



**SPECIAL AUDIT REPORT
ON
QUAID-E-AWAM, UNIVERSITY OF
ENGINEERING, SCIENCE AND
TECHNOLOGY, NAWABSHAH
FINANCIAL YEARS 2013-14 TO 2015-16**

AUDITOR-GENERAL OF PAKISTAN

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PREFACE

The Auditor-General of Pakistan conducts audits subject to Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Section 17 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001. The Special Audit of "Quaid-e-Awam, University of Engineering, Science and Technology Nawabshah" was carried out accordingly.

The Directorate General Audit Sindh conducted Special Audit of "Quaid-e-Awam, University of Engineering, Science and Technology Nawabshah" during January to April 2017 for the period 2013-14 to 2015-16 with a view to reporting significant findings to stakeholders. Audit examined the economy, efficiency and effectiveness aspects of the Quaid-e-Awam, University of Engineering, Science and Technology. In addition, audit also assessed whether the management complied with applicable laws, rules, regulations and procedures. Audit report indicates specific actions that, if taken, may help the management strengthening the internal controls to achieve the intended purpose.

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

Dated:

(Javaid Jehangir)
Auditor-General of Pakistan

Abbreviations and Acronyms

AGP	Auditor-General of Pakistan
A/C	Accounts
B/S	Bank Statement
BS(CS)	Bachelor of Science (Computer Science)
CB	Cash Book
Chem	Chemical
CO	Company
CPWA	Central Public Works Accounts
CR	Credit
CSE	Computer Science Engineering
Deptt	Department
ECL	Engineering College Larkana
EE	Electrical Engineering /Environmental Engineering
EL	Electrical Engineering
ETO	Excise & Taxation Officer
Ex.&A	Extension & Allied
Exam	Examinations
FD & OIN	Faculty Development & Other Immediate Needs
GoS	Government of Sindh
HBL	Habib Bank Limited
HEC	Higher Education Commission
LC	Letter of Credit
MS	Master in Science
NBP	National Bank of Pakistan
NIDA	National Income Daily Account
OB	Opening Balance
P&D	Planning & Development
POE	Pension Contribution of Employees
POO	Pension Contribution of Officers
PW	Public Works
QUEST	Quaid e Awam, University of Engineering, Science & Technology
SBB	Shaheed Benazir Bhutto
SBBMU	Shaheed Benazir Bhutto Medical University
SCAD	Sukkur College of Arts & Design
SF	Self-Financing
SFR	Sindh Financial Rules,
TTS	Tenure Track System

EXECUTIVESUMMARY

Director General of Audit Sindh conducted Special audit of Quaid-e-Awam, University of Engineering, Science and Technology (QUEST), Nawabshah from 04 January-25 April 2017. The main objective of the audit was “to assess whether the matters/resources were being managed with due regard to economy and efficiency and to review compliance with applicable rules, regulations and procedures for the Financial Year 2013 to 2016”. The audit was conducted in accordance with the INTOSAI Auditing Standards.

The Quaid-e-Awam, University of Engineering, Science and Technology (QUEST), Nawabshah was established in August, 1996 through an Ordinance/Act of Sindh Assembly after upgrading its status from Constituent College of Mehran University of Engineering & Technology, Jamshoro.

Key Audit Findings

The main findings of Special Audit were discrepancies found in accounts due to non-reconciliation of individual accounts with bank, cash book and annual accounts. The expenditure on development was incurred in violation of Procurement Rules, non-observance of Schedule of Rates, improper rate analysis, unauthorized interim payments, issues related to escalation, issues related to LCs and delay in completion of work. In some cases, the development budget was utilized for recurring expenditure. Various issues related to Human Resources including appointments in violation of recruitment rules, appointments on contract basis, payment of unauthorized allowances and improper handling of Scholars (i.e., non-completion of studies in time, non-utilization of their services after Doctorate and non-return of Scholars after completion of study etc.) were noticed. The advances granted either not recovered or late recovered/adjusted. POL was used for the vehicles used for purpose. Issues on non-realization of receipts were noticed and degrees/certificates were issue through fake challans. Self-Finance funds were not being managed properly and the amount prescribed for investment was being utilized instead of investment. The funds like GP Fund/Pension Funds were not invested and the amount were transferred from one account to another account unauthorizedly.

Audit Recommendations

The audit mainly recommends that the timely reconciliation may be made of individual accounts with bank statement, cash book and annual accounts. The rules and regulations may be followed in letter and spirit while making expenditure. The matters relating to Human Resources may be dealt properly. Advances may be discouraged, where necessary, adjustment of advances may be made immediately. Realization of receipts may be dealt properly. Inquiry may be conducted with reference to issuance of degrees/certificates on fake challans. Self-Finance and other funds may be managed and invested properly. Unauthorized transfer of funds from one fund/account to other should be stopped.

1. INTRODUCTION

Directorate General of Audit Sindh conducted Special audit of Quaid-e-Awam, University of Engineering, Science and Technology (QUEST), Nawabshah from 04 January-25 April 2017. The main objective of the audit was “to assess whether the matters/resources were being managed with due regard to economy and efficiency and to review compliance with applicable rules, regulations and procedures for the Financial Year 2013 to 2016”.

1.1 Background and Functions of QUEST

In order to provide adequate opportunity of engineering education to the people belonging to the interior of Sindh province, the Sindh University Engineering College Jamshoro was established in 1963 as constituent college of the University of Sindh. According to the education policy of 1972, it was decided by the government to upgrade the college to the level of University of Engineering & Technology after shifting it to Nawabshah. Consequently, the 1st year classes were started at Nawabshah in February 1974.

In July 1976, this institution entered the second phase and was declared as additional campus of University of Sindh through amendment in the Sindh University Act, 1972 and was headed by a Pro Vice-Chancellor. The additional campus was eventually upgraded to the level of University on 1st March 1977 through an Ordinance. Later on, the provincial Assembly of Sindh also passed an Act in this regard and named the institution Mehran University of Engineering and Technology, Nawabshah.

In 1980, the Government decided to shift the seat of University to Jamshoro and the campus at Nawabshah, was declared as constituent college of Mehran University; renamed Mehran University College of Engineering and Technology (MUCET), Nawabshah. On 7th August 1996, MUCET was upgraded to the level of University through an Ordinance and latter an Act of Sindh Assembly and named as “Quaid-e-Awam University of Engineering, Science and Technology (QUEST),

Nawabshah. QUEST is accredited with Higher Education Commission and Pakistan Engineering Council.

QUEST campus is situated just outside the city of Nawabshah near airport and is spread over an area of 457 acres on both sides of the main Sakrand road. Presently, it consists of three academic sectors. Sector A houses the departments of Electrical Engineering, Electronics Engineering, Computer Systems Engineering, Institute of Information Technology the Administration Block and a well-established Computer Centre. Sector B houses the departments of Civil Engineering, Mechanical Engineering, Energy & Environment Engineering and Basic Sciences & Related Studies. While all the laboratories of Civil Engineering, Mechanical Engineering and Workshop are located in Sector C and the Central Library is located between Sector B & C. Two new buildings for Electronics and Energy & Environment Engineering were constructed between sectors A&B. the functions of the University shall be:

- i. to provide for instructions and research in, and advancement and dissemination of knowledge of, engineering, science and technology including textiles and automobiles engineering and sugar and agro-based food processing technology and such other allied subjects as may be prescribed;
- ii. to prescribe courses of studies to be taught in the University and colleges;
- iii. to hold examinations and confer degrees, diplomas, certificates and other academic distinctions to and on persons who have, under prescribed conditions been admitted to and passed, its examinations;
- iv. to enter, in the prescribed manner, honorary degrees or other distinctions on such persons as the Chancellor may approve;
- v. to confer degrees on persons who have done independent research under prescribed conditions;
- vi. to provide for teaching specified courses or training to persons not being the students of the University and certificates and diplomas to such persons;
- vii. to affiliate and disaffiliate educational institutions under prescribed conditions;
- viii. to admit colleges to its privileges and to withdraw such privileges from them in the prescribed conditions;
- ix. to inspect colleges affiliated or seeking association;

- x. to accept the examinations passed and the periods of study spent at other universities or places of learning, as equivalent to examinations and periods of study in the University withdraw such acceptance;
- xi. to co-operate with other Universities or public authorities in such manner and for such purposes as it may determine;
- xii. to create posts in connection with teaching, research, extension, administration, training and for any other purposes related purposes thereto and appoint persons there against;
- xiii. to recognize any teacher of an affiliated college or such other person as University Teacher;
- xiv. to institute and award fellowships, scholarships, bursaries, medals and prizes in the prescribed manner;
- xv. to establish Teaching Departments, colleges, Faculties, institutes, centers of excellence, museums and other centers of learning for the development of teaching and research and to make such arrangements for their maintenance, management and administration as it may determine;
- xvi. to control the residence of the students of the University and the colleges, institutes and maintain halls of residence and approve any place as hostel or lodging of students;
- xvii. to supervise and control the discipline of the students of the University and colleges and promote the extracurricular and recreational activities of such students and made arrangements for promoting their health and general welfare;
- xviii. to take disciplinary action against, and impose penalty on students, in the prescribed manner;
- xix. to chare and receive such fees and other payments as it may determine;
- xx. to receive and manage property transferred, and grants, bequests, trusts, gifts, donations, endowments and other contributions made to the University, and invest any fund representing such property, grants, bequests, trusts, gifts, donations, endowments or contributions in such manner as it may deem fit;
- xxi. to provide for the printing and publication of research and other works; and
- xxii. to do such other acts or things, whether incidental to the powers aforesaid or not, as may be necessary to further the objects of the University as a place of

education, learning and research and as teaching, affiliating and examining body.

1.2 QUEST ORGANIZATION AND MANAGEMENT

1.2.1 The Governor of Sindh is the Chancellor of the University

1.2.2 Minister of Education Sindh is Pro Chancellor of the University. He exercises powers and perform functions of Chancellor in absence of the Governor.

1.2.3 The University is a body corporate having perpetual succession and a common seal and may, by the its name sue and be sued.

1.2.4 The University conducts classes and confers degree in subjects relating to Engineering, Science and Technology.

1.2.5 The University shall be competent to acquire and hold property, both movable and immovable, or sell or otherwise transfer any property vested in it or enter into contract.

1.2.6 The University consists of the Chancellor, Pro-Chancellor, all officers all University teachers and other members of the Authorities.

1.2.6.1 The Vice Chancellor shall be appointed by the Chancellor on the recommendation of Government for a period of four years, which may be extended for one more term on such terms and conditions as the Chancellor may determine. He is Principal Executive and Academic Officer of the University. He has the following powers and duties:

- i. to ensure the due observance of the provisions of University Act, Statutes, Regulations and Rules;
- ii. to provide in the absence of both the Chancellor and Pro-Chancellor, at a Convocation of the University and the meetings of the Senate;
- iii. to attend and preside at the meetings of the Authorities or other bodies of the University of which he may or may not be the Chairman;
- iv. to take such action, in an emergency, which he considers necessary and report, as soon thereafter as possible, the action so taken to the Officer, Authority, or other body which is in the ordinary course; would have taken that action;

- v. to create temporary posts for a period not exceeding six months and fill such posts;
- vi. to make appointment to posts carrying initial pay as may be prescribed;
- vii. to sanction expenditure within the approved budget and if necessary re-appropriate funds within the same major head of expenditure;
- viii. to sanction by re-appropriation, an amount not exceeding five thousand rupees, for an unforeseen expenditure not provided for in the budget and report it to the Syndicate at its next meeting;
- ix. to appoint paper setters and examiners for all examinations of the University, after considering panels of names received from the relevant Authority;
- x. to make such arrangements for the scrutiny of papers, compilation of marks sheets and preparation of examination results;
- xi. to assign to teachers, officers and other employees of the University such duties of teaching research, examination, administration or other activities of the University, as he deems fit;
- xii. to delegate, subject to such conditions, as may be prescribed, any of his powers under University Act to any officer or employee of the University;
- xiii. to exercise such powers and perform such functions as may be prescribed.

1.2.6.2 The Pro-Vice Chancellor, shall be appointed by the Chancellor on the recommendation of Government, for the main campus or for the additional campus(s), if any, or for both the campuses jointly or separately, on such terms and conditions and for such period not exceeding four years at a time as the Chancellor may determine. He shall exercise such powers and perform such functions of the Vice-Chancellor or such other powers and functions, in respect of the campus for which he is appointed, as the Chancellor on the advice of Government may delegate to him. He shall be ex-officio member of the Senate, Syndicate and Academic Council.

- 1.2.6.3 The Registrar, shall be a whole-time officer of the University and shall be appointed by Government on such terms and conditions as it may determine. He shall –
- i. hold office for three years on the expiry of which he shall be eligible for re-appointment;
 - ii. be the custodian of the common seal and the academic records of the University;
 - iii. maintain a register of registered graduates in the prescribed manner;
 - iv. conduct election of members to the various authorities in the prescribed manner;
 - v. perform such other duties as may be prescribed”.
- 1.2.6.4 The Director of Finance, shall be a whole time Officer of the University and shall be appointed by the Government on such terms and conditions as he may determine. The Director of Finance shall -
- i. manage the property, finances and the investments of the University;
 - ii. prepare the annual budget and revised budget estimates of the University and place such estimates before the Finance and Planning Committee, the Syndicate and the Senate;
 - iii. ensure that the funds of the University are expended for the purposes for which they were provided;
 - iv. perform such other duties as may be prescribed.
- 1.2.6.5 The Controller of Examination, shall be a whole time officer of the University and shall be appointed by Government on such terms and conditions as it may determine. He shall be responsible for all matters connected with the conduct of examinations and perform such other duties as may be prescribed.
- 1.2.6.6 The Resident Auditor shall be a whole-time officer of the University and shall be appointed by the Provincial Audit Department on such terms and conditions as it may determine. The Resident Auditor shall be responsible for all matters connected with the auditing of accounts

of the University and shall perform such other duties as may be prescribed.

1.2.7 Authorities of the University:

- i. The Senate
- ii. The Syndicate
- iii. The Academic Council
- iv. The Boards of Faculties
- v. The Boards of Universities
- vi. The Selection Board
- vii. The Advance Studies and Research Board
- viii. The Finance and Planning Committee
- ix. The Affiliation Committee
- x. The Discipline Committee
- xi. Such other bodies as may be prescribed by Statutes

1.2.8 Jurisdiction of the University

Notwithstanding anything contained in any law, the University shall have jurisdiction within the limits of its campus and in respect of colleges in such areas within the Province of Sindh as may be notified by Government from time to time provided that Government may, in consultation with the University, by general or special order, modify the Jurisdiction.

1.2.9 Courses/Programs offered

1.2.9.1 Degree Courses

Sr #	Name of Faculty	Name of Department	Degree Courses
1	Engineering	Civil Engineering	BE Civil Engineering
		Mechanical Engineering	BE Mechanical Engineering
		Energy & Environment Engineering	BE Energy & Environment Engineering
		Chemical Engineering	BE Chemical Engineering
2	EL, ES, TC & CS Engineering	Electrical Engineering	BE Electrical Engineering
		Electronic Engineering	BE Electronic Engineering
		Computer Systems Engineering	BE Computer Systems Engineering
		Telecommunication Engineering	BE Telecommunication Engineering
3	Science	Information Technology	BE Information Technology
		Computer Science	BE Computer Science
		Mathematics & Statistics	BS Mathematics
		Basic Science & Related Studies	-
4	Technology	Government Habib College of Technology, Nawabshah	➤ B.Tech ➤ B.Sc. (Industrial Technology)
		Government College of Technology, Khairpur	➤ B.Tech ➤ B.Sc. (Industrial Technology)
		Government College of Technology, Larkano	➤ B.Tech

Note:- BE= Bachelors of Engineering B.Tech= Bachelors of Technology
B.Sc= Bachelors of Science

1.2.9.2 Postgraduates Programs, Directorate of Postgraduate Studies and Research of the University offers following Postgraduate Programs lead to award of ME/MS/ M.Phil. and Ph.D. degrees in relevant field

Master of Engineering

- i. Construction Engineering & Management
- ii. Civil Engineering
- iii. Structural Engineering
- iv. Power Engineering
- v. Computer Systems Engineering
- vi. Computer Communication and Networks
- vii. Manufacturing Engineering

- viii. Industrial Engineering & Management
- ix. Energy Systems Engineering
- x. Environmental Engineering
- xi. Communication Engineering
- xii. Industrial Automation and control

Master of Science

- i. Information Technology
- ii. Software Engineering
- iii. MS (Mathematics)
- iv. MS (Computer Science)

2. AUDIT OBJECTIVES

- 2.1 The major objectives of the audit were to review the compliance with applicable rules, regulations and procedures for the Financial Year 2013 to 2016 detailed as under:
- 2.2 Whether the QUEST was performing its functions in accordance with Act, Rules and Regulations.
- 2.3 Whether receipts were being realized in accordance with prescribed rates and accounted for properly.
- 2.4 Whether expenditure was being made in accordance with the rules and regulations.
- 2.5 Whether Assets and Human Resources are acquired with due regard to economy, efficiency and effectiveness in accordance with the rules and regulations.

3. AUDIT SCOPE AND METHODOLOGY

- 3.1 The scope of audit was:
 - 3.1.1 To assess whether the matters/resources were being managed with due regard to economy and efficiency and to review compliance with applicable rules, regulations and procedures for the Financial Year 2013 to 2016

- 3.1.2 The location of audit was QUEST, Nawabshah
- 3.1.3 Some of record was not produced.
- 3.2 The Special Audit Methodology was:
 - 3.2.1 Understanding the University's management and operations;
 - 3.2.2 Developing audit objective and audit program
 - 3.2.3 To assess whether the matters/resources were being managed with due regard to economy and efficiency and to review compliance with applicable rules, regulations and procedures for the Financial Year 2013 to 2016.
 - 3.2.4 Evaluating results; and
 - 3.2.5 Reporting.

4. AUDIT FINDINGS AND RECOMMENDATIONS

The audit findings and recommendations in this section were pointed out during April, 2017 but no reply of the management was received. The report was issued to the Principal Accounting Officer/Secretary Boards & Universities on 23-10-2017 with the request to convene the DAC meeting, but the same was not convened despite issuance of two reminders dated 15-11-2017 and 06-12-2017.

4.1 Variation in Annual Accounts

4.1.1 Discrepancies noticed in the accounts amounting to Rs.1,032.435 million

According to Para 34(d) of Sindh Financial Rules, Volume-I, "the head of office should compare the Bank's receipt on the challan with the entry in Cash Book before attesting it and satisfy himself, that the amounts have actually been credited into the treasury or Bank".

Audit observed that various transactions of transfer of amount from one account to other were made, the variations amounting to Rs1,032.435 million were noticed in the accounts (annual accounts, cash book, bank statement etc.)(**Annex-1**).

(OM # 217, 218, 219, 220, 221)

4.1.2 Un-authorized transfer of funds from Assignment Account to University bank accounts-Rs95.502 million

According to Para-2(vi) of revised procedure for operation of Assignment accounts circulated by Controller General of Accounts, Islamabad vide letter No.574/CGA/AC-IV/1-1/2011 dated 20-06-2012, “the officers holding Assignment Accounts will ensure that no money is drawn from these accounts unless it is required for immediate disbursement. Moneys will not be drawn for deposit into chest or any bank account. A certificate to this effect will be recorded on the Schedule of Payment mentioned in Para-2(i) above. The cheques for payments on account of purchases/supplies will be drawn in the name of contractor/supplier”.

Audit observed that University had transferred huge amount of Rs95.502 million from Assignment Account to other accounts. The Assignment account was opened on the instruction of Sindh Government with instructions that all the releases of projects received from Sindh Government is credited in Assignment Account and the expenditure of development projects are booked in Assignment Account as lapsable on 30th June. However, the University management transferred the amount (actually not expenditure) to other accounts before 30th June to avoid the laps of funds (list attached).

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to conduct inquiry in the matter besides fixing of responsibility on the person(s) at fault.

(OM # 222)

4.1.3 Variation in released amount between cash book and release orders-Rs145.00 million

According to Para-5(iii) of revised procedure for operation of Assignment accounts circulated by Controller General of Accounts, Islamabad vide letter

No.574/CGA/AC-IV/1-1/2011 dated 20-06-2012, “the drawing authorities shall be primarily responsible for accounting of expenditure on a daily basis. On the basis of this record and the bank statement, the drawing authorities will render classified account expenditure to the AGPR/DAO on a monthly basis (by 5th of each month) and ensure its inclusion in the AGPR/DAO’s account. The variations, if any, will be reconciled and appropriate entries made to bring the accounting records up-to-date. Monthly/quarterly release of fund will be subject to reconciliation with AGPR/DAO”.

Audit observed that audit was not provided reconciliation statement of funds drawn from assignment account. However, on comparison between release orders and utilization reports provided to audit, following variations were noticed

(Rupees in million)

Name of project	Year	Period	Amount as per release orders	Amount as per CB& utilization report	Difference
Areeja Campus Larkana	2013-14	10-10-2013	62.50	300.00	62.50
		08-11-2013	62.50		
		11-02-2014	50.00		
		03-03-2014	62.50		
	Total		237.50		
2015-16	14-12-2015	12.50	100.00	50.00	
	03-02-2016	12.50			
	15-03-2016	12.50			
	12-04-2016	12.50			
Total		50.00			
SCAD	2015-16	20-08-2015	12.500	245.00	12.500
		27-10-2015	12.500		
		22-12-2015	12.500		
		06-04-2016	100.00		
		25-05-2016	95.00		
Total		232.5			
02 Depts	2015-16	16-11-2015	10.00	40.00	20.00
		21-04-2016	10.00		
Total		20.00			
Difference					145.00

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify variation between cashbooks and release orders of assignment account besides production of reconciliation statements to audit for verification purpose.

(OM # 223)

4.1.4 Variation in amount of admission fee in bank statement and ledger of Admission fee- Rs10.790 million

According to Para-34(d) of Sindh Financial Rules, Volume-I, “the head of office should compare the Bank’s receipt on the challan with the entry in Cash Book before attesting it and satisfy himself, that the amounts have actually been credited into the treasury or Bank”.

While scrutiny of cash book/bank statement and ledger figure of admission fee account NIDA 9-1, it was observed that variation of Rs10.790 million was found between bank statement and ledger figure of admission fee as provided by the Directorate of Finance detailed as under:

(Rupees in million)

As per bank		As per ledger Statement	Variation
CR (July 2013-Dec-2013)	21.404	67.997	10.790
CR (Jan-2014-Jun-2014)	36.210		
Total	57.614		
OB	0.408		
Admission receipts	57.206		

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify variation in amount of admission fee appeared in bank statement and ledger besides other remedial measures.

(OM # 224)

4.1.5 Variation in amount of admission fee in bank statement and Annual Account- Rs2.644 million

According to Para 34(d) of Sindh Financial Rules, Volume-I, “the head of office should compare the Bank’s receipt on the challan with the entry in Cash Book before attesting it and satisfy himself, that the amounts have actually been credited into the treasury or Bank”.

Audit observed that variation of Rs2.644 million was found between bank statement and annual account of Admission fee (NIDA-9-1) as provided by finance department Details are as under:

(Amount in Rupees)

As per bank		As per Annual Account	Variation
CR (July 13-Dec-13)	21,404,123		
CR (Jan-14-Jun-14)	36,210,476		
Total	57,614,599		
OB	(-) 407,671		
Admission receipts	57,206,928	54,562,463	2,644,465

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify variation in amount of admission fee appeared in bank statement and ledger account besides taking remedial measures for its reconciliation.

(OM # 225)

4.1.6 Variation between bank statement and ledger figure hostel fee-Rs3.036 million

According to Para-34(d) of Sindh Financial Rules, Volume-I, “the head of office should compare the Bank’s receipt on the challan with the entry in Cash Book before attesting it and satisfy himself, that the amounts have actually been credited into the treasury or Bank”.

While scrutiny of cash book/ bank statement and ledger figure of Hostel fee account NIDA 10-8, it was observed that variation of Rs3.036 million was found between bank statement and ledger figure/annual account of Hostel fee as provided by Directorate of Finance detailed as under:

Period	Amount as per bank statement	Amount as per Annual Account & ledger statement	Variation
CR (July13- Jun 14)	7,349,311		
OB (-)	289,811		
Hostel receipts	7,059,500	9,324,187	2,264,687
CR (July14- Jun 15)	11,058,708		
OB	392,890		
Hostel receipts	10,665,818	11,437,697	771,879
Total			3,036,566

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify variation in amount of admission fee in bank statement and annual account besides taking remedial measures for reconciliation of verification.

(OM # 226)

4.1.7 Excess booking of Pension Contribution in annual account-Rs21.043 million

According to Para 34(d) of Sindh Financial Rules, Volume-I, “the head of office should compare the Bank’s receipt on the challan with the entry in Cash Book before attesting it and satisfy himself, that the amounts have actually been credited into the treasury or Bank”.

Audit observed that, Pension Contribution figures as booked in annual account of pension NIDA 4-6 differs as compare to the pension calculation sheets provided by entity. Details are as under:

(Rupees in million)

Year	Month	Pension 18% Contribution	As per A/C	Difference
2013-14	Jul	2.047		
2013-14	Aug	2.085		
2013-14	Sep	2.099		
2013-14	Oct	2.128		
2013-14	Nov	2.179		
2013-14	Dec	2.170		
2013-14	Jan	2.272		
2013-14	Feb	2.301		
2013-14	Mar	2.347		
2013-14	Apr	2.362		
2013-14	May	2.390		
2013-14	Jun	2.389		
		26.769	32.507	5.738
2015-16	Jul	2.484		
2015-16	Aug	3.169		
2015-16	Sep	3.152		
2015-16	Oct	3.116		
2015-16	Nov	3.109		
2015-16	Dec	3.084		
2015-16	Jan	3.787		
2015-16	Feb	2.855		
2015-16	Mar	3.305		
2015-16	Apr	3.370		
2015-16	May	3.379		
2015-16	Jun	3.402		
		38.212	53.517	15.305
Total		64.981	86.024	21.043

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify excess booking of pension in annual accounts besides taking other remedial measures.

(OM # 227)

4.1.8 Short booking of Pension Contribution in Annual Account-Rs11.571 million

According to Para 34(d) of Sindh Financial Rules, Volume-I, “the head of office should compare the Bank’s receipt on the challan with the entry in Cash Book before attesting it and satisfy himself, that the amounts have actually been credited into the treasury or Bank”.

Audit observed that, Pension Contribution of Rs11.571million was booked short/less in Annual Account of pension NIDA 4-6, as compared to the pension calculation sheets provided by entity detailed as under:

(Rupees in million)

Year	Month	Pension 18% Contribution	As per A/C	Difference
2014-15	Jul	2.381		
2014-15	Aug	2.374		
2014-15	Sep	2.364		
2014-15	Oct	2.375		
2014-15	Nov	2.376		
2014-15	Dec	2.441		
2014-15	Jan	2.485		
2014-15	Feb	2.485		
2014-15	Mar	2.462		
2014-15	Apr	2.471		
2014-15	May	2.467		
2014-15	Jun	2.473		
Variation		29.154	17.583	(11.571)

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify short booking of pension in annual accounts besides taking other remedial measures.

(OM # 228)

4.1.9 Non-recovery of outstanding loan received from projects-Rs991.108 million

As per Rule-28 of General Financial Rules, Volume-I, no amount due to government should be left outstanding without sufficient reasons, where any dues appear to be irrecoverable; the orders of competent authority for their adjustment must be sought.

Audit observed that loan was borrowed to Recurring Accounts from Development Accounts funded by HEC & GOS of Rs991.108 million, which was not returned during the years under audit.

Furthermore, the budget of recurring account was already in deficit, thus there was no chance seems to be return of loan to development accounts. In addition, no such approval was sought from GOS and HEC.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that outstanding amount of advance obtained may be recovered from project funds besides taking other remedial measures.

(OM # 229)

4.1.10 Excess payment of loan returned under various project accounts - Rs154.810 million

According to Section-133 of Sindh Budget Manual, "No government servant should, however, without previously obtaining an extra appropriation, incur expenditure in excess of the amounts provided under the heads concerned. When a government servant exceeds the annual appropriation he runs the risk of being held responsible for the excess".

Audit observed that loan was received from various accounts Rs25.00 million but loan was shown returned to the same account Rs179.81million. Furthermore, loan

history account was also not provided. In addition, no such approval was sought from GOS and HEC detailed as under:

(Rupees in million)

As per Annual A/C		2013-14	2013-14	2014-15	2014-15	2015-16	2015-16	2015-16
Received by	Paid from	Loan Received from	Returned to	Loan Received from	Returned to	Loan Received from	Returned to	Balance
NIDA 28-8/ HBL 190501	A/C-200903	0	0	0	0.555	0	0	(0.555)
NIDA-22-4/HBL 1458-03	NIDA-26-0/HBL 1767-01	0	0	5.000	0	0	10.000	(5.000)
NIDA-22-4/HBL 1458-03	HBL 7481-01	20.000	0	0	0	0	169.208	(149.208)
NIDA-31-3	NIDA-17-1	0	0	0	0.047	0	0	(0.047)
Total		20.000	0	5.000	0.602	0	179.208	(154.810)

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify excess payment of loan returned to projects accounts besides taking other remedial measures and reconciliation of amount under intimation to audit.

(OM # 230)

4.1.11 Variation of amount of Exam Fee in bank statement and ledger of Exam fee- Rs8.417 million

According to Para 34(d) of Sindh Financial Rules, Volume-I, “the head of office should compare the Bank’s receipt on the challan with the entry in Cash Book before attesting it and satisfy himself, that the amounts have actually been credited into the treasury or Bank”.

While scrutiny of cash book/ bank statement and ledger figure of Exam fee account NIDA 11-7, audit observed that variation of Rs8.417 million was found between bank statement and ledger figure of Exam fee provided finance department detailed as under:

(Rupees in million)

Description	As per bank	As per ledger statement	Variation
CR (July- Dec) 2013	7.388		
CR (Jan-May)2014	6.009		
Total	13.397		
OB	1.476		
Exam receipts	11.921	12.880	0.959
CR (July- Dec) 2014	11.805		0
CR (Jan-May)2015	10.137		0
Total	21.942		
OB	4.123		0
Exam receipts	26.065	16.892	(9.173)
CR (July- Sep) 2015	2.855		0
CR (July- Dec) 2015	4.530		0
Jan- Feb 2016	2.955		0
Mar2016	1.154		0
Apr 2016	1.829		0
May2016	3.744		0
June 2016	0.792		0
Total	17.859		0
OB	0.075		0
Exam receipts	17.934	17.731	(0.203)
Total variation			(8.417)

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify variation in amount of exam fee in bank statement and ledger besides other remedial measures towards its reconciliation.

(OM # 231)

4.2 Development Expenditure

4.2.1 Excess payment to the contractor-Rs23.335 million

As per Para 23 of General Financial Rules, Volume-I, “Every government officer should realize fully and clearly that he would be held personally responsible for any loss sustained by government through fraud or negligence on his part”.

Audit observed that excess payment of Rs23.335million was made due to allowing rates on various items in excess of scheduled rates detailed as under:

(Rupees in million)

Name of Work	Item of Work	Rate Allowed	Rate Due	Excess Rate	Quantity	Excess Payment
Construction of rain drain water Drain system from main gate of B-Sector	Part-B Cement Plaster 1:4: 5" ¾" thick	28	21.98	6.02	12832.2 Sft	0.077
	Pacca V=Bricks Work 1:4	145	93.80	51.20	9252.53	0.474
	RCC (1:2:4)	208	144.29	63.71	289	0.018
	Excavation of E/W	6.00	2.42	3.58	4452.25	0.016
	E/W Filling	18.00	11.75	6.25	1805176.88	11.282
	Steel re-enforcement	111,000	74000	37000	0.99 ton	0.036
Sub total						11.903
Installation UPUC 100mm		1700	226	1474	253Rft	0.393
70mm		750	137	613	1252	0.829
50mm		553	66	487	37.50	0.162
Filling water of remaining earth		5.50	1.513	3.987	40570	0.161
Excavation of Building		6.50	3.176	3.324	60855	0.202
c.c. Plain 1:4:8		129.00	112.99	16.10	14088.21	0.229
c.c. Plain 1:4:8		210.00	125.95	84.05	13011.45	1.093
Fabrication of metal steel		5900	4820	1079	7745	8.363
Sub total						11.432
Total						23.335

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that recovery of excess payment over the Scheduled Rates may be made from contractor besides fixing of responsibility on the person(s) at fault.

(OM # 76 & 97)

4.2.2 Irregular payment without approved rate analysis-Rs142.925 million

According to Sr. # 4 of the Schedule of Rate (Composite) for finished items of works, 2004, the non-schedule item costing up to Rs1000 should be got sanctioned by the concerned Superintending Engineer and the items exceeding Rs1000 must be got approved and sanctioned by the Chief Engineer.

Audit observed that an expenditure of Rs142.925 million was incurred on non-scheduled items for various works without approval of rate analysis from competent authority detailed as under:

(Rupees in million)

Name of contractor	Name of work	Sub-work	Amount
M/S Jatoi & Co.	Construction of Rain Drain System from main gate to B-sector	Main Nala	29.590
		Landscaping	10.165
		Earth filling	33.016
		Bus parking	1.806
Sub total			74.577
M/S Maqbool Ahmed Co.	Construction of Modern Library	Architectural work	56.489
		External Development work	2.799
		Plumbing work	1.761
M/S Bell Force Engineering	Girls Hostel	Various items	5.787
			0.307
			1.205
Sub total			68.348
Total			142.925

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify expenditure on non-scheduled items without approved rate analysis besides fixing of responsibility on the person(s) at fault and taking remedial measures to avoid recurring of such lapses in future.

(OM # 77)

4.2.3 Irregular execution of Earth Work without detailed measurement–Rs33.017 million

According to Para -81 of CPWA Code, the papers to be submitted with the project for a work will in general, consist of a report, plan a specification and a detailed estimate of measurement, quantities and rates with an abstract showing the total estimated cost of each item”.

Audit observed that an expenditure of Rs33.017 million was incurred on earth filling work without detailed measurement detailed as under:

(Rupees in million)

Cheque No.	Dated	Name of contractor	Name of work	Sub-work	Amount
411374042	05-08-2014	M/S Jatoi & Co.	Construction of Rain Drain System from main gate to B-sector	Earth filling	33.017

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify execution of Earth Work without detailed measurement besides fixing of responsibility on the person(s) at fault and taking remedial measures to avoid recurrence of such lapses.

(OM # 78)

4.2.4 Irregular payment to University officials instead of actual payees-Rs4.545 million

According to Rule-23 of General Financial Rules, “Every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud and negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it needs to be shown that he contributed to the loss by his own action or negligence”.

Audit observed that payments of Rs4.545 million was made to University officials for execution of various development works instead of actual payees detailed as under:

(Rupees in million)

Cheq No.& Date	Name of officer	Name of Work	Amount
5634245-46 04.05.2015	Syed Sabit Ali Shah (SDO Civil)	Providing Car parking facility to quarter No. A-6 & 8 Staff residence	0.032
5634244 05.11.2014	Engr. Tanveer Aslam	Shifting of existing HT/LT transformer power supply wiring work of old COD type Qtrs	0.998
		Renovation of Power Supply System	0.702
5634242-243 29.10.2014	Syed Sabit Ali Shah (SDO Civil)	Car Parking facilities to quarter No. A-5,A-7 Residence Colony	0.320
5634228 25.8.2014	M/s Tanveer Ahmed Memon	Providing fixing of 3" dia new water supply line from water supply 8" dia to main underground water tank at sector-C.	0.160
5634227 25.08.20014	M/s Tanveer Ahmed Memon	Repair of boundary wall north side of visiting faculty hostel	0.175
5634226 25.08.2014	M/s Tanveer Ahmed Memon	Repair of boundary wall South side of visiting faculty hostel	0.175
6297902 16.02.2015	M/s Tanveer Ahmed Memon	P/F of Sui Gas connection newly Boys Hostel.	0.071
8013606 13.07.2015	M. Younis Awan	Renovation of power supply system	1.200
16056223 29.08.2013	M. Younis Awan	Wooden partition for store room	0.123
6552215 6.8.2013	Engr. Abdul Latif Qureshi	P/1 70mm core c.c.c. from existing LT Poles	0.439
6552284 22.05.2014	M/s Tanveer Ahmed Memon	Rewinding of TF Main electric	0.150
Total			4.545

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify payments to University Officials instead of actual payees besides fixing of responsibility on the person(s) at fault and take remedial measures for stoppage of such practice.

(OM # 79)

4.2.5 Misclassified expenditure on honorarium & monitoring charges from Development budget-Rs0.480 million

According to the notification issued by the Finance Department, Karachi vide # B/2(63)178/Part-II/20, dated 30th November, 1981,"The funds allocated for one

unit of appropriation cannot be utilized for another unit without prior approval of the competent authority".

