



**SPECIAL AUDIT REPORT
ON
THE ACCOUNTS OF
SINDH HOUSE ISLAMABAD
AUDIT YEAR 2019-20**

AUDITOR-GENERAL OF PAKISTAN

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PREFACE

The Auditor-General conducts audits subject to Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with sections 8, 10 & 17 of the Auditor- General’s (Functions, Powers & Terms & Conditions of Service) Ordinance 2001. The Special Audit of Sindh House, Islamabad was carried out accordingly.

The Directorate General Audit Sindh conducted Special Audit of “Sindh House, Islamabad” on the directives of Public Accounts Committee of Provincial Assembly of Sindh during June 2020 for the period 2016-17 to 2018-19 with a view to reporting significant findings to stakeholders. Audit examined the economy, efficiency & effectiveness aspects of the Sindh House, Islamabad. In addition, audit also assessed whether the management complied with applicable laws, rules, regulations & procedures. Audit report indicates specific actions that, if taken, may help the management strengthening the internal controls to achieve the intended purpose.

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

(Javaid Jehangir)

Auditor-General of Pakistan

Dated:

ABBREVIATIONS & ACRONYMS

AA	Administration Approval
ADP	Annual Development Plan
AEN	Assistant Executive Engineer
AGPR	Accountant General Pakistan Revenue
AGR	Annual Ground Rent
APPM	Accounting Policies & Procedures Manual
APT	Appointment Promotion & Transfer
BOQ	Bill of Quantities
BPS	Basic Pay Scale
CB	Cashbook
CDA	Capital Development Authority
CE	Chief Engineer
Cft	Cubic Feet
CGA	Controller General of Accounts
Chq#	Cheque Number
CM	Chief Minister
CMR	Current Market Rate
CNIC	Computerize National Identity Card
Compt.	Comptroller
CPWA	Combined Public Works Account
CPWD	Combined Public Works Department
CS	Chief Secretary
CV	Cash Voucher
CWT	Hundredweight (standard unit of weight or mass)
DAC	Departmental Accounts Committee
DAO	District Account Office/Divisional Accounts Officer
DDO	Drawing & Disbursing Officer
DG	Director General
DSP	Divisional Superintendent of Police
Dt.	Dated
DVC	Drawing vetting committee
ETC.	Et cetera (Latin expression that is used in English to mean "and other similar things")
FAM	Financial Audit Manual
FBR	Federal Board of Revenue
FD	Finance Department
FIR	First Information Report

FY	Financial Year
G.F.R	General Financial Rules
GAAP	Generally Accepted Accounting Principle
GOS	Government of Sindh
GST	General Sales Tax
HESCO	Hyderabad Electric Supply Company
ICU	Intensive Care Unit
INTOSIA	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standard
Isb.	Islamabad
KG	Kilograms
Ltd	Limited
M&R	Maintenance & Repair
MB	Measurement Book
Misc	Miscellaneous
NAB	National accountability Bureau
NBP	National Bank of Pakistan
NGOs	Non-Government Organizations
NIT	Notice for Inviting Tender
OM#	Observation Memo Number
P&D	Planning & Development
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PC-I	Planning Commission Proforma-I
PD	Project Director
PEC	Pakistan Engineering Council
POL	Petrol Oil & Lubricant
PSDP	Public Sector Development Program
PWD	Public Works Department
RCC	Reinforced Cement Concrete
RE	Resident Engineer
Reh:	Rehabilitation
Rs	Rupees
S.O	Section Officer
SAP	Systems, Applications & Products
SCR	Schedule of Composite Rates
Sft	Square feet
SGA&CD	Services, General Administration & Coordination Department
SHI	Sindh House Islamabad

SPPRA	Sindh Public Procurement Regularity Authority
Sr. Clerk	Senior Clerk
SROs	Statutory Regulatory Orders
SSGC	Sui Southern Gas Company
SST	Sindh Sales Tax
TA/DA	Travelling allowance and daily allowance
TMA	Town Municipal Administration
TOR	Terms of Reference
TPM	Third Party Monitoring
TS	Technical Sanction
WIP	Work in Progress
WO	Work Order
XEN	Executive Engineer

EXECUTIVE SUMMARY

The Director General of Audit Sindh on the directives of Public Accounts Committee of Provincial Assembly of Sindh conducted Special audit of Sindh House, Islamabad during June 2020. The main objectives of the audit were to assess whether the matters/resources were being managed with due regard to economy & efficiency, to review compliance with applicable rules, regulations, and procedures in all aspects, and to review utilization of development funds with respect to proper need assessment. The audit was conducted in accordance with the INTOSAI Auditing Standards.

Sindh House Islamabad is a residential facility of Sindh Government in federal capital, put into operation from 1978. Governor, Chief Minister, Chief Justice of Sindh High Court, Provincial Ministers, Chief Secretary, dignitaries & other high-ranking officers of Sindh Government stay here during their visits to Islamabad.

The main findings of special audit are; delay in commencement of development scheme, non-preparation of PC-IV& PC-V for completed schemes, execution of work at unjustified higher rate in contravention of the approved PC-I, recurring loss to government due to non-completion of renovation work of Sindh House within stipulated time, fraudulent payment to contractor for the work not executed, illegal execution of civil work by contractor within the premises of Sindh House Staff colony, unauthorized occupancy of government accommodations, irregular payment to contractor without proper verification by consultant, awarding of work by splitting of tenders resulting time & cost over-run, irregular execution of work at market rate instead schedule of rates, defective award of work resulted in loss to government, unjustified payment for execution of substandard plumbing work, unjustified payment to contractor who was defaulter in parallel work, non-imposition of penalty upon the contractors, irregular appointments & promotions of staff, unjustified release of performance security during work in process, irregular expenditure due to excess rate over & above the scheduled rates, non-recovery of outstanding dues from defaulters, non-recovery of outstanding dues from caretaker & miscellaneous PWD advances, irregular cash withdrawal of public funds through DDO account, non-production of auditable record, wasteful procurement of material lying unused, discrepancies in auction process of old material, doubtful shifting of furniture fixture/material prior to

auction process, irregular allotment & occupation of government accommodations without proper procedures.

The audit mainly recommends that approved schemes be executed as per time frame laid down in the PC-I to avoid cost and time over run factor, PC-IV and PC-V be prepared where required, PC-I rates may be followed, original / new work should never be carried out from M&R budget and separate budget may be approved for such works, matter of payment to contractor for the work not executed be investigated , repeat orders be issued if it exceeds 15% of estimated cost, each bill of contractor be verified by the consultant, the works may not be re-grouped/ split up into pieces to avoid time and cost overrun factors, SPPRA rules be followed in letter and spirit to avoid gross irregularities, plumbing work defects be rectified to safeguard the buildings, technical sanctions may be approved from competent authority, responsibility be fixed against the person(s) responsible for making payment to the contractor who left parallel work incomplete, penalty be imposed upon the defaulter contractors, appointment may be made in light of recruitment rules, performance security may be released as per rules, civil works may be awarded as per Sindh Schedule of composite rates, dues from the defaulters be recovered and deposited into proper head of account, funds may always be drawn in favor of concerned vendor instead of DDO, cash transactions may be avoided by issuing cross cheques in favor of actual payees, auditable record be furnished to audit team for scrutiny, procurement of only required material be made at competitive rates after completion of civil work for better and proper utilization, material be auctioned after adopting due process of auction, shifting of material prior auction may be investigated and regularized, SOPs for allotment of studio apartment, two room apartments and rooms of main guest house may be got approved from government of Sindh and allotment be made in the light of such approved rules.

1. INTRODUCTION

Directorate General of Audit Sindh conducted Special audit of Sindh House, Islamabad during June 2020. The main objective of the audit were to check ; whether funds were utilized in accordance with prevalent rules & regulations, whether the development expenditure was incurred properly on need analysis basis, whether renovation work/ repair & maintenance of the buildings was made as per requirement & by following prescribed rules & procedures, whether earned revenue was being deposited properly into Govt. account in time, as per approved rules & procedures & the systems were in place to ensure proper assessment & collection of government receipts & whether the appointments / posting of human resources were made in accordance with the recruitment rules after processing prescribed recruitment procedure for the Financial Year 2016-17 to 2018-19 under the public accounts committee (PAC) directives.

Background of Entity:

Sindh House Islamabad is a residential facility of Sindh Government in federal capital, which was made operational since 1978. Governor, Chief Minister, Chief Justice of Sindh High Court, Provincial Ministers, Chief Secretary, dignitaries & other high-ranking officers of Sindh Government stay here during their visits to Islamabad. At one time the entire premises remained in the use of Federal Government as Prime Minister's House from 1989 to 1992. The separate annexes for three provincial heads of the province are exclusively available within the premises of 25 acres, titled as Chief Minister's Villa, Governor's Lodge & Chief Secretary annexee. The Main & Guest House buildings of Sindh House Islamabad (Ground+1) comprise of 2 Nos. VVIP Suites, 10 Nos. VIP Suites, 2 Nos. VIP single rooms & 15 Nos. single rooms are meant for the residential facility of provincial bureaucrats & superior judiciary. Twelve (12) Number two Rooms furnished apartments (G+2) & 12 Number Studio Furnished apartment (G+2) were constructed to provide the residential facility to BPS19 & above officers of Sindh Government whose services are placed at the disposal of federal government on temporary basis till they have been provided government-based accommodation by the federal government. Sindh House Islamabad has also one of its

building at Murree having total facility of 24 rooms with separate facility for two provincial heads of the province i-e Chief Minister & Governor.

There are three different wings working within the Sindh House Islamabad including Comptroller, Resident Engineer & Divisional Superintendent of Police. Each wing has its own head with DDO powers, the former two comes under the Works & Services Department whereas the later falls under Home department, Govt of Sindh. The main duty of Comptroller is to manage lodging facilities for the occupants, resident engineer is responsible to maintain & look after the building structure whereas the DSP security is responsible to provide security.

2. AUDIT OBJECTIVES:

The main objective of the audit was to review the compliance with applicable rules, regulations & procedures. The audit will assess:

1. Whether funds were utilized in accordance with prevalent rules & regulations.
2. Whether the development expenditure was incurred properly on need analysis basis.
3. Whether renovation work/ repair & maintenance of the buildings was made as per requirement & light with prescribed rules & procedures
4. Whether the work was awarded to eligible contractors/ suppliers on competitive rates as per SPPRA.
5. Whether earned revenue was being deposited properly into Govt. account on time, rules & procedures relating to which receipts were being fully observed & the systems were in place to ensure proper assessment & collection of government receipts.
6. Whether the appointment / posting of human resources is made in accordance with the recruitment rules after processing prescribed recruitment procedure.

3. SCOPE & METHODOLOGY

Audit Scope:

The Period of Audit was three years i-e financial years 2016-17 to 2018-19 & the location of audit was Sindh House Islamabad & Murree. The audit reviewed & examined the following:

1. Expenditure record related to development & non-development side
2. Revenue record related to renting of suits, rooms & any other source of revenue.
3. Assets / Financial management
4. All necessary supporting documents, records, & accounts have been maintained in respect of all activities.
5. Evaluation of scheme Targets & achievements
6. Evaluation of internal controls.
7. All other relevant record as required for completion of audit assignment.

Audit Methodology:

The audit was conducted in accordance with the Auditing Standards promulgated by the International Organization of Supreme Audit Institutions (INTOSAI) & included such tests & auditing procedures as the auditor considered necessary under the circumstances. The auditor:

1. Understood the schemes management, planning & operations.
2. Evaluated records; &
3. Reported the significant issues of potential importance.

4. AUDIT FINDINGS & RECOMMENDATIONS

4.1 Organization & Management

4.1.1 Unjustified delay in commencement of development scheme -Rs325.338 million

According to Para 527 of PW manual Volume-I “No work shall begin unless proper detailed design and estimate have been sanctioned allotment of funds made and order for the commencement issued by the competent Authority”.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that the development scheme “Construction of 28 Nos. Suits at Sindh House Islamabad (Right Wing Block-I & Left Block wing Block-II)” was approved with total cost of Rs325.338 million vide administrative order no AA.NO.B/6-18/2011-12 (Part-V) dated November 2013. The scheme was required to be completed in seventeen (17) months after approval. M/S Naqvi & Siddiqui was engaged as consultant for approval of drawing from Drawing Vetting Committee (DVC), Capital Development Authority (CDA), Islamabad for which he was paid an amount of Rs 0.987 million. The consultant provided the required drawings & documents to local office vide letter No.NS.509/01/09/2017 dated 08-11-2017 with request to process the required documents for approval from CDA but the management failed to process the same without any justification. The delay tactics of handling the development scheme shows the poor performance of management due to which the government may sustained financial loss on following grounds:

1. PC-I was prepared in 2013 as per Cost analysis of that period i-e. Current Market Rate of 2013. But as the scheme has not yet been executed, cost of same would increase in future (Cost overrun) and would lead to huge financial loss to govt.
2. Even though the funds of Rs 85.00 million were released during 2016-17 and 2017-18 for execution of development scheme, but same were not utilized because management failed to provide required documents to CDA, Islamabad for approval.

3. TPM charges were paid to P&D department without any justification. As per rules TPM charges are paid for monitoring of executed work. As scheme had not on due time, payment of TPM charges stands questionable.

Expenditure up to June 2016	2016-17		2017-18	
	Release	Expenditure	Release	Expenditure
0.446	75.00	1.738	10.00	0.000

Audit is of the opinion that non-processing of the designs for approval from CDA resulted time & cost overrun.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 agreed with the audit para and decided to refer the matter to PAC.

Audit recommends that DAC directives may be complied.

(OM#22)

4.1.2 Recurring loss to government due to non-completion of renovation work of Sindh House within stipulated time-Rs28.080 million

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

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was noticed that the government sustained huge loss in shape of non-generation of revenue amounting to Rs28.080 million due to non-completion of renovation work of Sindh House Islamabad in stipulated time. The renovation work was started on 17-12-2016 and was due to be completed by 12 months but same has not yet been completed till cutoff date of special audit i-e 30-06-2020. Audit holds the opinion that if the same had been completed within due time, the government would have earned revenue of approximate Rs28.080 million. **(Details at Annexure 4.1.2)**

The non-completion of renovation work on time resulted loss to government.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 informed the forum that due to delay in release of funds & change in scope the project has been considerably delayed. The forum directed to produce required documents/record of correspondence made to Finance Department to audit for verification. The Chair directed the concerned officers to provide the relevant record.

Audit recommends that DAC directives may be complied.

(OM#02)

4.1.3 Irregular appointments / payments to contingent paid staff Rs3.980 million

As per notification by Finance Department, Government of Sindh No. FD/B&E-I/Appointment/2(363)/2013-14 dated 25th September 2013 “In order to avoid legal lacuna & undue financial liabilities, it is again advised that no appointments are made against unsanctioned posts & against sanctioned posts on contingency basis, without specific approval of Finance Department for each post. In case of existing/emergency the services may be hired for specific work & time against vacant sanctioned post & availability of funds.”

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was observed that an amount of Rs3.980 million was paid to contingent paid staff on account of payment to other services rendered but following shortcomings were noticed:

1. The staff was appointed by the comptroller without obtaining approval from the competent authority.
2. There was no mechanism of obtaining attendance, as neither the attendance sheet of staff was attached with the bill nor muster role was maintained.
3. Approval from Finance Department was not available in the record.
4. Purpose & Place of posting of contingent paid staff was not produced.

(Rs in million)

Year	Amount
2016-17	1.755
2017-18	1.763
2018-19	0.462
Total	3.980

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 informed that enquiry committee comprising of three most Senior Officers of Govt, of Sindh constituted by Worthy Chief Secretary Sindh dated 10-07-2020, under the chairmanship of Secretary (G.A) has thoroughly probed into the irregularities and financial loss in Sindh House Islamabad. However, the outcomes of the enquiry committee were still awaited. The DAC decided to share outcome/ result of enquiry committee to audit for verification.

Audit recommends that DAC directives may be complied.

(OM#34)

4.1.4 Irregular allotment & occupation of government accommodations

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

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that government accommodation were not allotted as per government criteria as some of residents were not entitled for residence in Sindh House. **(Details at Annexure 4.1.4)**

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 informed to the forum that those officers who are transferred to Islamabad and having domicile of Sindh are entitled to allotment as per notification of SGA&CD issued in 2014. The forum decided to get vacate the accommodation from the illegal occupants, if any, and produce such notification/ record to audit for

verification. The vacation of premises may be carried out as per rules.

Audit recommends that DAC directives may be complied.

(OM#74)

4.1.5 Improper maintenance of accounts

According to Services, General Administration & Co-ordination Department Government of Sindh letter no S.O. IX. Reg(S&GAD)/11-/16-80 dated 30th March 1982, various measures were prescribed to ensure discipline and efficiency among all ranks. Para-b of above letter states, “Workload should be rationally distributed among various members of section/office so that no one is allowed to have free time at the cost of others.”

During special audit of office of the Comptroller, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that accounting system was not implemented in letter and spirit due to non-availability of trained personnel to maintain accounts properly. Accounting record such as cash books, contingency register, service books and personal files were not maintained properly. Due to non-availability of professional staff in accounts & admin sections various audit observations were pointed out as shown in succeeding chapters of the reports.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 agreed with the contention of audit. The forum decided for posting of a trained Accounts Officer for maintenance of accounts of Sindh House Islamabad.

Audit recommends that in light of the DAC directives a trained accounting officer may be posted to avoid such irregularities in future.

(OM#03)

4.1.6 Irregular appointments of 35 employees in violation to recruitment rules

According to C.M Directive vide letter No.SOV(SGA&CD)X-15/2013 of Government of Sindh Services, General Administration & Coordination Department Karachi dated: 4th June, 2013, “The Honourable Chief Minister, Sindh has been pleased to impose complete ban on all kinds of recruitment henceforth. All

Administrative Department / Autonomous Bodies are requested to adhere to the directive in letter & spirit.

According to Rule-11 Govt. of Sindh, Appointment, Promotion & Transfer Rules 1974, “Initial appointment to the post in BPS-03 to 10 shall be made on the recommendation of the Departmental Selection Committee after the vacancies in these BPSs have been advertised in the newspapers. Further as Rule-16 *ibid*, “Posts in BPS-01 & 02 shall ordinarily be filled on local basis”.

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was observed that thirty-five (35) employees were appointed during ban period. **(Details at Annexure 4.1.6-A)** Besides, following irregularities were also noticed:

1. Initial appointment to the post in BPS-03 to 10 shall be made on the recommendation of the Departmental Selection Committee after the vacancies in these BPSs but the appointments were made without approval & recommendation of DSC.
2. Appointment was made without advertisement, test & interview.
3. No due process of appointment was adopted prior to issuance of offer orders.
4. Appointments were made without obtaining approval from competent authority in violation to recruitment rules.
5. The employees (above to BPS-03) having domicile other than Sindh province were appointed in violation to the Sindh civil servant act.
6. The Comptroller appointed the employees without obtaining approval from competent authority in violation to recruitment rules.
7. Various employees appointed in BPS-03 & above having domicile of other provinces. **(Annexure 4.1.6-B)**

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 defer the para & directed the management to provide relevant record for verification of audit besides this DAC also informed that enquiry committee comprising of three most Senior Officers of Govt, of Sindh constituted by Worthy Chief Secretary Sindh dated 10-07-2020, under the chairmanship of Secretary (G.A) has thoroughly probed into the irregularities and financial loss in Sindh House Islamabad. However, the outcomes of the enquiry committee were still awaited. The DAC decided to share outcome/ result of enquiry committee to audit for verification.

Audit recommends that DAC directives may be complied.

(OM#14,22&71)

4.1.7 Un-justified promotion of the employees.

According to Rule 4, part (V)-Probation, APT rules for Ministerial Staff, “Condition for promotion to posts in Ministerial Staff shall be made by selection based on seniority-cum-fitness from amongst the persons who hold the posts specified on a regular basis and fulfill the conditions as prescribed under the rules.

During Special Audit Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was noticed that various employees of RE wing & Comptroller wing were promoted irregularly on various posts in violation to recruitment rules which stands irregular. **(Details at Annexure 4.1.7)**

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#15)

4.1.8 Irregular drawl of salary on the post of computer operator who was otherwise ineligible

According to Rule-11 Govt. of Sindh, Appointment, Promotion & Transfer Rules 1974, “Initial appointment to the post in BPS-03 to 10 shall be made on the recommendation of the Departmental Selection Committee after the vacancies in these BPSs have been advertised in the newspapers. Further as Rule-16 ibid, “Posts in BPS-01 & 02 shall ordinarily be filled on local basis”.

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was noticed that Store Clerk (BPS-04) drawn salary from the position of Computer Operator (BPS-12) who was otherwise ineligible on the following grounds:

1. Mr. Abdul Rahman Bullo was appointed on the post of Store Clerk (BPS-04) on temporary basis vide No.Compt/SHI/EC-I/209/2009 dated 03-03-2009 without approval. The due process of appointment (from advertisement to selection of

candidate) was not followed. After 3.5 years, the official was posted as Computer Operator (BPS-12) on officiating basis through an impugned order No SO(A)/S&GAD/2-65/2012/E-IV dated 06-07-2012 issued by S&GACD Karachi. The posting of store clerk BPS-04 to the position of Computer Operator (BPS-12) without possessing required qualification stands irregular.

2. On visit of Chief Minister to Sindh House the official requested him for regularization of his services to the position of Computer Operator (BPS-14), CM Sindh marked his application to Secretary (Services) being the competent authority for confirmation, but Comptroller tampered the word “Secretary (S)” & issued the confirmation/regularization order of official vide No Compt/SHI/EC-/258/2013 dated 08-03-2013.

3. The official was again regularly posted on officiating basis as Caretaker (BPS-16) vide impugned order No SO(Admn)/SGA&CD/5-273/2009 dated 31-12-2013 and service book was updated accordingly.

4. On 09-03-2016, SGA&CD vide order NoSO(Admn)/SGA&CD/2-34/2014-E-IV withdrew the officiating posting of official from Caretaker (BPS-16) to Store Clerk (BPS-07) wherein he never served, as he was initially appointed to position of Store clerk (BPS-04). Even after issuance of this official order, the official is drawing his salary for the position of computer operator (BPS-12) which is irregular and stands recoverable.

Audit is of the view that amount paid to the employee on the position mentioned above be recovered under intimation to audit and he may be posted to his actual position on which he was appointed and mater may be enquired in depth for remedial measures.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 informed that enquiry committee comprising of three most Senior Officers of Govt, of Sindh constituted by Worthy Chief Secretary Sindh dated 10-07-2020, under the chairmanship of Secretary (G.A) has thoroughly probed into the irregularities and financial loss in Sindh House Islamabad. However, the outcomes of the enquiry committee were still awaited. The DAC decided to share outcome/ result of enquiry committee to audit for verification.

Audit recommends that DAC directives may be complied.

(OM#20)

4.1.9 Irregular appointment of IT administrator

According to Rule-11 Govt. of Sindh, Appointment, Promotion & Transfer Rules 1974, “Initial appointment to the post in BPS-03 to 10 shall be made on the recommendation of the Departmental Selection Committee after the vacancies in these BPSs have been advertised in the newspapers. Further as Rule-16 ibid, “Posts in BPS-01 & 02 shall ordinarily be filled on local basis”.

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was noticed that Mr. Saqib Siddique was appointed to the post of IT administrator irregularly on the following grounds:

1. The official requested to the comptroller through an application dated 30-11-2011 to appoint him on contract basis to the position of IT administrator without possessing any IT qualification, as the official’s personal file shows that he did his M.Sc computer science during 2013-14 after his appointment.
2. The degrees & experience certificates available in his personal file were not found verified from the quarters concerned.
3. Comptroller SHI, without approval from the competent authority, appointed the official to the position of IT administrator on contract basis with lump sum pay of Rs.12000 per month vide No.Compt/SHI/EC-I/1083/2010 dated 02-12-2010.
4. On visit of Chief Minister to Sindh House, the official requested him for regularization of his services to the position of IT Technician. The then CM Sindh marked his application to Secretary (Services) being the competent authority for confirmation, but comptroller tampered the word “Secretary (S)” & issued the confirmation/regularization order of official vide No.Compt/SHI/EC-I/259/2013 dated 08-03-2013, despite the fact that there was no post of IT Technician on the strength of Sindh House Islamabad during issuance of his offer order. Two office orders were found from his personal file showing the same outward number & different Basic pay scales i-e 10 & 12.
5. The Comptroller, who was not the competent authority to appoint the official on regular basis, regularized /confirmed the services of the official in BPS-10 on regular basis vide No.Compt/SHI/EC-I/259/2013 dated 08-03-2013
6. Whereupon, SGA&CD also regularized the services of Mr.Saqib Siddique to the position of IT Technician (BPS12) with immediate effect vide No. SO(Admn(SGA&CD/3-3(9)/9/E-IV dated 08-03-2013 whereas there was no

- post of IT Technician on the strength of local office on the eve of his regularization & official joined his services on regular basis w.e.f 02-07-2013.
7. The official's domicile of Islamabad was available in the personal file which needs to be verified.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 informed that enquiry committee comprising of three most Senior Officers of Govt, of Sindh constituted by Worthy Chief Secretary Sindh dated 10-07-2020, under the chairmanship of Secretary (G.A) has thoroughly probed into the irregularities and financial loss in Sindh House Islamabad. However, the outcomes of the enquiry committee were still awaited. The DAC decided to share outcome/ result of enquiry committee to audit for verification.

Audit recommends that in light of DAC directives, the outcomes of the enquiry committee be shared with DG Audit Sindh and action be taken against the official concerned accordingly.

(OM#21)

4.1.10 Irregular payment made to contractual employees

As per Finance Department, Government of Sindh letter # FD(EXP:IX)-7(67)/91(B) Prov dated 23rd April, 1996, "No appointment of work charged establishment/contingent paid staff be made without prior approval of the Finance Department".

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was observed that the payment to the contractual employees was regularly made from establishment charges. The following observations were noted:

1. Approval from competent authority for appointment was not obtained.
2. Advertisement copy, minutes of selection committee, police verification, medical fitness, degrees/ qualification certificates were not produced to audit.
3. Justification for the recruitment of staff on contract basis was not provided.
4. There was no provision in budget of local office for hiring & payment to contract staff.

5. The expenditure was misclassified & payment was made to contractual employees either from the head of basic pay of regular staff or under the head “Payment to other services rendered” without prior approval from Finance Department Government of Sindh.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 informed that contracts of various employees have expired and they have left. Moreover, salary of remaining such employees has been stopped and some are still working without salary. Enquiry committee has thoroughly probed into the irregularities and financial loss to Sindh House Islamabad. However, the outcomes of the enquiry committee were still awaited. The DAC decided to share outcome/ result of enquiry committee to audit for verification.

Audit recommends that DAC directives may be complied.

(OM#35)

4.2 Financial Management

4.2.1 Doubtful Payment of security deposit without deducting form-78-Rs 0.547 million

According to Rule-77 of Sub-Rule (IV) of Treasury Rule volume-I, “at the end of each month, the head of the office should verify the cash balance in the cash book & record a signed & dated certificate. The certificate should also be recorded on the monthly cash account, primary abstract or account current, where such account, abstract or account current is required to be submitted to the Accountant General such certificate must be signed by the head of the office who should invariably date the signature.”

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that an amount of Rs 547,094 was paid to contractors whereas an amount of Rs 210,452 was deducted from various bills on account of security deposit during the month of October 2016 but the impact of same was not shown in the next month in form-78. As per audit calculation the opening balance “received from contractor’s as security” should be Rs.12,744,333 but the same was shown as Rs13,080,975 in form-78 thus variation of Rs336,642 was pointed out. This shows that the payment made to the contractors &

withheld on account of security deposit was not debited & credited respectively in form-78. Thus, the duplicate payment to contractors could not be ruled out. Details are as under:

Month	Figures As per Form 78		Security Deposit as per Audit /Actual Calculation				Variation	
	Opening Balance	Closing Balance	Opening Balance	Credit	Debit	Closing Balance	Opening Balance	Closing Balance
Oct-16	13,080,975	12,744,333	13,080,975	210,452	547,094	12,744,333	-	-
Nov-16	13,080,975	13,291,103	12,744,333	210,128	-	12,954,461	336,642	336,642

Audit holds the view that non-crediting & debiting of security deposit in form-78 resulted variation in monthly account.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#06)

4.2.2 Improper maintenance of cash book Rs.474.526 million

Under rule 34 of S.F.R Volume-I, the Cash Book should be closed & balanced each day & balance of each column at the end of the month should be verified & a certificate to that effect should be recorded in the Cash Book under the signature of the Government Servant responsible for the money.

During Special Audit of office of the Resident Engineer& Comptroller, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that an expenditure of Rs 474.526 million was incurred by RE wing& Comptroller but during scrutiny of cash book following irregularities were observed. **(Details at Annexure 4.2.2)**

Name of section	Observation
Resident Engineer	<ol style="list-style-type: none"> 1. Each entry was not initialed on receipt & payment side. 2. Refund of security deposit was irregularity being marked with red ink over-writing found without initial. 3. Classification of transactions was not mentioned.
Comptroller	<ol style="list-style-type: none"> 1. Transactions of Rs22.224 million during 24-04-2018 to 30-10-2018 were not entered in the cash book but neither action was taken against concerned for non -maintenance of cash book nor responsibility was fixed on the DDO. 2. Pages were left blank in the cash book in May 2018 & the entries started again since November 2018. Pages from 135 to141 were also left blank. 3. DDO did not initial each entry of the cash book as required under rules. 4. Totals in entire cash book were worked out with the erasable pencils. 5. In April 2018 cash book was not closed as closing balance was neither worked out nor certified by the DDO. 6. Instead of cancelling the entries with red pen same were tampered as evident from page Nos.16, 57, 83, 87 & 111.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#08& 02)

4.2.3 Payment to contractor without proper verification by consultant-Rs328.308 million

According to SPPRA-10 rule-54, On Account Payments - All procuring agencies shall make payments to suppliers, consultants and contractors against their invoices or running bills within the time given in the conditions of the contract.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was noticed that M/A AL Noor Construction Co. claimed an amount of Rs328.308 million for execution of two works. M/S Malik & Malik was appointed as consultant for the said works. **(Details at Annexure 4.2.3)**

As per terms & conditions every bill had to be checked & verified by the consultant prior payment. Audit requested to furnish all the running bills of contractor duly verified & allowed for payment for scrutiny but same were not available in the local office.

Thus, management made payments to the contractor on his submitted bills instead of consultant's checked & verified bills in violation to rules. Due to this negligence, chances of overpayment or advance payment could not be ruled out.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#68)

4.2.4 Non-maintenance of security deposit register-Rs109.007 million

According to Para-16.3.3.1 of APPM, "the accounting records (manual or computerized) which need to be kept by the Drawing and Disbursing Officer include the following:

1. Cash book (or equivalent)
2. Petty cash book (or equivalent)
3. Contingent payment register
4. Commitment register
5. Payroll/establishment Register
6. Receipt register
7. Financial asset register
8. Budget head register.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that an amount of Rs109.007 million was shown credited / debited into the monthly account form-78 in part-II, but security deposit register was not maintained. This showed that an amount of Rs57.378 million was withheld from contractor payment on account of security deposit & an amount of Rs51.629 million was paid to contractor from security deposit account. In absence of the security deposit register the authenticity of balance &

released amount of security deposit to contractors could not be authenticated. The audit could not authenticate the refunded & deducted amount of security deposit in absence of security deposit register. **(Details at Annexure 4.2.4)**

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#10)

4.2.5 Non-recovery of outstanding dues from defaulters Rs70.293 million

According to Rule-41 of Sindh Financial Rules Volume-I, “The Departmental Controlling Officer should see that all sums due to Government are regularly received & checked against demands & that they are paid into treasury”.

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, two different Outstanding lists were furnished to audit team which revealed that an amount of Rs 26.963 million was outstanding against various MNAs, MPAs, Advisors, Senators & bureaucrats on account of lodging & vehicle charges. Besides this it was also observed that studio & two room apartments were allotted to /occupied by various persons but rent of an amount of Rs 43.330 million was not recovered from the occupants. **(Details at Annexure 4.2.5).**

Audit is of the view that due to non-recovery of dues government sustained huge loss.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#04&07)

4.2.6 Non-reconciliation of income tax & sales tax-Rs59.413 million.

As per Rule 34 of Sindh Financial Rules, Volume-I, the D.D.O is responsible to conduct the reconciliation of figures of receipt/expenditure with concerned treasury so as authenticate the figures. Further as per para 5.5.9.2 of APPM “Where entities maintain their own cashbooks, a reconciliation must be performed at the end of each month with the relevant amounts recorded in the Sub-Ledger. For this exercise, it will be necessary for the accounting office to abstract the relevant entity-wise amounts from the Sub-ledger”.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that an amount of Rs59.413 million was shown paid as income tax & sales tax but the same was not reconciled from the Income Tax& sale tax authorities. Thus, in absence of the reconciliation authenticity of the paid amount could not be ascertained (**Details at Annexure 4.2.6**)

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#13)

4.2.7 Non-recovery of miscellaneous Public Work Advances-Rs56.022 million

According to Para 360 Central Public Works Accounts Code, “Outstanding balances under miscellaneous Public Works Advance accounts are cleared either by actual recovery of by transfer, under proper sanction or authority to some other Head of account items or balances which become irrecoverable should not be transferred until ordered to be written off”

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that miscellaneous public work advances amounting to Rs56.022 million were Outstanding since long as shown in Form-70 (Schedule of Miscellaneous Public Works Advances) against following officers/ officials/ which were not adjusted till date.

(Rs. in million)

Name of Officers	Outstanding Amount
Mr. Syed Ali Sajid, RE (Suspended)	55.601
Mr. Nazir Ahmed Shaikh, Ex-RE	0.215
Mr. Muhammad Ismail Memon, Ex-RE	0.121
Mr. Asadullah Shaikh, Ex-RE	0.085
Total	56.022

Audit holds the view that the recovery should be made from the concerned officers/officials & deposited into government account under intimation to audit.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 informed that 03 out of 04 officers have expired, and the matter has already been discussed in PAC meeting. After discussion, the forum decided to produce record/documents to audit for verification and to provide minutes of the meeting of PAC meeting.

Audit recommends that DAC directives may be complied.

(OM#04)

4.2.8 Non-imposition of penalty upon the contractor Rs41.913 million

As per Clause-1 of the agreement the time allowed for completing the work as mentioned in the tender shall be strictly observed by the contractor, if the contractor failed shall be liable to pay as compensation 2 % every day or 10 % of estimated cost.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that works of Rs. 419.127 million were awarded to following contractors but the same were not completed in due course of stipulated time. Despite the fact of delay, local office did not impose the penalty amounting to Rs 41.913 million @ 10%, thus government sustained monetary loss & undue favor was extended to contractors. **(Details at Annexure 4.2.8).**

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#43)

4.2.9 Non recovery of secured advance-Rs23.630 million

As per SPPRA, Procurement Regulation (Works) rule 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/non-combustible materials brought & properly stocked/stored to site of work. Secured advance as a good practice is avoided/ discouraged. However, wherever allowed, it should be strictly in conformity with the rules & procedure in addition to the condition mentioned below:-

- (i) On verification & certification of quality, quantity & market rates of the material by the Assistant Engineer/Engineer's representative;
- (ii) Contractor has to furnish the "Indenture Bond";
- (iii) Secured advance shall be paid to the contractor on the quantities brought & properly stored at site of work. Full quantities of materials for entire work / contract should not be advanced;
- (iv) Recoveries of advances so made should be made from his bills for work done as the materials are used, the necessary deductions be made whenever the items of work in which are used are billed for, or shall be recovered in full within 90 days, even if unutilized;
- (v) New secured advance should not be allowed until & unless the previous advance, if any, stands fully recovered,
- (vi) Advance amount is calculated on the basis of 75% of the market value of that material.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that the secured advance amounting to Rs 23.630 million vide CV No 14 dated 30-12-2016 was allowed to contractor on account of work "Renovation / Rehabilitation of Sindh House Islamabad" (Phase-I civil, Electrical & Plumbing works of main House & Guest House) against aluminum chokhats & khaprill tiles etc but same was not recovered yet. The said amount had been withheld by the management from bills too which can be

released at any time by extending undue favor. Furthermore, the audit observed following irregularities as well:

1. Certificate regarding quality, quantity, & market rates of the material by the AEN was not attached.
2. Advance amount was not calculated based on 75% of the market value of that material by the AEN& paid in full.
3. Detail Report of consumption/utilization of materials brought at site not available.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit requires the recovery of secured advance may be affected.

(OM#44)

4.2.10 Doubtful expenditure on POL charges during renovation of Sindh House-Rs13.603 million

As per Rule 88 of Sindh Financial Rules, “Every public officer should exercise the same vigilance in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in spending his own money.

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was noticed that the renovation work of Sindh House was under progress whereas during same period the management consumed POL of Rs 13.603 million which seems to be doubtful on the grounds that when the facility of lodging was not available at house how the facility of vehicles was availed by the officers. Audit requested to furnish the requisitions of officers concerned who were entitled & used vehicles but same were not available on the record of the local office. However, while going through the logbooks it was noticed that the vehicles were being provided to different dignitaries but their lodging location & official orders of availability at Islamabad was not made available. It is worth to mention here that only an amount of Rs635,296 was shown deposited on account of vehicle charges during the same financial years.(Details at Annexure 4.2.10)

Year	Vehicle charges
2016-17	42,854
2017-18	584,922
2018-19	7520
Total	635,296

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#12)

4.2.11 Irregular purchase of vehicles–Rs10.668 million

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

- (a) There shall be a complete ban on procurement of vehicles of all categories & luxury items like Air conditioners etc.
- (b) There shall be a complete ban on procurement of furniture, computers etc from non-development budget. The above ban shall only be relaxed by orders of the Chief Minister.

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was observed from the token register that an amount of Rs9.418 million was paid to M/s Indus Motor Company Limited vide cheque no 6415189 dated 07-06-2017 for the procurement of 05 Toyota Corolla 1300CC Model 2018. Furthermore, the resident Engineer also procured Cultus for Rs1.250 million through pre-receipted bill. Audit could not authenticate the expenditure as approval from finance department, registration of vehicles, payment vouchers were not produced.

(Rs. in million)

Chq. #	Token No.	Date	Title	Particulars	Amount
6415189	393204	07-06-2017	M/s Indus Motor Company Ltd.	Purchase of 05 Toyota Corolla-GLI1300CC Model 2018	9.417

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#35& 38)

4.2.12 Irregular expenditure under the head “Others”-Rs8.488 million

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

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was observed that an expenditure of Rs.8.488 million was incurred on account of “Others”, the following observations were made:**(Details at Annexure 4.2.12)**

1. The purchases were split into small amounts to avoid tendering & purchases were made from same general order suppliers instead of buying from direct suppliers.
2. Invoices attached with the bills seems to be doubtful on the grounds that the serial numbers of the invoices were written manually & were found continuous throughout the period which shows that the book of invoices was specially being used for the local office.
3. The purchased articles were not accounted for in the relevant stock register.
4. Consumption account was not maintained.
5. Fumigations was carried out extensively without taking on board the health department &CDA.
6. An amount of Rs 862,165 was charged by the suppliers on account of GST

without furnishing the GST paid invoices. the evidence of their registration with sales tax authorities was not found.

7. GST Paid invoices from suppliers were not obtained
8. Indent / requisition for procurement of material was available
9. Delivery challans were not found for all items
10. Some invoices of same supplier with same serial number were found in the bills which shows that the suppliers bill were got facsimile & used twice.
11. Different type of letter heads of same supplier were found & used as invoices i- e invoices of M/S Zeeshan enterprise

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#09)

4.2.13 Unjustified release of performance security during work in progress - Rs7.782 million

As per rule 39(3) SPPRA “Validity of performance security shall extend at least ninety days beyond the date of completion of contract to cover defects liability period or maintenance period subject to final acceptance by the procuring agency.”

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that work of Renovation / Rehabilitation of Sindh House Islamabad Phase-I (Civil, Electric & Plumbing works of main house & guest house) amounting to Rs157.460 million was awarded to M/S Al Noor Construction Company vide work order No. RE/SHI/p-14/1094 Dated 17-11-2016.

The contractor submitted performance security amounting toRs7.782 million in shape of bank guarantee vide instrument No. 0292160001 dated 01-12-2016 issued by Askari Bank ltd with expiry date 30-06-2018. As evident from letter No.E.E/SHI/Renovation/147 dated 08-02-2019 issued by incumbent the performance

security was expired & released by then resident engineer however said work was still in progress & contractor failed to handover both buildings on time. Moreover, the terms & conditions laid down in second paragraph of letter of acceptance issued vide No RE/SHI/p-14/1083 Dated 15-11-2016 clearly depict that the validity of performance security should be 90 days beyond the date of completion of contract to cover defects liability period or maintenance period.

Audit is of the opinion that the release of performance security during work in progress resulted in financial loss & undue favor to contractor.

The matter was reported to the management on 31-08-2020. Management informed that the said amount is available in the deposit balance. DAC in its meeting held on 29-09-2020 after discussion, the forum decided to produce record/documents to audit for verification.

Audit recommends that in light of the decision of DAC, the relevant record be furnished to audit for detailed scrutiny and verification.

(OM#27)

4.2.14 Non-deduction of Sindh Sales Tax (SST) Rs2.072 million

As per section 3(1) of Sindh Sales Tax on Services Act-2011, service provided by person engaged in contractual execution of work or furnishing supplies is taxable @ 13%. Further, according to Rule 2 (2) of S.R.O. 660(I)/2007 dated 30th June, 2007 issued by FBR, a withholding agent shall deduct an amount equal to one fifth of the total sales tax shown in the sales tax invoice issued by the registered suppliers and make payment of the balance amount to him.

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was observed from the SAP data that an amount of Rs 6.0691 million was paid to the suppliers/contractors on account of repair & service providers but 13% SST amounting to Rs788,993 was not deducted by Accountant General Pakistan Revenue Islamabad while making payment, which resulted in loss to government. Furthermore, it was also noticed that Resident Engineer, Sindh House Islamabad paid an amount of Rs Rs9.168 million to two consultants on

account of consultancy charges, but Sindh sales tax amounting to Rs1.283 million on services was not deducted from consultant at source. **(Details at Annexure 4.2.14)**

Audit is of the view that non-deduction of SST resulted into loss to govt.

The matter was reported to the management on 31-08-2020. Management appraised the DAC that department has recovered the tax. DAC in its meeting held on 29-09-2020 directed the management to provide record of recovery for verification to audit.

Audit recommends that DAC directives may be complied.

(OM# 15 &33)

4.2.15 Irregular payment on account of bitumen-Rs7.200 million

According to Planning Development Department Notification No. 421/P & D/T & C/85 dated: 20-02-1997 the existing procedure of procurement of bitumen has been cased & direct procurement of bitumen by the contractor has been adopted in the above notification. The contractor would only use bitumen from the National Refinery Limited & cheap imported one. Further the instruction regarding production of invoice from National Refinery would be provided to the department. Furthermore, according to the letter of Chief Engineer Highways Department Government of Sindh vide # No. Misc/169-PC-IIC(i)/128 dated 03-03-1998, receipt of purchase of bitumen was an essential requirement to procure from National Refinery.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that an amount of Rs7.200 million was paid to the contractors on account of cost of bitumen, without consideration of the following points. **(Details at Annexure 4.2.15)**

1. Documentary proof regarding bitumen purchased from National Refinery in accordance with the work order was not produced to audit.
2. Analysis report regarding consumption of bitumen as per work done was not made available.
3. Quality of bitumen was not tested in laboratory as test report regarding the quality of the bitumen used was not available.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#36)

4.2.16 Irregular expenditure on repair & maintenance of transport, machinery equipment and furniture -Rs7.598 million

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

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was observed that an expenditure of Rs7.142 million was incurred on repair & maintenance of transport & an amount of Rs0.456 million was incurred on repair of machinery & furniture which was kept under the following objections: **(Details at Annex 4.2.16A,B,B(i) & B(ii))**

1. Book value of the vehicles& machinery was not calculated prior to repair of vehicles & machinery.
2. History sheet on prescribed Form-B was not prepared as result of which the actual expenditure of repair could not be authenticated.
3. Quotations for major repairs were not obtained.
4. Invoices of Suppliers with continuous serial numbers has made the entire expenditure doubtful.
5. Repairs were carried out through general order suppliers instead of directly from service providers thus charging of extra benefit by general order supplier could not be ruled out.
6. Indents/requisitions from concerned were not obtained for carrying out the repairs.
7. The sanction orders were split into small amounts to avoid obtaining of approval of expenditure from competent authority.
8. Satisfactory job completion reports were not available.
9. Replaced parts were not accounted in relevant register.

10. The local office procured 56 tyre for Rs 606,400 for different vehicles but neither the replaced tyre were accounted for nor the running position of same were made known to audit.
11. 13% Sindh Sales Tax (SST) was not deducted from the bills of suppliers.
12. Old batteries were neither auctioned nor accounted for, which are usually sold @ 130 to 200 per kg in local market.
13. Repair register was not maintained.

