



**Special Audit Report  
Shaheed Mohtarma Benazir Bhutto  
Medical University Larkana  
Audit Year 2017-18**

**AUDITOR-GENERAL OF PAKISTAN**



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## **PREFACE**

The Auditor-General of Pakistan conducts audits subject to Article 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Section 8 & 17 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001. The Special Audit of "Shaheed Mohtarma Benazir Bhutto Medical University Larkana" was carried out accordingly.

The Directorate General Audit Sindh conducted Special Audit of "Shaheed Mohtarma Benazir Bhutto Medical University Larkana" during January to April 2018 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 Shaheed Mohtarma Benazir Bhutto Medical University Larkana. In addition, audit also assessed whether the management complied with applicable laws, rules, regulations and procedures. Audit report indicates specific actions that, if taken, will 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
BADC	Bibi Aseefa Dental College Larkana
BDS	Bachelor of Dental Surgery
BINACH	Benazir Institute of Nursing and Community Health Sciences
CB	Cash Book
CPCP	Corrosion Prevention & Control Program
DDO	Drawing & Disbursing Officer
FTN	Free Tax Number
SF	Self-Financing
SFR	Sindh Financial Rules
GFR	General Financial Rules
GoS	Government of Sindh
HBL	Habib Bank Limited
HEC	Higher Education Commission
MCB	Muslim Commercial Bank
MUET	Mehran University of Engineering & Technology.
MD	Medical Doctor
NAB.	National Accountability Bureau
NBP	National Bank of Pakistan
PC1	Planning Commission Proforma 1
P&D	Planning & Development
PM&DC	Pakistan Medical & Dental Council
PW	Public Works
SBBMU	Shaheed Benazir Bhutto Medical University
SPPRA	Sindh Public Procurement Regulatory Authority





## **EXECUTIVE SUMMARY**

Director General of Audit Sindh conducted Special audit of Shaheed Mohtarma Benazir Bhutto Medical University, Larkana (SMBBMU), from 15<sup>th</sup> January-18<sup>th</sup> April 2018. 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 Shaheed Mohtarma Benazir Bhutto Medical University, Larkana (SMBBMU), was established in September, 2008 through an Act of Sindh Assembly after upgrading its status from Chandka Medical College Larkana.

The main findings of Special Audit highlighted discrepancies in accounts due to unauthorized transfer of money from Assignment account to DDO, cash payments, non-disclosure of various accounts/funds in statement of actual income and expenditure, variation in receipts and annual accounts. The expenditure on development was incurred in violation of Procurement Rules, non-observance of Schedule of Rates, excess execution of area over the master plan, PCI and delay in completion of work. Various issues related to Human Resources including appointments in violation of recruitment rules, appointments on contract basis, payment of unauthorized allowances. The advances granted either not recovered or late recovered/adjusted. Irregularities were noticed in admission against reserved and foreign national seats.

The audit mainly recommends that practice of transfer of funds from Assignment Account to DDO and cash payments may be discontinued. Annual Accounts may be properly maintained to ensure proper disclosure in statement of actual income and expenditure and eradicate occurring of variation in receipts and annual accounts. The expenditure may be made after fulfillment of all codal formalities/statutory requirements including Procurement Rules, observance of Schedule of Rates, avoid excess execution of area over the master plan, PCI and delay in completion of work. All issues related to Human Resources including appointments in violation of recruitment rules, appointments on contract basis, payment of unauthorized allowances may properly be addressed. The practice of grant of advances may be discouraged and in case grant of advance is unavoidable, it may be timely adjusted and regulated as per procurement rules, deduction of taxes and other rules. All issues pertaining to admissions may also properly be addressed.

## **1. INTRODUCTION**

Directorate General of Audit Sindh conducted Special audit of Shaheed Mohtarma Benazir Bhutto Medical University, Larkana (SMBBMU), from 15<sup>th</sup> January-18<sup>th</sup> April 2018. 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 SMBBMU**

In early 1970's there were only two Medical Colleges in Sindh, one in Karachi and other in Jamshoro. The then Prime Minister of Pakistan, Mr. Zulfikar Ali Bhutto, who belonged to Larkana city, had the vision that there should be a Medical College in this area and announced a Medical college in the very city with the name of Chandka Medical College. The college started functioning on 20th April 1973

In order to provide adequate opportunity of medical education to the people belonging to the interior of Sindh province, it was decided by the government to upgrade the college to the level of Medical University.

Chandka Medical College Larkana, Bibi Aseefa Dental College Larkana and Ghulam Muhammad Mahar Medical College Sukkur are the constituent Colleges of the University. University is giving the education of MBBS, BDS, beside this undergraduate as well as Post Graduate Degree Programs Like M. D,M.S in different subjects, M.Phil, Ph.D and CPCP fellowship in number of Basic and Clinical subjects. Five-year course leading to MBBS is offered by its constituent Colleges in Chandka medical college Larkana and Ghulam Muhammad Mahar Medical College Sukkar. Along with MBBS and four years training in dentistry leading to BDS, is offered in Bibi Aseefa Dental College Larkana.

University has acquired 220 Acres land located at Village Arija, Taluka Dokri, District Larkana. The construction is almost completed.

## 1.2 SMBBMU Incumbents

The following incumbents remained at their positions during the audit period 2017-18.

Sr #	Name	Position
01	Prof. Dr.Ghulam Asghar Channa	Vice Chancellor
02	Dr. Afsar Ali Bhuuto	Registrar
03	Dr. Akbar Ali Bhutto	Controller
04	Prof. Riaz Ahmed Shaikh	Director Admission
05	Mr. Zahid Hussain Dharejo	Director Finance

Position of receipts and expenditure is given as under:

(Rupees in million)

Description	2013-14	2014-15	2015-16
Opening balance	0	13.892	2.744
HEC Grant	65.132	74.134	146.761
Govt. of Sindh Grant	675.000	675.000	776.250
Own income	138.779	179.858	226.354
Soul Project	0	0	2.000
Recoupment of funds (bridge financing)	0	0	41.000
<b>Total Receipts</b>	<b>878.911</b>	<b>942.884</b>	<b>1195.109</b>
Salary Expenditure	566.771	514.381	593.307
Non-Salary Expenditure	253.598	363.959	427.909
Investment/Endowment fund)	0	61.800	171.893
<b>Total Expenditure</b>	<b>865.019</b>	<b>940.14</b>	<b>1193.109</b>
<b>Savings (+)/Shortage (-)</b>	<b>13.892</b>	<b>2.744</b>	<b>2.000</b>

## 2. AUDIT OBJECTIVES

2.1 The main objectives of 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 SMBBMU 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 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:
    - 3.1.2 Whether expenditure was being made in accordance with the rules and regulations.
    - 3.1.3 Whether the University was performing its functions in accordance with Act, Rules and Regulations.
- 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 review the incurrence of expenditure in light of applicable rules, regulations and procedures for the Financial Year 2013 to 2016.
  - 3.2.4 Evaluating results; and
  - 3.2.5 Reporting.

## 4. FINDINGS & RECOMMENDATIONS

### 4.1 Organization and Management

#### 4.1.1 Unauthorized transfer of money from Assignment account to DDO account- Rs670.609 million

According to Para 2 (vi) of revised procedure for operation of Assignment accounts circulated by Controller General of Accounts, Islamabad vide letter No.AC-II/1-39/08-Vol-V/632 dated 24-09-2014, “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”.

During the Special audit of Shaheed Mohtarma Benazir Bhutto Medical University, Larkana for the financial year 2013-14 to 2015-16, it was observed that an amount of Rs670.609 million (Annexure to Para 4.1.1 A,B,C& D) was transferred from assignment account to Principal’s DDO account /cash payment, instead of making direct payment to vendors/payees detailed as under.

(Rs.in million)

Sr #	OM #	Description of transfer of money/DDO and cash payment	Amount
1	02	From Assignment account to DDO account	491.822
2	03	From Assignment account to Admission account	154.201
3	02	Irregular issuance of cheque in favor of Drawing & disbursing Officer (DDO)	22.802
4	7	Un-authorized Cash drawn from bank	1.784
<b>Total</b>			<b>670.609</b>

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-

2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

Responsibility may be fixed against the person(s) at fault for misuse of money, and results there to be shared with audit.

#### **4.1.2 Non-disclosure of various accounts/funds in statement of actual income and expenditure Rs2,053.748 million**

According to subsection (1) of Section 38 of University of Sindh Code as amended, “The Accounts of the University shall be maintained in such form and in such manner as may be prescribed”.

According to subsection (3) of Section 38 of University of Sindh Code as amended, “The annual statement of the accounts of the University signed by the Director of Finance and the Resident Auditor, shall be submitted to Government within six months of closing of the financial year”.

During the Special audit of Shaheed Mohtarma Benazir Bhutto Medical University, Larkana for the financial year 2013-14 to 2015-16, it was observed that though University had prepared statement of actual income and expenditure but following essential accounts/funds were not disclosed in these accounts:

(Rs.in million)

Sr #	Details of accounts	Balance as per bank as on the close of Financial Year		
		2013-14	2014-15	2015-16
1	VC SMBBMU Misc A/c	106,633,232.18	58,421,888.85	138,925,652.04
2	VC SMBBMU OLD SFF	23,928,782.54	137,721,730.06	162,404,190.01
3	VC SMBBMU Admission Account	180,954,120.06	119,825,858.54	35,361,343.03
4	GPF Account	13,731,404.80	7,741,976.20	14,829,231.76
5	Self Finance	82,002,833.53	46,560,972.67	10818680.99
6	Bank Rent	1,602,554.38	2,271,500.74	2905153.45

7	Controller of examination (Post Graduated)	1,457,913	785,422	1,611,454
8	Controller of examination (Under Graduated)	6,797,915	8,668,772	12,387,251
9	Controller of examination (Under Graduated)	17,713	85,970	884,487
10	QEC	223,756	288,674	253,501
11	Principal GMMC Sukkur	11,520,198	2,940,861	4,843,602
12	VC SMBBMU HEC Recurring	0	45,219,109.00	16,937,070
13	Principal BADC Larkana	0	1,513,483	1,177,597
14	Principal BADC Larkana	0	23,889	239,086
15	VC SMBBMU Misc A/c	0	302,081,212.68	404,304,574.68
16	VC SMBBMU HEC Recurring	0	0	16,937,070
17	VC SMBBMU HEC Recurring	0	0	65,906,711
		428,870,422.49	734,151,319.74	890,726,654.96
<b>Total Rs (2013-14 + 2014-15 + 2015-16)</b>		<b>2,053,748,397.19</b>		

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

The matter regarding non-disclosure of various accounts/funds in annual accounts of the University needs to be justified along with submission of revised accounts after incorporating details of above funds supported with necessary record for audit.

**Memo #18**

#### **4.1.3 Understatement expenditure in annul accounts-Rs7.368 million**

According to rule 23 of General Financial Rule, “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”.



During the Special audit of Shaheed Mohtarma Benazir Bhutto Medical University, Larkana for the financial year 2013-14 to 2015-16, it was noticed from the computer system generated ledger accounts that an expenditure of Rs7.368 million was incurred, but the annual accounts for the year 2013-2014 were showing almost zero expenditure. Hence, the annual accounts were understated in the following head of accounts.

Code of account	Head of account	Expenditure as per system ledger	Expenditure as per annual accounts	Amount Understatement
A03603	Registration	0.442	0	(0.442)
A03670	Others (Motor vehicles)	0.451	0	(0.451)
A03974	Conduct of Examination	5.997	0.005	(5.992)
A04170	General Provident Fund	0.483	0	(0.483)
<b>Total Rs.</b>				<b>(7.368)</b>

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

Audit requires inquiry for non-recording/hiding of expenditure in annual accounts besides fixing of the responsibility on the person(s) at fault.

**Memo #48**

#### **4.1.4 Misreporting of expenditure in annual accounts -Rs.53.114 million**

According to rule 23 of General Financial Rule, “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”.

During the Special audit of Shaheed Mohtarma Benazir Bhutto Medical University, Larkana for the financial year 2013-14 to 2015-16, it was noticed from

the computer system generated ledger accounts/Cheque list that an expenditure of Rs70.212 million was incurred under the following head of accounts, but the annual accounts for the year 2015-2016 were showing an expenditure of Rs.17.098 million. Hence, short/less expenditure of Rs53.114 million was booked and misreported in the annual accounts detailed as under:

(Rs.in million)

Code	Head of A/c	Actual Expenditure as per cheque list	As per annual accounts (Booking)	Short Booking
A03825	(TA/DA)	13.17	7.571	5.599
A03918	Fairs, Exhibition & Other National Celebration	2.314	1.821	0.493
A03975	Study Tour / Excursions	2.562	0.753	1.809
A03370	Others (utilities)	1.988	0	1.988
A03976	Other / Misc	18.409	1.423	16.986
A0610102	Need Based Scholarships	2.157	0.944	1.213
A012470	Others (Building & Structure)	18.446	0.287	18.159
A13101	M & Equipment (M & R)	1.193	0.923	0.27
A13201	Furniture & Fixture (M & R)	2.028	0.809	1.219
A13199	Others repair & maintenance (General)	7.945	2.567	5.378
<b>Total Rs.</b>		<b>70.212</b>	<b>17.098</b>	<b>53.114</b>

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

Audit recommends that annual accounts may be revised after incorporating of actual figures of expenditure besides this fixing of responsibility for misreporting of expenditure in annual accounts under intimation to audit. Further, the internal controls need to be strengthened to avoid recurrence of such lapses in future.

**Memo #50**

#### **4.1.5 Doubtful drawl of payment by the name of government employee Rs1.468 million**

As per Annexure-X, page no.85 of PC-I of Establishment of Shaheed Mohtarma Benazir Bhutto Medical University Larkana Sindh. “Additional staff required if any will be hired by the University”.

The Government of Sindh, Finance Department, Karachi letter No:FD(Exp:IX)/7-67/91(B) Prov dated 23-04-1996 states that “that no appointment of work charged establishment/ contingent paid staff be made without prior approval of Finance Department”.

During Special Audit of Shaheed Mohtarma Benazir Bhutto Medial University, Larkana for the financial year 2013-14 to 2015-16, it was observed from the record of the Principal, Bibi Asifa Dental College that an amount of Rs 1.468 million (Annexure 4.1.4) was drawn in the name of Mr.Riaz Hussain PA to Principal BADC from the user’s collection account but no documentary evidence regarding adjustment was available on record.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

Audit requires justification for drawl of above amount besides other remedial measures.

**Memo #61**

#### **4.1.6 Irregular award of works without execution of integrity pact Rs609.549 million**

As per SPPRA rule 89 “Procurements exceeding Rs. 10 million for goods and works shall be subject to an integrity pact, as specified by regulations, between the procuring agency and the suppliers or contractors or consultants”.

During Special Audit of Shaheed Mohtarma Benazir Bhutto Medial University, Larkana for the financial year 2013-14 to 2015-16, it was observed from the office record of the office of the Executive Engineer that various works amounting to Rs609.549 million were awarded to contractors without execution of integrity pact (Annexure to Para 4.1.6).

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

Responsibility may be fixed against person(s) at fault for non-execution of integrity pact.

**Memo #104**

**4.1.7 Non-communication of award of works more than fifty million (50) to NAB Rs366.969 million**

As per letter No.195-(14) A&P/NAB/2008 dated 13th February 2012 issued by national Accountability Bureau, “All departments of Provincial and local government are required to furnish to NAB a copy of any agreement, contract, undertaking entered into and auction, bidding, planned to be conducted of the minimum monetary value of fifty million (50) rupees or more with the fastest available means of communication.”

During Special Audit of Shaheed Mohtarma Benazir Bhutto Medial University, Larkana for the financial year 2013-14 to 2015-16, it was observed from the office record of the office of the Executive Engineer that estimates of amount of Rs 366.969 million was sanctioned to award various works involved more than fifty million (50) rupees but the required information was not communicated to NAB.

<b>Name of Work</b>	<b>Name of Contractor</b>	<b>W/O &amp; Dated</b>	<b>Estimate Cost</b>
Construction / Rehabilitation of Boundary Wall and Construction / Replacement of Drainage & Sewerage System at Chandka Medical College Larkana.	M/s. Iqbal Malik & Co	No.SMBBMU/XEN/ADP/46, Dared: 04-03-2016	189,082,242
Renovation & Rehabilitation of Hostel No. 02 at Chandka Medical College Larkana	M/s. Muhammad Ramzan & Co	No.SMBBMU/XEN/ADP/149, Dared: 04-03-2016	62,881,447
Repair & Rehabilitation of Hostel# 03 at CMC, Larkana.	M/s. Zahid Ali Jatoi	No.SMBBMU/XEN/ADP/164, Dared: 02-06-2016	55,905,698
Repair & Rehabilitation of Type-III Bungalows New Staff Colony at CMC Larkana.	M/s. Jatoi & Company	No.SMBBMU/XEN/ADP/165, Dared: 02-06-2016	59,100,344
<b>Total Rs</b>			<b>366,969,731</b>

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

Audi requires justification for non-submission of necessary documents to NAB besides other remedial measures.

**Memo #106**

#### **4.1.8 Unauthorized occupancy of government bungalows/ quarters**

According to Appendix 18-A of Sindh Financial Rules, Volume-I, states that “every officer should realize fully and clearly that he will be held personally responsible for any loss sustained by government...”

During the Special audit of Shaheed Mohtarma Benazir Bhutto Medical University, Larkana for the financial year 2013-14 to 2015-16, it was observed that

42 bungalows/Quarters (Annexure to Para 4.1.8) of the local office were occupied by the various persons illegally who were not the employees of university, Furthermore, utility bills of these bungalows and quarters were also paid by university. It was evident that management has not taken efforts to vacate the government land accommodation from illegal occupants.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

Audit recommends fixing responsibility on the person(s) at fault besides taking remedial measures.

**Memo #121**

## **4.2 Human Resources**

### **4.2.1 Unauthorized direct appointment without any recruitment process through University Selection Board/Committee**

As per university code the, appointments should be made through university selection board/ committee.

As per the Statute 6 of First Statutes of SMBBMU Larkana, “The selection board shall consist of:

- The vice Chancellor (Chairman)
- The nominee of Chief Justice of Sindh High Court
- The Registrar (Convener)
- The Dean of the Faculty concerned
- The chairman of the teaching department concerned
- One member of the Syndicate and two other men of eminence (who shall not be employees of University), to be appointed by the syndicate.
- Five members shall form the quorum for the selection of a professor, associate professor and four member for the selection of other teachers.

- In selecting candidates for the teaching posts, the selection board shall co-opt two experts in the subject concerned, to be nominated by the Vice Chancellor from a standing list of experts for each subject approved by the Syndicate on the recommendation of the selection board and revised from time to time.

During Audit of office of Shaheed Mohtarma Benazir Bhutto Medical University Larkana (Special Audit) for the years 2013-14 to 2015-16, it was observed that massive appointments were made unauthorizedly (Annexure to Para 4.2.1) without any recruitment process through University Selection Board/Committee. The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

Audit requires inquiry about irregular appointments without proper procurement process besides fixing responsibility on the person(s) at fault and other remedial measures.

**Memo # 63**

#### **4.2.2 Unauthorized Appointment during ban period**

According to Services, General Administration & Coordination Department, Government of Sindh Notification No.SOV(SGA&CD)X-15/2013 dated 04-06-2013, “there is a ban on all types of appointment” and letter No.SOV(SGA&CD)X-15/2015 dated 26th August 2015, “Honorable Chief Minister Sindh has imposed complete ban on all kinds of direct appointments/promotions”.

During the Special audit of Shaheed Mohtarma Benazir Bhutto Medical University, Larkana for the financial year 2013-14 to 2015-16, it was observed that massive direct appointments (Annexure to Para 4.2.2) were made during the ban period in violation of orders of Sindh Government referred above.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-

2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

Audit requires justification for unauthorized appointment during ban period.

**Memo # 64**

#### **4.2.3 Appointment of overage employees without age relaxation**

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”.

During Audit of Shaheed Mohtarma Benzair Bhutto Medical University Larkana (Special Audit) for the years 2013-14 to 2015-16, it was observed that following officials were appointed who were having age more than 44 years at the time of appointment but no special age relaxation from the competent authority was obtained. Further the appointment was made without advertising and framing of appointment committee.

Emp: id	Name of Employees	Father's Name	Designation	Current posting	College Name	Date of birth	Date of appointment	Age on date of appointment
976	Dr. Muzaffar Ali Abro	Gul Hassan Abro	Lecturer/ Demonstrator BPS-18	Physiology CMS	SMBBMU Larkana	10/5/1967	10/31/2016	49
991	Ghulam Asghar	Ghulam Sarwar Soomro	Laboratory Technician. BP-9	Biochemistry	CMC Larkana	5/4/1968	25-07-2012	44

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

Audit requires justification for appointment of overage employees without age relaxation besides other remedial measures.

**Memo # 66**



#### 4.2.4 Excess payment to Director Technical Rs4.512 million

According to Government of Sindh, Finance Department, Karachi Notification No.FD(SR-1)I(32)2011-2015 dated 22-07-2016, “additional charge allowance is admissible 20% of basic pay subject to maximum Rs12,000 per month.

During scrutiny of record of the Shaheed Mohtarma Benzair Bhutto Medical University Larkana (Special Audit) for the years 2013-14 to 2015-16, it was observed that Mr.Saghir Ahmed Memon who was employee of Mehran University of Engineering & Technology (MUET) Jamshoro posted and given additional charge of Director Technical SMBBMU, Larkana on fixed salary detailed as under:

Date of joining	Date of resigning	Fixed salary	Car rent allowance per month	Total months	Total salary including TA allowance	Less due	Excess
12-01-2016	01-01-2018	150,000	Rs50,000 Or Full time 1300 cc car + driver	24	4,800,000	288,000	4,512,000
			<b>Total Rs.</b>				<b>4,512,000</b>

As per notification above the additional charge allowance is admissible @ 20% of basic pay subject to maximum Rs 12000, contrary to this the above-mentioned officer was hired on fixed pay therefore the amount paid in excess i.e., Rs 4.512 million may be recovered and be deposited into government treasury.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

Excess amount may be recovered and responsibility may be fixed against person(s) at fault.

**Memo # 89 & 90**

#### 4.2.5 Irregular appointment of Project Director Rs2.542 million

During Special Audit of Shaheed Mohtarma BenazirBhutto Medial University, Larkana for the financial year 2013-14 to 2015-16, it was observed from the office record of the Project Director that Engr. Shahnila Gul was appointment as Project Director. Her appointment found irregular on as, as per PC-I (Page-27(a), five years exclusive experience as Project Director in similar programs was required but no such experience was found as per record produced to audit.

Name of employee	Name of post	Monthly salary	From Date of joining	To	Total months /days	5% Year wise increase	Total salary of the year
Engr. Shahnila Gul	Project Director	86250	16-11-2015	30-12-2016	12 months 14 days	0	1,075,250
		90562		30-12-2017	12	4312	1,086,744
		95090		30-04-2018	04	4528	380,360
<b>Total</b>							<b>2,542,354</b>

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

Audit requires justification for extending undue favor to above appointee besides other remedial measures.

**Memo # 99**

#### 4.3 Losses and Recovery

##### 4.3.1 Variation in amount of investment may cause into loss-Rs279.688 million

According to Rule 23 of General Financial Rules, Vol-, "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”.

During the Special audit of Shaheed Mohtarma Benazir Bhutto Medical University, Larkana for the financial year 2013-14 to 2015-16, it was observed that due to variation in the amount of investment in annual accounts and Investment Portfolio, there are chances of loss to be sustained by University amounting to Rs279.688 million. Brief Details are given as under:

<b>Description</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>Total</b>
Investment shown in Investment Portfolio	100,921,598	206,709,695	250,000,000	557,631,293
Investment shown in annual accounts	44,250,000	61,800,000	171,893,000	277,943,000
<b>Short amount of investment</b>	<b>56,671,598</b>	<b>144,909,695</b>	<b>78,107,000</b>	<b>279,688,293</b>

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

The matter needs to be inquired besides fixing of responsibility on the person(s) at fault and recovery of lost amount (if any) under intimation to audit.

**Memo # 32**

#### **4.3.2 Variation in amount of surplus may cause into loss-Rs319.933 million**

According to Rule 23 of General Financial Rules, Vol-, “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”.

During the Special audit of Shaheed Mohtarma Benazir Bhutto Medical University, Larkana for the financial year 2013-14 to 2015-16, it was observed that due to variation in the amount of surplus shown in annual accounts and net increase/decrease in bank accounts, there are chances of loss to be sustained by University amounting to Rs319,932,992 (Annexure to Para 4.3.2). Brief Details are given as under:

<b>Description</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>Total</b>
Surplus shown in annual accounts	58,142,000	520,824,000	173,893,000	752,859,000
Net increase in bank accounts	37,301,012	293,049,228	102,575,766	432,926,007
<b>Short amount of investment</b>	<b>20,840,988</b>	<b>227,774,771</b>	<b>71,317,234</b>	<b>319,932,992</b>

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

The matter needs to be inquired besides fixing of responsibility on the person(s) at fault and recovery of lost amount (if any) under intimation to audit.

**Memo # 33**

#### **4.3.3 Unauthorized payment of extra allowances-Rs80.266 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”.

During the Special audit of Shaheed Mohtarma Benazir Bhutto Medical University, Larkana for the financial year 2013-14 to 2015-16, it was observed that an amount of Rs498.970 million was paid to University Employees in excess of government rules. Excess allowances over and above the allowances admissible under scheme of basic pay and allowances for government employees (adopted by SMBBU) detailed as under:

Sr #	Code	Allowance	2013-14	2014-15	2015-16	Grand Total
<b>Regular allowances</b>						
1	1238	Charge Allowance/Chairman Allowance	1.858	1.858	0.624	4.340
2	1239	Special Allowance (Dean)	0.120	0.120	0.287	0.527
3	1252	Non-practicing allowance	0.014		0.000	0.014
4	1253	Science Teaching Allowance	3.257	3.257	3.206	9.720
5	1267	Waden / Boarding House Allowance	0.009	0.009	0.000	0.018
6	1269	Others	0.268	0.268	1.393	1.929
Other Regular Allowances						
<b>7</b>	<b>A01271</b>	<b>Overtime Allowance</b>	<b>0.176</b>	<b>0.652</b>	<b>0.222</b>	<b>1.050</b>
8	A01273	Honorarium	16.515	2.494	15.558	34.567
9	A01274	Medical Charges/ Health Insurance	0.995	1.156	2.580	4.731
10	A01277	Contingent Paid Staff	5.591	2.406	1.300	9.297
11	A01278	Leave Salary	0.000	0.600	11.335	11.935
12	A01279	Daily Wages	0.063	0.600	0.000	0.663
13	A01299	Others	0.000	0.068	1.407	1.475
		<b>Grand Total</b>	<b>28.866</b>	<b>11.51</b>	<b>37.912</b>	<b>80.266</b>

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

Payment of extra/excess allowance may be stopped and amount paid so far may recovered under intimation to audit.

**Memo # 44**

#### **4.3.4 Non-deduction of electricity charges @ 1% Rs4.164 million**

According to Rule 8 of General Financial Rules (GFR), “Subject to such general or specific instructions as may be issued by Government in this behalf, it is the duty of the Revenue or Administrative Department concerned to see that the dues of Government are correctly and promptly assessed collected and "paid into the treasury”.

During Special Audit of Shaheed Mohtrama Benazir Bhutto Medial University, Larkana for the financial year 2013-14 to 2015-16, it was observed from the record of the office of the Project Director that an expenditure of Rs416.412 million was incurred on various works but 1% electricity charges amounting to Rs4.164 million was not deducted from the contractor bills while making the payment to contractors.

<b>Sr #</b>	<b>Name of work</b>	<b>Name of contractor</b>	<b>Total amount of work done</b>	<b>1% electricity</b>
1	BINACH-Old-	M/s Airrs Associates Pvt. Ltd Lahore	72,401,024	724,010
2	Academic Block	M/s S.B.Khan& Sons, Karachi	236,285,445	2,362,854
3	Construction of Administration block at SMBBMU, Larkana	M/s Airrs Associates	20,498,758	204,988
4	Construction of common facilities at SMBBMU, Larkana	M/s S.B.Khan& Sons, Karachi	87,227,494	872,274
	<b>Total</b>		<b>416,412,721</b>	<b>4,164,126</b>

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

Audit requires recovery of electricity charges and deposit the same in University Fund besides fixing the responsibility at the person(s) at fault.

**Memo # 69**

#### 4.3.5 Non-recovery of secured advance Rs31.615 million

As per Clause 14.5 (I) Standard Form of Bidding Documents (Civil Works) of SPPRA “The Contractor shall be entitled to receive from the procuring agency Secured Advance against an INDENTURE BOND in Public Works Account Form No.31 (Fin. R. Form No. 2) acceptable to the procuring agency of such sum as the Engineer may consider proper in respect of non-perishable materials brought at the site but not yet incorporated in the Permanent Works provided that:

II. Secured Advance paid on non-perishable materials to the Contractor under the above provisions shall be effected from the monthly payments on actual consumption basis, but not later than period specified in the rules not more than three months (even if unutilized)”

During Special Audit of Shaheed Mohtrama Benazir Bhutto Medial University, Larkana for the financial year 2013-14 to 2015-16, it was observed that secured advance amounting to Rs31.615 million (Annexure to Para 4.3.5 A&B) was outstanding against the contractors but the same was not recovered.

(Rs.in million)

Sr #	OM #	Description of memo	Amount
1	105	Non-recovery of secured advance from the contractor	29.827
2	94	Outstanding secured advance against contractor who left work	1.788
<b>Total</b>			<b>31.615</b>

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

Amount of Secured Advance duty may be recovered and deposited into University Fund and responsibility may be fixed person(s) at fault under intimation to audit.

#### **4.3.6 Non-recovery of mobilization advance from the contractor left work Rs2.347 million**

Mobilization advance is extended to the contractors, up to 10% of contract cost stated in the letter of acceptance, usually for the projects worth Rs. 2.5 million and above to enable them to make initial arrangements for starting work. Mobilization advance is allowed on the contracts where contract conditions provide for same, or the authority competent to accepting tender can allow the mobilization advance on the works subject to following conditions:

Advance including the interest shall be recovered in 5 equal installments from the 5 R.A bills and in case the number of bills is less than five (5), then 1/5 of the advance inclusive of the interest thereon shall be recovered from each bill and the balance together with interest be recovered from the final bill. It may be insured that there is sufficient amount in the final bill to enable recovery of the mobilization advance. When sufficient amount is not available in final bill, then amount is adjusted from deposits available with procuring agency or by any other means as the procuring agency may deem appropriate.

During Special Audit of Shaheed Mohtrama Benazir Bhutto Medical University, Larkana for the financial year 2013-14 to 2015-16, it was observed from the record of the office of the Project Director that mobilization advance amounting to Rs5.872 million was given to contractor against which Rs3.524 million was shown recovered but balance amount of Rs2.347 million was still laying outstanding.

<b>Name of work</b>	<b>Contractor</b>	<b>Date of award</b>	<b>Awarding amount</b>	<b>M. Advance given</b>	<b>M. Advance recovered</b>	<b>Balance</b>
Admn Block	M/s Airrs Associates, Lahore	October, 12	58,720,000	5,872,187	3,524,812	2,347,37

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.



Amount of Mobilization Advance may be recovered and deposited into University Fund and responsibility may be fixed person(s) at fault.

**Memo # 95**

**4.3.7 Non-recovery of interest on mobilization advance from the contractors Rs5.153 million**

As per Clause 2-b (iv) of SPPRA procurement regulations “contractor shall pay interest on the mobilization advance at the rate of 10% per annum on the advance. The rates may vary and are subject to change from time to time as per instructions issued by the Government”.

During Special Audit of Shaheed Mohtrama Benazir Bhutto Medial University, Larkana for the financial year 2013-14 to 2015-16, it was observed from the record of the office of the Project Director that an amount of Rs51.537 million was awarded as mobilization advance to contractors but interest @ 10% on mobilization advance was not recovered detailed as under:

S r #	Name of Work	Contractor	Date of Award of Work	Contract Amount	Mobilization Advance given	Interest @ 10%
1	Academic Block	M/s. SB Khan & Son's Karachi	September, 13	247,050,000	24,705,583	2,470,558.30
2	Admin Block	M/s. Airrs Associates, Lahore	October, 12	58,720,000	5,872,187	587,218.70
3	BINACHS		August, 12	117,600,000	11,760,000	1,176,000.00
4	Sewerage & Electrification	M/s. Khan Traders, Karachi	February, 13	92,002,000	9,200,200	920,020.00
<b>Total</b>					<b>51,537,970</b>	<b>5,153,797.00</b>

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

Amount of interest on Mobilization Advance may be recovered and deposited into University Fund and responsibility may be fixed person(s) at fault.

**Memo # 96**

#### **4.3.8 Variation in amount of pay and allowances may cause into excess payment of salaries Rs77.527 million**

According to Rule 23 of General Financial Rules, Vol-, “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”.

During the Special audit of Shaheed Mohtarma Benazir Bhutto Medical University, Larkana for the financial year 2013-14 to 2015-16, it was observed that due to variation in the amount pay and allowances in annual accounts and Cheque list provided, there are chances of excess payment amounting to Rs77.527. (Annexure to Para 4.3.8) Brief Details are given as under:

(Rs.in million)

<b>Description</b>	<b>2014-15</b>	<b>2015-16</b>	<b>Total</b>
Expenditure as per annual accounts	514.381	593.307	1,107.688
Expenditure as per cheque list	536.380	537.799	1,074.179
Excess payment	<b>(21.999)</b>	<b>55.508</b>	<b>77.527</b>

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

Audit requires inquiry regarding of variation in amount of pay and allowances besides fixing of responsibility on the person(s) at fault and recovery of excess amount (if any) may be made under intimation to audit.

**Memo # 122**

## 4.4 Development Expenditure

### 4.4.1 Excess execution of work over the estimated cost – Rs252.496 million

According to Para-532 of Public Works Department Manual Vol-I “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 any other cause whatsoever”

During Special Audit of Shaheed Mohtrama Benazir Bhutto Medial University, Larkana for the financial year 2013-14 to 2015-16, it was observed from the record of the office of the Project Director that excess payment of Rs252.496 million was paid on the execution of following work, which was beyond the estimated cost (detailed below). Further, in some cases, the expenditure was incurred in excess upto the 58% and still the work was in progress, which depicts defective preparation of estimates and collective negligence by Consultant, Project Director and Administration over the preparation of estimates.