Audit observed that honorarium & monitoring charges of Rs0.480 million was charge from development budget instead of recurring expenditure under relevant head of account detailed as under.

(Rupees in million)

Cheque No.	Date	Paid to	Amount	Type of payment
8013607	23-07-2015	Mr. Muhammad Hashim Mughal Director (P&D)	0.160	Honorarium
6552274	14-03-2014	Governor house	0.080	Monitoring charges
6552208	29-07-2013		0.080	
801337	08-03-2016		0.080	
6552292	13-08-2014		0.080	
		Total	0.480	

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the payment of honorarium from development budget besides fixing of responsibility on the person(s) at fault and taking other remedial measures for stoppage of such practice.

(OM # 80 & 81)

4.2.6 Un-authorized transfer of development funds to recurring account–Rs109.538 million

According to Para 2 (vi) of revised procedure for operation of Assignment accounts circulated by Controller General of Accounts, Islamabad vide letter No.574/CGA/AC-IV/1-1/2011 dated 20-06-2012, “the officers holding Assignment Accounts will ensure that no money is drawn from these accounts unless it is required for immediate disbursement. Moneys will not be drawn for deposit into chest or any bank account. A certificate to this effect will be recorded on the Schedule of Payment mentioned in Para 2 (i) above. The cheques for payments on account of purchases/supplies will be drawn in the name of contractor/supplier”.

Audit observed that an amount of Rs109.538 million was transferred from development funds to recurring account for the payment of salary and other contingent expenditure detailed as under but the same were not returned back.

(Rupees in million)

Cheque No. & Date	Funds transferred from	Funds transferred to	Amount
16056259 dated 12-09-2015	FDINP	044-8	27.790
16056255 dated 28-07-2015	FDINP	044-8	45.000
6552287 dated 23-07-2014	FDINP	044-8	35.000
16056254 dated 15-07-2015	FDINP	044-8	1.748
Total			109.538

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault besides taking remedial measures for stoppage of such practice.

(OM # 82)

4.2.7 Irregular expenditure on advertisement through private agency- Rs0.156 million

The Directorate of Information deals with releasing of Government Advertisements to the print and electronic media, being received from various Government Departments/Local Bodies, as per Advertisement Policy 2000 (amended in 2011) approved by Sindh Cabinet.

Audit observed that an expenditure of Rs0.156 million (detailed as under) was incurred on advertisement made through private agency instead of Directorate of Information Government of Sindh as required under the Advertisement Policy 2000.

(Rupees in million)

Cheque	Date	Paid to	Amount
8013678-680	30-06-2016	M/S Synergy Advertising (Pvt) Hyderabad	0.109
8013671-673	24-06-2016		0.047
Total			0.156

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the publication of advertisement through private agency instead of Directorate of Information besides fixing of responsibility on the person(s) at fault and taking other remedial measures.

(OM # 83)

4.2.8 Non-deduction of shrinkage from the contractor's bill-Rs8.585 million

According to item no at Sr. no 8(2)(a) of the introduction of the schedule of rates(composite) for finished item of work 2012 the deduction for shrinkage for the bank measurement when the earth work is done by manual labour at the rate of 10%.

Audit observed that an expenditure of Rs85.905 million was incurred of earthwork, but 10% shrinkage of Rs8.585 million was not deducted from the contractor's claim detailed as under:

(Rupees in million)

Name of work	Name of contractor	Item of work	Quantity in cft	Amount	Shrinkage
Construction of Boys Hostel QUEST, Nawabshah	M/S Jagriani Construction Company	Supply & filling of Earth	172591.74	43.147	4.314
Construction of ICT data centre QUEST Nawabshah	M/S Ali AnwerSeehar	-do-	29214.99	0.818	0.081
Construction of officers & teachers Hostel	M/S Mehran Builders	-do-	10984.31	0.163	0.016
			36812.19	0.432	0.043
Construction of Model School	M/S Bell Force Building Engineer	-do-	24166.63	0.103	0.010
Construction of Computer System Engineering dept.	M/S Waqeel Enterprises	-do-	108372.21	2.709	0.270
Construction of Modern Library	M/S Maqbool Ahmed & Co.	-do-	11440570	0.223	0.022
			9180	0.419	0.041
Construction of Shaheed Benazir Bhutto Hostel	M/S Fazal Muhammad Mughrio	-do-	114086.52	1.340	0.134
Construction of	M/S Israr Ahmed	-do-	4944.41	0.870	0.087

Name of work	Name of contractor	Item of work	Quantity in cft	Amount	Shrinkage
Hangers/Carriages for vehicles	Abro& Co		271370	3.188	0.318
Construction of Rain Drain System from main gate to B-sector	M/S Jatoi Co.	-do-	1805176.88	32.493	3.249
Total				85.905	8.585

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify non-deduction of shrinkage besides fixing of responsibility on the person(s) at fault and take other remedial measures for stoppage of irregular practice.

(OM # 85)

4.2.9 Un-justified execution of heavy electrical work by University staff instead of HESCO-Rs3.276 million

According to Rule-23 of General Financial Rules, Volume-I, “Every Government Officer should realize fully and clearly that he will be personally responsible for any loss sustained by Government through fraud or negligence on his part of any other Government Official to the extent of which it may be shown that he contributes to the losses by his own action or negligence”.

Audit observed that an expenditure of Rs3.276 million was incurred on heavy electrical work by the University staff instead of HESCO. The nature of work requires particular expertise, technicalities, knowledge and experience that did not possessed by the University staff detailed as under:

(Rupees in million)

Cheque No.	Date	Name of Supplier	Name of work	Rate	Amount
5634250 & 8013602-04	01-07-2015	M/S NSR Enterprises, Karachi	Purchase of 500 KV Transformer	1.515	1.515
8013606	13-07-2015	M/S M. Younis Awan Tech.	Renovation of Power Supply for energization of 07 new constructed buildings of computer System Sector-A at QUEST	Lump sum	1.200
16056223	29-08-2013	Advisor	Wooden partition for store rooms @ Multipurpose Hall at QUEST	Wooden work	0.123
6552215	06-08-2013	M/S Engg. Abdul Latif Qureshi	P/L 70 mm & core c.c.c from existing L.T poles to D&A type quarters	Electric works	0.438
Total					3.276

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the execution of heavy electrical work by University staff instead of HESCO besides fixing of responsibility on the person(s) at fault and take other remedial measures to discourage said practice to avoid any loss in future.

(OM # 86)

4.2.10 Irregular execution of work without approval from Advisory Building Committee-Rs25.583 million

According to Rule-23 of General Financial Rules, Volume-I, "Every Government Officer should realize fully and clearly that he will be personally responsible for any loss sustained by Government through fraud or negligence on his part of any other Government Official to the extent of which it may be shown that he contributes to the losses by his own action or negligence".

Audit observed that an expenditure of Rs25.583 million was incurred on various works without obtaining approval of Advisory Building Committee. The last

meeting of Advisory Building Committee was held in June 2013 after that neither any meeting of ABC was held nor the management was interested to arrange the meeting.

(Rupees in million)

Cheque No.	Date	Work Order No./Date	Name of Contractor	Name of Work	Contract Price	Amount Paid
563433-235	02-10-2014	535 20-08-2014	M/s Ghulam Murtaza Shaikh	Timing of road	2.246	2.245
8013666-667	13-06-2016	215 06-05-2016	M/s Wakeel Enterprises	Construction of computer system	91.567	9.156
5634236-38	02-10-2014	534 20-08-2014	M/s Sachal Engr. Works	Repair of footpath, road	2.264	1.071
8013664-65	13-06-2016	216 06-05-2016	M/s Jogiram Construction Company	Const. of Boys Hostel	98.412	9.841
8013615-17	17-09-2015	251 2.7.2015	Khan Electric Works	Laying of Main Cable & Addition/ alteration of controlling system	1.052	1.078
8013656-658	12-05-2016	83 8.2.2015	M/s Ali Anwar Sehar	Construction of ICT Beta	11.489	2.192
Total					207.030	25.583

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the execution of work without approval from ABC besides fixing of responsibility on the person(s) at fault and take other remedial measures for stoppage of irregular practices.

(OM # 87)

4.2.11 Non-receipt of material purchased through Letter of Credit-Rs154.688 million

According to Rule-41(a) of Sindh Financial Rules, Volume-I. "The departmental controlling officer should see that all sums due to government are regularly received and checked against demands and that they are paid into treasury",

Audit observed that the payment of Rs154.688 million was made to various suppliers through LCs on account purchase of Laboratory Equipment's but the delivery made by the suppliers were not available in the record detailed as under.

(Rupees in million)

Work Order No.	Date	Name of supplier	Items	Amount
43	29-01-2014	M/S Bana International	Supply of Laboratory equipment's of M. Eng. Laboratory (LC # 0037800267415)	33.109
			Bank charges	0.291
44	29-01-2014	M/S Bana International	Supply of Laboratory equipment's of Elec. Eng. Laboratory (LC # 0037800267215)	66.249
			Bank charges	0.114
		M/S Fibre Tech Communication Karachi	Supply of Laboratory equipment's of Elec. Eng. Laboratory (LC # 0037800267515)	54.651
				0.273
Total				154.687

Furthermore, following documents were not found available in record nor produced to audit:

1. Bill of Entry.
2. Shipping documents.
3. Clearing from port.
4. Transport from Karachi to Nawabshah.
5. Inspection Certificate.
6. Stock Register.
7. Tender documents.

Audit recommends to justify the non-receipt of material purchased through LCs besides fixing of responsibility on the person(s) at fault and taking other remedial measures to recover the amount or to receive the equipment from suppliers and copies of record be provided to audit.

(OM # 88)

4.2.12 Irregular expenditure without tender-Rs761.645 million

According to Rule-15 of SPPRA, notified vide letter NO. SORI(SGA&CD)2-30/2010 "Open competitive bidding shall be the principal method of procurement, save as otherwise provided"

Audit observed that an expenditure of Rs761.645 million was incurred on purchase of electrical/development work and hiring of consultant without inviting open tenders detailed as under:

(Rupees in million)

Cheque #	Date	Name of work	Amount
8013606	13-07-2015	Renovation of Power Supply for energization of 07 new constructed buildings of computer System Sector-A at QUEST	1.200
6552215	06-08-2013	P/L 70 mm & core c.c.c from existing L.T poles to D&A type quarters	0.438
253	27-03-2012	Construction of Boundary wall	8.965
252	27-03-2012	Construction of Boundary walls watch tower	8.584
250	27-03-2012	Construction of Boundary walls watch tower	6.651
303	12-04-2012	Construction of telecommunication Eng. Deptt.	68.368
335	24-04-2012	Construction of Electrical Engr. Deptt.	68.225
337	24-04-2012	Construction of computer Science/information	59.568
333	24-04-2012	Construction of Civil Engr. Deptt.	81.917
334	24-04-2012	Construction of Mechanical Engr. Deptt.	81.842
336	24-04-2012	Construction of Electrical I Engr. Deptt.	81.616
345	28-04-2012	Construction of Business administration Deptt.	61.111
346	28-04-2012	Construction of Road Work matching footpath	145.783
136966	19-02-2015	External Development (Scheduled Rate)	3.853
		External Development (Non-scheduled Rate)	3.551
		External Drainage	2.722
		Furniture & Fixture	9.813
		Planation	0.801
M/S Naqvi & Siddiqui		“Construction of Arija Campus”	45.000
M/S Naqvi & Siddiqui		“Establishment of Sindh College of Arts & Design Sukkur”	21.637
Total			761.645

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the expenditure incurred without tender besides fixing of responsibility on the person(s) at fault and take other remedial measures for stoppage of such practice and strictly follow the SPPRA rules.

(OM # 89,121,124,137 & 145)

4.2.13 Non-recovery of Sindh Services Tax-Rs7.482 million

According to Rule-23 of General Financial Rules, Volume-I, “Every Government Officer should realize fully and clearly that he will be personally responsible for any loss sustained by Government through fraud or negligence on his

part of any other Government Official to the extent of which it may be shown that he contributes to the losses by his own action or negligence”.

Audit observed that the consultant M/S Naqvi & Siddiqui was hired The Sindh Services Tax @ 15% of Rs7.482 was not recovered while payment of consultancy charges detailed as under.

(Rupees in million)

Name of Consultant	Amount paid	Rate of Sindh Services Tax	Sindh Services Tax to be deducted	Consultant hired at
M/S Naqvi & Siddiqui	1.924	15%	0.288	Nawabshah
	33.128	15%	4.637	Larkana
	17.047	15%	2.557	Arts College Sukkur
Total			7.482	

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify non-recovery of Sindh Sales tax besides taking other remedial measures for recovery of Government dues.

(OM # 90, 119 &146)

4.2.14 Excess expenditure over the PC-I-Rs317.009 million

As per Rule, “The PC-I of the Project/ Scheme should be got sanctioned/ approved from competent body/ authority before execution of the same.”

Audit observed that the expenditure of Rs317.009 million was incurred under various works over and above the cost of PC-I detailed as under:

(Rupees in million)

Key component	Expenditure up to 20-06-2016	Cost as per PC-I	Excess expenditure
Faculty Development & other Immediate Needs			
Multipurpose Hall	54.303	27.750	26.553
Gymnasium for girls	31.703	15.862	5.841
Post Graduate Centre	22.044	12.240	9.804
External Development	23.234	13.479	9.755

Key component	Expenditure up to 20-06-2016	Cost as per PC-I	Excess expenditure
Sub-total	131.284	69.331	51.953
Extension of Educational & Allied Facilities			
Lab Equipment	161.406	146.390	15.016
Boys Hostel	70.867	68.573	2.293
Girls Hostel	56.427	46.412	10.015
Construction of Mosque	7.603	5.279	2.324
Construction of Main Entrance and Exist Gates	11.676	9.631	2.045
Construction of Brick Masonry Boundary Wall	39.119	35.250	3.869
Sub-total	347.098	311.535	35.562
Construction of Boys Hostel (including Civil Plumbing Works)	98.41	92.696	5.717
Construction of Computer System (includ. Unit Plumbing Work)	91567	84.424	7.133
Sub-total			12.85
Construction of Tele Comm. Engg. Department	61.366	48.940	12.426
Construction of Electrical Engg. Department	89.503	58.719	30.784
Construction of Electronics Engg. Department	91.729	48.940	42.789
Construction of MachanicalEngg. Department	78.197	59.231	18.966
Construction of Civil Engg. Department	80.002	58.382	21.620
Construction of Business AdmnEngg. Department	48.372	40.358	8.016
Construction of TCS/IT Engg. Department	48.104	40.134	7.970
Construction of Addition Boys Hostel	176.143	102.070	74.073
Sub-total			216.644
Total			317.009

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends inquiry in the matter for fixing responsibility on the person(s) at fault, besides taking remedial measures for regularization of excess expenditure from competent authority.

(OM # 91, 94 & 130)

4.2.15 Irregular payment to contractors without test reports- Rs234.850 million

According to ASTM (American Society for Testing and Materials) C42/C42M-13 Standard Test Method for Obtaining and Testing Drilled Cores and Sawed Beams of Concrete, the concrete work item should be tested to ascertain the

quality and strength of the concrete and to determine that whether the work was executed as per specification or not.

Audit observed that the work of items was executed and payment thereof was made to the contractor but the laboratory test was not made (detailed as under):

(Rupees in million)

Name of work	Name of test	Amount
Construction of Girls Hostel	1. Concrete	51.203
Construction of Boys Hostel Block-H	2. Steel bars	71.893
Construction of Model School		58.507
Sub total		181.603
Laying of Main Cable & Addition/alteration of controlling system (DBs for AC) at Admn Block at QUEST	Electrical work	1.078
Construction of boys Hostel Block-N at QUEST		6.315
Construction of Girls Hostel at QUEST		1.547
Sub total		8.940
Construction of Modern Library	Electrification	3.457
Shaheed Benazir Hostel		3.334
Construction of Model School		1.131
Construction of Boys Hostel Block-H Model School		6.315
Sub total		14.257
Construction of Telecom Engineering. Department	Electrification	1.487
Construction of Electrical Engineering. Department		5.132
Construction of Electronics Engineering. Department		4.101
Construction of Mechanical Engineering. Department		2.355
Construction of Civil Engineering. Department		2.542
Construction of Business Admin Eng. Department		0.326
Construction of CS/IT Engineering. Department		0.713
Construction of Admin Block		0.772
Construction of Boys Hostels		8.908
Sub total		26.336
Construction of Administration Block	R.C.C. Work	1.849
	Milled steel	1.865
Sub total		3.714
Total		234.850

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the payments without laboratory tests besides fixing responsibility on the person(s) at fault and other remedial measure may be made to avoid from irregular practice.

(OM # 92, 93, 111, 129 & 150)

4.2.16 Non-production of record-Rs4,402.637 million

Section 14 (2) and (3) of the Auditor-General’s (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001:

“(1)The officer incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with reasonable expedition.

Audit observed that following record was not produced to audit for verification. Due to non-production of record, the authenticity payment could not be ascertained.

(Rupees in million)

Name of work/ Project	Name of Contractor	Detail of record not produced	Amount
Reconditioning of Road Elec. Eng. Deptt. (P/L two courts of surface dressing with 30 lbs of bitumen 80-100) 12,658.55 x Rs1,665.98	-	Invoice of National Refinery Ltd	0.211
Reconditioning of Road Elec. Eng. Deptt (P/L 1.5 thick premixed carpet supply 15 cft crush bajri 93 lbs of bitumen 80-100) 12,658.55 x Rs7,192.69	-		0.910
Sub total			1.121
Construction of Bachelor Hostel of teachers/ officers (Architectural work)	M/S Mehran Builders	Details of the escalation	1.062
Construction of Bachelor Hostel of teachers/ officers (Structure work)			8.710
Sub total			9.772
Construction of Boys Hostel QUEST, Nawabshah	M/S Jagriani Construction Company	Bidding documents	98.412
Construction of ICT data centre QUEST Nawabshah	M/S Ali AnwerSeehar		11.489
Construction of officers & teachers Hostel	M/S Mehran Builders		62.40
Construction of Model School	M/S Bell Force Building Engineers		46.285
Construction of Computer System Engineering department	M/S Waqeel Enterprises		91.567

Name of work/ Project	Name of Contractor	Detail of record not produced	Amount
Construction of Modern Library	M/S Maqbool Ahmed & Co.		107.761
Construction of Shaheed Benazir Bhutto Hostel	M/S Fazal Muhammad Mughrio		97.998
Construction of Hangers/Carriages for vehicles	M/S Israr Ahmed Abro& Co		34.044
Extension & General repair/Renovation including water supply, sewerage & electrical work @ QUEST	M/S Hayat Enterprises		18.417
Sub total			568.373
Strengthen of Quest, Nawabshah	-	Monitoring Reports	264.313
Faculty development and other immediate needs	-		470.115
Construction of Benazir Bhutto Shaheed Hostel	-		195.141
Construction of Larkana Campus	-		1371.440
Rehabilitation of Damages Quest	-		30.398
Establishment of 02 new Departments & provision missing facilities			90.077
Establishment of Sindh arts college	-		368.640
Establishment of model school	-		74.867
Immediate needs of Quest, Nawabshah			182.739
Construction of Modern library of Int. Standard at QUEST N.Shah	-		248.733
Extension of Educational and facilities at Quest	-		526.908
Sub Total			3,823.371
Total			4,402.637

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault besides production of record to audit may be ensured.

(OM # 95, 100, 109 &115)

4.2.17 Excess expenditure over the work awarded-Rs31.592 million

As per Para-532 of Public Works Department Manual, “A revised estimate containing the facts and causes of revision must be submitted when sanctioned estimate is likely to exceed by more than 5% either rising from the rate being found insufficient or from other cause whatsoever.”

Audit observed that the expenditure of Rs31.592 million was incurred on work “Construction of Modern Library of International Standard at QUEST, Nawabshah” excess than the work awarded detail as under:

(Rupees in million)

Name of contractor	Name of work	Amount paid	Work awarded	Excess
M/s Maqbool Ahmed & Co.	Construction of expenditure of Modern Library of International Standard at QUEST	139.359	107.767	31.592

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify execution of work in excess of work awarded besides fixing of responsibility on the person(s) at fault and remedial measure may be adopted to stop recurrence of such irregularity.

(OM # 88)

4.2.18 Blockage of public money due to non-completion of Model School within the stipulated period-Rs59.307 million

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

Audit observed that the expenditure of Rs59.307 million was incurred on the work “Construction of Model School” but the work could not be completed even after the lapse of 68 months more despite the fact that the same was required to be completed within 24 months. This resulted into blockage of huge public money detailed as under:

(Rupees in million)

Name of contractor	Work awarded vide letter No.	Date of award of work	Completion period	Completed on	Delay in completion	Expenditure incurred
M/s Bell Force Construction company	No.QEST/NH/XEN(M&R)/II/235 dated 12-07-2010	12-07-2010	24 months	Not yet completed	44 months	59.307

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-

2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the non-completion of work within the stipulated period besides fixing of responsibility on the person(s) at fault and remedial measure may be adopted to stop such practice.

(OM # 98)

4.2.19 Loss to University due to inclusion of Income Tax in rate of analysis- Rs5.806 million

According to Rule-23 of General Financial Rules, Volume-I, “Every Government Officer should realize fully and clearly that he will be personally responsible for any loss sustained by Government through fraud or negligence on his part of any other Government Official to the extent of which it may be shown that he contributes to the losses by his own action or negligence”.

Audit observed that while preparing rate analysis of non-scheduled items, 7.5% income tax (to be paid by the contractor) was also included as cost component. By inclusion of income tax as cost component of rate analysis of non-scheduled items, the University absolved the contractors to pay the tax and took the responsibility of payment of tax at its own. This resulted into loss to University of Rs5.806 million detailed as an under:

(Rupees in million)

Name of contractor	Name of work	Amount of non-scheduled items	Rate of income included	Excess payment due to inclusion of income tax
M/S Mehran Builders	Construction of Bachelor Hostel/Teachers/officers	17.629	7.5%	1.441
		1.588		
		19.217		
M/S Bell Force (1 st running bill)	Construction of Model School	9.681	6%	0.702
		0.899		
		1.131		
		11.711		
	Modern Library	56.49	6%	3.663
		2.799		
		1.761		
		61.05		
Total				5.806

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to exclude the provision of income tax from rate of analysis besides recovery of income tax (already paid by the University) may be made from the contractors under intimation to audit.

(OM # 99)

4.2.20 Non-imposition of penalty- Rs22.930 million

Clause-2 of the contract Agreement provides that the quantity of the works is to be done within particular time limit as specified within the proportion of time limit, such as ¼ of the work in ¼ of the time, in the event of contractor failing to comply this condition he shall be liable to pay as compensation and amount equal to one %, or such smaller amount as the superintending engineer may decide of the said estimate cost of whole work for every day that the due quantity for work remains incomplete. Provided that, the total amount of compensation to be paid under the provision of this clause, shall not exceed 10% of the work as shown in the tender.

Audit observed that the contractors mentioned below have not completed the work in stipulated time limit and management was required to impose penalty of Rs22.930 million (detailed as under) despite their failure to complete the work within stipulated time.

(Rupees in million)

Name of work	Name of contractor	Date of start of work	Stipulated date of completion	Actual date of completion	Amount of award of work	10% penalty
M/s Mehran Builders	Construction of Bachelor Hostel	10-01-2012	31-01-2016	02-06-2016	75.357	7.535
M/s Maqbal Ahmed & Co.	Construction of Modern Library	10-12-2011	18 months	In process	107.676	10.767
M/s Bell Force	Construction of Model School	12-07-2010	24 month	In process	46.285	4.628
	Total					22.930

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that penalty may be imposed on defaulting contractors besides fixing of responsibility on the person(s) at fault who have not taken any action in this regard.

(OM # 102)

4.2.21 Irregular expenditure on works declared “average”- Rs271.371 million

According to Rule-23 of General Financial Rules, Volume-I, “Every Government Officer should realize fully and clearly that he will be personally responsible for any loss sustained by Government through fraud or negligence on his part of any other Government Official to the extent of which it may be shown that he contributes to the losses by his own action or negligence”.

Audit observed that an expenditure of Rs271.371 was incurred on the following schemes but according to monitoring reports issued by the Monitoring & Evaluation Cell, Planning & Development Department, Government of Sindh, the quality of work was found “average”. However, no action was taken against the contractors or any other remedial measure was taken by the management.

(Rupees in million)

S. No.	Name of work	Expenditure on the work	Monitoring Report issued vide letter No.	Reports result
1	Construction of Shaheed Benazir Bhutto, Security Arrangement (Electrical Equipment), Sewerage Facilities, Beatification & Improvement of QUEST	131.161	No.371/SMO/(MECI)P&D/13/1976 dated 25-03-2015	“Average”
2	Immediate Needs of QUEST, Nawabshah	140.210	No.371/SMO/(MECI)P&D/13/1935 dated 12-03-2015	“Average”
Total		271.371		

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-

2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that an inquiry may be conducted and loss sustained by the state may be recovered besides fixing of responsibility on the person(s) at fault and take remedial measure to discourage such lapses.

(OM # 103)

4.2.22 Un-authorized change of covered area-Rs275.248 million

According to Rule-23 of General Financial Rules, Volume-I, “Every Government Officer should realize fully and clearly that he will be personally responsible for any loss sustained by Government through fraud or negligence on his part of any other Government Official to the extent of which it may be shown that he contributes to the losses by his own action or negligence”.

Audit observed that the expenditure of Rs275.248 million was incurred on execution of various works but covered area approved by the Planning & Development department in the PC-I was changed by the University un-authorizedly.

(Rupees in million)

Name of Scheme	Name of Work	PC-I approved Area	Revised Area	Amount
Modern Library	Foundation	1600 Sft	27060	23.001
	Ground Floor	1600 Sft	27060	23.825
	First Floor	1600 Sft	27060	3.464
	Second Floor	1600 Sft	--	--
Construction of Shaheed Benazir Bhutto Hostel	Construction of Hostel Block Extension	38624	44932	115.061
Immediate Needs	Construction of Bachelor Hostel	21146	29254	22.969
	Extension of Student Centre	2451	4500	21.928
	Still Fencing Grill	2500	7500	15.000
Total				275.248

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that an inquiry may be conducted in the matter besides fixing of responsibility on the person(s) at fault and other remedial measure need to be taken to avoid from such irregularities.

(OM # 104)

4.2.23 Non-payment of Third-Party Monitoring Charges-Rs16.846 million

Finance Department, Government of Sindh vide letter No.FD(IT)/2011-12 dated 7th January 2012 issued direction “ Project Directors or executing agency of ADP schemes, who may be made responsible to deposit 1% TMP Charges through cheque to in favour of Deputy Director (MEC) P&D Department for monitoring purpose under intimation to this department.

Audit observed that various works were executed and the expenditure was incurred thereon, but the Monitoring Charges of Rs16.846 million were not deposited/paid to P&D Department in violation of above directives detailed as under:

(Rupees in million)

Name of Project	Work Done	PC-I Provision	Amount Transferred	Balance
Construction of Shaheed Benazir Bhutto hostel QUEST Nawabshah	169.791	1.453	-	1.453
Immediate Needs of Quest Nawabshah	175.404	1.919	-	1.919
Establishment of 02newdepartments& provision of	86.550	5.982	-	5.982
Larkana Campus Quest at Larkana	749.178	7.492	--	7.492
Total				16.846

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that monitoring charges may be paid to P&D Department besides fixing of responsibility on the person(s) at fault and take other remedial measure to stop such practice.

(OM # 105)

4.2.24 Un-justified allowing higher rate of carriage charges-Rs7.936 million

As per Introduction to the schedule of rates (composite) for finished items of works 1995, “No lead small or long for carriage of material for items as per this

schedule is to be paid separately. However, provision for the cost of carriage of materials from a predetermined nearest source of supply may be made in the estimates”.

Audit observed that the contractor was given undue favour by allowing higher rate of carriage charges on Earth filling detailed as under:

(Rupees in million)

Name of work	Lead of carriage allowed (miles)	Quantity allowed (cft)	Rate allowed (cft)	Lead due as per work already allowed	Rate (cft)	Difference (cft)	Excess allowed (miles)	Excess amount allowed
Construction of Boys Hostel	99	172591.74	40	12 miles (construction of officers & teachers Hostel)	11.75	28.25	87	4.875
Construction of Computer System Engineering	99	108372.21	40		11.75	28.25	87	3.071
Total								7.946

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that recovery of excess paid amount may be made besides fixing of responsibility on the person(s) at fault.

(OM # 107)

4.2.25 Irregular expenditure without execution of agreement– Rs549.956 million

As per Section-14 (2) of the Auditor-General’s (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001:

- (1) The officer incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with reasonable expedition.
- (2) Any person or authority hindering the auditoria functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under Efficiency & Discipline Rule.

Audit observed various work of Rs549.956 million (detailed as under) were awarded without executing agreements with contractors:

(Rupees in million)

Work order No.	Date	Name of work	Name of contractor	Amount of work awarded	Expenditure incurred
216	06-05-2014	Construction of Boys Hostel QUEST, Nawabshah	M/s Jagriani Constt. Company	98.412	9.606
83	08-02-2016	Construction of ICT data centre QUEST Nawabshah	M/s Ali Anwer Seehar	11.489	13.496
23	05-01-2012	Construction of officers & teachers Hostel	M/s Mehran Builders	62.40	75.357
235	12-07-2010	Construction of Model School	M/s Bell Force Building Engineer	46.285	59.307
215	06-05-2016	Construction of Computer System Engineering department	M/s Waqeel Enterprises	91.567	52.679
520	01-12-2011	Construction of Modern Library	M/s Maqbool Ahmed & Co.	107.761	139.359
19	04-01-2012	Construction of Shaheed Benazir Bhutto Hostel	M/s Fazal Muhammad Mughrio	97.998	120.079
85	24-01-2012	Construction of Hangers/Carriages for vehicles	M/s Israr Ahmed Abro & Co	34.044	39.456
Total				549.956	509.339

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that production of contract agreements may be provided besides of fixing responsibility on the person(s) at fault and taking remedial measures to avoid recurring of such lapses.

(OM # 108)

4.2.26 Non-recovery of Water Charges & Electricity Charges– Rs6.435 million

As laid down in Rule 28 of General Financial Rules, Volume-I “no amount due to Government should be left outstanding without sufficient reasons, where any dues appear to be irrecoverable; the orders of competent authority for their adjustment must be sought”.

Audit observed that following works were executed without making recovery of Water Charges & Electricity Charges @1.5 % of Rs6.435 million while payments to contractors were made by ignoring above instructions detailed as under:

(Rupees in million)

Name of work	Name of contractor	Expenditure incurred	Water & Electricity Charges @ 1.5%
Construction of Boys Hostel QUEST, Nawabshah	M/S Jagriani Construction Company	9.606	0.114
Construction of ICT data centre QUEST Nawabshah	M/S Ali AnwerSeehar	13.496	0.202
Construction of Model School	M/S Bell Force Building Engineers	59.307	0.890
Construction of Computer System Engineering department	M/S Waqeel Enterprises	52.679	0.790
Construction of Modern Library	M/S Maqbool Ahmed & Co.	139.359	2.090
Construction of Shaheed Benazir Bhutto Hostel	M/S Fazal Muhammad Mughrio	120.079	1.801
Extension & General repair/Renovation including water supply, sewerage & electrical work at QUEST	M/S Hayat Enterprises	10.305	0.155
Construction of additional first floor staff hostel	-	22.047	0.220
Construction of girls hostel	-	17.387	0.173
Total			6.435

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that recovery of the dues may be made besides fixing of responsibility on the person(s) at fault.

(OM # 110 & 135)

4.2.27 Variation of material with stock register-Rs51.407 million

According to Rule-41(a) of Sindh Financial Rules, Volume-I."The departmental controlling officer should see that all sums due to government are regularly received and checked against demands and that they are paid into treasury".

Audit observed that the laboratory equipment's of Rs51.407 million were purchased for Civil Engineering Department. The specification of items as provided in the supply order does not match with the list/stock register as prepared by Civil Engineering Department.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the variations besides fixing of responsibility on the person(s) at fault and other remedial measure.

(OM # 112)

4.2.28 Variation between bank statement & Expenditure statement- Rs100.00 million

According to Para 88 of General Financial Rules, Volume-I, “No expenditure over and above the budget allocation is permitted to be incurred by the drawing and disbursing officer.”

Audit observed that the release under the project “Strengthen QUEST, Nawabshah” shows variation between bank statement & Expenditure statement of Rs100.00 million in the year 2015-16 detailed as under:

(Rupees in million)

Name of project	Financial year	Release as per bank statement	Release as per expenditure statement	Variation
Strengthen QUEST, Nawabshah	2015-16	170.000	70.000	100.000

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that matter of variation may be inquired besides fixing of responsibility on the person(s) at fault and take remedial measures for reconciliation of figures.

(OM # 113)

4.2.29 Doubtful purchases against Letter of Credit- Rs60.000 million

As per Section-14 (2) of the Auditor-General’s (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001:

- (1) The officer incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with reasonable expedition.
- (2) Any person or authority hindering the auditoria functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under Efficiency & Discipline Rule.

Audit observed that as per cash book, the purchases of Rs60.000 million were shown through LC under the project “Extension of Educational & Allied Facilities QUEST, Nawabshah” but relevant record of purchases was not produced for verification of the expenditure.

(Rupees in million)

Name of project	Cheque No.	Date	Amount
Extension of Educational & Allied Facilities QUEST, Nawabshah”	16061536	01-02-2013	60.000

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends production of record may be ensured besides fixing of responsibility on the person(s) at fault.

(OM # 114)

4.2.30 Short booking of expenditure in the expenditure statement-Rs20.000 million

According to Para 88 of General Financial Rules, Volume-I, “no expenditure over and above the budget allocation is permitted to be incurred by the drawing and disbursing officer.”

Audit observed the following payments of Rs20.000 million were made without booking in the expenditure statement (provided by the Directorate of Finance to audit).

(Rupees in million)

S.No	Name of development scheme	Cheque No.	Date	Amount transferred
1	Construction of two new departments	109850	21-05-2014	9.000
		109851	21-05-2014	9.000
		109852	21-05-2014	2.000
Total				20.000

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify short booking of expenditure in expenditure statement besides taking remedial measure for reconciliation of expenditure.

(OM # 116)

4.2.31 Non-accountal of laboratory equipment's/furniture- Rs439.680 million

As per Rule 113 and 114 of Sindh Financial Rules, "All materials received should be examined, counted, measured or weighed, as the case may be, when delivery is taken and when materials are issued from stock, the in charge of the store should see that proper indent were made by authorized person and recorded under his dated initial the description and quantity of material issued."

Audit observed that an expenditure of Rs439.680 million was incurred on the purchase of laboratory equipment's/furniture under the various projects without stock entry into relevant stock register detailed as under.

(Rupees in million)

S.No.	Name of Project	Particulars	Amount
1	Strengthening of Quest Nawabshah	Lab. Equipment	209.539
2	Faculty Development & others immediate needs Quest N.Shah	Furniture	9.413
3	Construction of Shaheed Benazir Bhutto Hostel	Security arrangement	23.054
4	Construction of Shaheed Benazir Bhutto hostel	Equipment	2.315
		Furniture	1.746
5	Extension of allowed facilities Quest N.Shah	Lab. Equipment	161.406
		Furniture	5.517
6	Establishment of modern laboratory int. standard.	Purchase of Books	11.035
		Research Journals	4.000
		Software	6.000
		Maps	1.500
		Air Conditioner	2.000
		Furniture	2.155
Total			439.680

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that non recording stock entry in stock register may be justified to audit besides fixing of responsibility on the person(s) at fault and other remedial measure may be adopted to discourage such lapse.

(OM # 117)

4.2.32 Non-production of record of payment of difference of Letter of Credit-Rs9.229 million

As per Section-14 (2) of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001:

- (1) The officer incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with reasonable expedition.
- (2) Any person or authority hindering the auditoria functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under Efficiency & Discipline Rule.

Audit observed that the difference of Rs9.229 million was paid vide Cheque No.6552247 dated 03-12-2013 due to increase rate of Euro against LC opened at HBL Gulistan-e-Jouhar Branch Karachi (0857). The record relating to the LC opened was not produced to audit.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends production of record may be ensured besides fixing of responsibility on the person(s) at fault.

(OM # 118)

4.2.33 Undue favour to consultant allowing higher rate-Rs28.244 million

According to Para- 10 (i) & ii of the General Financial Rules, Volume-I, every officer should exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money. He is responsible for observance and enforcing order and strict economy at every step.