The management failed to follow rules & procedures. Thus, the above lapse on the part of management indicates weak internal controls.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 discussed the irregularities in detail, the forum decided to produce record/documents to audit for verification within 16 days.

Audit recommends that DAC directives may be complied.

(OM#42&28)

4.2.17 Irregular payment of secured advance for unnecessary material -Rs6.567 million

As per SPPRA, Procurement Regulation (Works) rule 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/non-combustible materials brought & properly stocked/stored to site of work. Secured advance as a good practice is avoided/ discouraged. However, wherever allowed, it should be strictly in conformity with the rules & procedures.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that the secured advance amounting to Rs 23.630 million vide CV No 14 dated 30-12-2016 was allowed to contractor on the account of work "Renovation / Rehabilitation of Sindh House Islamabad" (Phase-I civil, Electrical & Plumbing works of main House & Guest House). The amount of secured advance includes the payment of Rs6.567 million for supply of H.D aluminum HB channels (18'-0" Rft each length) at site of work which

was never been utilized at the SITE nor included in the final BOQ prepared by consultant.

Audit holds the opinion that if specification of the item was changed then how the material was accepted for release of secured advance; this shows that the item was included just for secured advance.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#45)

4.2.18 Over booking of expenditure in form-80-Rs.5.928 million

As per Para-2.3.2.2 of APPM on Accuracy, the information in the accounts & the supporting subsidiary records shall be accurate, representing the actual substance of past events, without undue errors or omissions. This shall include correct & consistent classification of transactions & the recognition of revenues & expenditures in the correct time period.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed during scrutiny of the cash book that an expenditure of Rs 31.283 million was incurred during the month of June-2019 whereas the counterfeit figure of Rs37.212 million was communicated vide form-80 resulted in overbooking of payment figure with an amount of Rs5.928 million. Details of variation & over booking of expenditure are as under:-

Month	As per Cashbook		As per Form 80			Variation	
	Receipt	Payment	Security Deposit	Revenue Receipt of works	PWD Cheques	Receipt Side	Payment Side
June-19	7,077,151	31,283,199	7,011,306	65,845	37,212,115	-	(5,928,916)

Audit is of the view that the matter is of serious nature & needs full attention of the Management. Form 80 is submitted in the Accountant General, Sindh office on

monthly basis. The figures appeared in Form 80 must tally with reconciled expenditure statement

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#09)

4.2.19 Loss to government due to payment of delay charges on account of annual ground rent (AGR) to CDA-Rs 5.180 million.

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

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that an amount of Rs 31.490 million was paid to M/S Director Accounts, Capital Development Authority Islamabad vide cheque No. 6189074 dated 12-01-2017 on account of lease money including an amount of delay charges on account of AGR Rs5.180 million without any proper assessment. Audit holds the opinion that the management should have accurately assessed the amount of AGR prior to payment, to ensure that the charged amount was due or not but unfortunately no efforts were made. Moreover, no details regarding previous payments were available in local office to authenticate the payment. Furthermore, management also did not enquire in the matter for fixing the responsibility on the person(s), responsible for huge loss.

Sr.#	Detail	From	To	Amount
1	Difference of Annual Ground rent (AGR)	01-11-2001	21-03-2006	36,437
2	Annual Ground rent (11 years)	22-03-2006	21-03-2017	8,667,260
3	Delay Charges on AGR	01-11-2001	21-11-2016	5,180,226
4	Lease extension Charges	22-03-2006	21-03-2039	17,606,710
Total				31,490,633

Audit holds the opinion that payment on account of delay charges stands irregular which resulted in huge financial loss to government.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#16)

4.2.20 Irregular expenditure due to excess rate over & above the scheduled rates- Rs 4.527 million

According to Para 23 of General Financial Rules, volume-I, “every Government Officer is responsible for any loss sustained by the Government through fraud & negligence on his part”.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that various works were awarded & payment of Rs 4.527 million was made to different contractors by allowing excess payment of fabrication of mild steel over & above the prescribed schedule of rates. **(Details at Annexure 4.2.20)**

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#54)

4.2.21 Non-recovery of utility charges from contractor & residents of staff colony-Rs 3.975 million

As laid down in Rule 28 of General Financial Rule Volume-I say “no amount due to Government should be left Outstanding without sufficient reasons, where any

dues appear to be irrecoverable; the orders of competent authority for their adjustment must be sought”.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that various works were executed by different contractors / suppliers & they consumed water & electricity of local office but water /electricity charges @ 1% & 0.5% respectively were not deducted from the contractors’ payment. This resulted into loss of Rs 3.975 million to government. Besides this, it was also noticed that huge liability on account of electricity, gas & water charges was paid from government funds, even though the claim pertained to the officers / officials living in residential colony. Moreover, neither separate meters were installed in residential colony nor utility charges were being recovered from the pay of residents. Thus, extra burden was put upon the government exchequer by providing facility of electricity, gas & water without entitlement. **(Details at Annexure 4.2.21)**

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 discussed in detail the issue of recovery. The Comptroller stated that Annexes were operational, along with houses of employees, staff, etc. However, the audit stressed that enquiry needs to be carried out and amount be calculated on actual basis and recovered from all defaulted and deposited into public exchequer. After discussion, the forum decided to conduct enquiry into the matter & recover the amount on actual basis.

Audit recommends that DAC directives may be complied.

(OM#52& 31)

4.2.22 Discrepancies in auction process of old material-Rs3.494 million

According to Para-10(i) of the GFR Volume-I, “Every public officer is executed to exercise the same vigilance in respect of expenditure incurred from public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money”.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that work

"Renovation / Rehabilitation of Sindh House Islamabad" was awarded to the contractor & is still in progress. Replaced old material was proposed to be auctioned, the process of auction stands irregular & unjustified on the following grounds: -

1. Value of the items to be auctioned was fixed extremely low for example double bed for Rs 8000/ fridge Rs3000/ AC split 2 tonRs10000/ AC window Rs6000/- It is notable that all the items were in use & sufficient amount was spent on the maintenance of all items in previous years.
2. First NIT for auction was published in newspaper on 21-11-2016.
3. Necessary prior approval of condemnation & auction of the material was not obtained from the competent authority it was disclosed / pointed by a member when the auction committee meeting was held in Sindh House on 06-12-2016. This is evident from the letter of Chief Engineer, Buildings department to Secretary Works & Services Department bearing No.638 dated 06-12-2016. as well. Thus, the meeting was not fruit full & proceedings were postponed. It is important to mention here that six officers came from Karachi to attend the said meeting.
4. NIT was again published on 09-01-2017 & bids were opened on 16-01-2017.
5. A successful bidder was allowed to take the furniture & fixture material & same was loaded on a truck on 10-02-2017 meanwhile Chief Secretary, Sindh visited the Sindh House& witnessed the loading of precious wooden furniture items & directed for unloading the material & cancellation of the auction process.
6. Prior to auction process most of the items were shifted to Sindh House Murree& in the flats / residences of the colony of Sindh House Islamabad. So it is evident that the items were in a position which could have been used & the change of the valuable items with new costly items was unjustified.

This also makes the inventory report questionable as evident that the inventory report of items kept for auction was improper & misleading & actual position / status of stock / items was not kept in view before going for the auction.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#57)

4.2.23 Irregular payment of water charges -Rs 3.316 million

According to Para-10(i) of the GFR Volume-I, “Every public officer is executed to exercise the same vigilance in respect of expenditure incurred from public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money”.

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was noticed that an amount of Rs3.316 million was paid to CDA& TMA Murree on account of water charges but following irregularities were noticed:(**Details at Annexure 4.2.23**)

1. The computerized bills were not furnished by the agencies concerned which made the payment doubtful.
2. The water was also being consumed by the occupants of staff colony, studio apartment & two room apartments but they were not being charged at all.
3. The payment made to CDA& TMA was not reconciled therefore same could not be authenticated.
4. It was also noticed that the payment of water charges on account of Sindh House Murree was paid to two vendors which is beyond understanding of audit by leaving question that how is it possible that same office have two different vendor numbers in SAP/R3 system.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit. The management of Sindh House request time for reconciliation of the payment made to CDA& TMA.

Audit recommends that DAC directives may be complied.

(OM#19)

4.2.24 Wrong booking of GST as security deposit in form-78 -Rs 3.047 million

According to Article 84 of Audit code, it is an essential function of the Audit to bring to light not only cases of clear irregularities but every matter which in its

judgment appears to involve improper expenditure or waste of public money or stores, even though the accounts may be not in order.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was noticed that bills of an amount of Rs 21.077 million were submitted by contractors & consultant out of which an amount of Rs3.047 million was withheld by the local office on account of 13% GST but same as credited into part-II of form 78 instead of part-V. The booking of tax amount into security deposit account shows weak internal control over the maintenance of monthly account. The wrong booked amount was debited for payment to sales tax authority in next financial year, but no query was raised by AG Sindh or any other authority. **(Details at Annexure 4.2.24)**

The wrong booking of GST amount into form-78 of monthly account resulted in improper maintenance of monthly account.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 discussed the para in depth. The management admitted the wrong booking and assured to rectify it & provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#12)

4.2.25 Non-reconciliation of revenue / non-maintenance of revenue cash book- Rs2.966 million

As per Rule 34 of Sindh Financial Rules, Volume-I, the D.D.O. is responsible to conduct the reconciliation of figures of receipt/expenditure with concerned treasury so as authenticate the figures.

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was observed that an amount of Rs2.966 million was shown as deposited on account of revenue generated from occupancy charges but the reconciliation from AG Sindh for booking of the same in provincial account was not made. There was practice of depositing of revenue into PSG1 account

but the final reconciliation from Sindh government was not made known to audit. Furthermore, neither the cash book for revenue was maintained nor realized revenue was being deposited in real time. **(Details at Annexure 4.2.25)**

The matter was reported to the management on 31-08-2020. The management apprised in DAC meeting held on 29-09-2020 that the Cash Book is maintained & reconciliation is regularly done and same will be produced. The DAC directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#43)

4.2.26 Doubtful drawl of security deposit-Rs2.922 million

According to Rule-77 of Sub-Rule (IV) of Treasury Rule volume-I, “at the end of each month, the head of the office should verify the cash balance in the cash book & record a signed & dated certificate. The certificate should also be recorded on the monthly cash account, primary abstract or account current, where such account, abstract or account current is required to be submitted to the Accountant General such certificate must be signed by the head of the office who should invariably date the signature.”

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that an amount of Rs2.922 million was reduced in opening balance figure of security deposit in form-78 for the month of September 2017 without any justification. Form-78 for the month of August 2017 shows the closing balance figure of security deposit Rs 24.598 million whereas the opening balance for the month September was shown Rs21.676 million. Thus an amount Rs2.922 million was drawn without any justification. The impact of same was also not found in cash book.

Head	August-2017	September-2017	Difference
	Closing Balance	Opening Balance	
Security Deposit	24,598,972	21,676,254	2,922,718

The matter was reported to the management on 31-08-2020. The management in its reply stated that the difference in amount was a clerical mistake and after making the correction the record will be submitted for verification. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record to ascertain whether the difference was due to clerical mistake.

Audit recommends that DAC directives may be complied.

(OM#07)

4.2.27 Irregular refund of security deposit–Rs2.839 million

According to Clause-I of the Contract Agreement, “the security deposit lodged by a contractor (in cash or recovered in installment from his bills) shall be refunded to him after the expiry of three months from the date on which work is completed”.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that an amount of Rs2.839 million was refunded to the contractors on account of security deposit without work completion report. In absence of satisfactory completion report the refund of security deposit could not be authenticated. This shows that government interest was not safeguarded & undue favor was extended to the contractors. **(Details at Annexure 4.2.27)**

The matter was reported to the management on 31-08-2020. The management apprised in DAC meeting held on 29-09-2020 that the security deposit was refunded to the contractors after completion of work. The DAC directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#37)

4.2.28 Irregular withdrawal of funds by the DDO-Rs 2.726 million

As per Rule 303 of Central Treasury Rules, “Contingent bill for payment to Suppliers, etc. which cannot be met from the permanent imprest may be endorsed for payment to the party concerned & the DDOs are suggested that in case of payments to the suppliers may be issued through crossed cheques in the name of firms concerned.

This will avoid un-necessary delays & risk involved in the drawl & disbursement of cash.”

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was noticed that bills of Rs2.726 million were sent to office of the Accountant General Pakistan Revenue Islamabad for issuance of cheques in favor of Drawing & Disbursing Officer through (Federal & Provincial adjustment account) instead of in favor of the concerned vendors. The matter creates doubt of improper utilization of funds as the proper acknowledgment receipts were also not found. **(Details at Annexure 4.2.28)**

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 discussed in detail. The department admitted the para and the forum decided to discuss it in PAC meeting.

Audit recommends that DAC directives may be complied.

(OM#17)

4.2.29 Excess expenditure over& above the budget allocation Rs2.426 million

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

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was observed during scrutiny of SAP data from AG Sindh that an excess expenditure of Rs2.426 million was incurred under various contingency heads of account over & above the budget allocation, whereas, the expenditure needs to be kept within the budget allocation (details attached).

Hence expenditure incurred in excess over & above budget allocation without re-appropriation needs to be regularized from Finance Department, government of Sindh.

Description	2017-18	2018-19	Amount
Pay & Operating Expenses	2,086,468	340,524	2,426,992

The management failed to follow rules & procedures. Thus, the above lapse on the part of management indicates weak internal controls.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#40)

4.2.30 Un-authorized cash withdrawal from bank account-Rs 2.129 million

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

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, scrutiny of bank statement revealed that various payments of Rs2.129 million were made in cash instead of crossed cheques from bank account No. 4001133004 NBP S. Block branch, thus transparency of payments stands questionable. The acknowledgment receipts for the same were also not shown to audit.(**Details at Annexure 4.2.30**)

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 discussed in detail. The department admitted the para and the forum decided to discuss it in PAC meeting.

Audit recommends that DAC directives may be complied.

(OM#25)

4.2.31 Clearance of previous year’s liabilities–Rs 1.884 million

As per Rule 134 of Sindh Budget Manual, “all charges must be paid & drawn at once & under no circumstances they may be allowed to stands over to be paid from the grants of another year”.

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was observed that the previous year's liabilities amounting to Rs1.884 million were met out from the budget grant of current financial year without approval of finance department **(Details at Annexure 4.2.31)**

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#26)

4.2.32 Non-affixation of adhesive stamps on agreement-Rs1.815 million

According to para 10 of chapter-II of stamp Act 1989, "All duties with which any instruments are chargeable shall be paid, & such payment shall be indicated on such instrument by means of stamps", furthermore, as per para 12(1), "whenever affixes any adhesive stamps to any instrument chargeable with duty which has been executed by any person shall, when affixing such stamp, cancel the same so that it cannot be used again."

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was noticed that the Stamp Duty amounting to Rs1.815 million was deposited into Building Rent (C02701) head instead of actual head of account Stamp Duty through misclassification without approval of competent authority. Moreover, the adhesive stamps were not affixed on the agreement.

As per rule mentioned above, the adhesive stamps must be affixed on any chargeable instrument & after executing it must be cancelled to avoid misuse of the same, but this was not done which creates the doubt of misuse. **(Details at Annexure 4.2.32)**

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 discussed in detail. The department admitted the para and the forum decided to discuss it in PAC meeting.

Audit recommends that DAC directives may be complied.

(OM#58&63)

4.2.33 Unjustified expenditure incurred on fumigation - Rs1.751 million.

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

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was observed that an expenditure of Rs1.751 million was incurred on account of fumigation, the following observation were made: **(Details at Annexure 4.2.33)**

1. The fumigation was shown at CM Anexee, Governor Anexee, Sindh House Islamabad & Murree in all rooms in every alternate month without justification.
2. Requisitions from quarters concerned for fumigation were not available in the record.
3. Even the Sindh House was under renovation, but fumigation was being carried out at Sindh House Islamabad regularly without any justification.

The management failed to follow rules & procedures. Thus, the above lapse on the part of management indicates weak internal controls.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#36)

4.2.34 Loss due to payment of surcharge on utilities bills-Rs 1.749 million

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

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was observed that surcharge amounting to Rs 1.749 million was paid to M/s IESCO&SNGPL on account of Electricity & Gas bills respectively which is against the government rules & regulations, as government offices are exempted from late payment surcharge. **(Details at Annexure 4.2.34)**

Head	Amount
Electricity	1.214
Gas Charges	0.535
Total	1.749

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#18)

4.2.35 Unauthorized installation of 21 No. air conditioners without entitlement- Rs 1.410 million

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 through fraud or negligence on his part and that he will also be held responsible for any loss arising from fraud and negligence on the part of any other government office to the extent to which it may be shown that he contributed to the loss by his own actions or negligence”.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that work "Renovation / Rehabilitation of Sindh House Islamabad " was awarded to the contractor & was still in progress.

Old material was proposed to be auctioned but the process of auction was cancelled & the material was misused as evident below. More than 53 ACs were also kept for auction & after cancellation of the process most of the ACs were installed in the office rooms without entitlement & even in residences of the officers /staff & being

operated from the electricity on the cost of government as audit party witnessed the same **(Picture 4.2.35)**

It is worth mentioning here that electricity charges of all residences are being paid from the government exchequer & no recovery was being made under this head. Thus, government sustained approximate loss of Rs1.410 million **(Details at Annexure 4.2.35)**

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#56)

4.2.36 Irregular expenditure on purchase of uniform & liveries-Rs1.403 million

The life of summer & winter uniform of Class IV Establishment was prescribed as 2 years & 3 years respectively vide Government of Sindh, Industries & Mineral Development Department Letter No. SO-III/22-1/70 Karachi dated 03-01-1972. Further under Rules-298 of CTR Vol-I, the D.D.O is responsible for maintaining of Liveries register & for entry of liveries accordingly.

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was noticed that the shoes & protective clothing were procured under the head uniforms & liveries, following irregularities were noticed in this regard: **(Details at Annexure 4.2.36)**

1. The uniforms were procured through quotations instead of inviting tender.
2. Sanction orders were splitted up to avoid the tendering process.
3. The liveries were given to lower staff every year, but neither the entries were recorded, nor liveries register was maintained.
4. The acknowledgement receipts of uniforms were not available.
5. Whole expenditure was incurred in the month of June each year.
6. 1/5th of GST was deducted from bills of suppliers instead of 17% of GST as the suppliers were non-filler.

7. GST paid invoices from the suppliers for remaining portion of GST were not available.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#27)

4.2.37 Doubtful expenditure on washing of curtains instead of having dhobi ghat & relevant personnel-Rs1.234 million

According to Para-10(i) of the GFR Volume-I, “Every public officer is executed to exercise the same vigilance in respect of expenditure incurred from public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money”.

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was observed that an expenditure of Rs1.234 million was incurred from other miscellaneous head of account for washing of curtains & purchase of detergents through general order supplier which seems to be doubtful on the following grounds:

1. Instead of having proper Dhobi Ghat & relevant personnel on the strength of the local office the incurrence of expenditure of Rs699,583 on washing of curtains through general order suppliers on expensive rates seems to be doubtful. **(Details at Annexure 4.2.37 A)**
2. During visit of “dhobi ghat / washing area” audit team witnessed the washing of curtains on the spot.
3. The house was under renovation whereas the continuous incurrence of expenditure on washing of curtains for Sindh House seems to be fictitious.
4. An amount of Rs 533,841 was incurred on purchase of washing material (detergent, soaps etc) which also stands fictitious as the washing job was being carried out through general order suppliers. **(Details at Annexure 4.2.37 B)**

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#29)

4.2.38 Un-authorized expenditure on wall hanging -Rs0.977 million

As per Section 3.5 of Project Guidelines by Planning Commission Islamabad, Project Management Policy, after preparation of PC-I/PC-II, the Principal Accounting Officer has to sign the PC-I/ PC-II certifying that “the project proposal has been prepared on the basis of instructions provided by the Planning Commission for the preparation of PC-I of the concerned sector projects”. Thereafter, PC-I/PC-II is to be submitted to the relevant forum for approval/authorization.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was noticed that an expenditure of Rs 977,000 was incurred on wall hanging, framing & miscellaneous items, the following was observed in this regard:

1. There was no provision of items procured for wall hanging/ framing & miscellaneous items in any version of PC-I for “Renovation / Rehabilitation of Sindh House Islamabad.”
2. The above work amounting to Rs1.00 million was awarded to M/S Prospors Inc vide work order No. RE/SHI/P-14/695 dated 11-06-2019 with deadline to complete the work till 10-10-2019, but strangely the payment for same was made after 09 days of issuance of work order vide cheque No. 21032 on 21-06-2019. Thus, expeditious payment creates the doubt of advance payment without execution of work.
3. The work was awarded to contractor through local arrangement without tender & competition in violation to SPPRA
4. Except the payment voucher, no record including NIT, agreement, work order, work completion report & delivery challans was produced to audit for authenticity of the expenditure

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#18)

4.2.39 Non-recovery of outstanding dues from caretaker-Rs0.604 million

According to Rule-41 of Sindh Financial Rules Volume-I, “The Departmental Controlling Officer should see that all sums due to Government are regularly received & checked against demands & that they are paid into treasury.”

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was noticed that an amount of Rs 604,247 have been shown as Outstanding against Mr. Haroon Rasheed, Caretaker in form 70 but same has not yet been recovered till date (management did not furnish the details of amount involved).

The matter was reported to the management on 31-08-2020. The management informed the forum that the amount is being reconciled with and if the amount becomes due it would be recovered. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#08)

4.2.40 Doubtful expenditure on maintaining play area/lawn for staff colony-Rs0.424 million

According to Rule-13 of General Financial Rules Vol-I, Read with Appendix 18-A of Sindh Financial Rules Vol-I, states that “Every officer should realize fully & clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part & that he will also be held responsible for any loss arising from fraud & negligence on the part of any other government office to the extent to which it may be shown that he contributed to the loss by his own actions or negligence.”

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was noticed that the work “M & R to Sindh House, Islamabad (Maintaining Play Area/ Lawn of Staff Colony) (Developing)” was awarded to M/S. Ameer M.I. & Company vide work order No. RE/SHI/P-14/755 Dated: 05-6-2017 against which an amount of Rs424,077 was paid to the contractor.

During the physical verification, the execution of work was not found. **(Picture 4.2.40)**. The staff available at site replied that the work was executed during the financial year 2016-17 but due to passing of years same has been vanished. Audit is of the opinion that estimate was prepared without proper planning as there was no provision of grass, watering, & other essential items for maintenance of play area, which proves the existence of weak internal control. Thus, expenditure stands wasteful as there did not exist play area in staff colony.

Name of Work	Name of Contractor	Work order No. / Date	Cheque No. / Date	Amount
M/R to Sindh House Islamabad (Maintaining Play area / Lawn of staff colony)	M/S Ameer M.I. & Company	755 05-06-2017	20958 14-06-2017	424,077

The matter was reported to the management on 31-08-2020. The management apprised in DAC meeting held on 29-09-2020 that all items were included in estimates. The DAC directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#61)

4.2.41 Misclassification of expenditure Rs0.415 million

As per Para-2.3.2.2 of APPM on Accuracy, the information in the accounts & the supporting subsidiary records shall be accurate, representing the actual substance of past events, without undue errors or omissions. This shall include correct & consistent classification of transactions & the recognition of revenues & expenditures in the correct time period. Further as per notification issued by the Government of Sindh, Finance Department Karachi vide# B/2(63)/78 Part-II/20 dated 30th November 1981, “The funds allocated the one unit of appropriation cannot be utilized for another unit without prior approval of the competent authority”.

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was observed that an expenditure amounting to Rs415,620 was misclassified & charged from “other Miscellaneous” instead of “Repair of transport” without re-appropriation from Finance Department. **(Details at Annexure 4.2.41)**

The management failed to follow rules & procedures. Thus, the above lapse on the part of management indicates weak internal controls.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#37)

4.2.42 Excess payment of Honorarium over & above the one month pay -Rs 0.407 million

According to rule FR-9(9), “Honorarium means recurring or non-recurring payment to the Government Servant from general revenue as remuneration for special task.” Honorarium is to be allowed when the work is occasional in character & also laborious or of special merit. Honorarium is granted when conditions are fulfilled; that the work is occasional in nature & work is so laborious or of such merit as to justify special award. Further the amount must not exceed employees one month pay concerned on each occasion.”

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was observed that an amount of Rs 407,050 was paid in excess to due amount to the various officials in violation of above rules. **(Details at Annexure 4.2.42)**

Audit was of the view that undue favor extended to officers/officials which shows weak financial & administrative management.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#13)

4.2.43 Irregular expenditure on account of TA/DA Rs0.609 million

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

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was observed that an expenditure of Rs 398,321 was incurred on account of TA/DA & paid to officer & official, in which the following observations were noticed: **(Details at Annexure 4.2.43 A).**

1. The approved tour programs from competent authority were not attached with the bills.
2. Reasons/ purpose for journey / TA/DA claim were not mentioned in the bill.
3. Minutes, reports for which TA/DA claimed were not available.

Besides this, it was observed that excess payment amounting to Rs211,370 was made to Officer/ Official on account of TA/DA **(Details at Annexure 4.2.43 B).**

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#23&24)

4.2.44 Un-justified supply of POL to the vehicles not existed on the strength of local office – Rs 0.379 million

As per Rule 88 of Sindh Financial Rules, “Every public officer should exercise the same vigilance in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in spending his own money.

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was observed that a cumulative expenditure of Rs0.379 million was incurred on POL charges of vehicles, which were not on the

strength of local office, thus the expenditure incurred so stands unjustified. **(Details at Annexure 4.2.44)**

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#11)

4.2.45 Irregular payment of Honorarium to daily wages/contractual staff-Rs0.239 million

As per memorandum by Govt. of Sindh Vide No, B1/22(1) / 19998-99 dated 3-8-1999, issued by the secretary to Govt., of Sindh, Finance Department, the cash reward shall be awarded to the officers / officials those performed extra ordinary duties / work assigned by the office other than their own duties, & the same should be recorded in service book of the officials.

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was noticed that honorarium of an amount of Rs0.239 million was paid to the contractual & daily wages employees in violation to the rules. As per rules the honorarium is to be paid only to the regular employees up to one basic pay. **(Details at Annex 4.2.45)**

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#16)

4.2.46 Non-recovery of conveyance allowance - Rs0.170 million

According to S.R-7 Para 8.18 “A Conveyance allowance to which the obligation of maintaining a motor vehicle or other animal is not attached is not admissible during leave or temporary transfer”. & further read notification, “According

to Notification of Finance Department, Government of Sindh No FD (SR-IV) (12)/77 dated 13.05.1977 read with Para 7-(a) of Finance Division (Regulation wing) OM No.I(I)imp/2008 dated 30-6-2008. The office cum residence conveyance allowance is an allowance to facilitate Government officers/officials to reach the office & not admissible to those officer/officials who have been provided with Government transport facility or residing within work premises”.

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was noticed that being the administrative officer, the comptroller was availing the facility of government vehicle whereas he was also drawing conveyance allowance in his monthly salary as a result, government sustained a loss of Rs170,000. **(Details at Annexure 4.2.46)**

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#41)

4.2.47 Less-crediting of income tax into form-78-Rs0.102 million

As per Generally Accepted Accounting Principle (GAAP), the Management is required to produce the financial statements of the accounts with management assertions that the financial statements are valid, complete in all material respects, comply consistently with the principles and policies of the government and that the same are not over- or under-stated and present proper and fair picture in all respects of presentation.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed from the cash book that an amount of Rs7.020 million was deducted from various contractor bills on account of income tax against which an amount of Rs 6.918 million was credited into form-78 resulting less credit of an amount of Rs 0.102 million.

Month	Income Tax as per cash book*	Income tax as per form-78	Variation
February 17	1,228,249	1,205,004	23,245
June-17	5,792,313	5,713,459	78,854
Total	7,020,562	6,918,463	102,099

*Voucher list attached at Annex 4.2.47

Audit is of the view that less-credit of income tax into form-78 resulted loss to govt.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#14)

4.2.48 Unauthorized grant of inadmissible allowance Rs0.068 million

According to the order by Finance Department Govt. of Sindh vide No. FD(SR-III)-5-145-2012 dated 2nd March, 2012, in supersession of this department circulars vide Nos. FD(SR-III)-5/1-2008 dated 04-01-2008 & No. FD(SR-III)-5-139/2011 dated 12-02-2011, sanction of Government of Sindh is hereby accorded for grant of utility allowance to the regular employees of Sindh Civil Secretariat & Provincial Assembly Sindh.

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was noticed that an amount of Rs68,000 was paid to officer & official in their own pays under head of Utility Allowance but as per above notification they were not entitled for the said allowance. The amount involved may be recovered from the person(s) at fault & deposited into government treasury under intimation to audit.

Name of Employee	Job Title	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Total
Muhammad Suleman Bullo 10770560	Chief Controller	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	56,000
Saqib Saddique 10776455	I.T. Assistant	3,000	3,000	3,000	3,000	0	0	0	0	12,000
Total										68,000

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#32)

4.2.49 Loss to the government due to non-insurance of vehicles

As per Rule 94 of Motor Vehicle Act-1939 under the heading Necessity for insurance against third party risk states that “No person shall use except as a passenger cause or allow any other person to use a motor vehicle in a public place, unless there is in force in relation to the vehicle by that person or that other person, as the case may be, a policy of insurance complying with the requirements of this Chapter”.

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was noted that recurring expenditure was being incurred on repair & maintenance of Government transport instead of insuring the government vehicles. The Sindh House provides the vehicle facility to government officers on regular basis & are always at full risk. To cover the risk factor, it would have been better to get the vehicles insured. It was noticed that new vehicles of Rs9.417 million were also procured in current year but same were also not insured. Whereas, as per above act it is mandatory for the management to insure government property.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#39)

4.2.50 Loss to government due to accident of newly procured vehicle.

According to Appendix-18-A, Section-I of Sindh Financial Rules, Volume-II, “Means should be devised to ensure that every Government servant realizes fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held

personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence”.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that an expenditure of Rs87,670 was incurred on newly procured government vehicle (GS-222). There was no practice of maintaining the logbook therefore incurrence of such huge expenditure on repair of newly procured vehicle could not be authenticated. However, the contents of payment voucher clearly depict that the vehicle had got major accident. Following was also observed:

1. The vehicle got accident but no inspection of same was carried out prior repair.
2. As per government rules, the government property is to be insured with Sindh Insurance Company but same was not done.
3. Copy of FIR regarding accident of the vehicle was not available.
4. Expenditure on repair of vehicle was incurred by charging the development scheme funds instead of regular budget.
5. No inquiry was initiated against the person(s) who was driving / travelling when the vehicle got accident.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#70)

4.2.51 Non-production of auditable record

According to Article-14 (2) & (3) of the Auditor General’s (Functions, Powers Terms& Conditions of Service) Ordinance, 2001 states:-(2) “The officer in charge of any office or department shall afford all facilities & provide record for audit inspection & comply with requests for information in as complete a form as possible & with reasonable expedition. (3) any person or authority hindering the auditorial functions of the Auditor General regarding inspections of accounts shall be subject to disciplinary action under Efficiency & Discipline Rules”.

During Special Audit of Sindh House, Islamabad for the financial years 2016-17 to 2018-19, both sections i-e Comptroller & Resident Engineer did not provide auditable record to the audit team for scrutiny. **(Details at Annexure 4.2.51)**

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

4.3 Procurement & contract management

4.3.1 Award of work by splitting of tenders resulting in time & cost over-run-Rs 398.606 million

As per rule 12 (1) Limitation on Splitting or Regrouping of Proposed Procurement “Save as otherwise provided & subject to the regulations made by the Authority, a procuring agency shall prepare, in accordance with Rule 11 above, all proposed procurements for each financial year & shall proceed accordingly without any splitting or regrouping of the procurements already grouped, allocated & scheduled in the Procurement Plan; (2) The annual or longer rolling plan, as the case may be, thus prepared, will be posted in advance on the Authority’s website as well as on website of the procuring agency, in case the procuring agency has its own website.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was noticed that the work of renovation of Sindh House Islamabad was awarded by splitting of tenders in violation of clause 2.10 of SPPRA. Thus, due to splitting up of tender the renovation work was delayed & work was still incomplete resulting in time & cost overrun. **(Details at Annexure 4.3.1)**. It was also noticed that the management made payments to the contractor against finishing items before completion of the civil work. The delivered items including beds, LEDs, Air Conditions, and other expensive material were losing its perishable life without utilization. **(Picture 4.3.1)**

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#03)

4.3.2 Irregular invitation of tender prior to approval from competent authority Rs396.797 million

As per paragraph 56 of department code of PWD manual, "Subject to the provision of paragraph 102, for each individual work proposed to be carried out., except petty works, petty repairs and repair for which a lump sum provision has been sanctioned under paragraph 106, a properly detailed estimate must be prepared for the sanction of competent authority; this sanction is known as technical sanction to the estimate and , except in cases , must be obtained before the construction of work is commenced."

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was noticed that tender for civil works amounting to Rs396.797 million were called & bidding process was finalized prior getting technical estimates approved from chief engineer. As per rules estimates are prepared & approved prior floating of tender& commencement of construction work.(**Details at Annexure 4.3.2**)

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#01)

4.3.3 Wasteful expenditure incurred on decorative curtains-Rs 11.016 million

Rule-88 of Sindh Financial Rules, Volume-I provides that 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 Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that payment of Rs11.016 million was paid to M/S Al Noor Construction Company for Supplying & installing of decorative Heavy Curtains of high quality fabric including Sliding Mechanism, sheer curtain, & lining cloth of approved design & shape which seems to be too expensive than the Current Market Rate (CMR). Audit holds the opinion that higher rate was inserted in BOQ by contractor due to which government sustained huge financial loss. **(Details at Annexure 4.3.3)**

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#25)

4.3.4 Doubtful procurement of material prior to establishment of gym-Rs4.660 million

According to rule 290 of CTR Vol – I, “No money shall be drawn from Government Treasury unless it is required for immediate disbursement. It is not permissible to draw money from treasury in anticipation of demands or to prevent laps of budget.”

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed from the development scheme “Renovation / Rehabilitation of Sindh House Islamabad” that an expenditure of Rs 4.660 million was incurred on procurement of gym items whereas the gym was not yet established. As per approved drawing the gym was required to be established adjacent to electrical room at ground floor of guest house building. Audit holds the view that procurement of gym items without establishment of gym creates the doubt of undue favor to contractor & loss to government. **(Details at Annexure 4.3.4)**. Further no items were available during physical verification by audit thus, measurement book seems to be fictitious as well.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#21)

4.3.5 Loss to government due to procurement of material on higher rates/Wasteful procurement of material lying unused-Rs3.884 million

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

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was noticed that housekeeping & janitorial material was procured at higher rates even more than the market rates. In compliance to para XV of minutes of steering committee meeting, the Comptroller was directed to procure the janitorial and housekeeping material. The Comptroller prepared estimate by obtaining quotations from market and communicated the rough cost estimate vide letter No Comp/SHI/EC-I/5431/2018 dated 12-04-2018 with request to release funds under relevant head but the department did not release funds under cost center being operated by the Comptroller. After few months, the same items were procured by Resident Engineer office through tendering. But while comparing the rates obtained through quotations by Comptroller with the rates quoted by successful bidder, it was noticed that the rates of successful bidder were more than that of rates obtained through quotation. Thus, government sustained loss of Rs 518,495. Further, following observations were also noticed:

1. The material was not accounted for & lying unused till date of audit.
2. The items were procured prior completion of civil work.
3. The material should have been handed over to comptroller for utilization at main house & guest house but no acknowledgment available in the record as mentioned in handing over / taking over note.

Name of Work	Name of Contractor	Work Oder / Date	Date of Start	Date of completion	Cheque No.	Date	Amount
(Supply Of House Keeping Materials).	M/S. Care well Company	No. 692 11-6-19	11/03/2019	18/03/2019	21031	21-6-19	1,929,510
(Supply Of Janitorial Materials).	M/S. Prospers Inc.	No. 694 11-6-19	11/03/2019	18/03/2019	21032	21-6-19	1,955,125
Total							3,884,635

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#65)

4.3.6 Doubtful expenditure on procurement of material for security personnel- Rs2.348 million

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

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was noticed an expenditure of Rs2.348 million was incurred on procurement of various material including bed sheets, pillows, mattress, LED & blankets in huge quantity which stands doubtful on the grounds that the house was under renovation & same material was also procured by Resident Engineering wing of Sindh House. Furthermore, the following irregularities were also noticed: **(Details at Annexure 4.3.6).**

1. The material was procured at expensive rate without calling of tender.
2. The delivery challans of all material were not available.
3. Huge quantity of material as detailed below was procured for Sindh House Islamabad & Murree but the utilization of the same was not made known.

During physical verification it was noticed that the condition of matters, pillows, razai, towels & bed sheets were of below standards.(Picture 4.3.6).

4. It was also noticed that material was shown procured for SSU unit whereas there was separate DDO (DSP Security Unit Sindh House), having separate budget working under Home department available in the office, thus the expenditure incurred for said material stands irregular & recoverable.
5. The material was not accounted for in relevant stock register.
6. Indent/ requisitions for procured material were not available.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#30)

4.3.7 Irregular expenditure by splitting up of sanction order without tender-Rs1.163 million

According to sub rule (a) of Rule 17 of Sindh Public Procurement (SPP) Rules, 2010, “procurements over one hundred thousand rupees & up to one million rupees shall be advertised by timely notifications on the Authority’s website & may in print media in the manner & 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 & Sindhi languages”.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that expenditure of Rs 1.163 million was incurred on account of execution of various works through splitting up of sanction orders to avoid inviting open tenders. (Details at Annexure 4.3.7)

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#47)

4.4 Construction & Works

4.4.1 Irregular award of work to pre-qualified contractor-Rs396.797 million

As per rule 27(1) SPPRA “A procuring agency, may engage in pre-qualification of bidders only in the following cases: (a) in case of contracts for large & complex works & services related in which there are high costs of preparing detailed bids; (b) in the contracts to be let under turnkey, design & build, or management contract; (c) in case of expensive & technically complex equipment & works with a view to ensuring that invitations to bid are extended only to those who have adequate capabilities, competence & resources.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that various works were awarded to pre-qualified contractors without any valid justification. Audit holds the view that the renovation / rehabilitation work was not of complex and technical nature which required to be executed from pre-qualified contractors. The government sustained huge loss in shape of higher rates due to adopting this process of awarding contract as the open competition did not take place & the contractor took advantage of offering higher rates of his own wish.

Furthermore, it was also noticed that the BOQ was initially prepared by the consultant but same was amended & modified with the rates & quantities offered by the contractor giving the reasons that the quantities & rates mentioned in BOQ by consultant are not appropriate which put the consultant’s payment into question as well. This whole process of pre-bidding & post-bidding activities shows that the management awarded work to contractor on the rates & quantities of his own wish without proper surveying & current market rate analyses.

Audit requested management to furnish the detailed documents of pre-qualification process conducted vide NIT No RE/SHI/P-13/1145/2015 dated 13-11-2015 but relevant documents were not furnished except bid evaluation reports (**Details at Annexure 4.4.1**) In absence of the relevant documents the declaration of contractors as pre-qualified could not be authenticated.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#05)

4.4.2 Irregular execution of work at market rate instead schedule of rates-Rs396.797 million

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

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that sanction of the estimates & technical sanction for the works amounting to Rs 396.797 million executed in the local office was irregular on the following ground;- ((**Details at Annexure 4.4.2**))

1. Above both works were not executed on scheduled of composite rates. This query was also raised by Chief Engineer (Buildings) vide No. RENO/REH of SH Islamabad/-T-(ii)/(D.S)/1246 dated: 18-08-2016 wherein the tender documents were returned un-approved. The resident engineer replied that due to the location of Sindh House at red zone of Islamabad the work could not be carried out at schedule of composite rates. However, it was also noticed that work "Construction of first floor at Comptroller / Resident Engineer office block & external additional work of DSP & Comptroller / Resident Engineer office block" was awarded & executed during same period on scheduled of composite rates & specification of items were almost same, this shows the double standard of award of work in the local office.
2. Rate analysis was not carried out & technical sanction was given on the bidding rates quoted by the contractor.
3. Due to above civil works rates were awarded at higher rates from 48% to 300% over the scheduled rates of 2012. Finishing items including furniture, Split ACs, LEDs, gym items, Curtains were seen procured at higher rates than the

market rates. This was because that the rate analysis was not carried out just to extend the favor to the contractor.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#46)

4.4.3 Non preparation of PC-IV & PC-V of completed schemes-Rs324.610 million

As per Section 1.52 of Manual for development Projects by Planning Commission Islamabad, Project Management Policy, “PC-IV form is required to be submitted at the time when the project is adjudged to be complete while the PC-V form is to furnished on an annual basis for a period of five years by the agencies responsible for operation & maintenance of the projects.”

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that expenditure of Rs 324.610 million was incurred on account of execution of three different development schemes during the period under audit, the same were shown completed as per progress reports but the PC-IV & PC-V of same as required under rules was neither prepared by the local office nor approved by the competent authority / forum. Due to non-preparation of those mandatory forms the status of completed schemes could not be authenticated.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#48)

4.4.4 Irregular award of work through accepting invalid performance security-Rs241.146 million

As per rule 39 of SPPRA, “(1)Procuring Agency shall, in all procurement of goods, works & services, carried out through open competitive bidding, require security in the form of pay order or demand draft or bank guarantee, an amount sufficient to protect the procuring agency in case of breach of contract by the contractor or supplier or consultant, provided that the amount shall not be more than 10% of contract price; (2) The security shall be provided in an appropriate form & amount, as provided in the bidding documents; (3)Validity of performance security shall extend at least ninety days beyond the date of completion of contract to cover defects liability period or maintenance period subject to final acceptance by the procuring agency.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was noticed that the work of Renovation/Rehabilitation of Sindh House Islamabad Phase-I (Additional Works / Items) amounting to Rs241.146 million was awarded to M/S Al Noor Construction Company vide work order No. RE/SHI/p-14/276 dated 03-04-2018. The contractor requested to detain his submitted bid security of Rs9.646 million in shape of pay order No. 30801050 dated 08-01-2018, as performance security. The life of the pay order was six months after which it was expired on 07-07-2018. The management failed to approach the contractor for revalidation of performance security till its expiry. However, the resident engineer after lapse of about 6 months, vide letter No RE/SHI/renovation/ 146 dated 08-02-2019 directed the contractor to submit 5% performance security for said work. In response to which, the contractor stated that the responsibility of non-encashment of expired pay order lied on the management of local office, for which he was not responsible at all, besides this no evidence of revalidated performance security was found. This negligence of the management put the government into huge financial loss as the work had not yet been completed.

The validity of submitted pay order was six months. Whereas para (8) of above work order clearly shows that the said work was to be completed within 08 months. SPPRA rules state that the validity of performance security should be ninety days beyond completion period, however the work was awarded by accepting the performance security (valid for 6 months) instead of ninety days beyond completion

proves that undue favor was extended to the contractor which put public funds at high risk.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#28 &29)

4.4.5 Undue favor to contractor who left parallel work incomplete-Rs185.309 million.

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

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was noticed that the work of renovation of Sindh House was awarded to the contractor by way of splitting.

The first work “Renovation/ Reh: of S.HIsb (Phase-I, Civil, Electrical, Plumbing)” was awarded to M/S Al Noor vide work order No RE/SHI/p-14/1094 Dated 17-11-2016. From the correspondence between management & contractor on the issue of defective work & slow progress, it was noticed that the contractor left that work incomplete as he failed to handover the main house & guest house building within stipulated time, subsequently the payment for same work was not paid to contractor after 24-04-2018.

However, the same contractor was awarded parallel work “Renovation/ Rehabilitation of Sindh House Islamabad (Phase-I) Additional works/ items” vide

work order No. RE/SHI/p-14/276 Dated 03-04-2018 & management paid an amount of Rs185.309 million after the date of awarding of work.