(Rs.in million)

Name of original works	Name of contractor	W/o no. & date	Estimate cost	Payment	Excess	Excess in %
Common facilities (nursing hostel)	M/s Sb Khan & Son's, Karachi	NO.SMBBMU/PD/2013/91 18-02-2013	58.500	72.831	14.331	24.497
Cafeteria)			9.700	15.396	5.696	58.721
Administration block (remaining work)	M/s. Zahid Ali Jatoi, Larkana	NO.SMBBMU/PD/2016/47 16/2/2016	41.669	55.749	14.08	33.790
Binachs (remaining work)	M/s. Damas engineering, Larkana	NO.SMBBMU/PD/2016/48 16/02/2016	81.640	86.002	4.362	5.342
Internal roads (from sub base level to wearing course)	M/s. Zahid Ali Jatoi, Larkana	NO.SMBBMU/PD/2016/48 16/02/2016	19.970	22.518	2.548	12.759
	<b>Total</b>		<b>211.479</b>	<b>252.496</b>		

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

Audit requires clarification for excess execution of work besides remedial measures.

**Memo #85**

#### **4.4.2 Irregular award of works through pre-qualification Rs414.872 million**

According to Para (c) of Services, General Administration & Coordination, Department, Government of Sindh, Karachi Notification NO.SO(C-I)SGA&CD/4-80/06 dated 01<sup>st</sup> November 2006, “The practice of enlisting and registration of contractors and suppliers by departments / district governments and government agencies / semi government agencies authorities is stopped with immediate effect and in future all intending participants may bid for the tenders and final decision may be made by procuring authorities after analysis, evaluation and vetting of the technical and financial proposals”.

According to sub-rule (1) of Rule 27 of Sindh Public Procurement Rules, 2010, “A procuring agency, may engage in pre-qualification of bidders only in the following cases:

- (a) in case of contracts for large and complex works and services related to, in which there are high costs of preparing detailed bids;
- (b) in the contracts to be let under turnkey, design and build, or management contract;
- (c) in case of expensive and technically complex equipment and works with a view to ensuring that invitations to bid are extended only to those who have adequate capabilities, competence and resources.

During Special Audit of Shaheed Mohtrama Benazir Bhutto Medial University, Larkana for the financial year 2013-14 to 2015-16, it was observed from the record of the office of the Project Director that:

1. All of civil works were amounting to Rs.414.872 million (Annexure 4.4.2) awarded through pre-qualification (on the pattern of inlisting) instead of an open tender despite the fact that enlisting was already stopped by Government of Sindh vide notification dated 01<sup>st</sup> November 2006 referred above.
2. As per SPPRA Rules, pre-qualification is allowed only in case of large and technically complex works and services involving high costs of preparing detailed bids, whereas there was no complex work involved in civil works awarded to contractors by allowing pre-qualification by the University.
3. Further, in all of the offices of works and services no work is awarded on pre-qualification basis whereas the nature of work is same.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

Audit requires justification for award of work through prequalification.

**Memo #86**

#### **4.4.3 Excess of expenditure over and above the PC-I Rs754.668 million**

As per SPPRA (RW) 11.1.3 Revised Administrative Approval: PC-I of the scheme/work is required to be revised when any of the following conditions exists: -

- (i) original scope is modified/changed, even though the cost of the same may possibly be covered by savings on other items in the original rough cost estimate
- (ii) when the expenditure on a work/scheme exceeds, or is found likely to exceed the administratively approved amount by more than 15 percent. Timely submission of revised rough cost estimate is required for revised administrative approval to maintain un-interrupted continuity in execution, and same should be obtained from the authority competent to approve the enhanced cost. No excess can be allowed over the revised cost

During Special Audit of Shaheed Mohtrama Benazir Bhutto Medial University, Larkana for the financial year 2013-14 to 2015-16, it was observed from the record of the office of the Project Director that various works were awarded to different contractors and a huge expenditure of Rs754.668 million was incurred which was in excess from 15% to 136% over the provision of PC-I, which was violation of above rule. Further, the project is still continuing and there may be additional expenditure to complete the project.

<b>Key component</b>	<b>PC-I provision</b>	<b>Total expenditure</b>	<b>Excess</b>	<b>Excess in percent</b>
Civil works including eternal development & consultancy etc	555.659	754.668	199.009	136%

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

Audit requires justification for excess expenditure besides other remedial measures.

**Memo #91**

#### **4.4.2 Non-Development Expenditure(Construction Work)**

##### **4.4.2.1 Non-reconciliation of income tax-Rs45.115 million**

According to Rule-34 (d) of Sindh Financial Rule Vol-I, the head of the office should compare the receipt deposited into Bank / Treasury with the record of Treasury office in order to check the correctness of challan.

During the Special audit of Shaheed Mohtarma Benazir Bhutto Medical University, Larkana for the financial year 2013-14 to 2015-16, it was noticed from the available

record that an amount of Rs45.115 million was shown paid, but the same was not reconciled from the Income Tax Department (Annexure to Para 4.4.2.1 A&B).

<b>Sr #</b>	<b>OM #</b>	<b>Description of memo</b>	<b>Amount</b>
1	53	Non-reconciliation of income tax	31.988
2	112	Non-reconciliation of income tax (as per form 78)	13.127
<b>Total</b>			<b>45.115</b>

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

The payment may be reconciled under intimation to Audit.

#### **4.4.2.2 Non-Production of record Rs638.283 million.**

Article 14 (b) (2) and (3) of Auditor Generals (Functions, Powers & Terms & Conditions of the -Service) Ordinance 2001 states:

1. The officer incharge of any office shall afford all facilities and provide record of 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 auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action As per the efficiency and discipline rules.

During Special Audit of Shaheed Mohtrama Benazir Bhutto Medial University, Larkana for the financial year 2013-14 to 2015-16, the auditable record amounting to Rs638.283 million (Annexure to Para 4.4.2.2 A,B,C,D,E&F) was not produced to audit.

(Rs.in million)

<b>Sr #</b>	<b>OM #</b>	<b>Description of memo</b>	<b>Amount</b>
1	52	Non-production of record	580.321
2	42	Doubtful recording of expenditure in the shape of un-cashed cheque	43.662
3	120	Irregular Payment of Land utilization Department	14.300
4	73	Non-Production of record	0
5	55	Non-production of record of OPD of dental college	0
<b>Total</b>			<b>638.283</b>

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

Record may be produced and action may be taken against the persons at fault

**Memo # 73**

#### **4.4.3 Contingent (Non-Salary) Expenditure**

##### **4.4.3.1 Non-adjustment of advances of Rs41.418million**

As per Para 668 of Central Treasury Rules, “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”.

During Special audit of Shaheed Mohtarma Benazir Bhutto Medical University, Larkana for the financial year 2013-14 to 2015-16, it was observed that an amount of Rs41.418 million (Annexure to Para 4.4.3.1 A&B) was drawn and paid to various employees during the financial year 2013-14 to 2015-16 but the same was not adjusted at the end year. The adjustment accounts against the funds drawn were not produced to audit for scrutiny.



<b>Sr #</b>	<b>OM #</b>	<b>Description of memo</b>	<b>Amount</b>
1	10	Non-adjustment of advances	22.711
2	54	Irregular advances payment of Utility Bills	18.707
<b>Total</b>			<b>41.418</b>

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

Audit requires adjustment of advances and production of record pertaining to adjustments for verification.

#### **4.4.3.2 Irregular expenditure without inviting open tender-Rs312.443 million**

According to sub rule (a) of Rule 17 of Sindh Public Procurement (SPP) Rules, 2010, “procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority’s website and may in print media in the manner and format prescribed in these rules. Sub para2 of above rule states, “the advertisement in the newspapers shall appear in at least three widely circulated leading dailies of English, Urdu and Sindhi languages”.

During the Special audit of Shaheed Mohtarma Benazir Bhutto Medical University, Larkana for the financial year 2013-14 to 2015-16, it was observed that an expenditure of Rs312.443 million was incurred without inviting open tender (Annexure 4.4.3.2 A,B,C,D,E&F).

<b>Sr #</b>	<b>OM #</b>	<b>Description of memo</b>	<b>Amount</b>
1	82	Irregular award of works without inviting open tender	211.479
2	15	Irregular expenditure without inviting open tenders-	61.094
3	49	Irregular payment of rent	20.429
4	47	Irregular expenditure by splitting up the sanction orders to avoid open	5.097

<b>Sr #</b>	<b>OM #</b>	<b>Description of memo</b>	<b>Amount</b>
		tenders	
5	5	Expenditure on purchase of dental articles	2.637
6	12	Irregular expenditure on conduct of entry test without inviting open tender	11.707
7	13	Non-invitation of tenders of various portion (Canteen, Banks etc)	0
<b>Total</b>			<b>312.443</b>

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

Audit requires clarification for non-invitation of tenders besides fixing of responsibility on the person(s) at fault and other remedial measures.

#### **4.4.3.3 Auction material retained in open sky**

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.

During Special audit of Shaheed Mohtarma Benazir Bhutto Medical University, Larkana for the financial year 2013-14 to 2015-16, it was observed during visit at transport department that various buses were laying under open sky probably for auction purpose (details of buses G-S-6, G-S-5, G-S-4 and G2S (G2006). The same was enquired but no reply was received from representative of the university. Most of the buses were found in fair conditions which could be utilized after necessary repair work.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

Audit requires to initiate enquiry besides fixing responsibility on the person(s) at fault besides other remedial measures.

**Memo #14**

#### **4.4.3.4 Irregular payment of secured advance Rs113.546 million**

As per SPPRA (regulation works) 9.3(2) (a) Secured Advance on the written request of the contractor whose contract is for finished work is allowed to a contractor on the basis of non-perishable/noncombustible materials brought and properly stocked/stored to site of work. Secured advance as a good practice is avoided/discouraged.

- (i) on verification and certification of quality, quantity and market rates of the material by the Assistant Engineer/Engineer's representative;
- (ii) contractor has to furnish the "Indenture Bond" (Annexure I);
- (iii) secured advance shall be paid to the contractor on the quantities brought and properly stored at site of work. Full quantities of materials for entire work / contract should not be advanced;

During Special Audit of Shaheed Mohtarma Benazir Bhutto Medical University, Larkana for the financial year 2013-14 to 2015-16, it was observed from the office record of the office of the Executive Engineer that an amount of Rs113.546 million on account of secured advance was paid to various contractors (Annexure to Para 4.4.3.4 A&B). Following observations were made:

(Rs.in million)

<b>Sr #</b>	<b>OM #</b>	<b>Description of memo</b>	<b>Amount</b>
1	102	Irregular payment of secured advance	65.116
2	103	Irregular payment of secured advance on noncombustible material	16.815
<b>Total</b>			<b>113.546</b>

1. The secured advance was to be avoided
2. There was no verification report and certification of quality, quantity and market rates of the material by the Assistant Engineer/Engineer's representative
3. There was no mechanism of quantities brought and properly stored at site of work neither it was authenticated by the AEN.
4. The approval of the competent authority was not obtained
5. The secured advance was paid to contractor from the assignment account which was lapsable thus it shows that the payment was made to avoid the lapse of budget.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

Audit requires justification for irregular payment of secured advance besides production of record and other remedial measures.

## **4.5 Procurement**

### **4.5.1 Un-authorized expenditure for purchase of vehicle Rs9.793 million**

Notification of Finance Department, Govt. of Sindh Karachi vide No. FD/B&E-I/2(360)/BAN/2012-13 dated 17-05-2013 and letter No. CTC(SGA&CD)13(27)09 dated 29-03-2013 of Services General Administration and Coordination Department, Government of Sindh Karachi provide as under:

As per Notification No. RO(R & C)/Vehicle/6(46)/05 dated 05-12-2005 issued by Local Government, Katchi Abadi and Special Development Department, Government of Sindh provides that all officers in BS-21 and BS-20 are entitled to use 1300cc locally manufactured cars. All officers in BS-19 are entitled to use 1000cc locally manufactured cars and all officers in BS-18 and BS-17 are entitled to use 800cc cars / Suzuki Jeeps locally manufactured.

- i. There shall be a complete ban on procurement of plant and machinery of all categories and all kinds of fixed or movable assets etc.
- ii. The above ban shall only be relaxed by orders of the Chief Minister.
- iii. Purchase was made without the approval of purchase committee
- iv. record pertaining to eligibility of the officer for the procured vehicles was not produced to audit
- v. vehicles were purchased without provision in budget estimates
- vi. vehicles were not accounted for in any registers/logbooks.

During the Special audit of Shaheed Mohtarma Benazir Bhutto Medical University, Larkana for the financial year 2013-14 to 2015-16, it was observed that the expenditure of Rs 9.793 million was incurred against purchase of new vehicles from various suppliers (details below) during ban period without approval of Chief Minister. Further the entitlement of officer for which vehicles were procured was not furnished.

<b>Sr #</b>	<b>Cheque # &amp; Date</b>	<b>Purchase Order No. &amp; Date</b>	<b>Paid to:</b>	<b>On Account of</b>	<b>Amount</b>
1	171641 / 13-05-16	SMBBMU/PPLO/2016 /01 dated 01-01-2016	M/s. Indus Motors Co. Ltd. Karachi	Purchase of 05 Toyota Corolla Cars for SMBBMU, Lrk.	8,677,780
2	163089 / 05-01-16	NIL / NIL	M/s. Suzuki Larkana Motors	Purchase of 01 Suzuki Wagon- R VXL-2 (Cultus) for BINACHS	1,024,000
3	1504423194	Nil	Majeed Autos Larkana	Purchase of 03 Wheel Motor Bike	91,674
<b>Total Rs</b>					<b>9,793,454</b>

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-

2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

Audit requires clarification of purchase of new vehicles during ban period.

**Memo # 20**

#### **4.5.2 Irregular expenditure on purchases and repair & maintenance- Rs123.797 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.

During Special audit of Shaheed Mohtarma Benazir Bhutto Medical University, Larkana for the financial year 2013-14 to 2015-16, it was observed that an expenditure of Rs123.797 million (Annexure 4.5.2 A,B,C,D,E & F) was incurred on account of various purchases/ repair detailed as under:-

(Rs.in million)

<b>Sr. #</b>	<b>OM #</b>	<b>Description of memo</b>	<b>Amount</b>
1	9	Irregular expenditure on repair of office transport, machinery & equipment, Furniture & fixture, other maintenance and buildings	90.541
2	23	Irregular on purchase of dental faculty Equipment's	17.197
3	21	Irregular purchase of furniture	9.613
4	118	Irregular purchase of Machinery	3.592
5	22	Irregular purchase of Tower Floor Standing AC	1.88
6	119	Irregular purchase of plastic manikins' models	0.974
<b>Total Rs.</b>			<b>123.797</b>

1. Procurement committee was not formed as per SPPRA Rule
2. Inspection Certificate was also not available
3. Contract Agreement was not produced

4. Procurement Plan was not prepared as required under Rule 11 of SPP Rules 2010
5. Compliance of Rule 50 of SPP Rules 2010 was not made. Due to above reasons, SPPRA withheld the ID of above tenders with the remarks, “infirmities of Rule 50 required”.
6. Contract was not closed as required under Rule 57 of SPP Rules 2010
7. No evidence of bid security and earnest money was found.
8. Security deposit register was not available to verify obtaining of Security Deposit

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

Audit requires justification besides production of record and other remedial measures.

**Memo # 21**

#### **4.5.3 Irregular expenditure on advertisement charges Rs3.021 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".

During audit of Special audit of Shaheed Mohtarma Benazir Bhutto Medical University, Larkana for the financial year 2013-14 to 2015-16, it was observed that an expenditure of Rs3.021 million was incurred on advertisement charges. The advertisement was made through private agencies instead of Press Information Department. (Annexure to Para 4.5.3).

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-

2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

The irregular expenditure on advertisement charges needs to be justified to audit.

**Memo # 46**

## **4.6 RECEIPT**

### **4.6.1 Loss to University due to short receipt of income-Rs241.883 million**

According to Rule 8 of General Financial Rules (GFR), “Subject to such general or specific instructions as may be issued by Government in this behalf, it is the duty of the Revenue or Administrative Department concerned to see that the dues of Government are correctly and promptly assessed collected and "paid into the treasury”.

During the Special audit of Shaheed Mohtarma Benazir Bhutto Medical University, Larkana for the financial year 2013-14 to 2015-16, it was observed that due to incorrect assessment of revenue, the University had to sustain the loss of Rs241.883 million (Annexure to Para 4.6.1) brief detailed as under:

<b>Description</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>Total</b>
Income due	246,670,320	248,347,100	285,537,009	780,554,429
Income shown realized in annual accounts	138,779,000	179,498,000	220,394,000	538,671,000
<b>Short receipt of income</b>	<b>107,891,320</b>	<b>68,849,100</b>	<b>65,143,009</b>	<b>241,883,429</b>

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.



The matter regarding short receipt of income needs to be inquired besides fixing of responsibility on the person(s) at fault and recovery of lost amount under intimation to audit.

**Memo # 30**

**4.6.2 Loss to University due to realization of short receipt of profit in annual accounts-Rs41.161 million**

According to Rule 8 of General Financial Rules (GFR), “Subject to such general or specific instructions as may be issued by Government in this behalf, it is the duty of the Revenue or Administrative Department concerned to see that the dues of Government are correctly and promptly assessed collected and "paid into the treasury”.

During the Special audit of Shaheed Mohtarma Benazir Bhutto Medical University, Larkana for the financial year 2013-14 to 2015-16, it was observed that due to realization of short profit in annual accounts as against the receipt shown in Investment Portfolio, the University had to sustain the loss of Rs41.161 million detailed as under:

<b>Description</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>Total</b>
Profit shown in Investment Portfolio	8,806,336	19,954,198	18,000,000	46,760,534
Profit shown in annual accounts	-	-	5,600,000	5,600,000
<b>Short receipt of profit</b>	<b>8,806,336</b>	<b>19,954,198</b>	<b>12,400,000</b>	<b>41,160,534</b>

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

The matter regarding short realization of profit income needs to be inquired besides fixing of responsibility on the person(s) at fault and recovery of lost amount under intimation to audit.

**Memo # 31**

#### **4.6.3 Irregular expenditure from the user’s collection account Rs1.784 million**

According to rule-28 of General Financial rules vol-I, states “no amount to government should be left outstanding without sufficient reasons, and when any dues appear to be irrecoverable, the offer of the competent authority must be sought.

During Special Audit of Shaheed Mohtarma Benazir Bhutto Medial University, Larkana for the financial year 2013-14 to 2015-16, it was observed from the office record of the Principal, Bibi Asifa Dental College that an expenditure of Rs1.784 million (Annexure to Para 4.6.3) was incurred from user’s collection account on account of purchase of medicines, contingent paid staff, TA/DA etc. The amount was already being drawn from the regular budget of the University as having all regular heads. Further the purpose of opening of account and its objectives along with approval from the competent authority was not known.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

Audit requires justification besides taking other remedial measures to avoid such irregularities.

**Memo # 62**

#### **4.7 MISCELLANEOUS**

##### **4.7.1 Undue favor allowing admission to local students against reserved seats**

As per prospectus 2014-15, page no.51 “Three reserved seats are sanctioned on the directives of President of Pakistan, to be filled as per foot note shown below, one for the country of Bangladesh & two for Mauritius, one reserved seat for candidate of Indian held Kashmir and one reserved seat for candidate of afghan refugees.

During Special Audit of Shaheed Mohtrama Bnazir Bhutto Medial University, Larkana for the financial year 2013-14 to 2015-16, it was observed that undue favor was given while giving MBBS admission against the Mauritius seats to local students (detail as under).

Sr #	Student's Name	F/Name	Admission Letter	Date	Place of birth	Domicile	Academic session	Against reserved seat
1	Sanober Mustafa Bhutto	Ghulam Mustafa Bhutto	No.CMC/ Admissions/146	25-02-15	Larkana	Larkana	2014-15	Mauritius
2	Sania Mustafa Bhutto	Ghulam Mustafa Bhutto	No.CMC/ Admissions/146	25-02-15	Larkana	Larkana	2014-15	Mauritius
3	Tania	Nisar Ahmed Shaikh	No.CMC/ Admissions/148	25-02-15	Mehar	Dadu	2014-15	Bangladesh

Following observations were noticed:

1. The Mauritius seats were reserved for afghan refugees and Indian held Kashmir but the same were given to Pakistani citizenship having domicile of Larkana, Sindh at serial no.01 & 02 further both seats were allotted to two sisters.
2. The seat at serial no. 03 was reserved for Bangladesh student but against the same quota student of District Dadu, Sindh was given admission.
3. The merit list was not attached
4. The pay order / collection of fees was not known.

All of the above seats were to be filled through nomination by Economic Affairs Division, Islamabad/inter provincial co-ordination (IPC) Islamabad but no such approval was available on record. Further no record regarding admission of said category for the year 2013-14 & 2015-16 was produced to audit.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC

meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

The audit is of the view that while admission of student's favor was given to students and merit was not followed.

**Memo # 80**

#### **4.7.2 Doubtful admission against seats of foreign National**

As per prospectus 2014-15, page no.51 "Three reserved seats are sanctioned on the directives of President of Pakistan, to be filled as per foot note shown below, one for the country of Bangladesh & two for Mauritius, one reserved seat for candidate of indian held Kashmir and one reserved seat for candidate of afghan refugees.

During Special Audit of Shaheed Mohtrama Benazir Bhutto Medial University, Larkana for the financial year 2013-14 to 2015-16, it was observed that undue favor was given while giving MBBS admission against the Mauritius seats to local students (detailed as under)

<b>Sr#</b>	<b>Student's Name</b>	<b>F/G.Name</b>	<b>Amount in dollars</b>	<b>Place of birth</b>	<b>Domicile</b>	<b>Academic session</b>	<b>Status</b>
1	Neha	Gianchand	8,600	Kandhkot	Kashmore	2014-15	F.National
2	Mr. Hasnain Ali	Hakim Ali Mithani	8,600	Larkana	Larkana	2014-15	F.National
3	DuaaRabel	Zulifqar Ali Siyal	8,600	Larkana	Larkana	2014-15	F.National
4	Muhammad-ullah	Brother of Bilour-Khan	8,600	Peshawar-pakistan	Lagman, afghanistan		F.National
5	Mariam	Muhammad Ismail	8,600	Thul town	Jacobabad	2013-14	F.National
6	ShaistaParveen	Sadaruddin Arain	8,600	Warah	Kambar Shahdadkot	2013-14	F.National
7	Ayesha Siddiqui	Alam Ibrahim	8,600	Larkana	Larkana	2013-14	F.National
8	AyanSaqib	Aziz Muhammad	8,600	Nangarhar	Afghanistan	2013-14	F.National

Following observations were noticed:

1. As per prospectus 2014-15 (page # 51) Nominations were received from Higher Education Commission Government of Pakistan, Islamabad but no nomination was shown.
2. If no nomination is received then these seats shall be considered vacant and filled up by advertisement on merit basis amongst all tagged districts of University but no advertisement was shown to audit.
3. Candidates applying for admission on the seats reserved for Foreign Nationals & Overseas Pakistanis shall produce a Certificate of A level with B grade as per equivalence from IBCC, Islamabad with the science subjects as chemistry, Biology & Physics/ Mathematics but no qualification certificates / degrees were attached in file. Further accept above no record regarding admission of same category for the years 2013-14 to 2015-16 was produced to audit as total reserved seats UEAP / Foreign Nationals for each year were ten (10) but file of only eight (08) students were shown / available.
4. The merit list was not attached
5. The pay order / collection of fees was not known.

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

The audit is of the view that while admission of student's favor was given to students and merit was not followed.

**Memo # 81**

#### **4.7.3 Non forfeiter of security deposit- Rs9.3511 million**

According to Para-89(E) of CPWD Code, "security for the due fulfillment of the contract should invariably be taken. The security may take the form of a cash deposit, a deposit of interest-bearing securities, a deduction of 10% from the payment to be made on the work done or a personal bond of two persons of known probity and wealth."

During Special Audit of Shaheed Mohtrama Benazir Bhutto Medial University, Larkana for the financial year 2013-14 to 2015-16, it was observed from the office record of the office of the Project Director that the contractors left works incomplete but security deposit and call deposit amounting to Rs9.3511 million was not forfeited which was violation of above rule which may be recovered from the contractor/person(s) at fault.

<b>Name of scheme</b>	<b>Name of work</b>	<b>Name of contractor</b>	<b>W/o no. &amp; date</b>	<b>Estimate cost</b>	<b>Payment</b>
Establishment of SMBB Medical University, Larkana	Administration block	M/S. AIRRS Associates, Lahore	NO.SMBBMU/PD/250, 19-10-2012	58.721	22.846
	Benazir Institute of Nursing and Community Health Sciences (BINACHS)		NO.SMBBMU/PD/158, 15-08-2012	177.600	70.665
<b>Total payment</b>					<b>93.511</b>
<b>security and call deposit @ 10%</b>					<b>9.3511</b>

The matter was pointed out to the management, and the report was issued to the Secretary of the department on 30-08-2018, followed by the reminder on 11-12-2018 and final reminder on 21-02-2019 for convening the DAC meeting. The DAC meeting was not convened by the Principal Accounting Officer till finalization of Special Audit Report.

The irregularity needs to be justified to audit.

**Memo # 98**

## 5. CONCLUSION

### 5.1 Key Audit Findings

- 5.1.1 Unauthorized transfer of money from Assignment account to DDO account.
- 5.1.2 Non-disclosure of various accounts in actual income and expenditure.
- 5.1.3 Variation of pay and allowances shown in annual accounts and actual drawn.
- 5.1.4 Unauthorized occupancy of government bungalows/ quarters.
- 5.1.5 Non-adjustment of advances and utilization of advance amount in violation of rules i.e., violation of procurement rule,
- 5.1.6 Irregularities in repair of office transport, machinery & equipment, Furniture & fixture, other maintenance and buildings.
- 5.1.7 Various issues on realization of receipts were noticed. It was observed that short receipt of income, short receipt of profit in annual accounts. Variation in amount of investment and surplus
- 5.1.8 Investment was not being made properly.
- 5.1.9 Various issues were noticed during scrutiny of Development/Non-development expenditure i.e., violation of Procurement rule, non-observance of Schedule of Rates, Excess execution of covered area than PCI, Excess execution of covered area than master plan, Excess execution of work over the estimated cost, Excess of expenditure over and above the PC-I, , non-reconciliation of income tax.
- 5.1.10 Various issues related to Human Resources including appointments in violation of recruitment rule, appointments on contract basis, payment of unauthorized allowances were noticed, were noticed
- 5.1.11 In some cases record was not produced.

## **5.2 Key Recommendations**

- 5.2.1 Practice of transfer of money from Assignment account to DDO account and cash payments through employees instead of direct payments through cheques to actual payees may be discontinued Self finance funds may be utilized in accordance with Statutes.
- 5.2.2 Regular post audit of pay and allowances may be conducted to ascertain exact reasons of variation in pay and allowance shown in annual accounts and actual drawn.
- 5.2.3 Unauthorized occupied of university bungalows/ quarters may be got vacated.
- 5.2.4 The practice of granting of advances may be discouraged and proper procedure may be prescribed if grant of advance is unavoidable.
- 5.2.5 Proper procedure may be adopted for repair of transport, machinery & equipment, Furniture & fixture and buildings.
- 5.2.6 Revenue may be properly assessed, collected and deposited into University account
- 5.2.7 Investment may be made properly in accordance with instructions of Ministry of Finance.
- 5.2.8 Development/Non-development expenditure may be made in accordance with rules and regulations.
- 5.2.9 Appointments may be made after prescribing proper recruitment rules and adopting proper recruitment process including advertisement in press.
- 5.2.10 It may be ensured that all auditable record may be produced to audit and strict disciplinary action may be taken against the person(s) failed to produce the record during currency of audit.



## **ACKNOWLEDGMENT**

We wish to express our appreciation to the Management and Staff of Shaheed Mohtarma Benazir Bhutto Larkana for assistance and cooperation extended to the auditors during this assignment.

## **ANNEXURES**

**Annexure 4.1.1(A)**

**Statement showing the transfer of funds**

<b>S#</b>	<b>Cheque No:</b>	<b>Posting Date</b>	<b>Particulars</b>	<b>Head of Account</b>	<b>Amount</b>
1	108831	1-Oct-2014	Principal BADC Larkana as per list attached	Pay & Allowances month of Sept 2014	874,423
2	108840	3-Oct-2014	Principal GMMMC Sukkur as per list attached	Various Bills	5,676,225
3	108841	30-09-2014	Principal Chandka Medical College Larkana as per list attached	Various Bills	6,159,978
4	108842	1-Oct-2014	Principal Bibi Aseefa Dental College Larkana as per list attached	Pay & Allowances	449,547
5	108845	30-09-2014	Principal Chandka Medical College Larkana list attached	Various Bills	2,715,537
6	108847	30-09-2014	Principal Chandka Medical College Larkana list attached	Arreas of Pay & Allowances	2,670,132
7	108848	3-Oct-2014	Principal GMMMC Sukkur	Arreas of Pay & Allowances	1,061,238
8	108850	1-Oct-2014	Principal BADC Larkana	Arreas of Pay & Allowances	64,630
9	108854	30-09-2014	Principal Chandka Medical College Larkana	Various Bills	11,130,226
10	108858	23-Oct-2014	Principal GMMMC Sukkur	Various Bills	710,629
11	108859	21-Oct-2014	Principal Chandka Medical College Larkana	Various Bills	538,724
12	108863	24-Oct-2014	Principal GMMMC Sukkur	Various Bills	4,253,135
13	108876	31-Oct-2014	Principal CMC Larkana	Various Bills	1,264,833
14	108877	31-Oct-2014	Principal CMC Larkana	Electricity Charges	9,430,172
15	108881	31-Oct-2014	Principal BADC Larkana	Pay of Officer & Staff month of Oct 2014	817,663.00
16	108882	13-Nov-2014	Principal BADC Larkana	Pay of Sept 2014 (Arrears)	143,599

S#	Cheque No:	Posting Date	Particulars	Head of Account	Amount
17	108888	18-Nov-2014	Principal GMMMC Sukkur	Various Bills	2,869,048
18	108889	13-Nov-2014	Principal CMC Larkana	Various Bills	1,206,315
19	108890	24-Nov-2014	Principal BADC Larkana	Teaching Faculty Registration	93,800
20	108891	24-Nov-2014	Principal CMC Larkana	Various Bills	1,227,344
21	108892	24-Nov-2014	Principal GMMMC Sukkur	Various Bills	1,076,470
22	108893	24-Nov-2014	Principal CMC Larkana	Various Bills	169,372
23	108896	9-Dec-2014	Principal BINACHS Larkana	Study Tour	60,000
24	108897	9-Dec-2014	Principal BADC Larkana	Pay & Allowance	799,187
25	108898	10-Dec-2014	Principal CMC Larkana	Various Bills	1,449,598
26	108899	12-Dec-2014	Principal GMMMC Sukkur	Various Bills	629,203
27	124405	12-Jan-2015	Principal GMMMC Sukkur	Various bills	4,852,639
28	124406	12-Jan-2015	Principal BADC Larkana	Purchase of Mach: & Dental Material	160,996
29	124407	13-Jan-2015	Principal CMC Larkana	Advance for Utilities	10,625,000
30	124408	9-Jan-2015	Principal CMC Larkana	Recoupe Electricity Charges	8,926,190
31	124409	9-Jan-2015	Principal CMC Larkana	Various bills	4,194,943
32	124410	12-Jan-2015	Principal BADC Larkana	Various bills	517,321
33	124412	12-Jan-2015	Principal GMMMC Sukkur	Various bills	802,702
34	124425	13-Jan-2015	G.P Fund A/C No. 220183, NBP Main Branch Larkana	G.P Fund, B.F, HR Deduction	565,962
35	124432	13-Jan-2015	G.P Fund A/C No. 220183, NBP Main Branch Larkana	Deductions G.P.F	560,943
36	124434	12-Jan-2015	Principal GMMMC Sukkur	Various Bills	3,061,404
37	124436	19-Jan-2015	Principal BADC Larkana	Pay & Allowances & Various bills	772,737
38	124446	20-Jan-2015	Principal CMC Larkana	Various Bills	1,846,858
39	124448	21-Jan-2015	Principal BINACHS Larkana	TA/DA	11,200
40	124449	19-Jan-2015	Principal BADC Larkana	Various Bills	816,151
41	124450	19-Jan-2015	Principal BADC Larkana	Pay & Allowance Dec 2014	1,517,102
42	124455	21-Jan-2015	Principal GMMMC Sukkur	Various Bills	1,706,447
43	124456	20-Jan-2015	Principal CMC Larkana	Various Bills	3,023,938

S#	Cheque No:	Posting Date	Particulars	Head of Account	Amount
44	124457	20-Jan-2015	Principal CMC Larkana	Electricity Charges	8,183,371
45	124458	20-Jan-2015	Principal CMC Larkana	Electricity Charges Telephone Charges	9,523,793
46	124460	10-Feb-2015	Principal CMC Larkana	Various Bills	152,393
47	124461	11-Feb-2015	Principal BADC Larkana	Pay & All and Other Mis	650,504
48	124465	13-Feb-2015	Principal GMMMC Sukkur	Various Bills	217,781
49	124472	29-May-2015	Principal to Governor Sindh	Unforeseen Expenditure	80,000
50	124473	11-Feb-2015	Principal BADC Larkana	Purchase of furniture & fixture/Unforeseen	97,446
51	124474	13-Feb-2015	Principal GMMMC Sukkur	Various Bills	718,923
52	124475	10-Feb-2015	Principal CMC Larkana	Various Bills	811,894
53	124477	10-Feb-2015	Principal CMC Larkana	Various Bills	206,985
54	124478	11-Feb-2015	Principal BADC	Pay & Allowance	1,593,082
55	124479	19-Feb-2015	Principal CMC Larkana	Uniform & Liveries	456,861
56	124482	20-Feb-2015	Principal CMC Larkana	Pay & Allowance	31,662
57	124484	24-Feb-2015	Principal GMMMC Sukkur	Pay & Allowance	193,109
58	124485	19-Feb-2015	Principal CMC Larkana	Pay & Allowance	607,037
59	124486	24-Feb-2015	Principal GMMMC Sukkur	Various Bills	429,140
60	124494		Principal CMC Larkana	Financial Help	20,000
61	124497		Principal BADC Larkana	Fairs, Exhibition Charges	11,459
62	124498		Manager National Bank, Main Br Larkana	P.G Stipend	6,777,820
63	124499		Principal BADC Larkana	Pay of staff/Pay & Allowance	91,569
64	124500		Principal BADC Larkana	Fairs, Exhibition Charges/POL/Advance	156,144
65	137102		Principal BADC, Larkana	Various bills	915,517
66	137105		Principal CMC Larkana	Various Bills	328,083
67	137108		Principal CMC Larkana	Various Bills	2,239,870
68	137113		Principa GMMMC Sukkur	Pay to contract officers/Contingent paid staff	2,595,596
69	137115		Principal GMMMC Sukkur	Various Bills	488,024
70	137118		Principal GMMMC Sukkur	Various Bills	5,991,022