Audit observed that the consultant M/s Naqvi & Siddiqui was hired against the Projects under QUEST for the preparation of Design, Detailed Estimate and Tender documents @ 3% of total cost of the project without invitation open tenders. The rates were found higher, as the QUEST had hired another consultant M/s Young Brothers @ 1.45% of the total cost of the project for similar nature of work detailed as under.

(Rupees in million)

Name of consultant	Name of work	Name of project	Rate (%)	Total cost	Amount Paid
M/S Naqvi & Siddiqui	Design, Detailed Estimate and Tender documents	Construction of Arijia Campus	3	1104.267	33.128
		Establishment of Sindh College of Arts & Design Sukkur		717.907	21.537
Total paid				1,822.174	54.665
Rate allowed to previous consultant M/s Young Brothers			1.45	1,822.174	26.421
Difference					28.244

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the matter besides fixing of responsibility on the person(s) at fault and taking other remedial measure.

(OM # 120)

4.2.34 Irregular payment to contractors for defective works-Rs155.403 million

According to Rule-88 of Sindh Financial Rules, Volume-I, “Every public officer is expected to exercise the same vigilance in respect of the expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money”

Audit observed that the work “Construction of Boys hostel for 254 students (2 ns.) at QUEST Campus Larkana was executed. As per report submitted by the Deputy Provost dated 17-12-2015, there were many defectives in the work that was captured in photos and the report shows, the work the average work was done. But neither the action against the contractor was taken nor remedies were made by the management against the defaulted contractors.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the matter besides fixing of responsibility on the person(s) at fault and other remedial measure.

(OM # 122)

4.2.35 Less receipt of Call Deposit-Rs1.044 million

According to Rule-88 of Sindh Financial Rules, Volume-I, “Every public officer is expected to exercise the same vigilance in respect of the expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money”

Audit observed that call deposits was received from the contractor @ 2% of the estimated cost of the project. As the cost of the work increased, similarly, the amount of call deposit should have been increased, but the call deposit was received at old cost instead in increased cost. As a result, call deposit of Rs1.044 million was less received detailed as under.

(Rupees in million)

Name of contractor	Name of work	Amount of total work done	Estimated cost	Call deposit due	Call deposit received	Less receipt
M/S Jatoi & Company	Construction of Boys Hostel for 354 students at QUEST, Larkana	167.233	102.070	3,344	2,300	1.044

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the short receipt of call deposit besides fixing of responsibility on the person(s) at fault besides remedial measure.

(OM # 123)

4.2.36 Excess payment on account work Sheep Roller-Rs3.697 million

Para-10 (i) and 11 of General Financial Rules, Volume-I, “Every Government officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money and public money should not be utilized for the benefit of a particular person or community”.

Audit observed that the earth work for road embankment by the bulldozer compact 95 -100 density compaction was included in the item of work, the payment of sheep roller of R3.697 was made, whereas, the sheep roller was already included in the above items detailed as under.:

(Rupees in million)

Name of Contractor	Name of Work	Item of Work	Quantity	Rate	Amount
M/s Fazal Ali Shaikh	Construction of Road work including the footpath Quest, Larkana	E/w Compaction by sheet Roller/ power Roller	2428056	1522.75	3.697

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends the recovery of excess payment on account work sheep roller besides fixing of responsibility on the person(s) at fault and other remedial measures.

(OM # 125)

4.2.37 Non-recovery of 10% interest on mobilization advance-Rs7.775 million

As per Rule 220(c) of Sind Financial Rules, in respect of works costing Rs 2.5 million or above the contractor may be allowed by the authority competent to accept tender, a mobilization advance to be paid up to 10% of the tendered amount subject to the following conditions:

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

Audit observed that mobilization advance of Rs77.750 was granted to contractor; the interest of Rs7.775 million was not recovered.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends the recovery of interest may be made besides fixing of responsibility on the person(s) at fault and other remedial measures.

(OM # 126)

4.2.38 Undue favourin award of contract-Rs513.214 million

Para-10 (i) and 11 of General Financial Rules, Volume-I, "Every Government officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money and public money should not be utilized for the benefit of a particular person or community".

Audit observed that contractors were prequalified in the categories (A, B, C, & D), the works of Rs513.214 million were awarded exceeding limit of cost or who did not qualify for category (detailed as under).

(Rupees in million)

S.No.	Name of contractor	Name of work	Category	Limit of pre-qualification	Work awarded	Excess awarded
1	M/s Asrar Ahmed Abro	Business Administration Block	C	30.000	61.111	31.111
2	M/s Jatoi	Road work i/c Footpath	B	100.000	145.784	45.784

S.No.	Name of contractor	Name of work	Category	Limit of pre-qualification	Work awarded	Excess awarded
3	M/s Jatoi	Boys Hostel 2 numbers	B	100.000	126.772	26.772
Sub total						333.667
1	M/s Umar Jan & Co.	Construction of Compound Wall	Not approved	00	50.372	50.372
2	M/s Umar Jan & Co.	Construct of Faculty of Arts	Not approved	00	116.498	116.498
3	M/s Ramazan & Co.	Construction of Main gate	Not approved	00	12.677	12.677
Sub total						179.547
Total						513.214

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the matter besides fixing of responsibility on the person(s) at fault and taking other remedial measures.

(OM # 127&152)

4.2.39 Un-justified change of location of works from Arija Campus to Engineering College Larkana-Rs39.434 million

Para-10 (i) and 11 of General Financial Rules, Volume-I, “Every Government officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money and public money should not be utilized for the benefit of a particular person or community”.

Audit observed that the following works were approved in PC-I to be constructed at Arija Campus were shifted and executed at Engineering College Larkana without justification and approval of competent authority as detailed under.

(Rupees in million)

S. No	Name of work	Location in PC-I	Executed at	Amount
1	Construction of additional first floor staff hostel	Arija Campus	Engineering	22.047
2	Construction of girls hostel		College Larkana	17.387
Total				39.434

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to conduct inquiry in the matter besides fixing of responsibility on the person(s) at fault and other remedial measures may be adopted to stop such irregularities.

(OM # 131)

4.2.40 Un-justified allowing rate of carriage charges-Rs24.054 million

As per Introduction to the schedule of rates (composite) for finished items of works 1995, “No lead small or long for carriage of material for items as per this schedule is to be paid separately. However, provision for the cost of carriage of materials from a predetermined nearest source of supply may be made in the estimates”.

Audit observed that the contractors were allowed carriage charges of cement from Lucky Cement instead of Rohri Cement factory which resulted into an extra carriage charges of Rs24.054 million detailed as under.

(Rupees in million)

S. No	Name of work	Rate allowed (per bag)	Rate due (per bag) from Rohri Cement factory (5 miles)	Excess rate allowed (per bag)	Quantity	Difference
1	Main entrance gate	109.53	9.33	100.20	2,532.11	0.254
2	Shopping & student centre	109.53	9.33	100.20	1,827.80	0.183
3	Architecture	109.53	9.33	100.20	8,646.90	0.866
4	Mosque	109.53	9.33	100.20	2,261.35	0.226
5	Compound wall	177.93	9.33	168.60	4,571.00	0.771
6	Faculty of design	109.53	9.33	100.20	16,358.93	1.639
7	Library	109.53	9.33	100.20	4,650.72	0.466
8	Main road/car parking	177.93	9.33	168.60	1,116.00	0.188
9	Water supply system	109.53	9.33	100.20	5,144.02	0.515
10	Girls Hostel	109.53	9.33	100.20	15,873.69	1.590
11	Faculty of Fine Art	109.53	9.33	100.20	8,532.58	0.855
12	Administration Block	109.53	9.33	100.20	4,977.39	0.499
13	Various works	160	45.33	114.67	139,550.57	16.002
	Total					24.054

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that the recovery of extra carriage charges may be made besides fixing of responsibility on the person(s) at fault and taking other remedial measures in this regard.

(OM # 132&152)

4.2.41 Excess expenditure of escalation charges over the PC-I-Rs24.421 million

Para 128 of CPWA Code provides that the escalation will not be allowed without preparation of rate analysis and got approved by the government.

Audit observed that the escalation charges as per PC-I was Rs75.000 million, whereas, the payment was made of Rs99.091 million which resulted into an excess expenditure of Rs24.091 million detailed as under.

(Rupees in million)

Name of Contractor	Name of Work	Total Work	Escalation
M/s Manoor Builder	Construction of Computer Science/Information Technology	44.690	9.504
Shams builder Developers	Const. Mechanical equipment	73.806	14.510
		0.921	0.324
M/s Israr Ahmed	Const. Business Administration	48.045	12.108
M/s Iqbal Malik & Co	Const. Electric Deptt.	78.770	13.864
Shams builder Developers	Const. Civil Engr. Deptt.	83.439	15.129
M/s Fazal Muhammad	Const. of Telecommunication Deptt.	59.879	12.596
M/s Jatoi & Co.	Const. of Boys Hostel	167.233	21.056
Escalation charges			99.091
Escalation charges as per PC-I			75.000
Excess paid			24.091

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to regularize excess expenditure of escalation charges over the PC-I from competent authority besides fixing of responsibility on the person(s) at fault and take other remedial measure to stop recurring of such irregularities.

(OM # 133)

4.2.42 Double payment (10% contractor profit and 10% sundry charges) on the purchase of furniture-Rs1.636 million

As per Rule-23 of General Financial Rules, “Every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part, to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence”,

Audit observed that contractor was allowed 10% profit charges and 10 % sundry charges on the purchase of furniture, despite the fact that both items were already included in other items as mentioned in rate analysis which resulted into double payment of Rs1.636 million detailed as under.

(Rupees in million)

Rate approved	Rate due	Excess rate	Quantity	Amount paid	Remarks
81,778	68,148	13,630	120	1.636	10 % sundries charges and 10% paid which was already allowed in Schedule Rate 2012

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends recovery on account of double payment may be made besides fixing of responsibility on the person(s) at fault and take other remedial measures in this regard.

(OM # 134)

4.2.43 Difference in quantity between Sanctioned Estimate and Bidding documents– Rs37.819 million

As per Rule-23 of General Financial Rules, “Every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part, to the extent to

which it may be shown that he contributed to the loss by his own action or culpable negligence”,

Audit observed that the quantity as shown in sanctioned estimate does not match with the quantity of bidding documents of Rs37.819 million that was issued to contractors against the work “Construction of Administration Block at Sindh College of Arts & Design at Sukkur.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify non-matching the quantity between Sanctioned Estimate and Bidding documents besides fixing of responsibility on the person(s) at fault and other remedial measures.

(OM # 136)

4.2.44 Doubtful purchase of laboratory equipment’s- Rs281.340 million

As per Section-14 (2) of the Auditor-General’s (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001:

- (1) The officer incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with reasonable expedition.
- (2) Any person or authority hindering the auditoria functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under Efficiency & Discipline Rule.

Audit observed that the expenditure of Rs281.340 million was shown incurred on the purchase of laboratory equipment’s under the project “Construction of Arija Campus”. Neither record relating to the purchase of the equipment was provided nor the stock entry found in the relevant stock register.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-

2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that production of record relating to purchase of equipment may be ensured besides fixing of responsibility on the person(s) at fault.

(OM # 138)

4.2.45 Irregular payment of Monitoring Charges without any work at site-Rs1.250 million

As per Rule 13 of General Financial Rules, Volume-I, “Every controlling officer must satisfy himself not only that adequate provisions exist within the Departmental organization for systematic internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of its subordinate officers and to guard against waste and loss of public money and stores but also that the prescribed checks are effectively applied

Audit observed that third party monitoring charges of Rs1.250 million was paid as per expenditure statement, but no any expenditure was incurred on project (as per progress report).

(Rupees in million)

Cheque No	Date	Name of payee	Amount	Expenditure of civil incurred on
136930	07-05-2015	Third Party Monitoring	1.250	Nil

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that an inquiry may be conducted to this regard besides fixing of responsibility on the person(s) at fault and other remedial measure.

(OM # 139)

4.2.46 Un-authorized payment of rent of building-Rs0.412 million

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

even though the accounts may be in order. It is thus not sufficient to see that sundry rules or orders have been observed but it is of equal importance to see that the broad principles of propriety are borne in mind not only by the DDO but by the sanctioning authority.

Audit observed that the temporary private house for official use/accommodation was hired at Sukkur and the payment to security agency of Rs0.412 million was reimbursed to Mr. Shabir Ahmed Mominai instead of direct payment to M/s Mavericks Security Company and landlord detailed as under:

(Rupees in million)

S. No.	Cheque No. & date	Date of payment	Amount
1	170381 dt: 09-03-2016	31-01-2016	0.054
2	170805 dt: 16-02-2016	31-12-2015	0.053
3	148284 dt: 18-01-2016	30-11-2015	0.054
4	148254 dt: 15-12-2015	29-10-2015	0.053
Sub total			0.214
1	170381	31-01-2016	0.050
2	170381	31-12-2015	0.049
3	170381	30-11-2015	0.050
4	170381	29-10-2015	0.049
Sub total			0.198
Total			0.412

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the payment to University officers instead of landlord and security agency besides fixing responsibility on the person(s) at fault and other remedial measure.

(OM # 141)

4.2.47 Excess award of contract-Rs16.314 million

According to Para-11 of General Financial Rules, Volume-I each head of a department is responsible for enforcing financial order and strict economy at every

step. He is responsible for observance of all relevant financial rules and regulations, both by his own office and by sub-ordinate disbursing officer.

Audit observed that the work “Faculty of design” was awarded excess than the cost of PC-I detailed as under.

(Rupees in million)

Name of Work	Work awarded	Cost as per PC-I	Excess awarded
Faculty Design	116.498	100.198	16.314

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to revise the PC-I from competent authority besides fixing of responsibility on the person(s) at fault and other remedial measure in this regard as well.

(OM # 143)

4.2.48 Excess payment on account of consultancy charges-Rs3.589 million

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

Audit observed that as per PC-I, the rate of consultancy charges was 2.5% whereas, the rate allowed was 3% resulting into excess payment of Rs3.589 million detailed as under.

(Rupees in million)

Rate allowed	Rate as per PC-I	Excess rate paid	Amount of work awarded	Excess paid
3%	2.5%	0.50%	717.907	3.589

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that recovery of excess amount may be made besides fixing of responsibility on the person(s) at fault and other remedial measures to discourage such practice.

(OM # 144)

4.2.49 Undue favour to consultant allowing higher rate-Rs15.076 million

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

Audit observed that the consultant M/S Naqvi & Siddiqui was hired against the Project “Establishment of Sindh College of Arts & Design Sukkur” for the preparation of Design, Detailed Estimate and Tender documents @ of 3% of total cost of the project. Whereas, the same consultant was hired by the Shaheed Benazir Bhutto Medical University, Larkana @ of 0.9%. This resulted as excess payment to the Consultant on this account Rs15.076 million (detailed as under):

(Rupees in million)

Name of consultant	Name of work	Hired by	Paid @	Hired by	Paid @	Excess rate paid	Total cost	Amount paid
M/S Naqvi & Siddiqui	Design, Detailed Estimate and Tender documents	QUEST, Nawabshah	3%	SBBMU. Larkana	0.9%	2.1%	717.907	15.076

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify undue favour to consultant by allowing higher rate besides fixing of responsibility on the person(s) at fault and recovery of over paid may be under intimation to audit.

(OM # 148)

4.2.50 Excess purchase of secured material-Rs7.594 million

As per standard for of Biding Documents issued by SPPRA, the contractor shall be entitled to receive from the Procuring Agency secured advance against indenture bond in PW Account Form-31 (Financial Rule Form-2). The secured advance may be permitted only against materials/quantities anticipated to be

consumed/utilized on the work within a period of 3 months from the date of issue of secured advance.

Audit observed that the work “Construction of student shopping centre” was awarded to Mr. Muhammad Ramzan & Company. The quantity of material (steel) was required to be purchased used within in three months’ period, but contrary to this, material was purchased excess than material used in three months’ period detailed as under.

(Rupees in million)

Cheque No	Date	Date of procurement	Quantity of material (Tons)			Rate allowed	Balance difference
			Procured	Consumed	Balance		
197748	07-06-2015	27-05-2016	150	37.50	112.50	67,500	7.593

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify excess purchase of secured material besides fixing of responsibility on the person(s) at fault and other remedial measure should be adopted.

(OM # 149)

4.2.51 Excess rate of secured advance allowed for the purchase of steel- Rs2.712 million

As per standard Form of Bidding Documents issued by SPPRA, the contractor shall be entitled to receive Secured Advance from the procuring agency against an Indenture Bond in P.W. Account Form 31 (Fin R. Form No.2) in respect of non-perishable materials brought at site but not yet incorporated in the permanent works and sum payable for such materials on site shall not exceed 75% of the landed cost of imported materials, of ex-factory / ex-warehouse price of locally manufactured or produced materials, or market price of standard materials. Detail account of advance must be kept in part-II of running account bill. The Secured Advance may be permitted only against materials / quantities anticipated to be consumed / utilized on the work within a period of 3 months from the date of issue of secured advance.

Audit observed that an expenditure of Rs2.712 million was incurred on the purchase of steel, but the rate was allowed excess than due rate as per scheduled rates 2012 detailed as under.

(Rupees in million)

S. No	Name of Work	Rate allowed		Secured Advance (75%)			Quantity (ton)	Amount
		Allowed	Due	Allowed	Due	Excess		
1	Construction of Shopping Centre with tower at SCAD, Sukkur	90,000	74,000	67,500	55,500	12,000	150	1.800
2	Construction of Administration Block at SCAD, Sukkur	90,000	74,000	67,500	55,500	12,000	76	0.912

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that recovery of excess amount may be made besides fixing of responsibility on the person(s) at fault and taking other remedial measures.

(OM # 151)

4.2.52 Huge payment to consultant without site supervision-Rs21.637 million

According to Para 23 of General Financial Rules, Volume-I, “Every government officer should realize fully and clearly that he would be held personally responsible for any loss sustained by government through fraud or negligence on his part”.

Audit observed that the Consultant M/S Naqvi and Siddiqui was hired against the project “Establishment of Sindh College of Arts & Design Sukkur”. The agreement was made for the preparation of design, detailed Estimate and tender documents @ 3% of total cost and paid of Rs21.737 million. The supervision of the work was not included in this cost.

Therefore, hiring of consultant and payment of huge amount as consultancy charges of Rs21.737 million excluding supervision is irregular and un-justified.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify huge payment to consultant without site supervision besides fixing of responsibility on the person(s) at fault and other remedial measure for recovery of irregular amount.

(OM # 154)

4.3 Human Resource Expenditure

4.3.1 Un-authorized appointments in BPS-17 & above by University instead through Sindh Public Service Commission

According to clause (b) of sub-section (i) of Section 7 of Sindh Public Service Commission (SPSC) Act 1989 as amended, “the functions of the Commission shall be to conduct tests and examinations for recruitment for initial appointment to such posts in or under a Corporation or other Autonomous Body or Organization set up by Government under any law or otherwise as may be prescribed”.

Audit observed that the appointments on various posts of BPS-17 and above were made by the University instead of through the Sindh Public Service Commission.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the appointments made by Vice Chancellor instead of Sindh Public Service Commission besides fixing of responsibility on the person(s) at fault.

(OM # 01)

4.3.2 Recovery of expenses of higher studies-Rs23.875 million

As per Rule-11 of General Financial Rules, Volume-I, “Each head of department is responsible for enforcing financial order and strict economy at every

step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers”.

Audit observed that the following faculty members were awarded the Scholarship for pursuing higher studies. The expenditure incurred on their studies was born by QUEST, but they were remained unsuccessful/fail/absconder detailed as under.

As per agreement, in the event of default, shall pay back all the expenditure incurred on this account. But management did not recovered amount till date.

(Rupees in million)

S.No.	Name of faculty member	Recoverable amount
1	Mr. Majid Ali Qureshi, Lecturer	6.395
2	Mr. Ghulam Saqib Bruro, Lecturer	0.998
3	Mr. Mansoor Ahmed Channa, Lecturer	2.194
4	Mr. Abdul Nasir, Leghari Assistant Professor	8.382
5	Mr. Fareed Ahmed Mangi, Assistant Professor	0.453
6	Mr. Hafiz Barkat Ali Bhayo, Lecturer	4.798
7	Ms. IrumMemon, Lecturer	0.655
Total		23.875

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that recovery of scholarship may be made from absconders and deposited in to Government Treasury under intimation to audit besides fixing of responsibility on the person(s) at fault and other remedial measure.

(OM # 02,09,13,19,24&40)

4.3.3 Appointment on various posts without availability of vacant post

As per Rule-11 of General Financial Rules, Volume-I, “Each head of department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial Rule and regulations both by his own office and by subordinate disbursing officers”.

Audit observed that following faculty members were appointed without availability of vacant posts. They were appointed against vacant posts of higher grades.

S.No	Name of teacher	Original appointed	Against vacant post
1	Mr. Shakeel Ahmed Kamboh	Assistant Professor (BPS-19)	Professor (BPS-21)
2	Mr. Suhail Khokhar	Lecturer (BPS-18)	Associate Professor (BPS-20)
3	Mr. Suhail Khokhar	Assistant Professor (BPS-19)	Professor (BPS-21)
4	Hafiz Barkat Ali Bhayo	Assistant Professor (BPS-19)	Associate Professor (BPS-20)
5	Ghulam Mustafa	Assistant Professor (BPS-19)	Professor (BPS-21)
6	Abdul Qayum	Lecturer (BPS-18)	Assistant Professor (BPS-19)
		Assistant Professor (BPS-19)	Associate Professor (BPS-20)
7	Hafiz Barkat Ali Bhayo	Assistant Professor (BPS-19)	Professor (BPS-21)

Based, on above observation, it may be construed that there may be some other instances of similar type.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the appointment without availability of vacant post besides fixing of responsibility on the person(s) at fault and other remedial measure.

(OM # 04)

4.3.4 Recovery of salary paid during leave without pay- Rs3.136 million

According to Rule 19(1)(3) of the Civil Servants Leave Rule, 1986, “all extraordinary leave shall be without pay”.

Audit observed that the following faculty members were paid salary of Rs3.136 million who were on Extra Ordinary Leave (Leave without pay) detailed as under.

S. No	Name of official	Period of leave without pay	Period of pay drawn	No. of months/ days	Rate per month	Amount
1	Abdul Rafa Khatri	10-10-2012 to 09-10-2013	July 2013 to September 2013	03 months	35,249	105,747
2	Fareed Ahmed Tunio	28-08-2013 to 27-08-2014	September 2013 to December 2013	03 months	25,720	77,160
3	Sadullah Chandio	10-09-2013	September 2013	20 days	20,623	13,748

S. No	Name of official	Period of leave without pay	Period of pay drawn	No. of months/ days	Rate per month	Amount
		to 09-09-2014				
4	Zulifquar Ali Soomro	16-08-2014 to 15-08-2015	August 2014	15 days	130,147	62,974
5	Saifullah Bhutto, Lecturer	01-06-2014 to 31-05-2015	June 2014 to August 2014	03 months	27,268	81,804
6	Abdul Sattar Saand, Asstt. Professor	25-09-2015 to 24-09-2016	September 2015	05 days	65,226	10,871
7	Zeeshan Rasool Memon, Lecturer	06-09-2015 to 05-09-2016	April 2016 to June 2016	02 months	68,689	137,378
				01 month	73,482	73,482
8	Muhammad Zaki Memon, Lab. Engg.	25-08-2014 to 24-08-2016	August 2014	07 days	40,038	9,040
9	Javed Akhtar Unar, Asstt. Professor	19-02-2014 to 18-02-2016	February 2014	10 days	69,175	24,705
			March 2014 to April 2015	14 month	69,175	968,450
10	Muhammad Akram, Lecturer	15-08-2015 to 13-08-2016	August 2015	16 days	24,983	12,894
			Sept 2015 to July 2016	11 months	24,983	274,813
			August 2016	13 days	24,983	10,476
11	Muhammad Mureed Tunio, Asstt. Prof.	17-12-2014 to 12-10-2015	December 2014	15 days	105,510	51,053
			January 2015 to September 2015	09 months	105,510	949,590
12	Umaid Ali Pathan, Associate Professor	30-04-2013 to 31-07-2013	May 2013 to July 2013	03 months	85,900	272,700
Total						3,136,885

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that recovery over paid amount may be made from concerned officers/officials besides fixing of responsibility on the person(s) at fault.

(OM # 05)

6.3.5 Un-authorized conversion of leave without pay into full pay-Rs1.477 million

According to Finance Department, Government of Sindh letter No.FD(SR-IV)15-29/2002 dated 11-07-2002, “Extra Ordinary Leave (leave without pay) once granted/availed under Rule 19 of the Leave Rule 1986 at the option or request of civil servant cannot be allowed to be converted into any other kind of leave”.

According to Rule 7 of the Civil Servants Leave Rule, 1986, “Leave not due may be granted on full pay to be offset against leave to be earned in future for a maximum period of 365 days in the entire period of service, subject to the condition that during the first five years of service it shall not exceed 90 days in all. Such leave may be converted into leave on half pay. It shall be granted only when there are reasonable chances of the civil servant resuming duty”

Audit observed that leave without pay granted to the following faculty members due to non-availability of leave at credit in their leave account, that was converted into fully pay out of leave to be earned in future up to 60th year of age (superannuation retirement). As a result, an amount of Rs1.477 million was paid unauthorizedly.

(Rupees in million)

S. No.	Name of faculty member	No. of days leave without pay converted into full pay	Period	Amount Paid
1	Dr. Liaquat Ali Memon, Asstt. Prof.	69	23-12-2010 to 24-02-2011	0.120
2	Muhammad Atif, Asstt. Prof.	188	18-02-2012 to 11-07-2012	0.310
3	IrfanaMemon, Asstt. Prof.	166	19-07-2012 to 31-12-2012	0.284
4	Fareed Ahmed Jokhio, Asstt. Prof.	162	14-09-2013 to 22-02-2014	0.333
5	Muhammad Ramzan, Asstt. Prof.	137	02-12-2012 to 17-04-2013	0.264
6	Ghulam Mustafa Bhutto, Asstt. Prof.	57	19-10-2010 to 14-12-2010	0.166
		53	15-12-2013 to 05-02-2014	
Total				1.477

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the payment of leave salary without leave credit in their leave accounts besides fixing of responsibility on the person(s) at fault.

(OM # 06)

4.3.6 Irregular appointment of retired officials in violation of Supreme Court's orders-Rs9.270 million

According to section 14 of ESTACODE: (1) A retired civil servant shall not be re-employed under, unless such re-employment is necessary in the public interest and is made with the prior approval of the authority next above the appointing authority: Provided that, where the appointing authority is the President, such re-employment may be ordered with the approval of the President.

Audit observed that following retired officers were appointed despite provision in rule and clear verdicts from Honourable Supreme Court of Pakistan while hearing of "Hajj Corruption Case" regarding not to appoint retired officials detailed as under:

(Rupees in million)

S.No	Name	Rate of pay per month	Period	Total pay drawn
1	Muhammad Hashim Mughal	110,000	July 2013 to Nov 2013	0.550
		150,000	Dec 2013 to Sept 2014	1.500
		160,000	Oct 2014 to May 2016	1.280
2	Dr. Ali Bux Soomro	135,000	Set 2014 to June 2016	2.970
3	Dr. Sadaruddin Shaikh	135,000	Set 2014 to June 2016	2.970
4	Muhammad Younis Awan	-	-	-
Total				9.270

It is experienced by the audit that the retired officials find themselves less accountable and often involves in corrupt practices without any fear of enquiries and punishment. Despite unemployment in the country, the University had been recruiting retired officials by intending favouritism.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-

2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify appointment of retired officials in violation of Supreme Court's orders besides fixing of responsibility on the person(s) at fault.

(OM # 07&35)

4.3.7 Undue favour to Lecturer in awarding higher Studies

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

Audit observed that Ms. Muniba Memon was appointed as lecturer (BPS-18) on 19-02-2009 on fixed salary per month on contractual basis for the period of one year. The following points were noted:

1. She was appointed as lecturer (BPS-18) against the vacant post of Professor (BPS-21).
2. She was allowed to pursue master leading to Ph.D (4 years program) in the University of Southern Denmark under HEC project "Extension of Education and allied facilities" on 09-07-2009 just less than 05 month's contractual service.
3. She completed Master's Degree without continuing Ph.d studies.
4. No any action against her was taken by the University Administration for non-completion of Ph.D studies at the same university.
5. She was allowed to pursue Ph.D in Computer Science at Malaysia w.e.f. 02-02-2012.
6. She remained absence from studies in Malaysia for a whole semester as reported by the concerned Supervisor. As per HEC instruction "it is not allowed to take semester breaks during entire period of study; however, scholars can be granted breaks on medical grounds with the approval of HEC on provision of medical certificate and reports".
7. She was directed vide letter No.QUEST/NH/-601 dated 18-02-2014 to inform the University about her whereabouts and justify the reasons for not

attending her studies. In her reply dated 31-03-2014, she explained that she was having some personal problems that were unavoidable. She further, explained that she was currently in Saudia with her husband as he got job there and needed my initial settings. Audit holds objection that without permission, how she went to Saudia.

8. In the light of above situation no any action was taken against above teacher and she was granted one year leave w.e.f., 01-07-2015 to 30-06-2016 vide letter No.QUEST/NH-1652 dated 04-12-2015 to pursue Ph.d Studies at Malaysia.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to conduct enquiry in matter besides making recovery of excess paid amount and fixing of responsibility on the person(s) at fault and other remedial measures for stoppage of such irregularities.

(OM # 08)

4.3.8 Irregular appointments of Assistant Professors on Tenure Track System

According to para 2.4.1(a) transferring of existing faculty member on Tenure Track System, Model Tenure Track Process Statutes ver. 2.0 January 1, 2008 of Higher Education Commission, “if the faculty member is approved by the institution for appointment on Tenure Track as per process outlined in Section 2.1, an existing faculty member wishes to obtain the higher Tenure Track salary from his first day of appointment, then it is necessary that his case may be evaluated and approved by an independent panel of experts of international repute approved by the HEC.

Audit observed that following Assistant Professors were appointed under Tenure Track System without evaluation and approved by an independent panel of experts of international repute approved by the HEC.

S.No.	Name	Department	Date of appointment
1	Dr. Syed Rasool Hussain Shah	Computer Science	10-09-2012
2	Dr. Muhammad AucharZardari	Civil Engineering	03-07-2013
3	Dr. Muhammad Afzal Soomro	Mathematics	03-07-2013

S.No.	Name	Department	Date of appointment
4	Dr. Sajad Hussain Sandeelo	Mathematics	03-01-2014
5	Dr. Mohsin Ali Soomro	Civil Engineering	24-02-2014
6	Dr. Muhammad Atif Khan	BS&RS	11-07-2014
7	Dr. Aftab Hussain Memon	Civil Engineering	09-06-2014

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify appointment without fulfilling criteria besides fixing of responsibility on the person(s) at fault.

(OM # 11)

4.3.09 Appointment of Faculty Members without availability of vacant posts in the relevant department

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

Audit observed that following faculty members were appointed without availability of vacant post in the relevant field/department or posted against higher vacant post as detailed under.

S. No.	Name	Appointed in		Appointed/Adjusted against the post	
		Designation	Department	Designation	Department
1	Prof. Dr. Abdul Aziz Ansari	Professor	Civil	Professor	Electrical
2	Mr. Rizwan Aziz Siddiqui	Asstt. Professor	Electrical	Asstt. Professor	CSE
3	Mr. Abdul Sattar Saand	Asstt. Professor	Electrical	Asstt. Professor	Electrical
4	Mr. Javed Ahmed Leghari	Lecturer	Electrical	Asstt. Professor	Electrical
5	Mr. Saadullah Chandio	Lecturer	Electrical	Asstt. Professor	Electrical
6	Mr. Muhammad Fawad Panhwar	Lecturer	Electronic	Professor	Electronic
7	Mr. Abdul Rafay Khatri	Lecturer	Electronic	Professor	Electronic

S. No.	Name	Appointed in		Appointed/Adjusted against the post	
		Designation	Department	Designation	Department
8	Mr. Zafar Ali Siyal	Lecturer	E. Environment	Asstt. Professor	E. Environment
9	Mr. Abdul Rehman Jatoi	Lecturer	E. Environment	Asstt. Professor	E. Environment
10	Mr. Fareed Ahmed Jokhio	Lecturer	CSE	Professor	Inf. Tech
11	Mr. Saifullah Bhutto	Lecturer	BSRS	Professor	BSRS
12	Mr. Rajib Ali Malookani	Lecturer	Maths	Asso. Professor	Maths
13	Mr. Sanaullah Dehraj	Lecturer	Maths	Asso. Professor	Maths

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the appointment of irrelevant field besides fixing of responsibility on the person(s) at fault.

(OM # 12)

4.3.10 Irregular payment of Conveyance Allowance during vacation period- Rs4.230 million

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

Audit observed that Conveyance Allowance of Rs4.230 million was paid to the teaching staff during the vacation period in the University.

(Rupees in million)

S.No.	Faculty member	No.	Rate	Vacation period	Period paid	Amount paid
1	Professors	16	5,000	02 month June & July	2013-14 to 2015-16	0.480
2	Associate Professors	14				0.420
3	Assistant Professors	71				2.130
4	Lecturers	40				1.200
Total						4.230

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that recovery of Conveyance Allowance made during vacation may be recovered besides fixing of responsibility on the person(s) at fault and other remedial measures.

(OM # 14)

4.3.11 Excess payment due to allowing House Rent Allowance @ 45% instead of 30%-Rs28.377 million

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

Audit observed that House Rent Allowance was allowed to the University's employees @ 45% instead of 30%. This resulted in an over payment of Rs28.377 million detailed as under.

(Rupees in million)

S.No.	Financial Year	House Rent		Excess paid
		(Paid @45%)	(Admissible @30%)	
1	2013-14	27.116	18.077	9.038
2	2014-15	28.643	19.095	9.547
3	2015-16	29.371	19.581	9.790
Total				28.377

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that recovery of excess payment of House Rent Allowance may be made besides fixing of responsibility on the person(s) at fault and other remedial measures be taken for stoppage of irregular payments.

(OM # 15)

4.3.12 Excess payment of Medical Allowance than the prescribed rate-Rs103.299 million

As per Para-11 of General Financial Rules, Volume-I, each head of department is responsible for enforcing financial order and strict economy at every step. He is

responsible for observance of all relevant financial rules and regulation both by own office and by sub-ordinate disbursing officer.

Audit observed that the Medical Allowance was paid to all officials of University in excess of prescribed rate detailed as under:

(Rupees in million)

S.No.	Financial Year	Medical Allowance paid
1	2013-14	30.595
2	2014-15	32.357
3	2015-16	40.347
Total		103.299

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that recovery of excess payment of Medical Allowance besides fixing of responsibility on the person(s) at fault and other remedial measures.

(OM # 16)

4.3.13 Un-justified payment of Computer Allowance-Rs19.503million

According to Finance Division (Regulation Wing) office memo # F-3 (b) R.1/35 dated 26th June, 1985, computer allowance is required to be paid to those employees who possess degree in Computer Science, fulfil terms & conditions and also get appointed for particular post.

Audit observed that University administration was in the practice of giving computer allowance to the staff despite the fact that majority of post holders do not fulfil the criteria as mentioned in above cited notification.

Due to allowing such an allowance, the university administration had given extra benefit to the employees and had to sustain a huge burden of Rs19.503million.

(Rupees in million)

S.No.	Financial Year	Computer Allowance paid
1	2013-14	5.964
2	2014-15	6.622
3	2015-16	6.917
Total		19.503

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that the payment of Computer Allowance may immediately be stopped who are not entitled and amount paid so far may be recovered besides remedial measures.

(OM # 17)

4.3.14 Unjustified payment of Deanship/Chairmanship Allowance

According to Article 84 of Audit code, it is an essential function of the Audit to bring to light not only cases of clear irregularities but every matter which in its judgment appears to involve improper expenditure or waste of public money or stores, even though the accounts may be in order. It is thus not sufficient to see that sundry rules or orders have been observed but it is of equal importance to see that the broad principles of propriety are borne in mind not only by the DDO but by the sanctioning authority.

Audit observed that University has allowed Deans and Chairmen of Faculty and Department to draw Deanship/Chairmanship allowance without any notified statute regarding the allowance. It is pertinent to mention that such an allowance is not given or sanctioned by Federal/ Provincial Governments.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that the payment of Deanship/Chairmanship allowance may immediately be stopped and amount paid so far may be recovered besides remedial measures.

(OM # 18)

4.3.15 Irregular encashment of leave- Rs40.451 million

As per Rule 88 of Sindh Financial Rules, Volume-I, "Every public officer is expected to exercise the same vigilance in respect of the expenditure incurred from

public money as a person of ordinary prudence would exercise in respect of expenditure of his own money".