Audit holds the opinion that when the contractor had executed the defective work & failed to handover the Main building & guest house within stipulated time why he was not blacklisted as per rules. Instead of blacklisting & forfeiture of security deposit, release of payment for parallel work shows that undue favor was extended to the contractor. **(Details at Annexure 4.4.5)**

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#67)

4.4.6 Irregular payment on account of reduced rate -Rs151.251 million

According to Clause-8: Reduced Rates: of the standard bidding document for the works, that in cases where the items of work are not accepted as so completed, the Engineer-in-charge may make payment on account of such items at such reduced rates as he may consider reasonable in the preparation of final or on running account bills with reasons recorded in writing.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that reduced payment of Rs151.251 million was made for various items of work without recording any written reasons. Furthermore, the reduced rates were not got sanctioned by the competent authority. In the absence of justification, audit was of the view that either the work executed was below specifications or defective. As allowing reduced rate implies that defective work was carried out & government interest was not safeguard. **(Details at Annexure 4.4.6)**

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#69)

4.4.7 Irregular expenditure on execution of work without fulfilling codal formalities-Rs59.004 million

According to Rule 23 of Sindh Financial Rules Volume-1, as a general rule every payment including repayment of money previously logged with Government for whatever purpose must be supported by the voucher setting forth full & clear particulars of the claim.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that payment of Rs59.004 million was paid to M/S Al Noor Construction company for supplying of soft furniture & fixture & kitchen / crockery items etc. under additional work of Renovation / Rehabilitation of Sindh House Islamabad phase-I. The entire expenditure stands irregular on the following ground:

- 1 Sales tax invoices were neither available nor produced to audit.
- 2 Delivery challans were not available.
- 3 Detailed invoices showing the specification of items were not available.
- 4 Guarantee / warranty cards / operating manuals of the items purchased not obtained from the contractor at the time of delivery.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#50)

4.4.8 Unjustified invoking of emergency clause to avoid compliance of SPPRA- Rs 52.656 million

As per SPPRA rule-2(r) “Emergency means natural calamities, disasters, accidents, war & break down of operational equipment, plant, machinery or engineering infrastructures which may give rise to abnormal situation requiring prompt & immediate action to limit or avoid damage to person(s) property or the environment”.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was noticed that cancelling the NIT No. RE/SHIP/P-13/349 dated 03-04-2019 various works amounting to Rs52.656 million were awarded in light of SPPRA rule-16(1)(b)(viii) without recording the solid reasons of situation of emergency.

The Resident Engineer vide No.R.E/SHI/P-13/650/2019 dated 30-05-2019 requested the Chief Engineer (Building)to grant special permission for direct tendering mentioning invalid reason “there is fear that ADP funds might be lapsed due to last month of fiscal year 2018-19.”, which was approved by the Chief Engineer(Building) vide No. CE(B) Sindh House Islamabad/T(ii)/155 dated 31-05-2019.

Whereas SPPRA rules clearly state vide rule-16(1)(c)(iv) that competent authority should declares situation of emergency has arisen & reason for making such declaration shall be recorded in writing.

The works do not give look of emergency cases except reconstruction of boundary wall which was also not completed by the contractor as yet. As no documentary evidence proving the situation of emergency except lapse of the budget was available, therefore awarding of works stands irregular. **(Details at Annexure 4.4.8)**

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#20)

4.4.9 Unjustified payment for Execution of substandard plumbing work-Rs38.406 million

As per Para IX) of Minutes of first Steering Committee meeting held on 24-05-2016 states “to secure the building & for durability of building, the “steering committee” directed that whole plumbing work may be re-designed / redone, to avoid any chance of leakage”

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was noticed that payment of Rs 38.406 million was made to M/S Al Noor Construction Company vide 11th RA bill for execution of substandard plumbing work at Main house as leakage & seepage at the bathrooms of expensively renovated building were found prior to handing over of main house.

During physical verification of the bedroom no 13,14& 15, it was noticed that the leakage water deteriorated & damaged the wallpaper of room wall too. It is worth to mention here that the Steering Committee in its meeting held on 24-05-2016 clearly mentioned & directed that to secure the expensive building & for its durability whole plumbing work may be re-designed / redone, to avoid any chance of leakage. Unfortunately, before properly handing over the main house building, the seepage & leakage of plumbing work irreparably damaged the building.

This proves that contractor was extended undue favor by accepting the substandard work of renovation. **(Picture 4.4.9)** This sub-standard execution of plumbing work may further damage the renovated building in worst manner if the proper inspection had not been executed prior taking over the building from contractor.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#24)

4.4.10 Unjustified expenditure on account of major repair of buildings- Rs27.595 million

According to Appendix 18-A of Sindh Financial Rules, Volume-I, states that “every officer should realize fully & clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part & that he will also be held responsible for any such loss.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that in financial year 2016-17 an expenditure of Rs 27.595 million was incurred on account of major repair of residential buildings, while going through the expenditure on same head during previous years, i.e., 2013-14 to 2015-16 it was disclosed that an expenditure of Rs 37.279 million was also incurred on the maintenance & repair of the residence buildings as under:

Year	Amount
2013-14	6.998
2014-15	24.283
2015-16	5.998
Total	37.279

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#42)

4.4.11 Doubtful expenditure on M&R - Rs24.351 million

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

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was noticed that an expenditure of Rs 24.351 million was incurred on maintenance & repair of various government quarters, rooms & flats but following irregularities were noticed:(**Details at Annexure 4.4.11**)

1. Estimates were defectively prepared as the detailed working showing the flat wise exact requirement was not worked out in estimates. The estimate was prepared on abstract basis i-e for instance in case of “Repairing work of 12 No. Category VI staffs flats, Internal/External Coloring Painting & other works.) (Block A, B,C& D)”;
2. The execution of M&R work through abstract estimates shows major flaw in utilization of funds as the location/flat/quarter/room wise expenditure could not be authenticated furthermore, the measurement of site could also not be assured.
3. In absence of detailed MBs, it could not be authenticated how much M&R work was executed on each flat/component.
4. The requisitions for M&R were not available. How is it possible to let the RE know regarding requirement of M&R on subject works?
5. Satisfactory works completion reports of said works were not available.
6. Building register showing the details of building & its salvage life was not maintained in absence of the same it could not be authenticated whether the incurred expenditure was eligible or not.
7. There was no mechanism of Inspection to verify the requirement of M&R
8. During physical verification of staff colony, on enquiring from the residents it was made known that the M&R has not been carried out.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#30)

4.4.12 Irregular payment on Electric work to ineligible contractors-Rs20.047 million

As per notification No. Dir(CB)/SPPRA/1-3/08-09/2619 dated 08th March, 2010 issued by Sindh Public Procurement Regulatory Authority regarding execution of electric installation work through government licensed electrical contractors of electric inspectorate Hyderabad region Hyderabad in accordance with the provisions of rules 48 of electricity rules 1937.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was noticed that an expenditure of Rs 20.047 million was incurred on execution of electric items through civil contractor who did not hold the electric license issued by Electrical Inspector Hyderabad. As per rules the execution of electrical installation work by the contractors/ firm who do not hold the valid electrical license granted under rules 29 of the licensing rules framed under rule 48 of electricity rules 1937, amounts to infringement of the above said rules. Audit requested to produce the valid electrical license of contractor issued by Electrical inspector Hyderabad but same was not shown, thus the payment made to the contractor stands irregular.

Date	Date	Name of Contractor	Name of Work	Total Amount	Electric work Amount
01 0305/04/2018	1094 29/06/2017	M/S Al-Noor construction Company	renovation/ Rehabilitation of Sindh House Islamabad, Phase-I Civil, Electrical, Plumbing works of Main House& guest House	142,999,215	13,731,796
03 22/03/2019	279 03/04/2018	M/S Al-Noor construction Company	renovation/ Rehabilitation of Sindh House Islamabad, Phase-I Civil, Electrical, Plumbing works of Main House& guest House (Additional Work)	185,309,783	6,315,575
Total				20,047,371	

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#34)

4.4.13 Wasteful expenditure on award of renovation of Lawn & Fountain work- Rs8.770 million

According to Rule-13 of General Financial Rules Vol-I, Read with Appendix 18-A of Sindh Financial Rules Vol-I, states that “Every officer should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part and that he will also be held responsible for any loss arising from fraud and negligence on the part of any other government office to the extent to which it may be shown that he contributed to the loss by his own actions or negligence.”

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was noticed that M/S Ameer M. I was awarded the work of renovation of lawn & fountain through direct tendering vide work order No. 678 Dt: 3-6-19 with total cost of Rs 17.756 million against which an amount of Rs8.770 million was paid to the contractor but following irregularities were noticed:

1. The work order was issued to the contractor on 03-06-2019 & paid an amount of Rs8.77 million after 17 days, depicts that advance payment was made to the contractor for the work; as it was too difficult for the contractor to execute measured work within 17 days after dismantling.
2. The Resident Engineer provided some sensitive items like lighting poles & American grass without proper survey & plan. As there were many Monkeys available within the premises of Sindh House who broken the affixed sensitive lights, whereas the American grass was found dry due to acute shortage of water; as the American grass needs more water than the local grass. The electric panels were also found broken & out of order during physical verification. Due to ill planning, expenditure incurred so far stands wasteful. **(Pictures 4.4.13)**
3. Expensive plants were included in the estimates without taking on board the Forest department. The forest department provides plants on nominal rates, but no correspondence with government nursery was made to ensure the availability of required plants.

Name of Work	Name of Contractor	Work Order No. / Date	Estimated Cost	Bill No.	Cheque No. Date	Amount
Lawn & Fountain	M/S Ameer M.I. & Company	No. 678 3-6-19	18.00(M)	1st RA	21033 21-06-2019	8,778,883

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#66)

4.4.14 Excess expenditure over & above the Technical Sanction-Rs14.485 million

According to Para-12 of G.F.R. Vol-I " A controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest & upon objects for which the money was provided". According to Para-766 of P.W.D Manual, Volume-I, "Technical Sanction amounts to nothing more than a guarantee that the proposals are structurally sounds, & meet the requirements of indenting department & that the estimate are accurately calculated & based on adequate data."

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that as per technical sanction for plumbing work an amount of Rs38.406 million was approved whereas the contractor was paid an excess amount of Rs 14.485 in disregard to the approved technical sanctioned amount.

CV No. Date	W.O. No. Date	Name of Contractor	Name of Work	Amount paid	Tech. Sanction (128/04-11-2016)	Difference
01 05/04/2018	1094 17/11/2016	M/S Al-Noor Construction Company	Renovation/Rehabilitation of Sindh House Islamabad (Phase -I) civil, electrical, plumbing works of main house & guest house(Part# C Plumbing work)	38.406	23.921	14.485 (60.51%)

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#60)

4.4.15 Irregular expenditure on non-scheduled items Rs8.671 million

“The non-schedule item costing up to Rs1,000 should be got sanctioned by the concerned Superintendent Engineer & exceeding Rs1,000 must be got approved & sanctioned by the Chief Engineer” according to Sr # 4 of Schedule of Rates (Composite) for finished items of works, 1996.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that expenditure of Rs8.671 million was incurred on non-scheduled items without obtaining approval & sanction of the competent authority. The rates analysis duly sanctioned by the competent authority was also not provided to audit. **(Details at Annexure 4.4.15)**

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#49)

4.4.16 Un-authorized expenditure for original work from M&R-Rs11.004 million

According to the notification issued by the government of Sindh, finance department Karachi vide # B/2 (63)/78-II/20 dated 30th November, 1981, “the funds allocated for one unit of appropriation cannot be utilized for another unit without prior approval of the competent authority.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that an expenditure of Rs 11.004 million was incurred on execution of original work from maintenance & repair budget. The expenditure incurred on construction of additional rooms in comptroller residence & 16 Nos. single rooms quarters from M&R budgets stands irregular & un-authorized on following ground: **(Details at Annexure 4.4.16)**

1. Technical sanction was accorded by Chief Engineer from M&R budget for construction of additional rooms in violation to rules. Audit is of the opinion that Chief Engineer is not competent to sanction funds for original work from M&R.. As per rules separate budget is released for original work/ new work. This proves

that public funds were miss-utilized through decisive manner from M&R budget by hiding the facts.

2. The item of work mentioned in BOQ for 16 No. single rooms' quarters clearly proves that the construction of new work was carried instead of M&R. The inclusion of items such as "cutting of hard rick such as granite blast & fabrication of mild steel" proves that construction work for new building was carried out.
3. Furthermore, it was also noticed from MB No 168 that the rooms were constructed without including the item "foundation & excavation" which also lead to the expenditure as wasteful as how is it possible to construct building without foundation?
4. The rooms were constructed without Drawing & design. The layout plan of comptroller residence was not available to authenticate the exact location of additional rooms.
5. NOC from CDA for new construction was not obtained.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#23)

4.4.17 Loss to government property due to negligence of staff- Rs10.740 million

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

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that during 2014 political parties staged "DHARNA" in red zone & the Sindh House Islamabad buildings remained under occupation of agitating political workers. The fixed & paid, wooden fixtures were damaged, removed or theft by them. Marble stair steps, glazed tile work of some bathrooms was also damaged, for maintenance of these buildings an expenditure of Rs10.740 million was incurred from development scheme "construction

of residence for staff of Sindh House” as detailed below, thus government sustained the heavy loss due to insufficient security & non-taking of precautionary measures by the local office. Furthermore, it was also beyond understanding that how the marble fixtures & RCC works, i.e., pillars & roofs were damaged by the agitators. Besides, necessary steps were also not taken by the local office for lodging the FIR against the responsible persons.

C.V & date	W/O & date	Name of Contractor	Name of Work	Amount
16 07-06-2016	305 30-03-2016	M/S Abdul Majeed & company	Additional work of studio apartments	4,406,861
25 10-06-2016	436 24-04-2016		external development works two rooms apartments	4,475,039
1 06-06-2016	306 30-03-2016		providing plinth procurement & CC road at police Barracks	1,859,012
Total				10,740,912

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#40)

4.4.18 Fraudulent payment to contractor for the work not executed-Rs9.264 million

According to Appendix 18-A of Sindh Financial Rules, “Every Government servant should realize fully & clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, & that he will also be held personally responsible for any loss, arising from fraud or negligence on. The part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.”

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was noticed that the work of M&R to Sindh House Islamabad (Repair Work of 16 No. Single Rooms Quarter, Internal/External Coloring, Painting & Other Works.) was awarded to M/S Uzair Construction company vide work order No. RE/SHI/P-14/573 Dated: 02-5-2017. As per BOQ 16 number additional rooms were required to be constructed at staff colony.

The management, by recording fictitious MB, paid an amount of Rs9.264 million for said work. During physical verification, it was noticed that the contractor had so far constructed only 04 rooms in all respect, 07 rooms completed partially whereas the civil work for remaining 05 rooms was even not started at site. **(Picture-4.4.18)**

Cheque No.	Date	CV No	Payee	Amount
20960	14/06/2017	30	M/S Uzair Construction Company.	2,197,919
20966	22/06/2017	40	M/S Uzair Construction Company.	7,066,643
Total				9,264,562

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#64)

4.4.19 Payment without sanction of agreement- Rs6.600 million

Para 514-(A) of Public Works Departmental Manual volume-I, states that, “normally no work should be permitted to be started unless the tender on prescribed forms is invited & got sanctioned by the competent authority.” In an emergent case, when agreement cannot be concluded before order to start the work is given, a statement showing the terms on which the work is to be done should be obtained from the contractor. The Memorandum of terms (agreement in prescribed form A-I, A-2, B-I & B-2) should be signed by the contractors, as well as by the authority competent to sanction the tender, before the work is permitted to be started.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that various works were awarded to different contractors & an expenditure of Rs6.600 million was incurred on those works but the agreement with the contractor was not executed to cover future defective liabilities.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#53)

4.4.20 Unjustified expenditure on revenue component prior to completion of capital component of the scheme-Rs5.843 million

As per general abstract at page no 2 of PC-I of Renovation / Rehabilitation of Sindh House Islamabad, “Housekeeping& kitchen articles for main house & guest house buildings to make functional, on completion of renovation work.”.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed during scrutiny of the development scheme “Renovation / Rehabilitation of Sindh House Islamabad” that an expenditure of Rs5.843 million was incurred on procurement of crockery, housekeeping & janitorial material in violation to PC-I provision. As per PC-I provision, the expenditure from revenue component was required to be incurred on completion of the renovation work.

Contrary to that the procurement of crockery, housekeeping & janitorial material was made while the renovation work was still in progress. The available record clearly depicts that last payment on account of the renovation work for main house & guest house was made to M/S Al Noor Construction company vide cheque No.20978 dated 09-06-2017 as the work was still in progress & no payment was made to the contractor during financial year 2018-19. This shows that work was abandoned despite the fact the management procured the following material from revenue component without any justification. The procured material was lying messy in the under-renovation building and losing its perishable life. **(Picture 4.4.20)**

Name of Work	Name of Contractor	Work Oder	Date of Start	Date of completion	Cheque No.	Date	Amount
(Supply Of Crockery & Cutlery).	M/S. Carewell Company	No. 693 Dt: 11-6-19	11/03/2019	18/03/2019	21031	21-6-19	1,958,730
(Supply Of House Keeping Materials).	M/S. Carewell Company	No. 692 Dt: 11-6-19	11/03/2019	18/03/2019	21031	21-6-19	1,929,510
(Supply Of	M/S.	No. 694	11/03/2019	18/03/2019	21032	21-6-	1,955,125

Name of Work	Name of Contractor	Work Oder	Date of Start	Date of completion	Cheque No.	Date	Amount
Janitorial Materials).	Prospors Inc.	Dt: 11-6-19				19	
Total							5,843,365

Furthermore, it was also noticed that existing stock of the crockery, cutlery, housekeeping & janitorial material was also not taken on board prior issuance of work order.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#19)

4.4.21 Wasteful expenditure on construction of manholes -Rs4.050 million

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

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was noticed that wasteful expenditure of Rs4.050 million was incurred on construction of large No. of manholes & the payment was made to M/S Al Noor construction company vide 5th RA bill. The location of Sindh House is situated at inclined & there is no justification for construction of too much number of manholes as there had never been drainage issue as witnessed.

The original design & drawing of Sindh House was not shown to verify the existing number of manholes. The per unit cost of each manhole is provided at Rs101,500 per manhole, as per BOQ the total expenditure on construction of manholes would be Rs 5.095 million which seems to be wasteful provision. **(Details at Annexure 4.4.21)**

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#32)

4.4.22 Unjustified execution of work at higher rate in contravention of the approved PC-I -Rs 3.089 million

As per approved re-revised PC-I the provision for supplying & installation of 100 KV Generator was Rs.2.50 million.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that excess expenditure of Rs3.089 million was incurred for procurement of 100 KV Generator from development scheme “Construction of Huts in the Periphery of Sindh House Murree”. Even though the scheme was revised twice but rate for generator was not revised. As per approved re-revised PC-I the provision for supplying & installation of 100 KV Generator was Rs.2.50 million but same was procured in Rs 5.589 million which resulted financial loss to government.

(Rs in million)

Name of Work	Work Order No	RA Bill	CV No	Rate as per PC-I	Rate allowed	Difference
Construction of Huts in the Periphery of Sindh House Murree”. (Providing New Electric Generator)	RE/SHIP/P-14/600 dated 31-05-2016	3 rd & Final	08-12-2016	2.50	5.589	3.089

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#26)

4.4.23 Loss to government due to excess payment against consumption of steel Rs.2.082 million

As per schedule of composite rate issued by standing committee, Government of Sindh, “the utilization of steel is quantified in CWT unit for fabricated mild steel”

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was noticed that payment of Rs. 4.947 million was made to the M/S Al Noor Construction Company for supply of 29104-kilogram steel at 170 per Kg for civil work at North gate “Renovation / Rehabilitation of Sindh House Islamabad Phase-I (Additional Works / Items)”. As per entry shown on page No. 83 of Measurement Book#183, the payment was made to contractor for supply of 29104 KG steel at per KG rate instead of cwt unit cost . As per schedule of composite rate, the utilization of steel is quantified in CWT unit for said item of work, therefore the contractor had to be paid for same. Contrary to this, the management extended undue favor to contractor by allowing steel & payment was made as per KG quantity. The audit enquired whether the secured advance had been paid against the said item but no evidence for same was available. This shows that the management extended undue favor to contractor which resulted excess payment of Rs 2,082,326 as detailed in succeeding table:

Qty of Steel allowed	Rate allowed	Payment made	Conversion of KG into cwt (@ cwt equal to 50.8023 kg	Rate as per SCR	Amount For CWT qty	Excess
29104.798 Kilogram	170 per KG	4,947,816	572.902	5001.70 per cwt	2,865,490	2,082,326

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#31)

4.4.24 Unjustified expenditure from M&R budget on running scheme-Rs1.132 million

According to the notification issued by the government of Sindh, finance department Karachi vide # B/2 (63)/78-II/20 dated 30th November, 1981, “the funds allocated for one unit of appropriation cannot be utilized for another unit without prior approval of the competent authority.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that an expenditure of Rs 1.132 million was incurred from the funds of M&R on the repair & maintenance of Main house building despite the fact that the renovation work was already in progress under the approved development scheme & the work of renovation was already awarded to M/S AL Noor construction company. It is worth to mention here that neither the work was completed, nor the building has been handed over by the contractor. **(Details at Annexure 4.4.24)**

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#41)

4.4.25 Irregular execution of work over& above 15% of estimated cost without repeat order tender– Rs0.743 million

According to clause (e) read with sub-clause (i) of sub-para (1) of Para 16 of Sindh Public Procurement (SPP) Rules, 2010, “A procuring agency may utilize Repeat Orders as alternative methods of procurement of goods, services & works, which means procurement of additional quantities of the item(s) from the original contractor or supplier, where, after the items originally envisaged for the project or scheme have been procured through open competitive bidding, & such additional quantities of the same item(s) of goods or works are needed to meet the requirements of the project or scheme; Provided that; the cost of additional quantities of item(s) shall not exceed 15% of the original contract amount;”.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that work “Minor repair works electric fittings, wooden & sanitary fittings etc of flat No.T-6” was awarded with total cost of Rs0.245 million against which payment of Rs0.989 million was made which resulted an excess execution of work with 302% in violation to above rule. The execution of work beyond permissible limit without repeat order resulted violation of government rules.

C.V No &date	WO No &date	Name of Contractor	Name of Work	Amount	W/O Amount	Difference	%age
16 21-06- 2019	454 26-04- 2019	M/S Ameer M.I& Co 2nd R/A	Minor repair of electric fitting, wooden & Sanitary work Flat No. T6	989,252	245,950	743,302	302%

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#38)

4.4.26 Illegal execution of civil work by contractor within the premises of Sindh House Staff colony

According to Rule-13 of General Financial Rules Vol-I, Read with Appendix 18-A of Sindh Financial Rules Vol-I, states that “Every officer should realize fully & clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part & that he will also be held responsible for any loss arising from fraud & negligence on the part of any other government office to the extent to which it may be shown that he contributed to the loss by his own actions or negligence.”

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was noticed during the physical verification that unknown persons had executed civil work within the premises of Sindh House. **(Picture 4.4.26)**. The staff available at site informed that the work had been executed by the government contractor for construction of public park for staff colony on the verbal directions of competent authority, audit team requested to furnish the work order & NIT file for authentication, the sub engineer replied that the due process of issuance of work order & NIT would be processed after approval of technical sanction. This proves the existence of collusive practice while awarding works to contractors. Audit holds the opinion that without availability of the funds, approval & issuance of work order how could the civil work be executed.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#62)

4.4.27 Excess execution of items of work-Rs 64.635 million

As per Para-528 of Public Works Departmental Manual, that no material alteration in sanctioned, design may be made by a divisional officer in carrying out any work without the approval of the Superintending Engineer. Should any alteration of importance, involving any additional expense, be considered necessary, a revised or supplementary estimate should be submitted for sanction. Further, according to Clause 38 of the standard Contract Agreement, the quantities shown in the tender are approximate & no claim shall be entertained for quantities of work executed being 30% more or less than those entered in the tender or estimate.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that payments were allowed to M/S Al Noor Construction for excess quantities of various items in disregard of estimates without any change in design & specifications, resulting in extra cost of Rs64.635 million. **(Details at Annexure 4.4.27)**

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#59)

4.5 Assets Management

4.5.1 Non-accountal of articles – Rs6.820 million

Para 145 of Central Public Works Account Code, states that, “All articles received should be examined & counted when delivery is taken & the transaction should be posted in the accounts of receipts of Tools & Plants, Form-13”.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that blankets, curtains, crockery items, janitorial material, & various other items were purchased for Rs7.172 million but the same were not accounted for in the relevant registers as detailed below:

Items	Name of Contractor	Work Oder	Date of Start	Date of completion	Cheque No	Date	Amount
(Supply Of Crockery & Cutlery).	M/S. Care well Company	No. 693 Dt: 11-6-19	11/03/2019	18/03/2019	21031	21-6-19	1,958,730
(Supply Of House Keeping Materials).	M/S. Care well Company	No. 692 Dt: 11-6-19	11/03/2019	18/03/2019	21031	21-6-19	1,929,510
Supply Of Janitorial Material	M/S. Prospers Inc.	No. 694 Dt: 11-6-19	11/03/2019	18/03/2019	21032	21-6-19	1,955,125
Supply of Hangings	M/S Prospers	695 11-06-2019				21-06-2019	977,000
Supply of Curtains	M/S Al Noor						352,05
Total							6,820,722

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#39)

4.5.2 Unauthorized occupancy of Government Apartments-Rs2.850 million

According to PC-I of ADP NO. 2926 of 2014-15, Construction of residence for staff of Sindh House Islamabad, studio apartment, two room apartment category VI flats, mosque and police barrack, “Studio apartment, two apartments and category VI flats will be constructed for the officers of Sindh Government posted at Islamabad, same will be allotted to the entitled employees till they have been provided Federal government accommodation, according to their entitlement as notified by department from time to time”.

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was observed that 03 Studio Apartments of the local office were occupied by the various persons/departments illegally without any allotment as per the list provided by the comptroller, but no efforts were taken to vacate the same, due to which Government may sustain loss of Rs.1.350 million.

Furthermore, during physical verification it was also noticed that Mr. Saqib Siddique, IT, occupied S-9 apartment illegally without entitlement. While requesting the entitlement & allotment order, same were not furnished. Due to this illegal occupancy the government also sustained further loss of Rs1.550 million.

Sr No.	Name of occupant along with Grade /Designation	Residence No.	From	To	No of Months	P/Month	Amount
1	Special Security Unit (SSU) Staff	S-1	15/11/2018	30/06/2019	8	50,000	400,000
2	Mr. Zahid Ali Abbassi, Custom Officer, Custom & Taxation Department, GOP.	S-2	01/10/2018	30/06/2019	9	50,000	450,000
3	Madam Abida Pathan, Assistant Director, National Commission for Human Development, Government of Pakistan. (NCHD)	S-3	11/09/2018	30/06/2019	10	50,000	500,000
4	Saqib Siddique IT Administrative	S-9	01-12-2016	30-06-2019	31	50,000	1,500,000
Total							2,850,000

The lapse indicates improper follow & absence of internal controls. The Government apartments may be gotten vacated & dues (rent & utilities) recovered & deposited into government treasury under intimation to audit.

Non recovery of government dues was pointed out to the management on 30th June 2020, but no reply was received.

Audit recommends that DAC directives may be complied.

(OM#05&10)

4.5.3 Doubtful shifting of furniture fixture/material prior to auction process—Rs0.316 million

Rule 10(i) of General Financial Rule volume-I states that, every Government officer expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money and public money should not be utilized for the benefit of a particular person of community.

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was observed that work "Renovation /

Rehabilitation of Sindh House Islamabad special project" was awarded to the contractor & is still in progress. Old material was proposed to be auctioned but prior to process of auction valuable furniture fixture material was shown shifted to Sindh House Murree& flats / residences of Sindh House Islamabad. Entire shifting of material was kept under objection on the following grounds: -

1. Material shifting is evident, the items were in a position which could have been used & the change of the valuable items with new costly items was unjustified.
2. No handing over taking over / document available in the record of local office for evidence that items have been distributed amongst employees availing official accommodation & shifted to Sindh House Murree.
3. Neither approval for shifting of material was sought from the higher authorities nor available in the record of the local office means upper management was kept in dark during entire process.
4. Audit party under supervision of director audit visited the Sindh House Murree& inquired about the stock register from the Incharge of the House (daily wager) for receiving the material but he answered that no such record available in the house & he did not witness said material in the past.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#01)

4.5.4 Irregular allotment of studio & two room apartments without proper procedures

As per Rule 88 of Sindh Financial Rules, "Every public officer should exercise the same vigilance in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in spending his own money.

During Special Audit of office of the Comptroller, Sindh House, Islamabad for the financial years 2016-17 to 2018-19, it was observed that 12 Two Room Apartments & 12 Studio Apartment were constructed by the local office to provide the accommodation to the officers of the Sindh Government transferred at Federal

Government for 3 months till the federal government provide residential facility. It was observed that since its establishment no proper allotment process was notified. However, some officers got allotment from Secretary Works & Services Department, Govt of Sindh, whereas others were allotted by the Comptroller Sindh House without concurrence from Secretary. Furthermore, it was also noticed that the officers used to stay at the apartment more than one year without clearing their monthly rental dues too. Audit is of the opinion that transparent process of allotment of apartment be notified so that only the entitled officers be provided the accommodation facility on rental charges & they be directed to pay the rental charges on regular basis.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#06)

4.6 Monitoring & Evaluation

4.6.1 Irregular payment to CDA without assessment -Rs31.490 million

According rule 13 of GFR volume-I “Every controlling officer must satisfy himself not only that adequate provisions exist within the departmental organization for systematic internal checks calculated to prevent & detect errors & irregularities in the financial proceedings of its subordinate officers & to guard against waste & loss of public money & stores but also that the prescribed checks are effectively applied.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that an amount of Rs 31.490 million was paid to Director Accounts Capital Development Authority Islamabad vide cheque No. 6189074 dated 12-01-2017 on account of lease money including various other charges as mentioned under.

Sr.#	Detail	From	To	Amount
1	Difference of Annual Ground rent (AGR)	01-11-2001	21-03-2006	36,437
2	Annual Ground rent (11 years)	22-03-2006	21-03-2017	8,667,260
3	Delay Charges on AGR	01-11-2001	21-11-2016	5,180,226

Sr.#	Detail	From	To	Amount
4	Lease extension Charges	22-03-2006	21-03-2039	17,606,710
Total				31,490,633

The following irregularities were noticed:

1. Capital Development Authority presented the bill of Outstanding dues in respect of plot allotted to Sindh House sector F-5/2 Islamabad. The bill includes difference of AGRRs.36,437 but no detail of calculation was available.
2. Audit holds the view that there should be status of total amount paid & due on account of AGR, so that the difference of AGR should be ensured.
3. CDA charged AGR of an amount of Rs.8.667 million for the period of 11 years but the management did not reconcile the same. Audit required the details of last AGR payment made to CDA & notified rate for annual ground rent but same were not available, this shows that rent charges were paid without proper assessment & reconciliation.
4. In absence of details of last paid rent & CDA approved AGR rate audit could not authenticate the charged amount.
5. Payment of Lease extension charges for 33 years amounting to Rs17.606 million without proper assessment & calculation stands irregular & unjustified.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#17)

4.6.2 Irregular payment without exercising check measurement Rs8.403 million.

As per Government of Sindh, Communication & Works Department notification No. C/9-60/77 dated 26th May 1977, it is the responsibility of the District Officer to check 10% measurements before making payment of the bills for the works done by the contractors.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was noticed that payment of

Rs 8.403 million was made to the contractor without 10% check measurement by Resident Engineer Sindh House.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#51)

4.6.3 Un-authorized payment of 3rd party monitoring charges prior commencement of development scheme -Rs.0.750 million

Rule 10(i) of General Financial Rule volume-I states that, every Government officer expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money and public money should not be utilized for the benefit of a particular person of community.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was noticed that an amount of Rs.0.750 million was paid to Deputy Director, Monitoring & Evaluation Cell P&D Karachi, in advance on account of 1% TPM Charges against the development scheme “Construction of 28 Nos. suits at Sindh House Islamabad Right Wing Block-I &Left Wing Block-II”. In fact, the scheme is at Design vetting committee stage & work has not yet been started, because approval from Capital Development Authority Islamabad was awaited as required under rules.

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#11)

4.7 Compliance with grant/loan covenant

4.7.1 Non-furnishing of information to NAB – Rs396.797 million

As per Rule Bureau letter No 195-(14) A&P/NAB/2008 dated 13-02-2012 issued by National Accountability Bureau, “All departments of Provincial & Local Government are required to furnish to NAB a copy of any agreement, contract, undertaking entered into an auction, bidding, planned to be conducted of minimum monetary value of fifty million (50 million) rupees or more with the fastest available means of communications”.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that following two works of Rs396.797 million were awarded to M/S Al Noor Construction company but the management did not furnish copies of agreement, work order, sanction estimate, comparative statement & procurement plan to NAB authorities as required under above mentioned rules.

W/O date	Name of Scheme	Contractor	Amount
276 3-4-18	Renovation/ Reh: of S.HIsb (Phase-I) Additional works/ items	Al-Noor Construction	241.146
1094 17-11-16	Renovation/ Reh: of S.HIsb (Phase-I, Civil, Electrical, Plumbing)	Al-Noor Construction	155.651
Total			396.797

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#33)

4.7.2 Irregular expenditure without signatures of DDO& pre audit by Divisional Accounts officer-Rs 41.389 million

According to paras 4.2.7.1 - 4 of APPM, Every claim voucher (bill) must be certified by an officer in the relevant District Account Office/Accountant General Office and who shall be deemed to be the certifying officer. The certification (pre-

audit) process comprises two functions; namely a verification function and an audit function. For claims above a certain threshold, as set by the Ministry of Finance/Auditor-General, both functions of the certification process shall be carried out. Conversely, for claims below the set threshold, only the verification function needs to be performed. The verification function involves:

1. Certifying officer ensure that the claim voucher has been duly approved by a delegated approving officer in the entity,
2. Certifying officer verify the validity of the claim voucher, in accordance with procedures set out in section 4.5.5, and ensure it correctly identifies the account head to which payment will be charged,
3. Certifying officer initially checking that the funds are available to make the relevant payment.

The audit function involves scrutinizing of the claim voucher to identify possible fraud and irregularities that a reasonable person would be expected to discover. The certifying officer shall ensure that the claim must identify the head of expenditure to which the amount is charged.

During Special Audit of office of the Resident Engineer, Sindh House Islamabad for the financial years 2016-17 to 2018-19, it was observed that various works were awarded & payment of Rs 41.389 million was made to the contractors but bills were neither signed / authenticated by the DDO / Resident Engineer nor pre-audited by the Divisional Accounts Officer. **(Details at Annexure 4.7.2)**

The matter was reported to the management on 31-08-2020. DAC in its meeting held on 29-09-2020 directed the management to provide relevant record for verification of audit.

Audit recommends that DAC directives may be complied.

(OM#55)

4.8 Overall Assessment

Special audit of Sindh House Islamabad was carried out with the objectives to evaluate whether funds were utilized in accordance with prevalent rules & regulations, the development expenditure was incurred properly on need analysis basis, renovation

work/ repair & maintenance of the buildings was carried out as per requirement & in light with prescribed rules & procedures, revenue was being deposited properly into government account on time & the systems were in place to ensure proper assessment & collection of government receipts and appointments / posting of human resources were made in accordance with the recruitment rule. For the purpose, it was planned to review and analyze the mechanism of human resource management, financial management, construction and works, procurement management, receipts and assets management. During the activity, major weaknesses were found in the following areas:

1. The appointments were not made considering recruitment rules.
2. Financial rules were not followed.
3. Qualitative Civil work was not executed.
4. Unnecessary & Miss-procurement of material was found.
5. Timely realization of receipts was not observed.
6. Assets were not safeguarded properly.

4.8.1 Performance rating:

Poor

4.8.2 Risk rating of project:

High

5. CONCLUSION

The findings indicate poor planning and weak implementation capacity. The appointment of staff was made in violation to recruitment rules, recovery from occupants were not made, substandard plumbing work was executed by the contractors which damaged newly renovated building prior its handing over, renovation work was not completed within time due to which suspected recurring loss was noticed, contractors used to commence the civil work prior issuance of work order. The following key findings were also pointed out:

Key Audit Findings

1. unjustified delay in commencement of development scheme,
2. non-preparation of PC-IV& PC-V for completed schemes,
3. execution of work at unjustified higher rate in contravention of the approved PC-I,
4. recurring loss to government due to non-completion of renovation work of Sindh House within stipulated time,
5. unjustified expenditure from M&R budget on running scheme,
6. un-authorized expenditure for original work from M&R funds,
7. fraudulent payment to contractor for the work not executed,
8. illegal execution of civil work by contractor within the premises of Sindh House Staff colony,
9. unauthorized occupancy of government accommodations,
10. irregular execution of work over& above 15% of estimated cost without repeat order / tender,
11. irregular payment to contractor without proper verification by consultant,
12. awarding of work by splitting of tenders resulting time & cost over-run,
13. irregular award of work to pre-qualified contractor, irregular execution of work at market rate instead schedules of rates,
14. defective award of work resulted in loss to government, unjustified payment for Execution of substandard plumbing work,
15. wasteful expenditure on award of renovation of Lawn & Fountain work,
16. excess expenditure over & above the Technical Sanction,
17. unjustified payment to contractor who was defaulter in parallel work,
18. non-imposition of penalty upon the contractor,
19. irregular appointments & promotions of staff,
20. unauthorized appointments of the staff having domiciles of other provinces,

21. non-posting of trained accounting personnel, improper maintenance of accounts,
22. non-reconciliation of income tax & sales tax,
23. irregular purchase of vehicle,
24. unjustified release of performance security during work in process,
25. irregular expenditure due to excess rate over & above the scheduled rates,
26. non-recovery of outstanding dues from defaulters,
27. non-recovery of water / electricity charges,
28. non-recovery of outstanding dues from caretaker & miscellaneous PWD advances,
29. non-recovery of conveyance allowance,
30. irregular withdrawal of public funds through DDO account,
31. un-authorized cash withdrawal from bank account,
32. clearance of previous year's liabilities,
33. irregular expenditure on account of TA/DA & Excess payment made to employees,
34. non-production of auditable record,
35. unjustified expenditure on revenue component prior completion of capital component of the scheme, doubtful procurement of material prior establishment of gym,
36. loss to government due to procurement of material on higher rates,
37. wasteful procurement of material lying unused, discrepancies in auction process of old material,
38. doubtful shifting of furniture fixture/material prior to auction process,
39. irregular allotment & occupation of government accommodations including studio & two room apartments without proper procedures.

Key Recommendations

1. Approved schemes be executed as per time frame laid down in the PC-I to avoid cost and time over run factor,
2. PC-IV and PC-V be prepared where required,
3. PC-I rates may be followed,
4. original / new work never be carried out from M&R budget and separate budget may be approved for such works,
5. matter of payment to contractor for the work not executed be investigated,
6. the contractor should not be allowed to execute any civil work prior issuance of work order,
7. repeat orders be issued if it exceeds 15% of estimated cost,

8. the consultant was hired to verify the bills prior release of payment to contractor therefore each bill of contractor be verified by the consultant,
9. the works may not be re-grouped/ split up into pieces to avoid time and cost overrun factors,
10. SPPRA rules be followed in letter and spirit to avoid gross irregularities,
11. plumbing work defects be rectified to safeguard the buildings,
12. technical sanctions may be approved from competent authority,
13. responsibility be fixed against the person(s) responsible for making payment to the contractor who left parallel work incomplete,
14. penalty be imposed upon the defaulter contractors, appointment may be made considering recruitment rules,
15. candidates of Sindh province be appointed instead of other provincial candidates,
16. trained accounting staff be posted to strengthen the financial management so that the accounts record be maintained properly to disclose the true and fair financial presentation,
17. deposited taxes be reconciled, vehicles be procured in the light of rules issued by finance department , performance security may be released as per rules,
18. civil works may be awarded as per Sindh Schedule of composite rates,
19. dues from the defaulters be recovered and deposited into proper head of account,
20. utility charges be recovered from contractor and residents of staff colony,
21. conveyance allowance be recovered from the employees availing facility of government vehicles,
22. funds may always be drawn in favor of concerned vendor instead of DDO,
23. cash transactions may be avoided by issuing cross cheques in favor of actual payees,
24. funds may be utilized for the current financial year instead of clearing liabilities,
25. excess payment of TA/DA be recovered,
26. auditable record be furnished to audit team for scrutiny,
27. procurement of only required material be made at competitive rates after completion of civil work for better and proper utilization,
28. SPPRA rules be followed in letter and spirit to avoid such irregularities,
29. material be auctioned after adopting due process of auction,
30. shifting of material prior auction may be investigated and regularized,
31. SOPs for allotment of studio apartment,
32. two room apartments and rooms of main guest house may be got approved from government of Sindh and allotment be made in the light of such approved rules.

Lessons Learnt:

1. The appointments of staff be made considering recruitment rules.
2. Financial & SPPRA rules may be following in letter & spirit.
3. It should be ensured that the contractors execute qualitative Civil work for this monitoring and inspecting factors be strengthened
4. Procurement of material be always made after proper planning, assessment and as per rules.
5. Timely realization of receipts was observed
6. Assets were not safeguarded properly
7. Internal controls should be strong enough to achieve planned targets.
8. Specific time-bound action plans be in place to improve the performance.

ACKNOWLEDGMENT

We wish to express our appreciation to the whole management of Sindh House, Islamabad for the assistance & cooperation extended to the auditors during this assignment.

ANNEXES

Annexure 4.1.2

Recurring loss to government due to non-completion of renovation work of Sindh House within stipulated time-Rs.28.080 million

Detail	Total rooms	Minimum per day rental charges	Due date of completion of work	Delay in days	Total*
1	2	3	4	5=Cut off Audit date (30-06-2020) -col 4	6= Col (5 x 2 x 3)
Main House					
VVIP Suits	2	2,200	07/12/2017	936 days delay	4,118,400
VIP Suits	2	2,200			4,118,400
Minister Suites	4	1,500			5,616,000
Single Rooms	10	700			6,552,000
Sub-Total for Main House					20,404,800
Guest House					
Family Double Rooms	6	700	07/12/2017	936 days delay	3,931,200
Single Rooms	10	400			3,744,000
Sub-Total for Guest House					7,675,200
Total					28,080,000

*. (The calculation is based on minimum per day rental charges)

Annexure 4.1.4

Irregular allotment & occupation of government accommodations

S#	Accommodation	In possession of	Designation	Remarks
1	Comptroller residence	Abdul Rahman Bullo	Storekeeper	Allotment cancelled in May 2017
2	RE Residence	Wali Muhammad Balich Syed Inayat Ali Shah	Comptroller	Since May 2019 October 2019
3	A-1	Aqil Zafar	AEN	Transferred to Karachi on 05-03-2020
4	C-1	Akhtar Husain	Senior Clerk/ Accounts clerk	Occupancy is not appropriate with the entitlement.
5	C-5	Abdul Rasool Bullo	Pressure pump Mistry	Illegal possession without allotment & rented out to outsider
6	Single Quarter-3	Sher Muhammad Panhwar	Sr clerk	Transferred in April 2019, still illegally occupied & rented out to outsider.
7	Single Quarter-8	MrAarif Bhatti	Former janitor	Contract expired on 30-09-2018. still illegally occupied & rented out to outsider.
8	Single Quarter-20	Azam Larik	Federal employee	Illegal possession without allotment
9	Single quarter-21	Imtiaz Bullo	Daily wager	Contract expired on 30-09-2018. Still illegally occupied & given to a relative who is federal employee.