S#	Cheque No:	Posting Date	Particulars	Head of Account	Amount
71	137132		Principal CMC Larkana	Hostel/Residential Charges	43,536
72	137138		Principal CMC Larkana	Various Bills	2,326,886
73	137141	13-May-2015	Principal GMMMC Sukkur	Various Bills/Pay to C.O	712,422
74	137156	8-May-2015	Principal BADC Larkana	Pay & Allowance/Pay of Staff	1,657,670
75	137157	11-May-2015	Principal CMC Larkana	Various Bills	197,870
76	137160	15-May-2015	Principal CMC Larkana	Various Bills	71,498
77	137162	14-May-2015	Principal BADC Larkana	Various Bills	61,269
78	137169	12-May-2015	Principal Chandka Medical Larkana	Fairs Exhibition	77,550
79	137181	28-May-2015	Principal CMC Larkana	Security service charges	41,040
80	137184		Principal GMMMC Sukkur	Various Bills	205,283
81	137190		Principal BINACHS Larkana	POL	8,000
82	137192	28-May-2015	Principal CMC Larkana	Unforeseen contt expense	218,600
83	137193		Principal GMMMC Sukkur	Unforeseen contt expense	246,500
84	1371200	29-May-2015	Principal CMC Larkana	Unforeseen	190,000
85	148601	28-May-2015	Principal CMC Larkana	Sports Activities	95,500
86	148602	28-May-2015	Principal CMC Larkana	Sports Activities	593,853
87	148606		Principal CMC Larkana	Pay & Allowances	398,431
88	148607		Principal GMMMC Sukkur	Pay & Allowances	146,421
89	148611		Principal CMC Larkana	Various Bills	32,248
90	148618		Principal CMC Larkana	Various Bills	96,056
91	148626		Principal BADC Larkana	Pay & Allowance	1,048,578
92	148627		Principal BADC Larkana	Pay to Staff	330,607
93	148633		Principal GMMMC Sukkur	Pay & All/Pay of contract staff	577,105
94	148634		Principal GMMMC Sukkur	Various Bills	212,929
95	148647		Principal GMMMC Sukkur	Various Bills	203,246
96	148651		Principal GMMMC Sukkur	Unforeseen charges	172,500
97	148652		Principal GMMMC Sukkur	Unforeseen charges	130,000
98	148658		Principal BADC Larkana	Pay & Allowance	54,756
99	148659		Principal CMC Larkana	Various Bills	446,814
100	148674		Principal GMMMC Sukkur	Various Bills	492,032
101	148675		Principal BADC Larkana	POL/Pay & All	16,808

S#	Cheque No:	Posting Date	Particulars	Head of Account	Amount
102	148676		Principal CMC Larkana	Various Bills	54,600
103	148681		Principal BADC Larkana	Advance/Pay & Allowance	296,316
104	148684		Principal GMMMC Sukkur	Various Bills	539,887
105	158406		Principal CMC Larkana	Various Bills	63,997
106	158407		Principal CMC Larkana	Various Bills	169,495
107	158409		Principal BINACHS	TA/DA	15,850
108	158410		Principal BADC Larkana	Pay & Allowance	92,817
109	158416		G.P Fund Account No. 22018-3	G.P/B.F/G.I/HR	640,009
110	158428		Principal BADC Larkana	Pay of staff	334,247
111	158429		Principal GMMMC Sukkur	Various Bills	818,047
112	158433	20-May-2015	Principal CMC Larkana	Electricity Charges	4,172,732
113	158435		Principal CMC Larkana	Various Bills	167,649
114	158441		Principal GMMMC Sukkur	Various Bills	957,680
115	158442		Principal BADC Larkana	Pay & Allowance	622,300
116	158450	16/9/2015	Principal GMMMC Sukkur	Varios Bills	1,373,265
117	158453	16/9/2015	Principal CMC Larkana	Pay & Allowance/Tel charges	143827
118	158456	16/9/2015	Principal BADC Larkana	Pay & Allowance	1,625,821
119	158464	22/9/2015	Principal CMC Larkana	Medical Charges	20,000
120	158465	22/9/2015	Principal CMC Larkana	Pay & Allowance	93,559
121	158466	22/9/2015	Principal GMMMC Sukkur	Contingent Paid Staff	300,000
122	158472	5/10/2015	Principal CMC Larkana	Uniform & Liveries	1,449,000
123	158474	5/10/2015	Principal GMMMC Sukkur	Uniform & Liveries	392,000
124	158478	5/10/2015	Principal CMC Larkana	Various Bills	234,014
125	158481	8/10/2015	Principal CMC Larkana	Medical Charges	262,870
126	158484	8/10/2015	Principal GMMMC Sukkur	Various Bills	437,814
127	158485	8/10/2015	Principal CMC Larkana	Various Bills	336,063
128	158486	8/10/2015	Principal BADC Larkana	R&M/Elec & Plum	38,250
129	158490	9/10/2015	Principal GMMMC Sukkur	Rent Hostel Building	553,773
130	158493	14/10/2015	Principal GMMMC Sukkur	POL Charges	717,753
131	158496	22/10/2015	Principal CMC Larkana	Various Bills	1,132,460
132	158498	22/10/2015	Principal CMC Larkana	Pay & All	40,759
133	163008	28/10/2015	Principal BADC Larkana	Pay of Contract Officers/Staff	1,428,769

S#	Cheque No:	Posting Date	Particulars	Head of Account	Amount
134	163011	2/11/2015	Principal GMMMC Sukkur	Various Bills	2,124,467
135	163014	2/11/2015	Principal CMC Larkana	Other/Publicity & Advertisement	25,380
136	163022	10/11/2015	Principal CMC Larkana	Various Bills	217,957
137	163023	10/11/2015	Principal GMMMC Sukkur	Various Bills	770,465
138	163027	10/11/2015	Principal BADC Larkana	Pay of staff/contract officer	189,073
139	163034	17/11/2015	Principal CMC Larkana	Various Bills	592,871
140	163037	18/11/2015	Principal GMMMC Sukkur	Various Bills	2,784,469
141	163041	24/11/2015	Principal BADC Larkana	Pay of contract officers/staff	1,372,546
142	163043	24/11/2015	Principal GMMMC Sukkur	Hostel rental	112,003
143	163049	26/11/2015	Principal BADC Larkana	Various Bills	154,968
144	163052	1/12/2015	Principal GMMMC Sukkur	Pay of contract officer/Newspaper/ Hostel Rental	474,636
145	163053	1/12/2015	Principal CMC Larkana	Various Bills	781,435
146	163057	1/12/2015	Principal BADC Larkana	Pay of contract officer	37,700
147	163059	2/12/2015	Principal GMMMC Sukkur	Various Bills	1,476,931
148	163062	17/12/2015	Principal GMMMC Sukkur	Advance	1,000,000
149	163063	17/12/2015	Principal Secretary to Governor A/C 1006-25	Unforseen	80,000
150	163064	17/12/2015	Principal GMMMC Sukkur	Various Bills	939,560
151	163068	17/12/2015	Principal CMC Larkana	Various Bills	3,103,104
152	163076	29/12/2015	Principal BADC Larkana	Pay of Contract Officers/Staff	1,404,402
153	163091	13-1-2016	Principal BADC Larkana	Hardware/TA/DA	36,355
154	163097	13-1-2016	Principal CMC Larkana	Various Bills	1,046,840
155	171002	13-1-2016	Principal GMMMC Sukkur	Various Bills	680,083
156	171003	13-1-2016	Principal GMMMC Sukkur	Pay of contract officer	404,340
157	171005	13-1-2016	Vice Chancellor SMBBMU(Self Finance) A/C- 1000404 MCB	Recoup of Nov Pay & Allowance	42,564,443
158	171017	21-1-2016	Principal CMC Larkana	Various Bills	711,436
159	171020	21-1-2016	Principal BINACHS Larkana	Pay & Allowance	182,399
160	171033	12/2/2016	Principal CMC Larkana	Conduct of Exam	68,060
161	171034	12/2/2016	Principal GMMMC Sukkur	Various Bills	570,850
162	171047	2/3/2016	Prof: Bansi Lal Professor Bio	Pay of Contract Officer	188,000



S#	Cheque No:	Posting Date	Particulars	Head of Account	Amount
			Chemistry GMMMC Sukkur		
163	171050	2/3/2016	Principal GMMMC Sukkur	Various Bills	2,596,024
164	171052	2/3/2016	Principal CMC Larkana	Various Bills	1,986,597
165	171055	10/3/2016	Principal BADC Larkana	Advance	83,424
166	171061	10/3/2016	Principal BADC Larkana	Advance	320,000
167	171062	10/3/2016	Principal BINACHS Larkana	Unforseen	49,062
168	171068	15/3/2016	Principal Secretary to Governor A/C 1006-25	Unforseen	80,000
169	171075	15/3/2016	Principal BADC Larkana	Purchase of Medicine	381,510
170	171086	22/3/2016	Principal BADC Larkana	Pay of Contract Officers/Staff	1,330,436
171	171092	28/3/2016	Principal CMC Larkana	Various Bills	855,148
172	171093	28/3/2016	Principal GMMMC Sukkur	Various Bills	2,320,805
173	171094	28/3/2016	Principal CMC Larkana	Advance Difference	32,553
174	171095	28/3/2016	Vice Chancellor SMBBMU(Self Finance) A/C- 1000404 MCB CMC Br.	Recoup of pay & allowance m/o feb	24,187,438
175	171100	30/3/2016	Principal CMC Larkana	Various Bills	252,216
176	171610	5/4/2016	Principal GMMMC Sukkur	Various Bills	634,102
177	171614	6/4/2016	Principal CMC Larkana	Entertainment	35,200
178	171620	14/4/2016	Principal GMMMC Sukkur	Advance	988,460
179	171622	14/4/2016	Principal GMMMC Sukkur	Various Bills	1,352,017
180	171623	14/4/2016	Principal GMMMC Sukkur	Various Bills	1,315,697
181	171626	20/4/2016	Project Director SOUL SMBBMU Larkana	SOUL	256,100
182	171628	20/4/2016	Principal BADC Larkana	Various Bills	29,538
183	171633	21/4/2016	Principal CMC Larkana	Various Bills	185,404
184	171636	26/4/2016	Principal BADC Larkana	Pay of Contract Officers/Saff	1,377,620
185	171644	20/5/2016	VC SMBBMU Employees Retirement Benefits	Contribution/Transfer to Pension	65,700,000
186	171647	21/5/2017	Principal BADC Larkana	Pay of Contract Officers/Saff (May, 2016)	1,612,779
187	171667	21/5/2037	Principal CMC Larkana	G.S.T	281,098

S#	Cheque No:	Posting Date	Particulars	Head of Account	Amount
188	108708	17/03/2014	Principal CMC Larkana	Fair Exhibition, National Celebration	225,060
189	108765	21/5/2014	Principal CMC Larkana	Celebration of Yom-e-Mustafa	70,500
190	108711	20/03/2014	Principal BADC LRK	Pay Allowances & Various Bills	513,546
191	108748	2/4/2014	Principal BADC LRK	Salaries March-14	1,576,525
192	108786	12/6/2014	Principal CMC Larkana	Pay of April 2014 Recoup	9,900,000
193	108787	12/6/2014	Principal CMC Larkana	Pay of April 2014 Recoup	9,900,000
194	108788	12/6/2014	Principal CMC Larkana	Pay of April 2014 Recoup	9,900,000
195	108789	12/6/2014	Principal CMC Larkana	Pay of April 2014 Recoup	9,900,000
196	108790	12/6/2014	Principal CMC Larkana	Pay of April 2014 Recoup	1,913,802
197	108827	12/6/2014	VC SMBBMU	Recoupment (Salary)	21,205,991
198	108704	17/03/2014	M/S T.C.S Pvt Ltd LRK	Courier Charges	22,059
199	108717	20/03/2014	T.C.S Pvt Ltd LRK	TCS Bill Feb-14	22,606
200	108764	21/5/2014	M/S T.C.S Pvt Ltd LRK	TCS Bill Mar-14	17,272
201	108809	12/6/2014	Principal GMMMC Sukkur	Medical Reimbursement	1,126,800
202	108757	21/5/2014	Principal BADC LRK	POL March, April 2014	17,104
203	108805	12/6/2014	Principal SINACH LRK	POL & Remuneration	486,400
204	108709	17/03/2014	PD SMBBMU	Security of M/S Farukh Shahzad	25,460
205	108817	12/6/2014	PD SMBBMU	Security deposit of M/S Bilal	27,020
206	90685	12/3/2014	Principal CMC Larkana	Sports Activities	247,000
207	90677	27/02/2014	Principal GMMMC Sukkur	Various Bills	2,476,137
208	90678	27/02/2014	Principal CMC Larkana	Various Bills	2,489,433
209	90681	5/3/2014	Principal BADC SMBBMU	Various Bills	387,057
210	90688	17/03/2014	Principal CMC Larkana	Various Bills	7,980,466
211	108706	17/03/2014	Principal GMMMC Sukkur	Various Bills	1,206,887
212	108712	20/03/2014	Principal CMC Larkana	Various Bills	845,010
213	108716	20/03/2014	Principal GMMMC Sukkur	Various Bills	2,104,109
214	108738	29/03/2014	Principal CMC Larkana	Various Bills	1,086,106
215	108750	2/4/2014	Principal CMC Larkana	Various Bills	1,933,180
216	108754	21/5/2014	Principal GMMMC Sukkur	Various Bills	2,638,583
217	108768	21/5/2014	Principal CMC Larkana	Various Bills	4,480,576
218	108769	21/5/2014	Principal GMMMC Sukkur	Various Bills	5,101,345

<b>S#</b>	<b>Cheque No:</b>	<b>Posting Date</b>	<b>Particulars</b>	<b>Head of Account</b>	<b>Amount</b>
219	108783	12/6/2014	Principal GMMMC Sukkur	Various Bills	4,854,376
220	108784	12/6/2014	Principal CMC Larkana	Various Bills	7,822,348
221	108785	12/6/2014	Principal CMC Larkana	Various Bills	9,789,847
222	108791	12/6/2014	Principal BADC LRK	Various Bills	845,543
223	108810	12/6/2014	Principal CMC Larkana	Various Bills	6,035,552
224	108821	12/6/2014	Principal CMC Larkana	Various Bills	8,064,648
225	108824	12/6/2014	Principal GMMMC Sukkur	Various Bills	6,542,208
<b>Total Rs.</b>					<b>491,822,834</b>

**Annexure 4.1.1(B)**

**Statement showing the transfer of funds from assignment account to admission account**

<b>S#</b>	<b>Cheque No:</b>	<b>Posting Date</b>	<b>Amount</b>
1	124435	31-12-2014	45,476,781
2	148698	09-06-2015	40,696,167
3	148699	09-06-2015	40,576,446
4	171096	28-03-2016	22,567,857
5	163078	29-12-2015	4,884,071
<b>Total</b>			<b>154,201,322</b>

**Annexure 4.1.1(C)**

<b>Sr #</b>	<b>Date</b>	<b>Cheque No</b>	<b>Paid to</b>	<b>Particulars</b>	<b>Amount</b>
1	02092013	2966731	projector director SMBBMU	salaries of PG staff	1,219,041
2	28092013	2966764	Project Director, SMBBMU, Larkana*advance for TA/DA for official meeting of HOC: V.C at Islamabad	TA/DA	264,040
3	08102013	2966772	Project Director, SMBBMU, Larkana*salary for project	salary for project	44,113
4	08102013	2966774	Principal, BADC Larkana*reimbursement against p.o.l	P.O.L Charges	27,648
5	09102013	2966775	Director Quality Enhancement*reimbursement against misc:	reimbursement against misc:	23,660
6	12102013	2966787	Director Quality Enhancement*POL Charges	P.O.L Charges	14,491
7	03122013	2966799	Principal, BADC Larkana*imprest advance for day to day expenses	Unforeseen/Contengencies Expendituiere	100,000
8	14122013	2959405	Project Director, SMBBMU, Larkana	salary paid	44,481
9	28122013	2959412	Principal, BADC Larkana	P.O.L Charges	25,750
10	20012014	2959422	Project Director, SMBBMU, Larkana*p.o.l charges	P.O.L Charges	76,765
11	03022014	2959434	Project Director, SMBBMU, Larkana*salary for the month of dec: 2013	salary for the month of dec: 2013	26,585
12	04032014	2959454	Project Director, SMBBMU, Larkana*salary	salary	208,448
13	04032014	2959462	Principal, BADC Larkana*p.o.l charges	P.O.L Charges	8,770
14	04032014	2959465	Director QEC SMBBMU Larkana	Honorarium charges	8,064

<b>Sr #</b>	<b>Date</b>	<b>Cheque No</b>	<b>Paid to</b>	<b>Particulars</b>	<b>Amount</b>
15	08032014	2959477	Project Director, SMBBMU, Larkana	sec: deposits	71,252
16	11032014	2959480	Project Director, SMBBMU, Larkana	P.O.L Charges	22,040
17	15032014	2959489	Director HR SMBBMU Larkana	paid for stationary & office furniture	50,678
18	05052014	1501057969	Principal GMMMC Sukkur*study tour for Murree	study tour for Murree	663,000
19	09052014	1501057974	Principal GMMMC Sukkur*P.O.L charges	P.O.L Charges	609,670
20	12062014	1504423111	Principal CMC Larkana*advance payment against installment	advance payment against installment	450,000
21	12062014	1504423112	Principal GMMMC Sukkur*advance payment against installment	advance payment against installment	320,000
22	21062014	1504423116	Principal CMC Larkana*ramzan package for cmc employees	ramzan package for cmc employees	1,605,000
23	21062014	1504423117	Principal GMMMC Sukkur*ramzan package for GMMMC	ramzan package for GMMMC	550,000
24	26062014	1504423128	Principal CMC Larkana*various bills	various bills	3,943,816
25	30062014	1504423197	Principal CMC Larkana*Various Bills	Various Bills	264,779
26	30062014	1504423199	Principal, BADC Larkana*salary of Dr. Shazia Shakeel	salary of Dr. Shazia Shakeel	47,770
27	22102014	802651	Principal CMC Larkana	Pay and Allowance	274,740
28	22102014	802652	Principal GMMMC Sukkur	Pay and Allowance	173,954
29	27102014	802655	Principal CMC Larkana	YoumeHussain Day	87,820
30	31102014	802667	Principal, BADC Larkana	Study tour	40,545
31	09122014	802712	Director Admission, SMBBMU Larkana	CCTV Cameras Installed	37,000
32	11122014	802737	Principal CMC Larkana	Cultural day Celebration	40,000

<b>Sr #</b>	<b>Date</b>	<b>Cheque No</b>	<b>Paid to</b>	<b>Particulars</b>	<b>Amount</b>
33	11122014	802738	Principal, BADC Larkana	Cultural day celebration	20,000
34	15122014	802742	Principal CMC Larkana	Cultural day Celebration	25,000
35	15122014	802743	Controller of Examination, SMBBMU, Larkana	Cultural day Celebration	50,000
36	15122014	802744	Principal, BADC Larkana	Sanction order for disbursement	100,000
37	18122014	802748	Principal CMC Larkana	Salary	686,165
38	13012015	18297702	Director QEC SMBBMU Larkana	Honorarium	10,000
39	13012015	18297703	Principle BINACHS SMBBMU Larkana	Imprest Advance	20,000
40	13012015	18297704	Professor Ghulam Asghar Channa	TA/DA	12,000
41	19012015	18297707	Director QEC SMBBMU Larkana	Honorarium	10,000
42	20012015	18297713	Principal BINACHS Larkana	POL charges	30,956
43	06022015	18297767	Director QEC SMBBMU Larkana	Repair of Equipment	4,525
44	12032015	295606	Principal BINACHS Larkana	Imprest Advance	20,000
45	12032015	295610	Principal CMC Larkana	Advance to Students for Attending Annual Teacher Day	17,700
46	20032015	295619	Principal CMC Larkana	Payment for Security Guard CMC Larkana	58,965
47	24032015	295620	Principal CMC Larkana	Celebration of Annual Latif Day	266,200
48	27032015	295628	Project Director, SMBBMU, Larkana	Salary of Projects SMBBMU Larkana	108,609
49	30032015	295635	Principal CMC Larkana	SeeratulNabi Conference at CMC Larkana	75,200

<b>Sr #</b>	<b>Date</b>	<b>Cheque No</b>	<b>Paid to</b>	<b>Particulars</b>	<b>Amount</b>
50	30032015	295636	Principal CMC Larkana	Celebration of Almurta Festival	266,200
51	31032015	295637	PRINCIPAL, GMMMC SUKKUR	Pay and Allowance of GMMMC	65,432
52	01042015	295639	Principal CMC Larkana	Anniversary Celebrtaion of Shaheed Zulfiqar Ali bhutto	40,000
53	06042015	295646	Controller of Examination, SMBBMU, Larkana	Imprest Advance	50,000
54	16042015	295664	Controller of Examination, SMBBMU, Larkana	Remuneration TA/DA	443,089
55	05052015	295694	Principal CMC Larkana	Overtime of Employees	53,000
56	21052015	299631	Principal, BADC Larkana	Honorarium	178,000
57	21052015	299632	PRINCIPAL, GMMMC SUKKUR	Fixing at site	590,400
58	21052015	299633	Principle BINACHS SMBBMU Larkana	Security Charges	80,000
59	26052015	299651	PRINCIPAL, GMMMC SUKKUR	Advance for Workshop	300,000
60	28052015	299654	Principal CMC Larkana	misc: expenses	500,000
61	28052015	299655	Director HR SMBBMU Larkana	honorarium	800,000
62	07082015	300447	Director HR SMBBMU Larkana	TA/DA	300,000
63	28092015	302045	PRINCIPAL, GMMMC SUKKUR	Advances	1,000,000
64	28092015	302046	Principal, BADC Larkana	Advances	300,000
65	29092015	302047	Principal, BADC Larkana	Other Misc.	130,232
66	29092015	302049	Principal CMC Larkana	Advances	217,376
67	15102015	302610	controller of Examination	examination charges	473,408
68	30032016	62798533	Principal BADC Larkana	Mis exp	142,800
69	22042016	304004	Principal GMMMC Sukkur	Mis exp	210,037
70	21052016	79919483	PRINCIPAL, GMMMC SUKKUR	pay of contract staff	188,000



<b>Sr #</b>	<b>Date</b>	<b>Cheque No</b>	<b>Paid to</b>	<b>Particulars</b>	<b>Amount</b>
71	06062016	79919547	Principal CMC Larkana	Mis exp	285,750
72	14062016	304228	Principal GMMMC Sukkur	pay of contract staff	1,146,353
73	18062016	304290	Principal BADC, Larkana	purchase of medicine	343,239
74	27062016	93386301	Principal CMC Larkana	various bills	370,239
75	29062016	93386318	Principal GMMMC Sukkur	Eid Bonus	540,000
76	29062016	93386332	Principal CMC Larkana	LPR	767,792
77	29062016	93386350	Principal, BADC Larkana	medicine	161,246
<b>Total Rs.</b>					<b>22,801,833</b>

**Annexure 4.1.1(D)**

<b>Sr. No.</b>	<b>Bank Name</b>	<b>A/C No</b>	<b>Cheque No</b>	<b>Date</b>	<b>Amount</b>
1	NBP Main Branch Larkana	4046247049	802746	16-12-2014	54,585
2	"		802747	16-12-2014	51,585
3	"		18297693	2-1-2015	50,000
4	"		802750	17-01-2015	23,790
5	"		18297774	20-02-2015	47,585
6	"		295657	17-4-2015	89,865
7	"		295663	17-4-2015	34,540
8	"		300447	07-08-2015	300,000
9	"		302015	16-09-2015	8,698
10	"		302644	02-11-2015	70,000
11	"		302658	04-11-2015	300,000
12	"		302694	03-12-2015	16,255
13	"		303197	28-12-2015	80,000
14	"		62798344	11-02-2016	2,000
15	"		62798338	12-02-2016	19,083
16	"		62798503	11-03-2016	15,000
17	"		62798498	11-03-2016	5,000
18	"		62798499	11-03-2016	65,940
19	"		62798529	29-03-2016	500,000
20	"		62798591	19-04-2016	50,000
<b>Total Rs.</b>					<b>1,783,926</b>

**(Annexure 4.1.5)**

<b>Particulars</b>	<b>To whom paid</b>	<b>Cheque no.</b>	<b>Date</b>	<b>Amount</b>
contingent salary	paid to Mr.Riaz Hussain P.A BADC Principal against salary of daily wages	12757012	27-06-15	122,000
contingent salary	paid to Mr.Riaz Hussain P.A BADC Principal against salary of daily wages	12757014	16-07-15	102,000
contingent salary	paid to Mr.Riaz Hussain P.A BADC Principal against salary of daily wages	12757015	18-08-15	16,000
contingent salary	paid to Mr.Riaz Hussain P.A BADC Principal against salary of daily wages	12757017	7/9/2015	118,000
contingent salary	paid to Mr.Riaz Hussain P.A BADC Principal against salary of daily wages	12757018	7/9/2015	118,000
contingent salary	paid to Mr.Riaz Hussain P.A BADC Principal against salary of daily wages	12757019	16-10-15	113,000
contingent salary	paid to Mr.Riaz Hussain P.A BADC Principal against salary of daily wages	12757020	24-11-15	107,000
contingent salary	paid to Mr.Riaz Hussain P.A BADC Principal against salary of daily wages	15876956	21-12-15	107,833
contingent salary	paid to Mr.Riaz Hussain P.A BADC Principal against salary of daily wages	15876957	7/1/2016	107,000
contingent salary	paid to Mr.Riaz Hussain P.A BADC Principal against salary of daily wages	15876958	9/2/2016	107,000
contingent salary	paid to Mr.Riaz Hussain P.A BADC Principal against salary of daily wages	15876964		138,225
contingent salary	paid to Mr.Riaz Hussain P.A BADC Principal against salary of daily wages	15876965	6/6/2016	159,000
contingent salary	paid to Mr.Riaz Hussain P.A BADC Principal against salary of daily wages	15876966	24-06-16	153,359
	<b>Total</b>			<b>1,468,417</b>

**(Annexure 4.1.6)**

<b>Name of Work</b>	<b>Name of Contractor</b>	<b>W/O &amp; Dated</b>	<b>Estiamte Cost</b>
Construction / Rehabilitation of Boundary Wall and Construction / Replacement of Drainage & Sewerage System at Chandka Medical College Larkana.	M/s. Iqbal Malik & Co	No.SMBBMU/XEN/ADP/46, Dated: 04-03-2016	189,082,242
Renovation & Rehabilitation of Hostel No. 02 at Chandka Medical College Larkana	M/s. Muhammad Ramzan & Co	No.SMBBMU/XEN/ADP/149, Dated: 04-03-2016	62,881,447
Repair& Rehabilitation of Hostel# 01 at CMC, Larkana.	M/s. Damas Engineering	No.SMBBMU/XEN/ADP/163, Dated: 02-06-2016	41,638,445
Repair & Rehabilitation of Hostel# 03 at CMC, Larkana.	M/s. Zahid Ali Jatoi	No.SMBBMU/XEN/ADP/164, Dated: 02-06-2016	55,905,698
Repair & Rehabilitation of Hostel# 04 at CMC, Larkana.	M/s. Mehbooi Associates	No.SMBBMU/XEN/ADP/165, Dated: 02-06-2016	23,131,660
Repair & Rehabilitation of Hostel# 05 at CMC, Larkana.	M/s. Mehbooi Associates	No.SMBBMU/XEN/ADP/166, Dated: 02-06-2016	24,833,150
Repair & Rehabilitation of Hostel# 06 at CMC, Larkana.	M/s. RR Associates	No.SMBBMU/XEN/ADP/174, Dated: 02-06-2016	19,468,821
Repair & Rehabilitation of Marvi Hostel at CMC, Larkana.	M/s. OM Parkash M.Kundnani Larkana	No.SMBBMU/XEN/ADP/167, Dated: 02-06-2016	32,044,603
Repair& Rehabilitation of A & C-Type Quarters New Staff Colony at CMC Larkana.	M/s. Jatoi & Company	No.SMBBMU/XEN/ADP/168, Dated: 02-06-2016	15,233,167
Repair & Rehabilitation of B-Type Quarters New Staff Colony at CMC Larkana.	M/s. King Enterprise Karachi	No.SMBBMU/XEN/ADP/169, Dated: 02-06-2016	31,897,053
Repair & Rehabilitation of D-Type Quarters Old Staff Colony at CMC Larkana.	M/s. Fazal Kareem & Co	No.SMBBMU/XEN/ADP/170, Dated: 02-06-2016	21,458,022
Repair & Rehabilitation of G,H and I-Type Quarters Old Staff Colony at CMC Larkana.	M/s. Damas Engineering	No.SMBBMU/XEN/ADP/171, Dated: 02-06-2016	16,432,212
Repair & Rehabilitation of Type-III Bungalows New Staff Colony at CMC Larkana.	M/s. Jatoi & Company	No.SMBBMU/XEN/ADP/165, Dated: 02-06-2016	59,100,344
Renovation & Rehabilitation (Electric Works) of Residential Colony: Type III Bungalows & A, B, C Quarters of New CMC Staff Colony Larkana.	M/s. OM Parkash M.Kundnani Larkana	No.SMBBMU/XEN/ADP/161 Dated:31-05-2016	16,442,452
<b>Total</b>			<b>609,549,316</b>

**(Annexure 4.1.8)****List of 42 Quarters / Bungalows Of SMBBMU Larkana**

<b>S.No:</b>	<b>Quarter No</b>	<b>Name of Employee</b>	<b>Designation</b>	<b>D/O/Allotment</b>	<b>Place of Posting</b>	<b>Remarks</b>
1	B=03	Muhammad Khan Jiskani	Junior Clerk	26/01/193	CMC	Retried Since One Year
2	B=20	Qurban Ali Lagari	Lab: Assistant	21/08/1994	CMC	Retired since one month
3	B=26	Mr. Masroor Ahmed Soomro	Naib Qasid	14/04/2012	CMC	Illegally occupied by Mr.Zakir bulledi,CMCH

**Near Primary School**

4	Old Bungalow	Dost Mohammad Abro	Chowkidar		CMC	Expired in 2013
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<b>S. No.</b>	<b>Quarter No.</b>	<b>Name of employee</b>	<b>Designation</b>	<b>Date of allotment</b>	<b>Place of posting</b>	<b>Remarks</b>
5	02- Wing-A	Mr. Muhammad Saleh Sangi	Driver	13/05/2015	SMBBMU	Under Possession of Mr. Shahi Khan X-Ray Technician CMCH
6	04- Wing-A	Mr. Munawar Hussain Mugheri	Naib Qasid	13/08/2015	BADC	Under Possession of Mr. Manzoor Ali Hub, Ward Servant CMCH
7	01-Wing-B	Mr. Riaz Ahemd Soomro	Junior Clerk	13/08/2015	SMBBMU	Under Possession of Mr. Imdad Ali Soomro Dispenser CMCH
8	04- Wing-B	Mr. Niaz Naib Qasid	Naib Qasid	13/08/2015	CMC	Under Possession of Mr.Haji Khan Chandio Dhobi CMCH

<b>S. No.</b>	<b>Quarter No.</b>	<b>Name of employee</b>	<b>Designation</b>	<b>Date of allotment</b>	<b>Place of posting</b>	<b>Remarks</b>
9	05- Wing-B	Mr. Saifullah Unar	Assistant	13/08/2015	SMBBMU	Under Possession of Mr. Wali Muhammad Mirani Ward Servant CMCH
10	06- Wing-B	Mr. Safar Narejo	Malhi	13/08/2015	CMC	Under Possession of Mr.Iftikhar Chandio Ward Servant CMCH
11	08- Wing-B	Mr.Ahmed Ali Khoso	Driver	13/08/2015	SMBBMU	Under Possession of Mr.Godho Khan Khoso Malhi CMCH
12	03- Wing-C	Mst. Shahbana, Sanitary Worker	Sanitation Worker	13/08/2015	CMC	Under Possession of Mr.Ali Gohar Solangi Naib Qasid CMCH
13	04- Wing-C	Mr.Muhammad Bux Khosho	Linman		CMC	Illegally occupied by Mr.Imdad Ali Mashoori (Chowkidar CMC Larkana since 01-03-1998)
14	05- Wing-C	Mr.Aijaz Ali Abro	Jr.Clerk	13/08/2015	CMC	Under possession of Ahmed Bux Mirani CMCH
15	07- Wing-C	Mr.Stephen	Saination Worker	13/08/2015	CMC	Under possession of Altaf Hussain Jamro Lab Asstt. CMCH
16	08- Wing-C	Mr.Naveed Ahmed Abbassi	Jr.Clerk	13/08/2015	SMBBMU	Under possession of Raheem Bux Khoso Clerk CMCH
17	06- Wing-D	Mr.Nazeer Ahmed Magsi	Chowkidar	13/08/2015	SMBBMU	Under possession of Mehrab Ali Chandio CMCH
18	07- Wing-D	Mr.Rashid -Hussain Sangi	Jr.Clerk		SMBBMU	This was under possession of Nisar Chandion employee of CMCH but allotted on the name of Abdul Saeed Burririo