Audit observed that University has paid Rs40.451 million encashment of earned leaves to the employees such an allowance is admissible only at the time of retirement detailed as under:

(Rupees in million)

S.No.	Year	No. of officials availed facility of leave encashment	Amount
1	2013-14	247	11.819
2	2014-15	255	11.893
3	2015-16	366	16.739
Total			40.451

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that the payment of leave encashment may immediately be stopped and amount paid so far may be recovered besides remedial measures in this regard.

(OM # 20)

4.3.16 Irregular appointment of visiting faculty on fixed pay

According to Article 84 of Audit code, it is an essential function of the Audit to bring to light not only cases of clear irregularities but every matter which in its judgment appears to involve improper expenditure or waste of public money or stores, even though the accounts may be in order. It is thus not sufficient to see that sundry rules or orders have been observed but it is of equal importance to see that the broad principles of propriety are borne in mind not only by the DDO but by the sanctioning authority.

Audit observed that University had appointed 15 visiting faculty members on fixed pay instead of payment of remuneration as per lectures delivered detailed as under.

S.No.	Name of faculty member	Designation	BPS
1	Dr. Ghulam HyderBuriro	Professor	Fixed pay
2	Dr. Qazi Abdul Khaliq Ansari	Professor	Fixed pay
3	Mr. Fahad Hussain Zardari	Lecturer (EL)	Fixed pay
4	Mr. Ghulam Hussain Jalbani	Lecturer (BS(CS)	Fixed pay
5	Mr. Saleemullah Bhutto	Lecturer (BS&RS)	Fixed pay
6	Mr. Tarique Hussain Keerio	Lecturer (BS&RS)	Fixed pay
7	Mr. Shakeel Ahmed Jiskani	Lecturer (EE)	Fixed pay
8	Mr. Anees-ur-Rehman Bughio	Lecturer (Chem.)	Fixed pay
9	Mr. Hidayatullah Mahar	Lecturer (Chem.)	Fixed pay
10	Mr. Barkat Ali Khoso	Lecturer (Telecom.)	Fixed pay
11	Ms. SundasMaitlo	Lecturer (Telecom.)	Fixed pay
12	Mr. Fida Hussain Lakho	Lecturer (EE)	Fixed pay
13	Ms. Urooj Gul Sandilo	Lab. Engineer (EE)	Fixed pay
14	Rao Ahsan Atta	Lab. Engineer (Chem.)	Fixed pay
15	Mr. Muhammad Nabi Abbasi	Lab. Engineer (Chem.)	Fixed pay

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the appointment on fixed pay instead payment on the basis of delivered lecturers besides fixing of responsibility on the person(s) at fault and other remedial measures for stoppage of such practice.

(OM # 21)

4.3.17 Less-recovery of income tax from on salaries

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

Audit observed that the payment of salaries was made to the officers/officials, but the income tax was less deducted than the government prescribed rate. Due to this government was deprived of its due revenue.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-

2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to workout income tax of each officers/officials and recovered from them and deposited into Government Treasury under intimation to audit besides fixing of responsibility on the person(s) at fault and other remedial measures for ensuring recovery of Government dues.

(OM # 22)

4.3.18 None-recovery of professional tax-Rs0.412 million

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

Audit observed that professional tax @ of Rs150/- from the employees was not deducted, as a result government was deprived of its due revenue of Rs0.412 million detailed as under.

(Rupees in million)

S.No.	Year	Total No. of employees drawn salary	Rate of Professional Tax	Amount
1	2013-14	885	150	0.133
2	2014-15	932	150	0.139
3	2015-16	935	150	0.140
Total				0.412

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that recovery of professional tax may be made and deposited into Government Treasury under intimation to audit besides remedial measures.

(OM # 23)

4.3.19 Non- initiation of action against Scholars on their absence and breach of Surety Bond

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

Audit observed that Mr. Fareed Ahmed Mangi, Assistant Professor Department of Energy & Environment was awarded Scholarship to pursue for MS Leading to Ph.D at Joseph Fourier at France w.e.f., 23-06-2008 under Weaker Universities Program funded by HEC. He completed his studies and joined the university on 02-06-2014. As per surety bond executed by him, he was required to serve the university for minimum period of five years after completion of his higher studies but he served the University for the Period w.e.f. 02-06-2014 to 29-07-2016 (2years 1 month and 27 days) instead of five years. Since then he remains absent but neither disciplinary action nor recovery of salary and expenses on higher education were recorded as per conditions of surety bond were initiated.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify non-initiation action on the breach of surety bond besides recovery of salary and expenses incurred on higher education and other remedial measures.

(OM # 25)

4.3.20 Blockage of funds due to purchase of land for New Housing Society- Rs52.977 million

According to Rule-28 of General Financial Rules, Volume-I no amount due to Government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable, the orders of the competent authority for their adjustment must be sought.

Audit observed that University had purchased land for New Housing Society for their employees. The payment of Rs52.977 for the land was made on behalf of employees from University funds recoverable from the salary of officials on monthly instalment basis till five years without receiving interest. In case, if University had invested such huge amount for five years, it might earn profit in millions of rupees used to strengthen the financial position of the University.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify purchase of land for New Housing Society from University funds besides fixing of responsibility on the person(s) at fault and other remedial measures.

(OM # 26)

4.3.21 Irregular grant of loan to the University employees– Rs19.439 million

As per Para-668 of Treasury Rule, “Advances granted under special orders of competent authority to government officers for departmental or allied purposes may be drawn on the responsibility and receipt of the officers for whom they are sanctioned subject to adjustment by submission of detailed accounts supported by vouchers or by refund, as may be necessary”.

Audit observed that University had granted House Building advance and Laptop advance of Rs19.439 million without fulfilling criteria for grant of advance and the following record was not produced to audit.

1. Certificate showing the applicant possesses full proprietary right in the land.
2. Mortgage bond in Form No. 27.
3. Record pertaining to advances given earlier and its recovery.
4. Proof of utilization of amount given in advance.
5. No interest was deducted.

(Rupees in million)

S.No.	Particulars	Amount
1	House Building Advance	11.732
2	Laptop Advance	7.698
	Total	19.430

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the grant of loan without fulfilling criteria besides fixing of responsibility on the person(s) at fault and other remedial measures.

(OM # 27)

4.3.22 Non-initiation of legal action against absconder

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

Audit observed that Mr. Muhammad Atif Pathan, Assistant Professor (TTS) department of Basic Science & Related Studies was absconder from University and also noticed:

1. He was granted 62 days leave (Ex-Pakistan) without pay w.e.f. 01-03-2015 to 01-05-2015 for Research Program in the Mathematics Method in System and Molecular at Austria but he failed to join his duties after expiry of leave.
2. He was further requested for extension of leave till 02-03-2016 in his application dated 13-05-2015, but refused to extend his leave and directed vide letter No.QUEST/NH/1311 dated 28-09-2015 to join duties immediately, failing which a sever disciplinary action will be initiated as per University Rule and Surety Bond already executed by him with QUEST. He was issued reminder dated 06-11-2015 and 16-06-2016 but no action was initiated till date.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that legal action may be initiated as per University policy besides fixing of responsibility on the person(s) at fault and other remedial measures may be adopted in this regard.

(OM # 28)

4.3.23 Ineligible appointment as Assistant Professor

As per eligibility conditions for appointment of faculty member in Engineering, Information Technology, and Computing Disciplines, following criteria was prescribed for appointment against the post of Assistant Professor is as under:

Minimum Qualification	a. Ph.D in relevant field from HEC recognized University/ Institution. b. Master's degree (award after 18 years of Education) in relevant field till 2010, after 2010, 30% should be Ph.D, after 2012, 60% should be ph.D, and end of 2015, 100% should be ph.D in relevant field from HEC recognized University/ Institution.
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Audit observed that Mr. Kashif Hussain Mangi was appointed as Assistant Professor (BPS-19) on temporary basis in the department of Chemical Engineering vide order No.QUEST/NH/16 dated 05-01-2016 despite the fact that he was ineligible for above post as he possesses the qualification of Master in Chemical Engineering, whereas; minimum qualification required for the post was 100% Ph.D.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the ineligible appointment of Assistant Professor besides fixing of responsibility on the person(s) at fault and other remedial measures.

(OM # 29)

4.3.24 Irregular appointment of Professor without verification of Research Publication from Higher Education Commission- Rs3.154 million

As per 73rd Selection Board Meeting held on 27th April 2014, Resolution No.SB-73.3 “resolve that the name of Dr. Inayatullah S/o Ali Hassan Kakepoto be recommended to the Syndicate for appointment to the post of Professor (English)

BPS-21, department of BS&RS, QUEST, Nawabshah, subject to the verification of status of his Research Publications form HEC.

Audit observed that Dr. Inayatullah S/o Ali Hassan Kakepoto was appointed on the post of Professor (English) BPS-21, BS&RS Department, QUEST, Nawabshah, subject to the verification of status of his Research Publications form HEC but same was not got verified till date detailed as under:

(Rupees in million)

Name of officer	Monthly rate of salary	Period	Amount paid
Dr. Inayatullah S/o Ali Hassan Kakepoto, Assistant Professor	105,171	May 2014 to June 2014	0.210
	109,551	July 2014 to Nov 2014	0.548
	134,910	Dec 2014 to June 2015	0.944
	146,808	July 2015 to Nov 2015	0.734
	154,046	Dec 2015 to June 2016	1.078
Total			3.514

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that enquiry may be conducted besides fixing of responsibility on the person(s) at fault and other remedial measures.

(OM # 30)

4.3.25 Non-verification of degree certificate of the officers and employees from concerned Universities/Boards

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

Audit observed that the University had never got verified the degree certificates of their officers and officials from the concerned Universities/Boards and most of promotions were made on the basis of higher qualification without verification of degrees.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the non-verification of degree certificates besides degree may be got verified from the concerned Boards/Universities and take remedial measures immediately for verification.

(OM # 31)

4.3.26 Irregular Appointment of staff

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

Audit observed that University authorities has appointed 91 various staff at QUEST, Nawabshah and 129 at Engineering College Larkana during the period under audit without fulfilling codal formalities as appended below.

1. No proper procedure was adopted before making appointments like availability of sanctioned posts, approvals for appointments, advertisements, evaluating of candidatures as per criteria for the posts, short listings, conduct of tests,

- interviewing, preparing marking sheets, final short listings of selected candidates, final approval from competent authorities, etc.
2. The verification of degrees, character antecedence and medical certificate from Civil Surgeon was also not available.
 3. A candidate for initial appointment to the post must possess the educational qualification and experience. But here, appointments were made regardless of their qualification and experience as required for the particular post even in the cases of technical posts.
 4. A candidate must be within age limit as laid down for the post. In violation to this, no any age limit for the post was kept in the mind while appointment.
 5. Appointment must be made on need basis but not any case, the need from the concerned department was received.
 6. Un-necessary appointments were made whose utilization was not required in anywhere resulting over burden on University instead of financial constraint facing by University.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to conduct inquiry in the matter for fixing responsibility on the person(s) at fault, besides taking remedial measures.

(OM # 34)

4.3.27 Undue favour for not taking disciplinary action against the Scholar not joined back despite completion of Ph.D

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

Audit observed that Mr. Fawad Panhwar, Lecturer Department of Electrical Engineering was awarded Scholarship to pursue Ph.D studies at University of Paderborn, Germany w.e.f. 06-09-2009. Though he completed his studies on 01-07-2016 but he did not report for duty despite lapse of 10 months. Neither disciplinary

action was taken against him nor recovery on account of salary paid during study/study expenses were made till date.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that disciplinary action should be initiated against the offices as per University rule and other remedial measures should be adopted for stoppage of such practice.

(OM # 36)

4.3.28 Unjustified holding of charge which does not exist in the Budget Book

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

It was observed that:

1. The faculty members were assigned the charge of posts as additional charge basis despite non-availability of the post in the budget book.
2. Assigning the duties of administrative nature to faculty members (who have been appointed for teaching/research purpose).
3. Huge expenditure was incurred on the transportation and repair of colony on the recommendation of non-technical person.

S. No.	Name of Officer	Designation	Holding the charge against the post
1	Muhammad Anwer Akhund	Assistant Professor, Mechanical Engineering	Chairman Transport
2	Sirajuddin Jokio	Associate Professor, Civil Engineering	Chairman Colony Affairs

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the assignment of charges to non-technical persons against the posts which does not exist in Budget Book and requires to discontinue such charges besides taking remedial measures.

(OM # 37)

4.3.29 Unjustified increase of salary of a retired re-employed official

According to Rule-88 of Sindh Financial Rules, Volume-I, “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as person of ordinary prudence would exercise in respect of expenditure of his own money”.

Audit observed that Mr. Muhammad Hashim Mughal was appointed as Director (P&D) on fixed salary @ Rs70,000 per month but he was allowed increases from Rs10,000 to Rs40,000 (even with the break of 06 months) without any justification detailed as under:

Name	Rate of pay per month	Period	Rate of increase	Increase for the period
Muhammad Hashim Mughal	70,000	10-10-2019 to 09-10-2010	-	-
	80,000	16-10-2010 to 15-10-2011	10,000	One year
	110,000	16-10-2011 to 15-10-2013	20,000	Two years
	150,000	17-10-2013 to 16-04-2014	40,000	Six months
	160,000	18-10-2014 to 17-04-2015	10,000	Six months
	160,000	18-04-2015 to 17-10-2015	-	Six months

Re-appointment of a retired officer as Director (P&D) instead of promotion of available officers in P&D i.e., Mr. Ashique Ali Joyo, Additional Director, Iqbal Ahmed Dehraj Deputy Director and Kamran Soomro, Assistant Director was against the spirit of merit.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-

2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the increase of salary without fulfilling criteria besides fixing of responsibility on the person(s) at fault and other remedial measures.

(OM # 38)

4.3.30 Inadmissible award of pre-mature increment to all promoted officials

According to Finance Division (Regulation Wing) letter No. F.4 (5)-R/4/98 dated 23-05-2001, “the admissibility of premature increment is regulated by Finance Division’s O.M. No. F-1(2)-NG-Imp/71 dated 16-02-1997 which clarifies the concept of pay fixation and premature increment introduced in the scheme of National Pay and Allowances vide clause (I) of Part-I of Finance Division’s O.M. No. 1(2)-NG-IMP/71 dated 08-03-1972. Above clause, “in cases of promotion from a lower to a higher post, where the stage in the National Scale of the higher post, next above the substantive pay in the National Scale of the lower post, gives a pay increase equal to, or less than, a full increment, the initial pay in the National Scale pertaining to the higher post will be fixed after allowing a premature increment in the National Pay Scale of the higher post”.

Audit observed that the pre-mature increment was being allowed to all officials without observing above criteria as premature increment was being allowed even the stage in the National Scale of the higher post, next above the substantive pay in the National Scale of the lower post, gives a pay increase more than a full increment.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends justify the award of pre-mature increment to all promoted besides payment of premature increment may be stopped in such cases and amount paid so far may be recovered and other remedial measures.

(OM # 39)

4.3.31 Undue favour in appointment of faculty members

As per Rule-11 of General Financial Rules, Volume-I, “Each head of department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers”.

It was observed:

1. Most of Faculty members were appointed on contract basis without any advertisement or competitive selection procedure.
2. Thereafter, these posts are advertised and in majority, those contractually appointed faculty members are selected on regular basis. It seems that selection procedure is initiated just to regularize those contractual faculty members, who earlier appointed without any competitive procedure.
3. Other supporting record for appointments (i.e., details of sanctioned posts, approvals for appointments, evaluation of candidates as per criteria for the posts, short listings, conduct of tests, interview, marking sheets, final short listings of selected candidates and final approval from competent authorities, etc.,) was not available in the record produced to audit.
4. Evidence of verification of degrees, character antecedence and medical examination from Civil Surgeon was also not available.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to conduct inquiry in the matter for fixing responsibility on the person(s) at fault, besides taking remedial measures.

(OM # 42)

4.3.32 Wasteful expenditure incurred on higher studies- Rs258.532 million

As per Rule-11 of General Financial Rules, Volume-I, “Each head of department is responsible for enforcing financial order and strict economy at every

step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers”.

Audit observed that University had incurred huge expenditure of Rs258.532 million by deputing many faculty members to abroad for Ph.d in various fields. Though, most of them had successfully completed their studies but no any mechanism for evaluating their post studies performance or any subject of the field of their specialization was found introduced to verify the extent of benefit of their studies got by the University.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that inquiry in the matter may be conducted for fixing of responsibility on the person(s) at fault, besides taking remedial measures to avoid recurrence of such lapses.

(OM # 43)

4.3.33 Excess expenditure incurred on higher studies than the PC-I– Rs19.154 million

As per Rule-11 of General Financial Rules, Volume-I, “Each head of department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers”.

Audit observed that University had deputed various faculty member for higher studies to abroad. The approved cost of each candidate was Rs6.500 million in PC-I per scholar but the expenditure was incurred in excess to PC-I cost due to non-completion of studies within the stipulated period. The over stay of the scholars resulted into excess expenditure of Rs19.154 million.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that the excess expenditure may be regularized form competent authority besides fixing of responsibility on the person(s) at fault and other remedial measures to discourage such instances in future.

(OM # 44)

4.3.34 Un-authorized drawl of difference of pay- Rs143.731 million

As per Rule-11 of General Financial Rules, Volume-I, “Each head of department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers”.

Audit observed an amount of Rs143.731 million was drawn as difference of pay & allowance in favour of faculty member who returned from study leave. As per procedure, adopted by other Universities of Sindh in these cases, pay is fixed after allowing all increments during the period of study leave except leave without pay, however, the difference thereon is not paid, but contrary to this, the University had paid difference of pay. This resulted into an un-authorized drawl of difference of pay of Rs147.731 million during the period under Audit.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the payment of difference of salaries allowed to study abroad and amount paid so far may be recovered besides fixing of responsibility on the person(s) at fault and other remedial measures may be adopted to stop such practices

(OM # 46)

4.3.35 Inadmissible payment of advance increment on qualification- Rs3.899 million

As per Rule-11 of General Financial Rules, Volume-I, “Each head of department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers”.

Audit observed that the University had paid advance increment on the higher qualification despite stoppage of the same after introduction of revised pay scales 2001 w.e.f., 01-12-2001. As a result, the university paid of Rs3.899 million for the period under audit.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that recovery of payment made as advance increment on qualification and further payment may be stopped besides fixing of responsibility on the person(s) at fault and other remedial measures.

(OM # 26)

4.3.36 Excess payment of leave salary against the leave sanctioned

Under Rule-23 of General Financial Rules, Volume-I read with the Rule 40-B (iii) of Sindh Financial Rules, Volume-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part, to the extent to which it may be shown that he contributed to the loss by his own action or Culpable negligence.

Audit observed that the Syndicate in its 42nd meeting held 18-09-2014 converted the leave without pay into fully pay in following cases on the basis of leave to be earned in future up to 60 years of age (superannuation retirement) but sanction order was issued containing higher number of days of leave (converted into full pay) than approved by the Syndicate.

S. No.	Name of faculty member	No. of days converted into full pay in Syndicate meeting	Payment of No. of days made as per sanction order	No. of days Excess paid
1	Dr. Liaquat Ali Memon, Asstt. Professor	64	69	05
2	Muhammad Atif, Asstt. Professor	148	188	40

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-

2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that recovery of excess payment of leave salary against the leave sanctioned may be made besides fixing of responsibility on the person(s) at fault and take remedial measures to stop such practices.

(OM # 48)

4.3.37 Non-recovery of 5% maintenance charges-Rs3.868 million

Under Rule-23 of General Financial Rules, Volume-I read with the Rule 40-B (iii) of Sindh Financial Rules, Volume-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part, to the extent to which it may be shown that he contributed to the loss by his own action or Culpable negligence.

Audit observed the 5% maintenance charges were not deducted from the pay of those officials having allotted government residence. This resulted into loss to University of Rs3.868 million.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that recovery of 5% maintenance charges along with outstanding amount not recovered so far may also be recovered under intimation to audit besides fixing of responsibility on the person(s) at fault and taking remedial measures for making recoveries in regular basis.

(OM # 49)

4.3.38 Irregular payment of Ph.D allowance- Rs10.941 million

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

Audit observed that University had paid Ph.D. allowance to various faculty members of QUEST, Nawabshah & ECL of Rs10.941 million without verification of

degree from concerned University. Further, Ph.d Allowance was started to pay on returning/joining from abroad instead from submission/obtaining degree from the concerned.

(Rupees in million)

S.No.	Year	Amount
1	2013-14	2.987
2	2014-15	3.491
3	2015-16	4.463
Total		10.941

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the payment of Phd Allowance without verification of degree besides fixing of responsibility on the person(s) at fault and further remedial measures may be made for allowing of allowance from date issue degrees

(OM # 03)

4.4 Non-salary expenditure

4.4.1 Non-adjustment/recovery of outstanding advances against officials- Rs28.191 million

According to Rule-669 of Central Treasury Rules, Volume-I, “Advances granted under the special orders of the competent authority to officers / officials for departmental or allied purposes may be drawn on the responsibility and receipt of the officers for whom they are sanctioned subject to adjustment by submission of detailed account supported by vouchers or by refund as may be necessary”.

Audit observed that following officials were granted advances from time to time without adjustment/recovery of previous advances, resulting accumulation of huge amount of advances of Rs28.191 million (**Annex-2**).

(Rupees in million)

S.No.	Name of official	Advance outstanding
1	Abdul Hafeez Siddique	14.287
2	Syed Sabit Ali Shah	7.512
3	Tanveer Aslam Memon	6.392
Total		28.191

As per Rule, no advance is allowed till the adjustment of previous advance. But in this case advances were allowed for more than 50 times without adjustments of previous advances.

This shows undue favor to officials for non-recovery/adjustment of advances, even millions of rupees are outstanding against them since long and the same practice is still prevailing in the University.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that recovery/adjustment of outstanding advances may be made besides taking action against the person(s) failed to submit adjustment account of advances in time.

(OM # 174)

4.4.2 Non recovery of conveyance allowances of officers allotted University vehicles– Rs1.80 million

According to Rule-23 of General Financial Rules, Volume-I, every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Audit observed that payment of conveyance allowance was made to the following officers despite allotment of University vehicles, the University sustained a loss of Rs1.080 million during the period under audit:

(Rupees in million)

Sr #	Name of Officer	Vehicles No	Rate*Period	Amount
1	Mr. Bakir Ali Zardari (C.S.O)	GS-4283 D/Cabin	5000*12*3	0.180
2	Mr Sirajuddin Jokhio Chr. Colony	GL-7261 Hi-Roof	5000*12*3	0.180
3	Mr Atta Mohammad Chandio S.W.O	GL-7144 Hi-Roof	5000*12*3	0.180

Sr #	Name of Officer	Vehicles No	Rate*Period	Amount
4	Mr. Atta Mohammad Chandio Dir.IT	0100 M. Cycle	5000*12*3	0.180
5	Mr. Majid Ali Kalwar S.O	6178 M. Cycle	5000*12*3	0.180
6	Mr Farhan Ali Bhatti A.S.O	4843 M Cycle	5000*12*3	0.180
Total				1.080

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that the stoppage of Conveyance Allowance to above officials may be made besides recovery of full amount of conveyance allowance paid to them from the date of allotment of vehicle. The stoppage of above Conveyance Allowance may be ensured under intimation to audit.

(OM # 188)

4.4.3 Non-adjustment of advances- Rs62.533 million

According to Rule-669 of Central Treasury Rules, Volume-I, “Advances granted under the special orders of the competent authority to officers / officials for departmental or allied purposes may be drawn on the responsibility and receipt of the officers for whom they are sanctioned subject to adjustment by submission of detailed account supported by vouchers or by refund as may be necessary”.

Audit observed that advances of Rs62.533 million were made to the various officials/firms from University/Larkana College accounts detailed as under but the same were not recovered/adjusted (**Annex-3**).

(Rupees in million)

S.No.	Name of office	Advance outstanding
1	QUEST, Nawabshah	26.151
2	Engineering College Larkana	36.382
Total		62.533

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-

2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that recovery/adjustment of outstanding advances may be made besides taking action against the person(s) failed to submit adjustment account/relating to the advance under intimation to audit.

(OM # 171)

4.4.4 Payment of honorarium from self-finance-Rs3.199 million

As per statue regarding the utilization of Self-financing scheme funds issued by the Secretariat of Governor of Sindh No.GS/4-14/98(SO-I)/643 dated 6th May 1999. "Annual income comprising the profit from the invested S fund and 50% of the amount received through new admissions under Self-Financing may be utilized in the following manner as per requirement of the University arises from time to time:

- i) 25% of above amount shall be earmarked for research
- ii) The remaining amount shall be utilized for execution of development schemes and other operational needs.

Audit observed that University management paid honorarium Rs3.199 million to various employees from self-finance in violation of above statues. The expenditure was required to be made for research & development instead of payment of honorarium (**Annex-4**).

Audit recommends to justify the payment of honorarium from self-finance besides taking action against the person(s) at fault and other remedial measures.

(OM # 156)

4.4.5 Un-authorized purchase of Lap top from Self-finance for research and distributed to officials not related with research-Rs2.100 million

As per statue regarding the utilization of Self-financing scheme funds issued by the Secretariat of Governor of Sindh No.GS/4-14/98(SO-I)/643 dated 6th May 1999. "Annual income comprising the profit from the invested S fund and 50% of the amount received through new admissions under Self-Financing may be utilized in the following manner as per requirement of the University arises from time to time:

- i) 25% of above amount shall be earmarked for research
- ii) The remaining amount shall be utilized for execution of development schemes and other operational needs.

Audit observed that Laptops of Rs2.100 million were purchased during 2015-16 from Self-finance for research purpose but the laptops were distributed among the officials not related to research (**Annex-5**).

(Rupees in million)

S.No.	Name of office	Amount
1	QUEST, Nawabshah	1.560
2	Engineering College Larkana	0.540
Total		2.100

It was also observed that few officials were issued more than one laptop without any justification.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify distribution of Laptops among the persons not related to research and issuance of more than two Laptops to same persons besides making recovery of Laptops issued in excess and taking action against the person(s) at fault and other remedial measures.

(OM # 177)

4.4.6 Un-justified constitution of Medical Re-Imbursement Committee-Rs17.611

As per Rule-23 of General Financial Rules, Volume-I, "Every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part, to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence".

Audit observed that University had constituted a “Medical Re-imburement” committee comprising of teachers (with Engineering qualification) to scrutinize and approve the medical bills of private hospitals claimed by the University Officials. During the period under audit, the committee approved/scrutinized medical claims of Rs17.611 million (**Annex-6**).

As per Federal/Provincial Government Medical Re-imburement Rule, medical claims are to be scrutinized and approved by the Medical Board/Civil Surgeon of that District. Contrary to above, University Management constituted their own Medical Re-Imbursement Committee mainly comprising teachers (with Engineering Qualification). Thus, payment of entire amount allowed as reimbursement without Medical Board/Civil Surgeon was unauthorized.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify constitution Medical Re-Imbursement Committee consisting Engineers to scrutinize medical bills besides taking action against the person(s) at fault and other remedial measures may be made to stop irregular payments.

(OM # 178)

4.4.7 Non-accountal of furniture– Rs2.296 million

As per Rule-113 and 114 of Sindh Financial Rules, “All materials received should be examined, counted, measured or weighed, as the case may be, when delivery is taken and when materials are issued from stock, the incharge of the store should see that proper indent were made by authorized person and recorded under his dated initial the description and quantity of material issued.”

Audit observed that an expenditure of Rs2.296 million was incurred on purchase of furniture (detailed as under) but the same was not accounted for in the relevant stock registers. Due to non-accountal of articles in the relevant stock register, the authenticity of the procurement and its consumption could not be ascertained.

(Rupees in million)

Sr #	Cheque #	Dated	Name of supplier	Particulars	Amount
1	5979517-520	05-12-2014	M/s Javed Trading Co.	Purchase of furniture for Library ECL	1.329
2	5979511-514	04-12-2014	M/s Javed Trading Co.	Mechanical Engineering department ECL	0.967
Total					2.296

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that account of above purchased furniture items may be made besides submission of record for verification to audit.

(OM # 174)

4.4.8 Un-authorized payment of contingency charges from Self-Finance funds- Rs1.782 million

As per statute regarding the utilization of Self-financing scheme funds issued by the Secretariat of Governor of Sindh No.GS/4-14/98(SO-I)/643 dated 6th May 1999. "Annual income comprising the profit from the invested S fund and 50% of the amount received through new admissions under Self-Financing may be utilized in the following manner as per requirement of the University arises from time to time:

- i) 25% of above amount shall be earmarked for research
- ii) The remaining amount shall be utilized for execution of development schemes and other operational needs.

Audit observed that an amount of Rs1.782 million was paid to Mr. Shabir Ahmed Momnai, Project Director as contingency charges from Self-Finance funds against development work "Arts & Design College, Sukkur" detailed as under:

(Rupees in million)

Cheque No.	Date	Amount
170381	09-03-2016	0.496
170805	16-02-2016	0.491
148284	08-01-2016	0.495
148254	15-12-2015	0.300
Total		1.782

Following irregularities were noticed:

1. Above amount was paid from Self-Finance funds un-authorizedly instead of funds of above project.
2. The details of expenditure along with supporting record was not available
3. The payment was made to Project Director instead of vender.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that matter may be inquired besides taking action against the person(s) at fault and other remedial measures may be adopted to avoid such irregularities.

(OM # 159)

4.4.9 Irregular payment of honorarium-Rs6.875 million

According to the Fundamental Rule, “Honorarium is granted to those employees who performed extra duties other than the routine work with proper justification”.

Audit observed that University had made a payment of honorarium of Rs6.875 million (detailed as under) to the university staff.

(Rupees in million)

S.No.	Name of office	Year	Amount
1	QUEST, Nawabshah	2013-14	1.281
		2014-15	1.888
		2015-16	2.115
2	QUEST, Larkana	2013-14	0.299
		2014-15	0.497
		2015-16	0.795
Total			6.875

The following irregularities were noticed:

1. Office orders regarding the assignment of extra work to be performed was not available.

2. Evidence or details of performance of extra duties by the officials in support of payment of honorarium was not available.
3. Income Tax @5% was not deducted from the officials BPS-16 & above.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that matter may be inquired besides taking action against the person(s) at fault and other remedial measures.

(OM # 160)

4.4.10 Improper maintenance of cash books

According to Rule-77 of Treasury Rules, "Save as otherwise expressly provided in these rule or in any authorized departmental regulations, the following rule shall be observed by all Government Officers who are required to receive and handle cash":-

1. Every officer receiving money on behalf of the Government should maintain a cash-book in Form TR. 4.
2. All monetary transactions should be entered in the cash-book as soon as they occur and attested by the head of the office in token of check.
3. The cash-book should be closed regularly and completely checked. The head of the office should verify the totaling of the cash book or have this done by some responsible subordinate other than the write of the cash book, and initial it as correct.
4. At the end of each month, the head of the office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. The certificate should also be recorded on the monthly cash account, primary abstract or account current, where such account, abstract or account current is required to be submitted to the Accountant General. Such certificates must be signed by the head of the office who should invariably date the signature.

Following discrepancies were noticed in the cash books being maintained by the University:

1. The entries before 30th June 2013 were not recorded.
2. Total of the month was not recorded.
3. The balances were not verified by the head of the office.
4. Certificate at close of month was not available.
5. Cutting & overwriting were not initial.
6. On receipts side of cash book, total amount of receipts of the day are recorded instead of each transaction.
7. The entries after 30th June 2016 were not recorded.
8. The entries of cash book were not reconciled with bank.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that matter may be inquired besides taking action against the person(s) at fault and takeremedial measures for completion of cash book.

(OM # 161)

4.4.11 Un-authorized use of vehicles for pick & drop-Rs2.166 million

As per Rule-23 of General Financial Rules, “Every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part, to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence”.

Audit observed that an amount of Rs2.166 million (**Annex-7**) was spent from University funds on following vehicles used for pick & drop of the children of University employees from schools, colleges, tuitions etc., instead of recovery making from concerned employees.

(Rupees in million)

S.No.	Vehicle No.	POL use	Repair & maintenance	Amount
1	Van GS-5839	1.447	0.182	1.629
2	5633	1.089	---	1.089
Total				2.718

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends stoppage of above facility and arrange recovery of conveyance charges from employees from date of availing of above facility till stoppage of the same.

(OM # 162)

4.4.12 Un-authorized use of Coaster-Rs1.307 million

According to Rule-88 of Sindh Financial Rules,, Volume-I, “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as person of ordinary prudence would exercise in respect of expenditure of his own money”.

Audit observed that an amount of Rs1.307 million was spent on following vehicles used for the pick & drop of the University teachers and staff despite payment of conveyance allowance.

(Rupees in million)

S.No	Vehicle No.	POL use	Repair & maintenance	Amount
1	CT-7713-Hiace Van	0.666	0.065	0.731
2	JB-0249- Coaster	0.540	0.036	0.576
Total				1.307

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that payment of conveyance allowance to the employees/teachers availing pick & drop facility may be discontinued and recovery of conveyance allowance paid from the date of availing above facility till the stoppage of conveyance allowance.

(OM # 163)

4.4.13 Bogus drawal of POL without journey-Rs2.172 million

As per Rule-23 of General Financial Rules, “Every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part, to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence”.

Audit observed that the expenditure on account POL & repairs were shown against the following vehicles of Rs2.172 million (**Annex-8**), but the log does not show any journey during this period. This shows bogus drawal of bill of POL & repairs.

(Rupees in million)

Sr #	Name of vehicle	POL (liters)	CNG (kg)	Repairs
1	GSB-825	1269.84	2717.93	-
2	GSB-827	260	1545.95	-
3	5634	287.76	634.97	-
4	GS-4249	928.67	1906.07	0.198
5	GS-5836	16713.48	-	0.198
		19459.75 @ 80 per liter = Rs1.557	6804.92 @ 60 per liter = Rs0.408	0.206
Total		Rs2.172		

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that the matter of bogus drawal of POL without journey may be inquired at appropriate level besides taking action against the person(s) at fault and other remedial measures including recovery of loss to University may be ensured.

(OM # 167)

4.4.14 Irregular expenditure on advertisement through private agency instead of Directorate of Information- Rs3.790 million

The Directorate of Information deals with releasing of Government Advertisements to the print and electronic media, being received from various Government Departments/Local Bodies, as per Advertisement Policy 2000 (amended in 2011) approved by Sindh Cabinet.

Audit observed that the expenditure of Rs3.790 million (detailed below) was incurred on advertisement made through private agency instead of through Directorate of Information Government of Sindh as required under the Advertisement Policy 2000.

(Rupees in million)

Year	Name of office	Expenditure on advertisement
2013-14	QUEST, Nawabshah	1.379
2014-15		1.145
2015-16		0.794
2013-14 to 2015-16	Engineering College Larkana	0.472
Total		3.790

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify publication of advertisement through private agency instead of Directorate of information besides taking action against the person(s) at fault and other remedial measures for stoppage such practice.

(OM # 168)

4.4.15 Non-production of record of transferred amount from Assignment Account- Rs70.000 million

As per Section 14(2) & (3) of the Auditor General's (Functions, Powers & Terms & Conditions of the Service) Ordinance, 2001, The officer in charge of any office or department shall afford all facilities and provide record for audit inspection and comply with request for information in as complete a form as possible and with responsible expedition.

On scrutiny of cash book, it was observed that an amount of Rs70.000 million (detailed as under) was shown transferred from Assignment Account through various cheques to Account No.08577900454501 being maintained by the University at HBL, Karachi to open the LC. However, relevant record including procurement process, opening of LC, details of purchases, delivery of purchases and completion of procurement process was not produced.

(Rupees in million)

Sr #	Name of development scheme	Cheque #	Dated	Amount transferred
1	Construction Arija Campus	093561	20-02-2014	5.000
2		093563	20-02-2014	5.000
3		093564	20-02-2014	3.000
4		093566	20-02-2014	9.000
5		093567	20-02-2014	8.000
6		093568	20-02-2014	9.000
7		093569	20-02-2014	8.000
8		093570	20-02-2014	2.000
9		093571	20-02-2014	0.500
10		093572	20-02-2014	0.500
11	Construction of two new departments	109850	21-05-2014	9.000
12		109851	21-05-2014	9.000
13		109852	21-05-2014	2.000
Total				70.000

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends production of record relating transferred amount from Assignment Account besides taking action against the person(s) failed to produce record during audit and other remedial measures to strengthen the internal controls.

(OM # 169)

4.4.16 Irregular expenditure on part time teaching staff-Rs21.726 million

According to Rule-88 of Sindh Financial Rules,, Volume-I, “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as person of ordinary prudence would exercise in respect of expenditure of his own money”.