Annexure 4.1.6 (A)

Irregular appointments of 35 employees in violation to recruitment rules

Sr.No	Pers.no.	Name of Employee	National ID	Job Title	Current BPS	Date of Joining
1	10776455	Saqib Saddique	3530186868547	I.T. Assistant	Grade 12	02/07/2013
2	10769440	Jamal Abdul Nasir	4550118659811	Telephone Operator	Grade 05	08/03/2013
3	10769504	Amjad Ali	4550198708977	Store Clerk	Grade 04	08/03/2013
4	10776458	Zahid Ayub	6110196279011	Butler	Grade 05	01/03/2013
5	10776460	Abdul Qadir	4550109601057	Moazzin	Grade 04	22/02/2013
6	10776463	Shoukat Ali	4550497781771	Dish Washer	Grade 01	31/08/2012
7	10770681	Ghulam Mustafa	4420583979389	Cook	Grade 04	16/07/2012
8	10776462	Zameer Hussain Lakho	4520816532711	Pressure Pipe Fitter	Grade 07	26/04/2012
9	10769520	Rasheed Ahmed	4550106427157	Butler	Grade 05	24/04/2012
10	10769502	Ali Haider	6110163729373	Driver	Grade 04	02/12/2011
11	10769501	Zahid Ali Kalwar	4510259652825	Driver	Grade 04	01/10/2011
12	10770587	Abdul Rasool Bullo	4510293167045	Pressure Pipe Fitter	Grade 07	21/09/2011
13	10776470	Mashooque Ali	4510248628301	Receptionist	Grade 05	21/09/2011
14	10770683	Moulan Saad	4250170826173	Pesh Imam	Grade 09	24/09/2010
15	10769499	Wazir Ali	4510266248255	Driver	Grade 04	01/02/2010
16	10769439	Azizullah	4520318064613	Dish Washer	Grade 01	21/03/2009
17	10776473	Jamil Ahmed	3740485207235	Naib Qasid	Grade 01	20/03/2009
18	10770562	Abdul Rehman	6110167822853	Computer Operator	Grade 12	18/03/2009
19	10770546	Muhammad Nadeem	6110109128991	Butler	Grade 05	16/03/2009
20	10770615	Mohammad Dawood Hayat	7110113048681	Cook	Grade 03	16/03/2009
21	10769437	Sunil Naeem	6110104929657	Janater	Grade 01	17/02/2009
22	10770547	Saeed Ahmed Lakho	4520276975771	Butler	Grade 04	10/02/2009
23	10770671	Arshad Ali Kerio	4130151817569	Butler	Grade 05	06/02/2009
24	10770567	Samran Sarwar	3410199589613	Telephone Operator	Grade 04	04/02/2009
25	10770586	Amjad Rehman	4540209449925	Driver	Grade 04	04/02/2009
26	10863817	Badar Muneer	6110174941039	Electrician	Grade 05	27/03/2015
27	10790712	Ghulam Hassan Khaskhali	4520513881649	Work Mistry	Grade 05	27/09/2012
28	10790722	Abdul Jabbar Kore Jo	4250106040599	Plumber	Grade 06	29/06/2012
29	10790703	Muhammad Hafeez Larik	4520452482421	Pump Operator	Grade 04	17/03/2011
30	10793635	Muhammad Juman Bhutto	4220187501549	Mason Mistri	Grade 05	17/02/2011
31	10790807	Qaiser Abdullah	6110141597905	A.C. Unit Operator	Grade 07	04/02/2011
32	10790734	Shafqat Ali	6110118096927	A.C. Unit Operator	Grade 07	06/01/2011
33	10790737	Sulman Hafeez	6110145609243	Junior Clerk	Grade 11	10/07/2009
34	10790736	Zahid Hussain	6110155218869	Garden Assistant	Grade 01	02/06/2009
35	10799726	Qabool Muhammad	4520308064079	Junior Clerk	Grade 11	02/06/2009

Annexure-4.1.6(B)

Irregular appointments & payment of salary to the employees having domiciles of other provinces

Sr. No	Pers.no.	Name of Employee	National ID	Designation	BPS	Date of Joining	As Per NIC Domicile should be of District	Domicile available in P/C
1	10769459	Mohammad Mehrban	6110174746887	Bearer	4	01/10/1992	Islamabad	Islamabad
2	10769502	Ali Haider	6110163729373	Driver	4	02/12/2011	Islamabad	Islamabad
3	10769506	Muneer Hussain	3320174200327	Driver	5	18/03/1993	Punjab	Not available in P/C
4	10769507	Mohammad Arif Khan	6110152966563	Driver	4	07/11/1988	Islamabad	Azad Kashmir
5	10769518	Mehmood Akhtar	3740247698739	Driver	5	27/07/1998	Punjab	Punjab
6	10769527	Ghulam Rasool	6110155306773	Driver	7	01/01/1983	Islamabad	Not available in P/C
7	10769538	Nasir Mehmood	6110119854953	Driver	7	01/01/1984	Islamabad	Not available in P/C
8	10769540	Muhammad Nawaz	6110119018583	Driver	7	04/07/1982	Islamabad	KPK
9	10769544	Arshad Ali	6110190422837	Driver	7	15/06/1989	Islamabad	Not available in P/C
10	10770542	Shakeel Ahmed	6110120145809	Butler	5	29/12/1984	Islamabad	Islamabad
11	10770546	Muhammad Nadeem	6110109128991	Butler	5	16/03/2009	Islamabad	Islamabad
12	10770550	Muhammad Latif	6110152723535	Bearer	5	21/12/1991	Islamabad	Islamabad
13	10770551	Muhamamd Siddique	6110182241171	Reclamation Spv.	10	16/09/1982	Islamabad	Gujranwala
14	10770553	Muhammad Riasat	6110143339361	Receptionist	5	20/03/1993	Islamabad	Islamabad
15	10770560	Muhammad Suleman Bullo	6110135865501	Chief Controller	17	23/10/1985	Islamabad	Not available in P/C
16	10770562	Abdul Rehman	6110167822853	Computer Operator	12	18/03/2009	Islamabad	Islamabad
17	10770563	Hussain	6110146511781	Telephone Operator	6	19/05/1998	Islamabad	Gocho/GB
18	10770565	Muhammad Manzoor Khan	6110119263205	Telephone Operator	5	05/11/1993	Islamabad	Azad Kashmir
19	10770567	Samran Sarwar	3410199589613	Telephone Operator	4	04/02/2009	Punjab	Gujranwala
20	10770597	Ali Asghar Khan	6110126468807	Telephone Operator	5	03/06/1981	Islamabad	Azad Kashmir
21	10770677	Abdul Rahim	6110142044803	Chief	5	01/12/1986	Islamabad	Not available in P/C
22	10770678	Kamal Afsar Khan	6110162998135	Chief	5	16/06/1982	Islamabad	Azad Kashmir
23	10776455	Saqib Saddique	3530186868547	I.T. Assistant	12	02/07/2013	Punjab	Islamabad
24	10776456	Ashique Hussain	3740402452917	Cook	5	20/03/1993	Punjab	Azad Kashmir
25	10776458	Zahid Ayub	6110196279011	Butler	5	01/03/2013	Islamabad	Islamabad
26	10790715	Abdul Ghafoor	1310108705037	Painter	5	04/11/1993	KPK	Not available in P/C
27	10790717	Mohammad Riaz	6110152184171	Carpenter	5	10/09/1986	Islamabad	Not available in P/C
28	10790723	Mohsin Abbas	6110109096343	Electrician	6	07/04/1983	Islamabad	Islamabad
29	10790730	Hamid Aziz Qureshi	6110109057725	A.C. Unit Operator	7	01/12/1985	Islamabad	Islamabad
30	10790732	Muhammad Aslm	6110152305299	A.C. Unit Operator	7	22/06/1995	Islamabad	Islamabad
31	10790734	Shafqat Ali	6110118096927	A.C. Unit Operator	7	06/01/2011	Islamabad	Not available in P/C
32	10790737	Sulman Hafeez	6110145609243	Junior Clerk	11	10/07/2009	Islamabad	Not available in P/C
33	10790751	Shahid Ali Shigri	6110117907827	A.C. Unit Operator	5	06/03/1999	Islamabad	Not available in P/C
34	10790807	Qaiser Abdullah	6110141597905	A.C. Unit Operator	7	04/02/2011	Islamabad	Not available in P/C
35	10799724	Akhtar Hussain	6110178459193	Accounts Clerk	9	15/12/1981	Islamabad	Sahiwal
36	10799728	Muhammad Tashfeen	6110146961029	Air Condition Operator	7	01/03/1984	Islamabad	Not available in P/C
37	10863817	Badar Muneer	6110174941039	Electrician	5	27/03/2015	Islamabad	Not available in P/C

Annexure-4.1.7

Un-justified promotion of the employees

Pers.no.	Name of Employee	Promoted from the post of		Promoted to the post of	
		Post	BPS	Post	BPS
10769504	Amjad Ali	Store Clerk	04	Junior Clerk	11
10769520	Rasheed Ahmed	Butler	05	Junior Clerk	11
10790737	Sulman Hafeez	Garden Attendant	01	Junior Clerk	11
10799726	Qabool Muhammad	Garden Attendant	01	Junior Clerk	11
10776462	Zameer Hussain Lakho	Watch Man	01	Pressure Pipe Fitter	07
10770587	Abdul Rasool Bullo	Watch Man	01	Pressure Pipe Fitter	07
10770597	Ali Asghar Khan	Cleaner	02	Telephone Operator	05
10770671	Arshad Ali Kerio	Bearer	04	Butler	05
10770676	Dilshad Akhtar	Bearer	04	Butler	05
10776458	Zahid Ayub	Cook	01	Butler	05
10790712	Ghulam Hassan Khaskhali	Head Mali	05	Work Mistry	05
10776470	Mashooque Ali	Naib Qasid	01	Receptionist	05
10790692	Irfan Ali Lakho	Mali	01	Driver	04
10769459	Mohammad Mehrban	Hamal	02	Bearer	04
10790736	Zahid Hussain	Mali	01	Driver	04
10770586	Amjad Rehman	Watch Man	01	Driver	04

Annexure 4.2.2

Improper maintenance of cash book

Month	Cashbook		Month	Cashbook		Month	Cashbook	
	Receipt as per CB	Payment as per CB		Receipt as per CB	Payment as per CB		Receipt as per CB	Payment as per CB
July-16	7,500	-	July-17	-	-	July-18		
August	-	-	August	-	-	August		
September	-	-	September	913,896	12,160,886	September		
October	362,329	2,154,296	October	-	-	October		
November	855,323	991,077	November	3,005,714	20,642,901	November		
December	2,303,778	30,947,232	December	2,500	-	December		
January-17	182,772	1,557,491	January-18	113,736	-	January-19	-	
February	1,998,898	14,266,119	February	94,242	8,804,660	February		
March	1,305,290	11,202,782	March	-	-	March	2,877,002	17,823,968
April	3,026,300	18,448,187	April	128,380,741	78,707,067	April	139,703	532,000
May	2,257,885	14,565,553	May	6,866,110	55,540,942	May	1,572,858	6,413,526
June	16,947,093	78,134,006	June	6,911,803	48,126,628	June	7,077,151	31,283,199
	29,247,168	172,266,743		146,288,742	223,983,084		11,666,714	56,052,693
Total amount as per cash book of RE wing								452,302,520
Total amount of Comptroller Wing								22,224,000
Grand Total Amount								474,526,000

Annexure 4.2.3

Payment to contractor without proper verification by consultant-Rs328.308 million

Cheque No	Date	CV No	Amount	Income Tax	RA	Sec. Deposit	Net Paid amount
Renovation / Rehabilitation of Sindh House Islamabad” (phase-1, civil, electrical & plumbing works of main house & guest house)							
	30/12/2016	14	23,859,431	1,789,457	1 st RA + Secured Advance	11,473	22,058,501
20896	27/02/2017	10	12,786,653	958,999	2 nd	639,333	11,188,321
20907	31/03/2017	9	9,538,325	715,374	3 rd	476,916	8,346,035
20916	20/04/2017	15	17,414,411	1,306,081	4 th	1,199,108	14,909,222
20920	23/05/2017	1	725,732	54,430	5 th	195,803	475,499
20946	07/06/2017	10	12,583,807	943,786	6 th	1,322,785	10,317,236
20978	29/06/2017	60	11,142,044	835,653	7 th	891,364	9,415,027
20985	28/09/2017	8	7,308,369	548,158	8 th	365,038	6,395,173
20987	14/11/2017	1	22,746,121	1,705,959	9 th	1,137,306	19,902,856
20996	27/02/2018	21	359,410	26,956	10 th	17,971	314,483
20997	05/04/2018	1	24,534,512	1,840,088	11 th	1,226,726	21,467,698
Sub-Total of work order No 1094			142,998,815	10,724,941	-	7,483,823	124,790,051
“renovation / rehabilitation of Sindh House Islamabad (phase –i) additional works / items”							
20999	24/04/2018	3	34,221,527	2,566,615	1 st	2,053,292	29,601,620
21000	30/04/2018	4	31,906,316	2,392,974	2 nd	1,914,379	27,598,963
21001	28/05/2018	1	49,237,349	3,692,801	3 rd	2,954,241	42,590,307
21006	04/06/2018	1	51,198,540	3,839,891	4 th	3,071,912	44,286,738
21010	22/03/2019	3	18,746,050	1,405,953	5 th	1,124,763	16,215,334
Sub-Total of work order No 276			185,309,782	13,898,233	-	11,118,587	160,292,962
Grand Total			328,308,597	24,623,174	-	18,602,410	285,083,013

Annexure 4.2.4

Non-maintenance of security deposit register-Rs109.007 million

Month	Security Deposit-Form 78		Month	Security Deposit-Form 78		Month	Security Deposit-Form 78	
	Credit	Debit		Credit	Debit		Credit	Debit
July 16	-	-	July-17	-	-	July--18	-	-
August	-	-	August	-	-	August	-	-
September	-	-	September	913,196	5,765,713	September	-	-
October	357,829	547,094	October	-	-	October	-	-
November	307,524	-	November	3,005,714	-	November	-	-
December	2,296,778	6,185,561	December	-	-	December	-	-
January 17			January-18	-	-	January—19	-	-
February	1,998,898		February	44,927	8,490,177	February	-	-
March	1,274,327	2,060,550	March			March	2,877,002	-
April	2,983,800	-	April			April	37,203	-
May	2,223,385	2,460,958	May	6,866,100	10,644,461	May	1,321,384	-
June	16,947,093	5,706,230	June	6,911,803	3,839,891	June	7,011,316	5,928,916
Total	28,389,634	16,960,393	-	17,741,740	28,740,242	-	11,246,905	5,928,916

Annexure 4.2.5

Non-recovery of outstanding dues from defaulters Rs70.293 million

Sr.No	Name of Occupant	Designation	First Date	Last Date	Occupancy Charges	Tel Charges	Vehicle Charges	Outstanding
1	Shahjahn Baloch	MNA	01/06/2013	22/05/2018	1,298,600	-	114,734	1,413,334
2	Nargis ND Khan	Ex-Minister	26/08/2013	08/12/2013			7,042	7,042
3	Rasheed Ahmed	Advisor to CM	01/05/2011	04/05/2011			36,800	36,800
4	Guests of Madam FaryalTalpur		03/06/2008	31/05/2009	7,200			7,200
5	Dr Sikandar Shoro	MPA	06/06/2016	07/06/2016	700			700
6	Khuwaja Izhar ul Hassan	MPA	20/11/2014	22/11/2014			3,108	3,108
7	Shamshad Bachani	MNA	20/06/2013	22/06/2013			5,152	5,152
8	Sunaya Jatoi	MNA	16/09/2013	18/09/2013	1,200			1,200
9	JadhamMangrio	Advisor to PM	21/05/2014	21/11/2013			5,628	5,628
10	Jam Madad Ali	MPA	29/04/2013	04/12/2017			30,772	30,772
11	Fayyaz Butt	MPA	29/08/2013	16/06/2017	18,400		10,402	28,802
12	Faqeer Dad Khoso	MPA	21/12/2013	22/12/2013	600			600
13	Syed Murad Ali Shah	Minister	02/11/2008	05/05/2015	6,500			6,500
14	Dr Farooque Sattar	MNA	30/04/2014	03/05/2014	6,600			6,600
15	Aijaz Damrah	Senator	09/09/2014	12/09/2014	4,500			4,500
16	TiamoorTalpur	MPA	01/06/2018	26/02/2018			17,598	17,598
17	Musrat Rafique Mahesar	MNA	24/04/2017	12/02/2018			5,684	5,684
18	Muhammad Bux Mahar	Minister	01/07/2017	04/07/2017			10,108	10,108
19	NussratSeharAbbassi	MPA	11/09/2017	19/12/2017			11,396	11,396
20	Nadeem Gulzar Sial	MPA	26/01/2014	22/12/2017			16,672	16,672
21	Faisal Sabzwari	MPA	30/04/2014	21/04/2017			14,664	14,664
22	Mola Bux Chandio	Advisor to CM	24/05/2016	12/01/2017			15,806	15,806
23	Sohrab Sirki	MPA	11/09/2017	12/10/2017			13,202	13,202
24	Waqar Hussain Shah	MPA	14/09/2017	13/10/2017			16,268	16,268
25	Murtazza Wahab	Advisor to CM	10/12/2015	01/02/2018			23,716	23,716
26	Mujeeb ul Haq	MPA	22/08/2017	22/08/2017			1,428	1,428
27	Shahida Rehmana	MNA	15/09/2017	15/09/2017			728	728
28	Shahim Mumtaz	Minister	23/11/2016	25/11/2016			2,660	2,660
29	Ramesh Lal	MNA	16/02/2017	21/08/2017			4,172	4,172
30	Family of Nisar Ahmed Khuhrro	Minister	08/06/2017	10/06/2017			4,289	4,289
31	Asghar Ali Junejo	Advisor to CM	10/04/2014	27/02/2017			43,568	43,568
32	Syed Waseem Hussain	MNA	27/11/2014	28/11/2014	2,200		-	2,200
33	Imran Laghari	MPA	24/02/2018	30/06/2017	9,300	45	1,092	10,437
34	Nawab Khan Wassan	MNA	03/06/2008	04/01/2015	4,200		14,220	18,420
35	Mehtab Dehr	Minister	03/08/2009	05/07/2017	-		8,540	8,540
36	Syed Javaid Shah	Ex-MPA	16/08/2016	20/05/2017	-		3,654	3,654
37	Abid Hussain Jatoi	MPA	05/04/2015	08/04/2015	6,600		-	6,600
38	Dr Kareem Khuwaja	Senator	28/12/2015	28/12/2015	-		1,260	1,260
39	Abdul Rauf Khoso	MPA	16/11/2015	19/11/2015	2,100		-	2,100
40	Aijaz Jakhrani	MNA	10/06/2015	12/06/2015	3,000		-	3,000

Sr.No	Name of Occupant	Designation	First Date	Last Date	Occupancy Charges	Tel Charges	Vehicle Charges	Outstanding
41	Kulsoom Chandio	MPA	13/12/2013	26/07/2016	10,400		1,792	12,192
42	Syed Nasir Shah	MPA	08/06/2014	21/02/2018	5,100		25,004	30,104
43	Jam Ikrum ullahDharejo	MPA	25/11/2014	24/02/2018	-		3,780	3,780
44	Sagheer Ahmed	MPA	01/03/2015	09/03/2015	-		2,268	2,268
45	Lal Chand	MPA	12/04/2015	14/04/2015	3,000		2,870	5,870
46	Robina Qaimkhani	MPA	14/01/2011	29/09/2017	76,900		56,810	133,710
47	AwaisMuzzaffar	MPA	19-01-1-13	28/11/2014	30,200		49,560	79,760
48	Maulana Tanveer ul Haq	Senator	27/10/2014	22/11/2014	90,000		-	90,000
49	Ghulam Qadir Chandio		05/06/2016	26/04/2018	140,000		7,364	147,364
50	Khuram Sher Zaman	MPA	24/04/2016	25/04/2016	1,500		-	1,500
51	Ali Nawaz Khan Mehar	Minister	25/08/2014	09/02/2016	2,100		1,008	3,108
52	Madam Sharf un NisaLighari	EX-MPA	07/08/2016	08/08/2016	1,500		-	1,500
53	Ali Gohar Khan Mahar		16/08/2016	06/08/2016	12,200		2,576	14,776
54	Madam Mehreen Bhattu		14/04/2014	01/01/2015	6,000		2,520	8,520
55	Ms Aliza Iqbal Haider		11/01/2015	06/03/2015	-		11,270	11,270
56	Madam Almas Patveen		09/11/2015	13/11/2015	8,000		-	8,000
57	Dr Sajeda Manzoor Lighari		27/02/2016	04/03/2016	12,000		-	12,000
58	Naeem Ahmed Kharal		04/08/2016	13/05/2018	-		12,975	12,975
59	Nund Kumar		06/04/2015	15/04/2015	3,000		13,204	16,204
60	Shah Jahan Mangrio		15/03/2015	20/03/2015	45,200		-	45,200
61	Tariq Masood Awan		27/07/2015	17/09/2015	13,500		7,840	21,340
62	Abdul Qayoom Soomro		16/06/2015	20/06/2015	-		9,478	9,478
63	Nadir Ali Khuwaja		27/11/2016	06/12/2016	-		21,474	21,474
64	FarooqeAlgan C/o Dr Harim Ram Senator		23/08/2012	02/12/2016	4,500	-	17,948	22,448
65	Manzoor Hussain Wassan	Minister	17/09/2008	28/12/2012	1,500	-	22,176	23,676
66	Manzoor Hussain Wassan	Guests	29/05/2008	06/08/2012	56,400	137	174,252	230,789
67	Manzoor Hussain Wassan	Minister	06/01/2013	11/03/2017	27,700		84,044	111,744
68	Dr Sagheer Ahmed	Minister	17/07/2010	04/09/2011	13,800		21,782	35,582
69	Nadeem Bhattu		15/03/2012	21/03/2012	600		9,058	9,658
70	Nasrullah Baloch		10/07/2008	03/05/2010	9,600		-	9,600
71	Mufti Ferozud Din Hazarvi	Advisor to CM	23/01/2010	21/01/2011	-		43,428	43,428
72	Sadique Ali Memon	Minister	27/11/2012	29/11/2012	-		2,100	2,100
73	Farzana Baloch	MPA	09/03/2010	10/03/2010	-		600	600
74	Mardan Ali Rajarr	MPA	24/08/2009	28/08/2009	2,400		-	2,400
75	Noor Jahan Baloch	Assitant to CM	20/08/2009	22/08/2009	-		3,234	3,234
76	Humaira Alvi	MPA	29/01/2009	30/01/2009	600		-	600
77	Sharmila Farooqui	Advisor to CM	07/09/2010	09/09/2010	-		-	-
78	Muhammad Ismail Pharri	Assitant to CM	28/07/2010	11/08/2010	3,600		-	3,600
79	Ghulam Muhammad Biloor	Minister	21/03/2010	26/03/2010	12,000		-	12,000
80	Agha Siraj Durani	Minister	30/10/2012	01/01/2013	8,700		5,138	13,838
81	Muzaffar Shujira	Minister	03/11/2008	13/05/2011	-		3,500	3,500
82	Zahid Ali Burgri	Minister	04/08/2008	05/11/2018	-		5,810	5,810
83	Faisal Raza Abdi	Senator	10/03/2009	30/03/2009	48,000		-	48,000
84	Akhtar Hussain Jiddoon	M	31/07/2010	26/11/2012	1,200		26,910	28,110

Sr.No	Name of Occupant	Designation	First Date	Last Date	Occupancy Charges	Tel Charges	Vehicle Charges	Outstanding
85	Amanullah Mastoi	MPA	06/08/2009	22/08/2009	19,200		-	19,200
86	Muhammad Aadil Siddiqui	Minister	23/11/2011	08/01/2013	4,800		26,748	31,548
87	Madam Tauqeer Fatima Bhutto	Minister	21/07/2008	09/02/2013	3,000		29,167	32,167
88	Muhammad Raza Haroon		16/09/2011	20/11/2012	-		4,396	4,396
89	Ameer Nawab Khan	Minister	26/05/2011	01/06/2012	600		27,706	28,306
90	Haleem Aadil Shaikh	Advisor to CM	07/09/2011	05/01/2013	-		13,988	13,988
91	Mazhar ul Haq	Minister	11/10/2012	11/10/2012	-		9,296	9,296
92	Saleem Khursheed Khokhar	MPA	03/05/2010	07/05/2010	1,800		1,120	2,920
93	Sheikh Afzal	Environment Deptt	12/04/2010	13/04/2010			1,596	1,596
94	Abdul Haseeb	Minister	02/11/2010	03/11/2010			1,708	1,708
95	Khuwaja Izhar ul Hassan	MPA	05/01/2013	10/01/2013			5,264	5,264
96	Muhammad Riaz	Assitant to CM	29/09/2011	17/11/2011			46,274	46,274
97	Muhammad Rafique	Minister	21/12/2010	10/05/2011			8,288	8,288
98	Gul Muhammad Lat	Advisor to CM	04/09/2008	16/01/2009	-		2,884	2,884
99	Zohaib Hassan	Advisor to Governor Sindh	16/12/2008	23/07/2009	-		13,230	13,230
100	Ameer Khoso C/O Syed Qaim Ali Shah	Ex-CM	27/08/2008	22/07/2008	-		80,010	80,010
101	Dr Khatoor Mal	Advisor to CM	29/05/2008	03/06/2008	3,000	-	-	3,000
102	Syed Javaid Shah	MPA	11/09/2008	24/10/2008	3,600	-	-	3,600
103	Humayoon	Minister	17/12/2008	04/01/2009	43,200	-	-	43,200
104	Dr Mohan Lal C/O Prem Chand	Minister	12/06/2008	20/06/2008	-	87	3,010	3,097
105	Syed Muhammad Ali Shah	Minister	22/03/2009	24/03/2009	-	-	1,666	1,666
106	Rana Abdul Sattar	MPA	23/12/2009	24/12/2009	1,200	350	-	1,550
107	Madam Shamshad	MNA	27/08/2010	28/08/2012	-	-	2,268	2,268
108	Madam Surya Jatoo	MNA	13/02/2012	18/02/2012	-	-	5,026	5,026
109	Suresh Kumar C/O Mukesh Kumar Chawla		19/12/2010	20/12/2010	-	-	3,220	3,220
110	Aftab Bhutto C/O Shahid Bhutto	MNA	12/10/2008	14/08/2010	2,400	-	-	2,400
111	Gul Muhammad Jakhrani	Advisor to CM	04/09/2008	10/11/2008	-	-	9,282	9,282
112	Syed Asif Shah	MPA	11/09/2008	13/09/2008	1,200		-	1,200
113	Syed Khursheed Shah Guest Bill	MNA	08/10/2008	09/11/2017	148,700	1,670	144,564	294,934
114	Madam Shams un Nisa Memon	MNA	25/06/2014	30/05/2018	-		69,052	69,052
115	Madam Shazia Soomro	MNA	04/11/2015	05/08/2016	107,740		76,136	183,876
116	Madam Shugfta Jumani	Minister	19/03/2009	05/06/2009	33,600	155		33,755
117	Madam Shugfta Jumani	Senator	13/07/2016	14/09/2017	-		25,662	25,662
118	Syed Awais Shah	MPA	07/01/2015	05/11/2016	74,600			74,600
119	Seed Ghani	Senator	16/04/2012	16/05/2016	38,500		-	38,500
120	Shabbir Ahmed Bijjarrani	MNA	23/09/2013	13/12/2017	-		101,900	101,900
121	Maded Syed Shehla Raza	Dy Speaker	07/12/2015	31/01/2018	108,500		39,004	147,504
122	Imtiaz Ahmed Shikh	Advisor to CM	12/08/2009	10/02/2011	14,400		71,218	85,618
123	Taj Haider	Advisor to CM	17/05/2011	26/11/2016	-		306,372	306,372
124	Imdada Ali Pittaffi	MPA	20/06/2012	27/10/2017	-		167,792	167,792
Total Outstanding amount					2,632,940	2,444	2,393,983	5,029,367

Annexure 4.2.6

Non-reconciliation of income tax & sales tax-Rs59.413 million

Cheque No	Date	CV No	Paid to	Amount	Head
20883	30/12/2016	26	Paid to ITO circle No 04 on account of income tax	2,274,155	Income tax
20908	31/03/2017	10	Paid to ITO circle No 04 on account of income tax	2,060,550	Income tax
20937	31/05/2017	22	Paid to ITO circle No 04 on account of income tax	2,460,958	Income tax
20979	29/06/2017	61	Paid to ITO circle No 04 on account of income tax	932,025	Income tax
20972	23/06/2017	46	Paid to ITO circle No 04 on account of income tax	4,774,205	Income tax
20980	20/09/2017	1	Paid to ITO circle No 04 on account of income tax	7,229	Income tax
20990	09/02/2018	2	Paid to ITO circle No 04 on account of income tax	23,443,661	Income tax
21005	30/05/2018	5	Paid to ITO circle No 04 on account of income tax	10,644,461	Income tax
21007	12/06/2018	2	Paid to ITO circle No 04 on account of income tax	3,839,891	Income tax
21052	26/06/2019	46	Paid to ITO circle No 04 on account of income tax	4,935,544	Income tax
20984	28/09/2017	5 to 7	Sales Tax Officer	2,918,992	Sales Tax
20989	09/02/2018	1	Sales Tax Officer	128,375	Sales Tax
21051	26/06/2019	45	Sales Tax Officer	993,372	Sales Tax
Total				59,413,418	

Annexure 4.2.8

Non-imposition of penalty upon the contractor Rs41.913 million

W/O No & date	Name of Work	Name of Contractor	Date of Start	Stipulated Date of comp	Date of completion	Amount	Penalty 10%
253 02-03-2012	Construction of office block	M/S Tariq Azad Construction	08/03/2012	07/03/2014	WIP	22.331	2.233
RE/SHI/p-14/1094 Dated 17-11-2016	Renovation/ Reh: of S.HIsb (Phase-I) Additional works/ items	Al-Noor Construction	23/11/2016	23/11/2017	WIP	241.146	24.115
RE/SHI/p-14/276 Dated 03-04-2018	Renovation/ Reh: of S.HIsb (Phase-I, Civil, Electrical, Plumbing)	Al-Noor Construction	04/04/2018	03/12/2018	WIP	155.650	15.565
Total						419.127	41.913

Annexure 4.2.10

Doubtful expenditure on POL charges during renovation of Sindh House-Rs13.603 million

SNo	Vehicle No	Bill No	Ltr.	Cheque#	Date	Month	Year	Amount
1	GSA-079	179449	367	6251084	16-03-17	Feb-17	2016-17	26,253
2	GS-526	179451	140	6251084	16-03-17	Feb-17	2016-17	10,446
3	GSA-773	179452	285	6251084	16-03-17	Feb-17	2016-17	20,764
4	GSA-775	179453	373	6251084	16-03-17	Feb-17	2016-17	26,916
5	GY-914	179454	60	6251084	16-03-17	Feb-17	2016-17	4,232
6	GS-7011	179456	425	6251084	16-03-17	Feb-17	2016-17	30,100
7	GS-7302	179457	305	6251084	16-03-17	Feb-17	2016-17	22,265
8	GS-7318	179459	344	6251084	16-03-17	Feb-17	2016-17	27,705
9	GS-7320	179461	350	6251084	16-03-17	Feb-17	2016-17	25,959
10	GS-7952	179463	345	6251084	16-03-17	Feb-17	2016-17	24,436
11	GS-7954	179465	305	6251084	16-03-17	Feb-17	2016-17	22,245
12	GS-8045	179466	180	6251084	16-03-17	Feb-17	2016-17	14,666
13	GS-9804	179468	355	6251084	16-03-17	Feb-17	2016-17	25,162
14	GS-9807	179469	260	6251084	16-03-17	Feb-17	2016-17	19,645
15	ID-6822	180140	180	6251084	16-03-17	Feb-17	2016-17	14,760
16	GS-7317	180143	355	6251084	16-03-17	Feb-17	2016-17	27,442
17	GS-7319	180145	180	6251084	16-03-17	Feb-17	2016-17	12,727
18	GS-7951	180147	305	6251084	16-03-17	Feb-17	2016-17	22,195
19	GS-8283	180152	280	6251084	16-03-17	Feb-17	2016-17	20,481
20	GS-7953	180529	295	6251084	16-03-17	Feb-17	2016-17	20,894
21	GSA-079	182719	240	6294151	15-05-17	Apr-17	2016-17	18,472
22	GSA-773	182720	195	6294151	15-05-17	Apr-17	2016-17	15,131
23	GSA-775	182721	140	6294151	15-05-17	Apr-17	2016-17	11,296
24	GY-924	182722	40	6294151	15-05-17	Apr-17	2016-17	2,970
25	GS-7011	182723	40	6294151	15-05-17	Apr-17	2016-17	2,970
26	GS-7317	182725	160	6294151	15-05-17	Apr-17	2016-17	12,732
27	GS-7318	182726	190	6294151	15-05-17	Apr-17	2016-17	14,759
28	GS-7319	182727	220	6294151	15-05-17	Apr-17	2016-17	16,337
29	GS-7320	182728	250	6294151	15-05-17	Apr-17	2016-17	19,865
30	GS-7953	182731	280	6294151	15-05-17	Apr-17	2016-17	20,793
31	GS-7954	182732	120	6294151	15-05-17	Apr-17	2016-17	9,561
32	GS-8045	182733	60	6294151	15-05-17	Apr-17	2016-17	5,390
33	GS-8283	182734	220	6294151	15-05-17	Apr-17	2016-17	19,992
34	GS-8501	182735	40	6294151	15-05-17	Apr-17	2016-17	2,970
35	GS-9804	182736	263	6294151	15-05-17	Apr-17	2016-17	19,530
36	GS-9807	182737	270	6294151	15-05-17	Apr-17	2016-17	21,350
37	GS-7302	183685	165	6294151	15-05-17	Apr-17	2016-17	12,253
38	GS-7951	183690	260	6294151	15-05-17	Apr-17	2016-17	19,308
39	GS-7952	183691	170	6294151	15-05-17	Apr-17	2016-17	13,474
40	GSA-079	185686	200	6490762	11-06-17	May-17	2016-17	14,854
41	GSA-773	185687	155	6490762	11-06-17	May-17	2016-17	11,512
42	GSA-775	185688	330	6490762	11-06-17	May-17	2016-17	25,194
43	ID-6832	185689	70	6490762	11-06-17	May-17	2016-17	5,588
44	GS-7011	185690	320	6490762	11-06-17	May-17	2016-17	24,301
45	GS-7302	185691	200	6490762	11-06-17	May-17	2016-17	15,844
46	GS-7317	185692	240	6490762	11-06-17	May-17	2016-17	17,825

SNo	Vehicle No	Bill No	Ltr.	Cheque#	Date	Month	Year	Amount
47	GS-7318	185693	245	6490762	11-06-17	May-17	2016-17	20,531
48	GS-7320	185694	242	6490762	11-06-17	May-17	2016-17	19,253
49	GS-7951	185695	240	6490762	11-06-17	May-17	2016-17	17,815
50	GS-7952	185696	280	6490762	11-06-17	May-17	2016-17	23,381
51	GS-7953	185697	160	6490762	11-06-17	May-17	2016-17	11,883
52	GS-7954	185698	150	6490762	11-06-17	May-17	2016-17	12,440
53	GS-8045	185699	190	6490762	11-06-17	May-17	2016-17	18,292
54	GS-8283	185700	230	6490762	11-06-17	May-17	2016-17	18,092
55	GS-8501	185701	200	6490762	11-06-17	May-17	2016-17	14,854
56	GS-9804	185702	182	6490762	11-06-17	May-17	2016-17	13,517
57	GS-9807	185703	220	6490762	11-06-17	May-17	2016-17	16,339
58	GS-9972	185704	135	6490762	11-06-17	May-17	2016-17	10,951
59	GSA-079	188968	275	6556406	11-10-17	Jun-17	2017-18	20,924
60	GSA-773	188969	150	6556406	11-10-17	Jun-17	2017-18	11,505
61	GSA-775	188970	245	6556406	11-10-17	Jun-17	2017-18	17,765
62	GS-7011	188971	315	6556406	11-10-17	Jun-17	2017-18	22,845
63	GS-7302	188972	280	6556406	11-10-17	Jun-17	2017-18	20,955
64	GS-7317	188973	240	6556406	11-10-17	Jun-17	2017-18	17,417
65	GS-7318	188974	265	6556406	11-10-17	Jun-17	2017-18	21,501
66	GS-7320	188975	240	6556406	11-10-17	Jun-17	2017-18	20,002
67	GS-7951	188976	310	6556406	11-10-17	Jun-17	2017-18	23,342
68	GS-7952	188977	250	6556406	11-10-17	Jun-17	2017-18	19,328
69	GS-7953	188978	190	6556406	11-10-17	Jun-17	2017-18	14,333
70	GS-7954	188979	250	6556406	11-10-17	Jun-17	2017-18	20,557
71	GS-8045	188980	175	6556406	11-10-17	Jun-17	2017-18	13,520
72	GS-8283	188981	290	6556406	11-10-17	Jun-17	2017-18	21,060
73	GS-8501	188982	120	6556406	11-10-17	Jun-17	2017-18	9,128
74	GS-9804	188983	242	6556406	11-10-17	Jun-17	2017-18	17,577
75	GS-9807	188984	246	6556406	11-10-17	Jun-17	2017-18	18,510
76	42	195091	222	6596182	17-12-17	Sep-17	2017-18	18,004
77	61	195092	222	6596182	17-12-17	Sep-17	2017-18	17,249
78	GSA-079	195093	245	6596182	17-12-17	Sep-17	2017-18	18,115
79	GES-136	195094	125	6596182	17-12-17	Sep-17	2017-18	10,510
80	GES-139	195095	60	6596182	17-12-17	Sep-17	2017-18	5,071
81	GES-146	195096	80	6596182	17-12-17	Sep-17	2017-18	6,341
82	GES-147	195097	80	6596182	17-12-17	Sep-17	2017-18	6,511
83	GES-148	195098	80	6596182	17-12-17	Sep-17	2017-18	6,511
84	GSA-773	195099	150	6596182	17-12-17	Sep-17	2017-18	10,764
85	GSA-775	195100	260	6596182	17-12-17	Sep-17	2017-18	18,658
86	6815	195101	50	6596182	17-12-17	Sep-17	2017-18	3,588
87	GS-7011	195102	309	6596182	17-12-17	Sep-17	2017-18	22,745
88	GS-7302	195103	180	6596182	17-12-17	Sep-17	2017-18	12,917
89	GS-7317	195104	232	6596182	17-12-17	Sep-17	2017-18	16,648
90	GS-7318	195105	194	6596182	17-12-17	Sep-17	2017-18	13,922
91	GS-7320	195106	180	6596182	17-12-17	Sep-17	2017-18	12,917
92	GS-7951	195107	210	6596182	17-12-17	Sep-17	2017-18	15,720
93	GS-7952	195108	200	6596182	17-12-17	Sep-17	2017-18	14,352
94	GS-7953	195109	210	6596182	17-12-17	Sep-17	2017-18	15,070
95	GS-7954	195110	180	6596182	17-12-17	Sep-17	2017-18	12,917

SNo	Vehicle No	Bill No	Ltr.	Cheque#	Date	Month	Year	Amount
96	GS-8045	195111	75	6596182	17-12-17	Sep-17	2017-18	6,390
97	GS-8283	195112	260	6596182	17-12-17	Sep-17	2017-18	21,509
98	GS-8501	195113	105	6596182	17-12-17	Sep-17	2017-18	7,534
99	GS-9804	195114	335	6596182	17-12-17	Sep-17	2017-18	24,041
100	GS-9807	195115	190	6596182	17-12-17	Sep-17	2017-18	13,635
101	GSE-001	203934	105	6958955	05-09-18	Jun-18	2018-19	12,705
102	9	203935	60	6958955	05-09-18	Jun-18	2018-19	5,543
103	SP-010	203936	30	6958955	05-09-18	Jun-18	2018-19	2,772
104	42	203937	90	6958955	05-09-18	Jun-18	2018-19	10,890
105	44	203938	80	6958955	05-09-18	Jun-18	2018-19	8,822
106	53	203939	64	6958955	05-09-18	Jun-18	2018-19	6,315
107	61	203940	94	6958955	05-09-18	Jun-18	2018-19	9,086
108	GSA-079	203941	265	6958955	05-09-18	Jun-18	2018-19	23,912
109	GES-136	203942	260	6958955	05-09-18	Jun-18	2018-19	23,768
110	GES-139	203943	140	6958955	05-09-18	Jun-18	2018-19	16,108
111	GES-146	203944	200	6958955	05-09-18	Jun-18	2018-19	18,351
112	GES-147	203945	123	6958955	05-09-18	Jun-18	2018-19	11,887
113	GES-148	203946	120	6958955	05-09-18	Jun-18	2018-19	11,560
114	SP-389	203947	30	6958955	05-09-18	Jun-18	2018-19	2,772
115	GSA-773	203948	140	6958955	05-09-18	Jun-18	2018-19	12,808
116	GSA-775	203949	200	6958955	05-09-18	Jun-18	2018-19	18,097
117	6794	203950	60	6958955	05-09-18	Jun-18	2018-19	5,543
118	GS-7011	203951	235	6958955	05-09-18	Jun-18	2018-19	21,225
119	GS-7302	203952	420	6958955	05-09-18	Jun-18	2018-19	38,381
120	GS-7317	203953	385	6958955	05-09-18	Jun-18	2018-19	35,338
121	GS-7318	203954	265	6958955	05-09-18	Jun-18	2018-19	24,847
122	GS-7320	203955	335	6958955	05-09-18	Jun-18	2018-19	31,918
123	GS-7951	203956	430	6958955	05-09-18	Jun-18	2018-19	38,987
124	GS-7952	203957	395	6958955	05-09-18	Jun-18	2018-19	36,277
125	GS-7953	203958	410	6958955	05-09-18	Jun-18	2018-19	37,943
126	GS-7954	203959	326	6958955	05-09-18	Jun-18	2018-19	33,460
127	GS-8045	203960	130	6958955	05-09-18	Jun-18	2018-19	13,085
128	GS-8283	203961	435	6958955	05-09-18	Jun-18	2018-19	45,103
129	GS-8501	203962	348	6958955	05-09-18	Jun-18	2018-19	31,898
130	GS-9804	203963	380	6958955	05-09-18	Jun-18	2018-19	35,293
131	GS-9807	203964	376	6958955	05-09-18	Jun-18	2018-19	34,400
132	GSE-001	206972	30	6958939	05-09-18	Jul-18	2018-19	2,871
133	42	206973	120	6958939	05-09-18	Jul-18	2018-19	12,328
134	44	206974	80	6958939	05-09-18	Jul-18	2018-19	9,049
135	61	206975	174	6958939	05-09-18	Jul-18	2018-19	17,442
136	GSA-079	206976	279	6958939	05-09-18	Jul-18	2018-19	28,720
137	GES-136	206977	263	6958939	05-09-18	Jul-18	2018-19	26,086
138	GES-139	206978	90	6958939	05-09-18	Jul-18	2018-19	8,741
139	GES-146	206979	300	6958939	05-09-18	Jul-18	2018-19	30,393
140	GES-147	206980	180	6958939	05-09-18	Jul-18	2018-19	17,609
141	GES-148	206981	320	6958939	05-09-18	Jul-18	2018-19	31,713
142	GSA-773	206982	200	6958939	05-09-18	Jul-18	2018-19	19,651
143	GSA-775	206983	350	6958939	05-09-18	Jul-18	2018-19	35,734
144	GS-7011	206984	235	6958939	05-09-18	Jul-18	2018-19	23,400

SNo	Vehicle No	Bill No	Ltr.	Cheque#	Date	Month	Year	Amount
145	GS-7302	206985	470	6958939	05-09-18	Jul-18	2018-19	45,810
146	GS-7317	206986	345	6958939	05-09-18	Jul-18	2018-19	34,934
147	GS-7318	206987	165	6958939	05-09-18	Jul-18	2018-19	16,280
148	GS-7320	206988	235	6958939	05-09-18	Jul-18	2018-19	24,404
149	GS-7951	206989	340	6958939	05-09-18	Jul-18	2018-19	34,999
150	GS-7952	206990	340	6958939	05-09-18	Jul-18	2018-19	33,707
151	GS-7953	206991	330	6958939	05-09-18	Jul-18	2018-19	33,420
152	GS-7954	206992	290	6958939	05-09-18	Jul-18	2018-19	28,264
153	GS-8045	206993	70	6958939	05-09-18	Jul-18	2018-19	8,470
154	GS-8283	206994	120	6958939	05-09-18	Jul-18	2018-19	12,784
155	GS-8501	206995	329	6958939	05-09-18	Jul-18	2018-19	33,214
156	GS-9804	206996	370	6958939	05-09-18	Jul-18	2018-19	38,348
157	GS-9807	206997	300	6958939	05-09-18	Jul-18	2018-19	29,349
158	GSE-001	208171	20	7081212	15-10-18	Aug-18	2018-19	2,420
159	42	208172	100	7081212	15-10-18	Aug-18	2018-19	11,182
160	61	208173	102	7081212	15-10-18	Aug-18	2018-19	10,292
161	GSA-079	208174	200	7081212	15-10-18	Aug-18	2018-19	19,138
162	GES-136	208175	338	7081212	15-10-18	Aug-18	2018-19	36,143
163	GES-139	208176	130	7081212	15-10-18	Aug-18	2018-19	12,441
164	GES-146	208177	350	7081212	15-10-18	Aug-18	2018-19	36,122
165	GES-147	208178	150	7081212	15-10-18	Aug-18	2018-19	14,354
166	GES-148	208179	270	7081212	15-10-18	Aug-18	2018-19	25,836
167	GSA-773	208180	210	7081212	15-10-18	Aug-18	2018-19	20,095
168	GSA-775	208181	320	7081212	15-10-18	Aug-18	2018-19	30,620
169	GS-7011	208182	300	7081212	15-10-18	Aug-18	2018-19	28,706
170	GS-7302	208183	320	7081212	15-10-18	Aug-18	2018-19	30,621
171	GS-7317	208184	310	7081212	15-10-18	Aug-18	2018-19	32,963
172	GS-7318	208185	210	7081212	15-10-18	Aug-18	2018-19	20,095
173	GS-7320	208186	355	7081212	15-10-18	Aug-18	2018-19	34,519
174	GS-7951	208187	280	7081212	15-10-18	Aug-18	2018-19	27,392
175	GS-7952	208188	280	7081212	15-10-18	Aug-18	2018-19	26,794
176	GS-7953	208189	220	7081212	15-10-18	Aug-18	2018-19	21,051
177	GS-7954	208190	365	7081212	15-10-18	Aug-18	2018-19	35,626
178	GS-8045	208191	40	7081212	15-10-18	Aug-18	2018-19	4,840
179	GS-8283	208192	220	7081212	15-10-18	Aug-18	2018-19	21,301
180	GS-8501	208193	465	7081212	15-10-18	Aug-18	2018-19	44,694
181	GS-9804	208194	435	7081212	15-10-18	Aug-18	2018-19	41,744
182	GS-9807	208195	335	7081212	15-10-18	Aug-18	2018-19	32,256
183	GS-9976	208196	35	7081212	15-10-18	Aug-18	2018-19	4,235
184	GSE-001	210059	105	7099380	06-12-18	Sep-18	2018-19	13,230
185	42	210060	100	7099380	06-12-18	Sep-18	2018-19	9,982
186	GAE-049	210061	45	7099380	06-12-18	Sep-18	2018-19	4,197
187	61	210062	124	7099380	06-12-18	Sep-18	2018-19	12,135
188	GSA-079	210063	320	7099380	06-12-18	Sep-18	2018-19	30,796
189	GES-136	210064	300	7099380	06-12-18	Sep-18	2018-19	27,981
190	GES-146	210065	265	7099380	06-12-18	Sep-18	2018-19	25,917
191	GES-147	210066	200	7099380	06-12-18	Sep-18	2018-19	19,254
192	GES-148	210067	360	7099380	06-12-18	Sep-18	2018-19	38,027
193	GSA-773	210068	350	7099380	06-12-18	Sep-18	2018-19	26,168