S. No.	Quarter No.	Name of employee	Designation	Date of allotment	Place of posting	Remarks
						as per reports mr. Rashid Hussain Sangi illegally occupied this quarter.
19	11- Wing-D	Mr.Saeed Soomro	Cook		CMC	Under possession of Khuda Bux Chandio CMCH
20	13- Wing-D	Mr.Sajjad Shaikh	Naib Qasid	13/08/2015	CMC	Under possession Rab Rakhio Chandio 04CMCH
21	14- Wing-D	Mr.Kashif Masih	Sweeper	13/08/2015	CMC	Under possession of Rasheed CMCH
22	15- Wing-D	Mr.Saeed Ur.Rehman	Driver	13/08/2015	CMC	Under possession of Ghulam Rasheed Mangi CMCH
23	16- Wing-D	Akbar Tunio	Chowkidar		CMC	Under possession of Aslam Tunio CMCH
24	17- Wing-D	Mr.Jamson	Saination worker	13/08/2015	CMC	Under possession of Barkat Ali Chandio CMCH
25	03- Wing-E	Mr.Habib ur.rehman Lolai	Asstt.	13/08/2015	SMBBMU	Under possession of Muhram Ali Sangi CMCH
26	03- Wing-F	Mr.Nazeer Burrirro	Clinical instructor	13/08/2015	BINACHS	Under possession of Badar ud-din Lashari CMCH
27	04- Wing-F	Mr.Raj Kumar	Computer Operator	13/08/2015	CMC	Under possession of Manzoor Ali Mashoori
28	05- Wing-F	Mr.Noor Mustafa	Computer operator	13/08/2015	CMC	Under possession of Qamar ud-din Chacho CMCH
29	08- Wing-F	Mr.Kamran	Jr.clerk	13/08/2015	CMC	Under possession of Sobho khan Burrirro CMCH
30	09- Wing-F	Mr.Molana Hafiz Nazir	Moazan	13/08/2015	CMC	Under possession of Gulab Khan Aheer CMCH
31	01-Wing-G	Mr.Zahid Hussain Abro	Jr.Clerk	SMBBMU	13/08/2015	Under possession of Muhammad mosa mirbahar

S. No.	Quarter No.	Name of employee	Designation	Date of allotment	Place of posting	Remarks
						CMCH
32	03- Wing-G	Mr.Manzar Khawar	Personal Assistant	SMBBMU	13/08/2015	Under possession of ali Hassan chandio CMCH
33	04- Wing-G	Mr.Syed Muneer Hussain Shah	Naib Qasid	SMBBMU	13/08/2015	Under possession of syed Oshaque ali shah CMCH
34	05- Wing-G	Mr.Fayaz memon	Computer operator	CMC	13/08/2015	Under possession of Abdul Raheem Shaikh CMCH
35	06- Wing-G	Mr.Shahid Lahori	Computer operator	CMC	13/08/2015	Under possession of Mistress Haleema Metlo CMCH
36	05- Wing-H	Mr.Sobho Umrani	Chowkidar	CMC		Damaged
37	07- Wing-H	Mr.Sheral Umrani	Chowkidar	CMC		Expired
38	08- Wing-H	Mr.Kafe	Saination worker	CMC	13/08/2015	Under possession of ghulam ali chandio pump operator PD office
39	05- Wing-I	Mr.Muhammad ali	Driver	SMBBMU		Under possession of mushtaque hussain tunio cook
40	06- Wing-I	Mr.Mushtaq Hussain Tunio	Cook	CMC, Hosp		Occupied
41	S.QTR	Mr.Ishtiaque Ali Mirani	Naib qasid	SMBBMU	13/08/2015	Ali sher Brohi Rtd from govt. servant last few years
<b>OLD BUNGALOWS NEAR MOSQUE</b>						
42	5- Type-III	Mr.Muhammad Azam Gaad	Super lab technician	13/08/2015	CMC	Under possession of mehmoed chandio



## (Annexure 4.2.1)

## Unauthorized direct appointment

S#	Emp: id	Name of employees	Father's name	Designation	Scal	Current posting	College name	Dob	Appointment	Cnic
1	953	Dr. Shah alam	Muhammad alim solangi	Lecturer/ demonstrator	18	Physiology	Cmc larkana	4/3/1988	11/10/2016	43207-0969632-1
2	1023	Dr. Sajjad ali	Noor muhammad soomro	Lecturer.	18	Forensic medicine	Gmmmc	1/25/1990	11/10/2016	41201-0472281-3
3	952	Dr. Zafar ali abro	Lutuf ali abro	Lecturer/ demonstrator	18	Physiology	Cmc larkana	12/1/1989	11/7/2016	41201-2307447-1
4	928	Dr. Syed fayaz mujtaba	Syed hassan shah	Senior regisetrar	19	Cardiology	Cmc larkana	5/28/1980	12/10/2015	43203-4070072-9
5	913	Dr. Muhammad aslam sheikh	Taj muhammad shaikh	Assistant professor	19	Neuro surgery	Cmc larkana	1/1/1971	12/2/2015	43203-1373331-7
6	935	Ms. Suriya khatoon	Khan muhammad	Associate professor	20	B i n a c h s larkana	Binachs larkana	1/1/1972	12/1/2015	41409-4907960-0
7	931	Dr. Safiullah	Ghulam mustafa sohu	Senior regisetrar	19	Urology	Cmc larkana	3/1/1982	11/30/2015	43203-3847279-5
8	930	Dr. Ehsanullah malik	Abdul rahman	Assistant professor	19	Anatomy	Cmc larkana	11/27/1980	11/10/2015	43103-6451546-9
9	919	Dr. Sultan ahmed chandio	Haji manzoor ahmed	Senior regisetrar	19	Medicine	Badc larkana	1/1/1979	11/3/2015	43105-2422303-5
10	916	Dr. Nadia Bhatti	Aijaz ahmed bhatti	Senior regisetrar	19	Surgery	Cmc larkana	2/15/1978	10/9/2015	43203-5280967-4
11	917	Dr. Asif ali khuhro	Ali murad khuhro	Assistant professor	19	Paeds medicine	Cmc larkana	1/15/1984	10/8/2015	45202-5849031-3
12	918	Dr. Rizwana dargahi	Dr. Dargahi khan shaikh	Senior regisetrar	19	Ophthalmology	Cmc larkana	8/29/1984	10/1/2015	43203-3793855-2
13	929	Dr. Abdul ghani shaikh	Taj mohammad	Senior regisetrar	19	Surgery	Cmc larkana	12/15/1969	9/30/2015	43203-1373592-7
14	934	Dr. Shazia ahmed	Sanam aijaz jatoi	Assistant professor	19	Gynae/obst	Cmc larkana	3/1/1977	9/30/2015	43201-5684515-0
15	912	Dr. Shoabunisa Soomro	Ghulam mustafa soomro	Senior regisetrar	19	Gynae/obst:	Gmmmc	1/18/1975	7/15/2015	43203-6753220-4
16	901	Humera wagan	Abdul khaliq wagan	Lecturer nursing	18	B i n a c h s larkana	Binachs larkana	10/7/1983	6/19/2015	43148-9548962-1
17	906	Nazeer ali buriro	Wazeer ali	Lecturer nursing	18	B i n a c h s larkana	Binachs larkana	9/13/1985	6/19/2015	43207-1647652-5
18	907	Aftab ghouri	George ghouri	Lecturer nursing	18	B i n a c h s larkana	Binachs larkana	5/22/1979	6/19/2015	45504-1150298-7

S#	Emp: id	Name of employees	Father's name	Designation	Scal	Current posting	College name	Dob	Appointment	Cnic
19	908	Saran chandio	Muhammad ajmal chandio	Lecturer nursing	18	B i n a c h s larkana	Binachs larkana	12/3/1979	6/19/2015	43203-3237059-6
20	909	Abdul wahid bhayo	Haji jamaluddin bhayo	Lecturer nursing	18	B i n a c h s larkana	Binachs larkana	1/1/1978	6/19/2015	45203-3438191-5
21	910	Faiza jokhio	Muhammad ali jokhio	Lecturer nursing	18	B i n a c h s larkana	Binachs larkana	1/1/1983	6/19/2015	45202-5353008-8
22	902	Ihsanullah Bhatti	Nihaluddin bhatti	Web master	17	It department	Smbbm larkana	1/7/1986	11/22/2014	43205-1060283-9
23	893	Sarfraz ahmed tunio	Nazeer ahmed tunio	Accounts officer	17	Finance	Smbbm larkana	1/15/1985	11/13/2014	41306-4063788-5
24	894	Muhammad rafique sarki	Abdul majeed sarki	Accounts officer	17	Finance	Smbbm larkana	1/15/1990	11/13/2014	43105-9297168-1
25	892	Abdul malik narejo	Ali asghar narejo	Deputy director finance	18	Finance	Smbbm larkana	2/15/1981	11/12/2014	43203-1332027-1
26	895	Ayaz ali rajper	Fakir muhammad hashim	Deputy director finance	18	Accounts branch	Gmmmc	8/1/1982	11/11/2014	45201-1021216-1
27	897	Muhammad ali shaikh	Deedar ali shaikh	Assistant engineer	17	Engineering wing	Smbbm larkana	3/20/1981	11/11/2014	43203-8078394-1
28	858	Dr. Seema hameed	Abdul hameed shaikh	Lecturer/ demonstrator	18	B a d c	Badc larkana	4/2/1986	12/28/2013	43203-9630966-4
29	870	Dr. Mariya saba	Mukhtiar ahmed abro	Lecturer/ demonstrator	18	B a d c	Badc larkana	11/1/1985	12/28/2013	43304-0811133-4
30	873	Dr. Reeta	Dr. Sham sunder	Lecturer/ demonstrator	18	B a d c	Badc larkana	8/17/1978	12/28/2013	43304-9018923-2
31	876	Dr. Shabir ahmed jagirani	Himat ali	Lecturer/ demonstrator	18	B a d c	Badc larkana	1/20/1978	12/28/2013	43203-4586123-5
32	877	Dr. Zaheer ahmed	Noor muhammad soomro	Lecturer/ demonstrator	18	Operative dentistry	Badc larkana	5/2/1977	12/28/2013	43201-5647992-4
33	878	Dr. Jamshed ali	Azizullah shaikh	Lecturer/ demonstrator	18	B a d c	Badc larkana	12/30/1977	12/28/2013	43201-4578219-8
34	879	Dr. Shahid ali Mirani	Amanullah mirani	Assistant professor	19	Dental biomaterial	Badc larkana	11/1/1984	12/28/2013	43102-7901481-1
35	880	Dr. Rashid Iqbal	Abdul ghani bughio	Lecturer/ demonstrator	18	B a d c	Badc larkana	10/12/1980	12/28/2013	43201-5689224-4
36	825	Assadullah shaikh	Muhammad bux shaikh	Computer operator	16	Radiology	Cmc larkana	2/3/1985	9/7/2013	43203-4884547-7
37	826	Imran khan	Deedar ali soomro	Computer operator	16	Store branch	Cmc larkana	6/12/1985	9/7/2013	43203-9735542-1
38	827	Asif ali soomro	Ali bux soomro	Computer	16	Video conf.	Cmc larkana	1/9/1991	9/7/2013	43203-8688146-9

S#	Emp: id	Name of employees	Father's name	Designation	Scal	Current posting	College name	Dob	Appointment	Cnic
				operator		Room				
39	828	Raj kumar	Parkash lal	Computer operator	16	Pharmacology	Cmc larkana	4/17/1980	9/7/2013	43203-1277396-5
40	829	Muneer ahmed	Nisar ahmed gopang	Computer operator	16	Pathology	Cmc larkana	4/1/1984	9/7/2013	43204-4978288-1
41	830	Noor mustafa	Qurban ali shaikh	Computer operator	16	Surgical unit ii	Cmc larkana	4/12/1986	9/7/2013	43203-7393742-5
42	831	Azhar	Muhammad ishtiaque	Computer operator	16	Urology	Cmc larkana	6/2/1983	9/7/2013	43203-1355394-7
43	832	Muhammad saleem shaikh	Abdul haque shaikh	Computer operator	16	It department	Cmc larkana	12/22/1982	9/7/2013	43203-0446495-7
44	833	Khalid hussain chinjini	Mohammad hussain	Computer operator	16	Anatomy	Cmc larkana	2/20/1982	9/7/2013	43203-1363323-1
45	834	Shahid hussain lahori	Nadir hussain lahori	Computer operator	16	Principal office	Cmc larkana	4/1/1979	9/7/2013	43203-7867169-3
46	835	Gada hussain totani	Muhammad saleh totani-chandio	Computer operator	16	Required	Cmc larkana	2/1/1981	9/7/2013	43203-0668570-9
47	836	Ghulam mustafa totani	Muhammad saleh	Computer operator	16	Surgery i	Cmc larkana	2/1/1979	9/7/2013	43203-8301596-5
48	837	Sajjad ali abbasi	Muhammad rafique abbasi	Computer operator	16	Admission cell	Cmc larkana	1/6/1992	9/7/2013	43203-8854873-3
49	838	Fayaz ahmed memon	Niaz ahmed memon	Computer operator	16	Orthopaedic	Cmc larkana	4/21/1982	9/7/2013	43203-2576779-9
50	839	Faheem raja	Koral	Computer operator	16	Paeds surgery	Cmc larkana	12/13/1982	9/7/2013	43203-1372862-5
51	840	Rameez raja	Koral maganhar	Computer operator	16	Biochemistry	Cmc larkana	9/3/1989	9/7/2013	43203-8743119-1
52	841	Abid ali	Rajib ali agham	Computer operator	16	Physiology	Cmc larkana	12/2/1984	9/7/2013	43203-1589266-5
53	842	Mohammad bakhsh	Muhammad siddique tunio	Computer operator	16	Community medicine	Cmc larkana	1/23/1982	9/7/2013	43201-3910840-3
54	843	Nazir ahmed kumber	Khuda bux kumber	Moazzan	10	Mosque	Cmc larkana	3/16/1982	9/7/2013	43404-0359654-9
55	844	Mohammad bux khoso	Ahmed ali khoso	Electrician	6	Complaint cell	Cmc larkana	1/1/1971	9/7/2013	43203-2481742-5
56	845	Sajid ali khoso	Mohammad bux	Electrician	6	Complaint cell	Cmc larkana	1/3/1992	9/7/2013	43203-5187235-7
57	846	Mujahid ali khoso	Ali dost khoso	Electrician	6	Complaint cell	Cmc larkana	7/10/1986	9/7/2013	43203-8548176-1

S#	Emp: id	Name of employees	Father's name	Designation	Scal	Current posting	College name	Dob	Appointment	Cnic
58	847	Wazeer ali shaikh	Haji juwan shaikh	Carpenter	5	Complaint cell	Cmc larkana	10/1/1973	9/7/2013	43203-6648018-3
59	852	Fahad jibran siyal	Dr. Zulfikar ali siyal	Assistant professor	19	Department of pharmacy	Smbbm larkana	1/26/1987	7/21/2013	43203-9549330-1
60	849	Nadeem	Haji ali akber lund	Assistant professor	19	Department of pharmacy	Smbbm larkana	3/1/1982	7/17/2013	41202-3518653-3
61	869	Dr. Abdul rauf khaskheli	Muhammad bakhsh	Associate professor	20	Department of pharmacy	Smbbm larkana	1/1/1982	7/17/2013	41204-9547116-7
62	850	Irshad hussain	Altaf hussain	Assistant professor	19	Department of pharmacy	Smbbm larkana	1/16/1981	7/12/2013	32303-0823549-5
63	851	Waseem abbas	Ghulam rabani	Assistant professor	19	Department of pharmacy	Smbbm larkana	7/5/2013	7/12/2013	43406-0345331-1
64	853	Dr. Ayaz ali unar	Haji muhammad suleman	Lecturer.	18	Department of pharmacy	Smbbm larkana	6/22/1985	7/12/2013	45403-2785072-7
65	811	Kaleemullah shaikh	Khalilullah shaikh	Assistant engineer	17	Engineering wing	Smbbm larkana	3/23/1980	5/2/2013	43205-6073173-9
66	806	Dr. Tanweer Akhtar	Dr. Ali hyder	Senior regisetrar	19	Gynae/obst	Cmc larkana	1/2/1974	4/3/2013	43304-0546831-6
67	807	Dr. Ali hyder mugheri	Jamak mugheri	Assistant professor	19	Gastroentrology	Cmc larkana	4/4/1975	4/3/2013	43207-9692889-3
68	896	Suhail ahmed abbasi	Abdul fatah abbasi	Planning officer	17	Required	Smbbm larkana	2/22/1984	3/25/2013	42201-6316161-1
69	1075	Dr. Sheeraz ali buriro	Shah nawaz buriro	Senior regisetrar	19	Medical unit i	Cmc larkana	3/28/1980	3/21/2013	43203-1364078-5
70	804	Dr. Tahmina mahar	Asadullah mahar	Senior regisetrar	19	Gynae / obs unit iv	Gmmmc	12/10/1979	2/27/2013	43203-1289287-0
71	808	Dr. Zahid ali shaikh	Mazhar ali shaikh	Senior regisetrar	19	Medical unit ii	Cmc larkana	1/8/1979	2/22/2013	43203-5606401-3
72	800	Majid ali samo	Rajib ali samo	Assistant director h r	17	H r department	Smbbm larkana	2/28/1983	2/15/2013	43203-1749129-1
73	809	Dr. Lal chand	Sudhamo mal	Assistant professor	19	Neuro medicine	Gmmmc	1/8/1977	2/12/2013	42000-7396719-5
74		Dr. Sarmad jamal siddiqui	Shahid jamal siddiqui	Lecturer/ demonstrator	18	Cmc larkana	Cmc larkana			
75		Ghulam hyder	Rakhial khan chandio	Dental surgery technician	6	Badc larkana	Badc larkana	1/2/1982	25-10-2014	41203-9291326-3
76		Ayaz hussain	Muhammad yaqoob khoso	Dental surgery technician	6	Badc larkana	Badc larkana	15/2/1983	25-10-2014	45302-9241585-5
77		Abdul rasheed	Abdul waheed shaikh	Dental surgery technician	6	Badc larkana	Badc larkana	1/1/1993	24-10-2014	43206-9273626-9

S#	Emp: id	Name of employees	Father's name	Designation	Scal	Current posting	College name	Dob	Appointment	Cnic
78		Manthar ali	Allah dad manjhoo	Dental surgery technician	6	Badc larkana	Badc larkana	20/3/1989	24-10-2014	43102-8178615-5
79		Hamzo khan	Amir bux khoso	Dental surgery technician	6	Badc larkana	Badc larkana	29/9/1993	25-10-2014	45302-2350570-7
80		Asadullah	Abdul sattar bhatti	Dental surgery technician	6	Badc larkana	Badc larkana	1/3/1984	25-10-2014	43205-1729684-1
81		Samiullah	Ali muhammad seehar	Dental surgery technician	6	Badc larkana	Badc larkana	1/6/1989	27-10-2014	41504-0417217-5

## (Annexure 4.2.2)

## Appointment during ban period

S#	Emp: ID	NAME OF EMPLOYEES	FATHER'S NAME	DESIGNATION	SCALE	CURRENT POSTING	COLLEGE NAME	APPOINTMENT	CNIC
1	1053	DR. SAFIA SULTANA	MOHAMMAD SIDDIQUE SHAIKH	PROFESSOR	21	Gynae/Obst:	GMMMC	12/19/2016	42000-3139665-6
2	1044	DR. KOMAL JAN	DIL JAN CHANDIO	Lecturer/ Registrar	18	OPERATIVE DENTISTRY		12/1/2016	42201-5606412-4
3	1050	DR. HAZOORAN	ABDUL KARIM LAKAIR	SENIOR REGISETRAR	19	Gynae/Obst:	GMMMC	11/23/2016	45102-6143370-2
4	1054	DR. SABHAT FATIMA	SYED MAZHAR ALI SHAH	Assistant Professor	19	Gynae/Obst:	GMMMC	11/23/2016	45504-1086943-4
5	1049	DR. INAYATULLAH MEMON	HIDAYATULLAH MEMON	Assistant Professor	19	RADIOLOGY	GMMMC	11/22/2016	43303-7813353-1
6	1018	KHADIM HUSSAIN	LOUNG KHAN	LECTURER NURSING	18	B I N A C H S Larkana	BINACHS Larkana	11/16/2016	44205-3367896-1
7	1028	DR. SAGAR KHUBCHANDANI	AMBRAT LAL	LECTURER.	18	Anatomy	BADC Larkana	11/11/2016	43203-0945619-7
8	1051	DR. MAQSOOD AHMED	MANZOOR AHMED SIDDIQUI	Assistant Professor	19	Anaesthesiology	GMMMC	11/11/2016	45402-0912655-5
9	949	GHULAM ABBAS	MUHAMMAD MOOSA	Assistant Professor	19	B I N A C H S Larkana	BINACHS Larkana	11/10/2016	41204-4251324-3
10	953	DR. SHAH ALAM	MUHAMMAD ALIM SOLANGI	Lecturer/ Demonstrator	18	PHYSIOLOGY	CMC Larkana	11/10/2016	43207-0969632-1
11	1014	FARIDA RAJA	BADARUDDIN CHANNA	LECTURER NURSING	18	B I N A C H S Larkana	BINACHS Larkana	11/10/2016	42301-7184833-0
12	1017	ASIF ALI	MAHI KHAN MAGSI	LECTURER NURSING	18	B I N A C H S Larkana	BINACHS Larkana	11/10/2016	45403-1833887-3
13	1021	DR. IRSHAD BATOOL	MANZOOR ALI ABRO	LECTURER.	18	Physoiology	GMMMC	11/10/2016	43205-4788077-8
14	1022	DR. AFAQUE HUSSAIN	ABDUL GHAFFAR SHAIKH	LECTURER.	18	Pharmacology	GMMMC	11/10/2016	43203-1722913-3
15	1023	DR. SAJJAD ALI	NOOR MUHAMMAD SOOMRO	LECTURER.	18	Forensic Medicine	GMMMC	11/10/2016	41201-0472281-3
16	1055	SALEEM AHMED	GULSHER JOYO	PHARMACIST SENIOR REGISETRAR	17	Pharmacology	GMMMC	11/10/2016	43205-8746954-3
17	1073	DR. ABDUL SAMI	SIKANDAR ALI	LECTURER.	19	Surgery	GMMMC	11/10/2016	42301-1493674-1
18	1029	DR. SAIRA BABY	IMDAD HUSSAIN BROHI	LECTURER.	18	Anatomy	BADC Larkana	11/9/2016	42201-4438329-8
19	1030	DR. ANURADAHA NAGDEV	GOBIND RAM	LECTURER.	18	Pharmacology	BADC Larkana	11/8/2016	43203-1088339-4
20	952	DR. ZAFAR ALI ABRO	LUTUF ALI ABRO	Lecturer/ Demonstrator	18	PHYSIOLOGY	CMC Larkana	11/7/2016	41201-2307447-1
21	1016	ALI ASGHAR	NAZEER HUSSAIN	LECTURER NURSING	18	B I N A C H S Larkana	BINACHS Larkana	11/7/2016	43407-0359505-7

S#	Emp: ID	NAME OF EMPLOYEES	FATHER'S NAME	DESIGNATION	SCALE	CURRENT POSTING	COLLEGE NAME	APPOINTMENT	CNIC
22	1036	DR. AAKASH RAMCHAND	RAMCHAND	LECTURER.	18	Biochemistry	BADC Larkana	11/7/2016	43304-8270451-3
23	1074	DR. RUBINA HAFEEZ	MUHAMMAD HAFEEZ	SENIOR REGISSTRAR	19	Gynae/Obst:	GMMC	11/7/2016	45504-5163325-8
24	951	ASIF ALI JAMALI	GUL MUHAMMAD JAMALI	English Teacher/ Lecturer	18	B I N A C H S Larkana	BINACHS Larkana	11/4/2016	43406-0365444-1
25	1015	SAIFULLAH SOOMRO	NASRULLAH SOOMRO	LECTURER NURSING	18	B I N A C H S Larkana	BINACHS Larkana	11/4/2016	45403-7863322-7
26	1020	KANEEZ FIZA	INAYAT HUSSAIN WADHO	English Teacher/ Lecturer	18	B I N A C H S Larkana	BINACHS Larkana	11/4/2016	43206-7424330-6
27	1027	DR. KAMRAN ALI	INAM-UL-HAQ TUNIO	LECTURER.	18	PHYSIOLOGY	BADC Larkana	11/4/2016	43203-2212534-3
28	1032	DR. AAMNA BASHIR	DR. BASHIR AHMED SHAIKH	LECTURER.	18	Pathology	BADC Larkana	11/4/2016	43203-6741073-6
29	1037	DR. RAZIA NOOR	DR. NOOR MUHAMMAD UJJAN	Lecturer/ Registrar	18	Oral Medicine	BADC Larkana	11/4/2016	41305-0218297-6
30	1038	DR. ARSLAN ALI	ALI MURTAZA	Lecturer/ Registrar	18	ORTHODONT ICS	BADC Larkana	11/4/2016	45402-1971786-7
31	1039	DR. SAEED HASSAN	BAKHAT HUSSAIN RIND	Lecturer/ Registrar	18	PROSTHODO NTICS	BADC Larkana	11/4/2016	45206-9520553-5
32	1040	DR. AMIT KUMMAR	LACHHMAN DASS	Lecturer/ Registrar	18	PROSTHODO NTICS	BADC Larkana	11/4/2016	45102-9179758-3
33	1041	DR. ASFAR HUSSAIN	KHAIR MUHAMMAD	Lecturer/ Registrar	18	Oral & Maxillofacial Surgery	BADC Larkana	11/4/2016	45204-2066325-3
34	1042	DR. PRIYA	NAND LAL	Lecturer/ Registrar	18	COMMUNITY DENTISTRY	BADC Larkana	11/4/2016	43203-4640218-8
35	1043	DR. KINZA MUSHTAQUE	MUSHTAQUE HUSSAIN	Lecturer/ Registrar	18	Oral & Maxillofacial Surgery	BADC Larkana	11/4/2016	43203-4990767-6
36	1019	MUHAMMAD IBRAHIM	MUHAMMAD RAHIM ANSARI	LECTURER NURSING	18	B I N A C H S Larkana	BINACHS Larkana	11/1/2016	43105-0558029-7
37	451	MANZOOR ALI MUNEER HUSSAIN SHAH	LEEMO KHAN GOPANG	NAIB QASID	2	FINANCE	SMBBMU Larkana	10/31/2016	43205-1458552-3
38	661	DR. ASHFAQUE AHMED BHUTTO	SYED OSHAQUE ALI	NAIB QASID	2	Carrer Counseling	SMBBMU Larkana	10/31/2016	43203-0634555-1
39	954	DR. NISAR AHMED SEELRO	MUHAMMAD MITHAL	Lecturer/ Medical Officer	18	Medical I C U	SMBBMU Larkana	10/31/2016	45504-9277255-5
40	955	DR. ASGHAR ALI BHUTTO	MEHBOOB ALI	MEDICAL OFFICER	17	Medical I C U	SMBBMU Larkana	10/31/2016	43203-1365450-5
41	956	NABI DAD	HAJI WAHID BUX BHUTTO	Assistant Director H R	17	ADMINISTRA TION	SMBBMU Larkana	10/31/2016	43205-5286549-3
42	957	KIFAYATULLAH BROHI	RAHMATULLAH ABRO	ELECTRICIAN	5	Forensic Deptt: (P. G)	SMBBMU Larkana	10/31/2016	43203-9326742-3
43	958		NASEER MUHAMMAD BROHI	ELECTRICIAN	5	V. C Secretariat	SMBBMU Larkana	10/31/2016	43203-8454331-9

S#	Emp: ID	NAME OF EMPLOYEES	FATHER'S NAME	DESIGNATION	SCALE	CURRENT POSTING	COLLEGE NAME	APPOINTMENT	CNIC
44	959	NAEEM AHMED	MIR MUHAMMAD MALAH	NAIB QASID	2	FINANCE	SMBBMU Larkana	10/31/2016	43203-2666801-1
45	960	HABIB-UR- REHMAN	SHAHNAWAZ LOLAI	ASSISTANT	16	ADMINISTRATION	SMBBMU Larkana	10/31/2016	43205-0116112-5
46	961	ATIF AHMED	IQBAL AHMED ABRO	JUNIOR CLERK	11	BINACHS Larkana	SMBBMU Larkana	10/31/2016	43203-6772438-5
47	962	INAM ALI	NISAR AHMED SHAIKH	JUNIOR CLERK	11	V.C Office	SMBBMU Larkana	10/31/2016	43403-0356668-5
48	963	TANVEER AHMED	AYAZ HUSSAIN ABBASI	Assistant Account Officer	16	Engineering Wing	SMBBMU Larkana	10/31/2016	43203-5804483-5
49	964	AHMED NAWAZ KHOKHAR	MUHAMMAD NAWAZ	NAIB QASID	2	V.C Office	SMBBMU Larkana	10/31/2016	43203-4437240-5
50	965	MAJID HUSSAIN	MUHAMMAD ANWAR MAHAR	WARD SERVANT	2	Surgical I C U	SMBBMU Larkana	10/31/2016	43203-4980482-7
51	966	BILAWAL MANGANHAR	GULAB MANGANHAR	CHOWKIDAR	2	Examination	SMBBMU Larkana	10/31/2016	43203-9260213-3
52	967	JAVED HUSSAIN	ABDUL GHAFOOR MEMON	JUNIOR CLERK	11	B I N A C H S Larkana	BINACHS Larkana	10/31/2016	43205-7148824-3
53	968	INAYATULLAH JALBANI	MUHAMMAD KHAMISO JALBANI	JUNIOR CLERK	11	B I N A C H S Larkana	BINACHS Larkana	10/31/2016	43207-0437223-3
54	969	SIKANDAR ALI	ROSHAN ALI BHUTTO	NAIB QASID	2	REGISTRAR OFFICE	BINACHS Larkana	10/31/2016	43205-3940391-3
55	970	MUHAMMAD AAMIR	MUHAMMAD BUX SOOMRO	NAIB QASID	2	Establishment SMBBMU	BINACHS Larkana	10/31/2016	43203-7676775-1
56	971	SUHAIL AHMED	GADA HUSSAIN GADHI	I C U Technician	16	Medical I C U	SMBBMU Larkana	10/31/2016	43404-0359326-7
57	972	ZULFIQAR ALI	RAB DINO SOOMRO	I C U Technician	16	Surgical I C U	SMBBMU Larkana	10/31/2016	42501-4342908-9
58	973	ASIF ALI MAHAR	GULAB MAHAR	JUNIOR CLERK	11	LIBRARY	GMMMC	10/31/2016	43303-3744929-3
59	974	DR. ADNAN WAHAB	ABDUL WAHAB QURESHI	Lecturer/ Demonstrator	18	Community Medicine- C M C	SMBBMU Larkana	10/31/2016	43203-1359382-3
60	975	DR. GHAZALA	ALTAF HUSSAIN LAGHARI	Lecturer/ Demonstrator	18	Gynae unit-I (Opd)	SMBBMU Larkana	10/31/2016	43102-5777389-2
61	976	DR. MUZAFFAR ALI ABRO	GUL HASSAN ABRO	Lecturer/ Demonstrator	18	Physiology- C M C	SMBBMU Larkana	10/31/2016	43205-1521300-5
62	977	DR. ASIF RAZA	GUL MUHAMMAD GAAD	Lecturer/ Demonstrator	18	Forensic Medicine- C M C	SMBBMU Larkana	10/31/2016	43203-7827831-7
63	978	DR. KHALID HUSSAIN	MUHAMMAD HASSAN SHAIKH	Lecturer/ Demonstrator	18	Anatomy- C M C	SMBBMU Larkana	10/31/2016	43203-4669700-5
64	979	DR. ANEELA QURESHI	MASOOD ALI QURESHI	Lecturer/ Demonstrator	18	Biochemistry- C M C	SMBBMU Larkana	10/31/2016	43203-1320439-2
65	980	DR. ROZINA	ILLAHI BUX MEMON	Lecturer/ Demonstrator	18	Pathology- C M C	SMBBMU Larkana	10/31/2016	43203-9619102-8