Audit observed that the University authorities incurred an expenditure of Rs21.726 million on account of Pay & Allowances to teaching staff by allowing morning shift faculty members as part time teachers (detailed as under). The double salaries were enjoyed by the staff including payment of extra charges for attending evening/part time classes.

(Rupees in million)

S.No.	Year	Amount
1	2013-14	7.314
2	2014-15	7.945
3	2015-16	6.467
Total		21.726

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that the matter may be inquired at appropriate level besides taking action against the person(s) at fault and other remedial measures to avoid recurrences of such lapses.

(OM # 170)

4.4.17 Wrong booking of advances as expenditure in Annual Accounts submitted to HEC- Rs101.461 million

According to Rule-88 of Sindh Financial Rules, Volume-I, “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as person of ordinary prudence would exercise in respect of expenditure of his own money”.

Audit observed that payment of Rs101.461 million was made to the various officials (**Annex-9**) in terms of advances, the same amount of advance was shown as expenditure in University Annual Accounts submitted to HEC, whereas, the adjustment of such advance was not made and still lying outstanding (detailed as under):

(Rupees in million)

Sr #	Name of office	Advances booked as expenditure in Annual Accounts
1	QUEST, Nawabshah	61.277
2	Engineering College Larkana	40.184
Total		101.461

This shows lack of knowledge on the part of concerned staff regarding preparation of Annual Accounts.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that the matter of wrong booking of advances as expenditure in annual accounts may be justified to audit besides taking action against the person(s) at fault and remedial measures for rectification of wrong entries.

(OM # 173)

4.4.18 Non-recovery of out-standing advance from Ex-Technical Advisor-Rs12.021 million

According to Rule-88 of Sindh Financial Rules, Volume-I, “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as person of ordinary prudence would exercise in respect of expenditure of his own money”.

Audit observed that Mr. Muhammad Younis Awan, Laboratory Supervisor was retired from the University and he was re-appointed as Technical Advisor on contract basis at Engineering College Larkana. During his re-appointment, he was granted advance of Rs16.254 million for 196 times at QUEST, Nawabshah during the period 22-07-2013 to 07-04-2016, out of which 108 advances of Rs7.240 million were adjusted, whereas; 88 advances of Rs9.014 million were still outstanding (**Annex-10**). It was also observed that advances of Rs3.007 million granted to him from Engineering College Larkana account were also outstanding against him. He relinquished his charge on 20-03-2016 without adjustment/recovery of above outstanding advances of Rs12.407 million.

The following points were also noticed.

1. The official was appointed as Technical Advisor for establishment of Mechanical Engineering Workshop but he was assigned all-round duties i.e., purchasing lab equipment, electric equipment, furniture and repair & maintenance of colony quarters.

2. The official was appointed for Larkana but his services were mostly utilized at QUEST, Nawabshah instead of establishment of Mechanical Engineering Workshop at Larkana College.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends immediate recovery of out-standing advances from Ex-Technical Advisor may be made besides taking action against the person(s) facilitated huge amount of advance to a contract employee and allowed him to relinquish the charge before recovery.

(OM # 175)

4.4.19 Un-justified reimbursement of residential Telephone Charges-Rs10.007 million

According to Rule-88 of Sindh Financial Rules, Volume-I, every government officer is expected to exercise the same vigilance in respect of expenditure incurred from public money, as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Audit observed that the payment of Telephone Charges of Rs10.007 million was made to the officials (**Annex-11**). The following observations were noticed.

1. All the officers BPS-17 & above were allowed re-imbursement of residential Telephone charges, which is not allowed to any Federal or Provincial officers. University has allowed extra benefit instead facing financial constraint and budget deficit.
2. University has allowed re-imbursement on residential Telephone on the basis of first PTCL bill submitted by an officer, later on, payment has been made without providing PTCL bill.
3. The payment has been made to concerned officer instead of PTCL Authorities.

(Rupees in million)

S.No.	Name of office	Amount
1	QUEST, Nawabshah	5.294
2	Engineering College Larkana	4.713
Total		10.007

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that above payment may be stopped and amount already paid may be recovered immediately as such facility was not admissible to attached Departments of the Federal/Provincial Governments.

(OM # 45 & 176)

4.4.20 Irregular payment to University employees instead of vender- Rs25.634 million

As per Rule-88 of Sindh Financial Rules, Volume-I, "Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money".

Audit observed that the expenditure on various heads were shown made of Rs25.637 million, but the payment was made to University employees instead of vender payment (**Annex-12**).

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that the matter may be inquired at appropriate level besides taking action against the person(s) at fault and other remedial measures for stoppage of such practice.

(OM # 179)

4.4.21 Irregular execution of work (repairs & maintenance) by non-technical persons-Rs20.420 million

As per Rule-88 of Sindh Financial Rules, “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money”.

Audit observed that the payments of Rs20.420 million were made to following person for repairs & maintenance of transport and building instead of direct payment to vender. Besides, University had relevant staff (i.e., Transport Officer, Workshop and Engineering Staff) but the work was executed by the following persons, which were not relevant with above work.

(Rupees in million)

Sr #	Particulars	Paid to	Year	Amount
1	Repair of transport	Mr. Anwer Ali Akhound	2013-14	3.842
			2014-15	5.539
			2015-16	3.132
2	Repair & maintenance of building	Mr. Muhammad Younis Awan	2015-16	1.919
		Mr. Muhammad Younis Awan	2014-15	2.726
		Mr. Mir Alam Jamali	2015-16	1.218
		Mr. Mir Alam Jamali	2014-15	0.815
		Mr. Sirajuddin	2015-16	0.276
		Procurement Officer	2014-15	0.953
Total				20.420

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that the matter may be inquired at appropriate level besides taking action against the person(s) at fault and other remedial measures.

(OM # 180)

4.4.22 Non-recovery of sales tax on printing of admission forms & prospectus-Rs0.110 million

According to Office Memorandum No. 4/2-STB/2007(Pt) dated 3rd August 2007 a new procedure has been notified vide Notification No. SRO 660(1)/2007 dated 30/06/2007 for purchase of taxable goods made by Government Departments. The department making purchases of goods liable to sales tax shall withheld sales tax @ 20% of 17% (1/5th) of the value of supply. The amount so withheld shall be deposited by the Government department in the sales tax head of account.

Audit observed that tender was called for printing of admission forms and prospectus for the mentioned year. The payment of Rs3.177 million was made to the contractors including entire amount of Rs0.550 million (17%) of Sales Tax instead of withholding (and depositing into relevant head of account) 1/5th i.e., Rs0.110 million of Sales Tax (detailed as under):

Year	Paid to	Amount paid	Sales Tax 17%	To be with-held 1/5 th
2013-14	Hamdard Packages	916,666	155,833	31,167
2014-15	Hamdard Packages	1,008,474	181,525	36,305
2015-16	Shakeel Packages	1,252,300	212,891	42,578
Total				110,050

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends taking action against the person(s) at fault and other remedial measures including recovery.

(OM # 182)

4.4.23 Non-recovery of Government Taxes-Rs0.770 million

According to Para-22(A) of Stamp Act, it was the duty of the Competent Authority to recover the Stamp Duty and affix the same, while execution of Agreement @ 0.30 paisa per hundred rupees of the value of the Agreement or against tender cost.

According to Sindh Sales Tax Act on Services, 2011, second schedule provides that the consulting services are taxable at the rate of seventeen percent(17%).

Audit observed that payments of Rs10.217 million were made to various vendors without deduction of government dues of Rs0.770 million detailed as under:

(Rupees in million)

Year	Name of supplier	Nature of work	Description of tax	Amount	Tax due
2013-14	Welcome Decorators	Entry Test Event	Stamp Duty	2.400	0.007
2014-15	Ali Raza Enterprises	Entry Test Event	Stamp Duty	1.300	0.004
2015-16	Ali Raza Enterprises	Entry Test Event	Stamp Duty	1.800	0.005
2014-15	Ali Raza Enterprises	Entry Test Event	Sales tax	1.300	0.221
2015-16	Ali Raza Enterprises	Entry Test Event	Sales tax	1.800	0.306
2015-16	M/s Indus Security Services Pvt. Ltd.		Sales tax	1.617	0.226
Total				10.217	0.769

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that the action may be taken against the person(s) at fault besides remedial measures including recovery of outstanding amount and deposit into Government treasury.

(OM # 192)

4.4.24 Defective award of contract-Rs1.072 million

According to Rule-7, of SPPRA-2010 The procuring agency shall, with approval of its Head of the Department, constitute as many procuring committees, as it deems fit, each comprising odd number of persons and headed by a Gazatted officer not below the rank of BS-18, or if not available, the officer of the highest grade, and shall ensure that at least one third of the members of a procurement committee are from the agencies or departments other than the procuring agency.

Audit observed that payment of Rs1.072 million was made to M/s Hamdard Packages for printing of admission forms and prospectus for the year 2013-14 (14th – Batch). The following discrepancies were noticed:

1. Tender was not hoisted on the websites of SPPRA and QUEST
2. Tender was advertised in only two national newspapers (Daily Jang and Daily Kawish) instead of three.
3. The procurement committee constituted on 05 members, all belongs to QUEST instead of including 02 members (i.e., 1/3rd of 05 members) from the agencies or departments other than the procuring agency.
4. Bid Evaluation Report and Contract Evaluation Report was neither available in record not hoisted on the websites of SPPRA and QUEST before 07 days and after 07 days of issuance of work order respectively.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that the matter may be inquired besides taking action against the person(s) at fault and other remedial measures.

(OM # 183)

4.4.25 Loss due to non-awarding contract to 1st lowest bidder-Rs0.700 million

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

Audit observed that tender was called for printing of admission forms and prospectus for the year 2013-14 (14th –Batch), the work order was awarded to the

2nd Lowest bidder M/s Hamdard Packages with quoted price Rs 175 per set of Rs 1.72 million instead of ignoring the 1st Lowest Bidder M/s Askari Printing & stationary suppliers with quoted price of Rs157 per set of Rs 1.020 million. This resulted loss of Rs0.700 million.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that the matter may be inquired besides taking action against the person(s) at fault and other remedial measures including recovery of lost amount.

(OM # 184)

4.4.26 Irregular payment through open cheques instead of Crossed cheques- Rs19.103 million

According to Rule-23 of General Financial Rules, Volume-I, every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Audit observed that the open cheques of huge amount of Rs19.103 million were issued instead of crossed cheques to the concerned payee.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that the matter may be inquired besides taking action against the person(s) at fault and other remedial measures.

(OM # 186)

4.4.27 Un-pleasant progress of Syndicate

According to Section-23(1)(2) "Power & duties of Syndicate" of university code (page 21), the Syndicate shall be the executive body of the university and shall exercise general supervision over the affairs and management of the property of the university.

1. (2a)-to hold, control and administer the property and funds of the university.
2. (2b)-to govern and regulate, with due regard to the advice of the Finance & Planning Committee in this behalf, the finances, accounts and investments of the university and for that purpose, to appoint such agents as it may think fit;
(2c)-to consider the annual and revised budget estimates and to advice the Senate thereon, and to re-appropriate funds from one major head of expenditure to another;

Audit observed that the "Syndicate" is responsible for every matter of administration and finance. In this regard following observations were noticed:

1. Reasons of increase in deficit were not discussed in the meetings.
2. Appointments approved with reference to selection board without detail discussion and financial impact in deficit environment.
3. New sources of revenue were not generated in the limited fund position despite of area and opportunities were available.
4. Increase in own sources were utilized for the payment of expenditures.
5. Leave encashment granted despite of collision of applicable rules.
6. Due to non-implementation of rule, inclined the unions of teaching & non-teaching staff, agitated against their own benefits.
7. Budget preparation of University was not based on practical approach.
8. Main focus was on expenditure side instead of revenue generation.
9. No any productive efforts were made with the HEC/Government to coat or clear the deficit.

In absence of progress of the Syndicate, audit consider that due consideration was not given to the matters of university affairs which ultimately appears in shape of deficit.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that the matter may be inquired besides taking action against the person(s) at fault and other remedial measures.

(OM # 197)

4.4.28 Irregular direct purchases of costly Books without pre-qualification of suppliers-Rs13.065 million

As per “Constitution, Powers and Duties of the Library Committee Statues-2008” Serial No 8.3 and 8.4 regarding the purchase of books through prequalified suppliers as direct purchase or tendering.

Audit observed that a huge quantity of various nature of books was purchased from local suppliers directly by the chairman’s departments of Rs13.065 million in violation of above clause of statues 2008. Hence, due to non-prequalification of suppliers, the university sustained financial burden of extra expenditure and not availing discount on purchasing.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that the matter of irregular purchases of books may be inquired besides taking action against the person(s) at fault and other remedial measures.

(OM # 189)

4.4.29 Defective tendering process for procurement of furniture, machinery & equipment –Rs2.601 million

Under the Rule-167 of Sindh Purchase Manual all demands Volume-I rupee one lac and above should in variably be advertised through press in order to obtain lowest competitive rates.

Audit observed that various items were purchased. The following deficiencies were noted in tender files.

(Rupees in million)

Supplier	Nature of Tender	Items were requires	Amount
Naz Enterprises	Furniture	Tables, Chairs	0.988
Ali Enterprises	Equipment	Water Cooler	0.130
Asif Enterprises	Equipment	Water Gun SR75& F75	0.280
Haseeb Abdullah	Furniture	Cabinet, Chairs, Tables	0.743
Tayeeb Int'l	Machinery	ACS Unit 1.5 tons	0.460
Total			2.601

The deficiencies were:

- Copy of advertisement in news clips and NIT of hosted in websites were not found.
- Committee was constituted by all members of University
- Technical bid Evaluation Report for furniture was not found.

The whole process of tender was found defective and does not meet the criteria of healthy competition and economy rates.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that the matter of defective tendering process may be inquired besides taking action against the person(s) at fault and other remedial measures.

(OM # 190)

4.4.30 Un-authorized expenditure of repair and maintenance on non-functional vehicle-Rs0.354 million

As per Rule-11 of General Financial Rules, Volume-I, "Each head of department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers".

Audit observed that as per detail list of vehicles provided by transport department of the university that on vehicle (Cultus GS-7249) is off road/non-functioning since three years but the expenditure was shown incurred on repair & maintenance of same vehicle of Rs0.354 million.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that the matter of expenditure on off road vehicle may be inquired besides taking action against the person(s) at fault and other remedial measures including recovery of lost amount.

(OM # 191)

4.4.31 Non-adjustment of Mobilization Advances against contractors of Rs2.817 million

According to Rule-669 of Central Treasury Rules, Volume-I, “Advances granted under the special orders of the competent authority to officers / officials for departmental or allied purposes may be drawn on the responsibility and receipt of the officers for whom they are sanctioned subject to adjustment by submission of detailed account supported by vouchers or by refund as may be necessary”.

Audit observed that the mobilization advance was granted to following contractor, but Rs2.817 million were found unadjusted till date.

(Rupees in million)

Sr #	Advance granted by	Name of Contractor	Page No. of advance register	Amount paid	Amount adjusted	Outstanding amount
1	Engineering College Larkana	M/S Jatoi & Company	054	2,895,511	1,015,102	1.880
		M/S Muslim & Company	055	936,839	-	0.937
Total						2.817

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that the matter may be inquired besides taking action against the person(s) at fault and other remedial measures including recovery of mobilization advance.

(OM # 193)

4.5 Receipts

4.5.1 Issuance of Degrees, Transcripts through fake challans- Rs0.842 million

According to Rule-23 of GENERAL FINANCIAL RULES, Volume-I, "Every Government Officer should realize fully and clearly that he will be personally responsible for any loss sustained by Government through fraud or negligence on his part of any other Government Official to the extent of which it may be shown that he contributes to the losses by his own action or negligence.

Audit observed that the various degrees/transcripts etc. were issued by examination. The challans on the basis of degrees/transcripts were issued matched with bank scrolls, the same challans were not found in the bank scrolls. This resulted 236 challans of Rs0.842 million found fake (list attached).

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommend that high level inquiry may be conducted immediately on this serious issue from very beginning and disclose the involvement of the officials and taking an appropriate disciplinary action according to University rules besides other remedial measures.

(OM # 50)

4.5.2 Excess admission of student than the seats mentioned in Prospects

According to Para-10(i) to (v) of G.F.R. Volume-I, "Every officer incurring or authorizing expenditure from public fund should be guided by high standards of financial propriety, and public money should not be utilized for benefit of particular person".

Audit observed that in the following Departments of QUEST, Nawabshah, the students were enrolled excess than the seats mentioned in the prospects detailed as under.

S. No.	Name of department	Batch No.	No. of seats as per prospect (including Regular, Girls, Sports & Diploma)	No. of students enrolled (including Regular, Girls, Sports & Diploma)	Excess enrolled
1	Civil Engineering	14 th	104	117	13
		15 th	104	107	03
		16 th	104	141	37
2	Mechanical Engineering	14 th	64	68	4
		15 th	64	71	7
		16 th	64	70	6
3	Electrical Engineering	14 th	64	94	30
		15 th	75	77	02
		16 th	64	101	37

Audit recommends to justify the excess enrolment of students than the prospects besides responsibility may be fixed against the person(s) at fault and other remedial measures.

(OM # 51&73)

4.5.3 Non-recovery of Hostel fee and Tuition fee from students-Rs19.748 million

According to Rule-28 of General Financial Rules, Volume-I, no amount due to the Government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable; the orders of the competent authority for their adjustment must be sought.

Audit observed that huge amount on account of Hostel fees and tuition fees of Rs19.748 million are outstanding against various student detailed as under:

(Rupees in million)

S.No.	Fee outstanding against students	Name of fee	Amount
1	QUEST (Nawabshah)	Hostel Fee	7.578
2	QUEST (Nawabshah)	Tuition fee	6.925
3	QUEST (Larkana)	Hostel Fee	5.245
Total			19.748

Audit recommends to justify the non-recovery of outstanding Hostel and Tuition fees besides recovery and responsibility may be fixed against the person(s) at fault.

(OM # 52,74&75)

4.5.4 Un-authorized retention of refundable-Rs2.754 million

According to para 10 (i) to (v) of General Financial Rules, Volume-I, “Every officer incurring or authorizing expenditure from public fund should be guided by high standards of financial propriety, and public money should not be utilized for benefit of particular person”

Audit observed that following refundable of Rs2.754 million were collected from students at the time of admission (12th-13th Batch), that should have been returned back to students at the time awarding degree certificates detailed as under.

(Rupees in million)

S.No	Description	Amount
1	Caution money	1.458
2	Library Security Fee	0.846
3	Room Deposit Fee	0.450
Total		2.754

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the un-authorized retention of refundable besides return all refunds to the concerned and other remedial measures.

(OM # 53,55&57)

4.5.5 Un-justified excess admission fee charged from students-Rs2.155 million

According the Rule-148 of General Financial Rules, Volume-I all the materials receipt should be examined, counted, measured or weight as the case may be when delivery is taken they should be taken in charge by a responsible Govt. Officer who should see that the quantities are correct and their quality good, and record a certificate to that effect. The Officer receiving the store should also be required to give a certificate that he has an actually received the materials and recorded them in the appropriated stack register.

Audit observed that the admission fees for BS Mathematics & Statistics Program was Rs12,000 as per statement reported by admission section, but the fee

was charged Rs17,000 per student. As a result, excess admission fees of Rs2.155 million was collected form the students.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends inquiry in the matter for fixing responsibility on the person(s) at fault, besides taking remedial measures.

(OM # 54)

4.5.6 Deprive of Income/Receipts due to non-collection of migration fee- Rs1.660 million

According to Prospectus-14, Page-85(7)(b) The migration of the foreigner, local students of other universities and Constitute College of Quest to this university would be allowed on the payment of migration fee equal to the Self- finance fee of the University.

Audit observed that two cases of migration on request of students from other universities to this university has been accepted for admission in 2nd or 3rd year, in mean time one student had deposited required fee, but the management without any reason, the cases were declined resulted loss of income from migration fee of Rs1.660 million detailed as under:

(Rupees in million)

S.No.	Name of Student	Father's name	Department	Migrated from	Fees/income
1	Muhd Hassan	Imtiaz A Waraich	B.E (Electronic)	PAK-KIET	0.830
2	MuhdFaizan	Niaz H.Kalhor	B.E Civil	North E China	0.830
Total					1.660

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 &06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify declining the migration cases besides responsibility may be fixed against the person(s) at fault and other remedial measures.

(OM # 56)

4.5.7 Non-Collection of penalty from students who leaved the university after closing of admission-Rs0.300 million

As per admission policy, “those students who occupied seats in various discipline will have to pledge through an affidavit that they will complete the course of study, in case if they leave the university before the completion for any reason they will penalized for amount of Rs100,000 per student due to wasting seats which could have vital for someone.

Audit observed that the following students who had occupied seats in various discipline but they were not continue their study, and leave the university after the officially announcement of closing date of admission. Hence, as violation of above policy, the university has not taken action for recovery of penalty from the defaulters of Rs0.300 million.

(Rupees in million)

Year	Name of Student	Roll No	Admission date	Date of Withdraw	Penalty
2013-14	Ahsan Ali Rahu	14CEL10	27-11-2013	07-03-2014	0.100
2015-16	Abdul Raheem	16IT39	29-12-2015	25-10-2016	0.100
2015-16	M. Furqan Farooq	16ESQ51	22-12-2015	28-12-2016	0.100
Total					0.300

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify non- collection of penalty after finalization of admission besides responsibility may be fixed against the person(s) at fault and other remedial measures.

(OM # 58)

4.5.8 Loss due to un-authorized/illegally occupied of Hostel Rooms-Rs0.276 million

According to Rule-23 of General Financial Rules, Volume-I, “Every government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from

fraud or negligence on the part of any other government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence”.

Audit observed that number of rooms was illegally occupied by students since long without paying the hostel fee of Rs0.276 million.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that the rooms illegally occupied may be vacated and worked charges since they occupied the rooms and recovery be made besides responsibility may be fixed against the person(s) at fault and other remedial measures.

(OM # 59)

4.5.9 Undue favour to National Bank by not collecting rent & utility charges- Rs5.400 million

Under Rule ‘1’ Appendix 18-A of Sindh Financial Rules, Volume-I, every Government servant realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence.

Audit observed that the branch of National Bank is operating within the premises of University but the University is not collecting rent and utility charges despite the fact that they are availing all facilities of water, electricity, gas and sewerage detailed as under.

(Rupees in million)

S. No.	Approximately Monthly rent	Approximately monthly utilities (Electricity, Gas & water charges)	Total per month	Period	Amount
1	0.100	0.050	0.150	01-07-2013 to 30-06-2016 (36 months)	5.400

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends recovery of rent and utility charges for the period under audit along with recovery since establishment of branch of NBP at University besides responsibility may be fixed against the person(s) at fault and other remedial measures.

(OM # 60)

4.5.10 Un-authorized collection of Society fee from students instead of employees -Rs2.645 million

As per Para 10 (i) to (v) of General Financial Rules,“Every officer incurring or authorizing expenditure from public fund should be guided by high standards of financial propriety, and public money should not be utilized for benefit of particular person”.

Audit observed that society fee of Rs2.645 million have been charged from students at the time of admission @ 300 per students for the benefits of society of the employees.

(Rupees in million)

Year	Particulars	Society Fee
2013-2014	Per students @ 300	1.091
2014-2015	Per students @ 300	0.744
2015-2016	Per students @ 300	0.810
Total		2.645

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify collection of society fee from students besides responsibility may be fixed against the person(s) at fault and other remedial measures.

(OM # 61)

4.5.11 Short-Realization of affiliation Fee -Rs0.896 million

According to Affiliation policy 5.2: (I) An educational institution applying for affiliation to the University shall make an application to the University and shall satisfy it and read with Academic Council Resolution No ACAD-246 Dated 18/04/2012:

- A minimum amount of Rupees One lac will be charged as affiliation fee per year
- Share of 25% from the self-finance income will also be charged every year.

Audit observed that the following three colleges are affiliated with the university, but the affiliation fee of Rs0.896 million was not collected detailed as under:

(Rupees in million)

Sr. No	Name of Colleges	Rate of affiliation fees per year	Period	Affiliation fees due	Affiliation fees collected	Affiliation fees not collected
01	Govt. College of Technology Khairpur (Mirs)	0.100	2013-14 to 2015-16	0.300	0.004	0.296
02	Govt. Habib College of Technology Nawabshah	0.100	2013-14 to 2015-16	0.300	00	0.300
03	Govt. College of Technology Larkana	0.100	2013-14 to 2015-16	0.300	00	0.300
Total						0.896

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends recovery of affiliation fee besides responsibility may be fixed against the person(s) at fault and other remedial measures.

(OM # 62)

4.5.12 Short realization admission forms fees -Rs11.481 million

Under Rule '1' Appendix 18-A of Sindh Financial Rules, Volume-I, every Government servant realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to

which it may be shown that he contributed to the loss by his own action or culpable negligence.

Audit observed that the prospectus along with admission forms were issued through banks & admission office. The of sale of prospectus of Rs11.481 million were shown less than the actual sale detailed as under

(Rupees in million)

Year	Admission forms issued	Collection of admission form fee	Admission Form fee shown in Annual. Accounts 2015-16	Short amount shown
2015-16	7000*1800	12.600	1.118	11.481

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify short realization of admission fees besides responsibility may be fixed against the person(s) at fault and other remedial measures.

(OM # 63)

4.5.13 Non-recovery of library fine-Rs0.001 million

According to Rule-28 of General Financial Rules, Volume-I, no amount due to the Government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable; the orders of the competent authority for their adjustment must be sought.

Audit observed that the Bond money (Library fine) of Rs0.001 million were not recovered/collected from the students'/faculty staff due to non-submission of valuable books before the prescribed time period.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends recovery besides responsibility may be fixed against the person(s) at fault and other remedial measures.

(OM # 64)

4.5.14 Non-achieving of Receipts targets against approved budgets- Rs49.246million

As per Rule-41(a) of Sindh Financial Rules, the departmental controlling officer should see that all sums due to Government are regularly received and checked against demand and that they are paid into the Treasury.

Audit observed that university having approved budget along-with targets of receipts from the syndicate committee. Thus the receipts targets were not achieved against approved budget (detailed as under):

(Rupees in million)

Year	Receipts target	Receipts collected	Short Receipts against target
2013-2014	144.150	115.153	28.997
2014-2015	152.876	137.092	15.784
2015-2016	146.970	142.505	4.465
Total			49.246

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify non-achieving of receipts targets against approved budgets besides responsibility may be fixed against the person(s) at fault and other remedial measures.

(OM # 65)

4.5.15 Loss due to non-deposit of demand drafts/pay orders- Rs0.902 million

As per Rule 41 (a) of Sindh Financial Rules, the departmental controlling officer should see that all sums due to Government are regularly received and checked against demand and that they are paid into the Treasury.

Audit observed that the demand draft/pay orders of Rs1.423 million received were not deposited into relevant bank account detailed as under.

(Rupees in million)

S.No.	Description	Bank Account No.	Amount
1	Pay orders for verification fee	NIDA-11	0.527
2	Pay orders for verification fee	NIDA-11	0.375
3	Receipt from visiting faculty	NIDA-9-10	0.521
Total			1.423

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify non-deposit of demand draft/pay orders besides responsibility may be fixed against the person(s) at fault and other remedial measures.
(OM # 68)

4.5.16 Non-recovery of income (price) against missing books-Rs0.231 million

According to Rule-28 of General Financial Rules, Volume-I, no amount due to the Government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable; the orders of the competent authority for their adjustment must be sought.

Audit observed that various books costing Rs0.231 million were outstanding against students and faculty members who have not returned valuable book since long.

(Rupees in million)

S.No.	Description	Amount
1	Library Books	0.033
2	Library Books	0.198
Total		0.231

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify non-recovery of price against missing books and recovery besides responsibility may be fixed against the person(s) at fault and other remedial measures.

(OM # 67&72)

4.5.17 Non-reconciliation of demand drafts/pay orders/cheques-Rs0.561 million

As per Rule 41 (a) of Sindh Financial Rules, the departmental controlling officer should see that all sums due to Government are regularly received and checked against demand and that they are paid into the Treasury.

Audit observed that various pay order/demand drafts/cheques were received by the controller of examination for verification fee of Rs0.561million, but the same was not reconciled with bank.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify non-reconciliation of demand drafts/pay orders/cheques besides responsibility may be fixed against the person(s) at fault and other remedial measures.

(OM # 69)

4.5.18 Non-recovery of room rent from external guests- Rs0.213 million

As per official internal Notification vide letter No.VCS/GEN/112 Dated 19th December 2011, “to charge Rs 5,000 per month as Room Rent from occupants of rooms of Visiting Faculty Hostel for three months only, i.e. from December 2011 to February 2012. However, for the remaining month March 2011 and onward, the room rent will be charged the same as already charged i.e Rs 7000/- per month”.

Audit observed that the following external guests stayed at rooms of visiting faculty hostel for the mentioned period, but they did not pay room rent of Rs0.213 million detailed as under.

(Rupees in million)

S.No	Name of occupants	Period	Room Rent per month	Amount
1	Iftikhar Khoondher	5 Months (August 2016 to December 2016)	0.007	0.035
2	Minister A. Qadir Chohan PHE Deptt.	5*4 (23 to 26/4/2013)	0.003	0.060
3	Senior Officials NORIN N'shah	1*2(27 to 28/09/2013)	0.003	0.006

S.No	Name of occupants	Period	Room Rent per month	Amount
4	Dr. M Afzal	12/2013 to 12/2014	0.007	0.091
5	Mr. Kishand Chand	10,11,12/2013	0.007	0.021
Total				0.213

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends recovery of room rent besides responsibility may be fixed against the person(s) at fault and other remedial measures.

(OM # 70)

4.6 Miscellaneous

4.6.1 Loss due to non-investment of self-finance funds-Rs37.822 million

As per statute regarding the utilization of Self-financing scheme funds issued by the Secretariat of Governor of Sindh No.GS/4-14/98(SO-I)/643 dated 6th May 1999. "Annual income comprising the profit from the invested SS fund and 50% of the amount received through new admissions under Self-Financing may be utilized in the following manner as per requirement of the University arises from time to time:

- i) 25% of above amount shall be earmarked for research
- ii) The remaining amount shall be utilized for execution of development schemes and other operational needs.

Audit observed that an amount of Rs408.128 million was collected through new admission in self-financing. The whole income was utilized on salaries and other expenditure without investment, resulted deprived from the profit of Rs37.822 million detailed as under.

(Rupees in million)

S. No.	Financial Year	Self-Financing Accounts	Amount received (through new admissions of self-financing)	Rate of profit (as per already investment)	Period	Amount
1	2013-14	QUEST, Nawabshah	48.887	8%	2013-14	3.910
		ECL	5.425	8%	2013-14	0.434
2	2014-15	QUEST, Nawabshah	91.189	8%	2014-15	7.295

S. No.	Financial Year	Self-Financing Accounts	Amount received (through new admissions of self-financing)	Rate of profit (as per already investment)	Period	Amount
		ECL	7.187	8%	2014-15	5.749
3	2015-16	QUEST, Nawabshah	227.618	8%	2015-16	18.209
		ECL	27.822	8%	2015-16	2.225
Total			408.128			37.822

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the non-investment of self-finance funds besides responsibility may be fixed against the person(s) at fault and other remedial measures.

(OM # 212)

4.6.2 Non-recovery of Income Tax from the students on admission of Self-finance– Rs6.020 million

Under the provision of section 2361 of the Income Tax Ordinance 2001 provides that there shall be collected advance tax at the rate specified in Division XVI of Part-IV of the First Schedule i-e 5% on the amount of fee paid to an educational institution. The person preparing free voucher or challan shall charge advance tax under sub-section (1) in the manner the fee is charged. Advance tax under section shall not be collected from a person where annual fee does not exceed 200,000/-.

Audit observed that the income tax of Rs6.020 million was not received from the students on admission fees of self-financing during the financial year 2013-14 detailed as under.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the non-recovery of income tax besides recovery and responsibility may be fixed against the person(s) at fault and other remedial measures.

(OM # 214)

4.6.3 Un-authorized keep Self-finance investment as guaranty-Rs9.700 million

As per Rule- 11 of General Financial Rules, Volume-I, “Each head of department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers”.

Audit observed that an investment of self-financing of Rs9.700 million was kept as guaranty in the bank of H.B.L. Nawabshah against the loan as availed by the University employees.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the keeping Self-finance investment as guaranty besides responsibility may be fixed against the person(s) at fault and other remedial measures.

(OM # 213)

4.6.4 Blockage of money due to purchase of Software still not working-R2.250 million

According to Rule 23 of General Financial Rules, Volume-1, Every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud and negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Audit observed that the Software “Double Entry Book-keeping System was purchased from the NED University, Karachi at the cost of Rs2.700 million and the

payment of Rs2.25 million was made in the month of April 2010. But the Software is not working yet despite period of more than six years has been passed and no fruitful result was achieved.

It is further added that the expenditure was also incurred on the (TA/DA) of the officers and staff proceed to NED for training on the running of software smoothly and effectively.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that efforts may be made with the coordination of NED to run the software besides responsibility may be fixed against the person(s) at fault and other remedial measures.

(OM # 202)

4.6.5 Loss due non-investment of GPF deduction and Pension Contribution- Rs11.493 million

According to Rule 23 of General Financial Rules, Volume-1, Every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud and negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Audit observed that GPF and Pension Contribution deducted from the salaries of the employees were kept in current account in National Bank without investing. If such amount would have been invested at the profit rate approximately 10% by earning profit Rs11.493 million detailed as under.

(Rupees in million)

Financial year	Amount of subscription	10% interest	Detail of deduction
2013-14	1.715	0.172	GPF
2014-15	2.126	0.213	
2015-16	3.135	0.313	
2016-17	4.364	0.436	

Financial year	Amount of subscription	10% interest	Detail of deduction
2013-14	32.506	3.250	Pension Contribution
2014-15	17.583	1.758	
2015-16	53.517	5.351	
Total		11.493	

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the non-investment of GPF deduction and Pension Contribution besides investment of GPF & Pension contribution deduction may be made to strengthen the financial position of University and other remedial measures.

(OM # 203&207)

4.6.6 Un-authorized transfer of Endowment investment from NBP to Soneri Bank- Rs50.00 million

As per orders of Ministry of Finance, Government of Pakistan through letter No.9-40/2002-IT dated 24-04-2002 “Permanent Endowment fund-All the Universities would open the accounts in the National Bank of Pakistan at the best available rates of profit for PLS Terms Deposit Accounts at least for five years”.

Audit observed that an amount of Rs50.00 million was granted as Endowment Fund and abide to invest in the National Bank of Pakistan at the best available rates of profit for PLS Terms Deposit Accounts at least for five years. But the same funds were being transferred to the Soneri Bank, Nawabshah instead of National Bank of Pakistan.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the transfer of Endowment investment from NBP to Soneri Bank besides compliance the instruction of Ministry of Finance,

Government of Pakistan by investing Endowment funds in National Bank of Pakistan and responsibility may be fixed against the person(s) at fault.

(OM # 204)

4.6.7 Deprived profit due to withdrawal of investment certificate before maturity– Rs1.135 million

According to Rule 23 of General Financial Rules, Volume-1, Every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud and negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Audit observed that an amount of Rs103.388 million was re-invested in the Askari Bank L.td Nawabshah @ Rs6.75% for the year 2015-16 as decided in the 14th meeting of Investment Committee of QUEST held on 19-05-2016. Later on, the certificate valuing Rs16.827 million was withdrawn from the bank before mature for purpose of payment of salary and other expenditure at Engineering College, Larkana. This resulted loss of Rs1.135 million due to withdrawal of certificate before mature detailed as under.

(Rupees in million)

No. of Certificated	Certificate Valuing	Date of investment	Date of maturity	Rate of profit	Profit of year
0008066	16.827	02-04-2015	02-04-2016	6.75%	1.135

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the loss due to withdrawal of investment certificate before maturity besides responsibility may be fixed against the person(s) at fault and other remedial measures.

(OM # 205)

4.6.8 Loss due to withdrawal of investment for the purchase of private land for University employees-Rs3.271 million

According to Rule 23 of General Financial Rules, Volume-1, Every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud and negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Audit observed that an amount of Rs12.900 million was withdrawn from the bank during the financial year 2014-15 for the purchase of land for the University employees. Previously University has earned profit on this investment-Rs3.271 million detailed as under.

(Rupees in million)

Investment Head	Amount withdrawn	Previously earned profit
Recurring receipt	12.900	3.271

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the loss due to withdrawal of investment for the purchase of private land for University employees besides responsibility may be fixed against the person(s) at fault and other remedial measures.

(OM # 208)

4.6.9 Irregular award of contract of networking without Bank Guarantee-Rs2.288 million

As per clause 12 of Contract Agreement executed between QUEST, Nawabshah and M/S Pronet (Private) Limited D-143 Block 4 Clifton Karachi “the firm shall be responsible for providing guarantee in the shape of bank guarantee to QUEST equivalent to 50% of the contract price.