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194	GSA-775	210069	380	7099380	06-12-18	Sep-18	2018-19	36,093
195	GS-7011	210070	370	7099380	06-12-18	Sep-18	2018-19	35,260
196	GS-7302	210071	380	7099380	06-12-18	Sep-18	2018-19	39,443
197	GS-7317	210072	400	7099380	06-12-18	Sep-18	2018-19	42,848
198	GS-7318	210073	80	7099380	06-12-18	Sep-18	2018-19	7,462
199	GS-7320	210074	300	7099380	06-12-18	Sep-18	2018-19	29,046
200	GS-7951	210075	400	7099380	06-12-18	Sep-18	2018-19	37,958
201	GS-7952	210076	340	7099380	06-12-18	Sep-18	2018-19	36,162
202	GS-7953	210077	230	7099380	06-12-18	Sep-18	2018-19	21,452
203	GS-7954	210078	330	7099380	06-12-18	Sep-18	2018-19	36,889
204	GS-8045	210079	130	7099380	06-12-18	Sep-18	2018-19	15,398
205	GS-8283	210080	245	7099380	06-12-18	Sep-18	2018-19	22,851
206	GS-8501	210081	558	7099380	06-12-18	Sep-18	2018-19	57,113
207	GS-9804	210082	272	7099380	06-12-18	Sep-18	2018-19	32,559
208	GS-9807	210083	330	7099380	06-12-18	Sep-18	2018-19	31,429
209	GSE-001	213075	263	7215725	14-01-19	Nov-18	2018-19	33,605
210	42	213076	180	7215725	14-01-19	Nov-18	2018-19	24,090
211	61	213077	70	7215725	14-01-19	Nov-18	2018-19	7,938
212	GSA-079	213078	310	7215725	14-01-19	Nov-18	2018-19	31,867
213	GES-136	213079	325	7215725	14-01-19	Nov-18	2018-19	32,528
214	GES-139	213080	343	7215725	14-01-19	Nov-18	2018-19	35,446
215	GES-146	213081	405	7215725	14-01-19	Nov-18	2018-19	40,938
216	GES-147	213082	383	7215725	14-01-19	Nov-18	2018-19	42,502
217	GES-148	213083	360	7215725	14-01-19	Nov-18	2018-19	35,716
218	GSA-773	213084	240	7215725	14-01-19	Nov-18	2018-19	23,578
219	GSA-775	213085	199	7215725	14-01-19	Nov-18	2018-19	21,063
220	GSA-851	213086	369	7215725	14-01-19	Nov-18	2018-19	49,575
221	GS-7011	213087	260	7215725	14-01-19	Nov-18	2018-19	26,992
222	GS-7302	213088	300	7215725	14-01-19	Nov-18	2018-19	29,472
223	GS-7317	213089	355	7215725	14-01-19	Nov-18	2018-19	37,375
224	GS-7318	213090	301	7215725	14-01-19	Nov-18	2018-19	29,585
225	GS-7320	213091	200	7215725	14-01-19	Nov-18	2018-19	22,648
226	GS-7951	213092	270	7215725	14-01-19	Nov-18	2018-19	29,025
227	GS-7952	213093	330	7215725	14-01-19	Nov-18	2018-19	37,332
228	GS-7953	213094	210	7215725	14-01-19	Nov-18	2018-19	23,030
229	GS-7954	213095	250	7215725	14-01-19	Nov-18	2018-19	29,660
230	GS-8283	213096	190	7215725	14-01-19	Nov-18	2018-19	18,666
231	GS-8501	213097	160	7215725	14-01-19	Nov-18	2018-19	17,519
232	GS-9804	213098	260	7215725	14-01-19	Nov-18	2018-19	26,142
233	GS-9807	213099	270	7215725	14-01-19	Nov-18	2018-19	32,135
234	GSE-001	214342	240	7226454	28-02-19	Dec-18	2018-19	31,680
235	42	214343	420	7226454	28-02-19	Dec-18	2018-19	53,653
236	61	214344	310	7226454	28-02-19	Dec-18	2018-19	36,034
237	GSE-077	214345	60	7226454	28-02-19	Dec-18	2018-19	6,545
238	GSA-079	214346	284	7226454	28-02-19	Dec-18	2018-19	28,237
239	GES-136	214347	195	7226454	28-02-19	Dec-18	2018-19	18,771
240	GES-139	214348	300	7226454	28-02-19	Dec-18	2018-19	29,528
241	GES-146	214349	330	7226454	28-02-19	Dec-18	2018-19	32,838
242	GES-147	214350	150	7226454	28-02-19	Dec-18	2018-19	15,929

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243	GES-148	214351	270	7226454	28-02-19	Dec-18	2018-19	26,840
244	GSE-193	214352	30	7226454	28-02-19	Dec-18	2018-19	3,658
245	GSE-424	214353	30	7226454	28-02-19	Dec-18	2018-19	3,658
246	GSC-581	214354	220	7226454	28-02-19	Dec-18	2018-19	31,440
247	GSC-651	214355	30	7226454	28-02-19	Dec-18	2018-19	3,658
248	GSA-773	214356	210	7226454	28-02-19	Dec-18	2018-19	20,814
249	GSA-775	214357	270	7226454	28-02-19	Dec-18	2018-19	28,480
250	GS-7011	214358	300	7226454	28-02-19	Dec-18	2018-19	29,528
251	GS-7302	214359	270	7226454	28-02-19	Dec-18	2018-19	25,990
252	GS-7317	214360	300	7226454	28-02-19	Dec-18	2018-19	29,528
253	GS-7318	214361	230	7226454	28-02-19	Dec-18	2018-19	24,540
254	GS-7320	214362	320	7226454	28-02-19	Dec-18	2018-19	30,803
255	GS-7951	214363	190	7226454	28-02-19	Dec-18	2018-19	18,839
256	GS-7952	214364	360	7226454	28-02-19	Dec-18	2018-19	36,603
257	GS-7953	214365	150	7226454	28-02-19	Dec-18	2018-19	15,089
258	GS-7954	214366	290	7226454	28-02-19	Dec-18	2018-19	27,915
259	GS-8283	214367	85	7226454	28-02-19	Dec-18	2018-19	8,182
260	GS-8501	214368	250	7226454	28-02-19	Dec-18	2018-19	27,639
261	GS-9804	214369	240	7226454	28-02-19	Dec-18	2018-19	23,752
262	GS-9807	214370	240	7226454	28-02-19	Dec-18	2018-19	23,102
263	GSE-001	215382	305	7258970	28-03-19	Jan-19	2018-19	40,260
264	GH-0042	215383	320	7258970	28-03-19	Jan-19	2018-19	39,806
265	GH-0061	215384	250	7258970	28-03-19	Jan-19	2018-19	26,787
266	GSE-077	215385	100	7258970	28-03-19	Jan-19	2018-19	13,266
267	GSA-079	215386	210	7258970	28-03-19	Jan-19	2018-19	19,202
268	GES-136	215387	180	7258970	28-03-19	Jan-19	2018-19	16,459
269	GES-139	215388	283	7258970	28-03-19	Jan-19	2018-19	28,377
270	GES-146	215389	265	7258970	28-03-19	Jan-19	2018-19	25,432
271	GES-147	215390	120	7258970	28-03-19	Jan-19	2018-19	11,623
272	GES-148	215391	240	7258970	28-03-19	Jan-19	2018-19	22,596
273	GSE-193	215392	100	7258970	28-03-19	Jan-19	2018-19	10,144
274	GSE-424	215393	40	7258970	28-03-19	Jan-19	2018-19	3,658
275	GSC-581	215395	396	7258970	28-03-19	Jan-19	2018-19	52,272
276	GSC-651	215396	60	7258970	28-03-19	Jan-19	2018-19	5,486
277	GSA-773	215397	250	7258970	28-03-19	Jan-19	2018-19	24,077
278	GSA-775	215398	240	7258970	28-03-19	Jan-19	2018-19	23,146
279	GS-7011	215399	60	7258970	28-03-19	Jan-19	2018-19	5,486
280	GS-7302	215400	227	7258970	28-03-19	Jan-19	2018-19	20,757
281	GS-7317	215401	295	7258970	28-03-19	Jan-19	2018-19	28,825
282	GS-7318	215402	160	7258970	28-03-19	Jan-19	2018-19	17,152
283	GS-7320	215403	270	7258970	28-03-19	Jan-19	2018-19	28,811
284	GS-7951	215404	270	7258970	28-03-19	Jan-19	2018-19	24,688
285	GS-7952	215405	260	7258970	28-03-19	Jan-19	2018-19	24,374
286	GS-7953	215406	290	7258970	28-03-19	Jan-19	2018-19	27,517
287	GS-7954	215407	374	7258970	28-03-19	Jan-19	2018-19	34,799
288	GS-8283	215408	65	7258970	28-03-19	Jan-19	2018-19	5,944
289	GS-8501	215409	340	7258970	28-03-19	Jan-19	2018-19	44,880
290	GS-9804	215410	240	7258970	28-03-19	Jan-19	2018-19	23,712
291	GS-9807	215411	300	7258970	28-03-19	Jan-19	2018-19	28,682

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292	GSE-001	216807	245	7380917	20-06-19	Feb-19	2018-19	32,990
293	GH-0042	216808	210	7380917	20-06-19	Feb-19	2018-19	25,662
294	GH-0061	216809	60	7380917	20-06-19	Feb-19	2018-19	6,429
295	GSE-077	216810	80	7380917	20-06-19	Feb-19	2018-19	9,763
296	GSA-079	216811	183	7380917	20-06-19	Feb-19	2018-19	17,824
297	GES-136	216812	210	7380917	20-06-19	Feb-19	2018-19	20,876
298	GES-139	216813	160	7380917	20-06-19	Feb-19	2018-19	16,831
299	GES-146	216814	270	7380917	20-06-19	Feb-19	2018-19	25,177
300	GES-147	216815	210	7380917	20-06-19	Feb-19	2018-19	19,076
301	GES-148	216816	275	7380917	20-06-19	Feb-19	2018-19	24,981
302	GSE-193	216817	40	7380917	20-06-19	Feb-19	2018-19	5,930
303	GSE-424	216818	161	7380917	20-06-19	Feb-19	2018-19	18,147
304	GSC-581	216819	335	7380917	20-06-19	Feb-19	2018-19	44,220
305	GSC-651	216820	40	7380917	20-06-19	Feb-19	2018-19	5,280
306	GSA-773	216821	210	7380917	20-06-19	Feb-19	2018-19	19,726
307	GSA-775	216822	175	7380917	20-06-19	Feb-19	2018-19	16,497
308	GS-7302	216823	210	7380917	20-06-19	Feb-19	2018-19	19,076
309	GS-7317	216824	260	7380917	20-06-19	Feb-19	2018-19	26,118
310	GS-7318	216825	180	7380917	20-06-19	Feb-19	2018-19	18,236
311	GS-7320	216826	250	7380917	20-06-19	Feb-19	2018-19	23,460
312	GS-7951	216827	240	7380917	20-06-19	Feb-19	2018-19	22,401
313	GS-7952	216828	260	7380917	20-06-19	Feb-19	2018-19	24,818
314	GS-7953	216829	90	7380917	20-06-19	Feb-19	2018-19	8,175
315	GS-7954	216830	230	7380917	20-06-19	Feb-19	2018-19	21,543
316	GS-8283	216831	50	7380917	20-06-19	Feb-19	2018-19	4,542
317	GS-8501	216832	250	7380917	20-06-19	Feb-19	2018-19	30,695
318	GS-9804	216833	241	7380917	20-06-19	Feb-19	2018-19	22,542
319	GS-9807	216834	255	7380917	20-06-19	Feb-19	2018-19	24,064
320	GSE-001	217794	235	7380916	20-06-19	Mar-19	2018-19	31,020
321	GH-0042	217795	280	7380916	20-06-19	Mar-19	2018-19	37,850
322	GH-0061	217796	130	7380916	20-06-19	Mar-19	2018-19	15,197
323	GSA-079	217797	235	7380916	20-06-19	Mar-19	2018-19	23,237
324	GES-136	217798	156	7380916	20-06-19	Mar-19	2018-19	15,212
325	GES-139	217799	325	7380916	20-06-19	Mar-19	2018-19	31,639
326	GES-146	217800	210	7380916	20-06-19	Mar-19	2018-19	21,533
327	GES-147	217801	150	7380916	20-06-19	Mar-19	2018-19	14,652
328	GES-148	217802	256	7380916	20-06-19	Mar-19	2018-19	24,547
329	GSC-581	217803	230	7380916	20-06-19	Mar-19	2018-19	31,010
330	GSA-773	217804	240	7380916	20-06-19	Mar-19	2018-19	24,213
331	GSA-775	217805	340	7380916	20-06-19	Mar-19	2018-19	37,125
332	GS-7011	217806	120	7380916	20-06-19	Mar-19	2018-19	12,482
333	GS-7302	217807	240	7380916	20-06-19	Mar-19	2018-19	23,054
334	GS-7317	217808	300	7380916	20-06-19	Mar-19	2018-19	30,735
335	GS-7318	217809	210	7380916	20-06-19	Mar-19	2018-19	21,413
336	GS-7320	217810	336	7380916	20-06-19	Mar-19	2018-19	33,775
337	GS-7951	217811	310	7380916	20-06-19	Mar-19	2018-19	30,238
338	GS-7952	217812	300	7380916	20-06-19	Mar-19	2018-19	30,255
339	GS-7953	217813	220	7380916	20-06-19	Mar-19	2018-19	21,413
340	GS-7954	217814	270	7380916	20-06-19	Mar-19	2018-19	25,854

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341	GS-8283	217815	45	7380916	20-06-19	Mar-19	2018-19	4,200
342	GS-8501	217816	290	7380916	20-06-19	Mar-19	2018-19	34,188
343	GS-9804	217817	290	7380916	20-06-19	Mar-19	2018-19	28,371
344	GS-9807	217818	300	7380916	20-06-19	Mar-19	2018-19	29,815
345	GSE-001	219211	315	7380918	20-06-19	Apr-19	2018-19	42,840
346	GH-0042	219212	330	7380918	20-06-19	Apr-19	2018-19	44,431
347	GH-0061	219213	190	7380918	20-06-19	Apr-19	2018-19	23,051
348	GSA-079	219214	202	7380918	20-06-19	Apr-19	2018-19	22,626
349	GES-136	219215	240	7380918	20-06-19	Apr-19	2018-19	24,096
350	GES-139	219216	275	7380918	20-06-19	Apr-19	2018-19	27,324
351	GES-146	219217	358	7380918	20-06-19	Apr-19	2018-19	36,963
352	GES-147	219218	300	7380918	20-06-19	Apr-19	2018-19	30,458
353	GES-148	219219	370	7380918	20-06-19	Apr-19	2018-19	37,413
354	GSC-581	219220	205	7380918	20-06-19	Apr-19	2018-19	28,530
355	GAF-594	219221	58	7380918	20-06-19	Apr-19	2018-19	6,862
356	GSA-773	219222	217	7380918	20-06-19	Apr-19	2018-19	21,561
357	GSA-775	219223	290	7380918	20-06-19	Apr-19	2018-19	29,814
358	GS-7011	219224	360	7380918	20-06-19	Apr-19	2018-19	36,420
359	GS-7302	219225	274	7380918	20-06-19	Apr-19	2018-19	27,875
360	GS-7317	219226	337	7380918	20-06-19	Apr-19	2018-19	35,234
361	GS-7318	219227	264	7380918	20-06-19	Apr-19	2018-19	26,981
362	GS-7320	219228	290	7380918	20-06-19	Apr-19	2018-19	29,384
363	GS-7951	219229	331	7380918	20-06-19	Apr-19	2018-19	33,538
364	GS-7952	219230	380	7380918	20-06-19	Apr-19	2018-19	40,807
365	GS-7953	219231	110	7380918	20-06-19	Apr-19	2018-19	10,930
366	GS-7954	219232	362	7380918	20-06-19	Apr-19	2018-19	36,618
367	GS-8283	219233	80	7380918	20-06-19	Apr-19	2018-19	10,469
368	GS-8501	219234	290	7380918	20-06-19	Apr-19	2018-19	37,242
369	GS-9804	219235	260	7380918	20-06-19	Apr-19	2018-19	27,284
370	GS-9807	219236	325	7380918	20-06-19	Apr-19	2018-19	37,211
371	9972	219237	50	7380918	20-06-19	Apr-19	2018-19	6,800
372	GSE-001	220577	415	7386427	22-06-19	May-19	2018-19	56,440
373	GH-0042	220578	340	7386427	22-06-19	May-19	2018-19	47,440
374	GH-0061	220579	120	7386427	22-06-19	May-19	2018-19	15,386
375	GSA-079	220580	200	7386427	22-06-19	May-19	2018-19	22,728
376	GES-136	220581	360	7386427	22-06-19	May-19	2018-19	40,375
377	GS-7320	220582	160	7386427	22-06-19	May-19	2018-19	20,402
378	GES-001	197699	196	6729344	01-03-18	Jan-18	2017-18	17,200
379	42	197700	110	6729344	01-03-18	Jan-18	2017-18	14,616
380	61	197701	130	6729344	01-03-18	Jan-18	2017-18	13,248
381	GSA-079	197702	190	6729344	01-03-18	Jan-18	2017-18	15,572
382	GES-136	197703	120	6729344	01-03-18	Jan-18	2017-18	11,635
383	GES-139	197704	90	6729344	01-03-18	Jan-18	2017-18	7,376
384	GES-146	197705	316	6729344	01-03-18	Jan-18	2017-18	28,277
385	GES-147	197706	139	6729344	01-03-18	Jan-18	2017-18	11,392
386	GES-148	197707	314	6729344	01-03-18	Jan-18	2017-18	26,385
387	GSA-773	197708	180	6729344	01-03-18	Jan-18	2017-18	15,103
388	GSA-775	197709	240	6729344	01-03-18	Jan-18	2017-18	20,220
389	GS-7011	197710	40	6729344	01-03-18	Jan-18	2017-18	3,278

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390	GS-7302	197711	180	6729344	01-03-18	Jan-18	2017-18	14,753
391	GS-7317	197712	175	6729344	01-03-18	Jan-18	2017-18	15,543
392	GS-7318	197713	120	6729344	01-03-18	Jan-18	2017-18	10,385
393	GS-7320	197714	227	6729344	01-03-18	Jan-18	2017-18	19,005
394	GS-7951	197715	150	6729344	01-03-18	Jan-18	2017-18	12,844
395	GS-7952	197716	210	6729344	01-03-18	Jan-18	2017-18	17,762
396	GS-7953	197717	210	6729344	01-03-18	Jan-18	2017-18	17,212
397	GS-7954	197718	240	6729344	01-03-18	Jan-18	2017-18	19,670
398	GS-8045	197719	40	6729344	01-03-18	Jan-18	2017-18	7,118
399	GS-8283	197720	230	6729344	01-03-18	Jan-18	2017-18	22,416
400	GS-9804	197721	270	6729344	01-03-18	Jan-18	2017-18	22,129
401	GS-9807	197722	323	6729344	01-03-18	Jan-18	2017-18	26,873
402	GES-001	199003	100	6729344	01-03-18	Feb-18	2017-18	9,600
403	42	199004	60	6729344	01-03-18	Feb-18	2017-18	5,096
404	61	199005	120	6729344	01-03-18	Feb-18	2017-18	13,895
405	GSA-079	199006	190	6729344	01-03-18	Feb-18	2017-18	18,539
406	GES-136	199007	210	6729344	01-03-18	Feb-18	2017-18	18,389
407	GES-139	199008	60	6729344	01-03-18	Feb-18	2017-18	6,928
408	GES-146	199009	255	6729344	01-03-18	Feb-18	2017-18	21,660
409	GES-147	199010	120	6729344	01-03-18	Feb-18	2017-18	10,193
410	GES-148	199011	187	6729344	01-03-18	Feb-18	2017-18	15,843
411	GSA-773	199012	215	6729344	01-03-18	Feb-18	2017-18	19,662
412	GSA-775	199013	205	6729344	01-03-18	Feb-18	2017-18	18,213
413	GS-7011	199014	180	6729344	01-03-18	Feb-18	2017-18	15,539
414	GS-7302	199015	190	6729344	01-03-18	Feb-18	2017-18	16,689
415	GS-7317	199016	210	6729344	01-03-18	Feb-18	2017-18	17,837
416	GS-7318	199017	160	6729344	01-03-18	Feb-18	2017-18	15,540
417	GS-7320	199018	287	6729344	01-03-18	Feb-18	2017-18	26,128
418	GS-7951	199019	191	6729344	01-03-18	Feb-18	2017-18	17,724
419	GS-7952	199020	210	6729344	01-03-18	Feb-18	2017-18	17,837
420	GS-7953	199021	210	6729344	01-03-18	Feb-18	2017-18	18,407
421	GS-7954	199022	210	6729344	01-03-18	Feb-18	2017-18	17,837
422	GS-8045	199023	70	6729344	01-03-18	Feb-18	2017-18	6,388
423	GS-8283	199024	225	6729344	01-03-18	Feb-18	2017-18	20,412
424	GS-8501	199025	150	6729344	01-03-18	Feb-18	2017-18	12,741
425	GS-9804	199026	180	6729344	01-03-18	Feb-18	2017-18	15,589
426	GS-9807	199027	210	6729344	01-03-18	Feb-18	2017-18	17,837
427	42	195316	200	6599442	08-01-18	Nov-17	2017-18	16,218
428	61	195317	240	6599442	08-01-18	Nov-17	2017-18	21,141
429	GSA-079	195318	90	6599442	08-01-18	Nov-17	2017-18	6,862
430	GES-136	195319	150	6599442	08-01-18	Nov-17	2017-18	11,438
431	GES-146	195320	210	6599442	08-01-18	Nov-17	2017-18	16,013
432	GES-147	195321	120	6599442	08-01-18	Nov-17	2017-18	9,150
433	GES-148	195322	220	6599442	08-01-18	Nov-17	2017-18	16,775
434	GSA-773	195323	150	6599442	08-01-18	Nov-17	2017-18	11,988
435	GSA-775	195324	180	6599442	08-01-18	Nov-17	2017-18	16,775
436	6815	195325	87	6599442	08-01-18	Nov-17	2017-18	7,569
437	GS-7011	195326	114	6599442	08-01-18	Nov-17	2017-18	8,693
438	GS-7302	195327	210	6599442	08-01-18	Nov-17	2017-18	16,013

SNo	Vehicle No	Bill No	Ltr.	Cheque#	Date	Month	Year	Amount
439	GS-7317	195328	240	6599442	08-01-18	Nov-17	2017-18	18,850
440	GS-7318	195329	150	6599442	08-01-18	Nov-17	2017-18	11,760
441	GS-7320	195330	170	6599442	08-01-18	Nov-17	2017-18	12,963
442	GS-7951	195331	300	6599442	08-01-18	Nov-17	2017-18	23,525
443	GS-7952	195332	240	6599442	08-01-18	Nov-17	2017-18	21,100
444	GS-7953	195333	180	6599442	08-01-18	Nov-17	2017-18	14,375
445	GS-7954	195334	20	6599442	08-01-18	Nov-17	2017-18	1,525
446	GS-8045	195335	115	6599442	08-01-18	Nov-17	2017-18	10,453
447	GS-8283	195336	194	6599442	08-01-18	Nov-17	2017-18	14,792
448	GS-8501	195337	110	6599442	08-01-18	Nov-17	2017-18	8,388
449	GS-9804	195338	283	6599442	08-01-18	Nov-17	2017-18	24,229
450	GS-9807	195339	206	6599442	08-01-18	Nov-17	2017-18	15,707
451	GES-001	196461	178	6599442	08-01-18	Dec-17	2017-18	15,231
452	42	196462	180	6599442	08-01-18	Dec-17	2017-18	14,670
453	53	196463	200	6599442	08-01-18	Dec-17	2017-18	17,248
454	61	196464	120	6599442	08-01-18	Dec-17	2017-18	10,355
455	GSA-079	196465	85	6599442	08-01-18	Dec-17	2017-18	6,616
456	GES-136	196466	92	6599442	08-01-18	Dec-17	2017-18	7,162
457	GES-139	196467	30	6599442	08-01-18	Dec-17	2017-18	2,887
458	GES-146	196468	385	6599442	08-01-18	Dec-17	2017-18	31,918
459	GES-147	196469	95	6599442	08-01-18	Dec-17	2017-18	7,395
460	GES-148	196470	165	6599442	08-01-18	Dec-17	2017-18	12,847
461	GSA-773	196471	180	6599442	08-01-18	Dec-17	2017-18	14,011
462	GSA-775	196472	210	6599442	08-01-18	Dec-17	2017-18	19,347
463	GS-7011	196473	100	6599442	08-01-18	Dec-17	2017-18	7,781
464	GS-7302	196474	235	6599442	08-01-18	Dec-17	2017-18	18,291
465	GS-7317	196475	210	6599442	08-01-18	Dec-17	2017-18	16,343
466	GS-7318	196476	190	6599442	08-01-18	Dec-17	2017-18	14,788
467	GS-7320	196477	230	6599442	08-01-18	Dec-17	2017-18	18,550
468	GS-7951	196478	276	6599442	08-01-18	Dec-17	2017-18	22,683
469	GS-7952	196479	270	6599442	08-01-18	Dec-17	2017-18	21,011
470	GS-7953	196480	221	6599442	08-01-18	Dec-17	2017-18	17,451
471	GS-7954	196481	60	6599442	08-01-18	Dec-17	2017-18	5,322
472	GS-8045	196482	128	6599442	08-01-18	Dec-17	2017-18	11,022
473	GS-8283	196483	228	6599442	08-01-18	Dec-17	2017-18	21,846
474	GS-8501	196484	100	6599442	08-01-18	Dec-17	2017-18	8,428
475	GS-9804	196485	175	6599442	08-01-18	Dec-17	2017-18	13,612
476	GS-9807	196486	195	6599442	08-01-18	Dec-17	2017-18	16,229
477	42	195069	120	6596741	21-12-17	Oct-17	2017-18	10,042
478	61	195070	180	6596741	21-12-17	Oct-17	2017-18	14,499
479	GSA-079	195071	155	6596741	21-12-17	Oct-17	2017-18	11,432
480	GES-136	195072	210	6596741	21-12-17	Oct-17	2017-18	16,040
481	GES-146	195073	60	6596741	21-12-17	Oct-17	2017-18	4,425
482	GES-147	195074	60	6596741	21-12-17	Oct-17	2017-18	4,425
483	GSA-773	195075	180	6596741	21-12-17	Oct-17	2017-18	13,277
484	GSA-775	195076	291	6596741	21-12-17	Oct-17	2017-18	22,164
485	GS-7011	195077	192	6596741	21-12-17	Oct-17	2017-18	14,861
486	GS-7302	195078	240	6596741	21-12-17	Oct-17	2017-18	18,402
487	GS-7317	195079	180	6596741	21-12-17	Oct-17	2017-18	15,676

SNo	Vehicle No	Bill No	Ltr.	Cheque#	Date	Month	Year	Amount
488	GS-7318	195080	200	6596741	21-12-17	Oct-17	2017-18	15,202
489	GS-7320	195081	264	6596741	21-12-17	Oct-17	2017-18	19,972
490	GS-7951	195082	230	6596741	21-12-17	Oct-17	2017-18	18,014
491	GS-7952	195083	210	6596741	21-12-17	Oct-17	2017-18	16,690
492	GS-7953	195084	252	6596741	21-12-17	Oct-17	2017-18	19,138
493	GS-7954	195085	140	6596741	21-12-17	Oct-17	2017-18	10,326
494	GS-8045	195086	75	6596741	21-12-17	Oct-17	2017-18	6,525
495	GS-8283	195087	290	6596741	21-12-17	Oct-17	2017-18	22,090
496	GS-8501	195088	60	6596741	21-12-17	Oct-17	2017-18	4,425
497	GS-9804	195089	240	6596741	21-12-17	Oct-17	2017-18	20,202
498	GS-9807	195090	210	6596741	21-12-17	Oct-17	2017-18	15,490
499	GES-001	202830	190	6954436	28-06-18	Mar-18	2017-18	19,208
500	42	202831	240	6954436	28-06-18	Apr-18	2017-18	24,087
501	61	202832	220	6954436	28-06-18	Apr-18	2017-18	21,977
502	GSA-079	202833	233	6954436	28-06-18	Apr-18	2017-18	20,795
503	GES-136	202834	140	6954436	28-06-18	Apr-18	2017-18	12,104
504	GES-139	202835	90	6954436	28-06-18	Apr-18	2017-18	7,781
505	GES-146	202836	249	6954436	28-06-18	Apr-18	2017-18	23,084
506	GES-147	202837	300	6954436	28-06-18	Apr-18	2017-18	26,588
507	GES-148	202838	240	6954436	28-06-18	Apr-18	2017-18	20,750
508	GSA-773	202839	220	6954436	28-06-18	Apr-18	2017-18	19,671
509	GSA-775	202840	240	6954436	28-06-18	Apr-18	2017-18	23,100
510	GS-7011	202841	240	6954436	28-06-18	Apr-18	2017-18	22,600
511	GS-7302	202842	240	6954436	28-06-18	Apr-18	2017-18	20,750
512	GS-7317	202843	210	6954436	28-06-18	Apr-18	2017-18	18,156
513	GS-7318	202844	180	6954436	28-06-18	Apr-18	2017-18	16,113
514	GS-7320	202845	150	6954436	28-06-18	Apr-18	2017-18	12,969
515	GS-7951	202846	240	6954436	28-06-18	Apr-18	2017-18	21,350
516	GS-7952	202847	250	6954436	28-06-18	Apr-18	2017-18	21,615
517	GS-7953	202848	260	6954436	28-06-18	Apr-18	2017-18	23,049
518	GS-7954	202849	270	6954436	28-06-18	Apr-18	2017-18	23,994
519	GS-8283	202877	355	6954436	28-06-18	Apr-18	2017-18	31,243
520	GS-8501	202878	220	6954436	28-06-18	Apr-18	2017-18	19,577
521	GS-9804	202879	200	6954436	28-06-18	Apr-18	2017-18	17,292
522	GS-9807	202880	267	6954436	28-06-18	Apr-18	2017-18	230,584
523	GS-8045		130	6954436	28-06-18	Apr-18	2017-18	12,908
524	GES-001	200242	175	Nil	nil	Mar-18	2017-18	17,970
525	GSE-001	211635	120	nil	Nil	Oct-18	2018-19	18,350
526	42	211636	90	nil	Nil	Oct-18	2018-19	8,393
527	61	211637	36	nil	Nil	Oct-18	2018-19	3,358
528	GSA-079	211638	410	nil	Nil	Oct-18	2018-19	38,234
529	GES-136	211639	320	nil	Nil	Oct-18	2018-19	29,841
530	GES-139	211640	126	nil	Nil	Oct-18	2018-19	12,399
531	GES-146	211641	325	nil	Nil	Oct-18	2018-19	31,308
532	GES-147	211642	270	nil	Nil	Oct-18	2018-19	25,178
533	GES-148	211643	355	nil	Nil	Oct-18	2018-19	33,104
534	GSA-773	211644	210	nil	Nil	Oct-18	2018-19	20,383
535	GSA-775	211645	390	nil	Nil	Oct-18	2018-19	36,368
536	GS-7011	211646	295	nil	Nil	Oct-18	2018-19	30,311

SNo	Vehicle No	Bill No	Ltr.	Cheque#	Date	Month	Year	Amount
537	GS-7302	211647	325	nil	Nil	Oct-18	2018-19	34,442
538	GS-7317	211648	420	nil	Nil	Oct-18	2018-19	39,765
539	GS-7318	211649	300	nil	Nil	Oct-18	2018-19	28,574
540	GS-7320	211650	340	nil	Nil	Oct-18	2018-19	32,307
541	GS-7951	211651	400	nil	Nil	Oct-18	2018-19	37,951
542	GS-7952	211652	405	nil	Nil	Oct-18	2018-19	38,016
543	GS-7953	211653	300	nil	nil	Oct-18	2018-19	27,976
544	GS-7954	211654	280	nil	nil	Oct-18	2018-19	26,760
545	GS-8045	211655	60	nil	nil	Oct-18	2018-19	6,578
546	GS-8283	211656	260	nil	nil	Oct-18	2018-19	24,725
547	GS-8501	211657	380	nil	nil	Oct-18	2018-19	36,336
548	GS-9804	211658	260	nil	nil	Oct-18	2018-19	24,894
549	GS-9807	211659	380	nil	nil	Oct-18	2018-19	35,636
550	42	188985	200			Jul-17	2017-18	14,314
551	44	188986	80			Jul-17	2017-18	5,726
552	61	188987	80			Jul-17	2017-18	6,417
553	GSA-079	188988	295			Jul-17	2017-18	21,663
554	GSA-773	188989	230			Jul-17	2017-18	16,461
555	GSA-775	188990	350			Jul-17	2017-18	25,050
556	IDF-6812	188991	120			Jul-17	2017-18	9,707
557	GS-7011	188992	438			Jul-17	2017-18	31,698
558	GS-7302	188993	330			Jul-17	2017-18	25,368
559	GS-7317	188994	280			Jul-17	2017-18	20,040
560	GS-7318	188995	361			Jul-17	2017-18	29,384
561	GS-7320	188996	340			Jul-17	2017-18	25,684
562	GS-7951	188997	245			Jul-17	2017-18	17,535
563	GS-7953	188998	240			Jul-17	2017-18	18,477
564	GS-7954	188999	335			Jul-17	2017-18	23,976
565	GS-8045	189000	165			Jul-17	2017-18	12,918
566	GS-8283	189001	344			Jul-17	2017-18	28,595
567	GS-8501	189002	70			Jul-17	2017-18	5,010
568	GS-9804	189003	300			Jul-17	2017-18	21,471
569	GS-9807	189004	318			Jul-17	2017-18	25,159
570	42	192056	180			Aug-17	2017-18	13,317
571	44	192057	60			Aug-17	2017-18	4,186
572	61	192058	150			Aug-17	2017-18	11,882
573	GSA-079	192059	205			Aug-17	2017-18	14,359
574	GSA-773	192060	160			Aug-17	2017-18	11,219
575	GSA-775	192061	277			Aug-17	2017-18	19,383
576	IDF-6812	192062	50			Aug-17	2017-18	3,773
577	GS-7011	192063	320			Aug-17	2017-18	22,810
578	GS-7302	192064	290			Aug-17	2017-18	22,725
579	GS-7317	192065	270			Aug-17	2017-18	18,948
580	GS-7318	192066	288			Aug-17	2017-18	22,450
581	GS-7320	192067	392			Aug-17	2017-18	28,711
582	GS-7951	192068	230			Aug-17	2017-18	20,433
583	GS-7952	192069	40			Aug-17	2017-18	3,309
584	GS-7953	192070	260			Aug-17	2017-18	20,596
585	GS-7954	192071	270			Aug-17	2017-18	18,948

SNo	Vehicle No	Bill No	Ltr.	Cheque#	Date	Month	Year	Amount
586	GS-8045	192072	208			Aug-17	2017-18	19,565
587	GS-8283	192073	309			Aug-17	2017-18	22,269
588	GS-8501	192074	100			Aug-17	2017-18	7,547
589	GS-9804	192075	300			Aug-17	2017-18	21,041
590	GS-9807	192076	250			Aug-17	2017-18	17,498
591	42	200243	120			Mar-18	2017-18	11,116
592	61	200244	120			Mar-18	2017-18	11,870
593	GSA-079	200245	190			Mar-18	2017-18	16,817
594	GES-136	200246	245			Mar-18	2017-18	21,685
595	GES-139	200247	90			Mar-18	2017-18	7,966
596	GES-146	200248	210			Mar-18	2017-18	20,137
597	GES-147	200249	150			Mar-18	2017-18	15,677
598	GES-148	200250	309			Mar-18	2017-18	27,892
599	GSA-773	200251	210			Mar-18	2017-18	18,587
600	GSA-775	200252	180			Mar-18	2017-18	15,932
601	GS-7011	200253	340			Mar-18	2017-18	30,743
602	GS-7302	200254	210			Mar-18	2017-18	18,587
603	GS-7317	200255	120			Mar-18	2017-18	10,621
604	GS-7318	200256	120			Mar-18	2017-18	10,514
605	GS-7320	200257	300			Mar-18	2017-18	26,553
606	GS-7951	200258	250			Mar-18	2017-18	22,397
607	GS-7952	200259	270			Mar-18	2017-18	23,898
608	GS-7953	200260	180			Mar-18	2017-18	15,932
609	GS-7954	200261	240			Mar-18	2017-18	21,242
610	GS-8045	200262	70			Mar-18	2017-18	7,505
611	GS-8283	200263	270			Mar-18	2017-18	27,488
612	GS-8501	200264	222			Mar-18	2017-18	19,649
613	GS-9804	200265	210			Mar-18	2017-18	18,987
614	GS-9807	200266	265			Mar-18	2017-18	23,455
615	GES-001	202692	60	Date: nil		May-18	2017-18	6,300
616	42	202693	120			May-18	2017-18	12,095
617	61	202694	260			May-18	2017-18	23,964
618	GSA-079	202695	190			May-18	2017-18	16,750
619	GES-136	202696	240			May-18	2017-18	21,158
620	GES-139	202697	120			May-18	2017-18	11,079
621	GES-146	202698	174			May-18	2017-18	16,540
622	GES-147	202699	180			May-18	2017-18	16,119
623	GES-148	202700	210			May-18	2017-18	18,514
624	GSA-773	202701	200			May-18	2017-18	17,632
625	GSA-775	202702	210			May-18	2017-18	18,814
626	GS-7011	202703	270			May-18	2017-18	24,685
627	GS-7302	202704	260			May-18	2017-18	23,803
628	GS-7317	202705	232			May-18	2017-18	22,922
629	GS-7318	202706	70			May-18	2017-18	21,024
630	GS-7320	202707	240			May-18	2017-18	6,171
631	GS-7951	202708	330			May-18	2017-18	21,158
632	GS-7952	202709	180	Nil		May-18	2017-18	29,093
633	GS-7953	202710	181			May-18	2017-18	15,869
634	GS-7954	202711	60			May-18	2017-18	20,957

SNo	Vehicle No	Bill No	Ltr.	Cheque#	Date	Month	Year	Amount
635	GS-8045	202712	0			May-18	2017-18	5,795
636	GS-8283	202713	295			May-18	2017-18	26,007
637	GS-8501	202714	240			May-18	2017-18	29,158
638	GS-9804	202715	250			May-18	2017-18	24,140
639	GS-9807	202716	335			May-18	2017-18	29,934
640	42	202859	30		28-06-18	Jun-18	2017-18	3,450
641	61	202860	34			Jun-18	2017-18	2,997
642	GSA-079	202861	140			Jun-18	2017-18	12,992
643	GES-136	202862	30			Jun-18	2017-18	2,644
644	GES-146	202863	70			Jun-18	2017-18	6,171
645	GES-147	202864	30			Jun-18	2017-18	2,644
646	GES-148	202865	55			Jun-18	2017-18	5,448
647	GSA-773	202866	90			Jun-18	2017-18	8,534
648	GSA-775	202867	180			Jun-18	2017-18	16,368
649	GS-7011	202868	150			Jun-18	2017-18	13,224
650	GS-7302	202869	135			Jun-18	2017-18	11,901
651	GS-7317	202870	90			Jun-18	2017-18	7,934
652	GS-7318	202871	120			Jun-18	2017-18	10,579
653	GS-7320	202872	30			Jun-18	2017-18	2,644
654	GS-7951	202873	240			Jun-18	2017-18	21,808
655	GS-7952	202874	150	6954635		Jun-18	2017-18	13,224
656	GS-7953	202875	50			Jun-18	2017-18	4,408
657	GS-7954	202876	90			Jun-18	2017-18	7,934
658	GS-8283	202877	163			Jun-18	2017-18	21,260
659	GS-8501	202878	130			Jun-18	2017-18	11,460
660	GS-9804	202879	161			Jun-18	2017-18	17,144
661	GS-9807	202880	90			Jun-18	2017-18	7,934
Total								13,603,277

Annexure 4.2.12

Irregular expenditure under the head "Others"-Rs.488 million

Vendor Name	Item	Qty	Rate	Invoice No	Date	GST Amount (added) in invoice	Invoice Amount	Cheque No	Cheque Date	Cheque Amount
All-Rounders,	fumigation at Governor's lodge	7	3,500	1692	10/07/2017		24,500	6514830	27/09/2017	22,540
All-Rounders,	fumigation at Governor lodge	10	2,480	1693	10/07/2017	-	24,800	6556591	13/10/2017	22,816
All-Rounders,	fumigation at CM Anexee	11	2,250	1694	10/07/2017	-	24,750	6556592	13/10/2017	22,770
All-Rounders,	fumigation at CM Anexee	6	4,100	1695	10/07/2017		24,600	6514829	27/09/2017	22,632
All-Rounders,	supply of bed sheet	25	1,250	1696	10/08/2017	9,817	67,567	6514823	27/09/2017	63,005
All-Rounders,	supply of polestar razai for SSU	40	1,060	1697	10/08/2017	7,208	49,608	6556544	13/10/2017	46,258
All-Rounders,	washing curtains of Sindh House Islamabad	18	3,600	1725	01/01/2018		64,800	6731257	29/03/2018	59,940
All-Rounders,	various items			1728	09/10/2017	8,857	60,957	6654162	08/12/2017	56,841
All-Rounders,	washing of curtains for Sindh House Murree	6	4,000	1750	30/08/2017	-	24,000	6593825	08/11/2017	22,080
All-Rounders,	supply of car body polish	56	875	1751	30/08/2017	8,330	53,459	6594739	20/11/2017	53,459
All-Rounders,	fumigation at Sindh House Murree	11	2,150	1752	05/09/2017		23,650	6593725	07/11/2017	21,758
All-Rounders,	fumigation at Sindh House Murree	12	2,050	1754	05/09/2017		24,600	6593724	07/11/2017	22,632
All-Rounders,	supply of blankets for Sindh House Islamabad	12	4,200	1815	25/09/2017	8,568	58,968	6601955	29/01/2018	54,986
All-Rounders,	bed sheet, towel, pillow for Sindh House Islamabad			1830	12/09/2017	9,333	64,233	6595496	29/11/2017	59,895
All-Rounders,	supply of bed sheet, towel & pillow for Sindh House Islamabad			1831	13/09/2017	9,078	62,478	6653218	04/12/2017	58,259
All-Rounders,	supply of blankets for Sindh House Islamabad	12	4,500	1832	16/10/2017	9,180	63,180	9596439	19/12/2017	58,914
All-Rounders,	Crockey for Sindh House Islamabad			1833	25/09/2017	3,196	22,000	6599428	08/01/2018	20,515
All-Rounders,	razai & pillow for SSU			1834	25/09/2017	2,975	20,475	6596437	19/12/2017	19,092
All-Rounders,	LED for CM Villa	1	76,000	1841	25/10/2017	12,920	88,200	6728057	07/02/2018	82,916
All-Rounders,	various items			1853	22/01/2018	8,673	59,688	6801454	03/05/2018	55,657
All-Rounders,	towel export quality for Sindh House Murree	50	750	1855	22/01/2018	6,375	43,875	6801455	03/05/2018	40,912
All-Rounders,	fumigation at Sindh House Murree	24	32,000	1888	27/11/2017		76,800	6728071	07/02/2018	71,040
All-Rounders,	various items			1919	28/12/2017	10,200	70,200	6738247	15/03/2018	65,460
All-Rounders,	fumigation at Sindh House			1920	26/12/2017		67,500	6736466	26/02/2018	62,438
All-Rounders,	washing curtains of Sindh House Murree			1921	28/12/2017		68,000	6729783	12/03/2018	62,900
All-Rounders,	fumigation at Sindh House Islamabad	14	4,500	1922	01/01/2018		63,000	6733030	26/04/2018	58,275
All-Rounders,	supply of Blanket & bed sheet at Sindh House Islamabad			1923	03/01/2018	5,814	40,414	6729780	12/03/2018	37,312
All-Rounders,	various items			1928		12,070	83,070	6731163	28/03/2018	77,461
All-Rounders,	fumigation at Sindh House Islamabad	6	8,100	1956	12/02/2018		48,600	6804795	03/05/2018	44,955
All-Rounders,	fumigation at Sindh House Islamabad	12	4,500	1958	12/02/2018	-	54,000	6801464	03/05/2018	49,950
All-Rounders,	fumigation at Sindh House Islamabad	6	8,000	1959	12/02/2018		48,000	6801463	03/05/2018	44,400
All-Rounders,	supply of bed sheet, polestar razai & towel for Sindh House Murree			2072	12/01/2018	9,333	64,233	6732622	20/04/2018	59,895
All-Rounders,	single mattress for Sindh House Murree			2077	16/01/2018	11,220	77,220		16/04/2018	72,006
Al-Rehman Enterprises	various items			151	20/07/2016	3,077	21,177	6017942	08/09/2016	19,114
Al-Rehman Enterprises	various items			152	20/07/2016	3,545	24,401	6017943	08/09/2016	22,024
Al-Rehman Enterprises	various items			153	22/07/2016	3,398	23,388	6023209	19/09/2016	21,109
Al-Rehman Enterprises	ghillam (dari) 4 pieces	80	200	154	28/07/2016	3,502	24,102	6023272	19/09/2016	21,754
Al-Rehman Enterprises	bed sheet double	4	1,550	154	22/07/2016	3,476	23,926	6023207	19/09/2016	21,595
Al-Rehman Enterprises	bed sheet	7	1,550	156	26/07/2016	3,459	23,809	6016714	23/08/2016	21,489
Al-Rehman Enterprises	master molty foam, tissue paper, vim powder etc			157	26/07/2016	2,079	14,309	6016712	23/08/2016	12,915
Al-Rehman Enterprises	dhobi soaps & Falf, surf etc			158	27/07/2016	10,463	72,013	6249700	02/03/2017	72,014