S#	Emp: ID	NAME OF EMPLOYEES	FATHER'S NAME	DESIGNATION	SCALE	CURRENT POSTING	COLLEGE NAME	APPOINTMENT	CNIC
66	981	DR. MUHAMMAD ASIF CHANDIO	RASOOL BUX CHANDIO	Lecturer/ Demonstrator	18	Anatomy- C M C	SMBBMU Larkana	10/31/2016	43203-3704910-3
67	982	DR. YASMEEN MARI	ABDUL RASHEED BHUTTO	Lecturer/ Demonstrator	18	Pathology- C M C	SMBBMU Larkana	10/31/2016	41306-2380747-2
68	983	DR. SUHAIL IQBAL	IQBAL HUSSAIN SHAIKH	Lecturer/ Demonstrator	18	Anatomy- C M C	SMBBMU Larkana	10/31/2016	43203-1370838-1
69	984	DR. BENAZIR ABBASI	IMDAD HUSSAIN ABBASI	Lecturer/ Demonstrator	18	Physiology- C M C	SMBBMU Larkana	10/31/2016	43204-9382838-4
70	985	DR. MAHESH KUMAR	SHEVAK RAM ALIS SHANKAR LAL	Lecturer/ Demonstrator	18	Anatomy- C M C	SMBBMU Larkana	10/31/2016	43203-3376829-1
71	986	DR. SHAZIA SHAKEEL	ZIA-UR- REHMAN KHUHRO	Lecturer/ Demonstrator	18	OPERATIVE DENTISTRY	BADC Larkana	10/31/2016	42501-5391115-4
72	987	DR. MUHAMMAD YOUNIS	MUHAMMAD YOUSIF SOOMRO	Lecturer/ Medical Officer	18	COMMUNITY DENTISTRY	BADC Larkana	10/31/2016	42501-3615613-3
73	988	DR. SANDEEP KUMAR	OM PARKASH	Demonstrator/Lecturer	18	PROSTHODONTICS	BADC Larkana	10/31/2016	43104-4008782-7
74	989	DR. RAJESH MANDHAN	NARAIN MANDHAN	Lecturer/ Demonstrator	18	B. A. D. C Lrk	SMBBMU Larkana	10/31/2016	43101-7857189-7
75	990	DR. MUHAMMAD JAVEED HUSSAIN	AGHA ZAFAR ALI KHAN PATHAN	Lecturer/ Demonstrator	18	B. A. D. C Lrk	SMBBMU Larkana	10/31/2016	43304-8847436-9
76	991	GHULAM ASGHAR	GHULAM SARWAR SOOMRO	LABORATORY TECHNICIAN.	9	Biochemistry	CMC Larkana	10/31/2016	43205-2920972-5
77	992	MOHSIN ALI JAGIRANI	ANWAR ALI JAGIRANI	JUNIOR CLERK	11	STUDENT BRANCH	CMC Larkana	10/31/2016	43203-1076012-7
78	993	NISAR AHMED SOLANGI	ARIZ MUHAMMAD SOLANGI	JUNIOR CLERK	11	Urology	CMC Larkana	10/31/2016	43207-2093842-9
79	994	HAKIM ALI LASHARI	KHUDA BUX LASHARI	JUNIOR CLERK	11	ADMINISTRATION	BADC Larkana	10/31/2016	43203-6044704-5
80	995	FARHAN AHMED THEBO	MUKHTIAR AHMED THEBO	JUNIOR CLERK	11	ADMINISTRATION	BADC Larkana	10/31/2016	41205-6030751-7
81	996	MUHAMMAD AKBAR	PIR BUX LEGHARI	NAIB QASID	2	Hostel 3	CMC Larkana	10/31/2016	43203-1403019-5
82	997	MADAD ALI SANGI	ABDUL MAJEED SANGI	NAIB QASID	2	Telephone Exchange	CMC Larkana	10/31/2016	43203-7004968-5
83	998	MUNWAR HUSSAIN	MANZOOR ALI MUGHERI	NAIB QASID	2	ADMINISTRATION	BADC Larkana	10/31/2016	43203-9863229-3
84	999	QASID ALI BHAAGAT	HAJI MUZAFAR ALI BHAAGAT	JUNIOR CLERK	11	ACCOUNTS	CMC Larkana	10/31/2016	43201-7070480-3
85	1000	ABDUL QADIR SHAIKH	HADI BUX SHAIKH	NAIB QASID	2	ORAL SURGERY	BADC Larkana	10/31/2016	43203-5029346-5
86	1002	DR. NUSRAT MEMON	MUHAMMAD AMIR MEMON	LECTURER.	18	Anatomy	GMMC	10/31/2016	45203-0786718-0
87	1003	DR. SAIRA BANO	MUHAMMAD IBRAHIM	LECTURER.	18	Community Medicine	GMMC	10/31/2016	45502-0813343-6
88	1004	DR. ABDUL HAKEEM FAISAL	ABDUL SAMAD	Lecturer/ Demonstrator	18	Biochemistry	GMMC	10/31/2016	45502-7482411-9

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89	1005	DR. ZAHIDA KOUSAR	SYED MIR MUHAMMAD SHAH	Lecturer/ Demonstrator	18	Community Medicine	GMMMC	10/31/2016	42000-1692542-4
90	1006	DR. PARDEEP KUMAR DARIRA	GOPAL DAS	Lecturer/ Demonstrator	18	Anatomy	GMMMC	10/31/2016	43205-9984269-5
91	1007	DR. FAIZAN ALI SHAH	SYED JAN ALI SHAH	Lecturer/ Demonstrator	18	Anatomy	GMMMC	10/31/2016	45502-7641962-9
92	1008	DR. SYED JALEES FATIMA	DR. MASROORUL HASSAN SHAH	Lecturer/ Demonstrator	18	Forensic Medicine	GMMMC	10/31/2016	45504-1086942-6
93	1009	DR. AZHARUDDIN SHAIKH	LATE ZIAUDDIN SHAIKH	Lecturer/ Demonstrator	18	Community Medicine	GMMMC	10/31/2016	43304-0567143-1
94	1010	DR. FAHMIDA BEGUM	MUSHTAQUE ALI	LECTURER.	18	Forensic Medicine	GMMMC	10/31/2016	45205-0810585-8
95	1011	DR. HIDAYATULLAH MEMON	ATTA MOHAMMAD MEMON	Lecturer/ Demonstrator	18	Pathology	GMMMC	10/31/2016	43205-6305839-3
96	1012	DR. ZAMIR HUSSAIN GHANGHRO	GHULAM SARWAR GHANGHRO	Lecturer/ Demonstrator	18	Forensic Medicine	GMMMC	10/31/2016	42201-6634154-3
97	1013	DR. IMRAN KHAN LEGHARI	MUHAMMAD KHAN LEGHARI	Lecturer/ Demonstrator	18	Anatomy	GMMMC	10/31/2016	43205-4676053-9
98	1045	NAEEM PARAS GAAD	ALLAH WADHAYO	COMPUTER OPERATOR	16	Establishment	SMBBMU Larkana	10/31/2016	43203-7298943-1
99	1046	RASHID HUSSAIN SOOMRO	SHAMSUDDIN SOOMRO	COMPUTER OPERATOR	16	ADMINISTRA TION	BADC Larkana	10/31/2016	43203-1972674-5
100	1047	SALIK SARWAR LAKHO	GHULAMULLAH LAKHO	COMPUTER OPERATOR	16	Pathology	GMMMC	10/31/2016	43304-2384693-3
101	1056	DR. ASHRAF ALI CHAN	MASHOOQUE ALI	Lecturer/ Demonstrator	18	Anatomy	CMC Larkana	10/31/2016	43203-1376654-1
102	1059	ABDUL GHAFFAR	ABDUL SATTAR BALEDAL	E.C.G. TECHNICAL	7	PHYSIOLOGY	CMC Larkana	10/31/2016	42201-5094876-5
103	1060	QALAB HUSSAIN	MUHAMMAD AMIN LEGHARI	Site Supervisor	11	Engineering Wing	SMBBMU Larkana	10/31/2016	43203-1580482-5
104	1061	RAB DINO WAGAN	ALLAH DINO WAGAN	Asstt: Computer Operator	6	B I N A C H S Larkana	BINACHS Larkana	10/31/2016	43203-6278933-5
105	1062	GHULAM MURTAZA	KORAL UNAR	Lab. Attendant	4	Pharmacology	GMMMC	10/31/2016	43302-3604470-9
106	1063	ZAHID ALI	MUHAMMAD ALAM SHAIKH	Prosthetic Technician	9	PROSTHODONTICS	BADC Larkana	10/31/2016	45502-8527801-3
107	1064	WAHID HUSSAIN	MUHAMMAD YOUSIF GOPANG	Orthodontics Technician	9	ORTHODONTICS	BADC Larkana	10/31/2016	41304-0365833-7
108	1065	MUHAMMAD AHSAN ANSARI	MUHAMMAD RAFIQUE ANSARI	MEDICAL TECHNOLOGIST.	15	Pathology	CMC Larkana	10/31/2016	41301-5667118-5
109	1066	IRFAN ALI HAJAM	ABDUL MUQEEM HAJAM	Bio Medical Engineer	11	ADMINISTRATION	BADC Larkana	10/31/2016	44102-3565049-1
110	1067	JAMIL AHMED	ALI AKBAR BHUTTO	O. T Technician	9	Surgical I C U	SMBBMU Larkana	10/31/2016	43203-3263986-1
111	1068	ABDUL MUNAIM	ABDUL LATIF RATTAR	GENERAL NURSE	16	Surgical I C U	SMBBMU Larkana	10/31/2016	45202-7242222-7

S#	Emp: ID	NAME OF EMPLOYEES	FATHER'S NAME	DESIGNATION	SCALE	CURRENT POSTING	COLLEGE NAME	APPOINTMENT	CNIC
112	1069	SHAHNAWAZ	GHULAM QADIR LANGAH	GENERAL NURSE	16	Surgical I C U	SMBBMU Larkana	10/31/2016	43206-4325533-5
113	1071	MUHAMMAD ISMAIL	ALI AKBAR SIYAL	GENERAL NURSE	16	Surgical I C U	SMBBMU Larkana	10/31/2016	45104-2056166-9
114	1072	FARAH NAZ	SAMSON	GENERAL NURSE	16	Surgical I C U	SMBBMU Larkana	10/31/2016	33301-8396949-8
115	1052	DR. AURANGZEB SHAIKH	Bashir Ahmed	PROFESSOR	21	OPHTHALMOLOGY	GMMC	10/27/2016	42301-1457520-5
116	939	DR. MAHTAB ALI	GHULAM ALI SHAIKH	Clinical Lecturer	18	Anaesthesiology	CMC Larkana	9/26/2016	43203-3670078-7
117	940	DR. KAMAL	BAKHSAL KHAN PATUJO	Clinical Lecturer	18	Anaesthesiology	CMC Larkana	9/26/2016	41205-9227306-3
118	941	DR. DARSHAN LAL	HARGUN DASS	Clinical Lecturer	18	Anaesthesiology	CMC Larkana	9/26/2016	43203-9097177-3
119	942	DR. ALTAF HUSSAIN KALHORO	HAJJAN KHAN	Senior Clinical Lecturer	19	Anaesthesiology	CMC Larkana	9/26/2016	43203-8415904-7
120	947	WAHEED ALI	MUREED ALI AWAN	NAIB QASID	2	Establishment (C M C)	CMC Larkana	9/15/2016	43203-1625782-1
121	936	DR. SHUMAILA SHAIKH	GHULAM QADIR SHAIKH	Assistant Professor	19	Dental Biomaterial	BADC Larkana	9/5/2016	41306-2490711-0
122	943	DR. MUHARRAM ALI	HAJI KHAN ABBASI	SENIOR REGISETRAR	19	Surgery	BADC Larkana	9/5/2016	43203-8270606-9
123	938	DR. WAHEED MURAD DAHRI	HIDAYATULLAH DAHRI	SENIOR REGISETRAR	19	PROSTHODONTICS	BADC Larkana	8/25/2016	45401-5966795-3
124	944	AZIZ AHMED	AMEER AHMED MASHORI	JUNIOR CLERK	11	Establishment (C M C)	CMC Larkana	7/29/2016	43203-3962798-3
125	945	AKRAM ALI	ALI AKBAR ABBASI	LABORATORY ASSISTANT.	7	Hostel 5	CMC Larkana	7/29/2016	43203-0997526-9
126	946	MUMTAZ ALI	DUR MUHAMMAD KHOKHAR	MALI.	2	Hostel 4	CMC Larkana	7/29/2016	43203-1152425-5
127	948	KHAN MUHAMMAD	ALLAH BACHAYO MIRBAHAR	MALI.	2	Hostel 4	CMC Larkana	7/29/2016	43203-8765883-1
128	928	DR. SYED FAYAZ MUJTABA	SYED HASSAN SHAH	SENIOR REGISETRAR	19	Cardiology	CMC Larkana	12/10/2015	43203-4070072-9
129	913	DR. MUHAMMAD ASLAM SHAIKH	TAJ MUHAMMAD SHAIKH	Assistant Professor	19	NEURO SURGERY	CMC Larkana	12/2/2015	43203-1373331-7
130	935	MS. SURIYA KHATOON	KHAN MUHAMMAD	ASSOCIATE PROFESSOR	20	B I N A C H S Larkana	BINACHS Larkana	12/1/2015	41409-4907960-0
131	931	DR. SAFIULLAH	GHULAM MUSTAFA SOHU	SENIOR REGISETRAR	19	Urology	CMC Larkana	11/30/2015	43203-3847279-5
132	930	DR. EHSANULLAH MALIK	ABDUL RAHMAN	Assistant Professor	19	Anatomy	CMC Larkana	11/10/2015	43103-6451546-9
133	919	DR. SULTAN AHMED CHANDIO	HAJI MANZOOR AHMED	SENIOR REGISETRAR	19	MEDICINE	BADC Larkana	11/3/2015	43105-2422303-5
134	916	DR. NADIA BHATTI	AIJAZ AHMED BHATTI	SENIOR REGISETRAR	19	Surgery	CMC Larkana	10/9/2015	43203-5280967-4

S#	Emp: ID	NAME OF EMPLOYEES	FATHER'S NAME	DESIGNATION	SCALE	CURRENT POSTING	COLLEGE NAME	APPOINTMENT	CNIC
135	917	DR. ASIF ALI KHUHRO	ALI MURAD KHUHRO	Assistant Professor	19	Paeds Medicine	CMC Larkana	10/8/2015	45202-5849031-3
136	918	DR. RIZWANA DARGAHI	DR. DARGAHI KHAN SHAIKH	SENIOR REGISETRAR	19	OPHTHALMOLOGY	CMC Larkana	10/1/2015	43203-3793855-2
137	929	DR. ABDUL GHANI SHAIKH	TAJ MOHAMMAD	SENIOR REGISETRAR	19	Surgery	CMC Larkana	9/30/2015	43203-1373592-7
138	934	DR. SHAZIA AHMED	SANAM AIJAZ JATOI	Assistant Professor	19	Gynae/Obst	CMC Larkana	9/30/2015	43201-5684515-0
139	911	JUNAID HUSSAIN	MANZOOR HUSSAIN SOOMRO	JUNIOR CLERK	11	B. A. D. C Larkana	CMC Larkana	8/13/2015	43206-0419168-5
140	914	KHADIM HUSSAIN SETHAR	GHULAM MOHAMMAD SETHAR	NAIB QASID	2	Arija Land	CMC Larkana	8/12/2015	43203-6296827-7
141	912	DR. SHOABUNISA SOOMRO	GHULAM MUSTAFA SOOMRO	SENIOR REGISETRAR	19	Gynae/Obst:	GMMMC	7/15/2015	43203-6753220-4
142	901	HUMERA WAGAN	ABDUL KHALIQUE WAGAN	LECTURER NURSING	18	B I N A C H S Larkana	BINACHS Larkana	6/19/2015	43148-9548962-1
143	906	NAZEER ALI BURIRO	WAZEER ALI	LECTURER NURSING	18	B I N A C H S Larkana	BINACHS Larkana	6/19/2015	43207-1647652-5
144	907	AFTAB GHOURI	GEORGE GHOURI	LECTURER NURSING	18	B I N A C H S Larkana	BINACHS Larkana	6/19/2015	45504-1150298-7
145	908	SARAN CHANDIO	MUHAMMAD AJMAL CHANDIO	LECTURER NURSING	18	B I N A C H S Larkana	BINACHS Larkana	6/19/2015	43203-3237059-6
146	909	ABDUL WAHID BHAYO	HAJI JAMALUDDIN BHAYO	LECTURER NURSING	18	B I N A C H S Larkana	BINACHS Larkana	6/19/2015	45203-3438191-5
147	910	FAIZA JOKHIO	MUHAMMAD ALI JOKHIO	LECTURER NURSING	18	B I N A C H S Larkana	BINACHS Larkana	6/19/2015	45202-5353008-8
148	915	SAJID HUSSAIN GOPANG	LATE AKHTAR HUSSAIN GOPANG	Hostel Servant	2	Pathology	CMC Larkana	5/29/2015	43203-1897317-7
149	903	DR. SYED YOUSIF ALI SHAH	USMAN ALI SHAH	Assistant Professor	19	ORAL SURGERY	BADC Larkana	3/6/2015	43102-2446100-9

**INVESTMENT PORTFOLIO  
(FY 2015-16)**

*Amount in Rs.*

<b>S.No.</b>	<b>Financial Year</b>	<b>Principal Amount</b>	<b>Return</b>	<b>Total</b>
i.	2010-11	9,135,000	1,073,363	10,208,363
ii.	2011-12	109,703,308	8,740,229	118,443,537
iii.	2012-13	73,650,226	9,606,278	83,256,504
iv.	2013-14	100,921,598	8,806,336	109,727,934
v.	2014-15	206,124,695	19,954,198	226,078,893
vi.	2015-16	250,000,000	18,000,000	268,000,000

<b>S.No</b>	<b>Financial Year</b>	<b>Principal Amount</b>	<b>Return</b>	<b>Total</b>
i.	2014-15	585,000	2,340	587,340
ii.	2015-16**	1,385,000	34,625	1,419,625

\*Subject to deduction of WHT on profit any other bank charges

\*\* Proposal for investment for the financial year 2015-16 contains cumulative sum of previous years plus new investment

**Shaheed Mohtarma Benazir Bhutto  
Medical University, Larkana**

**BUDGET SUMMARY 2014-15**

**Amount in Million**

Particulars	Budget Estimates  2013-2014	Actual Releases  2013-2014	Budget Estimates  2014-2015
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**Detail of Grants**

**Opening Balance**

**13.892**

Grant from Sindh Government	675.000	675.000	675.000
Grant from HEC (Recurring)	35.000	65.132	40.060
Funds for HEC Need Based Scholarships			3.144
<b>Total Grant (A)</b>	<b>710.000</b>	<b>740.132</b>	<b>732.096</b>

**University Receipts**

Particulars	Budget Estimates  2013-2014	Actual Releases  2013-2014	Budget Estimates  2014-2015
Self Finance	99.585	88.494	104.850
Other Fee/Income	55.740	50.285	60.740
<b>Total Receipts (B)</b>	<b>155.325</b>	<b>138.779</b>	<b>165.590</b>
<b>TOTAL RESOURCES (A+B)</b>	<b>865.325</b>	<b>878.911</b>	<b>897.686</b>

## Expenditure

Particulars	Budget Estimates	Actual Releases	Budget Estimates
	2013-2014	2013-2014	2014-2015
Pay & Allowances- Officers / Staff	616.685	566.771	668.123
Non-Salary Expenditure-Other	385.990	253.998	283.148
University New Programs (Courses)	50.000	-	20.000
<b>Expenditure=I</b>	<b>1,052.675</b>	<b>820.769</b>	<b>971.271</b>
(Investment TDR) Expenditure=II	-	44.250	52.430
TOTAL RESOURCES (A+B)	865.325	878.911	897.686
TOTAL EXPENDITURE (I+II)	1,052.675	865.019	1,023.701
SURPLUS/DEFICIT	(187.350)	13.892	(126.015)

**Note\*** Amount of Self Finance has to be spent as per instruction contained in SOP issued by the Govt. of Sindh Health Department and Governor/Chancellor as under:

- i) 50% for Term Deposit/Endowment Fund
- ii) 25% for Research
- iii) 25% for Development and other Operational needs.

**DIRECTOR FINANCE**

**SHAHEED MOHTARMA BENAZIR BHUTO**

**MEDICAL UNIVERSITY LARKANA**

**Shaheed Mohtarma Benazir Bhutto  
Medical University, Larkana**

**BUDGET SUMMARY (Recurring) 2016-17Rs. in million**

	Description	Budget Estimates 2015-2016	Revised Estimates 2015-16	Actual Expenditure 2015-16	Budget Estimates 2016-17
(A)	<b>Total Resources (I+II+III)</b>	<b>1191.620</b>	<b>1196.109</b>	<b>1195.109</b>	<b>1223.174</b>
i.	<b>Opening Balance</b>	<b>2.744</b>	<b>2.744</b>	<b>2.744</b>	<b>2.000</b>
ii.	<b>Grants:</b>	<b>938.030</b>	<b>966.011</b>	<b>966.011</b>	<b>934.799</b>
a	Government of Sindh	776.250	776.250	776.250	776.250
b	SOUL Project	0.000	2.000	2.000	0.000
c	HEC, Islamabad (Need based scholarships)	120.780	120.780	120.780	158.549
d	Additional Grant HEC	0.000	25.981	25.981	0.000
e	Recoupment of Funds	41.000	41.000	41.000	0.000
iii.	<b>Own Resources</b>	<b>250.846</b>	<b>226.354</b>	<b>226.354</b>	<b>286.375</b>
a	Merit fees	54.976	76.341	76.341	76.271
b	Local SFF	119.730	109.377	109.377	138.164
c	UEAP Overseas	51.240	34.676	34.676	57.930
d	Income from Investment	20.000	5.6000	5.6000	12.810
e	Others	4.9000	0.360	0.360	1.200
(B)	<b>Expenditures</b>	<b>1398.561</b>	<b>1193.109</b>	<b>1193.109</b>	<b>1638.18</b>



	(I+II+III)					3
<b>i.</b>	<b>Expenditure:</b>	<b>1313.081</b>	<b>1021.216</b>	<b>1021.216</b>		<b>1497.18</b> 3
	<b>SMBBMU</b>	<b>178.796</b>	<b>221.627</b>	<b>221.627</b>		<b>234.094</b>
	Pay & Allowances officers & Staff	64.376	50.108	50.108		84.453
	Non-Salary Expenditure-others	114.420	171.519	171.519		149.641
	<b>CMC</b>	<b>782.221</b>	<b>569.090</b>	<b>569.090</b>		<b>756.032</b>
	Pay & Allowances officers & Staff	467.955	361.147	361.147		451.899
	Non-Salary Expenditure-others	314.266	207.943	207.943		304.133
	<b>GMMC</b>	<b>254.613</b>	<b>188.658</b>	<b>188.658</b>		<b>293.698</b>
	Pay & Allowances officers & Staff	167.353	149.134	149.134		179.927
	Non-Salary Expenditure-others	87.260	39.524	39.524		113.771
	<b>BADC</b>	<b>79.233</b>	<b>34.192</b>	<b>34.192</b>		<b>137.139</b>
	Pay & Allowances officers & Staff	66.099	28.013	28.013		76.361
	Non-Salary Expenditure-others	13.134	6.179	6.179		50.778
	<b>BINACHS</b>	<b>11.370</b>	<b>4.549</b>	<b>4.549</b>		<b>45.540</b>
	Pay & Allowances officers & Staff	5.965	2.805	2.805		7.890
	Non-Salary Expenditure-others	5.405	1.744	1.744		37.650
	<b>D.Pharmacy</b>	<b>6.848</b>	<b>3.100</b>	<b>3.100</b>		<b>40.680</b>
	Pay & Allowances officers & Staff	2.778	2.100	2.100		3.300
	Non-Salary					

	Expenditure-others	4.070	1.000	1.000	37.380
II.	<b>Research Fund*</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>34.500</b>
III	<b>Development Fund*</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>34.500</b>
iv.	<b>Endowment Fund*</b>	<b>85.480</b>	<b>171.893</b>	<b>171.893</b>	<b>69.000</b>
a	Term Deposit (50% of SFF)	85.480	61.800	61.800	69.000
b	Closing Balance (Transferred to endowment fund)	0.000	110.093	110.093	0.000
<b>SURPLUS/ (DEFICIT)</b>		<b>(206.941)</b>	<b>2.000</b>	<b>2.000</b>	<b>(412.009)</b>

Note: Reference statutes as promulgated by the Governor of Sindh /Chancellor of Universities of Sindh circulated vide letter No. CS/4-14/98(30-I)/64 dated May 6, 1999, Funds generated through self finance scheme may be utilized in the following manner as per the requirement of the university arises from time to time.

- i) 50% investment
- ii) 25% for development & other operational needs

(Anexure 4.3.2)

Variation in amount of surplus

Annexure 4.3.2-A

Statement showing Net increase/decreas in Annual Accounts of SMBB Medical University, Larkana during Financial Year 2013-14 to 2015-16

Description	2013-14	2014-15	2015-16
Investment	44,250,000	61,800,000	171,893,000
Suplus (Non-Development)	13,892,000	2,744,000	2,000,000
Surplus (Development)	-	456,280,000	-
<b>Total</b>	<b>58,142,000</b>	<b>520,824,000</b>	<b>173,893,000</b>

\*

Annexure 4.3.2-B

Statement showing Net increase/decreas in bank Accounts being operated by the Vice Chancellor SMBB Medical University, Larkana during Financial Year 2013-14 to 2015-16

Financial Year 2013-14

2013-14

2013-14

Sr. No.	Account No.	Head	Bank Name	Opening Balance	Debit	Credit	Closing Balance	Net increase/decrease
1	0107-286019-6100	VC SMBBMU Misc A/c	Sindh Bank	-	-	-	-	-
2	100344	VC SMBBMU Misc A/c	MCB	117,274,337.90	274,561,797.92	263,920,692.20	106,633,232.18	(10,641,105.72)
3	100404	VC SMBBMU OLD SFF	MCB	22,286,544.33	65,729,572.02	67,371,810.23	23,928,782.54	1,642,238.21
4	16442-0	VC SMBBMU HEC Recurring	NBP	-	-	-	-	-
5	015707-2	VC SMBBMU Assignment Account	NBP	-	433,056,506.00	433,557,930.00	501,424.00	501,424.00
6	231034548	VC SMBBMU HEC Recurring	NBP	-	-	-	-	-
7	0107-0044726100	VC SMBBMU Admission Account	Sindh Bank	131,148,193.50	134,433,877.95	184,239,804.51	180,954,120.06	49,805,926.56
8	022018-3	GPF Account	NBP	21,531,885.50	123,618.80	3,101,171.00	13,731,404.80	(7,800,480.70)

9	7.579E+11	VC SMBBMU (US Dollar)	HBL	835,030.14	213.07	19,189.18	854,006.25	18,976.11
10	1004783	VC SMBBMU (US Dollar)	MCB	-	-	-	-	-
11	1000051	Self Finance	MCB CMC Branch Larkana	78,771,552.46	311,862,228.22	315,093,545.29	82,002,869.53	3,231,317.07
12	1000052	Bank Rent	MCB CMC Branch Larkana	1,078,813.72	3,818.74	527,559.40	1,602,554.38	523,740.66
13	11004859	Transanction Assignment	MCB CMC Branch Larkana	-	-	-	-	-
14	6003355-11	Self Finance (US Dollar)	HBL Bandar Road Larkana	835,030.14	213.07	19,189.18	854,006.25	18,976.11
<b>Total</b>								<b>37,301,012.30</b>

2014-15

Sr. No.	Account No.	Head	Bank Name	Opening Balance	Debit	Credit	Closing Balance	
1	0107-286019-6100	VC SMBBMU Misc A/c	Sindh Bank	-	300,155,490.47	602,236,703.15	302,081,212.68	302,081,212.68
2	100344	VC SMBBMU Misc A/c	MCB	106,633,232.18	381,449,144.10	333,237,800.77	58,421,888.85	(48,211,343.33)
3	100404	VC SMBBMU OLD SFF	MCB	23,928,782.54	103,020,524.28	216,813,471.80	137,721,730.06	113,792,947.52
4	16442-0	VC SMBBMU HEC Recurring	NBP	2,881,000.00	29,035,706.00	74,254,815.00	45,219,109.00	42,338,109.00
5	015707-2	VC SMBBMU Assignment Account	NBP	17,399,486.00	433,056,506.00	433,557,930.00	501,424.00	(16,898,062.00)
6	231034548	VC SMBBMU HEC Recurring	NBP	-	-	-	-	-
7	0107-0044726100	VC SMBBMU Admission Account	Sindh Bank	180,954,120.06	299,218,617.52	238,090,356.00	119,825,858.54	(61,128,261.52)
8	022018-3	GPF Account	NBP	14,156,349.80	15,093,394.60	9,103,966.00	7,741,976.20	(6,414,373.60)
9	7.579E+11	VC SMBBMU (US Dollar)	HBL	854,006.25	203.13	1,709.13	855,512.25	1,506.00
10	1004783	VC SMBBMU (US Dollar)	MCB	-	90.11	585,894.04	585,803.93	585,803.93
11	1000051	Self Finance	MCB CMC Branch Larkana	82,002,869.53	277,818,988.53	242,377,091.67	46,560,972.67	(35,441,896.86)
12	1000052	Bank Rent	MCB CMC Branch Larkana	1,602,554.38	11,213.15	680,159.51	2,271,500.74	668,946.36
13	11004859	Transanction Assignment	MCB CMC Branch Larkana	-	61,797,767.31	63,470,901.99	1,673,134.68	1,673,134.68
14	6003355-11	Self Finance (US Dollar)	HBL Bandar Road Larkana	854,006.25	203.13	1,709.13	855,512.25	1,506.00
<b>Total</b>								<b>293,049,228.86</b>

2015-16

Sr. No.	Account No.	Head	Bank Name	Opening Balance	Debit	Credit	Closing Balance	
1	0107-286019-6100	VC SMBBMU Misc A/c	Sindh Bank	302,081,212.68	14,925,292.75	117,148,654.75	404,304,574.68	102,223,362.00
2	100344	VC SMBBMU Misc A/c	MCB	58,421,888.85	12,816,166.68	93,319,929.87	138,925,652.04	80,503,763.19
3	100404	VC SMBBMU OLD SFF	MCB	137,721,730.06	354,268,031.70	378,950,491.65	162,404,190.01	24,682,459.95
4	16442-0	VC SMBBMU HEC Recurring	NBP	4,921,220.00	257,651,681.00	229,369,642.00	16,937,070.00	12,015,850.00
5	015707-2	VC SMBBMU Assignment Account	NBP	5,842,379.00	597,516,826.00	597,516,826.00	-	(5,842,379.00)
6	231034548	VC SMBBMU HEC Recurring	NBP	65,700,000.00	22,967.90	229,679.02	65,906,711.12	206,711.12
7	0107-0044726100	VC SMBBMU Admission Account	Sindh Bank	119,825,858.54	216,449,349.80	131,984,834.29	35,361,343.03	(84,464,515.51)
8	022018-3	GPF Account	NBP	7,741,976.20	1,076,036.00	8,163,291.56	14,829,231.76	7,087,255.56
9	7.579E+11	VC SMBBMU (US Dollar)	HBL	855,512.25	171.70	1,716.87	857,057.42	1,545.17
10	1004783	VC SMBBMU (US Dollar)	MCB	585,803.93	135.24	287,519.16	873,187.85	287,383.92
11	1000051	Self Finance	MCB CMC Branch Larkana	46,560,972.67	213,032,661.17	177,290,369.49	10,818,680.99	(35,742,291.68)
12	1000052	Bank Rent	MCB CMC Branch Larkana	2,271,500.74	10,761.41	644,414.12	2,905,153.45	633,652.71
13	11004859	Transanction Assignment	MCB CMC Branch Larkana	1,673,134.68	26,618,405.90	27,599,829.73	2,654,558.51	981,423.83
14	6003355-11	Self Finance (US Dollar)	HBL Bandar Road Larkana	855,512.25	171.70	1,716.87	857,057.42	1,545.17
							<b>Total</b>	<b>102,575,766.43</b>

**(Annexure 4.3.5)(A)****Non-recovery of secured advance**

Name of Work	Name of Contractor	Admin Approval of C.A	W/O & Dated	Item	Qty		Rate	Amount
Repair & Rehabilitation of Hostel# 04 at CMC, Larkana.	M/s. Mehbooi Associates	NO.SMBBMU/ADP/XEN/2016/72-A Dated: 17-03-2016	No.SMBBMU/XEN/A DP/165, Dared: 02-06-2016	secured advance (marble 3/4 thick as per approved sample 5500 sft	5500	sft	368.862	2,028,741
Repair & Rehabilitation of A & C-Type Quarters New Staff Colony at CMC Larkana.	M/s. Jatoi & Company	NO.SMBBMU/ADP/XEN/2016/72-A Dated: 17-03-2016	No.SMBBMU/XEN/A DP/168, Dared: 02-06-2016	glazed tile	4000	sft %	18000	720,000
Repair & Rehabilitation of D-Type Quarters Old Staff Colony at CMC Larkana.	M/s. Fazal Kareem & Co	NO.SMBBMU/ADP/XEN/2016/72-A Dated: 17-03-2016	No.SMBBMU/XEN/A DP/170, Dared: 02-06-2016	glazed tile	3000	sft %	18000	540,000
Repair & Rehabilitation of Hostel# 06 at CMC, Larkana.	M/s. RR Associates	NO.SMBBMU/ADP/XEN/2016/72-A Dated: 17-03-2016	No.SMBBMU/XEN/A DP/174, Dared: 02-06-2016	Marble	4000	sft	370	1,480,000
				glazed tile	3500		18000	630,000
Repair & Rehabilitation of Marvi Hostel at CMC, Larkana.	M/s. OM Parkash M.Kundhani Larkana	NO.SMBBMU/ADP/XEN/2016/72-A Dated: 17-03-2016	No.SMBBMU/XEN/A DP/167, Dared: 02-06-2016	glazed tile	13000		18000	2,340,000

Name of Work	Name of Contractor	Admin Approval of C.A	W/O & Dated	Item	Qty		Rate	Amount
Repair & Rehabilitation of Type-III Bungalows New Staff Colony at CMC Larkana.	M/s. Jatoi & Company	NO.SMBBMU/ADP/XEN/2016/72-A Dated: 17-03-2016	No.SMBBMU/XEN/A DP/165, Dared: 02-06-2016	glazed tile	9000		20000	1,800,000
				dedo tile	14000		21000	2,940,000
Renovation & Rehabilitation of Hostel No. 02 at Chandka Medical College Larkana	M/s. Muhamad Ramzan & Co	NO.SMBBMU/ADP/XEN/2016/10-A Dated: 21-01-2016	No.SMBBMU/XEN/A DP/149, Dared: 04-03-2016	Tile	7000		18364.85	1,285,540
				Marble	10000		368.863	3,688,630
Repair & Rehabilitation of Hostel# 03 at CMC, Larkana.	M/s. Zahid Ali Jatoi	NO.SMBBMU/ADP/XEN/2016/72-A Dated: 17-03-2016	No.SMBBMU/XEN/A DP/164, Dared: 02-06-2016	Tile	8280		18035.58	1,493,346
				Marble	10000		368.862	3,688,620
Repair & Rehabilitation of Hostel# 05 at CMC, Larkana.	M/s. Mehbooi Associates	NO.SMBBMU/ADP/XEN/2016/72-A Dated: 17-03-2016	No.SMBBMU/XEN/A DP/166, Dared: 02-06-2016	Marble	3000	sft	368.862	1,106,586
Repair & Rehabilitation of Hostel# 01 at CMC, Larkana.	M/s. Damas Engineering	NO.SMBBMU/ADP/XEN/2016/72-A Dated: 17-03-2016	No.SMBBMU/XEN/A DP/163, Dared: 02-06-2016	Marble	11000	sft	368.862	4,057,482
Repair & Rehabilitation of Hostel# 04 at CMC, Larkana.	M/s. Mehbooi Associates	NO.SMBBMU/ADP/XEN/2016/72-A Dated: 17-03-2016	No.SMBBMU/XEN/A DP/165, Dared: 02-06-2016	Marble	5500	sft	368.862	2,028,741
	<b>Total</b>							<b>29,827,686</b>