Audit observed that the contract for the WI-FI Networking at seven boys Hostels QUEST, Nawabshah was awarded to M/S Pronet (Private) Limited D-143

Block 4 Clifton Karachi at the cost of 2.288 million without obtaining bank guarantee @ 50% of total cost of project which becomes Rs1.144 million.

The contractor was paid an advance for this work Rs1.144 million but he failed to complete his work and abandoned the project. If University would have obtained bank guarantee from the contractor that might compensate the University for the amount as paid in advance to the contractor.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the award of contract for networking without Bank Guarantee besides responsibility may be fixed against the person(s) at fault and other remedial measures.

(OM # 209)

4.6.10 Un-authorized acceptance of migration of student of PAF KIET, Karachi

As per Rule- 11 of General Financial Rules, Volume-I, “Each head of department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers”.

Audit observed that Mr. Muhammad Hassan S/o Imtiaz Ahmed Waraich was allowed migration from PAF KIET, Karachi to QUEST, Nawabshah, subject to the condition that he will have to pay migration fees of Rs400,000 to the University vide letter No.QUEST/NH/763 dated 11.04.2014. Thereafter, an amount Rs400,000 as migration fees was paid by the student through pay order No.0004777 dated 15-04-2014.

He was offered provisional admission in 1st term 3rd year Electrical Engineering class with 13-Batch on migration basis from PAF-KIET vide letter No.QUEST/NH/A&C/58 dated 23-04-2014. But his admission was cancelled through letter No No.QUEST/NH/878 dated 02-05-2014 and the matter was referred to the

Academic Council. As per Academic Council Resolution No.ACAD-27.26 dated 23-07-2014, the migration from PAF-KIET, Karachi to QUEST, Nawabshah was declined on the basis of that the PAF-KIET is private university and it is not our policy to accept migration from private university.

It is not understandable, how his request was first accepted and why he was allowed to pay migration fees and also enrolled if the migration from private universities are not allowed. This shows clear negligence on the part of management and unawareness of the University admission policies

The student has put his case in the court which is under process, to defend the contention, University has hired a lawyer, who has been paid handsome amount by University. If such wrong decisions are not taken by the management, no one will go to court and payment to lawyers could be saved.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the un-authorized acceptance of migration besides responsibility may be fixed against the person(s) at fault and other remedial measures.

(OM # 51&73)

4.6.11 Hiring legal advisor without open advertisement-Rs3.546 million

According to Services, General Administration & Coordination Department, Government of Sindh, Karachi Circular No.E&A(S&GAD)34(1157)/74 dated 19-08-1974, “In accordance with the policy of People’s Government to find out “Talent” and to utilize it for people’s good and welfare and also to give equal opportunities to all without discrimination, the Chief Minster has been pleased to decide that henceforth all posts in various grades should be filled-in after these are advertised in Press etc,.....”

Audit observed that Mr. Kamal Uddin was engaged as legal advisor through letter No.QUEST/Estt/NH-131 of 2010 dated 01-03-2010. The expenditure as legal fees incurred during the period under audit (detailed as under):

(Rupees in million)

Financial Year	Expenditure as legal fees paid
2013-14	0.897
2014-15	1.439
2015-16	1.210
Total	3.546

The following observations were notice:

1. The legal advisor was hired without advertisement in newspapers.
2. Rates were obtained from three legal advisors; the rates Mr. Muhammad Irshad Pathan was lesser than as compared by Mr. Kamal Uddin.
3. The legal advisor hired by the University is already working on the other Universities i.e., LUMHS, Jamshoro since 2001, University of Sindh, Jamshoro since 2003 and Isra University, Hyderabad since 2008. Here question arises, if the date of case of QUEST is same with other Universities in different city, how it is possible to face the courts of different cities.
4. He was allowed daily allowance two dailies on each hearing instead one daily

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify hiring legal advisor without advertisement besides responsibility may be fixed against the person(s) at fault and other remedial measures.

(OM # 211)

4.6.12 Payment of Income Tax by University instead students on admission of Self-finance– Rs4.985 million

Under the provision of section 2361 of the Income Tax Ordinance 2001 provides that there shall be collected advance tax at the rate specified in Division XVI of Part-IV of the First Schedule i-e 5% on the amount of fee paid to an educational institution. The person preparing free voucher or challan shall charge advance tax under sub-section (1) in the manner the fee is charged. Advance tax under section shall not be collected from a person where annual fee does not exceed 200,000/-

Audit observed that the income tax of Rs4.985 million was not deducted from the students on admission fees of self-financing during 2013-14 and University paid income tax from own pocket detail as under.

(Rupees in million)

S. No.	Cheque No.	Dated	Amount
1	4854165	03-04-2014	1.500
2	7113530	17-03-2015	1.485
3	4854166	24-04-2014	2.000
Total			4.985

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the payment of income tax from own pocket instead of students and recovery of income tax besides responsibility may be fixed against the person(s) at fault and other remedial measures.

(OM # 215)

4.6.13 Irregular expenditure on repair of road without maintenance of previous history of repair– Rs8.010 million

As per Rule- 11 of General Financial Rules, Volume-I, “Each head of department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers”.

Audit observed that an expenditure of Rs8.010 million was incurred on repair of road. But history of previous expenditure on this work (containing expenditure on

original work and all repairs) was not maintained. Due to non-maintenance of this, the authenticity of current repair could not be verified.

(Rupees in million)

S. No	Cheque No.	Dated	Work Order No.	Dated	Name of work	Amount Paid
1	5634239-41	22-10-2014	534	20-08-2014	Repair of footpath road at EE deptt.	2.264
2	5634233-35	02-10-2014	535	25-08-2014	Re-conditioning of road around Electronics deptt.	2.246
3	3832817-19	29-07-2013	120	11-03-2013	Re-novation of old boys hostel & CC approach road from gate-2 entrance of boys hostel	3.500
Total						8.010

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the expenditure on repair of road without maintenance of previous history besides responsibility may be fixed against the person(s) at fault and other remedial measures.

(OM # 216)

4.6.14 Non-appointment of whole time officers

According to Chapter-V, para-32(i) of Quaid-e-Awam University of Engineering Science and Technology, Nawabshah Act, 1996, “The Controller of Examination, shall be a whole-time Officer of the University and shall appoint by the Syndicate on the such terms and conditions as it may be determined provide that the first Controller of Examination immediately, after the coming into force of this Act shall be appointed by the Chancellor on the recommendations of the Vice-Chancellor”

According to Chapter-V, para-33(i) of Quaid-e-Awam University of Engineering Science and Technology, Nawabshah Act, 1996, “The Resident Auditor, shall be a whole-time Officer of the University and shall appointed by the Provincial Audit Department on the such terms and conditions as it may be determined”.

According to Chapter-V, para-30 (i) of Quaid-e-Awam University of Engineering Science and Technology, Nawabshah Act, 1996, “The Registrar, shall be a whole-time Officer of the University and shall appointed by the Syndicate”.

Audit observed that the following posts are filled by given an additional charge to the non-technical/irrelevant officials without appointment as whole time officers.

S.No.	Name of post	Name of officer who was given charge
1	Controller Examination	Dr. Nazir Ahmed Durrani, Professor Department of Civil Engineering
2	Resident Auditor	Abdul Fatah Memon, Procurement officer
3	Registrar	Ashique Ali Joyio, Additional Director (P&D)

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the non-appointment of whole time officers besides posts mentioned above may be vacated and whole time officers may be appointed and responsibility may be fixed against the person(s) at fault.

(OM # 195,196&199)

4.6.15 Irregular expenditure without approved budget and annual accounts

According to Chapter-V, para-14(b) of Quaid-e-Awam University of Engineering Science and Technology, Nawabshah Act, 1996, the Senate shall have the powers: -

- (b) to consider and approve the annual report, the annual statement of accounts and the annual revised budget estimates.

Audit observed that the Chancellor of the University had did not call Senate meeting where they could have considered the Budget Estimates and Annual Accounts for the Year -2014-15 & 2015-2016. The expenditure was incurred without approved budget estimates.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the expenditure without approved budget and annual accounts besides Senate Meeting may be called at the earliest to address the issue of considering budget estimates and discuss the matter associated with financial discipline.

(OM # 179)

4.6.16 Non-arrange the meetings of Senate

According to Chapter-V, 13 (4) of the Quaid-e-Awam, University of Engineering, Science & Technology, Nawabshah Act 1996, “the Senate shall at least meet twice a year on the dates fixed by the Vice-Chancellor with the consent of the Chancellor”.

Audit observed that the Senate meetings shall at least meet twice a year as per University Act, but meetings were not arranged regularly as detailed below.

S.No	Date of meeting held
1	11-12-2013
2	28-11-2014
3	19-03-2016

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the non-arrange the twice meetings in a year and the action may be taken against the person(s) at fault. Besides senate meeting may be called at the earliest to address the issue of considering budget estimates and discuss the matter associated with financial discipline.

(OM # 198)

4.6.17 Un-authorized use of green number plate vehicles

According to letter No. 12/16.2004-Public, Ministry of Interior, Government of Pakistan, dated 20th June, 2006, “it has been decided henceforth use of green number plates will be allowed only to the official/Governments vehicles belonging to the Ministries/Divisions, Attached Departments and Subordinate Offices. All other

Departments, whether Autonomous or Semi-Autonomous, Corporations etc. will not be allowed to use green number plates”.

In the light of above instructions, the Government of Sindh is requested to issue green number plates only to official/Government Vehicles belonging to the Ministers/Divisions, attached departments and sub-ordinate offices and withdraw green number plates from Autonomous Bodies, Semi-autonomous Bodies and Corporations etc.”

Audit observed that University administration is using various vehicles with green number plates despite notified letter, being autonomous body, the University administration did not obtain new registration numbers and staff is enjoying unauthorized protocol of green number plates.

It is further added that due to using green number plates, the officials do not give toll taxes of the motorways and are exempted from routine road checking.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that new number plates may be obtained from the Excise Department of Sindh besides responsibility may be fixed against the person(s) at fault and other remedial measures.

(OM # 200)

4.6.18 Use of buses/vehicles without fitness certificate

According to The Provincial Motor Vehicles Ordinance, 1965 (W.P. Ord. XIX of 1965) Certificate of fitness of transport vehicles.– (1) Subject to the provision of section 40, a transport vehicle shall not be deemed to be validly registered for the purposes of section 23, unless it carries a certificate of fitness in Form I as set forth in the First Schedule, issued by the prescribed authority, to the effect that the vehicle

complies for the time being with all the requirements of Chapter VI and the rules made thereunder; and where the prescribed authority refuses to issue such certificate, it shall supply the owner of the vehicle with its reasons in writing for such refusal. (2) Subject to the provisions of sub-section (3), a certificate of fitness shall remain effective for three years unless a shorter period, not being in any case less than six months, is specified in the certificate by the [38][authority issuing the certificate [Provided that in case of a permit issued under section 60 (1) (a), a certificate of fitness shall remain effective for a period of six months and on the expiry of that period the permit shall be deemed to be suspended until a new certificate of fitness has been obtained.

Audit observed that University is using point buses/vehicles without having fitness certificate.

Further, it was observed that despite huge expenditure over the repair and maintenance of buses the administration had not obtained fitness certificate, which doubts the expenditure made over such buses.

In using such buses/vehicles, institute had compromised the precious lives of students and teachers who used to attend University from different areas.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends that the fitness certificate may be obtained besides responsibility may be fixed against the person(s) at fault.

(OM # 201)

4.6.19 Non-maintenance of books of accounts regarding Assets and Liabilities

According to Chapter-V, para-16 (e) of the Quaid-e-Awam, University of Engineering, Science & Technology, Nawabshah Act 1996, the syndicate shall have

powers “to cause proper books of account to be kept for all the sums of money received and expended by the University and for the assets and liabilities of the University”.

Audit observed that the books of accounts regarding the assets and liabilities were not maintained. University being a big institution, it may not be known to any of the university official that of what worth the university possesses the assets and what are the liabilities which university will have to sustain.

University is purchasing various equipment worth millions of rupees and development work is also in progress but the increase in assets and the residual value of these assets cannot be ascertained in the absence of accounts regarding assets and liabilities.

Taking the advantage of such a lapse in maintaining financial record, the official having vested interest may sell off or put to auction many assets and may take advantage and the management will remain in dark due to not having information regarding the assets on record.

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the non-maintenance of books of accounts and requires that the record regarding the assets and liabilities may be maintained besides responsibility may be fixed against the person(s) at fault.

(OM # 194)

4.6.20 Decrease in investment due to withdrawal of invested funds-Rs29.272 million

According to Rule 23 of General Financial Rules, Volume-1, Every Government Officer should realize fully and clearly that he will be held personally

responsible for any loss sustained by Government through fraud and negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Audit observed that investment of University in the financial year 2015-16 has been decreased as compared to financial year 2013-14 due withdrawal of investment from the banks and deprived of profit detailed as under:

(Rupees in million)

Investment in year 2013-14	Investment in year 2015-16	Decrease
343.215	313.488	29.272

The irregularities were pointed out to management, and report was issued to Secretary of the Department on 23-10-2017, followed by the two reminders on 15-11-2017 & 06-12-2017 for convening of DAC meeting. The DAC meeting was not convened by Principal Accounting Officer till finalization of this report.

Audit recommends to justify the decrease in investment besides responsibility may be fixed against the person(s) at fault and other remedial measures.

(OM # 206)

5. CONCLUSION

5.1 Key Audit Findings

- 5.1.1 There were discrepancies in accounts due to non-reconciliation of individual accounts with bank statement, cash book and annual accounts.
- 5.1.2 Various discrepancies were noticed during scrutiny of Development Expenditure i.e., incurrence of recurring expenditure from development budget, violation of Procurement rule, non-observance of Schedule of Rates, improper rate analysis, unauthorized interim payments, issues related to escalation, issues related to LCs and delay in completion of work.
- 5.1.3 Various issues related to Human Resources including appointments in violation of recruitment rule, appointments on contract basis, payment of unauthorized allowances and improper handling of Scholars (i.e., non-completion of studies in time, non-utilization of their services after Doctorate and non-return of Scholars after completion of study etc.,) were noticed.
- 5.1.4 It was also noticed that either the government taxes and duties were not or short deducted.
- 5.1.5 Various issues relating to advances (i.e., non-production of rule pertaining to advances, non/late recovery/adjustment of advances, improper adjustment of advances), violation of procurement rule, non-accountal of various articles/items/ POL, use of vehicles for private purpose and improper maintenance of record were noticed.
- 5.1.6 Various issues on realization of receipts were noticed. It was observed that degrees/certificates were issue on fake challans.
- 5.1.7 Self-Finance funds were not being managed properly and the amount prescribed for investment was being utilized instead of investment. It was also observed that other funds like GP Fund/Pension Funds were also not being invested properly.
- 5.1.8 Funds from various funds and accounts were being transferred to other accounts unauthorizedly.
- 5.1.9 In some cases record was not produced.

5.2 Key Recommendations

- 5.2.1 Discrepancies in accounts may be rectified after reconciliation of individual accounts with bank statement, cash book and annual accounts.
- 5.2.2 Rules and regulations may be followed in letter and spirit while making expenditure.
- 5.2.3 Matters relating to Human Resources may be dealt properly.
- 5.2.4 Government taxes and duties may be deducted as per prescribed rates.
- 5.2.5 Advances may be discouraged. Where necessary, adjustment of advances may be made immediately.
- 5.2.6 Issues related to realization of receipts may be dealt properly. Inquiry may be conducted with reference to issuance of degrees/certificates on fake challans.
- 5.2.7 Self-Finance and other funds may be managed and invested properly.
- 5.2.8 Unauthorized transfer of funds from one fund/account to other should be stopped.
- 5.2.9 Record (not produced during) should be produced for audit.

ACKNOWLEDGMENT

We wish to express our appreciation to the Management and Staff of Quaid-e-Awam, University of Engineering, Science and Technology Nawabshah for assistance and cooperation extended to the auditors during this assignment.

ANNEXURES

Annexure-1

4.1.1 Discrepancies noticed in the accounts amounting to Rs1,032.435 million

Statements showing the variations in the accounts

Year	Details of accounts showing excess amount				Details of accounts showing less amount				Difference Col (5-9)
1	2	3	4	5	6	7	8	9	10
	Type of document	Payment/ receipt side	Title of account/No.	Amount	Type of document	Payment/ receipt side	Title of account/No.	Amount	
2013-14	Annual Account	Payment side	Self- Finance Account (NIDA 2-8)	56.000	Annual Account	Receipt side	NIDA 44-8 recurring	27.797	28.203
	Cash book	Payment side	Self- Finance Account (NIDA 2-8)	66.000	Annual Account	Payment side	Recurring Account (NIDA 44-8)	27.797	38.203
	Annual Account	Payment side	Recurring Account (NIDA 44-8)	23.203	Annual Account	Receipt side	Self- Finance Account (NIDA 2-8)	00	23.203
	Cash book	Receipt side	Self -Finance Account (NIDA 2-8)	28.703	Annual Account & Cash book	Payment side	Recurring Account (NIDA 44-8)	23.203	5.500
	Cash book	Receipt side	Self- Finance Account (NIDA 2-8)	28.703	Bank statement	Receipt side	Self- Finance Account (NIDA 2-8)	00	28.703
	Annual Account	Receipt side	Recurring Account (NIDA 44-8)	17.70	Cash book	Payment side	Model School Account No.30-4	10.000	7.700
	Annual Account	Receipt side	Recurring Account (NIDA 44-8)	23.000	Annual Account	Payment side	SBB Hostel Account No.31-3	20.000	3.000
	Cash book	Payment side	Self- Finance Account (NIDA 2-8)	79.500	Annual Account	Payment side	Self -Finance Account (NIDA 2-8)	28.500	51.000
	Annual Account	Receipt side	Extension & Edu Allied facilities account 26-0 & HEC grant	160.000	Cash book	Receipt side	Extension & Edu Allied facilities account 26-0	65.000	95.000
	Annual Account	Receipt side	Extension & Edu Allied facilities account 26-0	0.647	Annual Account	Payment side	Recurring Account (NIDA 44-8)	00	0.647
	Annual Account	Payment side	Extension & Edu Allied facilities account 26-0	85.000	Cash book & Bank Statement	Payment side	Extension & Edu Allied facilities account 26-0	00	85.000
	Cash book	Payment side	Extension & Edu Allied facilities account 26-0	20.000	Annual Account	Receipt side	FD &OIN account 22-4/HBL145803	00	20.000
	Cash book	Receipt side	FD &OIN account 22-4/HBL145803	188.315	Annual Account	Receipt side	FD &OIN account 22-4/HBL145803	50.000	138.135

Year	Details of accounts showing excess amount				Details of accounts showing less amount				Difference Col (5-9)
1	2	3	4	5	6	7	8	9	10
	Annual Account & Bank Statement	Payment side	Admission account 9-1	53.956	Annual Account	Receipt side	Recurring Account (NIDA 44-8)	51.800	2.156
	Annual Account & Bank Statement	Payment side	Hostel fee account 10-8	9.100	Annual Account	Receipt side	Recurring Account (NIDA 44-8)	8.600	0.600
	Annual Account & Bank Statement	Payment side	Exam fee account 11-7	10.384	Annual Account	Receipt side	Recurring Account (NIDA 44-8)	8.900	0.400
	Cash book & Bank statement	Payment side	Admission account 11-7	0.800	Annual Account	Receipt side	Recurring Account (NIDA 44-8)	0.400	0.400
2014-15	Annual Account	Payment side	self- finance account 2-8/HBL789903	35.000	Annual Account	Receipt side	Recurring Account (NIDA 44-8)	33.000	2.000
	Annual Account	Payment side	Recurring Account (NIDA 44-8)	3.000	Annual Account	Receipt side	self- finance account 2-8	00	3.000
	Cash book & Bank statement	Payment side	self- finance account 2-8	39.000	Annual Account	Payment side	self- finance account 2-8	35.000	4.000
	Bank Statement	Receipt side	Recurring Account (NIDA 44-8)	20.000	Annual Account	Receipt side	Recurring Account (NIDA 44-8)	7.000	13.000
	Annual Account	Receipt side	Recurring Account (NIDA 44-8)	16.000	Cash book & Bank statement	Receipt side	Recurring Account (NIDA 44-8)	3.000	13.000
	Annual Account	Receipt side	Recurring Account (NIDA 44-8)	103.000	Annual Account	Payment side	Strengthening QUEST account 748101	00	103.000
	Annual Account	Receipt side	Recurring Account (NIDA 44-8)	35.000	Annual Account	Payment side	Strengthening QUEST account 748101	00	35.000
	Annual Account & Bank Statement	Payment side	Account 748101	35.000	Annual Account	Receipt side	Extension & Edu Allied facilities account 26-0/176701	00	35.000
	Annual Account & Bank Statement	Payment side	Extension & Edu Allied facilities Account 26-0/176701	35.000	Annual Account	Receipt side	Recurring Account (NIDA 44-8)	00	35.000
	Annual Account	Receipt side	SBB Hostel Block account 31-3	17.000	Annual Account, Cash book & Bank Statement	Payment side	Recurring Account (NIDA 44-8)	16.000	1.000

Year	Details of accounts showing excess amount				Details of accounts showing less amount				Difference Col (5-9)
1	2	3	4	5	6	7	8	9	10
	Cash Book & Bank Statement	Receipt side	FD&OIN account 22-4/145803	56.000	Annual Account	Payment side	Self- finance account 2-8	46.000	10.000
	Annual Account	Payment side	Ex:&Ed: facilities account 26-0/176701	27.282	Annual Account	Receipt side	FD&OIN account 22-4/145803	5.000	22.282
	Annual Account	Payment side	Ex:&Ed: facilities account 26-0/176701	27.282	Cash Book & Bank Statement	Payment side	Ex:&Ed: facilities account 26-0/176701	10.000	17.282
	Annual Account	Receipt side	Strengthening QUEST account 748101	12.000	Annual Account	Payment side	FD&OIN account 22-4/145803	00	12.000
2015-16	Annual Account	Receipt side	Recurring Account (NIDA 44-8)	6.200	Annual Account	Payment side	Pension account NIDA 4-6	00	6.200
	Annual Account	Receipt side	Recurring Account (NIDA 44-8)	4.000	Annual Account	Payment side	Endowment fund account NIIDA 7-3	00	4.000
	Annual Account	Receipt side	Recurring Account (NIDA 44-8)	48.000	Annual Account	Payment side	Self- finance account 2-8	43.000	5.000
	Annual Account & Cash Book	Payment side	FD& immediate needs of QUEST account 22-4/145803/695801	72.307	Annual Account	Receipt side	Recurring Account (NIDA 44-8)	6.420	65.950
	Annual Account	Receipt side	account 32-2	10.600	Annual Account	Payment side	Recurring Account (NIDA 44-8)	10.000	0.600
	Annual Account	Receipt side	account 32-2	10.600	Cash Book	Payment side	account 32-2	10.000	0.600
	Annual Account	Payment side	Self- finance account 2-8	4.331	Annual Account	Receipt side	FD&OIN account 22-4	00	4.331
	Annual Account & Cash Book	Receipt side	Ex:&Ed: facilities account 26-0	10.000	Annual Account	Payment side	FD&OIN account 22-4	00	10.000
	Annual Account	Payment side	FD&OIN account 22-4	169.208	Annual Account & Cash Book	Receipt side	Account 748101	68.830	100.387
	Annual Account	Receipt side	Recurring Account (NIDA 44-8)	69.643	Annual Account	Payment side	Admission account 9-1	69.400	0.243
	Annual Account	Receipt side	Recurring Account (NIDA 44-8)	13.530	Annual Account	Payment side	Hostel fee account 10-8	13.215	0.315
	Annual Account	Receipt side	Recurring Account (NIDA 44-8)	17.731	Annual Account	Payment side	Exam fee account 11-7	16.639	1.091
	Annual Account	Receipt side	Recurring Account (NIDA 44-8)	0.667	Annual Account	Payment side	Misc: fee account 12-6	0.363	0.304
	Total								1032.435

Annexure-2

4.4.1 Non-adjustment/recovery of outstanding advances against officials- Rs28.191 million

S.No	Date	Amount
1. Abdul Hafeez Siddiqui		
1	30/11/2015	99,000
2	30/11/2015	99,900
3	28/10/2014	79,000
4	14/07/2015	90,000
5	22/07/2015	70,000
6	22/07/2015	15,000
7	23/07/2015	96,000
8	28/07/2015	92,000
9	30/07/2015	98,000
10	30/07/2015	66,000
11	23/06/2015	99,000
12	19/08/2015	90,000
13	19/08/2015	96,000
14	24/08/2015	20,000
15	31/08/2015	99,000
16	01/09/2015	10,000
17	03/09/2015	10,000
18	03/09/2015	99,000
19	02/11/2015	99,000
20	02/11/2015	76,000
21	02/11/2015	98,000
22	02/11/2015	99,600
23	11/12/2015	96,000
24	20/01/2016	50,000
25	20/09/2013	50,000
26	20/09/2013	14,000
27	20/09/2013	65,000
28	20/09/2013	32,000
29	26/09/2013	99,000
30	27/09/2013	41,800
31	03/10/2013	41,740
32	03/10/2013	9,000
33	30/09/2013	25,985
34	10/09/2013	44,000
35	11/10/2013	2,000
36	24/10/2013	9,900

37	24/10/2013	9,600
38	24/10/2013	58,225
39	25/10/2013	99,000
40	28/10/2013	43,700
41	28/10/2013	50,000
42	28/10/2013	10,000
43	30/10/2013	8,500
44	06/11/2013	14,000
45	06/11/2013	14,000
46	07/11/2013	75,000
47	07/11/2013	99,000
48	07/11/2013	58,000
49	07/11/2013	99,000
50	07/11/2013	8,000
51	08/11/2013	16,000
52	29/11/2013	72,800
53	29/11/2013	61,500
54	07/12/2013	70,000
55	03/11/2013	85,000
56	05/12/2013	99,000
57	06/12/2013	30,000
58	13/12/2013	40,000
59	17/12/2013	80,000
60	19/12/2013	43,600
61	30/12/2013	73,725
62	31/12/2013	95,680
63	07/01/2014	25,000
64	09/01/2014	36,000
65	15/01/2014	80,000
66	23/01/2014	87,500
67	23/01/2014	17,000
68	24/01/2014	12,000
69	29/01/2014	40,500
70	04/02/2014	90,000
71	06/02/2014	4,500
72	06/02/2014	99,000
73	11/02/2014	60,000
74	12/02/2014	130,100
75	14/02/2014	24,000
76	04/03/2014	44,755
77	06/03/2014	99,000
78	12/03/2014	99,000
79	12/03/2014	133,600
80	14/03/2014	60,000

81	21/03/2014	55,000
82	31/03/2014	22,000
83	17/04/2014	40,000
84	25/04/2014	25,000
85	25/04/2014	99,000
86	06/05/2014	98,000
87	23/05/2014	88,000
88	30/05/2014	7,500
89	03/06/2014	9,000
90	03/06/2014	28,000
91	05/06/2014	35,500
92	17/06/2014	35,500
93	17/06/2014	98,300
94	19/06/2014	93,207
95	08/07/2014	15,000
96	08/07/2014	250,000
97	08/07/2014	99,000
98	08/07/2014	55,000
99	08/07/2014	24,000
100	08/07/2014	16,000
101	08/07/2014	16,500
102	15/07/2014	12,400
103	23/07/2014	30,000
104	23/07/2014	13,000
105	23/07/2014	18,000
106	07/08/2014	94,000
107	07/08/2014	50,000
108	07/08/2014	15,000
109	08/08/2014	99,000
110	11/08/2014	17,000
111	11/08/2014	300,000
112	11/08/2014	99,000
113	14/08/2014	99,000
114	21/08/2014	25,000
115	21/08/2014	50,000
116	22/08/2014	99,000
117	02/09/2014	52,000
118	02/09/2014	24,000
119	10/09/2014	94,000
120	10/09/2014	98,000
121	10/09/2014	98,000
122	10/09/2014	68,000
123	12/09/2014	69,200
124	16/09/2014	20,000

125	18/09/2014	50,000
126	09/10/2014	99,000
127	14/10/2014	50,000
128	15/10/2014	15,000
129	27/10/2014	22,500
130	27/10/2014	18,000
131	27/10/2014	60,000
132	28/10/2014	99,000
133	28/10/2014	65,000
134	28/10/2014	99,000
135	29/10/2014	85,000
136	06/11/2014	25,000
137	12/11/2014	25,000
138	12/11/2014	96,000
139	02/12/2014	50,000
140	09/12/2014	80,000
141	12/12/2014	2,500
142	15/12/2014	73,300
143	22/10/2014	99,000
144	07/11/2014	99,000
145	07/11/2014	150,000
146	16/12/2014	99,000
147	16/12/2014	99,000
148	16/12/2014	46,000
149	24/12/2014	50,826
150	29/12/2014	50,000
151	01/01/2015	17,000
152	01/01/2015	14,000
153	12/01/2015	27,800
154	14/01/2015	99,000
155	14/01/2015	10,800
156	29/01/2015	35,200
157	07/11/2015	56,000
158	03/02/2015	2,582,600
159	18/02/2015	99,000
160	26/02/2015	99,000
161	26/02/2015	50,000
162	26/02/2015	50,000
163	26/02/2015	99,000
164	26/02/2015	99,930
165	26/02/2015	99,000
166	27/02/2015	135,000
167	27/02/2015	99,000
168	03/03/2015	50,000

169	03/03/2015	20,000
170	10/03/2015	92,000
171	12/03/2015	95,000
172	24/03/2015	14,000
173	26/03/2015	30,800
174	26/03/2015	78,172
175	31/03/2015	55,000
176	01/04/2015	90,000
177	15/04/2015	99,300
178	21/04/2015	99,000
179	07/05/2015	99,000
180	21/05/2015	50,000
181	21/05/2015	99,000
182	21/05/2015	50,000
183	21/05/2015	99,000
184	21/05/2015	99,000
185	21/05/2015	99,000
186	26/05/2015	18,500
187	27/05/2015	96,000
188	02/06/2015	93,200
189	10/06/2015	40,000
190	11/06/2015	66,000
191	11/06/2015	80,000
192	12/06/2015	96,000
193	15/06/2015	16,000
194	15/06/2015	99,000
195	16/06/2015	2,200
196	26/06/2015	30,000
197	30/06/2015	40,000
Subtotal (1)		14,287,045
2. Syed Sabit Ali Shah		
1	22/07/2013	77,600
2	09/12/2013	90,000
3	31/12/2013	150,000
4	19/02/2014	93,000
5	24/03/2014	162,000
6	24/03/2014	67,200
7	15/04/2014	30,000
8	29/05/2014	99,550
9	29/05/2014	206,000
10	03/06/2014	120,000
11	06/06/2014	120,000
12	11/06/2014	44,000
13	16/06/2014	630,000

14	16/06/2014	65,000
15	16/06/2014	563,000
16	16/06/2014	630,000
17	16/06/2014	448,485
18	20/08/2014	175,000
19	20/08/2014	175,000
20	20/08/2014	160,000
21	16/10/2014	18,000
22	29/10/2014	320,000
23	17/11/2014	320,000
24	16/12/2014	150,000
25	21/01/2015	31,960
26	02/02/2015	516,000
27	06/03/2015	282,500
28	09/03/2015	380,000
29	06/05/2015	81,300
30	11/06/2015	24,000
31	11/06/2015	25,000
32	08/07/2015	75,000
33	14/07/2015	80,000
34	15/07/2015	30,000
35	28/07/2015	6,400
36	28/07/2015	6,400
37	28/07/2015	6,775
38	28/07/2015	10,000
39	13/08/2015	10,000
40	13/08/2015	53,000
41	16/09/2015	24,000
42	16/09/2015	40,000
43	16/10/2015	6,000
44	19/10/2015	8,000
45	03/11/2015	12,360
46	03/11/2015	10,700
47	03/11/2015	12,000
48	12/11/2015	8,280
49	24/11/2015	5,080
50	06/01/2016	81,584
51	06/01/2016	79,104
52	07/01/2016	129,500
53	19/01/2016	78,872
54	29/01/2016	34,520
55	22/01/2016	6,000
56	22/01/2016	8,000
57	25/02/2016	56,750

58	29/02/2016	8,000
59	03/03/2016	75,000
60	29/03/2016	64,000
61	29/03/2016	64,000
62	19/04/2016	99,000
63	28/04/2016	70,000
Subtotal (2)		7,512,920
3.Tanveer Aslam Memon		
1	15/07/2013	100,000
2	10/10/2013	92,000
3	13/02/2014	92,655
4	13/02/2014	10,757
5	21/02/2014	75,000
6	11/03/2014	200,000
7	18/03/2014	99,000
8	24/03/2014	320,000
9	03/04/2014	162,000
10	11/04/2014	88,500
11	25/04/2014	90,000
12	29/04/2014	93,000
13	23/05/2014	33,500
14	29/05/2014	56,225
15	07/06/2014	28,900
16	03/06/2014	80,000
17	02/06/2014	320,000
18	02/06/2014	280,000
19	02/06/2014	280,000
20	02/06/2014	320,000
21	06/06/2014	220,000
22	12/06/2014	13,000
23	21/06/2014	3,080
24	08/07/2014	30,061
25	11/07/2014	55,435
26	11/07/2014	9,260
27	16/07/2014	22,000
28	20/08/2014	175,000
29	20/08/2014	175,000
30	20/08/2014	160,000
31	10/09/2014	99,950
32	10/09/2014	99,000
33	15/09/2014	95,360
34	23/09/2014	70,000
35	29/10/2014	263,200
36	13/11/2014	375,000

37	14/07/2015	200,000
38	22/02/2015	298,000
39	22/02/2015	60,000
40	22/02/2015	75,000
41	29/02/2015	99,000
42	27/02/2015	76,720
43	17/03/2015	200,000
44	26/03/2015	230,000
45	12/05/2015	85,000
46	02/11/2015	30,000
47	11/11/2015	80,000
48	30/11/2015	28,000
49	15/12/2015	30,000
50	22/12/2015	70,000
51	09/02/2016	20,000
52	09/02/2016	25,000
53	16/02/2016	99,000
Subtotal (3)		6,392,603
Total		28,191,568

Annexure-3

4.4.3 Non-recovery/adjustment of advances- Rs62.533 million

S.No	Date	Name of office	Name of Official	Amount
1		QUEST, Nawabshah	Allah Warayo	44,800
2		QUEST, Nawabshah	Ashique Ali Joyo	233,000
3		QUEST, Nawabshah	Ashique Ali Joyo	150,000
4		QUEST, Nawabshah	Abdul Hanan Shaikh	12,000
5		QUEST, Nawabshah	Amanullah Larik	40,000
9		QUEST, Nawabshah	Abdul Fatah Memon	2360,919
10		QUEST, Nawabshah	Abdul Hafeez Buller	35,000
11		QUEST, Nawabshah	Ayaz Ali Mallah	360,000
12		QUEST, Nawabshah	Ali Hassan	30,000
13		QUEST, Nawabshah	Allah Bux Jamali	15000
14		QUEST, Nawabshah	Ghulam Shabbir Channar	3,000
15		QUEST, Nawabshah	Syed Mumtaz Ali	20,000
16		QUEST, Nawabshah	Shahnawaz Channar	100,000
17		QUEST, Nawabshah	SoomarPinjaro	60,000
18		QUEST, Nawabshah	Dr.Atif Khan	130,000
19		QUEST, Nawabshah	Dr.AbdulQayoomJakhriani	214,190
20		QUEST, Nawabshah	Ali Asghar Ujjan	22,000
21		QUEST, Nawabshah	Liaquat Ali Memon	260,000
22		QUEST, Nawabshah	Ali Asghar Mallah	50,000
23		QUEST, Nawabshah	Imdad Ali	60,000
24		QUEST, Nawabshah	Abdul Khaliq Tunio	60,000
25		QUEST, Nawabshah	Abdul Hamman Shaikh	60,000
26		QUEST, Nawabshah	Abid Ali Khaskheli	19,265
27		QUEST, Nawabshah	Ghulam Mustafa Bhutto	95,000
28		QUEST, Nawabshah	Dr. Aftab Ahmed	75,000
29		QUEST, Nawabshah	Abdul Razzaque	379,000
30		QUEST, Nawabshah	Abdul Waheed Memon	60,000
31		QUEST, Nawabshah	Abdul Fatah Chandio	25,000
32		QUEST, Nawabshah	Ghulam Qasim Jatoi	15,000
33		QUEST, Nawabshah	Akhtar Hussain Mughal	736,386
34		QUEST, Nawabshah	Akhtar Hussain Mughal	768,141
35		QUEST, Nawabshah	Akhtar Hussain Mughal	147,670
36		QUEST, Nawabshah	Abdul Rehman Jatoi	826,000
37		QUEST, Nawabshah	Abdul Hameed Pirzada	1,757,490
38		QUEST, Nawabshah	Dr.Altaf Hussain Rajpar	796,430
39		QUEST, Nawabshah	Dr.Altaf Hussain Rajpar	543,890
40		QUEST, Nawabshah	Himat Ali Shah	60,000
41		QUEST, Nawabshah	Dr.Akbar Ali Khaskheli	135,000
42		QUEST, Nawabshah	Agha Sarfaraz Khan	163,729
43		QUEST, Nawabshah	Prof. Abdullah Saand	60,000
44		QUEST, Nawabshah	Ali Razzaque Bhangwar	60,000
45		QUEST, Nawabshah	Aijaz Ali Arain	298,780
46		QUEST, Nawabshah	Atta Muhammad Chandio	3,036,950
47		QUEST, Nawabshah	Liaquat Ali Tunio	30,000