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Al-Rehman Enterprises	ghillam (dari) 4 pieces	100	200	160	28/07/2016	3,400	23,400	6016715	31/08/2016	21,120
Al-Rehman Enterprises	bed sheet & pillow			161	01/08/2016	7,352	50,602	6018353	26/09/2016	45,672
Al-Rehman Enterprises	various items			162	02/08/2016	3,610	24,850	6006045	22/09/2016	22,429
Al-Rehman Enterprises	various items			163	08/08/2016	3,621	24,921	6006047	22/09/2016	22,493
Al-Rehman Enterprises	polyester pillow			164	09/08/2016	3,553	24,453	6006048	22/09/2016	22,070
Al-Rehman Enterprises	dhobi soaps &Falf, surf etc			165	09/08/2016	9,894	68,094	6244742	03/03/2017	63,496
Al-Rehman Enterprises	various items			167	30/08/2017	3,584	24,669	6244744	03/03/2017	23,003
Al-Rehman Enterprises	various items			168	02/09/2016	3,622	24,932		21/10/2016	22,503
Al-Rehman Enterprises	bed sheets	31	1,550	169	12/09/2016	8,168	56,216	6020215	25/10/2016	50,741
Al-Rehman Enterprises	various items			170	02/09/2016	3,586	24,681	6244741	03/03/2017	23,015
Al-Rehman Enterprises	bed sheets	30	1,550	172	16/09/2016	7,905	54,405		21/10/2016	49,104
Al-Rehman Enterprises	tissue paper, surf & towels etc			173	06/09/2016	3,001	20,656	60243143	15/02/2017	19,262
Al-Rehman Enterprises	various items			174	04/10/2016	3,578	24,628	6020881	03/11/2016	22,229
Al-Rehman Enterprises	molly foam	1	21,200	175	06/10/2016	3,604	24,804	6020926	03/11/2016	22,387
Al-Rehman Enterprises	various items			176	24/10/2016	3,575	24,605	6022533	23/11/2016	22,418
Al-Rehman Enterprises	various items			179	27/10/2016	3,620	24,915	6180872	30/11/2016	22,594
Al-Rehman Enterprises	fumigation in ground floor	9	2,770	181	02/11/2016	-	24,930	6187229	21/12/2016	22,936
Al-Rehman Enterprises	fumigation in rooms, guest house, suits etc	11	2,270	182	02/11/2016	-	24,970	6186614	14/12/2016	22,972
Al-Rehman Enterprises	various items			188	10/11/2016	3,632	24,997		06/12/2016	22,562
Al-Rehman Enterprises	various items			189	10/11/2016	2,438	16,783	6186639	14/12/2016	15,148
Al-Rehman Enterprises	R/M Bed, Dinning tables & visitor chairs			191	11/10/2016	-	24,700		16/02/2017	22,724
Al-Rehman Enterprises	various items			194	06/12/2016	3,629	24,979	6188570	05/01/2017	24,980
Al-Rehman Enterprises	various items			196	09/12/2016	6,226	42,851	6249094	23/02/2017	42,851
Al-Rehman Enterprises	fumigation in rooms, guest house, suits at CM anexeeetc	9	2,760	199	13/12/2016	-	24,840	6188574	05/01/2017	24,840
Al-Rehman Enterprises	fumigation in room , suits &kitchen at Governor Anexee	9	2,770	202	15/12/2016	-	24,930	6240528	24/01/2017	24,930
Al-Rehman Enterprises	various items			205	16/12/2016	3,620	24,915	6188575	26/09/2018	23,233
Al-Rehman Enterprises	fumigation in room , suits & kitchen at main house	11	2,200	207	20/12/2016	-	24,200	6240529	24/01/2017	24,200
Al-Rehman Enterprises	various items			226	23/01/2017	6,895	47,455	6244743	03/03/2017	44,251
Al-Rehman Enterprises	supply of single & king size bed sheets &			235	02/02/2017	3,536	24,336	6244790	06/03/2017	22,693
Al-Rehman Enterprises	fumigation in rooms, suits & guest house in Sindh House Murree	8	3,100	237	03/02/2017	-	24,800	6251571	22/03/2017	22,816
Al-Rehman Enterprises	supply of single & king size bed sheets &			239	06/02/2017	3,593	24,733	6244791	06/03/2017	23,064
Al-Rehman Enterprises	fumigation of whole garden			242	02/08/2017	-	24,950	6245415	16/03/2017	22,954
Al-Rehman Enterprises	fumigation at Sindh House Murree	10	2,490	10/02/2017	24,900	-	1,992	6251569	05/09/2018	22,908
Al-Rehman Enterprises	fumigation in all rooms	12	2,050	188- 2E	07/09/2016			6019891	22/03/2017	22,908
Al-Rehman Enterprises	curtain washing at Sindh House Islamabad	18	3,900	12	03/05/2018		70,200		30/05/2018	64,584
Al-Rehman Enterprises	curtain washing at Sindh House Islamabad	17	4,200	14	04/05/2018		71,400		30/05/2018	65,688
Al-Rehman Enterprises	various items			15	07/05/2018	9,105	62,665		23/05/2018	58,434
Al-Rehman Enterprises	various items			16	07/05/2018	13,770	94,770	6928179	23/05/2018	88,371
Al-Rehman Enterprises	various items			17	07/05/2018	8,715	59,980	6928181	23/05/2018	55,930
Al-Rehman Enterprises	fumigation at Sindh House Islamabad	12	4,700	18	08/05/2018		56,400		31/05/2018	51,888
Al-Rehman Enterprises	various items			19	08/05/2018	5,171	35,591		30/05/2018	33,188
Al-Rehman Enterprises	various items			34	22/05/2018	3,593	24,731	6953642	21/06/2018	23,061
Al-Rehman Enterprises	curtain wash of Sindh House Murree	3	4,100	44	12/07/2018	-	24,900	6958957	05/09/2018	22,908
Al-Rehman Enterprises	curtain wash of Sindh House Murree	6	4,100	45	13/07/2018		24,600	7078848	26/09/2018	22,632
Al-Rehman Enterprises	supply of dhobi soaps & surf &neel			46	17/07/2018	9,983	68,708	695893	05/09/2018	64,069
Al-Rehman Enterprises	fumigation in Sindh House Islamabad	12	4,950	50	02/08/2018		59,400	7001197	18/09/2018	54,648
Al-Rehman Enterprises	supply of car polish, duster etc			51	06/08/2018	14,467	99,567	7001109	18/09/2018	92,844

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Al-Rehman Enterprises	various items			54	10/09/2018	3,626	21,330	7082201	23/10/2018	23,271
Al-Rehman Enterprises	supply of soaps, tissues etc			58	20/09/2018	14,257	98,122	7081204	15/10/2018	91,497
Al-Rehman Enterprises	various items			64	27/09/2018	3,620	24,956	7093038	25/10/2018	23,271
Al-Rehman Enterprises	fumigation in Sindh House Murree	8	3,100	75	13/09/2018		24,800		16/10/2018	22,816
Al-Rehman Enterprises	various items			205	16/12/2016	3,620	24,915	6188575	26/09/2018	23,233
Al-Rehman Enterprises	supply of bed sheet, towel & pillow			230	26/01/2017	3,524	24,254		30/05/2018	22,613
Al-Rehman Enterprises	fumigation in Sindh House Murree							7081063	12/10/2018	22,926
Al-Rehman Enterprises	washing of curtains for Sindh House Murree	6	4,000		30/08/2017	-	24,000	6595525	08/11/2017	22,080
Auto Planet	various items			805	16/11/2017	3,223	22,183	6596735	20/12/2017	20,685
Azam Brothers	fumigation at Sindh House Murree	24	3,200	18	12/11/2018	-	76800	7099854	11/12/2018	71,040
Azam Brothers	carpet for mosque			18	28/12/2018	6,902	47502	7217683	01/02/2019	44,295
Azam Brothers	Blankets for governor house	4	5,200	849	09/01/2019	3,565	24336	7224560	30/01/2019	22,693
Azam Brothers	various items			885	03/12/2018	6,358	43758	7100410	19/12/2018	40,803
Azam Brothers	various items			889	07/12/2018	5,066	34866	7154105	18/12/2018	32,512
Azam Brothers	supply of local quality mattress	25	1,550	1390	09/11/2018	12,963	89213	7154940	03/01/2019	83,189
Azam Brothers	supply of bed sheet & polestar razai for SSU			2071	12/01/2018	11,781	81,081	6798960	12/04/2018	68,733
Azam Brothers	supply of pillow for SSU	40	500	8812	14/07/2017	3,400	23,400	6556963	17/10/2017	21,820
Azam Brothers	supply of dash board, duster & Brush			8814	07/08/2017	6,970	47,970	6555502	03/10/2017	44,731
Azam Brothers	various items			8816	28/09/2017	9,107	62,677		05/12/2017	58,445
Azam Brothers	various items			8818	13/09/2017	8,673	59,688	6595495	29/11/2017	55,657
Azam Brothers	mattress Sindh House Islamabad			8820	18-10-2017	8,840	73,008	6598574	03/01/2018	68,078
Azam Brothers	mattres for Sindh House Islamabad			8824	01/01/2018	10,404	71,604	6728712	20/02/2018	66,769
Azam Brothers	curtain wash of Sindh House Murree	10	7,200	8884	12/12/2018	-	72000	7155374	04/01/2019	66,600
Azam Brothers	single mattress for Sindh House Islamabad			SHI-8821	18/10/2017	10,608	73,008	6599441	08/01/2018	56,732
Azam Brothers	pillow for SSU	42	500	SHI-8825	01/01/2018	3,570	24,570	6738250	15/03/2018	22,911
Azam Brothers	various items			SHI-8826	01/01/2018	9,107	62,677	6736933	02/03/2018	58,445
Azam Brothers	various items			SHI-8836	03/01/2018	10,200	70,200	6731139	28/03/2018	65,460
Azam Brothers	bed sheets, towel			SHI-8838	08/01/2018	12,597	86,697	6801477	03/05/2018	80,843
Azam Brothers	supply of dhobi soaps & surf &neel				08/04/2019	10,064	69264	7319220	07/05/2019	64,134
Azam Brothers	curtain washing	8	7,500				60000	7224521	30/01/2019	55,500
Azam Brothers	fumigation in Sindh House Murree						76800	7156493	10/01/2019	71,040
Azam Brothers	Blanket for CM Anexee	4	5,300			3,604	24804	7217699	01/02/2019	22,911
Azam Brothers	various items								17/05/2019	13,637
Ddo/Comptroller Sindh House	various items							6594740	20/11/2017	5,680
Ddo/Comptroller Sindh House	various items								04/12/2017	4,780
Ddo/Comptroller Sindh House	Ok								15/12/2017	11,750
Haseeb Enterprises	supply of single mattress	12	5,500	18	14/12/2018	11,220	77220	7216055	16/01/2019	72,006
Haseeb Enterprises	supply of single mattress	6	5,500	18	17/12/2018	8,160	56160	7216495	22/01/2019	52,368
Haseeb Enterprises	supply of cosmic polish & air freshner			92	16/01/2019	13,382	92102	7221073	01/03/2019	85,884
Haseeb Enterprises	supply of pillow for Sindh House Islamabad	40	500	101	10/08/2017	3,400	23,400	6593722	07/11/2017	21,820
Haseeb Enterprises	various items			108	19/01/2019	6,592	45368	7218534	08/02/2019	42,305
Haseeb Enterprises	fumigation of Sindh House Islamabad			121	23/11/2018		60000	7100409	19/12/2018	55,500
Haseeb Enterprises	Blankets	5	4,250	637	31/12/2018	3,613	24863	7224561	30/01/2019	23,184
Haseeb Enterprises	fumigation in CM Anexee	7	3,550	1823	08/04/2019		24850	7319179	07/05/2019	22,986
Haseeb Enterprises	fumigation in all rooms of Sindh House Islamabad	8	3,100	1825	08/04/2019		24800	7319192	07/05/2019	22,940
Haseeb Enterprises	fumigation in CM Anexee	6	4,050	1841	09/04/2019		24300	7319177	07/05/2019	22,477
Haseeb Enterprises	fumigation in governor house	7	3,500	1843	09/04/2019		24500	7319181	07/05/2019	22,662
Haseeb Enterprises	supply of detol tissues &finis			8044	18/02/2019	9,106	62676	7260581	18/04/2019	58,445
Haseeb Enterprises	supply of pillow			8052	15/01/2018	9,562	65812	7221135	06/03/2019	61,369
Haseeb Enterprises	supply of dinner sets, cups & Dishes etc			8073	22/01/2019	10,234	70434	7221538	08/03/2019	65,678

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Haseeb Enterprises	supply of dinner sets, cups & Dishes etc			8082	25/01/2019	8,763	60313	7260582	18/04/2019	56,241
Haseeb Enterprises	supply of dhobi soaps & surf &neel			8107	11/02/2019	11,900	81900	7319182	07/05/2019	76,370
Haseeb Enterprises	various items			SHI-103	30/09/2017	2,244	15,444	6593827	08/11/2017	14,401
Hayderi Traders	fumigation in Sindh House Murree	24	3,200	19	24/04/2019		76800	7321670	17/05/2019	71,040
Hayderi Traders	supply of dhobi soaps & surf &neel			19	20/05/2019	9,758	67158	7382799	23/06/2019	62,623
Hayderi Traders	curtain wash of CM & Governor anexee&Sindh House Murree	17	4,000	129	20/05/2019		68000	7383412	25/06/2019	62,900
Hayderi Traders	fumigation in Sindh House Islamabad			131	27/05/2019		64000	7383406	25/06/2019	59,200
Hayderi Traders	fumigation in all rooms of Sindh HouseIslamabad& CM lodge			135	24/05/2019		73400	7383408	25/06/2019	67,895
Hayderi Traders	fumigation in Governor house	16	4,100	136	24/05/2019		65400	7383414	25/06/2019	60,495
Hayderi Traders	fumigation in Sindh House Murree	24	3,200	145	31/05/2019		76800	7383409	25/06/2019	71,040
Hayderi Traders	curtain wash of CM & Governor anexee&Sindh House Murree	18	3,600	149	05/06/2019		64800	7383413	25/06/2019	59,940
Hayderi Traders	fumigation in Sindh House Islamabad	12	6,000	151	10/06/2019		72000	7383429	25/06/2019	66,600
Hayderi Traders	supply of bed sheets	25	2,250	245	23/05/2019	9,563	65813	7380950	20/06/2019	60,938
Hayderi Traders	supply of bed sheets	30	2,250	246	17/05/2019	11,475	78975	7382801	23/06/2019	73,126
Hayderi Traders	supply of bed sheets	30	1,150		22/04/2019	10,761	74061	7321664	17/05/2019	69,060
Hayderi Traders	supply of detol tissues &finis				11/04/2019	10,608	73008	7321918	20/05/2019	67,601
Hayderi Traders	supply of cosmic polish & air freshner				08/04/2019	13,382	92102	7325563	10/06/2019	85,281
Hayderi Traders	various items							7261562	07/05/2019	10,565
M/S All-Rounder	Blankets for Islamabad	12	4,500	2631	08/02/2018	9,185	63185	7224557		58,914
Muhammad Ahmad General Order	various items			1139	17/04/2017	6,800	40,800	6413254	31/05/2017	43,640
Muhammad Ahmad General Order	Mattress	10	4,500	1156	28/04/2017	6,750	52,650	6498398	18/06/2017	49,095
Muhammad Ahmad General Order	Lux Export quality	200	210	1,157	26/04/2017	7,480	51,480	6498397	18/06/2017	48,004
Muhammad Ahmad General Order	Mattress	10	4,500	1160	10/05/2017	7,650	52,650	6491847	15/06/2017	49,095
Muhammad Ahmad General Order	curtain washing of Governor lodge	7	3,500	1198	05/05/2017	-	24,500	6491839	15/06/2017	22,662
Muhammad Ahmad General Order	curtain washing of CM room	7	3,300	1209	10/05/2017	-	23,100	6491838	15/06/2017	21,367
Muhammad Ahmad General Order	curtain washing of CM Anexee	7	3,500	1219	16/05/2017	-	24,500	6491849	15/06/2017	22,662
Muhammad Ahmad General Order	curtain washing of governor room	8	3,100	1224	18/05/2017	-	24,800	6491837	15/06/2017	22,940
Muhammad Ahmad General Order	curtain washing of Sindh House Murree	6	4,000	399-2E	19/05/2017	-	24,000	6491851	15/06/2017	22,200
Zeeshan Enterprises	various items			363	15/07/2016	9,435	64,935	6025572	21/10/2016	58,608
Zeeshan Enterprises	various items			364	20/07/2016	10,618	73,078	6180867	01/12/2016	65,957
Zeeshan Enterprises	various items			365	21/07/2016	2,830	19,480		06/09/2016	17,582
Zeeshan Enterprises	various items			369	11/07/2016	9,291	63,945	6023208	19/09/2016	57,715
Zeeshan Enterprises	various items			369	05/10/2016	3,536	24,336	6186611	14/12/2016	21,965
Zeeshan Enterprises	pillow polister	25	800	369	10/04/2017	3,400	23,400	6294081	12/05/2017	21,820
Zeeshan Enterprises	single bed polisher	20	900	370	07/10/2016	3,060	21,060	6186613	14/12/2016	19,008
Zeeshan Enterprises	various items			370	10/04/2017	3,519	24,219	6294251	16/05/2017	23,276
Zeeshan Enterprises	fumigation at basement at Sindh House Murree	11	2,150	376	15/04/2017	-	23,650		18/05/2017	21,758
Zeeshan Enterprises	crocery items			378	26/04/2017	8,763	63,313	6413255	31/05/2017	56,241
Zeeshan Enterprises	fumigation at hall, corridor & rooms of Sindh House Murree	12	2,050	383	19/04/2017	-	24,600		18/05/2017	22,632
Zeeshan Enterprises	fumigation in CM Anexee	11	2,250	387	24/04/2017	-	24,750	6294252	31/05/2017	22,770
Zeeshan Enterprises	fumigation at governor villa	5	4,106	389	28/07/2017	-	20,532	6413249	16/05/2017	22,770
Zeeshan Enterprises	fumigation at governor villa	5	4,106	389	28/04/2017	-	20,532	6413249	31/05/2017	18,889
Zeeshan Enterprises	crocery items			393	24/04/2017	9,613	66,163	6295139	24/05/2017	61,696
Zeeshan Enterprises	fumigation in all rooms	6	4,100	187-2E	07/09/2016	-		6020214	25/10/2016	22,908
Zeeshan Enterprises	fumigation in all rooms	9	2,500	189-2E	08/09/2016	-	22,500	6022535	23/11/2016	20,700
Zeeshan Enterprises	fumigation in all rooms	9	2,500	193-2E	12/09/2016	-	22,500	6020888	03/11/2016	20,700

Vendor Name	Item	Qty	Rate	Invoice No	Date	GST Amount (added) in invoice	Invoice Amount	Cheque No	Cheque Date	Cheque Amount
Zeeshan Enterprises	fumigation in all rooms	8	2,500	194-2E	12/09/2016	-	20,000	6022534	23/11/2016	18,400
Zeeshan Enterprises	fumigation in all rooms	11	2,200	195-2E	13/09/2016	-	24,200	6027331	03/11/2016	22,264
Zeeshan Enterprises	COSMIC body polish	56	875	378-2E	20-14-2017	8,330	57,330	6498118	18/06/2017	53,459
Zeeshan Enterprises	various items			384-2E	24/04/2017	9,106	62,676	6499582	21/06/2017	58,444
Zeeshan Enterprises	various items			388-2E	21/04/2017	6,970	47,970	6499581	21/06/2017	44,731
Zeeshan Enterprises	dhobi soaps &Falf, surf etc			390-2E	13/04/2017	7,752	53,352	6499277	21/06/2017	49,750
Zeeshan Enterprises	dhobi soaps &Falf, surf etc			417-2E	17/05/2017	7,752	53,352	6499580	21/06/2017	49,750
Zeeshan Enterprises	double color bed sheet export quality	30	1,150	422-2E	42873	10,761	74061	6498107	18/06/2017	69,060
Zeeshan Enterprises	towel bath size 127*54	30	585						26/09/2016	18,532
Total						862,165	8,488,915			8,030,218

Annexure 4.2.14

Non-deduction of Sindh Sales Tax (SST) Rs2.072 million

Cheque No	Date	CV No	Supplier	Gross Bill	SST
	13/01/2017	1	M/S Malik & Malik Associates	1,119,175	156,685
20903	14/03/2017	2	M/S Malik & Malik Associates	322,539	45,155
20915	13/04/2017	14	M/S Malik & Malik Associates	236,360	33,090
20919	27/04/2017	23	M/S Malik & Malik Associates	506,880	70,963
20936	31/05/2017	21	M/S Naqvi & Siddiqui Architect	987,500	138,250
20949	12/06/2017	13	M/S Malik & Malik Associates	184,438	25,821
20949	12/06/2017	14	M/S Malik & Malik Associates	655,572	91,780
20988	29/11/2017	2	M/S Malik & Malik Associates	276,100	38,654
20988	29/11/2017	3	M/S Malik & Malik Associates	181,111	25,356
20988	29/11/2017	5	M/S Malik & Malik Associates	445,283	62,340
21002	28/05/2018	2	M/S Malik & Malik Associates	1,175,382	164,553
21049	26/06/2019	42	M/S Malik & Malik Associates	1,154,200	161,588
21009	18/03/2019	2	M/S Malik & Malik Associates	1,923,809	269,333
Sub- Total				9,168,349	1,283,569
Comptroller Wing	2016-17	KQ0537	A13001-Transport	2,000,330	260042.9
	2016-17	KQ0537	A13101-Machinery & Equipment	93,050	12096.5
	2016-17	KQ0537	A13201-Furniture & Fixture	80,800	10504
	2017-18	KQ0537	A13001-Transport	1,995,041	259355.3
	2017-18	KQ0537	A13101-Machinery & Equipment	102,850	13370.5
	2017-18	KQ0537	A13201-Furniture & Fixture	85,920	11169.6
	2018-19	KQ0537	A13201-Furniture & Fixture	90900	11817
Sub Total				6,069,175	788,993
Grand Total				15,237,524	2,072,562

Annexure 4.2.15

Irregular payment on account of bitumen Rs7.200 million

CV& Date	W/O & Date	Name of Work	Contractor	Item	Qty	Rate	Amount
11th RA	1094 17-11-16	Renovation/Rehabilitation of Sindh House Islamabad (Phase-I, Civil, Electrical, Plumbing)	Al-Noor Construction	P/L cold applied solvent base bituminous primer	32383.53	210 sft	6,800,541
				--do--	1900	210 sft	399,000
Total							7,199,541

Annexure-4.2.16-A

Irregular expenditure on repair & maintenance of transport, machinery equipment and furniture -Rs7.598 million

Sr.No	Doc No	Doc Date	Vendor Name	Item	Invoice	Date	Cheque No	Cheque Date	Cheque Amount
1	1900185489	10/31/2017	Toyota Islamabad Motors A/C,	Tunning, Servicing, Wheel alignment & Oil filter	0	0	6592978	11/2/2017	33,505
2	1900185495	10/31/2017	Toyota Islamabad Motors A/C,	Tunning, Servicing & Wheel alignment	0	0	6592979	11/2/2017	32,169
3	1900185502	10/31/2017	Modern Battery Centre	Purchase of 6 Battries	0	0	6592981	11/2/2017	26,325
4	1900212664	10/17/2018	M/S Afridi Automobies A/C	various items	18	8/31/2018	7082191	10/23/2018	17,119
5	1900212669	10/17/2018	M/S Afridi Automobies A/C	various items	19	9/6/2018	7082190	10/23/2018	11,524
6				various items	27	9/7/2018			
7	1900212679	10/17/2018	M/S Afridi Automobies A/C	various items	28	9/6/2019	7082189	10/23/2018	14,813
8	1900746617	6/13/2018	Al-Rehman Enterprises Ibd	supply of gear oil, shocks, pad rear etc	35	5/26/2018	6953207	6/20/2018	90,880
9	1900746696	6/13/2018	Al-Rehman Enterprises Ibd	sipply of radiator, plucks, air filter front wheel, water body etc	36	5/26/2018	6953649	6/21/2018	88,644
10	1900753351	6/14/2018	Al-Rehman Enterprises Ibd	various items	37	5/28/2018	6953199	6/20/2018	72,333
11	1900753346	6/14/2018	Al-Rehman Enterprises Ibd	various items	38	5/28/2018	6953198	6/20/2018	90,989
12	1900746689	6/13/2018	Al-Rehman Enterprises Ibd	various items	39	5/28/2018	6953647	6/21/2018	91,699
13	1900540027	5/9/2017	Evergreen Autos 00821004208250	repair of vehicle	117	7/23/2016	6294080	5/12/2017	24,930
14	1900361936	12/12/2018	Al-Noor Traders Summit Bank A/C,	purchased 04 tyres	127	11/29/2018	7100377	12/18/2018	50,839
15	1900356800	12/7/2018	Al-Noor Traders Summit Bank A/C,	purchased 04 tyres	128	11/29/2018	7100413	12/19/2018	46,932
16	1900506716	1/31/2019	Ali Auto Workshop 0010027234440020	various items	214	1/28/2019	7218538	2/8/2019	28,030
17	1900154106	10/27/2016	Al-Noor Traders Summit Bank A/C,	purchased 04 tyres	503	7/14/2016	6020882	11/3/2016	42,331
18	1900117056	10/10/2016	Al-Noor Traders Summit Bank A/C,	purchased 04 tyres	582	7/22/2016	6025369	10/14/2016	42,331
19				purchased 04 Rim	585	8/30/2016			
20	1900154119	10/27/2016	Al-Noor Traders Summit Bank A/C,	purchased 04 tyres	594	9/8/2016	6020883	11/3/2016	46,695
21	1900601848	5/29/2017	Al-Noor Traders Summit Bank A/C,	repair of clutch plates	685	12/8/2016	6297146	5/31/2017	18,162
22	1900681286	6/13/2017	Al-Noor Traders Summit Bank A/C,	Purchased 04 tyres	720	12/8/2016	6491973	6/16/2017	42,331
23	1900448755	3/5/2018	Al-Noor Traders Summit Bank A/C,	denting & painting	789	1/8/2018	6729781	3/12/2018	17,390
24	1900448758	3/5/2018	Al-Noor Traders Summit Bank A/C,	Repairing (Misc)	789	11/27/2017	6729782	3/12/2018	22,097
25	1900426632	2/23/2018	Al-Noor Traders Summit Bank A/C,	various items	794	9/12/2017	6729349	3/1/2018	22,618
26	1900531955	4/11/2018	Al-Noor Traders Summit Bank A/C,	Repairing (Misc)	796	7/27/2017	6799291	4/13/2018	20,518
27	1900466228	3/14/2018	Auto Planet,Hbl A/C No.	various items	810	11/11/2017	6730376	3/20/2018	22,056
28	1900274381	12/15/2017	Auto Planet,Hbl A/C No.	REPAIRING (Misc)	815	9/22/2017	6596734	12/20/2017	15,930
29	1900274351	12/15/2017	Auto Planet,Hbl A/C No.	denting & painting	816	9/24/2017	6596736	12/20/2017	23,032
30	1900264821	12/11/2017	Auto Planet,Hbl A/C No.	denting & painting	817	9/24/2017	6596436	12/19/2017	22,940
31	1900426623	2/23/2018	Al-Noor Traders Summit Bank A/C,	Purchase of 04 tyres	843	9/4/2017	6729673	3/7/2018	48,877
32	1900532082	4/11/2018	Al-Noor Traders Summit Bank A/C,	Purchase of 04 tyres	844	9/4/2017	6728059	4/13/2018	42,331
33	1900370370	1/26/2018	Al-Noor Traders Summit Bank A/C,	Purchase of 04 tyres	845	10/24/2017	6728058	2/7/2018	42,331
34	1900299376	12/27/2017	Al-Noor Traders Summit Bank A/C,	Purchase of 04 tyres	846	10/24/2017	6598401	1/2/2018	44,513

Sr.No	Doc No	Doc Date	Vendor Name	Item	Invoice	Date	Cheque No	Cheque Date	Cheque Amount
35	1900466239	3/14/2018	Auto Planet,Hbl A/C No.	denting & painting	875	12/13/2017	6731357	3/29/2018	19,702
36	1900381993	12/19/2018	Auto Planet,Hbl A/C No.	danting& painting	892	12/12/2017	7101700	12/24/2018	46,542
37	1900361932	12/12/2018	Auto Planet,Hbl A/C No.	various items	893	1/2/2018	7154104	12/18/2018	67,700
38	1900339088	11/28/2018	Auto Planet,Hbl A/C No.	various items	894	3/6/2018	7099855	12/11/2018	61,916
39	1900356803	12/7/2018	Auto Planet,Hbl A/C No.	various items	903	12/21/2017	7100412	12/19/2018	45,361
40	1900360495	1/25/2018	Al-Noor Traders Summit Bank A/C,	Purchase of 04 tyres	946	2/28/2018	6799256	2/7/2018	42,331
41	1900560396	4/23/2018	Al-Noor Traders Summit Bank A/C,	various items	951	3/29/2018	6733031	4/26/2018	31,155
42	1900451335	3/28/2017	M/S Afridi Automobies A/C	repair of vehicle	1075	6/12/2016	6288754	4/6/2017	14,131
43	1900540024	5/9/2017	M/S Afridi Automobies A/C	repair of vehicle	1076	6/26/2016	6294079	5/12/2017	8,951
44	1900128960	10/18/2016	M/S Afridi Automobies A/C	repair of GS-7302	1077	6/30/2016	6025575	10/21/2016	12,390
45	1900444296	3/22/2017	M/S Afridi Automobies A/C	repair of vehicle	1080	6/21/2016	6288088	3/30/2017	20,769
46	1900451415	3/28/2017	M/S Afridi Automobies A/C	repair of vehicles	1081	8/18/2016	6288756	4/6/2017	12,942
47	1900129241	10/18/2016	M/S Afridi Automobies A/C	repair of GS-7319	1082	6/23/2016	6025579	10/21/2016	3,946
48	1900128393	10/18/2016	M/S Afridi Automobies A/C	repair of GS-7320	1085	8/6/2016	6025510	10/20/2016	7,368
49	1900129212	10/18/2016	M/S Afridi Automobies A/C	AC Checking & Gas changing of GS-7317	1087	7/17/2016	6025577	10/21/2016	4,684
50	1900128969	10/18/2016	M/S Afridi Automobies A/C	disc paid & bumper repair	1088	7/28/2016	6025576	10/21/2016	2,864
51	1900444301	3/22/2017	M/S Afridi Automobies A/C	repair of vehicle	1089	7/21/2016	6288099	3/30/2017	19,012
52	1900444287	3/22/2017	M/S Afridi Automobies A/C	repair of vehicles	1091	8/15/2016	6288085	3/30/2017	12,512
53	1900444283	3/22/2017	M/S Afridi Automobies A/C	repair of vehicle	1092	7/2/2016	6288083	3/30/2017	19,652
54	1900444290	3/22/2017	M/S Afridi Automobies A/C	repair of vehicle	1094	8/31/2016	6288087	3/30/2017	19,994
55	1900704209	6/17/2017	M/S Afridi Automobies A/C	repair of vehicle	1131	10/10/2016	6498409	6/18/2017	22,676
56	1900424612	2/23/2018	M/S Afridi Automobies A/C	various items	1758	6/9/2017	6729340	3/1/2018	18,011
57	1900222127	10/20/2017	M/S Afridi Automobies A/C	various items	1777	8/26/2017	6595338	11/24/2017	21,397
58	1900264840	12/11/2017	Auto Links	various items	3728	11/14/2017	6569393	12/19/2017	16,638
59	1900277948	12/18/2017	Auto Links	various items	3729	11/14/2017	6596434	12/19/2017	15,983
60	1900264833	12/11/2017	Auto Links	various items	3731	11/14/2017	6596392	12/19/2017	15,983
61	1900445109	3/22/2017	Auto Links	repair of vehicle	4016	12/26/2016	6288084	3/30/2017	20,001
62	1900445112	3/22/2017	Auto Links	repair of vehicle	4017	12/30/2016	6288086	3/30/2017	23,417
63	1900210760	10/15/2018	M/S Car Clinic Auto Mobile Works	various items	4041	9/7/2018	7093067	10/25/2018	22,237
64	1900210757	10/15/2018	M/S Car Clinic Auto Mobile Works	Filter & engine tuning	4042	9/13/2018	7093068	10/25/2018	23,566
65	1900224210	10/23/2018	M/S Car Clinic Auto Mobile Works	various items	4053	10/1/2018	7093048	10/25/2018	19,671
66	1900210754	10/15/2018	M/S Car Clinic Auto Mobile Works	Oil Change, tuning	4054	9/18/2018	7093083	10/25/2018	14,515
67	1900224310	10/23/2018	M/S Car Clinic Auto Mobile Works	various items	4060	10/2/2018	7093046	10/25/2018	16,981
68	1900224261	10/23/2018	M/S Car Clinic Auto Mobile Works	various items	4064		7093049	10/25/2018	18,809
69	1900264836	12/11/2017	Auto Links	various items	4095	11/14/2017	6596390	12/19/2017	15,983
70	1900587341	3/5/2019	Al-Noor Traders Summit Bank A/C,	purchased 04 tyres	5002	1/16/2019	7221537	3/8/2019	50,622
71	1900506645	1/31/2019	Al-Noor Traders Summit Bank A/C,	purchased 04 tyres	5003	1/19/2019	7218444	2/8/2019	75,061
72	1900185457	10/31/2017	Federal Treasury Office Ibd	Purchased new Battery	7/14/2016	5.757	6025583	11/2/2017	5,204
73	1900129245	10/18/2016	Modern Battery Centre	purchased new batteries	54257	7/17/2016	6025580	10/21/2016	14,849
74	1900117071	10/10/2016	Toyota Islamabad Motors A/C,	repair of vehicles	76809	10/26/2015	6025365	10/14/2016	89,553
75	1900117073	10/10/2016	Toyota Islamabad Motors A/C,	repair of vehicles	79191	1/19/2016	6025362	10/14/2016	76,288

Sr.No	Doc No	Doc Date	Vendor Name	Item	Invoice	Date	Cheque No	Cheque Date	Cheque Amount
76	1900154070	10/27/2016	Toyota Islamabad Motors A/C,	repair of vehicles	81724	4/22/2016	6027359	11/3/2016	77,934
77					82077	5/4/2016			
78					82833	5/26/2016			
79					83062	6/4/2016			
80					83160	6/11/2016			
81					83237	6/11/2016			
82					83509	6/24/2016			
83	1900417504	3/8/2017	Toyota Islamabad Motors A/C,	Tunning, Service, oil chang and others repairing	84598	8/3/2016	6245348	3/16/2017	118,767
84					84652	8/8/2016			
85					84657	8/8/2016			
86					84872	8/13/2016			
87					85055	8/19/2016			
88					85170	8/25/2016			
89	1900619185	6/1/2017	Toyota Islamabad Motors A/C,	Repair of vehicle	86370	10/6/2016	6297260	6/5/2017	65,808
90	1900601798	5/29/2017	Toyota Islamabad Motors A/C,	repair of vehicle (misc work)	88223	12/10/2016	6297152	5/31/2017	47,885
91	1900562500	5/17/2017	Toyota Islamabad Motors A/C,	repair of vehicle	91390	4/1/2017	6410913	5/23/2017	58,123
92					91582	4/8/2017			
93					91856	18-047-2017			
94					91880	18-047-2017			
95	1900195756	11/3/2017	Toyota Islamabad Motors A/C,	repair of vehicle	92158	4/27/2017	6593828	11/8/2017	80,276
96	1900168057	10/24/2017	Toyota Islamabad Motors A/C,	repair of vehicle	92172	4/28/2017	6592372	10/31/2017	91,676
97	1900587347	3/5/2019	Toyota Islamabad Motors A/C,	oil change, Filter & engine tunning & wheel alignment	112054	2/18/2019	7221535	3/8/2019	40,314
98	1900619201	6/1/2017	Toyota Islamabad Motors A/C,	Oil changes & filters	Miscvochers		6297258	6/5/2017	59,945
99	1900619210	6/1/2017	Toyota Islamabad Motors A/C,	Oil changes & filters	Miscvochers		6297259	6/5/2017	55,111
100	1900619224	6/1/2017	Toyota Islamabad Motors A/C,	Oil changes & filters	Miscvochers		6297261	6/5/2017	67,442
101	1900619230	6/1/2017	Toyota Islamabad Motors A/C,	Oil changes & filters	Miscvochers		6297262	6/5/2017	44,546
102	1900707444	6/17/2017	Toyota Islamabad Motors A/C,	Engine Tunning & Services & misc repair	misc vouchers		6498375	6/18/2017	68,210
103	1900118422	9/11/2018	Toyota Islamabad Motors A/C,	Oil Change, tunning & misc Repairing	various		7001199	9/18/2018	88,214
104	1900356805	12/7/2018	Toyota Islamabad Motors A/C,	Oil Change, tunning, filter & break service	various		7100411	12/19/2018	83,594
105	1900420992	1/2/2019	Toyota Islamabad Motors A/C,	Oil Change, tunning, filter & break service	various		7154941	1/3/2019	43,019
106	1900416648	12/31/2018	Toyota Islamabad Motors A/C,	Oil Change, tunning, filter & break service	various		7155373	1/4/2019	84,658
107	1900467657	1/24/2019	Toyota Islamabad Motors A/C,	various items	various		7224507	1/30/2019	76,932
108	1900548560	4/18/2018	Toyota Islamabad Motors A/C,	Break service, tunning & oil filter etc			6732628	4/20/2018	79,419
109	1900548575	4/18/2018	Toyota Islamabad Motors A/C,	Tunning, Servicing, Wheel alignment & Oil filter			6732624	4/20/2018	74,258
110	1900567570	4/24/2018	Toyota Islamabad Motors A/C,					5/3/2018	56,198
111	1900593300	5/3/2018	Toyota Islamabad Motors A/C,					5/8/2018	58,200
112	1900168014	10/24/2017	Toyota Islamabad Motors A/C,					10/31/2017	41,168
113	1900168017	10/24/2017	Toyota Islamabad Motors A/C,					10/31/2017	29,436
114	1900168023	10/24/2017	Toyota Islamabad Motors A/C,					10/31/2017	26,206

Sr.No	Doc No	Doc Date	Vendor Name	Item	Invoice	Date	Cheque No	Cheque Date	Cheque Amount
115	1900185482	10/31/2017	Toyota Islamabad Motors A/C,	Break service, tuning			6592977	11/2/2017	43,325
116	1900548599	4/18/2018	Modern Battery Centre	Purchase of 04 Batteries			6732620	4/20/2018	22,100
117	1900756873	6/19/2018	Modern Battery Centre	Purchase of 04 Batteries				6/21/2018	22,859
118	1900264834	12/11/2017	Auto Links					12/19/2017	5,019
119	1900532058	4/11/2018	Auto Planet,Hbl A/C No.	various items			6799249	4/13/2018	12,291
120	1900533040	4/11/2018	Auto Planet,Hbl A/C No.	various items			6799289	4/13/2018	19,094
121	1900533044	4/11/2018	Auto Planet,Hbl A/C No.	various items			6799288	4/13/2018	22,847
122	1900560386	4/23/2018	Auto Planet,Hbl A/C No.	various items			6733037	4/26/2018	22,395
123	1900560401	4/23/2018	Auto Planet,Hbl A/C No.	various items			6733032	4/26/2018	8,417
124	1900560411	4/23/2018	Auto Planet,Hbl A/C No.	various items			6733035	4/26/2018	11,499
125	1900560423	4/23/2018	Auto Planet,Hbl A/C No.	various items			6733033	4/26/2018	14,486
126	1900560436	4/23/2018	Auto Planet,Hbl A/C No.	various items			6733038	4/26/2018	17,786
127	1900567262	4/24/2018	Auto Planet,Hbl A/C No.	various items			6801459	5/3/2018	16,702
128	1900567296	4/24/2018	Auto Planet,Hbl A/C No.	various items			6801466	5/3/2018	15,199
129	1900567558	4/24/2018	Auto Planet,Hbl A/C No.	various items			6801460	5/3/2018	19,386
130	1900567563	4/24/2018	Auto Planet,Hbl A/C No.	various items			6801457	5/3/2018	17,753
131	1900567566	4/24/2018	Auto Planet,Hbl A/C No.	various items			6801456	5/3/2018	1,850
132	1900264827	12/11/2017	Auto Planet,Hbl A/C No.	various items			6596435	12/19/2017	9,065
133	1900274326	12/15/2017	Auto Planet,Hbl A/C No.	various items			6596738	12/20/2017	9,065
134	1900274339	12/15/2017	Auto Planet,Hbl A/C No.	various items			6596737	12/20/2017	9,065
135	1900274365	12/15/2017	Auto Planet,Hbl A/C No.					12/20/2017	20,685
136	1900274388	12/15/2017	Auto Planet,Hbl A/C No.					12/20/2017	18,852
137	1900436632	2/27/2018	Al-Noor Traders Summit Bank A/C,	REPAIRING (Misc)			6736931	3/2/2018	21,915
138	1900436633	2/27/2018	Al-Noor Traders Summit Bank A/C,	Repairing (Misc)			67236932	3/2/2018	21,341
139	1900239078	11/27/2017	Ddo/Comptroller Sindh HouseIbd	various items				12/4/2017	4,100
140	1900248564	11/30/2017	Ddo/Comptroller Sindh HouseIbd	various items				12/5/2017	9,500
141	1900248199	11/30/2017	Ddo/Comptroller Sindh HouseIbd	various items				12/5/2017	3,000
142	1900248198	11/30/2017	Ddo/Comptroller Sindh HouseIbd	various items				12/5/2017	4,075
143	1900252334	12/4/2017	Ddo/Comptroller Sindh HouseIbd	various items				12/8/2017	13,120
144	1900252323	12/4/2017	Ddo/Comptroller Sindh HouseIbd	various items				12/8/2017	4,800
145	1900252313	12/4/2017	Ddo/Comptroller Sindh HouseIbd	various items				12/8/2017	6,025
146	1900257888	12/6/2017	Ddo/Comptroller Sindh HouseIbd	various items				12/15/2017	7,100
147	1900264834	12/11/2017	Auto Links	various items			6596391	12/19/2017	5,019
148	1900567584	4/24/2018	Ddo/Comptroller Sindh HouseIbd	various items				5/3/2018	3,610
149	1900567584	4/24/2018	Ddo/Comptroller Sindh HouseIbd	various items				5/3/2018	3,610
150	1900746640	6/13/2018	Al-Rehman Enterprises Ibd	various items				6/21/2018	23,020
151	1900746628	6/13/2018	Al-Rehman Enterprises Ibd	various items			6953650	6/21/2018	23,129
152									
153	1900095107	8/30/2018	Toyota Islamabad Motors A/C,					9/5/2018	40,694
154	1900095108	8/30/2018	Toyota Islamabad Motors A/C,					9/5/2018	36,207
155	1900416648	12/31/2018	Toyota Islamabad Motors A/C,					1/4/2019	84,658