(Annexure 4.3.5)(B)

Name of scheme	Name of work	Name of contractor	W/o no. & date	Secured advance	Recovered	Outstanding
Establishment of SMBB Medical University, Larkana	Benazir institute of nursing and community health sciences (BINACHS)	M/s. Airrs Associates, Lahore	No.SMBBMU/PD/158, 15-08-2012	14.823		
					13.045	<b>1.778</b>
					Total	<b>1.778</b>



**(Annexure 4.4.2)****Award of works through pre-qualification**

<b>Name of original works</b>	<b>Name of contractor</b>	<b>Admin approval</b>	<b>W/o no. &amp; date</b>	<b>Agreement</b>	<b>Estimate cost</b>
Academic block	M/s. Sb khan & son's, karachi	No.smbbmu/pd/ 2013/1098, 17/2/2013	No.smbbmu/pd/ 2013/ 759, 05-09-2013	6/1/2015	247.056
Boundary wall east side- plot-ii	M/s. Zahid ali jatoy, larkana		No.smbbmu/pd/ 2013/ 761, 05-09-2013	7/6/2015	12.387
Boundary wall west side- plot-ii	M/s. Damas engineering, larkana		No.smbbmu/pd/ 2013/ 760, 05-09-2013	2/2/2015	12.150
Administration block (remaining work)	M/s. Zahid ali jatoy, larkana	No.smbbmu/pd/ 2015/158, 6/4/2015 & in abc meeting no.smbbmu/pd/ 2015/444, 9th November, 2015	No.smbbmu/pd/ 2016/ 47, 16/2/2016	4/6/2016	41.669
Binachs (remaning work)	M/s. Damas engineering, larkana		No.smbbmu/pd/ 2016/ 48, 16/02/2016	4/6/2016	81.640
Internal roads (from sub base level to wearing course)	M/s. Zahid ali jatoy, larkana		No.smbbmu/pd/ 2016/ 48, 16/02/2016	7/27/2016	19.970
<b>Total</b>					<b>414.872</b>

**(Annexure 4.4.2.1 A)****Non-reconciliation of income tax**

<b>S#</b>	<b>Cheque#</b>	<b>Date</b>	<b>Bank</b>	<b>Purose</b>	<b>Payee</b>	<b>Amount</b>
1	300420	7/14/2015	HEC Recurring	Income tax	Taxation Officer, Income Tax Department, Larkana	899,553
2	14657037	7/14/2015	SMBBMU Admission Dept. Larkana	Income Tax on BADC Employees	Taxation Officer, Income Tax Department, Larkana	27,910
3	14657056	7/16/2015	SMBBMU Admission Dept. Larkana	Income Tax	Taxation Officer, Income Tax Department, Larkana	19,000
4	158461	9/16/2015	Assignment Account GoS	Income Tax	Taxation Officer, Income Tax Department, Larkana	51,870
5	158478	10/5/2015	Assignment Account GoS	Income Tax Charges	Taxation Officer, Income Tax Department, Larkana	16,097
6	158478	10/5/2015	Assignment Account GoS	G.S.T	Taxation Officer, Income Tax Department, Larkana	7,045
7	15206326	10/7/2015	SMBBMU Admission Dept. Larkana	Income Tax	Taxation Officer, Income Tax Department, Larkana	349,659
8	158488	10/8/2015	Assignment Account GoS	Income Tax	Taxation Officer, Income Tax Department, Larkana	141,367
9	158492	10/10/2015	Assignment Account GoS	Income Tax Deductions	Taxation Officer, Income Tax Department, Larkana	59,797
10	163001	10/22/2015	Assignment Account GoS	Income Tax Charges	Taxation Officer, Income Tax Department, Larkana	56,176
11	163002	10/22/2015	Assignment Account GoS	G.S.T	Taxation Officer, Income Tax Department, Larkana	1,836
12	163016	11/2/2015	Assignment Account GoS	Income Tax Charges	Taxation Officer, Income Tax Department, Larkana	19,865
13	163017	11/2/2015	Assignment Account GoS	Income Tax Charges	Taxation Officer, Income Tax Department, Larkana	21,781

S#	Cheque#	Date	Bank	Purose	Payee	Amount
14	163018	11/2/2015	Assignment Account GoS	G.S.T Deduction	Taxation Officer, Income Tax Department, Larkana	22,100
15	15206342	11/2/2015	SMBBMU Admission Dept. Larkana	Income Tax deduction 7.5%	Taxation Officer, Income Tax Department, Larkana	42,175
16	163024	11/10/2015	Assignment Account GoS	Income Tax Charges	Taxation Officer, Income Tax Department, Larkana	56,156
17	163025	11/10/2015	Assignment Account GoS	GST Deduction	Taxation Officer, Income Tax Department, Larkana	8,241
18	303130	11/26/2015	HEC Recurring	Income Tax	Taxation Officer, Income Tax Department, Larkana	14,219
19	163054	12/1/2015	Assignment Account GoS	Income Tax Charges	Taxation Officer, Income Tax Department, Larkana	53,057
20	163055	12/1/2015	Assignment Account GoS	G.S.T Deduction	Taxation Officer, Income Tax Department, Larkana	57,940
21	163056	12/1/2015	Assignment Account GoS	Income Tax Charges	Taxation Officer, Income Tax Department, Larkana	6,118
22	303169	12/2/2015	HEC Recurring	Adjustment of advance	Taxation Officer, Income Tax Department, Larkana	19,005
23	15206350	12/10/2015	SMBBMU Admission Dept. Larkana	Payment Against Tax	Taxation Officer, Income Tax Department, Larkana	16,810
24	303172	12/14/2015	HEC Recurring	Income Tax	Taxation Officer, Income Tax Department, Larkana	319
25	163067	12/17/2015	Assignment Account GoS	Income Tax Charges	Taxation Officer, Income Tax Department, Larkana	254,637
26	163069	12/17/2015	Assignment Account GoS	Income Tax Charges	Taxation Officer, Income Tax Department, Larkana	81,482
27	163070	12/17/2015	Assignment Account GoS	G.S.T Deduction	Taxation Officer, Income Tax Department, Larkana	29,039
28	163086	12/30/2015	Assignment Account GoS	Income Tax Charges	Taxation Officer, Income Tax Department, Larkana	17,690
29	15206360	1/5/2016	SMBBMU	Tax Deduction	Taxation Officer, Income Tax	21,605

S#	Cheque#	Date	Bank	Purose	Payee	Amount
			Admission Dept. Larkana		Department, Larkana	
30	171006	1/13/2016	Assignment Account GoS	Income Tax	Taxation Officer, Income Tax Department, Larkana	177,017
31	15206375	1/14/2016	SMBBMU Admission Dept. Larkana	Income tax on Civil Work	Taxation Officer, Income Tax Department, Larkana	53,875
32	171019	1/21/2016	Assignment Account GoS	G.S.T	Taxation Officer, Income Tax Department, Larkana	4,310
33	171029	2/1/2016	Assignment Account GoS	Income Tax Charges	Taxation Officer, Income Tax Department, Larkana	17,121
34	171030	2/1/2016	Assignment Account GoS	Income Tax Charges	Taxation Officer, Income Tax Department, Larkana	26,531
35	171036	2/12/2016	Assignment Account GoS	Income Tax Charges	Taxation Officer, Income Tax Department, Larkana	55,180
36	171037	2/12/2016	Assignment Account GoS	G.S.T Deduction	Taxation Officer, Income Tax Department, Larkana	76,462
37	171059	3/10/2016	Assignment Account GoS	Income Tax	Taxation Officer, Income Tax Department, Larkana	161,597
38	171060	3/10/2016	Assignment Account GoS	GST	Taxation Officer, Income Tax Department, Larkana	125,364
39	171066	3/10/2016	Assignment Account GoS	Income Tax Charges	Taxation Officer, Income Tax Department, Larkana	461,920
40	16726332	3/17/2016	SMBBMU Admission Dept. Larkana	7.5% Income Tax	Taxation Officer, Income Tax Department, Larkana	758,316
41	171080	3/22/2016	Assignment Account GoS	Income Tax Charges	Taxation Officer, Income Tax Department, Larkana	74,992
42	171081	3/22/2016	Assignment Account GoS	G.S.T Deduction	Taxation Officer, Income Tax Department, Larkana	84,472
43	171084	3/22/2016	Assignment Account GoS	Income Tax	Taxation Officer, Income Tax Department, Larkana	931,761
44	171602	4/5/2016	Assignment	Income Tax	Taxation Officer, Income Tax	199,721

S#	Cheque#	Date	Bank	Purose	Payee	Amount
			Account GoS		Department, Larkana	
45	171603	4/5/2016	Assignment Account GoS	GST	Taxation Officer, Income Tax Department, Larkana	201,016
46	16726339	4/11/2016	SMBBMU Admission Dept. Larkana	Income Tax	Taxation Officer, Income Tax Department, Larkana	8,432
47	304039	4/26/2016	HEC Recurring	Pay of contract officers	Taxation Officer, Income Tax Department, Larkana	29,050
48	304056	5/4/2016	HEC Recurring	Income tax	Taxation Officer, Income Tax Department, Larkana	15,750
49	304057	5/4/2016	HEC Recurring	income tax deducted on ghulam ali	Mr. Ghulam Ali Samtio, Legel Advisor, Larkana	15,750
50	304209	6/13/2016	HEC Recurring	income tax	Taxation Officer, Income Tax Department, Larkana	255,397
51	304230	6/14/2016	HEC Recurring	Taxation Officer, Income Tax Department, Larkana	Taxation Officer, Income Tax Department, Larkana	3,441
52	304288	6/18/2016	HEC Recurring	Income tax on Principal CMC bills	Taxation Officer, Income Tax Department, Larkana	120,797
53	16726378	6/30/2016	SMBBMU Admission Dept. Larkana	Notice under section (1A) Income Tax Ordinances 2001	Taxation Officer, Income Tax Department, Larkana	92,419
54	2966785	10/10/2013	HEC Development	deduction of I.T	Taxation Officer, Income Tax Department, Larkana	2,079,295
55	90680	3/3/2014	Assignment Account GoS	income ta deduction	Taxation Officer, Income Tax Department, Larkana	1,464,975
56	2959470	3/5/2014	HEC Recurring	income tax	Taxation Officer, Income Tax Department, Larkana	1,006,080
57	2959473	3/8/2014	HEC Development	Income tax deduction rom S.B Khan Builders	Taxation Officer, Income Tax Department, Larkana	2,978,811
58	2959479	3/11/2014	HEC Recurring	income tax deduction	Taxation Officer, Income Tax Department, Larkana	6,064,214
59	2959485	3/11/2014	HEC Recurring	income tax and petty vouchers	Taxation Officer, Income Tax Department, Larkana	2,898

<b>S#</b>	<b>Cheque#</b>	<b>Date</b>	<b>Bank</b>	<b>Purose</b>	<b>Payee</b>	<b>Amount</b>
60	108713	3/20/2014	Assignment Account GoS	income tax & GST deduction	Taxation Officer, Income Tax Department, Larkana	590,199
61	108736	3/24/2014	Assignment Account GoS	Income Tax Deduction	Taxation Officer, Income Tax Department, Larkana	433,933
62	1501057959	4/1/2014	HEC Recurring	tax & deduction	Taxation Officer, Income Tax Department, Larkana	466,715
63	108806	4/12/2014	Assignment Account GoS	Income Tax Supplier CMC Larkana	Taxation Officer, Income Tax Department, Larkana	534,859
64	108756	5/21/2014	Assignment Account GoS	I.T Deduction	Taxation Officer, Income Tax Department, Larkana	87,914
65	108758	5/21/2014	Assignment Account GoS	I.T Deduction	Taxation Officer, Income Tax Department, Larkana	449,615
66	108760	5/21/2014	Assignment Account GoS	I.T Deductions	Taxation Officer, Income Tax Department, Larkana	648,417
67	108773	5/21/2014	Assignment Account GoS	Income Tax Deduction	Taxation Officer, Income Tax Department, Larkana	427,536
68	108793	6/12/2014	Assignment Account GoS	Income Tax Charges	Taxation Officer, Income Tax Department, Larkana	424,234
69	108804	6/12/2014	Assignment Account GoS	Taxes of Govt Contractor	Taxation Officer, Income Tax Department, Larkana	23,000
70	108807	6/12/2014	Assignment Account GoS	G.S.T Deduction	Taxation Officer, Income Tax Department, Larkana	1,088,106
71	108817	6/13/2014	Assignment Account GoS	Income Tax Charges	Taxation Officer, Income Tax Department, Larkana	35,126
72	108821	6/13/2014	Assignment Account GoS	taation officer, income tax department larkana	Taxation Officer, Income Tax Department, Larkana	409,484
73	108826	6/13/2014	Assignment Account GoS	Income Tax Charges	Taxation Officer, Income Tax Department, Larkana	215,438
74	1504423127	6/26/2014	HEC Development	Income Tax Deduction	Taxation Officer, Income Tax Department, Larkana	3,148,905
75	802662	10/28/2014	HEC Recurring	Income Tax	Taxation Officer, Income Tax Department, Larkana	137,000
76	802668	10/31/2014	HEC Recurring	Income tax	Taxation Officer, Income Tax	650,874

S#	Cheque#	Date	Bank	Purose	Payee	Amount
					Department, Larkana	
77	802669	10/31/2014	HEC Recurring	Income Tax	Taxation Officer, Income Tax Department, Larkana	432,550
78	18297683	12/24/2014	HEC Recurring	Income tax	Taxation Officer, Income Tax Department, Larkana	60,000
79	18297705	1/13/2015	HEC Recurring	GST	Taxation Officer, Income Tax Department, Larkana	10,281
80	18297706	1/13/2015	HEC Recurring	Income Tax	Taxation Officer, Income Tax Department, Larkana	2,259
81	299630	5/21/2015	HEC Recurring	Income Tax Deduction	Taxation Officer, Income Tax Department, Larkana	1,474,600
82	299634	5/22/2015	HEC Recurring	Tax Deduction	Taxation Officer, Income Tax Department, Larkana	100,000
83	299641	5/25/2015	HEC Recurring	Income Tax Deduction	Taxation Officer, Income Tax Department, Larkana	10,000
84	299642	5/26/2015	HEC Recurring	GST Deduction	Taxation Officer, Income Tax Department, Larkana	25,120
85	299643	5/26/2015	HEC Recurring	GST Deduction	Taxation Officer, Income Tax Department, Larkana	12,100
86	299669	6/2/2015	HEC Recurring	Deduction of GST	Taxation Officer, Income Tax Department, Larkana	54,950
87	299670	6/2/2015	HEC Recurring	Deduction of I.T	Taxation Officer, Income Tax Department, Larkana	39,372
88	300411	6/10/2015	HEC Recurring	GST Deduction	Taxation Officer, Income Tax Department, Larkana	27,418
89	300412	6/10/2015	HEC Recurring	Income Tax Deduction	Taxation Officer, Income Tax Department, Larkana	9,821
90	300416	6/10/2015	HEC Recurring	Income Tax Deduction	Taxation Officer, Income Tax Department, Larkana	8,429
91	300417	6/10/2015	HEC Recurring	GST Deduction	Taxation Officer, Income Tax Department, Larkana	30,413
						<b>31,988,181</b>

**FORM-78 SCHEDULE OF DEPOSIT**

<b>Item No</b>	<b>Particulars of items with name of work in the case of contractors</b>	<b>Opening Balance</b>	<b>Credits During Month</b>	<b>Total</b>	<b>Debits During Month</b>	<b>Closing Balance</b>	<b>Remarks</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
Part-I	Deposit Sum Ordinate as Security	-	-	-	-	-	-
Part-II	Deposit of Contractor as Security	21,477,306.00	22,406,956.00	43,884,262.00	-	43,884,262.00	
Part-III	DEPOSIT of WORK TO BE DONE						
Part-IV	Sum Due of Contractor					-	
Part-V	MISC: DEPOSIT						
	a) Income Tax.	6,759,014.00	6,368,056.00	13,127,070.00	13,127,070.00	-	
	b) Professional Tax		43,000.00	43,000.00	43,000.00		
	<b>Total</b>	<b>28,236,320.00</b>	<b>28,818,812.00</b>	<b>75,854,332.00</b>	<b>13,170,070.00</b>	<b>43,884,262.00</b>	



**Non-production of auditable record for the financial years from 2013-14 to 2015- 16**

1. Incumbency of Vice Chancellor, Pro-Voice Chancellor, Heads of office/Campus/ DDOs, Director Finance, Registrar
2. Code of the University (updated) including Act, Statutes, Regulations and Rules.
3. File of Notifications/Orders/Circulars and delegation of Financial Powers
4. Notification/list of members appointed in various authorities/committees
5. File of minutes of meetings of authorities including Selection Board/Selection Committee/Promotion Committee
6. Books of laws, regulations and instructions being followed by the department
7. Organogram/Organization Chart
8. Master Plan
9. Detailed information regarding the working and functions of departments
10. SOPs developed for departmental working
11. Pay roll cheque list for the year 2013-2014
12. Audit Reports of Auditing Firms i.e Chartered Accountants Firm (if any)
13. Detailed Budget Estimates prepared before the presenting of annual budget
14. Copies of approved annual report
15. Sanctioned and working strength of permanent, contractual and Contingent Paid Staff
16. Details of promotions, upgradations, allowed higher grades, time scales etc.
17. Utilization statements Annual/Quarterly sent to **HEC for the year 2013-2014**
18. Details regarding the Lecturers and Professors learning abroad for the period of five years.
19. Details of Lecturers and Professors working under tenure track system.
20. Budget Register
21. Bank Transfer Letters
22. Details of liabilities and arrears
23. File of instructions issued by Higher Education Commission
24. Details of seats available annually (District wise), Seats for foreign Students may be provided separately
25. Fitness Certificates of Transportation Vehicles.
26. Balance Sheet Statement, Statement of Income & Expenditure and Cash Flow Statement during the period under audit.
27. Minutes of meeting of fund committees.
28. Original copies of investment certificates.

29. Details of land, its utilization along with supporting record
30. Details of research projects with upto date progress
31. List of Vehicles along with names and designations of officials whom the vehicles have been allotted
32. List of University own buses with allocated routes
33. List of hired buses/vehicles with allocated routes sand with supporting record including tender files, contract agreements, payments made etc.,
34. Logbooks of the vehicles / machinery along with all connected record.
35. Details of endowment funds
36. G.P. Fund Bills/ G.P Fund Final Payments/cases.
37. Pension Cases/Benevolent Fund/Group Insurance/In-service death claims/encashment of LPR
38. Encashment of Leave
39. List of employees retired/ expired/ quit the service.
40. List of retired employees reappointed on contract basis or any other mode of appointment
41. Contingent Register
42. Liveries Register, Dead Stock Register and Stationery Articles Register
43. Advances & Recovery Register along with Upto date details of outstanding advances against employees/ Contractors/Suppliers.
44. Details of inquiries against officials/officers during the period under audit.
45. Daily Reports
46. Record of BINCHS,PHARMACY regarding admission, incomes and expenditures
47. Service Book Register/Service books/persona files.
48. Register of properties and other revenue resources other than Government
49. Telephone/Trunk Calls Register (Including Residential Telephone Bills)
50. List of Challans duly reconciled with bank and actual recoverable.
51. List / Register of Cheques
52. List of Broken/Unserviceable Articles
53. Service Postage Stamps Account (Form – B)
54. Government/ Non Government Receipts/Revenue
55. Details of development schemes along with released and locations
56. No of supplementary grants/appropriation cases and list of excess and surrender
57. Progress reports
58. Register of building and other assets register

59. Register of deposit and advances
60. Bank advices / bank scrolls /bank reconciliation
61. Report on defalcation or losses
62. Electricity charges (detailed below)

## 4.4.2.2(B)

## Non-production of vouchers

(Rupees in million)

Code	Head 2013-2014	Available cheques	Booking as per annual accounts	Short vouchers
A03	<b>Operating Expenses</b>			
A03202	Telephone & TrunkCalls+Fax/Internet/HEC Pern Fees	0.063	2.457	2.394
A03205	Courier and Pilot Service	0.062	0.385	0.323
A03301	Gas	0	6.8	6.8
A03302	Water	0	0.284	0.284
A03303	Electricity	0	59.108	59.108
A03401	Janitorial Services (Charges)	0	0.102	0.102
A03404	Rent of other Buildings	0	8.131	8.131
A03410	Security Services	2.249	5.199	2.95
A03602	Insurance	0.605	0.884	0.279
A03825	Travelling Allow Govt. Servants (TA/DA)	1.533	3.873	2.34
A03827	P.O.L Charges	2.328	19.155	16.827
A03901	Stationary	0.025	2.301	2.276
A03902	Printing & Publications	1.519	1.919	0.4
A03903	Seminars/Conferences/Workshop/Sympos	0	0.273	0.273
A03905	Newspapers, Perio, Book & Research Journals	0.047	2.34	2.293
A03906	Uniforms and Protective Clothes	0	0.739	0.739
A03907	Publicity and Advertising	0.744	4.67	3.926

(Rupees in million)

Code	Head 2013-2014	Available cheques	Booking as per annual accounts	Short vouchers
A03917	Law & Professional Charges	0.501	2.219	1.718
A03918	Fairs, Exhibition & Other National Celebration	0.225	1.23	1.005
A03940	Unforeseen / Contingencies Expenditure	1.162	3.067	1.905
A03970	Others (General)	0	14.451	14.451
A03972	Chemicals and Glassware / Oxygen Gas	0	1.875	1.875
A03973	Sports Activities	0	1.663	1.663
A03975	Study Tour / Excursions	0.663	3.701	3.038
A03979	Examination Remuneration & Other	1.923	4.55	2.627
A03982	Course Fee for up gradation of Faculty	0.3	0.7	0.4
A04114	Superannuation and Encashment of L.P.R	0	7.325	7.325
A05216	Financial Assistance to the Families of Civil Serv	0.1	0.99	0.89
A06103	Cash Reward for Meritorious Services	0	1.409	1.409
A09201	Hardware	0	0.052	0.052
A09202	Software	0	0.006	0.006
A09203	Purchase of I.T Equipment	0.189	1.408	1.219
A09601	Purchase of Machinery & Equipment	0.208	9.316	9.108
A09701	Purchase of Furniture & Fixture	0.267	2.829	2.562
A09503	Other (Electrical Equipment)	0.008	0.353	0.345
A012405	Electrification, Plumbing and other Infrastructur	0.232	2.002	1.77
A13001	Transport (M & R)	0.012	1.973	1.961
A13101	Machinery & Equipment (M & R)	0	1.627	1.627
A13301	Office Building (M & R)	0	12.808	12.808

(Rupees in million)

Code	Head 2013-2014	Available cheques	Booking as per annual accounts	Short vouchers
A13302	Hostel / Residential Buildings (M & R)	0	5.717	5.717
A13305	Other-Repair and maintenance of	0.101	0.719	0.618
A03202	Telephone & TrunkCalls+Fax/Internet/HEC Pern Fees 2014-2015	1.291	3.259	1.968
A03301	Gas	2.561	7.314	4.753
A03302	Water	0.027	0.393	0.366
A03303	Electricity	64.891	163.995	99.104
A03401	Janitorial Services (Charges)	0	0.357	0.357
A03404	Rent of other Buildings	0	7.241	7.241
A03410	Security Services	1.685	5.896	4.211
A03821	Training-Domestic	0	0.025	0.025
A03825	Travelling Allow Govt. Servants (TA/DA)	3.997	4.037	0.040
A03827	P.O.L Charges	7.222	19.09	11.868
A03829	CNG Charges	0	0.148	0.148
A03901	Stationary	1.239	2.275	1.036
A03902	Printing & Publications	0.419	0.836	0.417
A03905	Newspapers, Perio, Book & Research Journals	3.236	4.654	1.418
A03906	Uniforms and Protective Clothes	0.064	0.871	0.807
A03907	Publicity and Advertising	1.869	3.446	1.577
A03917	Law & Professional Charges	1.413	2.564	1.151
A03918	Fairs, Exhibition & Other National Celebration	1.066	2.037	0.971
A03940	Unforeseen / Contingencies Expenditure	1.148	4.264	3.116
A03970	Others (General)	1.577	9.051	7.474
A03972	Chemicals and Glassware / Oxygen Gas	0.445	1.289	0.844
A03973	Sports Activities	1.184	1.717	0.533

(Rupees in million)

Code	Head 2013-2014	Available cheques	Booking as per annual accounts	Short vouchers
A03974	Conduct of Examination	0	0.04	0.040
A03975	Study Tour / Excursions	0.041	1.91	1.869
A03978	Admission Expenses	0	0.129	0.129
A03979	Examination Remuneration & Other	0.275	3.542	3.267
A03980	Remuneration to Part Time Teachers & Others	0	0.099	0.099
A04114	Superannuation and Encashment of L.P.R	0.852	7.000	6.148
A06101	Merit Scholarship / Fellowship for P.G(FCPS/MD/MS & M.Phil)	28.686	58.741	30.055
A0610102	Need Based Scholarships	0	6.062	6.062
A06102	Other Scholarship (Top Ten)	0	0.806	0.806
A06103	Cash Reward for Meritorious Services	0	0.271	0.271
A06301	Entertainment & Gifts	0.091	0.213	0.122
A09201	Hardware	0	0.195	0.195
A09501	Purchase of Transport	0.042	0.207	0.165
A09601	Purchase of Machinery & Equipment	0.796	1.923	1.127
A09701	Purchase of Furniture & Fixture	0.854	1.565	0.711
A09503	Other (Electrical Equipment)	0.152	0.795	0.643
A012405	Electrification, Plumbing and other Infrastructur	0.703	1.794	1.091
A13001	Transport (M & R)	0.155	1.907	1.752
A13101	Machinery & Equipment (M & R)	0.019	1.369	1.350
A13201	Furniture & Fixture (M & R)	0.669	0.879	0.210
A13301	Office Building (M & R)	0.331	10.974	10.643
A13703	I.T Equipment (M & R)	0.003	0.161	0.158

(Rupees in million)

Code	Head 2013-2014	Available cheques	Booking as per annual accounts	Short vouchers
A13801	Maintenance of Garden	0.05	0.393	0.343
A03301	<b>Gas 2015-2016</b>	1.55	5.718	4.168
A03302	Water	0.027	0.413	0.386
A03303	Electricity	67.35	85.254	17.904
A03401	Janitorial Services (Charges)	0	0.126	0.126
A03402	Rent of Office Building	0	0	0
A03404	Rent of other Buildings	0.124	5.057	4.933
A03405	Rent of Other than building	0	0	0
A03409	Insurance Expenses	0	4.367	4.367
A03826	Transportation of Goods / Transportation	0.011	0.051	0.04
A03828	Conveyance Charges	0	0	0
A03827	P.O.L Charges	10.607	12.24	1.633
A03829	CNG Charges	0	0	0
A03901	Stationary	0.667	1.192	0.525
A03907	Publicity and Advertising	4.327	4.381	0.054
A03919	Payment to other for Service Rendered	0	0.395	0.395
A03940	Unforeseen / Contingencies Expenditure	2.448	3.187	0.739
A03970	Others (General)	0.449	4.579	4.13
A03972	Chemicals and Glassware / Oxygen Gas	1.489	1.819	0.33
A03973	Sports Activities	0.677	1.044	0.367
A03979	Examination Remuneration & Other	2.08	4.216	2.136
A04101	Contribution / transfer to Pension Fund	0	65.7	65.7



(Rupees in million)

<b>Code</b>	<b>Head 2013-2014</b>	<b>Available cheques</b>	<b>Booking as per annual accounts</b>	<b>Short vouchers</b>
A06101	Merit Scholarship / Fellowship for P.G(FCPS/MD/MS & M.Phil)	67.391	86.06	18.669
A06102	Other Scholarship (Top Ten)	0.662	1.038	0.376
A06301	Entertainment & Gifts	1.855	3.371	1.516
A09501	Purchase of Transport	1.884	11.028	9.144
A09701	Purchase of Furniture & Fixture	0.665	1.64	0.975
A09503	Other (Electrical Equipment)	0.213	0.749	0.536
A12401	Office Building	0	0.106	0.106
A12402	Hostels / Residential Buildings	0.183	2.823	2.64
A012405	Electrification, Plumbing and other Infrastructur	0.081	1.771	1.69
A13302	Hostel / Residential Buildings (M & R)	0.196	34.708	34.512
<b>Total Rs.</b>				<b>580.3219</b>

**4.4.2.2(C)**

<b>Bank Account No</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>
1070526621000	545,584	1,872,729	952,607
107052649100	5,639,327	3,812,704	1,281,452
1000890	64,225	752,602	5,054,185
	6,249,136	6,438,035	7,288,244
<b>Total Rs</b>			<b>19,975,415</b>

**4.4.2.2(D)**

<b>Cheque No</b>	<b>Date</b>	<b>Amount (Rs.in million)</b>
2088984	19.06.2015	14.300

#### **4.4.2.2(E) (Memo 73)**

1. Cash book (Executive Engineer)
2. Copy of procurement committee (Executive Engineer)
3. M.B Register
4. Register of contingent charges
5. Register of Stationery / consumable articles
6. Details of Assets & liabilities
7. Estimates
8. Bid evolution reports
9. Comparative statement

#### **4.4.2.2(F) (Memo 55)**

1. Cash book User's collection account of auditable years
2. Expenditure statement of user's collection account of auditable years
3. Payment vouchers of user's collection account for the years 2013-14 & 2014-15 as new account was opened but the detail of previous account was not furnished to audit
4. Bank statements for the period under audit.
5. Detail of daily collection on account of user charges
6. Detail of patients in O.P.D
7. Detail of medicines issued to patients

## (Annexure 4.4.3.1 A)

## Non-adjustment of advances

Sr #	Date	Cheque No	Paid to	Particulars	Amount
1	05112014	802679	Mr. Abdul Samad Bhatti (Media Coordinator) <i>Advance for making of department</i>	Advance for making of department	85,800
2	19112014	802686	Abdul Samad Modeler Cum Artist <i>Advance payment for plastic name plate</i>	Advance payment for plastic name plate	79,000
3	19112014	802687	Abdul Samad Modeler Cum Artist <i>Advertisement Advance</i>	Advertisement Advance	70,000
4	17022015	18297771	Dr. Agha Riaz Ahmed (Incharge) <i>Advance for Misc:</i>	Advance for Misc:	130,000
5	18022015	811459	Mr. Abdul Samad Bhatti (Media Coordinator) <i>advance for Purchase of 50 Awards</i>	advance for Purchase of 50 Awards	62,500
6	12032015	295610	Principal CMC Larkana <i>Advance to Students for Attending Annual Teacher Day</i>	Advance to Students for Attending Annual Teacher Day	17,700
7	16042015	295658	Mr. Noor Muhammad Hulo (General Secretary) <i>Advance For Hajj</i>	Advance For Hajj	30,000
8	30042015	295686	Mr. Abdul Samad Bhatti (Assistant Director) <i>Advance for celebration</i>	Advance for celebration	77,000
9	26052015	299651	PRINCIPAL, GMMMC SUKKUR <i>Advance for Workshop</i>	Advance for Workshop	300,000
10	05062015	299689	Mr. Abdul Samad Bhatti (Media Coordinator) <i>Advance Payment</i>	Advance Payment	98,000
11	10062015	300409	Mr, Abdul Samad Bhatti (Assistant Director)	advance for the purchase of computer	165,900

Sr #	Date	Cheque No	Paid to	Particulars	Amount
			<i>advance for the purchase of computer</i>		
12	19/12/2014	124407	Principal CMC Larkana	Principal CMC Larkana	10,625,000
13	19/12/2014	124415	Dr. Abdul Waheed Memon, Purchase Officer SMBBMU Lrk:	Dr. Abdul Waheed Memon, Purchase Officer SMBBMU Lrk:	200,000
14	19/12/2014	124419	Controller of Examination U.G Deptt: of Examination	Controller of Examination U.G Deptt: of Examination	300,000
15	13/1/2015	124459	Majid Ali Samo Assistant Director HR SMBBMU Larkana	Majid Ali Samo Assistant Director HR SMBBMU Larkana	100,000
16	5/6/2015	148681	Principal BADC Larkana	Principal BADC Larkana	296,316
17	07092013	2966741	Mr. Mushtaque Ali Mirani P.S to Vice Chancellor	advance for vehicle	150,000
18	21092013	2966747	Dr. Mushtaque Ahmed Lecturer.	TA/DA	50,000
19	24092013	2966751	Faheem Raza Khuhawar Lecturer	TA/DA	44,000
20	28092013	2966764	Project Director, SMBBMU, Larkana	TA/DA	264,040
21	08102013	2966773	Mr. Mushtaque Ali Mirani P.S to Vice Chancellor	TA/DA	8,700
22	30102013	2966792	k. dass incharge evening	advance for purchase of furniture HEC	150,000
23	20122013	2959410	Mr, Abdul Samad Bhatti (Assistant Director)	advance for printing	116,000
24	28122013	2959414	Mr, Abdul Samad Bhatti (Assistant Director)	advance for printing	93,849
25	09012014	2959416	Abdul Majeed Shaikh	imprest advance for day to day expenses	20,000
26	27012014	2959428	Mr. Sabir Sangi (Computer Operator)	advance for T/A D/A	25,000
27	03022014	2959437	Sohail Ahmed Abbasi	advance for T/A D/A	30,000
28	14022014	2959448	Prof. Khurshid Ahmed Abbas	advance for T/A D/A	91,000
29	18022014	2959451	Dr. Sikandar Ali Mughal Professor	advance for T/A D/A	125,000
30	11032014	2959483	Mr. Abdul Samad Bhatti (Media Coordinator)	advance for advertisement	100,000
31	11032014	2959484	Mr. Sikandar Ali Veaser (Hostel Clerk CMC Larkana)	Advance for Lunch Shewa Oath Ceremony	92,828
32	23042014	150107964	Muhammad Ibrahim kanasro	advance	108,352
33	23042014	1501057964	Muhammad Ibrahim kanasro	advance	1,083,521