S.No	Date	Name of office	Name of Official	Amount
48		QUEST, Nawabshah	Amirzada Baloch	173,140
49		QUEST, Nawabshah	Asif Ali Memon	1,312,558
50		QUEST, Nawabshah	Abdul Nasir Laghari	575,000
51		QUEST, Nawabshah	Dr. Sajjad Hussain Chandio	130,000
52		QUEST, Nawabshah	Sultan Ahmed	6,000
53		QUEST, Nawabshah	Badar-ud-Din Memon	288,000
54		QUEST, Nawabshah	Naseer Ahmed	76,000
55		QUEST, Nawabshah	Miss. Fizza Syed	15,000
56		QUEST, Nawabshah	Miss. Fizza Syed	106,490
57		QUEST, Nawabshah	Farhan Ali Bhatti	36,000
58		QUEST, Nawabshah	Ms. Hina Rind	40,289
59		QUEST, Nawabshah	Dr. Asif Ali	1,020,300
60		QUEST, Nawabshah	Sarfaz Ahmed Laghar	434,000
61		QUEST, Nawabshah	Prof. Ghulam Wagan	78,840
62		QUEST, Nawabshah	Tanveer Ali Pali	60,000
63		QUEST, Nawabshah	Fareed Hussain Mangi	165,000
64		QUEST, Nawabshah	Ghulam FarooqueChannar	100,000
65		QUEST, Nawabshah	Iqrar Ali Pali	60,000
66		QUEST, Nawabshah	Miss Shamshad	60,000
67		QUEST, Nawabshah	Miss Saima Siraj	60,000
68		QUEST, Nawabshah	Miss. Fozia Nasreen	49,680
69		QUEST, Nawabshah	Muhammad Anwar Akhund	1,333,944
70		QUEST, Nawabshah	Eng. Kharullah Qureshi	1,595,000
71		QUEST, Nawabshah	Ghulam Yaseen Mallah	135,000
72		QUEST, Nawabshah	Dr. M. Ibrahim Channa	12,000
73		QUEST, Nawabshah	Iftikhar Ali Kandhar	386,726
74		QUEST, Nawabshah	Hafiz Barkar Ali	60,000
75		QUEST, Nawabshah	Ghulam Saqib Buriro	704,950
77		QUEST, Nawabshah	Amjad Ali Mallah	250,300
78		QUEST, Nawabshah	Dr. DhaniBuxMemon	115,000
79		QUEST, Nawabshah	Muhammad Yaseen	40,000
80		QUEST, Nawabshah	Eng. Ahsanullah Soomro	20,000
81		QUEST, Nawabshah	Hakim Ali Mangi	20,000
82		QUEST, Nawabshah	MstMaqboolan	25,000
83		QUEST, Nawabshah	Mr. AbdualRazzaque	741,000
84		QUEST, Nawabshah	Mr. Akhtar Hussain	177,100
85		QUEST, Nawabshah	AbdualRazzaqueLangah	442,000
86		QUEST, Nawabshah	Akhtar Muneer	838,000
Sub-Total (1)				26,150,957
1	21/07/2009	Engineering College Larkana	M/s Mother Elsan Enterprises	20,000
2	17/07/2012	Engineering College Larkana	Prof. Dr Muhammad Usman	10,000
3	26/03/2010	Engineering College Larkana	Prof. Dr Abdul Sattar Jamali	10,000
4	07/10/2009	Engineering College Larkana	Ghulam Farooque	5,000
5	13/05/2010	Engineering College Larkana	Ghulam Farooque	15,000
6	12/10/2004	Engineering College Larkana	Khairullah Qureshi	10,000
7	23/10/2009	Engineering College Larkana	Khairullah Qureshi	25,000
8	23/10/2009	Engineering College Larkana	Khairullah Qureshi	99,350
9	22/04/2010	Engineering College Larkana	Khairullah Qureshi	5,000

S.No	Date	Name of office	Name of Official	Amount
10	12/01/2011	Engineering College Larkana	Khairullah Qureshi	550,000
11	29/03/2011	Engineering College Larkana	Khairullah Qureshi	46,255
12	29/03/2011	Engineering College Larkana	Khairullah Qureshi	72,358
13	08/02/2012	Engineering College Larkana	Khairullah Qureshi	90,000
14	18/06/2015	Engineering College Larkana	Abdul Ali Dayo	25,000
15	03/11/2009	Engineering College Larkana	M/s Enterprises Soultion Pakistan	389,675
16	08/03/2010	Engineering College Larkana	M/s Enterprises Soultion Pakistan	394,835
17	02/01/2010	Engineering College Larkana	Akhtar Hussain Mughal	600,000
18	22/10/2009	Engineering College Larkana	Muhammad Anwar Akhund	100,000
19	02/09/2010	Engineering College Larkana	Muhammad Anwar Akhund	35,000
20	28/02/2011	Engineering College Larkana	Muhammad Anwar Akhund	650,000
21	27/10/2011	Engineering College Larkana	Muhammad Anwar Akhund	295,263
22	07/06/2012	Engineering College Larkana	Muhammad Anwar Akhund	200,000
23	30/11/2010	Engineering College Larkana	Mr. K.D Soomro	15,000
24	30/11/2010	Engineering College Larkana	Mr. K.D Soomro	9,850
25	22/08/2009	Engineering College Larkana	M/s Pakistan Machine Tool Factory Karachi	2,159,442
26	01/02/2010	Engineering College Larkana	M/s Pakistan Machine Tool Factory Karachi	2,235,341
27	18/05/2010	Engineering College Larkana	Abdul Hameed Rajput	15,885
28	04/11/2010	Engineering College Larkana	Abdul Hameed Rajput	34,796
29	05/01/2011	Engineering College Larkana	Abdul Hameed Rajput	13,530
30	11/12/2012	Engineering College Larkana	Abdul Hameed Rajput	61,200
31	21/04/2011	Engineering College Larkana	Abdul Hameed Rajput	21,496
32	23/05/2011	Engineering College Larkana	Abdul Hameed Rajput	20,985
33	26/05/2011	Engineering College Larkana	Abdul Hameed Rajput	34,285
34	22/06/2011	Engineering College Larkana	Abdul Hameed Rajput	12,435
35	22/06/2011	Engineering College Larkana	Abdul Hameed Rajput	80,760
36	10/08/2011	Engineering College Larkana	Abdul Hameed Rajput	44,030
37	16/08/2011	Engineering College Larkana	Abdul Hameed Rajput	47,600
38	20/08/2011	Engineering College Larkana	Abdul Hameed Rajput	73,625
39	16/09/2011	Engineering College Larkana	Abdul Hameed Rajput	16,655
40	11/02/2012	Engineering College Larkana	Abdul Hameed Rajput	79,070
41	11/02/2012	Engineering College Larkana	Abdul Hameed Rajput	48,990
42	14/06/2012	Engineering College Larkana	Abdul Hameed Rajput	15,965
43	24/07/2012	Engineering College Larkana	Abdul Hameed Rajput	91,148
44	05/12/2012	Engineering College Larkana	Abdul Hameed Rajput	39,864
45	03/04/2013	Engineering College Larkana	Abdul Hameed Rajput	60,000
46	30/06/2014	Engineering College Larkana	Abdul Hameed Rajput	214,000
47	21/08/2014	Engineering College Larkana	Abdul Hameed Rajput	49,220
48	22/09/2014	Engineering College Larkana	Abdul Hameed Rajput	45,000
49	01/04/2010	Engineering College Larkana	Rafique Ahmed	8,000
50	03/04/2013	Engineering College Larkana	Rafique Ahmed	60,000
51	02/12/2013	Engineering College Larkana	Rafique Ahmed	37,000
52	11/03/2013	Engineering College Larkana	Parvaiz Hussain Soomro	25,000
53	00/11/2014	Engineering College Larkana	Abdul Hameed Rajput	34,058
54	00/11/2014	Engineering College Larkana	Abdul Hameed Rajput	499,940
55	00/11/2014	Engineering College Larkana	Abdul Hameed Rajput	33,120

S.No	Date	Name of office	Name of Official	Amount
56	05/01/2015	Engineering College Larkana	Abdul Hameed Rajput	77,000
57	05/01/2015	Engineering College Larkana	Abdul Hameed Rajput	98,000
58	05/01/2015	Engineering College Larkana	Abdul Hameed Rajput	60,000
59	19/01/2015	Engineering College Larkana	Abdul Hameed Rajput	86,595
60	23/01/2015	Engineering College Larkana	Abdul Hameed Rajput	67,685
61	05/03/2015	Engineering College Larkana	Abdul Hameed Rajput	60,000
62	09/03/2015	Engineering College Larkana	Abdul Hameed Rajput	53,187
63	14/03/2015	Engineering College Larkana	Abdul Hameed Rajput	63,200
64	16/03/2015	Engineering College Larkana	Abdul Hameed Rajput	20,000
65	06/04/2015	Engineering College Larkana	Abdul Hameed Rajput	79,600
66	00/07/2015	Engineering College Larkana	Abdul Hameed Rajput	99,000
67	00/07/2015	Engineering College Larkana	Abdul Hameed Rajput	99,000
68	00/07/2015	Engineering College Larkana	Abdul Hameed Rajput	50,500
69	00/07/2015	Engineering College Larkana	Abdul Hameed Rajput	35,000
70	00/07/2015	Engineering College Larkana	Abdul Hameed Rajput	35,000
71	00/07/2015	Engineering College Larkana	Abdul Hameed Rajput	63,000
72	00/07/2015	Engineering College Larkana	Abdul Hameed Rajput	50,000
73	00/07/2015	Engineering College Larkana	Abdul Hameed Rajput	68,000
74	01/03/2016	Engineering College Larkana	Abdul Hameed Rajput	99,000
75	17/08/2016	Engineering College Larkana	Abdul Hameed Rajput	56,920
76	02/01/2017	Engineering College Larkana	Abdul Hameed Rajput	89,920
77	12/06/2012	Engineering College Larkana	Ashique Ali Qazi	60,000
78	20/08/2013	Engineering College Larkana	Muhammad Adil Ansari	20,000
79	12/06/2013	Engineering College Larkana	Muhammad Umar Solangi	60,000
80	12/06/2013	Engineering College Larkana	Nadeem-ul-Karim	60,000
81	08/06/2015	Engineering College Larkana	Ali Bux	60,000
82	07/10/2010	Engineering College Larkana	Mumtaz Ali Laghari	25,000
83	13/12/2010	Engineering College Larkana	Mumtaz Ali Laghari	49,500
84	05/01/2011	Engineering College Larkana	Mumtaz Ali Laghari	14,520
85	04/05/2011	Engineering College Larkana	Mumtaz Ali Laghari	41,500
86	23/06/2011	Engineering College Larkana	Mumtaz Ali Laghari	35,000
87	14/07/2011	Engineering College Larkana	Mumtaz Ali Laghari	80,000
88	28/07/2011	Engineering College Larkana	Mumtaz Ali Lashari	45,000
89	24/09/2011	Engineering College Larkana	Mumtaz Ali Lashari	8,000
90	27/09/2011	Engineering College Larkana	Mumtaz Ali Lashari	400,000
91	29/09/2011	Engineering College Larkana	Mumtaz Ali Lashari	60,000
92	06/01/2011	Engineering College Larkana	Mumtaz Ali Lashari	90,000
93	27/10/2011	Engineering College Larkana	Mumtaz Ali Lashari	95,000
94	01/11/2011	Engineering College Larkana	Mumtaz Ali Lashari	70,000
95	01/11/2011	Engineering College Larkana	Mumtaz Ali Lashari	70,000
96	01/11/2011	Engineering College Larkana	Mumtaz Ali Lashari	45,000
97	14/02/2012	Engineering College Larkana	Mumtaz Ali Lashari	96,340
98	10/04/2010	Engineering College Larkana	M/s Sterling Steel Furniture	751,770
99	05/03/2012	Engineering College Larkana	Mumtaz Ali Lashari	32,000
100	03/04/2013	Engineering College Larkana	Mumtaz Ali Lashari	60,000
101	02/10/2015	Engineering College Larkana	Mumtaz Ali Lashari	15,000
102	08/03/2017	Engineering College Larkana	Mumtaz Ali Lashari	50,000
103	12/04/2010	Engineering College Larkana	M/s Allied Engineering	5,470,500

S.No	Date	Name of office	Name of Official	Amount
104	04/11/2015	Engineering College Larkana	Nisar Ahmed Magsi	20,000
105	07/06/2016	Engineering College Larkana	Nisar Ahmed Magsi	8,000
106	22/06/2010	Engineering College Larkana	Waqar Mujtaba Qazi	200,000
107	06/04/2016	Engineering College Larkana	Jamal Mustafa Abbasi	50,000
108	06/04/2016	Engineering College Larkana	Fayaz Ali Soomro	50,000
109	10/05/2010	Engineering College Larkana	Principal ECL	86,000
110	01/11/2011	Engineering College Larkana	Principal ECL	400,000
111	31/12/2010	Engineering College Larkana	Principal ECL	97,470
112	05/01/2011	Engineering College Larkana	Principal ECL	98,000
113	20/04/2011	Engineering College Larkana	Principal ECL	500,000
114	15/11/2010	Engineering College Larkana	Wajahat Hussain	20,000
115	18/03/2011	Engineering College Larkana	Wajahat Hussain	50,000
116	28/07/2011	Engineering College Larkana	Wajahat Hussain	15,000
117	00/03/2013	Engineering College Larkana	Amir Ali Shar	58,500
118	00/03/2013	Engineering College Larkana	Amir Ali Shar	600,000
119	00/03/2013	Engineering College Larkana	Amir Ali Shar	17,000
120	22/03/2015	Engineering College Larkana	Zulfiqar Ali	20,000
121	10/07/2013	Engineering College Larkana	Zulfiqar Ali	25,000
122	05/04/2013	Engineering College Larkana	Muhammad Tariq Bhatti	15,000
123	17/03/2016	Engineering College Larkana	Muhammad Tariq Bhatti	60,000
124	08/04/2013	Engineering College Larkana	Saleem Raza	15,000
125	24/04/2013	Engineering College Larkana	Saleem Raza	315,000
126	19/09/2013	Engineering College Larkana	Saleem Raza	15,000
127	10/04/2013	Engineering College Larkana	Noor Ahmed Memon	10,000
128	11/01/2016	Engineering College Larkana	NoomanGhulamullah	60,000
129	16/04/2013	Engineering College Larkana	Abdul WaheedDayo	25,000
130	03/04/2013	Engineering College Larkana	Imtiaz Ali Rahu	60,000
131	13/04/2013	Engineering College Larkana	Saeed Ahmed Rajput	60,000
132	23/04/2013	Engineering College Larkana	Murshid Sikandar	60,000
133	23/04/2013	Engineering College Larkana	Akhtar Hussain	60,000
134	23/04/2013	Engineering College Larkana	Ahmed Faraz Abro	60,000
135	23/04/2013	Engineering College Larkana	Ahmed Faraz Abro	60,000
136	23/11/2015	Engineering College Larkana	Principle ECL	1,000,000
137	08/02/2016	Engineering College Larkana	Principle ECL	250,000
138	25/02/2016	Engineering College Larkana	Principle ECL	300,000
139	25/02/2016	Engineering College Larkana	Principle ECL	250,000
140	25/02/2016	Engineering College Larkana	Principle ECL	220,000
141	23/04/2013	Engineering College Larkana	Mukhtar Ali Keerio	60,000
142	23/04/2013	Engineering College Larkana	Syed Abid Ali Shah	60,000
143	23/05/2013	Engineering College Larkana	Muhammad Saleem	100,000
144	06/06/2013	Engineering College Larkana	Imtiaz Ali Abro	193,940
145	02/10/2013	Engineering College Larkana	Imtiaz Ali Abro	97,500
146	02/10/2013	Engineering College Larkana	Imtiaz Ali Abro	49,660
147	20/05/2013	Engineering College Larkana	Abdul Sattar Tunio	45,000
148	05/03/2014	Engineering College Larkana	Abdul Sattar Tunio	37,200
149	05/03/2014	Engineering College Larkana	Abdul Sattar Tunio	52,150
150	11/06/2014	Engineering College Larkana	Siraj Ahmed Bhutto	40,000
151	06/08/2014	Engineering College Larkana	Siraj Ahmed Bhutto	90,000

S.No	Date	Name of office	Name of Official	Amount
152	17/06/2016	Engineering College Larkana	Rasheed Ahmed Ansari	25,000
153	28/06/2013	Engineering College Larkana	Abdul Sattar Langah	75,000
154	22/06/2015	Engineering College Larkana	Abdul Sattar Langah	25,000
155	12/04/2016	Engineering College Larkana	Abdul Sattar Langah	50,000
156	28/04/2016	Engineering College Larkana	Abdul Sattar Langah	99,000
157	10/07/2013	Engineering College Larkana	Imran Ali Bhutto	25,000
158	10/07/2013	Engineering College Larkana	Noman Ali Abbasi	25,000
159	25/11/2014	Engineering College Larkana	Noman Ali Abbasi	25,000
160	10/07/2015	Engineering College Larkana	Musawwar Hussain Bhutto	15,000
161	25/07/2013	Engineering College Larkana	Chairman Transport	10,000
162	31/07/2013	Engineering College Larkana	Muhammad Ali Bajarani	60,000
163	31/07/2013	Engineering College Larkana	Faheem Ahmed Solangi	60,000
164	31/07/2013	Engineering College Larkana	Taimoor Abbas Larik	60,000
165	20/07/2014	Engineering College Larkana	Ali Raza Bughio	60,000
166	23/08/2013	Engineering College Larkana	Eng. Irfan Ali Tunio	60,000
167	20/01/2014	Engineering College Larkana	Eng. Irfan Ali Tunio	40,000
168	10/03/2014	Engineering College Larkana	Eng. Irfan Ali Tunio	40,000
169	21/03/2014	Engineering College Larkana	Sajjad Hussain Khoso	300,000
170	28/07/2015	Engineering College Larkana	Sajjad Hussain Khoso	60,000
171	13/06/2016	Engineering College Larkana	Sajjad Hussain Khoso	50,000
172	29/06/2016	Engineering College Larkana	Syed Abid Ali Shah	149,332
173	05/04/2013	Engineering College Larkana	Principle ECL	100,000
174	25/07/2013	Engineering College Larkana	Principle ECL	1,000,000
175	19/09/2013	Engineering College Larkana	Principle ECL	500,000
176	04/01/2015	Engineering College Larkana	Principle ECL	1,500,000
177	23/02/2015	Engineering College Larkana	Principle ECL	600,000
178	23/02/2015	Engineering College Larkana	Principle ECL	100,000
179	17/08/2015	Engineering College Larkana	Principle ECL	250,000
180	02/10/2015	Engineering College Larkana	Principle ECL	270,000
181	29/10/2011	Engineering College Larkana	Zohaib Ali Laghari	36,800
182	12/09/2013	Engineering College Larkana	Zohaib Ali Laghari	60,000
183	10/02/2012	Engineering College Larkana	KhudaBuxSaand	61,200
184	13/09/2013	Engineering College Larkana	KhudaBuxSaand	92,928
185	11/06/2015	Engineering College Larkana	KhudaBuxSaand	60,000
186	28/04/2016	Engineering College Larkana	KhudaBuxSaand	25,000
187	20/01/2014	Engineering College Larkana	Ambar Ali Mughal	60,000
188	27/06/2016	Engineering College Larkana	Ambar Ali Mughal	95,000
189	30/04/2012	Engineering College Larkana	Saeed Ahmed Shaikh	84,000
190	30/04/2012	Engineering College Larkana	Saeed Ahmed Shaikh	27,000
191	23/05/2012	Engineering College Larkana	Saeed Ahmed Shaikh	40,000
192	23/05/2012	Engineering College Larkana	Saeed Ahmed Shaikh	21,000
193	23/05/2012	Engineering College Larkana	Saeed Ahmed Shaikh	77,000
194	31/05/2012	Engineering College Larkana	Saeed Ahmed Shaikh	26,300
195	22/06/2012	Engineering College Larkana	Saeed Ahmed Shaikh	33,821
196	25/06/2012	Engineering College Larkana	Saeed Ahmed Shaikh	45,600
197	26/06/2012	Engineering College Larkana	Saeed Ahmed Shaikh	31,792
198	23/07/2012	Engineering College Larkana	Saeed Ahmed Shaikh	18,000
199	23/07/2012	Engineering College Larkana	Saeed Ahmed Shaikh	69,000

S.No	Date	Name of office	Name of Official	Amount
200	10/09/2012	Engineering College Larkana	Saeed Ahmed Shaikh	40,000
201	23/10/2012	Engineering College Larkana	Ahmed Ali Sahar	20,000
202	13/12/2012	Engineering College Larkana	Samiullah Soho	20,000
203	23/04/2013	Engineering College Larkana	Samiullah Soho	60,000
204	07/01/2013	Engineering College Larkana	Farooque Ahmed	25,000
205	07/01/2013	Engineering College Larkana	Muhammad Tarique	25,000
206	17/09/2013	Engineering College Larkana	Saeed Ahmed Shaikh	600,000
207	18/11/2013	Engineering College Larkana	Saeed Ahmed Shaikh	250,000
208	15/01/2013	Engineering College Larkana	Prof. M. Urs Shaikh	33,000
209	23/01/2013	Engineering College Larkana	Prof. M. Urs Shaikh	87,190
210	23/01/2013	Engineering College Larkana	Prof. M. Urs Shaikh	17,800
211	26/02/2013	Engineering College Larkana	Prof. M. Urs Shaikh	60,000
212	22/01/2013	Engineering College Larkana	Ghulam Shabbir	15,150
213	22/01/2013	Engineering College Larkana	Ghulam Shabbir	17,000
214	13/09/2013	Engineering College Larkana	Ghulam Shabbir	33,500
215	04/02/2013	Engineering College Larkana	Sajjad Ali Bhutto	25,000
216	17/01/2016	Engineering College Larkana	Sajjad Ali Bhatti	60,000
217	06/03/2013	Engineering College Larkana	Rustam Ali Chandio	25,000
218	13/08/2014	Engineering College Larkana	Rustam Ali Chandio	15,000
219	08/03/2013	Engineering College Larkana	Eng. Shahid Hussain Shaikh	86,000
220	08/03/2013	Engineering College Larkana	Eng. Shahid Hussain Shaikh	96,000
221	23/04/2013	Engineering College Larkana	Eng. Shahid Hussain Shaikh	60,000
222	28/08/2013	Engineering College Larkana	Ali Sher Jatoi	25,000
223	02/10/2013	Engineering College Larkana	Asadullah Kalwar	60,000
224	02/10/2013	Engineering College Larkana	Faham Ali Abbasi	60,000
225	11/10/2013	Engineering College Larkana	Gulzar Ali Lakho	3,675
226	20/01/2014	Engineering College Larkana	Imtiaz Ali AliThebo	60,000
227	24/01/2014	Engineering College Larkana	Imtiaz Ali AliThebo	100,000
228	24/01/2014	Engineering College Larkana	Imtiaz Ali AliThebo	100,000
229	18/02/2014	Engineering College Larkana	Imtiaz Ali AliThebo	39,180
230	27/11/2013	Engineering College Larkana	Hussain Ali Mirbahar	60,000
231	02/01/2014	Engineering College Larkana	Abdul Hafeez Lashari	60,000
232	05/12/2013	Engineering College Larkana	Fayaz Ahmed Soomro	25,000
233	20/01/2014	Engineering College Larkana	Shaista / Shazia Mughal	60,000
234	20/01/2014	Engineering College Larkana	Mr. Ubedullah Soho	60,000
235	24/11/2015	Engineering College Larkana	Mr. Ubedullah Soho	100,000
236	11/12/2015	Engineering College Larkana	Mr. Ubedullah Soho	150,000
237	20/01/2014	Engineering College Larkana	Samiullah Mastoi	60,000
238	24/02/2014	Engineering College Larkana	Shakeel Ahmed Ghanghro	10,000
239	17/01/2016	Engineering College Larkana	Asif Ali Laghari	60,000
240	14/03/2014	Engineering College Larkana	Azam Soomro	14,700
241	05/05/2014	Engineering College Larkana	Imtiaz Ali Thebo	64,000
242	05/05/2014	Engineering College Larkana	Imtiaz Ali Thebo	98,400
243	08/05/2014	Engineering College Larkana	Imtiaz Ali Thebo	9,000
244	27/05/2014	Engineering College Larkana	Imtiaz Ali Thebo	95,000
245	27/05/2014	Engineering College Larkana	Imtiaz Ali Thebo	99,000
246	25/11/2014	Engineering College Larkana	Imtiaz Ali Thebo	15,000
247	15/04/2014	Engineering College Larkana	Jam Shahzaib Khan	60,000

S.No	Date	Name of office	Name of Official	Amount
248	08/05/2014	Engineering College Larkana	Abdul Salam Bulla	3,400
249	07/07/2014	Engineering College Larkana	Abdul Hameed Soomro	60,000
250	07/07/2014	Engineering College Larkana	Aneela Pathan	60,000
251	07/07/2014	Engineering College Larkana	Ms. Sultan Ahmed	60,000
252	07/07/2014	Engineering College Larkana	Zeeshan Qadir	60,000
253	07/07/2014	Engineering College Larkana	Mukhtiar Ali Shar	60,000
254	27/08/2015	Engineering College Larkana	Mukhtiar Ali Shar	10,000
255	29/09/2015	Engineering College Larkana	Mukhtiar Ali Shar	41,800
256	07/07/2014	Engineering College Larkana	Syed Nihal Abbas Shah	60,000
257	24/09/2014	Engineering College Larkana	Imtiaz Ali Lashari	60,000
258	24/09/2014	Engineering College Larkana	Saleem Ahmed Bhutto	25,000
259	05/01/2015	Engineering College Larkana	Nabi BuxKalhoro	150,000
260	06/02/2017	Engineering College Larkana	Nabi BuxKalhoro	60,000
261	22/09/2015	Engineering College Larkana	Sajjad Bangwar	60,000
262	22/09/2015	Engineering College Larkana	Athar Ali	60,000
263	22/09/2015	Engineering College Larkana	Eng. Sohail Ahmed	60,000
264	07/06/2016	Engineering College Larkana	Principle ECL	250,000
265	29/06/2016	Engineering College Larkana	Principle ECL	230,000
Sub-Total (2)				36,381,751
Grand Total				62,532,708

Annexure-4

4.4.4 Payment of honorarium from self-finance-Rs3.199 million

Cheque No.	Date	Name of officials	Amount		
35544732	03-03-2016	Dr. Abdul Karim Balauch	153,400		
		Dr. Saleem Raza Samo	323,860		
		Dr. Noor Ahmed Memon	42,818		
1104970		Dr. Abdullah Sand	47,880		
		Dr. M. Usman Keerio	41,130		
4854191		Dr. Muhammad Ibrahim Channa	32,693		
		Mr. Kishan Chand Mukwana	60,905		
		Mr. Naresh Kumar Tanwam	86,355		
		Mr. Fazal Ali Shaikh	34,028		
		Mr. Ashique Ali Jyo	23,190		
		Mr. Iftikhar Ahmed Kandhar	46,380		
		Mr. M. Azam Soomro	53,074		
		Mr. Ghulam Khan Magsi	29,627		
		Mr. Athar Ali Buriro	28,631		
		Mr. PirSohaib Ahmed	21,038		
		Mr. Raza M. Soomro	21,038		
		Mr. Abdul Ghaffar Ujjan	20,652		
		Mr. Akram Ali keerio	18,512		
		Mr. Iqbal Ahmed Brohi	19,761		
		0388479	27-02-2014	Dr. Saleem Raza Samo	46,782
		0388475-477	26-02-14	Mr. Azizullah Qureshi	68,262
				Mr. Sadaruddin Bhambhro	25,487
Mr. Aslam Ali Soomro	46,292				
4854160	24-02-14	Prof. Dr. Ali Bux Soomro / V.C	110,000		
		Prof. Dr. Saleem Raza Samo / P.V.C	233,913		
		Prof. Dr. Noor Ahmed Memon / Dean	31,700		
		Prof. Dr. Muhammad Usman Keerio / Dean	30,400		
		Prof. Dr. Asadullah Sand / Dean	35,600		
		Mr. Fazal Ali Shaikh D/F	25,050		
		Mr. Sohail Ahmed Soomro / Registrar	19,500		
		Mr. Kishanchand Makwani / Asst: Prof:	45,400		
		Mr. Naresh Kumar / Asst: Prof:	64,200		
		Mr. Iftikhar Kandhar / Asst: Prof:	34,200		
		Mr. Shah Zaman Nizamani / lecturer	24,500		
		Mr. Muhammad Azam Soomro	58,195		
		Mr. Guham Khan Mangrio / Assistant	13,050		
		Mr. Athar Ali Buriro / DEO	9,830		

Cheque No.	Date	Name of officials	Amount
		Mr. PirSohial Ahmed / Clerck	8,450
		Mr. Raza Muhammad Soomro / Clerck	27,393
		Mr. Abdul Ghaffar Ujjan / N. Qasid	8,800
		Mr. Akram Ali Keerio / N. Qasid	19,384
		Mr. Muhammad Brohi / Driver	3,220
3554473204	3/3/2016	Dr. Abdul Kareem Balauch	153,400
		Dr. Saleem Raza Samo	323,860
		Dr. Noor Ahmed Memon	42,818
		Dr. Abdullah Saand	47,880
		Dr. M. Usman Keerio	41,130
		Dr. Muhammad Ibrahim Channa	32,693
		Kishan Chand Mukwana	60,905
		Mr. Naresh Kumar Tanwani	86,355
		Mr. Fazul Ali Shaikh	34,028
		Mr. Ashique Ali Joyo	23,190
		Mr. Iftikhar A. Koondhar	46,380
		Mr. Azam Soomro	53,074
		Mr. Ghulam Khan Magsi	29,627
		Mr. Athar Ali Buriro	28,631
		Pr. Sohail Ahmed	21,038
		Mr. Raza M. Soomro	21,038
		Mr. Abdul Ghaffar Ujjan	20,652
		Mr. Akram Ali Keerio	18,512
		Mr. Iqbal Ahmed Brohi	19,761
Total			3,199,552

Annexure-5

4.4.5 Un-authorized purchase of Lap top from Self-finance for research and distributed to officials not related with research-Rs2.100 million

S.No	Date	Name	Amount
1	23-07-2015	Mr. Abdul Fatah	60,000
2	05-08-2015	Miss Boristo Qureshi	60,000
3	26-08-2015	Miss Nighar Rajput	60,000
4	26-08-2015	Mr. Baqar Ali Zardari	60,000
5	11-09-2015	Mr. Umair Ahmed Rajput	60,000
6	11-09-2015	Prof. Dr. Abdullah Saand	60,000
7	15-09-2015	Miss. Boristo Qureshi	60,000
8	05-08-2015	Miss. Nighat Rajput	60,000
9	25-08-2015	Mr. Baqir Ali Zardari	60,000
10	11-09-2015	Mr. Umair Ahmed Rajput	60,000
12	15-09-2015	Prof. Dr. Abdullah Saand	60,000
13	03-03-2016	Mr. Ansar Ahmed Gopang	60,000
14	15-03-2016	Mr. Ansar Ahmed Gopang	60,000
15	00-04-2016	Eng: Fida Hussain	60,000
16	11-05-2016	Mr. Muhammad Sharif	60,000
17	08-12-2015	Various Employees (03 Nos)	180,000
18	08-12-2015	Various Employees (03 Nos)	180,000
19	08-12-2015	HazoorBux	60,000
20	08-12-2015	Mr. Moharram Ali	60,000
21	02-01-2016	Vaiour Employees (03 Nos)	180,000
22	22-09-2015	Various Employees	120,000
23	09-03-2016	Eng; Shahzeb Ansari	60,000
24	10-03-2016	Various Employees	120,000
25	13-10-2014	Mr. Abdul Hameed Rajput	60,000
26	05-15-2015	Mr. Abdul Hameed Rajput	60,000
26	30-06-2015	Mr. Abdul Hameed Rajput	60,000
28	27-08-2015	Mr. Sajjad Hussain Khoso	60,000
Total			2,100,000

Annexure-6**4.4.6 Un-justified constitution Medical Re-Imbursement Committee consisting Engineers to scrutinize medical bills- Rs17.611 million**

S.No	Date of meeting	Advances	Balance	Total
1	24-10-2013	0.526	0.880	1.406
2	24-12-2013	0.045	1.110	1.155
3	-	0.596	1.008	1.605
4	-	0.122	0.850	0.973
5	54 th meeting	0.322	0.486	0.809
6	18-07-2015	0.093	4.137	4.230
7	15-07-2015	0.525	1.274	1.799
8	26-07-2015	0.095	0.278	0.373
9	26-07-2015	-	0.026	0.026
10	16-10-2013	2.129	3.106	5.235
Total		4.455	13.156	17.611

Annexure-7

4.4.11 Un-authorized use of vehicles for pick & drop to employee’s children from schools, colleges & tuitions centers-Rs2.166 million

S.No.	Vehicle No.	Date/month	POL (litres)	Repair
1	Van GS-5839	Oct-13	429.62	7,360
2	Van GS-5839	Nov-13	431.29	-
3	Van GS-5839	Dec-13	355.46	-
4	Van GS-5839	Jan-14	576.83	-
5	Van GS-5839	Feb-14	600.20	-
6	Van GS-5839	Mar-14	500.62	-
7	Van GS-5839	Apr-14	716	-
8	Van GS-5839	May-14	1018	-
9	Van GS-5839	Jun-14	421	11,640
10	Van GS-5839	Jul-14	0	32,000
11	Van GS-5839	Aug-14	388.76	-
12	Van GS-5839	Sep-14	596.12	44,400
13	Van GS-5839	Oct-14	531.35	9,110
14	Van GS-5839	Nov-14	567.09	-
15	Van GS-5839	Dec-14	621.96	10,450
16	Van GS-5839	Jan-15	659.62	-
17	Van GS-5839	Feb-15	746.41	-
18	Van GS-5839	Mar-15	797.29	-
19	Van GS-5839	Apr-15	727.52	-
20	Van GS-5839	May-15	578.47	-
21	Van GS-5839	Jun-15	446.73	15,050
22	Van GS-5839	Jul-15	0	18,715
23	Van GS-5839	Aug-15	603.74	33,240
24	Van GS-5839	Sep-15	772.9	-
25	Van GS-5839	Oct-15	668.06	-
26	Van GS-5839	Nov-15	654.4	-
27	Van GS-5839	Dec-15	594.96	-
28	Van GS-5839	Jan-16	723.21	-
29	Van GS-5839	Feb-16	689.9	-
30	Van GS-5839		1800	
		18217.51*80=1,457,400		181,965
Sub total				1,639,365
1	5633	Apr-14	544.81	3,710
2	5633	May-14	355.31	2,741
3	5633	Jun-14	318.57	2,230
4	5633	Jul-14	140	980
5	5633	Aug-14	332.85	2,330
6	5633	Sep-14	330	2,310
7	5633	Oct-14	330.71	2,315
8	5633	Nov-14	462.05	3,350

S.No.	Vehicle No.	Date/month	POL (litres)	Repair
9	5633	Dec-14	314.5	2,260
10	5633	Jan-15	497.14	3,480
11	5633	Feb-15	414.28	2,900
12	5633	Mar-15	440.28	3,082
13	5633	Apr-15	484.28	3,390
14	5633	May-15	409	2,863
15	5633	Jun-15	440.73	3,330
16	5633	Jul-15	234.28	1,640
		6048.79*80= 483,903		42,911
Sub total				526,814
Total				2,166,179