Sr.No	Doc No	Doc Date	Vendor Name	Item	Invoice	Date	Cheque No	Cheque Date	Cheque Amount
156	1900467712	1/24/2019	Toyota Islamabad Motors A/C,	various items			7224517	1/30/2019	67,839
157	1900587344	3/5/2019	Toyota Islamabad Motors A/C,	various items			7221536	3/8/2019	68,430
158	1900587354	3/5/2019	Toyota Islamabad Motors A/C,	Oil Change, tuning			7221534	3/8/2019	53,038
159	1900587360	3/5/2019	Toyota Islamabad Motors A/C,	Oil Change, tuning			7221533	3/8/2019	54,845
160	1900361930	12/12/2018	Azam Brothers A/C 3627-32					12/18/2018	32,512
161	1900361936	12/12/2018	Al-Noor Traders Summit Bank A/C,					12/18/2018	50,839
162	1900363618	12/12/2018	Sui Northern Gas Pipelines Limited					12/18/2018	170,630
163	1900356790	12/7/2018	Ain Dice (Private) Limited					12/19/2018	13,920
164	1900356800	12/7/2018	Al-Noor Traders Summit Bank A/C,					12/19/2018	46,932
165	1900356805	12/7/2018	Toyota Islamabad Motors A/C,					12/19/2018	83,594
166	1900356809	12/7/2018	Azam Brothers A/C 3627-32					12/19/2018	40,803
167	1900356811	12/7/2018	Haseeb Enterprises					12/19/2018	55,500
168	1900366662	12/13/2018	Islamabad Electric Supply Company	RE SP Sindh House Murree 4 huts block			7100973	12/20/2018	59,660
169				RE SP Sindh House Murree 4 huts block					
170	1900375034	12/18/2018	Sui Northern Gas Pipelines Limited					12/24/2018	175,644
171	1900375037	12/18/2018	Islamabad Electric Supply Company	Sindh House Murree			7101703	12/24/2018	40,213
172	1900375044	12/18/2018	Adil News Agency A/C No. 2150-0					12/24/2018	6,770
173	1900375051	12/18/2018	Ain Dice (Private) Limited					12/24/2018	27,840
174	1900381988	12/19/2018	Sui Northern Gas Pipelines Limited					12/24/2018	883,358
175	1900506724	1/31/2019	Ali Auto Workshop 0010027234440020	various items			7218535	2/8/2019	20,049
176	1900506735	1/31/2019	Ali Auto Workshop 0010027234440020	various items			7218536	2/8/2019	1,850
177	1900540760	2/21/2019	Ali Auto Workshop 0010027234440020	various items			7221072	3/1/2019	22,503
178	1900540764	2/21/2019	Ali Auto Workshop 0010027234440020	various items			7221074	3/1/2019	3,515
179	1900587367	3/5/2019	Ali Auto Workshop 0010027234440020	various items			7221532	3/8/2019	19,724
180	1900622519	3/21/2019	Ali Auto Workshop 0010027234440020	various items			7258969	3/28/2019	21,821
181	1900117034	10/10/2016	Modern Battery Centre	various items			6025370	10/14/2016	4,502
182	1900117040	10/10/2016	Ddo/Comptroller Sindh HouseIbd	various items				10/14/2016	9,260
183	1900117041	10/10/2016	Ddo/Comptroller Sindh HouseIbd	various items				10/14/2016	6,600
184	1900117044	10/10/2016	Ddo/Comptroller Sindh HouseIbd	various items				10/14/2016	5,500
185	1900117048	10/10/2016	Al-Noor Traders Summit Bank A/C,	purchased 04 tyres			6025374	10/14/2016	55,423
186	1900247373	12/16/2016	Ddo/Comptroller Sindh HouseIbd	various items				12/20/2016	7,200
187	1900249510	12/19/2016	Ddo/Comptroller Sindh HouseIbd	various items				12/21/2016	4,800
188	1900249511	12/19/2016	Ddo/Comptroller Sindh HouseIbd	various items				12/21/2016	6,000
189	1900436996	3/20/2017	Toyota Islamabad Motors A/C,	Tuning, Service, oil Change and others repairing			6245406	3/20/2017	113,514
190	1900451323	3/28/2017	M/S Afridi Automobies A/C	various items			6288758	4/6/2017	10,929
191	1900451332	3/28/2017	M/S Afridi Automobies A/C	various items			6288755	4/6/2017	10,310
192	1900540017	5/9/2017	Auto Links	various items			6294078	5/12/2017	7,542
193	1900562385	5/17/2017	Ddo/Comptroller Sindh HouseIbd	various items				5/23/2017	7,700
194	1900562514	5/17/2017	Ddo/Comptroller Sindh HouseIbd	various items				5/23/2017	8,700
195	1900601744	5/29/2017	Modern Battery Centre	Purchased new Battery			6297145	5/31/2017	38,223

Sr.No	Doc No	Doc Date	Vendor Name	Item	Invoice	Date	Cheque No	Cheque Date	Cheque Amount
196	1900601823	5/29/2017	M/S Afridi Automobies A/C	various items			6413252	5/31/2017	10,760
197	1900601828	5/29/2017	M/S Afridi Automobies A/C	various items			6413251	5/31/2017	15,632
198	1900601833	5/29/2017	M/S Afridi Automobies A/C	various items			6413250	5/31/2017	8,970
199	1900601842	5/29/2017	Al-Noor Traders Summit Bank A/C,	various items			6413247	5/31/2017	16,823
200	1900601851	5/29/2017	M/S Afridi Automobies A/C	various items			6413244	5/31/2017	9,527
201	1900657013	6/9/2017	Al-Noor Traders Summit Bank A/C,	various items			6490763	6/11/2017	15,571
202	1900657034	6/9/2017	Ddo/Comptroller Sindh HouseIbd	various items				6/11/2017	8,000
203	1900657138	6/9/2017	Al-Noor Traders Summit Bank A/C,	various items			6490761	6/11/2017	11,445
204	1900657142	6/9/2017	Al-Noor Traders Summit Bank A/C,	various items			6490764	6/11/2017	13,164
205	1900672682	6/12/2017	M/S Afridi Automobies A/C	various items			6491848	6/15/2017	14,389
206	1900672691	6/12/2017	M/S Afridi Automobies A/C	various items			6491841	6/15/2017	16,052
207	1900672700	6/12/2017	M/S Afridi Automobies A/C	various items			6491842	6/15/2017	13,953
208	1900672710	6/12/2017	M/S Afridi Automobies A/C	various items			6491843	6/15/2017	10,533
209	1900672717	6/12/2017	M/S Afridi Automobies A/C	various items				6/15/2017	10,637
210	1900672724	6/12/2017	Ddo/Comptroller Sindh HouseIbd	various items				6/15/2017	7,050
211	1900672746	6/12/2017	Ddo/Comptroller Sindh HouseIbd	various items				6/15/2017	11,850
212	1900769057	6/21/2018	Abdul Rauf 13937100020901	various items				6/22/2018	9,900
Total									7.142 million

Annexure 4.2.16-B

Head	Annex-Ref	Amount
Machinery Equipment	4.2.16-B(i)	281,420
Furniture Fixtures	4.2.16-B(ii)	175,048
Total		456,468

Annexure 4.2.16-B(i)

Statement Showing the detail of expenditure incurred on Machinery & equipment

Doc No.	Doc Date	Vendor Name	Item	Cheque Date	Cheque No.	Invoice	Date	Invoice Amount	Cheque Amount
1900370402	26/01/2018	All-Rounders,	repair of photocopier & computer	19/02/2018	6728523	1781	12/12/2017	24,350	22,524
1900644188	23/05/2018	Al-Rehman Enterprises	repair of photocopier, fax machine & oven	31/05/2018		22	10/05/2018	31,500	28,980
1900264797	11/12/2017	All-Rounders,	repair of photocopier & computer	19/12/2017	6596421	1875	06/11/2017	24,500	22,662
1900101921	04/09/2018	Al-Rehman Enterprises	repair of refrigerator& fax machine	05/09/2018	6958924	48	20/07/2018	19,320	19,320
1900428856	07/01/2019	Azam Brothers	oven & toner repairing	10/01/2019	7156490	19	01/12/2018	24,300	22,477
1900441354	11/01/2019	Azam Brothers	repair of refrigerator& toner	16/01/2019	72106056		18/12/2018	24,400	22,570
1900678258	08/04/2019	Azam Brothers	repair of TV	18/04/2019	7260586	6008	26/02/2019	18,200	16,835
1900772244	14/05/2019	Hayderi Traders	repair of photo copier machine	17/05/2019		226	05/04/2019	20,500	18,962
1900128518	18/10/2016	Zeeshan Enterprises	Repairing TV LAD, TV Launch CM, Annexee	21/10/2016			07/09/2016	15,950	14,674
1900287087	04/01/2017	Zeeshan Enterprises	repair and servicing compressor refill gas	19/01/2017		379-2E	11/11/2016	6,800	6,256
1900336587	27/01/2017	Zeeshan Enterprises	repairing door rubber fridge compressor refill gas at Murree house	27/01/2017		377-2E	02/11/2016	7,500	6,900
1900337280	27/01/2017	Zeeshan Enterprises	repairing door rubber fridge compressor refill gas at CM annexee	02/02/2017		376-2E	27/10/2016	8,100	7,452
1900436981	20/03/2017	Al-Rehman Enterprises	R/M various items	20/03/2017	6245416	220	16/01/2017	24,500	22,540
1900672757	12/06/2017	Muhammad Ahmad General Order	R&M of various items	15/06/2017	6491836	392 MA	03/05/2017	24,400	22,570
1900257888	06/12/2017	DDO/Comptroller Sindh House	PPC konicaminoltabizhub 211, cassett clutch spring	15/12/2017				7,100	7,100
Total								281,420	261,822

Annexure 4.2.16-B(ii)

Statement Showing the details of expenditure on repair of Furniture Fixture

Doc No	Doc Date	Vendor Name	Item	Cheque Date	Cheque No	Invoice	Date	Invoice Amount	Cheque Amount
1900360462	25/01/2018	ALL-ROUNDERS,	repair of furniture	01/02/2018	6602412	1914	06/12/2017	23,350	21,599
1900264801	11/12/2017	ALL-ROUNDERS,	repair of furniture	19/12/2017	6596422	1874	19/10/2017	23,500	21,737
1900746642	13/06/2018	AL-REHMAN ENTERPRISES	repair of visitor chairs, dining chairs & beds	21/06/2018	6953641	40	29/05/2018	39,070	35,944
1900118371	11/09/2018	AL-REHMAN ENTERPRISES	repair of Door, tables & Chairs	18/09/2018	7001198	52	13/08/2018	20,378	20,378
1900428860	07/01/2019	AZAM BROTHERS	repair of sofa & almirah	10/01/2019	7156492		28/12/2018	23,500	21,737
1900772259	14/05/2019	HAYDERI TRADERS	repair of office chair of CM anexee	17/05/2019	7262724	226	02/04/2019	23,450	21,691
1900990434	24/06/2019	HAYDERI TRADERS	repair of office chair of CM anexee	26/06/2019	7387108	215	03/06/2019	21,800	20,165
Total								175,048	163,251

Annexure 4.2.20**Irregular expenditure due to excess rate over & above the scheduled rates- Rs 4.527 million**

CV No. Date	W/O No.& Date	Name of Contractor	Name of Work	Item of work	Rate Allowed	Due rate	Excess rate	Qty	Excess payment
1 05/04/18	1094 17/11/16	M/S Al-noor Construction	renovation/ rehabilitation of Sindh House Islamabad (Phase-I)	Fabrication of mild Steel	8500 cwt	4820.2	3679.8	388.318	1,428,933
1 05/04/18	1094 17/11/16	M/S Al-noor Construction	renovation/ rehabilitation of Sindh House Islamabad (Phase-I)	reinforcing steel grade-60 MS deformed steel	170	74	96	29104.8	2,794,061
3 08/12/16	253 02/03/12	M/S Tariq Azad construction	construction of office block for DSP, comptroller & RE	Fabrication of mild Steel	5570.5	4820.2	750.3	405.53	304,269
Total									4,527,263

Annexure 4.2.21

Non-recovery of utility charges from contractor & residents of staff colony-Rs 3.975 million

CV & Date	W/O / Date	Name of Contractor	Name of Work	Work Amount	1.5% (Water/ Electric Charges)
3 22-03-19	276 04-06-18	M/S Al-Noor Construction company	renovation/ rehabilitation of Sindh House Islamabad additional work	63,15,575	94,734
			Electrical work, Civil work		
			interior work	11,403,687	171,055
			exterior work	59,403,687	891,055
1 05-04-19	1094 17-11-16	M/S Al-Noor Construction company	renovation/ rehabilitation of Sindh House	142,999,215	2,144,988
12 26-05-17	230 27-7-17	M/S Inter Construction pvt Ltd 15th R/A	construction of resident for staff of Sindh House Islamabad	1,696,731	25,451
14 26-05-17	689 20-6-16	M/S tariq Azad Construction	Construction of office block for Sindh House Islamabad	9,743,733	146,156
15 01-06-17	253 02-03-17	M/S tariq Azad Construction	Construction of office block for Sindh House Islamabad	21,944,664	329,170
40 22-06-17	573 02-05-17	M/S Uzair construction company	M/R Sindh House 16 Nos. single room	11,515,457	172,732
Total					3,975,341

Annexure 4.2.23

Irregular payment of water charges -Rs 3.316 million

Doc No.	Doc Date	Vendor	Vendor Name	Cheque Date	Cheque No.	Cheque Amount
1900358196	07/02/2017	30035763	Tehsil Administrator Municipal	10/02/2017	6247302	110,000
1900570852	19/05/2017	30035763	Tehsil Administrator Municipal	23/05/2017	6410938	55,300
1900746604	13/06/2018	30270766	Municipal Corporation Murree	21/06/2018		376,050
1900187264	04/10/2018	30270766	Municipal Corporation Murree	16/10/2018	7081401	411,050
1900748966	13/06/2018	30021688	CDA Water & Allied Charges	21/06/2018		353,174
1900945108	20/06/2019	30021688	CDA Water & Allied Charges	23/06/2019	7382730	676,920
1900034518	23/08/2016	30021688	CDA Water & Allied Charges	26/08/2016		243,874
1900337272	27/01/2017	30021688	CDA Water & Allied Charges	02/02/2017	6246814	84,863
1900562433	17/05/2017	30021688	CDA Water & Allied Charges	23/05/2017	6294867	127,274
1900689438	15/06/2017	30021688	CDA Water & Allied Charges	17/06/2017	6492235	878,000
Total						3,316,505

Annexure 4.2.24**Wrong booking of GST as security deposit in form-78 -Rs 3.047 million**

Cheque No.	Date	CV No	Supplier	Gross Bill	GST Amount	Net Cheque Amount
20936	31/05/2017	21	M/S Naqvi & Siddiqui Architect	987,500	128,375	760,375
20962	14/06/2017	33	M/S Green Power Associates	2,792,673	405,773	2,035,037
20963	16/06/2017	34	M/S Green Power Associates	2,293,715	333,275	1,667,885
20964	22/06/2017	38	M/S Green Power Associates	15,003,144	2,179,944	10,580,300
Total				21,077,032	3,047,367	15,043,597

Annexure 4.2.25

Statement showing the details of challans deposited-Rs2.996 million

Challan No.	Challan Date	Details	Lodging	Vehicle	Amount
1	28/07/2016	Lodging Charges	9,100	-	9,100
2	28/07/2016	Lodging Charges	23,888	-	23,888
4	28/07/2016	Lodging Charges	22,800	-	22,800
1	28/07/2016	Lodging Charges	9,100	-	9,100
2	28/07/2016	Lodging Charges	23,888	-	23,888
4	28/07/2016	Lodging Charges	22,800	-	22,800
3	08/08/2016	Lodging Charges	24,400	-	24,400
5	08/08/2016	Lodging Charges	26,500	-	26,500
3	08/08/2016	Lodging Charges	24,400	-	24,400
5	08/08/2016	Lodging Charges	26,500	-	26,500
6	23/08/2016	Lodging Charges	9,100	-	9,100
7	23/08/2016	Lodging Charges	25,500	-	25,500
8	23/08/2016	Lodging Charges	27,800	-	27,800
6	23/08/2016	Lodging Charges	9,100	-	9,100
7	23/08/2016	Lodging Charges	25,500	-	25,500
8	23/08/2016	Lodging Charges	27,800	-	27,800
9	31/08/2016	Lodging Charges	21,800	-	21,800
9	31/08/2016	Lodging Charges	21,800	-	21,800
10	30/09/2016	Lodging Charges	32,100	-	32,100
11	30/09/2016	Vehicle & Lodging Charges	23,900	2,954	26,854
12	30/09/2016	Lodging Charges	30,200	-	30,200
10	30/09/2016	Lodging Charges	32,100	-	32,100
11	30/09/2016	Vehicle & Lodging Charges	23,900	2,954	26,854
12	30/09/2016	Lodging Charges	30,200	-	30,200
14	14/10/2016	Vehicle & Lodging Charges	20,400	-	20,400
14	14/10/2016	Vehicle & Lodging Charges	20,400	-	20,400
13	27/10/2016	Lodging Charges	39,800	-	39,800
15	27/10/2016	Lodging Charges	33,200	6,426	39,626
13	27/10/2016	Lodging Charges	39,800	-	39,800
15	27/10/2016	Lodging Charges	33,200	6,426	39,626
16	31/10/2016	Lodging Charges	39,700	-	39,700
17	31/10/2016	Lodging Charges	35,900	-	35,900
18	31/10/2016	Lodging Charges	19,900	-	19,900
16	31/10/2016	Lodging Charges	39,700	-	39,700
17	31/10/2016	Lodging Charges	35,900	-	35,900
18	31/10/2016	Lodging Charges	19,900	-	19,900
19	22/11/2016	Lodging Charges	55,900	-	55,900
19	22/11/2016	Lodging Charges	55,900	-	55,900
20	30/11/2016	Lodging Charges	61,600	-	61,600

Challan No.	Challan Date	Details	Lodging	Vehicle	Amount
21	30/11/2016	Lodging Charges	44,400	-	44,400
20	30/11/2016	Lodging Charges	61,600	-	61,600
21	30/11/2016	Lodging Charges	44,400	-	44,400
22	21/12/2016	Vehicle & Lodging Charges	36,300	5,600	41,900
23	21/12/2016	Lodging Charges	20,400	-	20,400
24	21/12/2016	Lodging Charges	40,100	-	40,100
22	21/12/2016	Vehicle & Lodging Charges	36,300	5,600	41,900
23	21/12/2016	Lodging Charges	20,400	-	20,400
24	21/12/2016	Lodging Charges	40,100	-	40,100
25	06/01/2017	Vehicle & Lodging Charges	29,678	4,522	34,200
25	06/01/2017	Vehicle & Lodging Charges	29,678	4,522	34,200
26	31/01/2017	Lodging Charges	8,000	-	8,000
26	31/01/2017	Lodging Charges	8,000	-	8,000
27	31/03/2017	Lodging Charges	22,722	-	22,722
27	31/03/2017	Lodging Charges	22,722	-	22,722
28	31/05/2017	Vehicle & Lodging Charges	66,000	3,724	69,724
28	31/05/2017	Vehicle & Lodging Charges	66,000	3,724	69,724
29	01/06/2017	Lodging Charges	3,000	-	3,000
30	01/06/2017	Only Vehicle Charges	-	19,628	19,628
29	01/06/2017	Lodging Charges	3,000	-	3,000
30	01/06/2017	Only Vehicle Charges	-	19,628	19,628
1	31/07/2017	Lodging Charges	97,000	-	97,000
2	26/09/2017	Clearing ChqNo.65894305, dated:25-08-2017	3,000	-	3,000
3	26/09/2017	Clearing ChqNo.2293279496, dated: 22-09-2017	30,000	-	30,000
4	31/10/2017	Lodging Charges	68,100	-	68,100
5	12/12/2017	Lodging Charges	32,300	-	32,300
6	29/12/2017	Lodging Charges	9,500	1,680	11,180
7	29/12/2017	Lodging Charges	40,200	-	40,200
8	31/01/2018	Lodging Charges	65,000	-	65,000
9	30/03/2018	Only Vehicle Charges	-	5,950	5,950
10	30/03/2018	Vehicle & Lodging Charges	34,000	8,680	42,680
11	06/06/2018	ClearingChqNo.2411155573, dated: 04-06-2018	100,000	-	100,000
12	20/06/2018	ClearingChqNo.01831761, dated: 11-06-2018	100,000	-	100,000
13	26/06/2018	Vehicle & Lodging Charges	13,528	568,612	582,140
14	29/06/2018	Lodging Charges	25,522	-	25,522
Total					2,996,956

Annexure 4.2.27**Irregular refund of security deposit–Rs2.839 million**

Sr #	C.V No.	Date	Name of Contractor	Name of Work	Amount
1	2	02/09/2017	M/S Abdul Majeed & Company	Construction of residence of staff Additional Work of two rooms apartments at Sindh House	412,489
2	3	02/09/2017	M/S Shamsi Agency	Construction of Additional Work for two rooms apartments electrification work Sindh House Islamabad	222,642
3	4	02/09/2017	M/S Inter Construction Pvt Ltd	Construction remaining Work of back & Front wing, front elevation	2,204,361
Total					2,839,492

Annexure 4.2.28

Irregular withdrawal of funds by the DDO-Rs 2.726 million

Doc No	Doc Date	Vendor	Vendor Name	Cheque Date	Cheque Amount
1901007634	27/06/2019	30022428	DDO/Comptroller Sindh House, Islamabad	27/06/2019	715,013
1900698248	16/06/2017	30022428	DDO/Comptroller Sindh House, Islamabad	23/06/2017	715,000
1900135998	20/10/2016	30022428	DDO/Comptroller Sindh House, Islamabad	25/10/2016	32,000
1900768661	21/06/2018	30022428	DDO/Comptroller Sindh House, Islamabad	22/06/2018	31,722
1900768914	21/06/2018	30022428	DDO/Comptroller Sindh House, Islamabad	22/06/2018	31,722
1900768916	21/06/2018	30022428	DDO/Comptroller Sindh House, Islamabad	22/06/2018	31,722
1900769158	21/06/2018	30022428	DDO/Comptroller Sindh House, Islamabad	23/06/2018	24,420
1900769258	21/06/2018	30022428	DDO/Comptroller Sindh House, Islamabad	23/06/2018	24,060
1900708502	17/06/2017	30022428	DDO/Comptroller Sindh House, Islamabad	18/06/2017	24,000
1900708517	17/06/2017	30022428	DDO/Comptroller Sindh House, Islamabad	18/06/2017	24,000
1900769053	21/06/2018	30022428	DDO/Comptroller Sindh House, Islamabad	23/06/2018	22,520
1900154130	27/10/2016	30022428	DDO/Comptroller Sindh House, Islamabad	03/11/2016	21,000
1900769255	21/06/2018	30022428	DDO/Comptroller Sindh House, Islamabad	23/06/2018	20,200
1900769275	21/06/2018	30022428	DDO/Comptroller Sindh House, Islamabad	23/06/2018	19,870
1900769282	21/06/2018	30022428	DDO/Comptroller Sindh House, Islamabad	23/06/2018	18,880
1900363496	09/02/2017	30022428	DDO/Comptroller Sindh House, Islamabad	09/02/2017	18,000
1900769106	21/06/2018	30022428	DDO/Comptroller Sindh House, Islamabad	23/06/2018	17,820
1900068798	29/08/2017	30022428	DDO/Comptroller Sindh House, Islamabad	30/08/2017	17,310
1900068820	29/08/2017	30022428	DDO/Comptroller Sindh House, Islamabad	30/08/2017	17,310
1900769164	21/06/2018	30022428	DDO/Comptroller Sindh House, Islamabad	23/06/2018	17,230
1900769148	21/06/2018	30022428	DDO/Comptroller Sindh House, Islamabad	23/06/2018	16,880
1900068799	29/08/2017	30022428	DDO/Comptroller Sindh House, Islamabad	30/08/2017	16,810
1900068822	29/08/2017	30022428	DDO/Comptroller Sindh House, Islamabad	30/08/2017	16,810
1900312824	02/01/2018	30022428	DDO/Comptroller Sindh House, Islamabad	04/01/2018	16,810
1900769048	21/06/2018	30022428	DDO/Comptroller Sindh House, Islamabad	23/06/2018	16,760
1900796207	26/06/2018	30022428	DDO/Comptroller Sindh House, Islamabad	29/06/2018	16,760
1900769251	21/06/2018	30022428	DDO/Comptroller Sindh House, Islamabad	23/06/2018	16,500
1900601784	29/05/2017	30022428	DDO/Comptroller Sindh House, Islamabad	31/05/2017	16,000
1900068808	29/08/2017	30022428	DDO/Comptroller Sindh House, Islamabad	30/08/2017	15,861
1900068809	29/08/2017	30022428	DDO/Comptroller Sindh House, Islamabad	30/08/2017	15,861
1900068836	29/08/2017	30022428	DDO/Comptroller Sindh House, Islamabad	30/08/2017	15,861
1900068839	29/08/2017	30022428	DDO/Comptroller Sindh House, Islamabad	30/08/2017	15,861
1900149461	13/10/2017	30022428	DDO/Comptroller Sindh House, Islamabad	13/10/2017	15,861
1900184366	30/10/2017	30022428	DDO/Comptroller Sindh House, Islamabad	31/10/2017	15,861
1900184388	30/10/2017	30022428	DDO/Comptroller Sindh House, Islamabad	31/10/2017	15,861
1900239048	27/11/2017	30022428	DDO/Comptroller Sindh House, Islamabad	04/12/2017	15,861
1900239060	27/11/2017	30022428	DDO/Comptroller Sindh House, Islamabad	04/12/2017	15,861
1900312820	02/01/2018	30022428	DDO/Comptroller Sindh House, Islamabad	04/01/2018	15,861
1900312833	02/01/2018	30022428	DDO/Comptroller Sindh House, Islamabad	04/01/2018	15,861
1900382822	01/02/2018	30022428	DDO/Comptroller Sindh House, Islamabad	07/02/2018	15,861
1900427047	23/02/2018	30022428	DDO/Comptroller Sindh House, Islamabad	27/02/2018	15,861
1900252334	04/12/2017	30022428	DDO/Comptroller Sindh House, Islamabad	08/12/2017	13,120
1900068748	29/08/2017	30022428	DDO/Comptroller Sindh House, Islamabad	30/08/2017	13,000
1900068757	29/08/2017	30022428	DDO/Comptroller Sindh House, Islamabad	30/08/2017	13,000

Doc No	Doc Date	Vendor	Vendor Name	Cheque Date	Cheque Amount
1900068770	29/08/2017	30022428	DDO/Comptroller Sindh House, Islamabad	30/08/2017	13,000
1900068772	29/08/2017	30022428	DDO/Comptroller Sindh House, Islamabad	30/08/2017	13,000
1900071858	31/08/2017	30022428	DDO/Comptroller Sindh House, Islamabad	06/09/2017	13,000
1900071867	31/08/2017	30022428	DDO/Comptroller Sindh House, Islamabad	06/09/2017	13,000
1900071913	31/08/2017	30022428	DDO/Comptroller Sindh House, Islamabad	06/09/2017	13,000
1900071918	31/08/2017	30022428	DDO/Comptroller Sindh House, Islamabad	06/09/2017	13,000
1900150603	13/10/2017	30022428	DDO/Comptroller Sindh House, Islamabad	13/10/2017	13,000
1900184461	30/10/2017	30022428	DDO/Comptroller Sindh House, Islamabad	31/10/2017	13,000
1900238993	27/11/2017	30022428	DDO/Comptroller Sindh House, Islamabad	04/12/2017	13,000
1900239017	27/11/2017	30022428	DDO/Comptroller Sindh House, Islamabad	04/12/2017	13,000
1900314099	03/01/2018	30022428	DDO/Comptroller Sindh House, Islamabad	09/01/2018	13,000
1900427015	23/02/2018	30022428	DDO/Comptroller Sindh House, Islamabad	27/02/2018	13,000
1900427016	23/02/2018	30022428	DDO/Comptroller Sindh House, Islamabad	27/02/2018	13,000
1900427054	23/02/2018	30022428	DDO/Comptroller Sindh House, Islamabad	27/02/2018	13,000
1900769297	21/06/2018	30022428	DDO/Comptroller Sindh House, Islamabad	23/06/2018	13,000
1900382782	01/02/2018	30022428	DDO/Comptroller Sindh House, Islamabad	14/02/2018	12,160
1900048342	30/08/2016	30022428	DDO/Comptroller Sindh House, Islamabad	31/08/2016	12,000
1900048344	30/08/2016	30022428	DDO/Comptroller Sindh House, Islamabad	31/08/2016	12,000
1900072123	19/09/2016	30022428	DDO/Comptroller Sindh House, Islamabad	20/09/2016	12,000
1900218626	29/11/2016	30022428	DDO/Comptroller Sindh House, Islamabad	30/11/2016	12,000
1900218643	29/11/2016	30022428	DDO/Comptroller Sindh House, Islamabad	30/11/2016	12,000
1900364554	10/02/2017	30022428	DDO/Comptroller Sindh House, Islamabad	10/02/2017	12,000
1900364566	10/02/2017	30022428	DDO/Comptroller Sindh House, Islamabad	10/02/2017	12,000
1900382382	20/02/2017	30022428	DDO/Comptroller Sindh House, Islamabad	20/02/2017	12,000
1900548667	12/05/2017	30022428	DDO/Comptroller Sindh House, Islamabad	16/05/2017	12,000
1900548837	12/05/2017	30022428	DDO/Comptroller Sindh House, Islamabad	16/05/2017	12,000
1900603058	30/05/2017	30022428	DDO/Comptroller Sindh House, Islamabad	31/05/2017	12,000
1900708498	17/06/2017	30022428	DDO/Comptroller Sindh House, Islamabad	18/06/2017	12,000
1900708506	17/06/2017	30022428	DDO/Comptroller Sindh House, Islamabad	18/06/2017	12,000
1900672746	12/06/2017	30022428	DDO/Comptroller Sindh House, Islamabad	15/06/2017	11,850
1900769028	21/06/2018	30022428	DDO/Comptroller Sindh House, Islamabad	23/06/2018	11,760
1900796199	26/06/2018	30022428	DDO/Comptroller Sindh House, Islamabad	29/06/2018	11,760
1900257893	06/12/2017	30022428	DDO/Comptroller Sindh House, Islamabad	15/12/2017	11,750
1900048337	30/08/2016	30022428	DDO/Comptroller Sindh House, Islamabad	31/08/2016	11,000
1900769268	21/06/2018	30022428	DDO/Comptroller Sindh House, Islamabad	23/06/2018	10,870
1900796209	26/06/2018	30022428	DDO/Comptroller Sindh House, Islamabad	29/06/2018	10,870
1900048340	30/08/2016	30022428	DDO/Comptroller Sindh House, Islamabad	31/08/2016	10,840
1900703114	16/06/2017	30022428	DDO/Comptroller Sindh House, Islamabad	22/06/2017	10,345
1900072120	19/09/2016	30022428	DDO/Comptroller Sindh House, Islamabad	20/09/2016	10,292
1900218633	29/11/2016	30022428	DDO/Comptroller Sindh House, Islamabad	30/11/2016	10,000
1900389936	23/02/2017	30022428	DDO/Comptroller Sindh House, Islamabad	23/02/2017	10,000
1900414066	07/03/2017	30022428	DDO/Comptroller Sindh House, Islamabad	08/03/2017	10,000
			Total		2,726,939

Annexure 4.2.30

Un-authorized cash withdrawal from bank account-Rs 2.129 million

Sr. No.	Date	Description	Amount
1	Wednesday, 13 July 2016	Cash Withdrawal	60,000
2	Thursday, 14 July 2016	Cash Withdrawal	50,000
3	Friday, 29 July 2016	Cash Withdrawal	15,000
4	Monday, 16 January 2017	Cash Withdrawal	230,000
5	Tuesday, 17 January 2017	Cash Withdrawal	9,500
6	Wednesday, 12 April 2017	Cash Withdrawal	18,800
7	Tuesday, 25 April 2017	Cash Withdrawal	68,800
8	Wednesday, 3 May 2017	Cash Withdrawal	34,500
9	Tuesday, 9 May 2017	Cash Withdrawal	67,500
10	Friday, 19 May 2017	Cash Withdrawal	76,000
11	Tuesday, 30 May 2017	Cash Withdrawal	136,500
12	Friday, 30 June 2017	Cash Withdrawal	223,500
13	Thursday, 19 October 2017	Cash Withdrawal	108,500
14	Thursday, 2 November 2017	Cash Withdrawal	52,500
15	Tuesday, 7 November 2017	Cash Withdrawal	81,000
16	Thursday, 4 January 2018	Cash Withdrawal	125,000
17	Tuesday, 13 February 2018	Cash Withdrawal	94,500
18	Friday, 13 April 2018	Cash Withdrawal	26,500
19	Friday, 8 June 2018	Cash Withdrawal	90,000
20	Monday, 1 October 2018	Cash Withdrawal	62,000
21	Thursday, 4 October 2018	Cash Withdrawal	5,000
22	Wednesday, 2 January 2019	Cash Withdrawal	127,000
23	Tuesday, 29 January 2019	Cash Withdrawal	14,500
24	Wednesday, 6 March 2019	Cash Withdrawal	43,000
25	Monday, 15 April 2019	Cash Withdrawal	194,000
26	Wednesday, 8 May 2019	Cash Withdrawal	22,000
27	Monday, 24 June 2019	Cash Withdrawal	94,000
Total			2,129,600

Annexure 4.2.31

Clearance of previous year's liabilities–Rs 1.884 million

Sr. No	Head of Account	Annexure Ref:	Amount
01	POL	Liab-1	1,367,961
02	Different Head of Account	Liab-2	515,857
Total			1,883,818

Annexure Liab-1

Vehicle No	Invoice No	Liter	Cheque#	Date	Month	Year	Bill pertain	Amount
GS-8283	203961	435	6958955	05/09/2018	Jun-18	2018-19	2017-18	45,103
GS-7951	203956	430	6958955	05/09/2018	Jun-18	2018-19	2017-18	38,987
GS-7302	203952	420	6958955	05/09/2018	Jun-18	2018-19	2017-18	38,381
GS-7953	203958	410	6958955	05/09/2018	Jun-18	2018-19	2017-18	37,943
GS-7952	203957	395	6958955	05/09/2018	Jun-18	2018-19	2017-18	36,277
GS-7317	203953	385	6958955	05/09/2018	Jun-18	2018-19	2017-18	35,338
GS-9804	203963	380	6958955	05/09/2018	Jun-18	2018-19	2017-18	35,293
GS-9807	203964	376	6958955	05/09/2018	Jun-18	2018-19	2017-18	34,400
GS-7954	203959	326	6958955	05/09/2018	Jun-18	2018-19	2017-18	33,460
GS-7320	203955	335	6958955	05/09/2018	Jun-18	2018-19	2017-18	31,918
GS-8501	203962	348	6958955	05/09/2018	Jun-18	2018-19	2017-18	31,898
GS-8283	170833	420	5981829	26/08/2016	Jun-16	2016-17	2015-16	30,787
GS-7011	170822	430	5981829	26/08/2016	Jun-16	2016-17	2015-16	29,226
GS-9804	170834	392	5981829	26/08/2016	Jun-16	2016-17	2015-16	27,384
GS-7952	170829	390	5981829	26/08/2016	Jun-16	2016-17	2015-16	25,897
GS-7318	203954	265	6958955	05/09/2018	Jun-18	2018-19	2017-18	24,847
GS-7319	170826	360	5981829	26/08/2016	Jun-16	2016-17	2015-16	24,603
IDF-6836	170821	380	5981829	26/08/2016	Jun-16	2016-17	2015-16	24,502
GSA-079	203941	265	6958955	05/09/2018	Jun-18	2018-19	2017-18	23,912
GES-136	203942	260	6958955	05/09/2018	Jun-18	2018-19	2017-18	23,768
GS-9807	170835	357	5981829	26/08/2016	Jun-16	2016-17	2015-16	23,669
GS-7951	188976	310	6556406	11/10/2017	Jun-17	2017-18	2016-17	23,342
GSA-775	170820	350	5981829	26/08/2016	Jun-16	2016-17	2015-16	23,218
GS-7951	170828	360	5981829	26/08/2016	Jun-16	2016-17	2015-16	23,213
GS-7317	170824	340	5981829	26/08/2016	Jun-16	2016-17	2015-16	23,123
GS-7011	188971	315	6556406	11/10/2017	Jun-17	2017-18	2016-17	22,845
GS-7954	170831	328	5981829	26/08/2016	Jun-16	2016-17	2015-16	22,349
GS-7953	170830	320	5981829	26/08/2016	Jun-16	2016-17	2015-16	21,734
GS-7318	188974	265	6556406	11/10/2017	Jun-17	2017-18	2016-17	21,501
GS-7011	203951	235	6958955	05/09/2018	Jun-18	2018-19	2017-18	21,225
GS-7318	170825	317	5981829	26/08/2016	Jun-16	2016-17	2015-16	21,090
GS-8283	188981	290	6556406	11/10/2017	Jun-17	2017-18	2016-17	21,060
GS-7302	188972	280	6556406	11/10/2017	Jun-17	2017-18	2016-17	20,955
GSA-079	188968	275	6556406	11/10/2017	Jun-17	2017-18	2016-17	20,924
GS-7954	188979	250	6556406	11/10/2017	Jun-17	2017-18	2016-17	20,557
GS-7320	188975	240	6556406	11/10/2017	Jun-17	2017-18	2016-17	20,002
GS-7952	188977	250	6556406	11/10/2017	Jun-17	2017-18	2016-17	19,328
GS-9807	188984	246	6556406	11/10/2017	Jun-17	2017-18	2016-17	18,510
GES-146	203944	200	6958955	05/09/2018	Jun-18	2018-19	2017-18	18,351
GSA-773	170819	280	5981829	26/08/2016	Jun-16	2016-17	2015-16	18,304
GSA-775	203949	200	6958955	05/09/2018	Jun-18	2018-19	2017-18	18,097
GSA-775	188970	245	6556406	11/10/2017	Jun-17	2017-18	2016-17	17,765
GSA-079	170817	275	5981829	26/08/2016	Jun-16	2016-17	2015-16	17,732
GS-9804	188983	242	6556406	11/10/2017	Jun-17	2017-18	2016-17	17,577
GS-7317	188973	240	6556406	11/10/2017	Jun-17	2017-18	2016-17	17,417

Vehicle No	Invoice No	Liter	Cheque#	Date	Month	Year	Bill pertain	Amount
GES-139	203943	140	6958955	05/09/2018	Jun-18	2018-19	2017-18	16,108
GS-526	170818	240	5981829	26/08/2016	Jun-16	2016-17	2015-16	15,475
GS-7302	170823	230	5981829	26/08/2016	Jun-16	2016-17	2015-16	15,330
GS-7953	188978	190	6556406	11/10/2017	Jun-17	2017-18	2016-17	14,333
GS-8045	188980	175	6556406	11/10/2017	Jun-17	2017-18	2016-17	13,520
GS-8045	203960	130	6958955	05/09/2018	Jun-18	2018-19	2017-18	13,085
GSA-773	203948	140	6958955	05/09/2018	Jun-18	2018-19	2017-18	12,808
GSE-001	203934	105	6958955	05/09/2018	Jun-18	2018-19	2017-18	12,705
GES-147	203945	123	6958955	05/09/2018	Jun-18	2018-19	2017-18	11,887
GES-148	203946	120	6958955	05/09/2018	Jun-18	2018-19	2017-18	11,560
GSA-773	188969	150	6556406	11/10/2017	Jun-17	2017-18	2016-17	11,505
0042	203937	90	6958955	05/09/2018	Jun-18	2018-19	2017-18	10,890
GS-8501	188982	120	6556406	11/10/2017	Jun-17	2017-18	2016-17	9,128
0061	203940	94	6958955	05/09/2018	Jun-18	2018-19	2017-18	9,086
0044	203938	80	6958955	05/09/2018	Jun-18	2018-19	2017-18	8,822
GS-7320	170827	100	5981829	26/08/2016	Jun-16	2016-17	2015-16	6,448
053	203939	64	6958955	05/09/2018	Jun-18	2018-19	2017-18	6,315
009	203935	60	6958955	05/09/2018	Jun-18	2018-19	2017-18	5,543
6794	203950	60	6958955	05/09/2018	Jun-18	2018-19	2017-18	5,543
GS-8045	170832	70	5981829	26/08/2016	Jun-16	2016-17	2015-16	4,514
SP-010	203936	30	6958955	05/09/2018	Jun-18	2018-19	2017-18	2,772
SP-389	203947	30	6958955	05/09/2018	Jun-18	2018-19	2017-18	2,772
Total								1,367,961

Annexure-Liab-2

Cheque No.	Date	Vendor Name	Detail	Invoice No.	Date	Cheque Amount	Liability Amount
		SNGPL	Gas charges Murree 9496772667			177,690	76,798
6025365	14/10/2016	Toyota Islamabad Motors A/C,	GS-7302	76809	26/10/2015	89,553	7,010
6025362	14/10/2016	Toyota Islamabad Motors A/C,	GSA-775	79191	19/01/2016	76,288	8,659
			GS-7951	80232	27/02/2016		11,011
			GS-7319	80332	03/03/2016		8,409
			GS-7011	80338	04/03/2016		22,921
			GS-8501	80888	24/03/2016		4,973
			GSA-773	81195	05/04/2016		10,494
			GS-7952	81235	06/04/2014		8,429
			GS-7952	81236	06/04/2014		1,305
			GS-7951	81275	07/04/2016		7,044
6025575	21/10/2016	M/S Afridi Automobies A/C	GS-7302	1077	30/06/2016	12,390	13,530
6020660	31/10/2016	Toyota Islamabad Motors A/C,	GS-7318	80685	16/03/2016	76,569	62,205
			GS-9804	81352	11/04/2016		8,439
			GS-7317	81412	14/04/2016		6,945
			GS-7317	81416	14/04/2016		5,846
6027359	03/11/2016	Toyota Islamabad Motors A/C,	GS-7951	81724	22/04/2016	77,934	6,849
			GSA-775	82077	04/05/2016		7,238
			GS-9807	82833	26/05/2016		9,074
			GS-7953	83062	04/06/2016		8,983
			GSA-079	83160	11/06/2016		14,820
			GS-7951	83237	11/06/2016		16,723
			GS-7317	83509	24/06/2016		21,433
6288754	06/04/2017	M/S Afridi Automobies A/C	GS-7951	1075	12/06/2016	14,131	15,320
7224557		M/S All- Rounder	Blankets for Islamabad 12 Qty at 4500 per blanket plus 9185 as GST	2631	08/02/2018	58,914	63,185
7001199	18/09/2018	Toyota Islamabad Motors A/C,	Oil Change, tuning &misc Repairing		88,214	88,214	88,214
Total						671,683	515,857

Annexure 4.2.32

Non-affixation of adhesive stamps on agreement-Rs1.815 million

Sr. No.	CV No.	Date	Amount
1	2	23/11/2016	544,800
2	7	31/01/2018	6,860
3	6	31/01/2018	44,880
4	5	31/01/2018	10,650
5	4	31/01/2018	1,550
6	3	31/01/2018	4,115
7	2	31/01/2018	38,181
8	32	28/02/2018	6,260
9	31	28/02/2018	4,270
10	30	28/02/2018	4,090
11	19	31/05/2019	107,635
12	18	31/05/2019	6,855
13	48	28/06/2019	22,080
14	47	28/06/2019	28,765
15	29	28/02/2018	6,110
16	28	28/02/2018	6,470
17	27	28/02/2018	3,240
18	26	28/02/2018	6,270
19	25	28/02/2018	1,740
20	24	28/02/2018	4,190
21	23	28/02/2018	1,485
22	22	28/02/2018	5,190
23	5	30/04/2018	844,000
24	25	31/05/2019	5,130
25	24	31/05/2019	71,380
26	23	31/05/2019	2,613
27	22	31/05/2019	14,611
28	21	31/05/2019	11,750
		Total	1,815,170