Sr #	Date	Cheque No	Paid to	Particulars	Amount
34	23042014	1501057965	Muhammad Ibrahim Finance Manager	Advance	10,000
35	23042014	1501057966	Fahad Ahsan Pirzada	Advance	10,000
36	28052014	1501057980	Mr. Muhammad Ali Laghari	advance for P.O.L	50,000
37	12062014	1504423111	Principal CMC Larkana	advance payment against installment	450,000
38	12062014	1504423112	Principal GMMMC Sukkur	advance payment against installment	320,000
39	29072015	300435	Mr. Noor Muhammad Hulio (General Secretary)	Advance Payment for all Pakistan Employees tour	45,000
40	16092015	302034	Mushtaque Ali Mirani Photographer	Advance of Recognition by PM & DC	100,000
41	28092015	302045	PRINCIPAL, GMMMC SUKKUR	Advance payment	1,000,000
42	29092015	302049	Principal CMC Larkana	Advance for yearly tour	217,376
43	29092015	302055	Dr. Agha Riaz Ahmed Lecturer	permanent advance	50,000
44	08102015	302086	Mr.Abdul Samad Bhatti (Assistant Director)	Advance for Shields	196,000
45	09102015	302094	PRINCIPAL, GMMMC SUKKUR	Advance approval by vice Chancellor	500,000
46	10102015	302609	Principal CMC Larkana	Advance For Seerat ul nabi conference	309,550
47	24112015	303101	Abdul Samad Modeler Cum Artist	Advance for Misc. Account	737,800
48	17122015	303196	Mr. Abdul Samad Bhatti (Media Co-coordinator )	Advance for Convocaion	93,000
49	17122015	303703	Miss. Shahnila Gul, Project Director	Advance For Convocation	800,000
50	10022016	62798383	Mr.Abdul Samad Bhatti (Assistant Director)	Advance for Eid Milad	89,250
51	06062016	79919502	Principal CMC Larkana	Advance	30,000
52	1/12/2015	163058	Dr. Badaruddin Junejo Director SOUL	Advance	90,000
53	17/12/2015	163062	Principal GMMMC Sukkur	Advance	1,000,000
54	10/3/2016	171055	Principal BADC Larkana	Advance	83,424
55	10/3/2016	171061	Principal BADC Larkana	Advance	320,000
56	28/3/2016	171094	Principal CMC Larkana	Advance Difference	32,553
57	14/4/2016	171620	Principal GMMMC Sukkur	Advance	988,460
<b>Total Rs.</b>					<b>22,711,919</b>

(Annexure 4.4.3.1 B)

<b>Cheque #</b>	<b>Date</b>	<b>Purpose</b>	<b>Payee</b>	<b>Amount</b>
124457	1/13/2015	Advance Payment Electricity Charges	Principal CMC Larkana	8,183,371
124458	1/13/2015	Advance Payment Electricity Charges	Principal CMC Larkana	9,523,793
163062	12/17/2015	Advance Payment for Utility Bills	Principal, GMMMC Sukkur	1,000,000
<b>Total Rs.</b>				<b>18,707,164</b>

(Annexure 4.4.3.2 A)

<b>Name of original works</b>	<b>Name of contractor</b>	<b>W/o no. &amp; date</b>	<b>Estimate cost</b>	<b>Payment</b>
Administration block (remaining work)	M/s. ZahidAli Jatoi, Larkana	NO.SMBBMU/PD/2016/47, 16/2/2016	41.669	55.749
Binachs (remaining work)	M/s. Damas engineering, larkana	NO.SMBBMU/PD/2016/48, 16/02/2016	81.640	86.002
Internal roads (from sub base level to wearing course)	M/s. Zahidalijatoi, larkana	NO.SMBBMU/PD/2016/48, 16/02/2016	19.970	22.518
	<b>Total</b>		<b>211.479</b>	<b>252.496</b>



**(Annexure 4.4.3.2 B)****Irregular expenditure without inviting open tender**

<b>S#</b>	<b>Date</b>	<b>Cheque#</b>	<b>Bank</b>	<b>Purose</b>	<b>Payee</b>	<b>Amount</b>
1	9/28/2013	2966758	HEC Recurring	Repair of internal road of CMC Larkana	zahid ali jatoi contructionor's planner	1,262,897
2	9/28/2013	2966755	HEC Recurring	Party Payment against 2nd Interim construction	M/s. S.B Khan and Son's Builders	10,000,000
3	3/11/2014	2959483	HEC Recurring	Advance for Lunch Shewa Oath Ceremony	Mr. Sikandar Ali Veaser (Hostel Clerk CMC Larkana)	100,000
4	3/17/2014	108708	Assignment Account GoS	Fair & Exhibition	Principal CMC Larkana	225,060
5	9/20/2013	83601	Assignment Account GoS	Purchase of Furniture	M/S Imran Naseem Enterprises, Larkana	203,908
6	6/12/2014	108774	Assignment Account GoS	Law & Professional Charges for the M/O Apr-May14	Mr. Ghulam Ali Samtio, Legel Advisor, Larkana	190,200
7	6/30/2014	1504423183	HEC Recurring	law and professional charges		146,475
8	9/28/2013	2966760	HEC Recurring	Construction	furukh shehzad's company govt contractor	1,139,200
9	6/13/2014	108815	Assignment Account GoS	publicity & advertisement	M/s Muhammad Bilal, Sukkur	478,244
10	9/28/2013	2966758	HEC Recurring	Repair of internal road of CMC Larkana	zahid ali jatoi contructionor's planner	1,262,897
11	11/28/2013	2966796	HEC Recurring	printing project of SMBBMU	M/s. Hamdard Packages (pvt) Limited	1,402,500
12	12/20/2013	2959410	HEC Recurring	advance for printing	Mr. Abdul Samad Bhatti (Assistant Director)	116,000
13	2/18/2014	2959451	HEC Recurring	advance for advertisement	Mr. Abdul Samad Bhatti (Media Coordinator)	125,000
14	10/30/2013	2966792	HEC Recurring	advance for purchase of furniture HEC	k. dass incharge evening	150,000
15	9/7/2013	2966741	HEC Recurring	advance for vehicle	Mr. Mushtaque Ali Mirani P.S to Vice Chancellor	150,000
16	9/28/2013	2966757	HEC Recurring	repairing work of CMC store	M/s Icon Service Architecture	1,864,910
17	9/28/2013	2966759	HEC Recurring	repair of girls hostel old staff colony CMC	awais construction govt: contractor	274,436
18	9/28/2013	2966761	HEC Recurring	paint work H-3 R.No:11 at	yasir arfat wahoocho govt:	

S#	Date	Cheque#	Bank	Purose	Payee	Amount
				CMC lrk	Contractor	165,082
19	3/8/2014	2959475	HEC Recurring	R.M work	M/s Icon Service Architecture	1,261,165
20	3/17/2014	90690	Assignment Account GoS	R.M Construction Wall	M/s Iqbal Tagar, Government Contractor, Larkana	184,571
21	3/17/2014	90693	Assignment Account GoS	R.M Work @BADC Larkana	M/s Imran Aziz & Company	125,583
22	5/5/2014	1501057969	HEC Recurring	study tour for Murree	Principal GMMMC Sukkur	663,000
23	11/5/2014	802677	HEC Recurring	Civil Electrical Work	M/s Iqbal Tagar, Government Contractor, Larkana	1,938,235
24	2/24/2015	124488	Assignment Account GoS	Furniture & Fixture	M/S Hafeezullah Contractor Building & Furniture	336,604
25	5/21/2015	299632	HEC Recurring	Fixing at site	PRINCIPAL, GMMMC SUKKUR	590,400
26	5/28/2015	299654	HEC Recurring	advance for grant of selection board misc: expenses	Principal CMC Larkana	500,000
27	4/17/2015	137142	Assignment Account GoS	Printing Examination Items	M/s Ali Raza Offset Printing Press	154,963
28	2/24/2015	124488	Assignment Account GoS	Furniture & Fixture	M/S Hafeezullah Contractor Building & Furniture	336,604
29	5/6/2015	299607	HEC Recurring	Purchase of Electrical Equipment	M/s Tooba Electronics	113,220
30	1/13/2015	124449	Assignment Account GoS	Principal BADC Larkana	M/s Mehran Computer System Larkana	212,668
31	6/10/2015	300409	HEC Recurring	advance for the purchase of computer	Mr, Abdul Samad Bhatti (Assistant Director)	165,900
32	6/9/2015	158408	Assignment Account GoS	Office Stationary for CMC Larkana	M/S MUHAMMADI TRADER'S LARKANA	960,871
33	6/10/2015	158430	Assignment Account GoS	Office Stationary for GMMMC Sukkur	M/s New Saeed Stationary Sukkur	201,500
34	9/3/2015	14657112	SMBBMU Admission Dept. Larkana	Chemical & Glassware Material for CMC Lab	M/s Hi-Tech Engineering Sukkur	253,775
35	2/10/2016	62798380	HEC Recurring	Chemicals and Glassware	Principal, BADC Larkana	205,045
36	4/26/2016	304022	HEC Recurring	Purchase of Chemical & Glassware	M/S S.S Scientific System Karachi	999,153
37	8/24/2015	300486	HEC Recurring	Dinner at VC	M/s Riaz Decoration &	

S#	Date	Cheque#	Bank	Purose	Payee	Amount
					Catering Services Larkana	113,920
38	10/8/2015	302086	HEC Recurring	Advance for Shields	Mr, Abdul Samad Bhatti (Assistant Director)	196,000
39	12/29/2015	303737	HEC Recurring	Miscellaneous work	M/s Riaz Decoration & Catering Services Larkana	305,120
40	3/15/2016	62798512	HEC Recurring	Chairperson HEC Visited University	M/s Riaz Decoration & Catering Services Larkana	174,087
41	3/28/2016	171097	Assignment Account GoS	Entertainment	M/s Riaz Decoration & Catering Services Larkana	216,000
42	5/13/2016	79919401	HEC Recurring	Food and Decoration Charges	M/s Riaz Decoration & Catering Services Larkana	167,670
43	10/10/2015	302609	HEC Recurring	Advance For Seerat ul nabi conference	Mr. Ahsan Ali Soomro Organizer	309,550
44	3/10/2016	171061	Assignment Account GoS	Celebration of world oral health day	Principal, BADC Larkana	320,000
45	3/22/2016	16726336	SMBBMU Admission Dept. Larkana	Advance for murtza festival		292,820
46	4/22/2016	304009	HEC Recurring	Oath Ceremony of SHEWA Union & Musical night	Mr. Khalid Ahmed Siyal	445,500
47	5/18/2016	79919435	HEC Recurring	Latif day/ Musical night	PRINCIPAL, GMMMC SUKKUR	400,000
48	7/15/2015	14657039	SMBBMU Admission Dept. Larkana	Paid on Account of Civil work	M/s. Abdul Aziz Sangi, Govt. Contractor, Larkana	599,205
49	7/15/2015	14657041	SMBBMU Admission Dept. Larkana	Civil Work	M/s. Abdul Razzaque Bhutto, Govt. Contractor	190,904
50	7/15/2015	14657042	SMBBMU Admission Dept. Larkana	Civil work	M/s. Pehlaj Rai Sobhani	298,867
51	7/15/2015	14657044	SMBBMU Admission Dept. Larkana	Civil Work	M/s. Jan Muhammad Khoro	221,179
52	7/15/2015	14657045	SMBBMU Admission Dept. Larkana	civil work	M/s Ishfaqe Ahmed Mugheri	825,630
53	7/15/2015	14657045	SMBBMU Admission Dept. Larkana	civil work	M/s. Altaf & Sons	538,932
54	7/15/2015	14657047	SMBBMU Admission Dept. Larkana	Civil Work	M/s. Om Parkash Kundnani	993,352
55	7/15/2015	14657048	SMBBMU Admission Dept. Larkana	Civil Work	M/s. Zulifqar Ali Mangi	144,170

S#	Date	Cheque#	Bank	Purose	Payee	Amount
56	7/15/2015	14657049	SMBBMU Admission Dept. Larkana	Civil Work	M/s Icon Service Architecture	1,161,831
57	7/15/2015	14657050	SMBBMU Admission Dept. Larkana	Civil Work	M/s Ghulam Asghar Metlo Larkana	685,017
58	7/15/2015	14657051	SMBBMU Admission Dept. Larkana	Civil Work	Ayaz Hussain Abbasi	389,630
59	7/15/2015	14657052	SMBBMU Admission Dept. Larkana	Civil work	M/s. Kasif Ali & Company	334,108
60	7/15/2015	14657053	SMBBMU Admission Dept. Larkana	Civil Work	Vice Chancellor SMBBMU Larkana	1,130,802
61	10/7/2015	15206316	SMBBMU Admission Dept. Larkana	Civil work	M/s. Shaikh Brothers Construction Company	716,510
62	10/7/2015	15206317	SMBBMU Admission Dept. Larkana	Civil Work	M/s Iqbal Tagar, Government Contractor, Larkana	845,849
63	10/7/2015	15206318	SMBBMU Admission Dept. Larkana	Civil Work	abdul razak bhutto	104,645
64	10/7/2015	15206319	SMBBMU Admission Dept. Larkana	Civil work	M/s. Jan Muhammad Khoro	172,549
65	10/7/2015	15206320	SMBBMU Admission Dept. Larkana	Civil Work	M/s. Om Parkash Kundnani	804,803
66	10/7/2015	15206321	SMBBMU Admission Dept. Larkana	Civil Work	M/s Ghulam Asghar Metlo Larkana	686,843
67	10/7/2015	15206322	SMBBMU Admission Dept. Larkana	Civil Work	M/s. Indus Valley Construction	281,925
68	10/7/2015	15206323	SMBBMU Admission Dept. Larkana	Civil work	Pahlaj Rai's Sobhani	169,693
69	10/7/2015	15206324	SMBBMU Admission Dept. Larkana	Civil Work	M/s. Zulifqar Ali Mangi	269,543
70	11/2/2015	15206340	SMBBMU Admission Dept. Larkana	Civil Work	M/s Ghulam Asghar Metlo Larkana	214,617
71	1/5/2016	15206358	SMBBMU Admission Dept. Larkana	Civil Work	M/s Iqbal Tagar, Government Contractor, Larkana	171,724
72	1/14/2016	15206373	SMBBMU Admission Dept. Larkana	Civil Work	M/s Ghulam Asghar Metlo Larkana	628,550
73	2/10/2016	15206394	SMBBMU Admission Dept. Larkana	Civil work	M/s Damas Enginerring Larkana	583,789
74	2/10/2016	15206396	SMBBMU Admission	Civil work	M/s. Altaf & Sons Govt.	

S#	Date	Cheque#	Bank	Purose	Payee	Amount
			Dept. Larkana		Contractor Larkana	275,299
75	3/16/2016	15206403	SMBBMU Admission Dept. Larkana	Civil Work	M/s. Om Parkash Kundnani	965,423
76	3/16/2016	15206404	SMBBMU Admission Dept. Larkana	Civil Work	M/s. Om Parkash Kundnani	414,426
77	8/12/2015	300457	HEC Recurring	Construction of wooden work in laboratory of pharmacy	M/S Hafeezullah Contractor Building & Furniture	116,630
78	9/22/2015	302038	HEC Recurring	Construction of wooden work in laboratory of pharmacy	M/S Hafeezullah Contractor Building & Furniture	118,770
79	10/22/2015	158496	Assignment Account GoS	Various Bills	Principal CMC Larkana	1,185,032
80	11/4/2015	302656	HEC Recurring	Furniture & Fixture	M/S Hafeezullah Contractor Building & Furniture	285,048
81	4/21/2016	171632	Assignment Account GoS	Repair of Furniture and Fixture	M/S Hafeezullah Contractor Building & Furniture	193,517
82	8/19/2015	14657060	SMBBMU Admission Dept. Larkana	Purchase of Furniture	M/s Al-Rehman Enterprises, Sukkur	415,570
83	2/18/2016	171039	Assignment Account GoS	Purchase of furniture & fixture charges	M/S Sindh Furniture Mart Larkana	176,810
84	1/13/2016	171010	Assignment Account GoS	Rent of hostel building	M/s Naimatullah, Rent of Building	177,100
85	12/17/2015	303702	HEC Recurring	Advance For Convocation	Prof. Dr. Shahid Jamal Siddiqui	300,000
86	12/17/2015	303703	HEC Recurring	Advance For Convocation	Miss. Shahnaila Gul, Project Director	800,000
87	2/8/2016	62798368	HEC Recurring	Advance For World Cancer Day	Prof. Dr. Habib-ur-Rehman Qadri (Coordinator)	1,000,000
88	2/29/2016	62798431	HEC Recurring	Attend Conference from 4-6th March	Dr. Aisha Aziz (Assistant Professor)	100,000
89	3/3/2016	62798453	HEC Recurring	Formation of Extended Matching question for Undergraduates	Director Medical Education SMBBMU Larkana	200,000
90	3/10/2016	62798491	HEC Recurring	decoration and catering services	M/s Riaz Decoration & Catering Services Larkana	2,462,020
91	5/18/2016	79919423	HEC Recurring	Advance for one day workshop on Educational Leadership	Prof. Dr. Abdul Hameed Shaikh	200,000

S#	Date	Cheque#	Bank	Purose	Payee	Amount
92	6/8/2016	79919553	HEC Recurring	Purchase of Sports Material	M/s. Rehman Sports	677,462
93	9/7/2015	14657127	SMBBMU Admission Dept. Larkana	Advance for Tour	PRINCIPAL, GMMMC SUKKUR	1,638,500
94	9/9/2015	14657133	SMBBMU Admission Dept. Larkana	Advance for Tour	Principle BINACHS SMBBMU Larkana	144,800
95	9/15/2015	15206311	SMBBMU Admission Dept. Larkana	Student Tour	Principal CMC Larkana	145,000
96	4/22/2016	304006	HEC Recurring	Study Tour	Principal, BADC Larkana	206,600
97	11/4/2015	302659	HEC Recurring	Repair of Maintenance of Vehicle	M/S Toyota Hyderabad Motors	100,060
98	10/5/2015	158472	Assignment Account GoS	Uniforms for summer & winter session	Principal CMC Larkana	1,449,000
99	10/5/2015	158474	Assignment Account GoS	Uniforms & Protective Clothing	PRINCIPAL, GMMMC SUKKUR	392,000
100	11/16/2015	163030	Assignment Account GoS	Payment of Uniforms & Liveries	Manager National Bank of Pakistan, Main Br. Larkana	210,000
101	4/26/2016	304028	HEC Recurring	Uniforms & Protective Clothing	PRINCIPAL, GMMMC SUKKUR	168,000
102	1/4/2016	15079112	BADC	Decoration & Catering	M/s Riaz Decration Lrk	110,000
103	19/01/2015	3804513	BADC	IT equipments	M/s Mehran Computer	212,668
104	19/01/2015	3804514	BADC	Supply of electric savers	M/s Mehran Electrics	134,806
105	10/6/2016	16381939	BADC	Purchase of dental material	M/s Indus dental supply Co	190,923
106	1/12/2014	3804485	BADC	Supply of models	M/S Al Rehman Enterprises	100,000
107	12/1/2015	3804502	BADC	Purchase of dental material	M/S Al Rehman Enterprises	335,332
108	19/01/2015	3804509	BADC	Purchase of stationary	M/s Ayan Services	136,987
109		3804512	BADC	Purchase of dental material	M/s Rehman enterprises	423,701
110	19-1-2015	15079108	BADC	Purchase of dental material	M/s Indus Dental Sup-Co Sukkar	262,245
111	1/4/2016	15079109	BADC	Purchase of dental material	M/s Indus Dental Sup-Co Sukkar	105,480
<b>Total Rs.</b>						<b>61,094,609</b>

(Annexure 4.4.3.2 C)

<b>Financial Year</b>	<b>Expenditure of rent as per annual accounts</b>
2013-14	8.131
2014-15	7.241
2015-16	5.057
<b>Total</b>	<b>20.429</b>

(Annexure 4.4.3.2 D)

Splitting up of expenditure

S#	Date	Cheque#	Bank	Purose	Payee	Amount
1	3/17/2014	90691	Assignment Account GoS	Work of sec BADC Building	M/S Kashif Brothers Govt Contractor	91,936
2	6/12/2014	108799	Assignment Account GoS	Electrification for Pharmacology Block	M/s Icon Service Architecture	91,503
3	2/3/2014	2959435	HEC Recurring	reimburesment of advertisement	Mr. Abdul Samad Bhatti (Media Coordinator)	95,504
4	9/6/2015	158421	HEC Recurring	Others/Electrification & Plumbing	M/s Awami Medical Store	95,770
5	8/6/2015	148695	HEC Recurring	Books	M/s Citizen Book Shop	94,306
6	5/6/2015	299689	HEC Recurring	Media activeties	Mr. Abdul Samad Bhatti (Media Coordinator)	98,000
7	2/6/2015	299674	HEC Recurring	Varous	shahida mangsi incharge	95,500
8	22-05-2015	148601	HEC Recurring	varous	Principal CMC Larkana	95,500
9	20-04-2015	295674	HEC Recurring	legal charges	Mr. Ghulam Ali Samtio, Legel Advisor, Larkana	93,000
10	20-04-2015	295676	HEC Recurring	various	Abdul Majeed Shaikh	99,068
11	6/4/2015	295647	HEC Recurring	Printing & Publication SMBBMU	Abdul Samad - Modeler Cum Artist	98,000
12	3/3/2015	811479	HEC Recurring	legal charges	Mr. Ghulam Ali Samtio, Legel Advisor, Larkana	93,000
13	9/2/2015	124481	HEC Recurring	repairing etc	M/s Damas Enginerring Larkana	93,056
14	28-01-2015	124473	HEC Recurring	various	Prinipal BADC Larkana	97,446
16	19-12-2014	124417	HEC Recurring	others	M/s Prince Scientific Store Sukkur	95,118
17	10/12/2014	802722	HEC Recurring	legal charges	Mr. Ghulam Ali Samtio, Legel Advisor, Larkana	93,000



S#	Date	Cheque#	Bank	Purpose	Payee	Amount
18	10/12/2014	802728	HEC Recurring	others	Abdul Majeed Shaikh	96,800
19	4/12/2014	802702	HEC Recurring	legal charges	Mr.Ghulam Ali Samtio,Lagal Advisor	93,000
20	14-11-2014	108890	HEC Recurring	various	Principal, BADC Larkana	93,800
21	27-Sep-2013	076978	Assignment Account GoS	Residential Building (CMC)	M/S Imtiaz Ali Mugheri, Govt. Contractor Larkana	93,657
22	8-Oct-2013	083606	Assignment Account GoS	Publicity & Advertisement SMBBMU	M/S Daily Ibrat Newspaper, Hyderabad	99,000
23	1-Oct-2013	083612	Assignment Account GoS	Furniture, Honorarium & Overtime CMC	Principal Chandka Medical College Larkana	95,995
24	4-Oct-2013	083621	Assignment Account GoS	Contigent Paid Staff SMBBMU	Dr. Ali Akbar Bhutto, Director H.R Department SMBBMU Larkana	90,000
25	8-Oct-2013	083622	Assignment Account GoS	Law & Professional Charges SMBBMU	Mr. Ghulam Ali Samtio, Legal Advisor, SMBBMU Larkana	95,800
26	9-Oct-2013	083632	Assignment Account GoS	Remuneration & Others SMBBMU Larkana	Controller of Examination U.G Department SMBBMU Larkana	90,268
27	13-Nov-2013	083661	Assignment Account GoS	Printing & Publication SMBBMU	M/S Hamdard Packages Pvt. Ltd. Karachi	99,613
28	22-Jan-2014	083673	Assignment Account GoS	Law & Professional Charges	Mr. Ghulam Ali Samtio, Legal Advisor, SMBBMU Larkana	95,800
29	22-Jan-2014	083691	Assignment Account GoS	Law & Professional Charges	Mr. Ghulam Ali Samtio, Legal Advisor, SMBBMU Larkana	95,800
30	28-Jan-2014	090616	Assignment Account GoS	Hostel Residential	M/S Yasir Arfat	92,454

S#	Date	Cheque#	Bank	Purpose	Payee	Amount
					Wahocho, Govt. Contractor Larkana	
31	31-Jan-2014	090631	Assignment Account GoS	Electrification Plumbing & Other Infrastructure	M/S ICON Services Engineers Constructors, Karachi.	93,384
32	30-Jan-2014	090644	Assignment Account GoS	repair of Office Building	M/S M. Owais Contractor, Govt. Contractor Larkana	92,022
33	25-Mar-2014	090691	Assignment Account GoS	R & M Office Building	M/S Kashif Brothers (Govt. Contractor)	91,936
34	25-Mar-2014	090695	Assignment Account GoS	Law & Professional Charges	Mr. Ghulam Ali Samtio, Legal Advisor, SMBBMU Larkana	95,800
35	31-Mar-2014	108721	Assignment Account GoS	Repair of Machinery Equipment	M/S Adeel Autos, Qamber-Wagan Road Larkana	92,130
36	3-Apr-2014	108740	Assignment Account GoS	Law & Professional Charges	Mr. Ghulam Ali Samtio, Legal Advisor, SMBBMU Larkana	95,800
37	20-Jun-2014	108799	Assignment Account GoS	Electricfication of Pharmacology CMC	M/S Icon Services Engineers Constructors, Karachi.	91,503
38	23-Jun-2014	108819	Assignment Account GoS	Repair of Transport	M/S Lajpal Autos Larkana	90,024
39	24-Nov-2014	108890	Assignment Account GoS	Teaching Faculty Registration	Principal BADC Larkana	93,800
40	21-Jan-2015	124417	Assignment Account GoS		M/S Prince Scientific Store Sukkur	95,118
41	11-Feb-2015	124473	Assignment Account GoS	Purchase of furniture & fixture/Unforseen	Principal BADC Larkana	97,446
42	20-Feb-2015	124481	Assignment Account GoS	Hostel & Residential charges	M/S Damas Enineering Govt. Contractor Larkana	93,056
43	29-May-2015	137191	Assignment Account GoS	Others/Electrification	M/S Muhammadi	90,450

S#	Date	Cheque#	Bank	Purose	Payee	Amount
				& Plumbing	Traders civil electrical contractor	
44	28-May-2015	148601	Assignment Account GoS	Sports Activities	Principal CMC Larkana	95,500
45		148618	Assignment Account GoS	Various Bills	Principal CMC Larkana	96,056
46	22/9/2015	148645	Assignment Account GoS	Various Bills	M/S ANZ & Co Sukkur	93,205
47	5/10/2015	148653	Assignment Account GoS	Income Tax	Taxation Officer Income Tax Larkana	99,015
48	1/12/2015	148695	Assignment Account GoS	Newspaper/Books	M/S Citizen Book Shop Karachi	94,306
49	1/13/2015	163058	Assignment Account GoS	Advance	Dr. Badaruddin Junejo Director SOUL	90,000
50	10122014	802727	HEC Recurring	Sanitary Material	Abdul Aziz Sangi Enterprise Larkana	81,609
51	06042015	295647	HEC Recurring	Construction of Map at BADC	Abdul Samad Modeler Cum Artist	98,000
52	05062015	299689	HEC Recurring	Media activeties	Mr. Abdul Samad Bhatti (Media Coordinator	98,000
53	18-Feb-2016	171039	Assignment Account GoS	furniture	M/S Sindh Furniture Mart Larkana	99,000
54	21-Apr-2016	171631	Assignment Account GoS	Sanitary material (Piller Cock) for Complaint Cell	M/S Iqbal Tagar, Govt. Contractor, village Hasib Chandio District Larkana	90,000
55	8-Oct-2015	158483	Assignment Account GoS	Iqbal Tagar Govt. Contractor Larkana	construction of new Iron Shed from the sunlight for the door of main store, CMC Larkana	98,280
<b>Total Rs.</b>						<b>5,097,134</b>

## (Annexure 4.4.3.2 E)

## Statement showing the expenditure incurred on dental material

S#	Cheque No	Date	on account	Amount
1	137161	6/5/2015	Medical Store ( Drugs )	72,329
2	148669	4/6/2015	Drugs for BADC Larkana	189,720
3	158405	9/6/2015	Drugs for BADC Larkana	187,281
4	158420	9/6/2015	Dental Drugs for BADC	146,261
5	158421	9/6/2015	Medical Drugs for BADC	95,770
6	171075	15-03-2016	Purchase of Medicine	381,510
7	304060	4/5/2016	Purchase of Medicine	121,441
8	304061	4/5/2016	Purchase of Medicine	17,878
9	304062	4/5/2016	Purchase of Medicine	15,296
10	79919384	11/5/2016	Purchase of Medicine	166,620
11	79919385	11/5/2016	Purchase of Medicine	9,287
12	79919386	11/5/2016	Purchase of Medicine	34,812
13	79919537	6/6/2016	Purchase of Dental Medicine	323,940
14	79919538	6/6/2016	Purchase of Dental Medicine	20,965
15	79919539	6/6/2016	Purchase of Dental Medicine	70,645
16	304251	16-06-2016	Purchase of Dental Material for OPD	268,068
17	304252	16-06-2016	Purchase of Dental Material for OPD	18,635
18	304253	16-06-2016	Purchase of Dental Material for OPD	58,722
19	304290	18-06-2016	Purchase of medicine	343,239
20	304291	18-06-2016	Purchase of medicine	28,125
21	304292	18-06-2016	Purchase of medicine	19,139
22	93386305	27-06-2016	purchase of medicines	46,823
<b>Total Rs.</b>				<b>2,636,506</b>

(Annexure 4.4.3.2 F)

**Expenditure incurred on entry test**

<b>S#</b>	<b>Date</b>	<b>Cheque#</b>	<b>Bank</b>	<b>Purpose</b>	<b>Payee</b>	<b>Amount</b>
1	3/10/2016	171063	Assignment Account GoS	Conduct of Examination	National Testing Services	5,738,000
2	9/24/2013	2966750	HEC Recurring	conduct of entrance test	National Testing Services	1,433,000
3	12/6/2013	2959401	HEC Recurring	conduct of entry test	National Testing Services	4,536,000
<b>Total Rs</b>						<b>11,707,000</b>

**(Annexure 4.4.4. A)****Irregular payment of secured advance**

<b>Name of Work</b>	<b>Name of Contractor</b>	<b>W/O &amp; Dated</b>	<b>Item</b>	<b>Qty</b>		<b>Rate</b>	<b>Amount</b>
Repair & Rehabilitation of Hostel# 04 at CMC, Larkana.	M/s. Mehbooi Associates	No.SMBBMU/XEN/A DP/165, Dared: 02-06-2016	secured advance (marble 3/4 thick as per approved sample 5500 sft)	5500	sft	368.862	2,028,741
renovation & rehabilitation of CMC & constructio of nooriabad girls hostel larkana ( construction / rehabilitation of boundary wall and construction / replacement of drainage & swerage system	M/s Iqbal Malik & Co	56/04-03-16	secured advance stell	250	p.ton	56250	14,062,500
			P.E pipe	3000	RFT	1280	3,840,000
			PE pipe	5000	RFt	2595	12,975,000
			PE pipe	1700		2595	4,411,500
Repair & Rehabilitation of A & C-Type Quarters New Staff Colony at CMC Larkana.	M/s. Jatoi & Company	No.SMBBMU/XEN/A DP/168, Dared: 02-06-2016	glazed tile	4000	sft %	18000	720,000
Repair & Rehabilitation of D-Type Quarters Old Staff Colony at CMC Larkana.	M/s. Fazal Kareem & Co	No.SMBBMU/XEN/A DP/170, Dared: 02-06-2016	glazed tile	3000	sft %	18000	540,000
Repair & Rehabilitation of Hostel# 06 at CMC,	M/s. RR Associates	No.SMBBMU/XEN/A DP/174, Dared: 02-06-2016	Marble	4000	sft	370	1,480,000

Name of Work	Name of Contractor	W/O & Dated	Item	Qty		Rate	Amount
Larkana.			glazed tile	3500		18000	630,000
Repair & Rehabilitation of Marvi Hostel at CMC, Larkana.	M/s. OM Parkash M.Kundnani Larkana	No.SMBBMU/XEN/A DP/167, Dared: 02-06-2016	glazed tile	13000		18000	2,340,000
Repair & Rehabilitation of Type-III Bungalows New Staff Colony at CMC Larkana.	M/s. Jatoi & Company	No.SMBBMU/XEN/A DP/165, Dared: 02-06-2016	glazed tile	9000		20000	1,800,000
			dedo tile	14000		21000	2,940,000
Renovation & Rehabilitation of Hostel No. 02 at Chandka Medical College Larkana	M/s. Muhammad Ramzan & Co	No.SMBBMU/XEN/A DP/149, Dared: 04-03-2016	tile	7000		18364.85	1,285,540
			Marble	10000		368.863	3,688,630
Repair & Rehabilitation of Hostel# 03 at CMC, Larkana.	M/s. Zahid Ali Jatoi	No.SMBBMU/XEN/A DP/164, Dared: 02-06-2016	tile	8280		18035.58	1,493,346
			Marble	10000		368.862	3,688,620
Repair & Rehabilitation of Hostel# 05 at CMC, Larkana.	M/s. Mehbooi Associates	No.SMBBMU/XEN/A DP/166, Dared: 02-06-2016	Marble	3000	sft	368.862	1,106,586
Repair & Rehabilitation of Hostel# 01 at CMC, Larkana.	M/s. Damas Engineering	No.SMBBMU/XEN/A DP/163, Dared: 02-06-2016	Marble	11000	sft	368.862	4,057,482
Repair & Rehabilitation of Hostel# 04 at CMC, Larkana.	M/s. Mehbooi Associates	No.SMBBMU/XEN/A DP/165, Dared: 02-06-2016	Marble	5500	sft	368.862	2,028,741
<b>Total Rs.</b>							<b>65,116,686</b>

**Annexure 4.4.3.4 (B)**

<b>Name of Work</b>	<b>Name of Contractor</b>	<b>W/O &amp; Dated</b>	<b>item</b>	<b>qty</b>		<b>Rate</b>	<b>Amount</b>
renovation & rehabilitation of CMC & constructio of nooriabad girls hostel larkana ( construction / rehabilitation of boundary wall and construction / replacement of drainage & swerage system	M/s Iqbal Malik & Co	56/04-03-16	P.E pipe	3000	RFT	1280	3,840,000
			PE pipe	5000	RFt	2595	12,975,000
<b>Total</b>							<b>16,815,000</b>



