|---------|--------------------|------------------------|---------------|
| 1 | 9307190000 Muhammad Hussain | 6043979 | Korangi | 12/19/2014 | 197,849 | 49,670 |
| 2 | 4491090000 Badiuzzaman (Proprietor) | 15463423 | Landhi | 04/27/2015 | 730,355 | 37,080 |
| 3 | 7525790000 Mrs. Shakira Irfan | 13710465 | Korangi | 09/22/2015 | 110,257 | 39,740 |
| 5 | 9323680000 Muhammad Waheed | M0274782 | Landhi | 12/23/2015 | 153,571 | 207,480 |
| 6 | 9026027928 Muhammad Raza | 25512458 | Korangi | 01/05/2016 | 45,602 | 17,500 |
| 7 | 8115780000 M. Kaleem-New Meter Inst 24.05.16 | 28886307 | Landhi | 01/21/2016 | 63,065 | 43,000 |
| 8 | 2840364931 Kashif Maqsood | 13338182 | Korangi | 01/22/2016 | 461,250 | 43,000 |
| 9 | 0625790000 Aziz Ur Rehman | 17724147 | Korangi | 02/18/2016 | 17,677 | 24,000 |
| 10 | 2970437964 Shakeel Ahmed S/O Jameel Ahmed | 13708177 | Korangi | 02/19/2016 | 167,738 | 149,577 |
| 11 | 0352580000 Rasheed Khan | 26911600 | Landhi | 02/19/2016 | 221,855 | 36,939 |
| 12 | 6139729274 Muhammad Ishaque Khaskeli | 12869635 | Korangi | 02/29/2016 | 28,893 | 24,600 |
| 13 | 2824490000 Muhammad Qadeer | 25498576 | Korangi | 03/22/2016 | 80,334 | 53,320 |
| 14 | 3078790000 Muhammad Ilyas Vohra | 15462785 | Korangi | 03/22/2016 | 239,839 | 260,000 |

OGRA Violation for nonpayment customers

- CR Department should take initiative for the removal of all such meters after issuing final advice for non-payment.
- Meters should not be installed before clearing the outstanding dues.

High

As pointed out by the Internal Audit, Recovery department is very much concerned against commercial defaulted customers and focusing that either these customers are being pursued payments or disconnection made in case of nonpayment. Actions taken against the customers identified by the IA are as follows:

Annexure-30

Reasons of Losses

(Rs in million)

| FYs | Accounting Losses | UFG disallowance | Expenses (inc. RLNG) Disallowed by OGRA | Finance Cost | Total | ROA relating NG | ROA relating RLNG | Total ROA allowed by OGRA |
|------------------------------------|-------------------|------------------|---|---------------|----------------|-----------------|-------------------|---------------------------|
| 2013-14 | 3,753 | 9,944 | 1,255 | 2,499 | 13,698 | 7,664 | 0 | 7,664 |
| 2014-15 | 5,391 | 10,280 | 2,271 | 2,608 | 15,159 | 7,870 | 0 | 7,870 |
| 2015-16 | 6,115 | 14,106 | 577 | 2,619 | 17,302 | 8,470 | 0 | 8,470 |
| 2017-18 | 14,848 | 17,167 | 1,396 | 5,065 | 23,628 | 9,261 | 5,703 | 14,964 |
| 2018-19 | 18,395 | 23,916 | 2,325 | 6,758 | 32,999 | 9,427 | 5,889 | 15,316 |
| Total Losses | 48,502 | 75,413 | 7,824 | 19,549 | 102,786 | 42,692 | 11,592 | 54,284 |
| Previous years losses (unadjusted) | 7,344* | - | - | - | - | - | - | - |
| Total | 55,84 | | | | | | | |

Source: Extracts from Financial Statements and FRRs.

*SHC decided case regarding UFG losses of Rs. 36.7 billion for the years 2011-12 to 2014-15 against the company which were adjusted Rs. 29.356 billion in the years 2015-16 to 2018-19 leaving balance of Rs. 7.344 billion.