Annexure-8

4.4.13 Bogus drawal of POL without journey-Rs2.172 million

S.No.	Vehicle No.	Date/month	POL (litres)	Repair
1	Van GS-5839	Oct-13	429.62	7,360
2	Van GS-5839	Nov-13	431.29	-
3	Van GS-5839	Dec-13	355.46	-
4	Van GS-5839	Jan-14	576.83	-
5	Van GS-5839	Feb-14	600.20	-
6	Van GS-5839	Mar-14	500.62	-
7	Van GS-5839	Apr-14	716	-
8	Van GS-5839	May-14	1018	-
9	Van GS-5839	Jun-14	421	11,640
10	Van GS-5839	Jul-14	0	32,000
11	Van GS-5839	Aug-14	388.76	-
12	Van GS-5839	Sep-14	596.12	44,400
13	Van GS-5839	Oct-14	531.35	9,110
14	Van GS-5839	Nov-14	567.09	-
15	Van GS-5839	Dec-14	621.96	10,450
16	Van GS-5839	Jan-15	659.62	-
17	Van GS-5839	Feb-15	746.41	-
18	Van GS-5839	Mar-15	797.29	-
19	Van GS-5839	Apr-15	727.52	-
20	Van GS-5839	May-15	578.47	-
21	Van GS-5839	Jun-15	446.73	15,050
22	Van GS-5839	Jul-15	0	18,715
23	Van GS-5839	Aug-15	603.74	33,240
24	Van GS-5839	Sep-15	772.9	-
25	Van GS-5839	Oct-15	668.06	-
26	Van GS-5839	Nov-15	654.4	-
27	Van GS-5839	Dec-15	594.96	-
28	Van GS-5839	Jan-16	723.21	-
29	Van GS-5839	Feb-16	689.9	-
30	Van GS-5839		1800	
		18217.51*80 =1,457,400		181,965
Sub total				1,639,365
1	5633	Apr-14	544.81	3,710
2	5633	May-14	355.31	2,741
3	5633	Jun-14	318.57	2,230
4	5633	Jul-14	140	980
5	5633	Aug-14	332.85	2,330
6	5633	Sep-14	330	2,310
7	5633	Oct-14	330.71	2,315
8	5633	Nov-14	462.05	3,350
9	5633	Dec-14	314.5	2,260
10	5633	Jan-15	497.14	3,480
11	5633	Feb-15	414.28	2,900

S.No.	Vehicle No.	Date/month	POL (litres)	Repair
12	5633	Mar-15	440.28	3,082
13	5633	Apr-15	484.28	3,390
14	5633	May-15	409	2,863
15	5633	Jun-15	440.73	3,330
16	5633	Jul-15	234.28	1,640
	5633	6048.79*80= 483,903		42,911
Sub total				526,814
Total				2,166,179

Annexure-09

4.4.17 Wrong booking of advances as expenditure in Annual Accounts submitted to HEC- Rs101.461 million

S.No	Date	Name Of Official	Amount
QUEST, Nawabshah			
1		Allah Warayo	44,800
2		Ashique Ali Joyo	233,000
3		Ashique Ali Joyo	150,000
4		Abdul Hanan Shaikh	12,000
5		Amanullah Larik	40,000
6		Abdul Hafeez Siddiqui	198,900
7		Abdul Hafeez Siddiqui	1,647,600
8		Abdul Hafeez Siddiqui	10,690,445
9		Abdul Fatah Memon	2,360,919
10		Abdul Hafeez Buller	35,000
11		Ayaz Ali Mallah	360,000
12		Ali Hassan	30,000
13		Allah Bux Jamali	15,000
14		Ghulam Shabbir Channar	3,000
15		Syed Mumtaz Ali	20,000
16		Shahnawaz Channar	100,000
17		SoomarPinjaro	60,000
18		Dr.Atif Khan	130,000
19		Dr.AbdulQayoomJakhrani	214,190
20		Ali Asghar Ujjan	22,000
21		Liaquat Ali Memon	260,000
22		Ali Asghar Mallah	50,000
23		Imdad Ali	60,000
24		Abdul KhaliqueTunio	60,000
25		Abdul Hamman Shaikh	60,000
26		Abid Ali Khaskheli	19,265
27		Ghulam Mustafa Bhutto	95,000
28		Dr. Aftab Ahmed	75,000
29		Abdul Razzaque	379,000
30		Abdul WaheedMemon	60,000
31		Abdul Fatah Chandio	25,000
32		Ghulam QasimJatoi	15,000
33		Akhtar Hussain Mughal	736,386
34		Akhtar Hussain Mughal	768,141
35		Akhtar Hussain Mughal	147,670
36		Abdul Rehman Jatoi	826,000
37		Abdul Hameed Pirzada	1,757,490
38		Dr.Altaf Hussain Rajpar	796,430
39		Dr.Altaf Hussain Rajpar	543,890
40		Himat Ali Shah	60,000
41		Dr.Akbar Ali Khaskheli	135,000

S.No	Date	Name Of Official	Amount
42		Agha Sarfaraz Khan	163,729
43		Prof. Abdullah Saand	60,000
44		Ali RazzaqueBhangwar	60,000
45		Aijaz Ali Arain	298,780
46		Atta Muhammad Chandio	3,036,950
47		Liaquat Ali Tunio	30,000
48		Amirzada Baloch	173,140
49		Asif Ali Memon	1,312,558
50		Abdul Nasir Laghari	575,000
51		Dr. Sajjad Hussain Chandio	130,000
52		Sultan Ahmed	6,000
53		Badar-ud-Din Memon	288,000
54		Naseer Ahmed	76,000
55		Miss. Fizza Syed	15,000
56		Miss. Fizza Syed	106,490
57		Farhan Ali Bhatti	36,000
58		Ms. Hina Rind	40,289
59		Dr. Asif Ali	1,020,300
60		Sarfaraz Ahmed Laghar	434,000
61		Prof. Ghulam Wagan	78,840
62		Tanveer Ali Pali	60,000
63		Fareed Hussain Mangi	165,000
64		Ghulam FarooqueChannar	100,000
65		Iqrar Ali Pali	60,000
66		Miss Shamshad	60,000
67		Miss Saima Siraj	60,000
68		Miss. Fozia Nasreen	49,680
69		Muhammad Anwar Akhund	1,333,944
70		Eng. Kharullah Qureshi	1,595,000
71		Ghulam Yaseen Mallah	135,000
72		Dr. M. Ibrahim Channa	12,000
73		Iftikhar Ali Kandhar	386,726
74		Hafiz Barkar Ali	60,000
75		Ghulam Saqib Buriro	704,950
76		M. Younas Awan	8,918,000
77		Amjad Ali Mallah	250,300
78		Dr. DhaniBuxMemon	115,000
79		Muhammad Yaseen	40,000
80		Eng. Ahsanullah Soomro	20,000
81		Hakim Ali Mangi	20,000
82		MstMaqboolan	25,000
83		Mr. AbdualRazzaque	741,000
84		Mr. Akhtar Hussain	177,100
85		AbdualRazzaqueLangah	442,000
86		Akhtar Muneer	838,000
87		Syed Sabit Ali Shah	7,291,520
88		Tanveer Aslam Memon	6,379,603
Sub total			61,277,025

S.No	Date	Name Of Official	Amount
Engineering College Larkana			
1	21/07/2009	M/s Mother Elsan Enterprises	20,000
2	17/07/2012	Prof. Dr Muhammad Usman	10,000
3	26/03/2010	Prof. Dr Abdul Sattar Jamali	10,000
4	07/10/2009	Ghulam Farooque	5,000
5	13/05/2010	Ghulam Farooque	15,000
6	12/10/2004	Khairullah Qureshi	10,000
7	23/10/2009	Khairullah Qureshi	25,000
8	23/10/2009	Khairullah Qureshi	99,350
9	22/04/2010	Khairullah Qureshi	5,000
10	12/01/2011	Khairullah Qureshi	550,000
11	29/03/2011	Khairullah Qureshi	46,255
12	29/03/2011	Khairullah Qureshi	72,358
13	08/02/2012	Khairullah Qureshi	90,000
14	18/06/2015	Abdul Ali Dayo	25,000
15	03/11/2009	M/s Enterprises Soultion Pakistan	389,675
16	08/03/2010	M/s Enterprises Soultion Pakistan	394,835
17	02/01/2010	Akhtar Hussain Mughal	600,000
18	22/10/2009	Muhammad Anwar Akhund	100,000
19	02/09/2010	Muhammad Anwar Akhund	35,000
20	28/02/2011	Muhammad Anwar Akhund	650,000
21	27/10/2011	Muhammad Anwar Akhund	295,263
22	07/06/2012	Muhammad Anwar Akhund	200,000
23	30/11/2010	Mr. K.D Soomro	15,000
24	30/11/2010	Mr. K.D Soomro	9,850
25	22/08/2009	M/s Pakistan Machine Tool Factory Karachi	2,159,442
26	01/02/2010	M/s Pakistan Machine Tool Factory Karachi	2,235,341
27	18/05/2010	Abdul Hameed Rajput	15,885
28	04/11/2010	Abdul Hameed Rajput	34,796
29	05/01/2011	Abdul Hameed Rajput	13,530
30	11/12/2012	Abdul Hameed Rajput	61,200
31	21/04/2011	Abdul Hameed Rajput	21,496
32	23/05/2011	Abdul Hameed Rajput	20,985
33	26/05/2011	Abdul Hameed Rajput	34,285
34	22/06/2011	Abdul Hameed Rajput	12,435
35	22/06/2011	Abdul Hameed Rajput	80,760
36	10/08/2011	Abdul Hameed Rajput	44,030
37	16/08/2011	Abdul Hameed Rajput	47,600
38	20/08/2011	Abdul Hameed Rajput	73,625
39	16/09/2011	Abdul Hameed Rajput	16,655
40	11/02/2012	Abdul Hameed Rajput	79,070
41	11/02/2012	Abdul Hameed Rajput	48,990
42	14/06/2012	Abdul Hameed Rajput	15,965
43	24/07/2012	Abdul Hameed Rajput	91,148
44	05/12/2012	Abdul Hameed Rajput	39,864
45	03/04/2013	Abdul Hameed Rajput	60,000
46	30/06/2014	Abdul Hameed Rajput	214,000
47	21/08/2014	Abdul Hameed Rajput	49,220

S.No	Date	Name Of Official	Amount
48	22/09/2014	Abdul Hameed Rajput	45,000
49	01/04/2010	Rafique Ahmed	8,000
50	03/04/2013	Rafique Ahmed	60,000
51	02/12/2013	Rafique Ahmed	37,000
52	11/03/2013	Parvaiz Hussain Soomro	25,000
53	00/11/2014	Abdul Hameed Rajput	34,058
54	00/11/2014	Abdul Hameed Rajput	499,940
55	00/11/2014	Abdul Hameed Rajput	33,120
56	05/01/2015	Abdul Hameed Rajput	77,000
57	05/01/2015	Abdul Hameed Rajput	98,000
58	05/01/2015	Abdul Hameed Rajput	60,000
59	19/01/2015	Abdul Hameed Rajput	86,595
60	23/01/2015	Abdul Hameed Rajput	67,685
61	05/03/2015	Abdul Hameed Rajput	60,000
62	09/03/2015	Abdul Hameed Rajput	53,187
63	14/03/2015	Abdul Hameed Rajput	63,200
64	16/03/2015	Abdul Hameed Rajput	20,000
65	06/04/2015	Abdul Hameed Rajput	79,600
66	00/07/2015	Abdul Hameed Rajput	99,000
67	00/07/2015	Abdul Hameed Rajput	99,000
68	00/07/2015	Abdul Hameed Rajput	50,500
69	00/07/2015	Abdul Hameed Rajput	35,000
70	00/07/2015	Abdul Hameed Rajput	35,000
71	00/07/2015	Abdul Hameed Rajput	63,000
72	00/07/2015	Abdul Hameed Rajput	50,000
73	00/07/2015	Abdul Hameed Rajput	68,000
74	01/03/2016	Abdul Hameed Rajput	99,000
75	17/08/2016	Abdul Hameed Rajput	56,920
76	02/01/2017	Abdul Hameed Rajput	89,920
77	25/11/2010	Mr. M. Younus Awan	60,800
78	25/11/2010	Mr. M. Younus Awan	60,518
79	03/12/2010	Mr. M. Younus Awan	614,000
80	30/12/2010	Mr. M. Younus Awan	378,480
81	05/04/2011	Mr. M. Younus Awan	562,400
82	02/08/2011	Mr. M. Younus Awan	562,100
83	27/01/2012	Mr. M. Younus Awan	282,570
84	29/12/2015	Mr. M. Younus Awan	482,265
85	16/12/2016	Mr. M. Younus Awan	4,130
86	12/06/2012	Ashique Ali Qazi	60,000
87	20/08/2013	Muhammad Adil Ansari	20,000
88	12/06/2013	Muhammad Umar Solangi	60,000
89	12/06/2013	Nadeem-ul-Karim	60000
90	08/06/2015	Ali Bux	60000
91	07/10/2010	Mumtaz Ali Laghari	25000
92	13/12/2010	Mumtaz Ali Laghari	49500
93	05/01/2011	Mumtaz Ali Laghari	14520
94	04/05/2011	Mumtaz Ali Laghari	41500
95	23/06/2011	Mumtaz Ali Laghari	35000

S.No	Date	Name Of Official	Amount
96	14/07/2011	Mumtaz Ali Laghari	80000
97	28/07/2011	Mumtaz Ali Lashari	45000
98	24/09/2011	Mumtaz Ali Lashari	8000
99	27/09/2011	Mumtaz Ali Lashari	400000
100	29/09/2011	Mumtaz Ali Lashari	60000
101	06/01/2011	Mumtaz Ali Lashari	90000
102	27/10/2011	Mumtaz Ali Lashari	95000
103	01/11/2011	Mumtaz Ali Lashari	70000
104	01/11/2011	Mumtaz Ali Lashari	70000
105	01/11/2011	Mumtaz Ali Lashari	45000
106	14/02/2012	Mumtaz Ali Lashari	96340
107	10/04/2010	M/s Sterling Steel Furniture	751770
108	05/03/2012	Mumtaz Ali Lashari	32000
109	03/04/2013	Mumtaz Ali Lashari	60000
110	02/10/2015	Mumtaz Ali Lashari	15000
111	08/03/2017	Mumtaz Ali Lashari	50000
112	12/04/2010	M/s Allied Engineering	5470500
113	04/11/2015	Nisar Ahmed Magsi	20000
114	07/06/2016	Nisar Ahmed Magsi	8000
115	22/06/2010	Waqar Mujtaba Qazi	200000
116	06/04/2016	Jamal Mustafa Abbasi	50000
117	06/04/2016	Fayaz Ali Soomro	50000
118	10/05/2010	Principal ECL	86000
119	01/11/2011	Principal ECL	400000
120	31/12/2010	Principal ECL	97470
121	05/01/2011	Principal ECL	98000
122	20/04/2011	Principal ECL	500000
123	15/11/2010	Wajahat Hussain	20000
124	18/03/2011	Wajahat Hussain	50000
125	28/07/2011	Wajahat Hussain	15000
126	00/03/2013	Amir Ali Shar	58500
127	00/03/2013	Amir Ali Shar	600000
128	00/03/2013	Amir Ali Shar	17000
129	22/03/2015	Zulfiqar Ali	20000
130	10/07/2013	Zulfiqar Ali	25000
131	05/04/2013	Muhammad Tariq Bhatti	15000
132	17/03/2016	Muhammad Tariq Bhatti	60000
133	08/04/2013	Saleem Raza	15000
134	24/04/2013	Saleem Raza	315,000
135	19/09/2013	Saleem Raza	15,000
136	10/04/2013	Noor Ahmed Memon	10,000
137	11/01/2016	Nooman Ghulamullah	60,000
138	16/04/2013	Abdul Waheed Dayo	25,000
139	03/04/2013	Imtiaz Ali Rahu	60,000
140	13/04/2013	Saeed Ahmed Rajput	60,000
141	23/04/2013	Murshid Sikandar	60,000
142	23/04/2013	Akhtar Hussain	60,000
143	23/04/2013	Ahmed Faraz Abro	60,000

S.No	Date	Name Of Official	Amount
144	23/04/2013	Ahmed Faraz Abro	60,000
145	23/11/2015	Principle ECL	1,000,000
146	08/02/2016	Principle ECL	250,000
147	25/02/2016	Principle ECL	300,000
148	25/02/2016	Principle ECL	250,000
149	25/02/2016	Principle ECL	220,000
150	23/04/2013	Mukhtar Ali Keerio	60,000
151	23/04/2013	Syed Abid Ali Shah	60,000
152	23/05/2013	Muhammad Saleem	100,000
153	06/06/2013	Imtiaz Ali Abro	193,940
154	02/10/2013	Imtiaz Ali Abro	97,500
155	02/10/2013	Imtiaz Ali Abro	49,660
156	20/05/2013	Abdul Sattar Tunio	45,000
157	05/03/2014	Abdul Sattar Tunio	37,200
158	05/03/2014	Abdul Sattar Tunio	52,150
159	11/06/2014	Siraj Ahmed Bhutto	40,000
160	06/08/2014	Siraj Ahmed Bhutto	90,000
161	17/06/2016	Rasheed Ahmed Ansari	25,000
162	28/06/2013	Abdul Sattar Langah	75,000
163	22/06/2015	Abdul Sattar Langah	25,000
164	12/04/2016	Abdul Sattar Langah	50,000
165	28/04/2016	Abdul Sattar Langah	99,000
166	10/07/2013	Imran Ali Bhutto	25,000
167	10/07/2013	Noman Ali Abbasi	25,000
168	25/11/2014	Noman Ali Abbasi	25,000
169	10/07/2015	Musawwar Hussain Bhutto	15,000
170	25/07/2013	Chairman Transport	10,000
171	31/07/2013	Muhammad Ali Bajarani	60,000
172	31/07/2013	Faheem Ahmed Solangi	60,000
173	31/07/2013	Taimoor Abbas Larik	60,000
174	20/07/2014	Ali Raza Bughio	60,000
175	23/08/2013	Eng. Irfan Ali Tunio	60,000
176	20/01/2014	Eng. Irfan Ali Tunio	40,000
177	10/03/2014	Eng. Irfan Ali Tunio	40,000
178	21/03/2014	Sajjad Hussain Khoso	300,000
179	28/07/2015	Sajjad Hussain Khoso	60,000
180	13/06/2016	Sajjad Hussain Khoso	50,000
181	29/06/2016	Syed Abid Ali Shah	149,332
182	05/04/2013	Principle ECL	100,000
183	25/07/2013	Principle ECL	1,000,000
184	19/09/2013	Principle ECL	500,000
185	04/01/2015	Principle ECL	1,500,000
186	23/02/2015	Principle ECL	600,000
187	23/02/2015	Principle ECL	100,000
188	17/08/2015	Principle ECL	250,000
189	02/10/2015	Principle ECL	270,000
190	29/10/2011	Zohaib Ali Laghari	36,800
191	12/09/2013	Zohaib Ali Laghari	60,000

S.No	Date	Name Of Official	Amount
192	10/02/2012	KhudaBuxSaand	61,200
193	13/09/2013	KhudaBuxSaand	92,928
194	11/06/2015	KhudaBuxSaand	60,000
195	28/04/2016	KhudaBuxSaand	25,000
196	20/01/2014	Ambar Ali Mughal	60,000
197	27/06/2016	Ambar Ali Mughal	95,000
198	30/04/2012	Saeed Ahmed Shaikh	84,000
199	30/04/2012	Saeed Ahmed Shaikh	27,000
200	23/05/2012	Saeed Ahmed Shaikh	40,000
201	23/05/2012	Saeed Ahmed Shaikh	21,000
202	23/05/2012	Saeed Ahmed Shaikh	77,000
203	31/05/2012	Saeed Ahmed Shaikh	26,300
204	22/06/2012	Saeed Ahmed Shaikh	33,821
205	25/06/2012	Saeed Ahmed Shaikh	45,600
206	26/06/2012	Saeed Ahmed Shaikh	31,792
207	23/07/2012	Saeed Ahmed Shaikh	18,000
208	23/07/2012	Saeed Ahmed Shaikh	69,000
209	10/09/2012	Saeed Ahmed Shaikh	40,000
210	23/10/2012	Ahmed Ali Sahar	20,000
211	13/12/2012	Samiullah Soho	20,000
212	23/04/2013	Samiullah Soho	60,000
213	07/01/2013	Farooque Ahmed	25,000
214	07/01/2013	Muhammad Tarique	25,000
215	17/09/2013	Saeed Ahmed Shaikh	600,000
216	18/11/2013	Saeed Ahmed Shaikh	250,000
217	15/01/2013	Prof. M. Urs Shaikh	33,000
218	23/01/2013	Prof. M. Urs Shaikh	87,190
219	23/01/2013	Prof. M. Urs Shaikh	17,800
220	26/02/2013	Prof. M. Urs Shaikh	60,000
221	22/01/2013	Ghulam Shabbir	15,150
222	22/01/2013	Ghulam Shabbir	17,000
223	13/09/2013	Ghulam Shabbir	33,500
224	04/02/2013	Sajjad Ali Bhutto	25,000
225	17/01/2016	Sajjad Ali Bhatti	60000
226	06/03/2013	Rustam Ali Chandio	25,000
227	13/08/2014	Rustam Ali Chandio	15,000
228	08/03/2013	Eng. Shahid Hussain Shaikh	86,000
229	08/03/2013	Eng. Shahid Hussain Shaikh	96,000
230	23/04/2013	Eng. Shahid Hussain Shaikh	60,000
231	28/08/2013	Ali Sher Jatoi	25,000
232	02/10/2013	Asadullah Kalwar	60,000
233	02/10/2013	Faham Ali Abbasi	60,000
234	11/10/2013	Gulzar Ali Lakho	3,675
235	20/01/2014	Imtiaz Ali AliThebo	60,000
236	24/01/2014	Imtiaz Ali AliThebo	100,000
237	24/01/2014	Imtiaz Ali AliThebo	100,000
238	18/02/2014	Imtiaz Ali AliThebo	39,180
239	08/11/2013	Abdul Hafeez Siddiqui	239,800

S.No	Date	Name Of Official	Amount
240	06/05/2014	Abdul Hafeez Siddiqui	98,000
241	23/05/2014	Abdul Hafeez Siddiqui	78500
242	03/09/2014	Abdul Hafeez Siddiqui	15,000
243	12/11/2014	Abdul Hafeez Siddiqui	96,000
244	29/11/2013	Abdul Hafeez Siddiqui	99,200
245	16/03/2015	Abdul Hafeez Siddiqui	35,000
246	16/03/2015	Abdul Hafeez Siddiqui	35,000
247	03/05/2015	Abdul Hafeez Siddiqui	99,000
248	27/11/2013	Hussain Ali Mirbahar	60,000
249	02/01/2014	Abdul Hafeez Lashari	60,000
250	05/12/2013	Fayaz Ahmed Soomro	25,000
251	20/01/2014	Shaista / Shazia Mughal	60,000
252	20/01/2014	Mr. Ubedullah Soho	60,000
253	24/11/2015	Mr. Ubedullah Soho	100,000
254	11/12/2015	Mr. Ubedullah Soho	150,000
255	20/01/2014	Samiullah Mastoi	60,000
256	24/02/2014	Shakeel Ahmed Ghanghro	10,000
257	17/01/2016	Asif Ali Laghari	60,000
258	14/03/2014	Azam Soomro	14,700
259	05/05/2014	Imtiaz Ali Thebo	64,000
260	05/05/2014	Imtiaz Ali Thebo	98,400
261	08/05/2014	Imtiaz Ali Thebo	9,000
262	27/05/2014	Imtiaz Ali Thebo	95,000
263	27/05/2014	Imtiaz Ali Thebo	99,000
264	25/11/2014	Imtiaz Ali Thebo	15,000
265	15/04/2014	Jam Shahzaib Khan	60,000
266	08/05/2014	Abdul Salam Bulla	3,400
267	07/07/2014	Abdul Hameed Soomro	60,000
268	07/07/2014	Aneela Pathan	60,000
269	07/07/2014	Ms. Sultan Ahmed	60,000
270	07/07/2014	Zeeshan Qadir	60,000
271	07/07/2014	Mukhtiar Ali Shar	60,000
272	27/08/2015	Mukhtiar Ali Shar	10,000
273	29/09/2015	Mukhtiar Ali Shar	41,800
274	07/07/2014	Syed Nihal Abbas Shah	60,000
275	24/09/2014	Imtiaz Ali Lashari	60,000
276	24/09/2014	Saleem Ahmed Bhutto	25,000
277	05/01/2015	Nabi BuxKalhoro	150,000
278	06/02/2017	Nabi BuxKalhoro	60,000
279	22/09/2015	Sajjad Bangwar	60,000
280	22/09/2015	Athar Ali	60,000
281	22/09/2015	Eng. Sohail Ahmed	60,000
282	07/06/2016	Principle ECL	250,000
283	29/06/2016	Principle ECL	230,000
Sub total			40,184,514
Total			101,461,539

Annexure-10

4.4.18 Non-recovery/adjustment of out-standing advance from Ex-Technical Advisor- Rs12.021 million

S.No	Name	Name of office	Date	Amount
1	Muhammad Younis Awan	QUEST, Nawabshah	22-07-2013	40,800
2	Muhammad Younis Awan	QUEST, Nawabshah	23/07/2013	5,000
3	Muhammad Younis Awan	QUEST, Nawabshah	26/07/2013	19,970
4	Muhammad Younis Awan	QUEST, Nawabshah	27/08/2013	114,520
5	Muhammad Younis Awan	QUEST, Nawabshah	21/08/2013	123,680
6	Muhammad Younis Awan	QUEST, Nawabshah	24/09/2013	526,000
7	Muhammad Younis Awan	QUEST, Nawabshah	10/10/2013	46,400
8	Muhammad Younis Awan	QUEST, Nawabshah	23/10/2013	700,000
9	Muhammad Younis Awan	QUEST, Nawabshah	01/11/2013	18,360
10	Muhammad Younis Awan	QUEST, Nawabshah	22/11/2013	319,570
11	Muhammad Younis Awan	QUEST, Nawabshah	22/11/2013	471,686
12	Muhammad Younis Awan	QUEST, Nawabshah	22/11/2013	360,000
13	Muhammad Younis Awan	QUEST, Nawabshah	17/12/2013	700,000
14	Muhammad Younis Awan	QUEST, Nawabshah	20/12/2013	87,000
15	Muhammad Younis Awan	QUEST, Nawabshah	06/01/2014	226,515
16	Muhammad Younis Awan	QUEST, Nawabshah	21/01/2014	99,000
17	Muhammad Younis Awan	QUEST, Nawabshah	06/02/2014	4,000
18	Muhammad Younis Awan	QUEST, Nawabshah	10/03/2014	56,000
19	Muhammad Younis Awan	QUEST, Nawabshah	11/03/2014	19,020
20	Muhammad Younis Awan	QUEST, Nawabshah	13/03/2014	82,000
21	Muhammad Younis Awan	QUEST, Nawabshah	02/04/2014	62,000
22	Muhammad Younis Awan	QUEST, Nawabshah	02/04/2014	99,950
23	Muhammad Younis Awan	QUEST, Nawabshah	03/04/2014	70,736
24	Muhammad Younis Awan	QUEST, Nawabshah	20/04/2014	82,760
25	Muhammad Younis Awan	QUEST, Nawabshah	19/06/2014	25,312
26	Muhammad Younis Awan	QUEST, Nawabshah	19/06/2014	13,350
27	Muhammad Younis Awan	QUEST, Nawabshah	11/06/2014	7,000
28	Muhammad Younis Awan	QUEST, Nawabshah	13/02/2015	99,000
29	Muhammad Younis Awan	QUEST, Nawabshah	25/03/2015	4,000
30	Muhammad Younis Awan	QUEST, Nawabshah	29/04/2015	6,000
31	Muhammad Younis Awan	QUEST, Nawabshah	20/05/2015	99,000
32	Muhammad Younis Awan	QUEST, Nawabshah	27/08/2015	99,000
33	Muhammad Younis Awan	QUEST, Nawabshah	02/06/2015	76,640
34	Muhammad Younis Awan	QUEST, Nawabshah	08/07/2015	99,000
35	Muhammad Younis Awan	QUEST, Nawabshah	08/07/2015	99,000
36	Muhammad Younis Awan	QUEST, Nawabshah	08/07/2015	21,175
37	Muhammad Younis Awan	QUEST, Nawabshah	13/07/2015	1,200,000
38	Muhammad Younis Awan	QUEST, Nawabshah	11/07/2015	98,000
39	Muhammad Younis Awan	QUEST, Nawabshah	14/07/2015	88,262
40	Muhammad Younis Awan	QUEST, Nawabshah	14/07/2015	83,600
41	Muhammad Younis Awan	QUEST, Nawabshah	14/07/2015	99,000
42	Muhammad Younis Awan	QUEST, Nawabshah	22/07/2015	98,000
43	Muhammad Younis Awan	QUEST, Nawabshah	23/07/2015	98,000
44	Muhammad Younis Awan	QUEST, Nawabshah	06/08/2015	97,000
45	Muhammad Younis Awan	QUEST, Nawabshah	06/08/2015	98,500
46	Muhammad Younis Awan	QUEST, Nawabshah	18/08/2015	23,060
47	Muhammad Younis Awan	QUEST, Nawabshah	19/08/2015	99,000

S.No	Name	Name of office	Date	Amount
48	Muhammad Younis Awan	QUEST, Nawabshah	21/08/2015	37,400
49	Muhammad Younis Awan	QUEST, Nawabshah	03/09/2015	99,000
50	Muhammad Younis Awan	QUEST, Nawabshah	03/09/2015	99,000
51	Muhammad Younis Awan	QUEST, Nawabshah	03/09/2015	18,000
52	Muhammad Younis Awan	QUEST, Nawabshah	09/09/2015	97,500
53	Muhammad Younis Awan	QUEST, Nawabshah	09/09/2015	31,733
54	Muhammad Younis Awan	QUEST, Nawabshah	21/09/2015	99,000
55	Muhammad Younis Awan	QUEST, Nawabshah	21/09/2015	85,714
56	Muhammad Younis Awan	QUEST, Nawabshah	30/09/2015	99,000
57	Muhammad Younis Awan	QUEST, Nawabshah	09/10/2015	90,960
58	Muhammad Younis Awan	QUEST, Nawabshah	26/10/2015	37,200
59	Muhammad Younis Awan	QUEST, Nawabshah	18/11/2015	10,000
60	Muhammad Younis Awan	QUEST, Nawabshah	18/11/2015	22,000
61	Muhammad Younis Awan	QUEST, Nawabshah	14/12/2015	86,400
62	Muhammad Younis Awan	QUEST, Nawabshah	14/12/2015	40,055
63	Muhammad Younis Awan	QUEST, Nawabshah	28/12/2015	5,250
64	Muhammad Younis Awan	QUEST, Nawabshah	28/12/2015	99,000
65	Muhammad Younis Awan	QUEST, Nawabshah	29/12/2015	79,308
66	Muhammad Younis Awan	QUEST, Nawabshah	29/12/2015	54,100
67	Muhammad Younis Awan	QUEST, Nawabshah	07/01/2016	18,500
68	Muhammad Younis Awan	QUEST, Nawabshah	07/01/2016	82,160
69	Muhammad Younis Awan	QUEST, Nawabshah	14/01/2016	98,000
70	Muhammad Younis Awan	QUEST, Nawabshah	21/01/2016	99,000
71	Muhammad Younis Awan	QUEST, Nawabshah	21/01/2016	9,380
72	Muhammad Younis Awan	QUEST, Nawabshah	27/01/2016	44,945
73	Muhammad Younis Awan	QUEST, Nawabshah	27/01/2016	5,500
74	Muhammad Younis Awan	QUEST, Nawabshah	10/02/2016	12,100
75	Muhammad Younis Awan	QUEST, Nawabshah	10/02/2016	13,500
76	Muhammad Younis Awan	QUEST, Nawabshah	10/02/2016	60,375
77	Muhammad Younis Awan	QUEST, Nawabshah	01/03/2016	8,000
78	Muhammad Younis Awan	QUEST, Nawabshah	03/03/2016	20,000
79	Muhammad Younis Awan	QUEST, Nawabshah	09/03/2016	8,500
80	Muhammad Younis Awan	QUEST, Nawabshah	03/03/2016	20,000
81	Muhammad Younis Awan	QUEST, Nawabshah	09/03/2016	8,500
82	Muhammad Younis Awan	QUEST, Nawabshah	26/03/2016	43,890
83	Muhammad Younis Awan	QUEST, Nawabshah	29/03/2016	88,000
84	Muhammad Younis Awan	QUEST, Nawabshah	07/04/2016	35,650
85	Muhammad Younis Awan	QUEST, Nawabshah	07/04/2016	60,000
86	Muhammad Younis Awan	QUEST, Nawabshah	08/04/2016	4,500
87	Muhammad Younis Awan	QUEST, Nawabshah	08/04/2016	8,000
88	Muhammad Younis Awan	QUEST, Nawabshah	07/04/2016	9,110
		Sub total		9,014,096
1	Muhammad Younis Awan	Engineering College Larkana	25/11/2010	60,800
2	Muhammad Younis Awan	Engineering College Larkana	25/11/2010	60,518
3	Muhammad Younis Awan	Engineering College Larkana	03/12/2010	614,000
4	Muhammad Younis Awan	Engineering College Larkana	30/12/2010	378,480
5	Muhammad Younis Awan	Engineering College Larkana	05/04/2011	562,400
6	Muhammad Younis Awan	Engineering College Larkana	02/08/2011	562,100
7	Muhammad Younis Awan	Engineering College Larkana	27/01/2012	282,570
8	Muhammad Younis Awan	Engineering College Larkana	29/12/2015	482,265
9	Muhammad Younis Awan	Engineering College Larkana	16/12/2016	4,130
		Sub total		3,007,263
		Total		12,021,359

Annexure-11

4.4.25 Un-justified reimbursement of residential Telephone Charges-Rs10.007 million

S.No.	location	Date	Amount
1	QUEST, Nawabshah	28-07-15	432,950
2		25-08-15	437,150
3		23-09-15	438,850
4		26-10-15	435,050
5		30-11-15	432,550
6		28-12-15	437,550
7		27-01-16	443,250
8		28-02-16	430,200
9		22-03-16	440,321
10		21-04-16	441,600
11		19-05-16	453,913
12		22-06-16	470,400
Sub total			5,293,784
1	Engineering College Larkana	04-8-2014	152,650
2		01-09-2014	175,700
3		13-10-2014	169,000
4		10-11-2014	143,450
5		09-12-2014	141,250
6		05-01-2015	139,050
7		09-02-2015	139,050
8		11-03-2015	143,450
9		09-04-2015	153,850
10		08-05-2015	139,050
11		18-06-2015	136,850
12		30-06-2015	143,550
13		17-8-2015	143,550
14		15-09-2015	150,150
15		29-09-2015	146,100
16		14-10-2015	145,750
17		12-11-2015	141,450
18		31-12-2015	139,250
19		21-01-2016	139,250
20		16-02-2016	137,300
21		16-03-2016	137,300
22		29-03-2016	9,000
23		20-04-2016	137,300
24		18-05-2016	135,050
25		06-06-2016	135,200
26		16-07-2013	83,600
27		06-08-2013	76,850
28		09-09-2013	81,350

S.No.	location	Date	Amount
29		10-10-2013	103,750
30		07-11-2013	94,200
31		10-12-2013	143,800
32		07-01-2014	143,600
33		17-02-2014	109,200
34		10-03-2014	109,200
35		27-03-2014	109,200
36		08-05-2014	168,110
37		03-06-2014	16,250
Sub total			4,712,660
Total			10,006,444

Annexure-12

4.4.20 Irregular payment to University employees instead of vender- Rs25.634 million

S.No	Particulars	Paid to	Period	Amount
1	Repair of Transport	Mr. Anwar Ali Akhoond Chariman Transport	2013-14	3,842,109
			2014-15	5,539,175
			2015-16	3,131,606
Sub total				12,512,890
2	Maintenance Of Gardens	Mr. Ghulam Shabbir Memon	2013-14	191,220
			2013-14	1,338,520
			2014-15	311,106
Sub total				1,840,846
3	Repair & Maintenance of Building	Muhammad Younus Awan	2015-16	1919,401
			Muhammad Younus Awan	2,726,607
			Mir Alam Jamali	1,217,925
			Mir Alam Jamali	814,720
			Siraj-ud-din	275,763
			Procurement Officer	953,000
Sub total				7,907,416
4	Purchase of Furniture	Muhammad Younus Awan	2014-15	1,349,250
			Workshop Instructor	477,100
			Procurement Officer	635,000
			Prof. Ghulam Sarwar	198,000
			Abdul QayoomJakhrani	90,000
			Faqir Hussain Magsi	97,300
Sub total				2,846,650
5	R & M Of Furniture	Muhammad Younus Awan	2014-15	526,950
Total				25,634,752