**(Annexure 4.5.2 A)**

(Rupees in million)

Sr #	Details of repairs	Amount spend during Financial year			
		2013-14	2014-15	2015-16	Total
1	Transport	1.973	1.907	0.652	4.532
2	Machinery and Equipment	1.627	1.369	0.923	3.919
3	Furniture & Fixture	0.822	0.879	0.809	2.510
4	Others Repair and Maintenance (General)	0.000	0.000	2.567	2.567
5	Office Building	12.808	10.974	1.212	24.994
6	Hostel / Residential Buildings	5.717	10.102	34.708	50.527
7	Others-Repair and Maintenance of Building & Structure	0.719	0.764	0.009	1.492
	<b>Total Rs.</b>	<b>23.666</b>	<b>25.995</b>	<b>40.88</b>	<b>90.541</b>

**(Annexure 4.5.2 B)****Purchase of dental faculty equipments**

<b>S.#</b>	<b>Bill No.</b>	<b>Dated</b>	<b>Particulars</b>	<b>Purpose</b>	<b>Cheque No.</b>	<b>Dated</b>	<b>Amount</b>
1	1	4/6/2014	M/S Sindh Furniture Mart Larkana	Purchase of 11 Nos. Chairs	1761807	13/6/2014	26,950.00
2	2	6/6/2014	M/S Bismillah Enterprises Karachi	Purchase of 4 Nos. Electric Water Cooler	1761840	13/6/2014	196,400.00
3	5	9/6/2014	M/S PJS Enterprises Hyderabad	Purchase of Binocular Microscope & Micro Tome machine	176199	16/6/2014	187,600.00
4	6	9/6/2014	M/S PJS Enterprises Hyderabad	Purchase of computer set core i7 , scanner A3 size, scanner Hp 200	7161852	13/6/2014	2,415,000.00
5	8	9/6/2014	M/S Glow Pak International Karachi	purchase of slow speed air motor , portable dental unit with air compressor, portable X-ray	1761855	13/6/2014	1,830,500.00
6	16	11/6/2014	M/S Sindh Furniture Mart Larkana	Purchase of 195 Nos. office Chairs	1761845	13/6/2014	477,750.00
7	19	11/6/2014	M/S PJS Enterprises Hyderabad	Purchase of Binocular Microscope , multimedia project 4000, scanner A3 size	1761809	13/6/2014	222,500.00
8	3	11/6/2014	M/S Husnain Enterprises Sukkur	Gas Burner , heavy suction machine , incubator, swithch 24 ports, laser printer, screen tripod , Jet audio	1761854	13/6/2014	1,220,177.00
9		11/6/2014	M/S Husnain Enterprises Sukkur	24 ports UTP patch pannel, Rock mountable front cable	1761854	13/6/2014	125,000.00
10	7	9/6/2014	M/S Platinum Corporation Karachi	x-ray machine dental, photocopier machine	1761847	13/6/2014	675,000.00
11		9/6/2014	M/S Platinum Corporation Karachi	Digital Camera 32 mega pigxal	1761847	13/6/2014	336,000.00
12	14	10/6/2014	M/S Asad Enterprises Hyderabad	purchase executive office table, office table, computer table ,	1761843	13/6/2014	924,250.00

S.#	Bill No.	Dated	Particulars	Purpose	Cheque No.	Dated	Amount
				seminar chairs, sofa set five seater			
13	15	11/6/2014	M/S Husnain Enterprises Sukkur	Gas Burner , heavy suction machine , incubator, s laser printer, screen tripod , Jet audio	176180	13/6/2014	480,634.00
14	17	11/6/2014	M/S Platinum Corporation Karachi	x-ray machine dental, photocopier machine	1761846	13/6/2014	1,020,000.00
15	18	11/6/2014	M/S Asad Enterprises Hyderabad	purchase executive office table	1761844	13/6/2014	90,000.00
16	4	9/6/2014	M/S PJS Enterprises Hyderabad	computer set i7 12Nos.	1761851	13/6/2014	1,392,000.00
17		9/6/2014	M/S PJS Enterprises Hyderabad	split a/c 1.5 ton with stabilizer 10000, multimedia projector 4000	1761851	13/6/2014	984,000.00
18	9	9/6/2014	M/S Glow Pak International Karachi	tipondonts , For Phontom head	1761838	13/6/2014	1,396,700.00
19	11	10/6/2014	M/S Scientific Zone Karachi	purchase of revolving chair , steel Almira , file cabnet steel, steel almira with glass, cable with morble top	1761841	13/6/2014	116,250.00
20	13	10/6/2014	M/S Scientific Zone Karachi	purchase of revolving chair , steel Almira , file cabnet steel, steel almira with glass	1761842	13/6/2014	1,294,800.00
21		9/6/2014	M/S Scientific Zone Karachi	purchase of revolving chair , steel Almira , file cabnet steel, steel almira with glass	1761842	13/6/2014	522,920.00
22	10	9/6/2014	M/S Mehran Dental Supplier Karachi	sterlizer auto clave, X ray illuminator LED	1761839	13/6/2014	1,120,000.00
23	12	10/6/2014	M/S Jawad Trading Corporation Karachi	purchase of student iron lockers 55 Nos.	1761994	16/6/2014	143,000.00
<b>Total Rs.</b>							<b>17,197,431</b>

(Annexure 4.5.2 C)

S.#	Vendor Name	Particulars	Cheque No.	Dated	Voucher No.	Dated	Amount
1	M/S Bismillah Enterprises Larkana	Folding Sofa Chairs 350@6850	2088983	19/6/2015	Nil	2/6/2015	2,397,500
2	M/S Bismillah Enterprises Larkana	Folding Sofa Chairs 300@6850	2088982	19/6/2015	Nil	2/6/2015	2,217,345
3	M/S Bismillah Enterprises Larkana	Folding Sofa Chairs 200@6850	2088981	19/6/2015	Nil	6/6/2015	1,370,000
4	M/S Bismillah Enterprises Larkana	Folding Sofa Chairs 150@6,850	2088980	19/6/2015	Nil	8/6/2015	1,027,500
5	M/S Bismillah Enterprises Larkana	Folding Sofa Chairs 352@6850	2088979	19/6/2015	Nil	9/6/2015	2,411,200
<b>Total Rs</b>							<b>9,612,948</b>

**(Annexure 4.5.2 D)**

Bill No.	Dated	Particulars	Purpose	Cheque No.	Dated	Voucher No.	Dated	Amount
25	10/3/2014	M/S Allmed Solutions Karachi	Arthroscopy set with all accessories and trolley	2961636/37	10/2/2014	9006127	17/2/2014	3,591,960

**(Annexure 4.5.2 E)**

S.#	Vendor Name	Particulars	Cheque No.	Dated	Voucher No.	Dated	Amount
1	M/S Allwin Associates Karachi	Haier (Tower Floor Standing A/C 04 Nos.) 470,000@	2089141	23/6/2015	Nil	2/6/2015	1,880,000
<b>Total Rs</b>							<b>1,880,000</b>

**(Annexure 4.5.2 F)**

Bill No.	Dated	Particulars	Purpose	Cheque No.	Dated	Voucher No.	Dated	Amount
5	7/11/2013	M/S Lab Link Enterprises, Hyderabad	Plastic Manikins models	2961603/4	7/11/2013	401	4/2/2013	973,550

**(Annexure 4.5.3)****Irregular expenditure on advertisement charges**

<b>S#</b>	<b>Date</b>	<b>Cheque#</b>	<b>Paid to</b>	<b>Particulars</b>	<b>Amount</b>
1	03022014	2959435	Mr. Abdul Samad Bhatti (Media Coordinator)	Publicity and Advertising	95,504
2	18022014	2959451	Mr. Abdul Samad Bhatti (Media Coordinator)	Publicity and Advertising	125,000
3	04032014	2959459	Jawaid memon bureau chief*advertisement	Publicity and Advertising	10,000
4	02092013	2966733	A. samad bhatti*advertisement bills	Publicity and Advertising	23,600
5	28112013	2966797	Mr. Abdul Samad Bhatti (Assistant Director)*	Publicity and Advertising	30,400
6	03022014	2959435	Mr. Abdul Samad Bhatti (Media Coordinator)	Publicity and Advertising	95,504
7	04032014	2959459	jawaid memon bureau chief*advertisement	Publicity and Advertising	10,000
8	20082015	300485	MS.S Iqbal Babu Cheif Executive Daily Awami	Publicity and Advertising	30,000
9	29092015	302071	M/s Art Generation Advertiser Larkana	Publicity and Advertising	25,434
10	08102015	302087	Mr. Naveed Larik*media cocoordinator duly approved	Publicity and Advertising	25,000
11	08102015	302088	syed mahdi shah marketing manager	Publicity and Advertising	25,000
12	08102015	302089	MS.S Iqbal Babu Cheif Executive Daily Awami	Publicity and Advertising	20,000
13	08102015	302091	Mr. Ghulam Murtaza Kalhoro*media cocoordinator duly approved	Publicity and Advertising	20,000
14	08102015	302092	business tycoon karachi*media cocoordinator duly approved	Publicity and Advertising	17,500
15	09102015	302098	M/S Printology Karachi*news bulletin (SMBBMU)	Publicity and Advertising	25,200
16	09102015	302099	M/S Aziz	Publicity and Advertising	22,050
17	10102015	3020601	BARKAT ALI SHAIKH	Publicity and Advertising	4,000
18	15102015	302615	Mr. Naveed Larik*publicity & advertisment	Publicity and Advertising	25,000
19	15102015	302616	syed mahdi shah marketing manage	Publicity and Advertising	15,000
20	15102015	302617	syed mahdi shah marketing manager	Publicity and Advertising	10,000
21	15102015	302618	MS.S Iqbal Babu Cheif Executive Daily Awami	Publicity and Advertising	20,000
22	15102015	302619	Mr. Ghulam Murtaza Kalhoro	Publicity and Advertising	20,000
23	15102015	302620	business tycoon karachi*publicity & advertisment	Publicity and Advertising	17,500
24	03112015	302654	MS.S Iqbal Babu Cheif Executive Daily Awami	Publicity and Advertising	103,080
25	10112015	302683	Mr. Muhammad Bux (Sarkash Sadhaio) KTN	Publicity and Advertising	24,000
26	10112015	302684	Abdul Qadir Jagirani*	Publicity and Advertising	31,300

<b>S#</b>	<b>Date</b>	<b>Cheque#</b>	<b>Paid to</b>	<b>Particulars</b>	<b>Amount</b>
27	10112015	302685	Ayaz Hussain Satio Daily Sabh*Advertisement & Publicity in various newspaper	Publicity and Advertising	40,000
28	10112015	302686	MS.S Iqbal Babu Cheif Executive Daily Awami	Publicity and Advertising	20,000
29	17112015	302698	Pakistan Electric Media Regulatory Authority*Annual renewal fee FM90.6	Publicity and Advertising	60,000
30	26112015	303113	M/s Riaz Decoration & Catering Services Larkana	Publicity and Advertising	43,405
31	26112015	303119	Fahad Jibran Siyal Assistant Professor	Publicity and Advertising	105,340
32	26112015	303142	Mr. Muhammad Bux (Sarkash Sadhaio	Publicity and Advertising	93,000
33	26112015	303143	Mr. Muhammad Hanif Suhag*publicity and advertisment in various news paper	Publicity and Advertising	223,000
34	26112015	303148	Mr. Fida Hussain Malano Producer FHM*Moenjodaro Awards Happy hours.	Publicity and Advertising	150,000
35	19112014	802687	Abdul Samad Modeler Cum Artist	Publicity and Advertising	70,000
36	13012015	18297701	Abdul Samad Modeler Cum Artist	Publicity and Advertising	20,480
37	29012015	18297755	M/S Printology Karachi	Publicity and Advertising	40,000
38	04022015	18297760	Mr. Abdul Samad Bhatti (Assistant Director)	Publicity and Advertising	16,000
39	06022015	18297762	M/S Business Tycon Karachi	Publicity and Advertising	36,000
40	30042015	295688	MS.S Iqbal Babu Cheif Executive Daily Awami	Publicity and Advertising	30,000
41	20052015	299619	Regional Manager Daily Dawn	Publicity and Advertising	49,732
42	22052015	299635	Manager National Bank of Pakistan,	Publicity and Advertising	80,000
43	09062015	299698	muhammad ashraf pirzado, (beuro cheif) larkana	Publicity and Advertising	17,000
44	09122014	802713	M/S Classic Computer 1st Floor Nizamani Hall Near	Publicity and Advertising	18,000
45	13012015	18297701	Abdul Samad Modeler Cum Artist	Publicity and Advertising	20,480
46	5-Sep-2013	076990	Mr. Abdul Hameed Shaikh, Daily Naw-e-Sindh Larkana	Publicity and Advertising	10,000
47	5-Sep-2013	076991	Mr. Muhammad Ashraf Pirzado, Daily Sukkar Larkana	Publicity and Advertising	7,500
48	20-Sep-2013	083606	M/S Daily Ibrat Newspaper, Hyderabad	Publicity and Advertising	99,000
49	20-Sep-2013	083618	Mr. Bakhtiar Bughti, Such TV	Publicity and Advertising	8,000
50	20-Sep-2013	083619	Mr. Saeed Ahmed Sultani, Beuru Chief Daily Sachal time	Publicity and Advertising	5,000
52	12-Oct-2013	083660	Director Information Advertisement Govt. of Sindh Karachi	Publicity and Advertising	537,195
53	12-Oct-2013	083663	Mr. Mahammad Ashraf Pirzado, Daily Star Asia T.V Channel	Publicity and Advertising	15,000
54	29-Oct-2013	083669	Mr. Mashooque Ali Odhano, Bureu Chief Daily Kawish	Publicity and Advertising	66,000

S#	Date	Cheque#	Paid to	Particulars	Amount
			Larkana		
55	29-Oct-2013	083670	Mr. Murtaza Kalhoro, District Reporter Daily Awami Awaz Larkana	Publicity and Advertising	15,000
56	28-Dec-2013	090607	M/S The Regional Times Of Sindh	Publicity and Advertising	31,555
57	28-Dec-2013	090608	M/S Daily Awami Awaz Karachi	Publicity and Advertising	38,250
58	28-Dec-2013	090609	M/S Century Publication, Pvt. Limited	Publicity and Advertising	28,829
59	28-Dec-2013	090619	M/S Sindh Public Procurement Regulatory Authority Karachi	Publicity and Advertising	4,000
60	12-Feb-2014	090659	Muhammad Aslam Shaikh, Bureau Chief Daily Halchal	Publicity and Advertising	5,000
61	12-Feb-2014	090660	Abdul Hameed Shaikh, Bureau Chief Daily Nawa-e-Sindh	Publicity and Advertising	5,000
62	12-Feb-2014	090661	M. Ashraf Pirzado, Bureau Chief Daily Tameer-e-Sindh	Publicity and Advertising	10,000
63	12-Feb-2014	090662	Bakhtiar Bugti, Bureau Chief Such T.V Channel	Publicity and Advertising	5,000
64	20-Mar-2014	108720	Mr. Munwar Ali Rind, Bauru Chief Dharti T.V Larkana	Publicity and Advertising	15,000
65	13-Jun-2014	108810	Mr. Ghulam Rasool Gorar (Chief Editor)	Publicity and Advertising	30,000
66	13-Jun-2014	108811	Mr. Muhammad Younis Detho (Chief Editor)	Publicity and Advertising	25,000
67	13-Jun-2014	108812	Mr. Abdul Hameed Shaikh, Daily Naw-e-Sindh Larkana	Publicity and Advertising	10,000
68	13-Jun-2014	108813	Mr. Muhammad Ashraf Pirzado, (Beuro Chief ) Larkana	Publicity and Advertising	18,000
69	13-Jun-2014	108814	Mr. Aslam Shaikh Bereau Chief Daily Halchal	Publicity and Advertising	15,000
70	10/3/2015	124491	Muhammad Ashraf Pirzado	Publicity and Advertising	15,000
<b>Total Rs.</b>					<b>3,020,838</b>



**(Annexure 4.6.1)****A-1**

<b>open Merit</b>	<b>District Merit</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
	CMC Tag Disticts	30,811,500	30,811,500	33,884,300
	GMMC	16,236,000	16,236,000	17,855,200
		47,047,500	47,047,500	51,739,500
UEAP	local student	123,342,000	123,342,000	142,460,010
	Foreign Nationals	324,800	324,800	375,144
	overseas Pakistanis	121,800	121,800	140,679
	Mauritian	81,200	81,200	93,786
	Total (Rs)	123,342,000	123,342,000	142,460,010
	Total (US Dollars)	527,800	527,800	609,609
Reserved	AJK	1,845,000	1,845,000	2,029,000
	NA/FATA	922,500	922,500	1,014,500
	Maurituits	369,000	369,000	405,800
	Bangladeshi	184,500	184,500	202,900
	IHK	184,500	184,500	202,900
	Afghan Refugees	184,500	184,500	202,900
	disabled persons	184,500	184,500	202,900
Total		3,874,500	3,874,500	4,260,900
Grand Total	Rs	174,264,000	174,264,000	198,460,410
MBBS	US Dollars	527,800	527,800	609,609
BDS	Open Merit	8,302,500	8,302,500	9,130,500
	UAEP	8,088,000	8,088,000	9,341,640
	overseas Pakistanis	40,600	40,600	46,893

<b>open Merit</b>	<b>District Merit</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
	Total (Rs)	16,390,500	16,390,500	18,472,140
	Total (US Dollars)	40,600	40,600	46,893
Grand Total	Rs	190,654,500	190,654,500	216,932,550
	US Dollars	568,400	568,400	656,502
	Conversion	56,015,820	57,692,600	68,604,459
	Grand Total	246,670,320	248,347,100	285,537,009
Annual	Account	138,779,000	179,498,000	220,394,000
	Total	107,891,320	68,849,100	65,143,009

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2013-14					1st	Year	2nd	Year	3rd	Year	4nd	Year	5nd	Year	Grand
open Merit	District Merit	CM C	GMM C	Total	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Total
	CMC Tag Disticts	167	0	167	50,500	8,433,500	33,500	5,594,500	33,500	5,594,500	33,500	5,594,500	33,500	5,594,500	30,811,500
	GMMC	8	80	88	50,500	4,444,000	33,500	2,948,000	33,500	2,948,000	33,500	2,948,000	33,500	2,948,000	16,236,000
		<b>175</b>	<b>80</b>	<b>255</b>		<b>12,877,500</b>		<b>8,542,500</b>		<b>8,542,500</b>		<b>8,542,500</b>		<b>8,542,500</b>	<b>47,047,500</b>
<b>UEAP</b>	local student	41	20	61	422,000	25,742,000	400,000	24,400,000	400,000	24,400,000	400,000	24,400,000	400,000	24,400,000	123,342,000
	Foreign Nationals	8	0	8	8,600	68,800	8,000	64,000	8,000	64,000	8,000	64,000	8,000	64,000	324,800
	overseas Pakistanis	3	0	3	8,600	25,800	8,000	24,000	8,000	24,000	8,000	24,000	8,000	24,000	121,800
	Mauritian	2	0	2	8,600	17,200	8,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	81,200
	<b>Total (Rs)</b>					<b>25,742,000</b>		<b>24,400,000</b>		<b>24,400,000</b>		<b>24,400,000</b>		<b>24,400,000</b>	<b>123,342,000</b>
	<b>Total (US Dollars)</b>	<b>54</b>	<b>20</b>	<b>74</b>		<b>111,800</b>		<b>104,000</b>		<b>104,000</b>		<b>104,000</b>		<b>104,000</b>	<b>527,800</b>
<b>Reserve d</b>	AJK	10	0	10	50,500	505,000	33,500	335,000	33,500	335,000	33,500	335,000	33,500	335,000	1,845,000

2013-14					1st	Year	2nd	Year	3rd	Year	4nd	Year	5nd	Year	Grand
	NA/FATA	5	0	5	50,500	252,500	33,500	167,500	33,500	167,500	33,500	167,500	33,500	167,500	922,500
	Mauritius	2	0	2	50,500	101,000	33,500	67,000	33,500	67,000	33,500	67,000	33,500	67,000	369,000
	Banglades hi	1	0	1	50,500	50,500	33,500	33,500	33,500	33,500	33,500	33,500	33,500	33,500	184,500
	IHK	1	0	1	50,500	50,500	33,500	33,500	33,500	33,500	33,500	33,500	33,500	33,500	184,500
	Afghan Refugees	1	0	1	50,500	50,500	33,500	33,500	33,500	33,500	33,500	33,500	33,500	33,500	184,500
	disabled persons	1	0	1	50,500	50,500	33,500	33,500	33,500	33,500	33,500	33,500	33,500	33,500	184,500
<b>Total</b>		<b>21</b>	<b>0</b>	<b>21</b>		<b>1,060,500</b>		<b>703,500</b>		<b>703,500</b>		<b>703,500</b>		<b>703,500</b>	<b>3,874,500</b>
<b>Grand Total</b>	<b>Rs</b>	<b>250</b>	<b>100</b>	<b>350</b>		<b>39,680,000</b>		<b>33,646,000</b>		<b>33,646,000</b>		<b>33,646,000</b>		<b>33,646,000</b>	<b>174,264,000</b>
<b>MBBS</b>	<b>US Dollars</b>					<b>111,800</b>		<b>104,000</b>		<b>104,000</b>		<b>104,000</b>		<b>104,000</b>	<b>527,800</b>
<b>BDS</b>	Open Merit			45	50,500	2,272,500	33,500	1,507,500	33,500	1,507,500	33,500	1,507,500	33,500	1,507,500	8,302,500
	UAEP			4	422,000	1,688,000	400000	1,600,000	400000	1,600,000	400000	1,600,000	400000	1,600,000	8,088,000
	overseas Pakistanis			1	8,600	8,600	8000	8,000	8000	8,000	8000	8,000	8000	8,000	40,600
	<b>Total (Rs)</b>			<b>50</b>		<b>3,960,500</b>		<b>3,107,500</b>		<b>3,107,500</b>		<b>3,107,500</b>		<b>3,107,500</b>	<b>16,390,500</b>

2013-14					1st	Year	2nd	Year	3rd	Year	4nd	Year	5nd	Year	Grand
	Total (US Dollars)					8,600		8,000		8,000		8,000		8,000	40,600
Grand Total	Rs					43,640,500		36,753,500		36,753,500		36,753,500		36,753,500	190,654,500
	US Dollars					120,400		112,000		112,000		112,000		112,000	568,400

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2014-15					1st	Year	2nd	Year	3rd	Year	4nd	Year	5nd	Year	Grand
open Merit	District Merit	CMC	GMMC	Total	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Total
	CMC Tag Disticts	167	0	167	50,500	8,433,500	33,500	5,594,500	33,500	5,594,500	33,500	5,594,500	33,500	5,594,500	30,811,500
	GMMC	8	80	88	50,500	4,444,000	33,500	2,948,000	33,500	2,948,000	33,500	2,948,000	33,500	2,948,000	16,236,000
		175	80	255		12,877,500		8,542,500		8,542,500		8,542,500		8,542,500	47,047,500
UEAP	local student	41	20	61	422,000	25,742,000	400,000	24,400,000	400,000	24,400,000	400,000	24,400,000	400,000	24,400,000	123,342,000
	Foreign Nationals	8	0	8	8,600	68,800	8,000	64,000	8,000	64,000	8,000	64,000	8,000	64,000	324,800
	overseas Pakistanis	3	0	3	8,600	25,800	8,000	24,000	8,000	24,000	8,000	24,000	8,000	24,000	121,800
	Mauritian	2	0	2	8,600	17,200	8,000	16,000	8,000	16,000	8,000	16,000	8,000	16,000	81,200

2014-15					1st	Year	2nd	Year	3rd	Year	4th	Year	5th	Year	Grand
	<b>Total (Rs)</b>					<b>25,742,000</b>		<b>24,400,000</b>		<b>24,400,000</b>		<b>24,400,000</b>		<b>24,400,000</b>	<b>123,342,000</b>
	<b>Total (US Dollars)</b>	<b>54</b>	<b>20</b>	<b>74</b>		<b>111,800</b>		<b>104,000</b>		<b>104,000</b>		<b>104,000</b>		<b>104,000</b>	<b>527,800</b>
<b>Reserved</b>	AJK	10	0	10	50,500	505,000	33,500	335,000	33,500	335,000	33,500	335,000	33,500	335,000	1,845,000
	NA/FATA	5	0	5	50,500	252,500	33,500	167,500	33,500	167,500	33,500	167,500	33,500	167,500	922,500
	Mauritius	2	0	2	50,500	101,000	33,500	67,000	33,500	67,000	33,500	67,000	33,500	67,000	369,000
	Bangladeshi	1	0	1	50,500	50,500	33,500	33,500	33,500	33,500	33,500	33,500	33,500	33,500	184,500
	IHK	1	0	1	50,500	50,500	33,500	33,500	33,500	33,500	33,500	33,500	33,500	33,500	184,500
	Afghan Refugees	1	0	1	50,500	50,500	33,500	33,500	33,500	33,500	33,500	33,500	33,500	33,500	184,500
	disabled persons	1	0	1	50,500	50,500	33,500	33,500	33,500	33,500	33,500	33,500	33,500	33,500	184,500
	<b>Total</b>	<b>21</b>	<b>0</b>	<b>21</b>		<b>1,060,500</b>		<b>703,500</b>		<b>703,500</b>		<b>703,500</b>		<b>703,500</b>	<b>3,874,500</b>
<b>Grand Total</b>	<b>Rs</b>	<b>250</b>	<b>100</b>	<b>350</b>		<b>39,680,000</b>		<b>33,646,000</b>		<b>33,646,000</b>		<b>33,646,000</b>		<b>33,646,000</b>	<b>174,264,000</b>
<b>MBBS</b>	<b>US Dollars</b>					<b>111,800</b>		<b>104,000</b>		<b>104,000</b>		<b>104,000</b>		<b>104,000</b>	<b>527,800</b>
<b>BDS</b>	Open Merit			45	50,500	2,272,500	33,500	1,507,500	33,500	1,507,500	33,500	1,507,500	33,500	1,507,500	8,302,500
	UAEP			4	422,000	1,688,000	400000	1,600,000	400000	1,600,000	400000	1,600,000	400000	1,600,000	8,088,000
	overseas Pakistanis			1	8,600	8,600	8000	8,000	8000	8,000	8000	8,000	8000	8,000	40,600
	<b>Total (Rs)</b>			<b>50</b>		<b>3,960,500</b>		<b>3,107,500</b>		<b>3,107,500</b>		<b>3,107,500</b>		<b>3,107,500</b>	<b>16,390,500</b>

2014-15					1st	Year	2nd	Year	3rd	Year	4nd	Year	5nd	Year	Grand
	Total (US Dollars)					8,600		8,000		8,000		8,000		8,000	40,600
Grand Total	Rs					43,640,500		36,753,500		36,753,500		36,753,500		36,753,500	190,654,500
	US Dollars					120,400		112,000		112,000		112,000		112,000	568,400

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2015-16					1st	Year	2nd	Year	3rd	Year	4nd	Year	5nd	Year	Grand
open Merit	District Merit	CMC	GMM C	Total	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Total
	CMC Tag Disticts	16 7	0	16 7	55,500	9,268,500	36,850	6,153,950	36,850	6,153,950	36,850	6,153,950	36,850	6,153,950	33,884,300
	GMMC	8	80	88	55,500	4,884,000	36,850	3,242,800	36,850	3,242,800	36,850	3,242,800	36,850	3,242,800	17,855,200
		17 5	80	25 5		14,152,500		9,396,750		9,396,750		9,396,750		9,396,750	51,739,500
UEAP	local student	41	20	61	487,410	29,732,010	462,000	28,182,000	462,000	28,182,000	462,000	28,182,000	462,000	28,182,000	142,460,010
	Foreign Nationals	8	0	8	9,933	79,464	9,240	73,920	9,240	73,920	9,240	73,920	9,240	73,920	375,144
	overseas Pakistanis	3	0	3	9,933	29,799	9,240	27,720	9,240	27,720	9,240	27,720	9,240	27,720	140,679

2015-16					1st	Year	2nd	Year	3rd	Year	4nd	Year	5nd	Year	Grand
	Mauritian	2	0	2	9,933	19,866	9,240	18,480	9,240	18,480	9,240	18,480	9,240	18,480	93,786
	<b>Total (Rs)</b>					<b>29,732,010</b>		<b>28,182,000</b>		<b>28,182,000</b>		<b>28,182,000</b>		<b>28,182,000</b>	<b>142,460,010</b>
	<b>Total (US Dollars)</b>	<b>54</b>	<b>20</b>	<b>74</b>		<b>129,129</b>		<b>120,120</b>		<b>120,120</b>		<b>120,120</b>		<b>120,120</b>	<b>609,609</b>
<b>Reserve d</b>	AJK	10	0	10	55,500	555,000	36,850	368,500	36,850	368,500	36,850	368,500	36,850	368,500	2,029,000
	NA/FATA	5	0	5	55,500	277,500	36,850	184,250	36,850	184,250	36,850	184,250	36,850	184,250	1,014,500
	Mauritius	2	0	2	55,500	111,000	36,850	73,700	36,850	73,700	36,850	73,700	36,850	73,700	405,800
	Bangladesh i	1	0	1	55,500	55,500	36,850	36,850	36,850	36,850	36,850	36,850	36,850	36,850	202,900
	IHK	1	0	1	55,500	55,500	36,850	36,850	36,850	36,850	36,850	36,850	36,850	36,850	202,900
	Afghan Refugees	1	0	1	55,500	55,500	36,850	36,850	36,850	36,850	36,850	36,850	36,850	36,850	202,900
	disabled persons	1	0	1	55,500	55,500	36,850	36,850	36,850	36,850	36,850	36,850	36,850	36,850	202,900
	<b>Total</b>	<b>21</b>	<b>0</b>	<b>21</b>		<b>1,165,500</b>		<b>773,850</b>		<b>773,850</b>		<b>773,850</b>		<b>773,850</b>	<b>4,260,900</b>
	<b>Grand Total</b>	<b>Rs</b>	<b>250</b>	<b>100</b>	<b>350</b>		<b>45,050,010</b>		<b>38,352,600</b>		<b>38,352,600</b>		<b>38,352,600</b>		<b>38,352,600</b>



2015-16					1st	Year	2nd	Year	3rd	Year	4nd	Year	5nd	Year	Grand	
	US Dollars					129,129		120,120		120,120		120,120		120,120	609,609	
BDS	Open Merit		45	55,500	2,497,500	36,850	1,658,250	36,850	1,658,250	36,850	1,658,250	36,850	1,658,250	36,850	1,658,250	9,130,500
	UAEP		4	487,410	1,949,640	462,000	1,848,000	462,000	1,848,000	462,000	1,848,000	462,000	1,848,000	462,000	1,848,000	9,341,640
	overseas Pakistanis		1	9,933	9,933	9,240	9,240	9,240	9,240	9,240	9,240	9,240	9,240	9,240	9,240	46,893
	<b>Total (Rs)</b>		<b>50</b>		<b>4,447,140</b>		<b>3,506,250</b>		<b>3,506,250</b>		<b>3,506,250</b>		<b>3,506,250</b>		<b>3,506,250</b>	<b>18,472,140</b>
	<b>Total (US Dollars)</b>				<b>9,933</b>		<b>9,240</b>		<b>9,240</b>		<b>9,240</b>		<b>9,240</b>		<b>9,240</b>	<b>46,893</b>
<b>Grand Total</b>	<b>Rs</b>				<b>49,497,150</b>		<b>41,858,850</b>		<b>41,858,850</b>		<b>41,858,850</b>		<b>41,858,850</b>		<b>41,858,850</b>	<b>216,932,550</b>
	US Dollars				139,062		129,360		129,360		129,360		129,360		129,360	656,502

**(Annexure 4.6.3)****Irregular expenditure from user's collection account**

<b>Particulars</b>	<b>To whom paid</b>	<b>Cheque no.</b>	<b>Date</b>	<b>Amount</b>
All Pakistan Tour	Dr.Mumtaz Ali Abro, Lecturer	15876963		130,000
purchase of medicines	M/s Indus dental supplies	12756996	20-04-15	28,300
purchase of dental material	M/s Al-Rehman enterprises	12756998	5/5/2015	116,179
purchase of leed apron	M/s Awami medical store	12757013	17-06-15	8,500
purchase of dental material	M/s Al-Rehman enterprises	12757016	11/8/2015	32,430
contingent salary	paid to Mr.Riaz Hussain P.A BADC Principal against salary of daily wages	12757012	27-06-15	122,000
contingent salary	paid to Mr.Riaz Hussain P.A BADC Principal against salary of daily wages	12757014	16-07-15	102,000
contingent salary	paid to Mr.Riaz Hussain P.A BADC Principal against salary of daily wages	12757015	18-08-15	16,000
contingent salary	paid to Mr.Riaz Hussain P.A BADC Principal against salary of daily wages	12757017	7/9/2015	118,000
contingent salary	paid to Mr.Riaz Hussain P.A BADC Principal against salary of daily wages	12757018	7/9/2015	118,000
contingent salary	paid to Mr.Riaz Hussain P.A BADC Principal against salary of daily wages	12757019	16-10-15	113,000
contingent salary	paid to Mr.Riaz Hussain P.A BADC Principal against salary of daily wages	12757020	24-11-15	107,000
contingent salary	paid to Mr.Riaz Hussain P.A BADC Principal against salary of daily wages	15876956	21-12-15	107,833
contingent salary	paid to Mr.Riaz Hussain P.A BADC Principal against salary of daily wages	15876957	7/1/2016	107,000

<b>Particulars</b>	<b>To whom paid</b>	<b>Cheque no.</b>	<b>Date</b>	<b>Amount</b>
contingent salary	paid to Mr.Riaz Hussain P.A BADC Principal against salary of daily wages	15876958	9/2/2016	107,000
contingent salary	paid to Mr.Riaz Hussain P.A BADC Principal against salary of daily wages	15876964		138,225
contingent salary	paid to Mr.Riaz Hussain P.A BADC Principal against salary of daily wages	15876965	6/6/2016	159,000
contingent salary	paid to Mr.Riaz Hussain P.A BADC Principal against salary of daily wages	15876966	24-06-16	153,359
<b>Total</b>				<b>1,783,826</b>