Annexure 4.2.33

Irregular expenditure incurred on account of fumigation Rs1.751 million

Doc No	Vendor Name	Item	Cheque No	Cheque Date	Qty	Rate	Invoice No	Date	Cheque Amount
1900118430	Al-Rehman Enterprises Ibd	fumigation in Sindh House Islamabad	7001197	18/09/2018	12	4,950	50	02/08/2018	54,648
1900187278	Al-Rehman Enterprises Ibd	fumigation in Sindh House Murree		16/10/2018	8	3,100	75	13/09/2018	22,816
1900339081	Azam Brothers A/C 3627-32	fumigation at Sindh House Murree	7099854	11/12/2018	24	3,200	18	12/11/2018	71,040
1900356811	Haseeb Enterprises	fumigation of Sindh House Islamabad	7100409	19/12/2018			121	23/11/2018	55,500
1900722364	Haseeb Enterprises	fumigation in CM Anexee	7319177	07/05/2019	6	4,050	1841	09/04/2019	22,477
1900722370	Haseeb Enterprises	fumigation in all rooms of Sindh House Islamabad	7319192	07/05/2019	8	3,100	1825	08/04/2019	22,940
1900745030	Haseeb Enterprises	fumigation at Governor's lodge	7319181	07/05/2019	7	3,500	1843	09/04/2019	22,662
1900745035	Haseeb Enterprises	fumigation in CM Anexee	7319179	07/05/2019	7	3,550	1823	08/04/2019	22,986
1900772442	Hayderi Traders AblBanni	fumigation in Sindh House Murree	7321670	17/05/2019	24	3,200	19	24/04/2019	71,040
1900935339	Hayderi Traders AblBanni	fumigation in Sindh House Islamabad	7383406	25/06/2019			131	27/05/2019	59,200
1900965581	Hayderi Traders AblBanni	fumigation in Sindh House Murree	7383409	25/06/2019	24	3,200	145	31/05/2019	71,040
1900965585	Hayderi Traders AblBanni	fumigation in Sindh House Islamabad	7383429	25/06/2019	12	6,000	151	10/06/2019	66,600
1900965590	Hayderi Traders AblBanni	fumigation in CM Anexee	7383408	25/06/2019			135	24/05/2019	67,895
1900965608	Hayderi Traders AblBanni	fumigation at Governor's lodge	7383414	25/06/2019	16	4,100	136	24/05/2019	60,495
1900176410	Al-Rehman Enterprises Ibd	fumigation in Sindh House Murree	7081063	12/10/2018					22,926
1900428862	Azam Brothers A/C 3627-32	fumigation in Sindh House Murree	7156493	10/01/2019					71,040
1900360466	All-Rounders, Hbl Jinnah Ave Br	fumigation at Sindh House Murree	6728071	07/02/2018	24	32,000	1888	27/11/2017	71,040
1900413019	All-Rounders, HblJinnah Ave Br	fumigation at Sindh House	6736466	26/02/2018			1920	26/12/2017	62,438
1900560496	All-Rounders, Hbl Jinnah Ave Br	fumigation at Sindh House Islamabad	6733030	26/04/2018	14	4,500	1922	01/01/2018	58,275
1900567239	All-Rounders, Hbl	fumigation at Sindh House Islamabad	6804795	03/05/2018	6	8,100	1956	12/02/2018	44,955

Doc No	Vendor Name	Item	Cheque No	Cheque Date	Qty	Rate	Invoice No	Date	Cheque Amount
	Jinnah Ave Br								
1900567259	All-Rounders, Hbl Jinnah Ave Br	fumigation at Sindh House Islamabad	6801463	03/05/2018	6	8,000	1959	12/02/2018	44,400
1900567281	All-Rounders, Hbl Jinnah Ave Br	fumigation at Sindh House Islamabad	6801464	03/05/2018	12	4,500	1958	12/02/2018	49,950
1900644198	Al-Rehman Enterprises Ibd	fumigation at Sindh House Islamabad		31/05/2018	12	4,700	18	08/05/2018	51,888
1900103397	All-Rounders, Hbl Jinnah Ave Br	fumigation at Governor`s lodge	6514830	27/09/2017	7	3,500	1692	10/07/2017	22,540
1900103400	All-Rounders, Hbl Jinnah Ave Br	fumigation in CM Anexee	6514829	27/09/2017	6	4,100	1695	10/07/2017	22,632
1900135912	All-Rounders, Hbl Jinnah Ave Br	fumigation at Governor`s lodge	6556591	13/10/2017	10	2,480	1693	10/07/2017	22,816
1900135922	All-Rounders, Hbl Jinnah Ave Br	fumigation in CM Anexee	6556592	13/10/2017	11	2,250	1694	10/07/2017	22,770
1900190963	All-Rounders, Hbl Jinnah Ave Br	fumigation at Sindh House Murree	6593724	07/11/2017	12	2,050	1754	05/09/2017	22,632
1900190973	All-Rounders, Hbl Jinnah Ave Br	fumigation at Sindh House Murree	6593725	07/11/2017	11	2,150	1752	05/09/2017	21,758
1900137564	Zeeshan Enterprises A/C No.	fumigation in all rooms	6020214	25/10/2016	6	4,100	187-2E	07/09/2016	22,908
1900154151	Zeeshan Enterprises A/C No.	fumigation in all rooms	6027331	03/11/2016	11	2,200	195-2E	13/09/2016	22,264
1900154163	Zeeshan Enterprises A/C No.	fumigation in all rooms	6020888	03/11/2016	9	2,500	193-2E	12/09/2016	20,700
1900184487	Zeeshan Enterprises A/C No.	fumigation in all rooms	6022534	23/11/2016	8	2,500	194-2E	12/09/2016	18,400
1900184502	Zeeshan Enterprises A/C No.	fumigation in all rooms	6022535	23/11/2016	9	2,500	189-2E	08/09/2016	20,700
1900229229	Al-Rehman Enterprises Ibd	fumigation in rooms, guest house, suits etc	6186614	14/12/2016	11	2,270	182	02/11/2016	22,972
1900241523	Al-Rehman Enterprises Ibd	fumigation in ground floor	6187229	21/12/2016	9	2,770	181	02/11/2016	22,936
1900282095	Al-Rehman Enterprises Ibd	fumigation in CM Anexee	6188574	05/01/2017	9	2,760	199	13/12/2016	24,840
1900300719	Al-Rehman Enterprises Ibd	fumigation at Governor`s lodge	6240528	24/01/2017	9	2,770	202	15/12/2016	24,930
1900303909	Al-Rehman Enterprises Ibd	fumigation in room , suits & kitchen at main house	6240529	24/01/2017	11	2,200	207	20/12/2016	24,200

Doc No	Vendor Name	Item	Cheque No	Cheque Date	Qty	Rate	Invoice No	Date	Cheque Amount
1900420385	Al-Rehman Enterprises Ibd	fumigation of whole garden	6245415	16/03/2017			242	02/08/2017	22,954
1900423634	Al-Rehman Enterprises Ibd	fumigation in rooms, suits & guest house in Sindh House Murree	6251571	22/03/2017	8	3,100	237	03/02/2017	22,816
1900423638	Al-Rehman Enterprises Ibd	fumigation in all rooms	6019891	22/03/2017	12	2,050	188- 2E	07/09/2016	22,908
1900543627	Zeeshan Enterprises A/C No.	fumigation at Governor`s lodge	6413249	16/05/2017	5	4,106	389	28/07/2017	22,770
1900543660	Zeeshan Enterprises A/C No.	fumigation at hall, corridor & rooms of Sindh House Murree		18/05/2017	12	2,050	383	19/04/2017	22,632
1900543673	Zeeshan Enterprises A/C No.	fumigation at basement at Sindh House Murree		18/05/2017	11	2,150	376	15/04/2017	21,758
1900601818	Zeeshan Enterprises A/C No.	fumigation at Governor`s lodge	6413249	31/05/2017	5	4,106	389	28/04/2017	18,889
1900601859	Zeeshan Enterprises A/C No.	fumigation in CM Anexee	6294252	31/05/2017	11	2,250	387	24/04/2017	22,770
1900135922	All-Rounders, Hbl Jinnah Ave Br	fumigation at Sindh House Murree	6297144	13/10/2017	9	2,750		24,750	22,770
1900095067	Al-Rehman Enterprises Ibd	fumigation at Sindh House Murree	6251569	05/09/2018	10	2,490		24,900	22,908
Total									1,751,424

Annexure 4.2.34

Loss due to payment of surcharge on utilities bills-Rs 1.749 million

Cheque No	Cheque Date	Cheque Amount	Title	Meter No.	Month	Amount Due as per bill	Payment Made	Surcharge
	26/08/2016	650,980.00	Dhobi Ghat of Sindh House Islamabad	141120303900	July	13,375	14,712	1,337
	26/08/2016		Sindh House Islamabad	141120272300	July	578,425	636,268	57,843
6241897	06/02/2017	48,821.00	Sindh House Murree	141321801700	Dec	46,043	48,821	2,778
6241898	06/02/2017		RE SP F-5/2ID	141120303911	Jan	17,534	17,871	337
6241898	06/02/2017		Dhobi Ghat of Sindh House Islamabad	141120303900	Jan	5,738	6,312	574
62971147	31/05/2017	1,199,150.00	Sindh House Islamabad	141120272300	May	1,077,086	1,163,402	86,316
62971147	31/05/2017		Dhobi Ghat of Sindh House Islamabad	141120303911	May	30,190	31,909	1,719
	01/02/2018		RE SP Sindh House Murree 8 huts block	141322933301	Dec-17	29,240	31,726	2,486
	01/02/2018		RE SP Sindh House Murree 4 huts block	141322042401	Dec-17	11,224	21,168	9,944
6728027	07/02/2018		RE SP F-5/2 ID	141120303911	Jan-18	2,603	2,863	260
6728027	07/02/2018		RE SP F-5/2	141120303910	Jan-18	15,751	16,297	546
6729352	01/03/2018		Dhobi GhaatSindh House	141120303900	Feb-18	1,983	2,181	198
6737531	09/03/2018	55,095.00	RE SP Sindh House Murree 8 huts block	141322933301	Feb-18	29,857	30,005	148
6737531	09/03/2018		RE SP Sindh House Murree 4 huts block	141322042401	Feb-18	23,910	25,090	1,180
6731804	05/04/2018	626,456.00	Sindh House Islamabad	141120272300	Mar-17	9,442		601,324
	03/05/2018	627,317.00	Sindh House Islamabad	141120272300	Apr-18	467,727		136,770
6954627	28/06/2018	1,213,957.00	Sindh House Islamabad	141120272300	Aug-17	1,113,982	1,213,957	99,975
6514825	27/09/2017	102,630.00	Sindh House Murree	141321801700	Aug-17	33,043	36,347	3,304
6514825	27/09/2017			141321801700	Aug-17	63,691	66,283	2,592
6514826	27/09/2017	881,152.00	Sindh House Islamabad	141120272300	Jul-17	730,623	803,685	73,062
6514826	27/09/2017		Dhobi GhaatSindh House	141120303900	Jul-17	57,741	60,393	2,652
6514826	27/09/2017		RE SP F-5/2 ID	141120303911	Jul-17	16,096	17,074	978
	04/01/2018	28,481.00	Sindh House Islamabad	141321801700	Nov-17	25,946	28,481	2,535
6514827	27/09/2017		Dhobi GhaatSindh House	141120303900	Aug-17	87,172	89,958	2,786
6514827	27/09/2017		RE SP F-5/2 ID	141120303911	Aug-17	29,772	30,951	1,179
6514827	27/09/2017		RE SP F-5/2	141120303910	Aug-17	30,203	31,209	1,006
6958975	05/09/2018	1,795,146.00	Sindh HouseIslamabad	141120272300	Aug-18	1,551,163	1,667,800	116,637
6958949	05/09/2018	35,132.00	RE SP Sindh House Murree 4 huts block	141322042401	Aug-18	34,220	35,132	912
7215933	15/01/2019	139,546.00	Sindh House Murree	141321801700	Oct-18	136,518	139,546	3,028
Total						6,270,298	6,269,441	1,214,406

Surcharge Gas Charges

Cheque Date	Cheque No	Cheque Amount	Item	Month	Meter No.	Amount Due	After Due	Diff
06/09/2018	6999698	271,890	Sindh HouseIslamabad	Jul-18	RC00013094	247,170	271,890	24,720
26/08/2016		177,690	Gas charges Murree	July	9496772667	168,940	177,690	8,750
31/10/2016	6020716	239,890	Gas charges Murree	August	9496772667	234,240	239,890	5,650
16/02/2017		209,990	Gas charges Murree	Dec	9496772667	195,520	209,990	14,470
Total								53,590

Annexure 4.2.35

Unauthorized installation of 21 No. air conditioners without entitlement-Rs1.410 million

S#	House No.	Allotted to (name & designation)	No. of ACs installed	A.C Type	Electricity charges (approx)	Total per month
1	Comptroller House	Ex comptroller (allotment cancelled)	04	03 window 01 split	15000*3 10000*1	55,000
2	Resident Engineer House	In possession of comptroller	03	01 window 02 split	15000*1 10000*2	35,000
3	C-2	Sub Engineer	02	01 window 01 split	15000*1 10000*1	25,000
4	S-9	IT Assistant	01	01 split	10000*1	10,000
5	T-1	Ex-Chief Secretary	01	01 split	10000*1	10,000
6	T-2	Member FBR	03	03 split	10000*3	30,000
7	T-6	Secretary CADD	02	02 split	10000*2	20,000
8	T-7	Principle Secretary to CM	03	03 split	10000*3	30,000
9	T-8	Secretary Human Rights Islamabad	02	02 split	10000*2	20,000
10		Total	21			235,000
Total amount				235000x6 months=1,410,000		

Annexure 4.2.36

Statement showing the detail of expenditure incurred on Uniform-Rs1.403 million

Vendor Name	Cheque No	Cheque Date	Item	Invoice	Date	Qty	Rate	Cheque Amount
Azam Brothers	6729337	01/03/2018	Shalwar Kameez set	8835	29/12/2017	25	1900	51,822
Azam Brothers	6736930	02/03/2018	Shoe	8832	22/12/2017	25	2100	57,277
Azam Brothers	6798954	12/04/2018	shoe	8853	17/01/2018	30	2100	68,733
Al-Rehman Enterprises		30/05/2018	shalwar Kameez set	21	10/05/2018	20	1900	87,280
			shoes			20	2100	
Al-Rehman Enterprises	6953202	20/06/2018	shalwar Kameez set & shoes	32	21/05/2018			63,278
Al-Rehman Enterprises	6953201	20/06/2018	shalwar Kameez set & shoes	33	22/05/2018			92,735
Al-Rehman Enterprises	6953648	21/06/2018	shalwar Kameez set & shoes	31	21/05/2018			91,644
Azam Brothers	7260585	18/04/2019	Supply of shalwar kameez	6001	04/02/2019	25	2300	62,732
Azam Brothers	7260580	18/04/2019	waskit	6003	08/02/2019	25	1400	38,185
Azam Brothers	7260583	18/04/2019	shoes	6005	19/02/2019	25	2500	68,188
Hayderi Traders		07/05/2019						10,565
Ocean Enterprises Meezan Bank	7319219	07/05/2019	shoes	191	09/04/2019	20	2500	54,167
Ocean Enterprises Meezan Bank	7319178	07/05/2019	Supply of shalwar kameez	313	09/04/2019	20	2300	49,834
Ocean Enterprises Meezan Bank	7319180	07/05/2019	waskit	192	02/04/2019	10	1400	15,167
Hayderi Traders	7380498	19/06/2019	shoes	HY-19-121	28/03/2019	20	2500	54,167
Hayderi Traders	7364846	19/06/2019	Supply of shalwar kameez	HY-19-113	25/03/2019	20	2300	49,834
Hayderi Traders	7380497	19/06/2019	waskit	HY-19-121	28/03/2019	5	1400	7,583
Hayderi Traders	7383428	25/06/2019	Supply of shalwar kameez	HY-19-114	10/06/2019	25	2270	61,914
Zeeshan Enterprises	6499281	21/06/2017	Weskit good quality	449-2E	12/05/2017	35	1500	57,277
Zeeshan Enterprises	6499270	21/06/2017	uniform (kameez & shalwar) set	461-2E	15/05/2017	30	1580	51,713
Zeeshan Enterprises	6499282	21/06/2017	uniform (kameez & shalwar) set	459-2E	08/05/2017	30	1580	51,713
Zeeshan Enterprises	6499275	21/06/2017	uniform (kameez & shalwar) set	376-2E	10/04/2017	25	1580	43,094
Zeeshan Enterprises	6499278	21/06/2017	uniform (kameez & shalwar) set	3832-E	18/04/2017	25	1580	43,094
Zeeshan Enterprises	6499193	21/06/2017	Shoe	402-2E	27/04/2017	25	1800	49,095
Zeeshan Enterprises	6499280	21/06/2017	Shoe	384-2E	18/04/2017	20	1800	39,276
Zeeshan Enterprises	6499274	21/06/2017	Shoe	375-2E	10/04/2017	25	1800	49,095
Zeeshan Enterprises	6499194	21/06/2017	uniform (kameez & shalwar) set	401-2E	27/04/2017	20	1580	34,476
Total								1,403,938

Annexure 4.2.37 A

Doubtful expenditure on washing of curtains instead of having dhobi ghat-Rs699,583

Sr. No.	Vendor Name	Item	Cheque No.	Cheque Date	Qty	Rate	Invoice Amount	Cheque Amount
1	Azam Brothers	curtain wash of Sindh House Murree	7155374	04/01/2019	10	7,200	72,000	66,600
2	Al-Rehman Enterprises	curtain washing at Sindh House Islamabad		30/05/2018	17	4,200	71,400	65,688
3	Al-Rehman Enterprises	curtain washing at Sindh House Islamabad		30/05/2018	18	3,900	70,200	64,584
4	Hayderi Traders	curtain wash of CM & Governor anexee & Sindh House Murree	7383413	25/06/2019	18	3,600	64,800	59,940
5	All-Rounders,	washing curtains of Sindh House Islamabad	6731257	29/03/2018	18	3,600	64,800	59,940
6	Azam Brothers	curtain washing	7224521	30/01/2019	8	7,500	60,000	55,500
7	Hayderi Traders	curtain wash of CM & Governor anexee & Sindh House Murree	7383412	25/06/2019	17	4,000	56,750	62,900
8	Muhammad Ahmad General Order	curtain washing of governor room	6491837	15/06/2017	8	3,100	24,800	22,940
9	Al-Rehman Enterprises	curtain wash of Sindh House Murree	7078848	26/09/2018	6	4,100	24,600	22,632
10	Muhammad Ahmad General Order	curtain washing of CM Anexee	6491849	15/06/2017	7	3,500	24,500	22,662
11	Muhammad Ahmad General Order	curtain washing of Governor lodge	6491839	15/06/2017	7	3,500	24,500	22,662
12	Al-Rehman Enterprises	washing of curtains for Sindh House Murree	6595525	08/11/2017	6	4,000	24,000	22,080
13	All-Rounders,	washing of curtains for Sindh House Murree	6593825	08/11/2017	6	4,000	24,000	22,080
14	Muhammad Ahmad General Order	curtain washing of Sindh House Murree	6491851	15/06/2017	6	4,000	24,000	22,200
15	Muhammad Ahmad General Order	curtain washing of CM room	6491838	15/06/2017	7	3,300	23,100	21,367
16	Al-Rehman Enterprises	curtain wash of Sindh House Murree	6958957	05/09/2018	3	4,100	12,300	22,908
17	All-Rounders,	washing curtains of Sindh House Murree	6729783	12/03/2018				62,900
Total								699,583

Annexure 4.2.37 B

Statement showing the expenditure incurred on detergent from other miscellaneous

Vendor Name	Cheque No.	Cheque Date	Cheque Amount	Item	Invoice	Date	Invoice Amount
Al-Rehman Enterprises	695893	05/09/2018	64,069	supply of dhobi soaps & surf &neel	46	17/07/2018	68,708
Azam Brothers	7319220	07/05/2019	64,134	supply of dhobi soaps & surf &neel		08/04/2019	69264
Haseeb Enterprises	7319182	07/05/2019	76,370	supply of dhobi soaps & surf &neel	8107	11/02/2019	81900
Hayderi Traders	7382799	23/06/2019	62,623	supply of dhobi soaps & surf &neel	19	20/05/2019	67158
Al-Rehman Enterprises	6249700	02/03/2017	72,014	dhobi soaps &Falf, surf etc	158	27/07/2016	72,013
Al-Rehman Enterprises	6244742	03/03/2017	63,496	dhobi soaps &Falf, surf etc	165	09/08/2016	68,094
Zeeshan Enterprises	6499277	21/06/2017	49,750	dhobi soaps &Falf, surf etc	390-2E	13/04/2017	53,352
Zeeshan Enterprises	6499580	21/06/2017	49,750	dhobi soaps &Falf, surf etc	417-2E	17/05/2017	53,352
Total							533,841

Annexure 4.2.41

Misclassification of expenditure Rs0.415 million

Vendor Name	Item	Cheque No	Cheque Date	Invoice No	Date	Invoice Amount	Cheque Amount
Al-Rehman Enterprises Ibd	supply of car polish, duster etc	7001109	18/09/2018	51	06/08/2018	99,567	92,844
Haseeb Enterprises	supply of cosmic polish & air freshener	7221073	01/03/2019	92	16/01/2019	92102	85,884
Hayderi Traders AblBanni	supply of cosmic polish & air freshener	7325563	10/06/2019		08/04/2019	92102	85,281
All-Rounders, Hbl Jinnah Ave Br	supply of car body polish	6594739	20/11/2017	1751	30/08/2017	53,459	53,459
Zeeshan Enterprises A/C No.	single bed polisher	6186613	14/12/2016	370	07/10/2016	21,060	19,008
Zeeshan Enterprises A/C No.	COSMIC body polish	6498118	18/06/2017	378-2E	20/14/2017	57,330	53,459
Total						415,620	389,935

Annexure para 4.2.42

Unjustified excess payment of Honorarium -Rs 0.407 million

Personal No.	Name of officer/official	Designation	BPS	Basic Pay	Honorarium Due	Honorarium Paid	Excess paid
10069116	Sher.M.Panhwar	Senior Clerk	14	38580	38580	154320	115,740
10276951	Moula Bux Soomro	Receptionist	05	16760	16760	33520	16,760
10307782	Aitbar Ali	Junior Clerk	11	29290	29290	87870	58,580
10769439	Azizullah	Dish Washer	01	12030	12030	24060	12,030
10769440	Jamal Abdul Nasir	Telephone Operator	05	11760	11760	23520	11,760
10770551	Muhammad Siddique	Reclamation Spv:	10	27360	27360	82080	54,720
10770553	Muhammad Riasat	Receptionist	05	24760	24760	49520	24,760
10770562	Abdul Rehman	Computer Operator	12	18120	18120	97480	79,360
10770587	Abdul Rasool Bullo	Pressure Pipe Fitter	07	12210	12210	24420	12,210
10776463	Shoukat Ali	Dish Washer	01	10870	10870	21740	10,870
10776470	Mashooque Ali	Receptionist	05	12260	12260	22520	10,260
Total							407,050

Annexure 4.2.43 A

Irregular expenditure on account of TA/DA Rs 0.398 million & Excess payment made to employees-Rs0.211 million

Sr.No	Name of Officer/officials	Designation	Bps	Chq No.	Amount	F.Year
1	Wazir Ali	Driver	4	7224567	19,200	2017-18
2	Ghulam Rasool	Driver	4	7224563	7,520	2017-18
3	Muhammad Nadeem	Driver	4	7224565	19,600	2017-18
4	Rahim Dino Shah	Driver	4	7224562	22,184	2017-18
5	Mehmood Akhtar	Driver	4	7224566	14,544	2017-18
6	Muhammad Arif	Driver	4	7227010	11,104	2017-18
7	Arshad Ali	Driver	4	7226994	12,920	2017-18
8	Ghulam Raza	Driver	4	7226993	4,496	2017-18
9	Ali Haider	Driver	4	7221188	11,320	2017-18
10	Amjad Rehman	Driver	4	7227007	10,728	2017-18
11	Wazir Ali	Driver	4	7258466	16,400	2017-18
12	Wazir Ali	Driver	4	7262575	17,200	2017-18
13	Wazir Ali	Driver	4	6799247	15,680	2018-19
14	Ghulam Rasool	Driver	4	6731162	2,385	2018-19
15	Muhammad Nawaz	Driver	4	6731161	12,460	2018-19
16	Rahim Dino Shah	Driver	4	6731353	19,460	2018-19
17	Muhammad Sadiq	Driver	4	6731653	4,485	2018-19
18	Mehmood Akhtar	Driver	4	6731166	17,517	2018-19
19	Zahid Ali	Driver	4	6731355	6,045	2018-19
20	Ali Haider	Driver	4	6731164	7,580	2018-19
21	M Arif	Driver	4	6731354	3,075	2018-19
22	Amjad Rehman	Driver	4	6731165	11,935	2018-19
23	Ghulam Raza	Driver	4		8,190	2018-19
24	Irfan Ali	Driver	4		4,805	2018-19
25	Muhammad Nadeem	Driver	4	6732623	15,736	2018-19
26	Ghulam Rasool	Driver	4	6733027	11,368	2018-19
27	Arshad Ali	Driver	4	6733025	12,936	2018-19
28	Mehmood Akhtar	Driver	4	6733028	20,208	2018-19
29	Wazir Ali	Driver	4	6733020	15,952	2018-19
30	Ali Haider	Driver	4	6733023	10,664	2018-19
31	M Arif	Driver	4	6733026	11,496	2018-19
32	Amjad Rehman	Driver	4	6733022	8,392	2018-19
33	Ghulam Raza	Driver	4	6733021	10,736	2018-19
Total					398,321	

Annexure 4.2.43B

Statement showing the details of Excess payment on account of TA/DA

Vendor No.	Name Officer/officials of	Designation	Chq No.	Amount	Due	Drawn	No of Days	Excess Daily	Excess Accommodation claim	Taxi	Excess Railway fare	Total Excess	Year
10272273	Iqbal Ahmed	Comptroller		76800	17920	23040	2*2560	5120	28160			33,280	2017-18
10272273	Iqbal Ahmed	Comptroller		48000				0	8000			8,000	2017-18
30201574	Aitbar Ali	Jr Clerk	6799248	50,400	11,440	12,320	1*880	880	1760	2,200	9,000	13,840	2017-18
30201579	Saqib Siddique	IT Tech	6732621	27,800				0			9,000	9,000	2017-18
30201574	Aitbar Ali	Jr Clerk	6733024	42,080				0		1,800	9,000	10,800	2017-18
30201571	Sher Muammad	Accounts Clerk	6928183	24,200	4,400	7,200		2800	1,760		9,000	13,560	2017-18
30201578	Abdul Rehman	Computer opt	6928182	23,240				0			9,000	9,000	2017-18
30201571	Sher Muammad	Accounts Clerk	6023210	21750	2200	2750	2x550	550			5,700	6,250	2016-17
30201574	Aitbar Ali	Jr Clerk	6023224	12750				0			5,700	5,700	2016-17
30201571	Sher Muammad	Accounts Clerk	6184095	22750				0			11,400	11,400	2016-17
30201571	Sher Muammad	Accounts Clerk		21650				0			11,400	11,400	2016-17
30201579	Saqib Siddique	IT Tech		17,900				0			5,700	5,700	2016-17
30201574	Aitbar Ali	Jr Clerk		32,550	8,250	9,350	2x550	1100			5,700	6,800	2016-17
30201574	Aitbar Ali	Jr Clerk	6294047	35,850	8,800	17,600	1x550	8800	1100		5,700	15,600	2016-17
30201571	Sher. M Panhwar	Accounts Clerk	6958937	38,200	880	1,440	8x560	560	1760		9,000	11,320	2018-19
30201571	Sher. M Panhwar	Accounts Clerk	7081065	44,600	880	1,440	10x560	560			9,000	9,560	2018-19
30201578	Abdul Rehman	Computer Opt	7001108	28,560				0	1760		9,000	10,760	2018-19
30201574	Aitbar Ali	Jr Clerk	7224564	22,320				0		1400	9,000	10,400	2018-19
30201574	Aitbar Ali	Jr Clerk	7262576	39,720				0				-	2018-19
30201579	Saqib Siddique	IT Tech	7224565	19,800				0			9,000	9,000	2018-19
Total												211,370	

Annexure 4.2.44

Statement showing the details of Un-justified supply of POL to the vehicles of other offices – Rs 379,154

SNo	Supplier	Vehicle No	Bill No	Ltr.	Cheque#	Dat	Month	Amount
1	M/S Zoom Petroleum Service	IDF-6836	170821	380	5981829	26/08/2016	Jun-16	24,502
2	M/S Zoom Petroleum Service	GES-001	202830	190	Chq 6954436	Date: 28-06-2018	Mar-18	19,208
3	M/S Zoom Petroleum Service	GSE-424	216818	161	7380917	20/06/2019	Feb-19	18,147
4	M/S Zoom Petroleum Service	GES-001	200242	175	Chq Nil	Date: nil	Mar-18	17,970
5	M/S Zoom Petroleum Service	053	196463	200	Chq 6599442	Date: 08-01-2018	Dec-17	17,248
6	M/S Zoom Petroleum Service	GES-001	197699	196	Chq 6729344	Date: 01-03-2018	Jan-18	17,200
7	M/S Zoom Petroleum Service	GES-001	196461	178	Chq 6599442	Date: 08-01-2018	Dec-17	15,231
8	M/S Zoom Petroleum Service	ID-6822	180140	180	6251084	16/03/2017	Feb-17	14,760
9	M/S Zoom Petroleum Service	GSE-077	215385	100	7258970	28/03/2019	Jan-19	13,266
10	M/S Zoom Petroleum Service	GS-9972	185704	135	6490762	11/06/2017	May-17	10,951
11	M/S Zoom Petroleum Service	GSE-193	215392	100	7258970	28/03/2019	Jan-19	10,144
12	M/S Zoom Petroleum Service	GSE-077	216810	80	7380917	20/06/2019	Feb-19	9,763
13	M/S Zoom Petroleum Service	IDF-6812	188991	120			Jul-17	9,707
14	M/S Zoom Petroleum Service	GES-001	199003	100	Chq 6729344	Date: 01-03-2018	Feb-18	9,600
15	M/S Zoom Petroleum Service	0044	206974	80	6958939	05/09/2018	Jul-18	9,049
16	M/S Zoom Petroleum Service	GX-076	172470	40	6025367	14/10/2016	Sep-16	8,917
17	M/S Zoom Petroleum Service	0044	203938	80	6958955	05/09/2018	Jun-18	8,822
18	M/S Zoom Petroleum Service	6809	216768	60	7386429	22/06/2019	july-18 to sept-18	7,260
19	M/S Zoom Petroleum Service	GAF-594	219221	58	7380918	20/06/2019	Apr-19	6,862
20	M/S Zoom Petroleum Service	9972	219237	50	7380918	20/06/2019	Apr-19	6,800
21	M/S Zoom Petroleum Service	GSE-077	214345	60	7226454	28/02/2019	Dec-18	6,545
22	M/S Zoom Petroleum Service	053	203939	64	6958955	05/09/2018	Jun-18	6,315
23	M/S Zoom Petroleum Service	GES-001	202692	60	Date: nil		May-18	6,300
24	M/S Zoom Petroleum Service	GSE-193	216817	40	7380917	20/06/2019	Feb-19	5,930
25	M/S Zoom Petroleum Service	0044	188986	80			Jul-17	5,726
26	M/S Zoom Petroleum Service	ID-6832	185689	70	6490762	11/06/2017	May-17	5,588
27	M/S Zoom Petroleum Service	009	203935	60	6958955	05/09/2018	Jun-18	5,543
28	M/S Zoom Petroleum Service	6794	203950	60	6958955	05/09/2018	Jun-18	5,543
29	M/S Zoom Petroleum Service	GSC-651	215396	60	7258970	28/03/2019	Jan-19	5,486
30	M/S Zoom Petroleum Service	IDF-6822	175297	84	6183808	05/01/2017	Nov-16	5,421
31	M/S Zoom Petroleum Service	GG-039	182603	162	6293931	11/05/2017	21-03-2017 to 31-03-2017	5,396

SNo	Supplier	Vehicle No	Bill No	Ltr.	Cheque#	Dat	Month	Amount
32	M/S Zoom Petroleum Service	GSC-651	216820	40	7380917	20/06/2019	Feb-19	5,280
33	M/S Zoom Petroleum Service	GX-073	175292	66	6183808	05/01/2017	Oct-16	4,259
34	M/S Zoom Petroleum Service	GS-9976	208196	35	7081212	15/10/2018	Aug-18	4,235
35	M/S Zoom Petroleum Service	GY-914	179454	60	6251084	16/03/2017	Feb-17	4,232
36	M/S Zoom Petroleum Service	GAE-049	210061	45	7099380	06/12/2018	Sep-18	4,197
37	M/S Zoom Petroleum Service	0044	192057	60			Aug-17	4,186
38	M/S Zoom Petroleum Service	A/F	176640	51	6189805	25/01/2017	Nov-16	3,851
39	M/S Zoom Petroleum Service	IDF-6812	192062	50			Aug-17	3,773
40	M/S Zoom Petroleum Service	GSE-193	214352	30	7226454	28/02/2019	Dec-18	3,658
41	M/S Zoom Petroleum Service	GSE-424	214353	30	7226454	28/02/2019	Dec-18	3,658
42	M/S Zoom Petroleum Service	GSC-651	214355	30	7226454	28/02/2019	Dec-18	3,658
43	M/S Zoom Petroleum Service	GSE-424	215393	40	7258970	28/03/2019	Jan-19	3,658
44	M/S Zoom Petroleum Service	GY-924	182722	40	6294151	15/05/2017	Apr-17	2,970
45	M/S Zoom Petroleum Service	SP-010	203936	30	6958955	05/09/2018	Jun-18	2,772
46	M/S Zoom Petroleum Service	SP-389	203947	30	6958955	05/09/2018	Jun-18	2,772
47	M/S Zoom Petroleum Service	IDf-6812	182608	20	6293931	11/05/2017	21-03-2017 to 31-03-2017	1,465
48	M/S Zoom Petroleum Service	GS-5111	177824	20	6244783	06/03/2017	Jan-17	1,330
Total								379,154

Annexure 4.2.45

Statement showing the details of Irregular payment of Honorarium to daily wages/contractual staff-Rs239,710

S.NO	Name	V.NO	Year	Amount
1	Muhammad Waqas	30252528	2017-18	13,000
2	Mir Hassan	30192516	2017-18	13,000
3	Zahid Ali	30230143	2017-18	13,000
4	Muhammad Sarwar	30192427	2017-18	13,000
5	Ghareeb Nawaz	30192428	2017-18	13,000
6	Aqib Raza	30192431	2017-18	13,000
7	Amir Talal	30192515	2017-18	13,000
8	Mazahr Zaman	30252531	2017-18	13,000
9	Muhammad Irfan	30271558	2017-18	13,000
10	Inam-ur-Rehaman	30271559	2017-18	13,000
11	Kamran Ahmed	30212911	2017-18	13,000
12	Sakir Hussain	30232172	2017-18	13,000
13	Abdul Rauf	30192434	2017-18	9,900
14	Mujeeb ur Rehman	30192436	2017-18	9,900
15	Arif Billah	30192439	2017-18	9,130
16	Sultan Ali	30192441	2017-18	9,130
17	Zahoor Ahmed	30192517	2017-18	18,260
18	Imtiaz Ali	30192438	2017-18	18,260
19	Hazquail Masih	30192519	2017-18	9,130
Total				239,710

Annexure-4.2.46

Non-recovery of conveyance allowance Rs0.170 million

Sr#	Name of Comptroller	From	To	Months	Rate	Amount
1	Iqbal Ahmed Mirani	05/04/2017	26/04/2018	12	5,000	60,000
		01/11/2018	10/05/2019	6	5,000	30,000
2	Muhammad Suleman Bullo	01/06/2016	29/03/2017	9	5,000	45,000
		26/03/2018	01/11/2018	7	5,000	35,000
Total						170,000

Annexure 4.2.47

Less-crediting of income tax into form-78-Rs0.102 million

Cheque No.	Date	CV No.	Supplier	Gross Bill	I.Tax	Net
	13/02/2017	2	M/S Modern Gas Enterprises	282,000	21,150	238,290
	18/02/2017	3	M/S Ameer M.I& Co	99,675	7,476	92,199
	18/02/2017	4	M/S Ameer M.I& Co	98,534	7,390	91,144
	18/02/2017	5	M/S Khalid & Co	94,880	7,116	87,764
	18/02/2017	6	M/S Khalid & Co	344,400	25,830	318,570
	18/02/2017	7	M/S Qureshi brothers	98,054	7,354	90,700
	18/02/2017	8	M/S Qureshi brothers	98,520	7,389	91,131
	18/02/2017	9	M/S Qureshi brothers	98,113	7,358	90,755
20896	27/02/2017	10	M/S Al Noor Construction Co	12,786,653	958,999	11,188,321
20897	27/02/2017	11	M/S Qureshi brothers	98,445	7,383	91,062
20897	27/02/2017	12	M/S Qureshi brothers	99,903	7,493	92,410
20897	27/02/2017	13	M/S Qureshi brothers	74,960	5,622	69,338
20898	27/02/2017	14	M/S Ameer M.I& Co	44,985	3,374	41,611
20898	27/02/2017	15	M/S Ameer M.I& Co	90,635	6,798	83,837
20900	27/02/2017	17	M/S Khalid & Co	99,914	7,494	92,420
20900	27/02/2017	18	M/S Khalid & Co	91,489	6,862	84,627
20900	27/02/2017	19	M/S Khalid & Co	79,984	5,999	73,985
20900	27/02/2017	20	M/S Khalid & Co	45,505	3,413	42,092
20901	28/02/2017	21	M/S Tarique Azaz Construction	1,650,010	123,751	1,394,258
Income tax figure during the month of February 2017 as per Cash Book					1,228,249	
Cheque No.	Date	CV No.	Supplier	Gross Bill	I.Tax	Net
20938	01/06/2017	1	M/S Inter Construct PVT ltd	127,886	9,591	108,064
20940	01/06/2017	3	M/S Tarique Azaz Construction	1,775,761	133,182	1,500,418
20941	01/06/2017	4	M/S Seher Enterprises	132,200	9,990	111,554
20942	01/06/2017	5	M/S Bux Construction Company	100,000	7,500	92,500
20942	01/06/2017	6	M/S Bux Construction Company	99,643	7,473	92,170
20943	01/06/2017	7	M/S Green Power Associates	98,612	7,396	91,216
20944	07/06/2017	8	M/S Qureshi brothers	93,947	7,046	86,901
20945	07/06/2017	9	M/S Bux Construction Company	100,000	7,500	92,500
20946	07/06/2017	10	M/S Al Noor Construction Co	12,583,807	943,786	10,317,236
20947	07/06/2017	11	M/S Green Power Associates	100,000	7,500	92,500
20948	07/06/2017	12	M/S Khalid & Co	97,250	7,294	89,956
20949	12/06/2017	13	M/S Malik & Malik Associates	184,438	18,444	151,239
20949	12/06/2017	14	M/S Malik & Malik Associates	655,572	65,557	537,569
20950	12/06/2017	15	M/S Tarique Azaz Construction	370,781	27,816	313,295
20950	12/06/2017	16	M/S Tarique Azaz Construction	1,251,102	93,833	1,057,181
20951	12/06/2017	17	M/S Green Power Associates	395	30	333
20951	12/06/2017	18	M/S Green Power Associates	39,812	2,986	33,641
20952	12/06/2017	19	M/S Green Power Associates	98,794	7,410	91,384
20952	12/06/2017	20	M/S Green Power Associates	91,788	6,884	84,904
20953	12/06/2017	21	M/S Ameer M.I& Co	98,850	7,414	91,436
20953	12/06/2017	22	M/S Ameer M.I& Co	96,850	7,264	89,586
20954	12/06/2017	23	M/S Qureshi brothers	96,384	7,229	89,155
20957	13/06/2017	26	M/S Green Power Associates	496,674	37,251	409,689
20958	14/06/2017	27	M/S Ameer M.I& Co	424,077	31,806	349,845

Cheque No.	Date	CV No.	Supplier	Gross Bill	I.Tax	Net
20958	14/06/2017	28	M/S Ameer M.I& Co	43,009	3,226	36,342
20959	14/06/2017	29	M/S Bux Construction Company	1,483,283	111,246	1,223,374
20960	14/06/2017	30	M/S Uzair Construction Company	2,876,827	215,762	2,197,919
20961	14/06/2017	31	M/S Tarique Azaz Construction	4,990,897	374,317	4,027,208
20962	14/06/2017	32	M/S Green Power Associates	993,250	74,494	819,296
20962	14/06/2017	33	M/S Green Power Associates	2,792,673	107,411	2,035,037
20963	16/06/2017	34	M/S Green Power Associates	2,293,715	88,220	1,667,885
20963	16/06/2017	35	M/S Green Power Associates	1,168,261	87,620	1,071,295
20963	16/06/2017	36	M/S Green Power Associates	98,500	7,388	91,113
20963	16/06/2017	37	M/S Green Power Associates	4,402,105	330,158	3,719,779
20964	22/06/2017	38	M/S Green Power Associates	15,003,144	577,044	10,580,300
20965	22/06/2017	39	M/S Tarique Azaz Construction	4,613,614	346,021	3,898,504
20966	22/06/2017	40	M/S Uzair Construction Company	8,638,630	647,897	7,066,643
20967	22/06/2017	41	M/S Ameer M.I& Co	487,341	36,551	401,803
20967	22/06/2017	42	M/S Ameer M.I& Co	499,506	37,463	412,083
20969	22/06/2017	43	M/S Bux Construction Company	1,801,854	135,139	1,486,567
20970	22/06/2017	44	M/S Green Power Associates	1,847,488	138,562	1,525,127
20971	23/06/2017	45	M/S Ameer M.I& Co	1,061,218	79,591	872,735
20973	29/06/2017	47	M/S Tarique Azaz Construction	98,734	7,405	91,329
20973	29/06/2017	48	M/S Tarique Azaz Construction	98,273	7,370	90,903
20973	29/06/2017	49	M/S Tarique Azaz Construction	98,248	7,369	90,879
20974	29/06/2017	50	M/S Bux Construction Company	97,750	7,331	90,419
20975	29/06/2017	51	M/S Ameer M.I& Co	99,850	7,489	92,361
20975	29/06/2017	52	M/S Ameer M.I& Co	97,950	7,346	90,604
20975	29/06/2017	53	M/S Ameer M.I& Co	99,950	7,496	92,454
20975	29/06/2017	54	M/S Ameer M.I& Co	99,650	7,474	92,176
20976	29/06/2017	55	M/S Qureshi brothers	98,950	7,421	91,529
20976	29/06/2017	56	M/S Qureshi brothers	99,500	7,463	92,038
20976	29/06/2017	57	M/S Qureshi brothers	97,950	7,346	90,604
20977	29/06/2017	58	M/S Bux Construction Company	99,250	7,444	91,806
20977	29/06/2017	59	M/S Bux Construction Company	98,900	7,418	91,483
20978	29/06/2017	60	M/S Al Noor Construction Co	11,142,044	835,653	9,415,027
Income tax figure during the month of June 2017 as per Cash Book					5,792,313	

Non-production of auditable record

Name of Section	OM#	Record
Comptroller, Sindh House	44	<ol style="list-style-type: none"> 1. Defalcation losses report 2. Details of misplaced/snatched/accidented vehicles along with relevant correspondence. 3. Details of occupants at Studio Apartments, Two room apartments along with the date of allotment & allotment orders 4. List of vehicles hired from federal government or other department/ministries along with requisition letters & copies of logbooks. 5. Inventory register showing the details of existing stock before start of renovation work 6. Occupancy registers for the period 2016-17 to 2018-19. (01-07-2016 to 30-06-2019) pertain to Sindh House Murree along with DRs& revenue details 7. Dead stock registers 8. Details of Machinery & Equipment & Furniture procured during the period under audit. 9. List of total staff showing their designation, BPS, domicile, Qualification, CNIC Nos, date of appointment & date of promotion 10. Register of consumable articles. 11. Attendance registers 12. NOCs/ No dues /Outstanding certificate issued to the politicians during election -2018 13. List of absconders along with the action initiated against them.
Resident Engineer, Sindh House		<p>The following auditable record excluding the vouchers/information contained in audit paras was not furnished.</p> <ol style="list-style-type: none"> 1. Defalcation losses report 2. Reconciliation of expenditure 3. Payment vouchers pertains to development schemes excluding renovation & rehabilitation of Sindh House. (Some vouchers as mentioned in audit paras were furnished, whereas the remaining vouchers were not furnished till conclusion of audit) 4. PC-II,III, IV & V of completed development schemes 5. Estimate Register along-with detail estimates 6. Repair & Maintenance Register alongwith Indent/Requisition 7. Detail of Dismantled Material 8. Register of measurement books 9. Dead stock register 10. Inventory register & Stock registers

Name of Section	OM#	Record
		<ol style="list-style-type: none"> 11. List of vehicles along with allotment orders/ Vehicle files/ log books. 12. Sanctioned Working Strength & Pay bills of staff & officers 13. Detail of roads repaired/maintained/ constructed by Sindh House 14. Deposit Registers 15. Works Register/ Contractor Ledger 16. Detail of Mobilization Advances 17. Detail of Enquiry reports if any 18. Detail of Court Cases if any 19. List of total work orders issued during the year (2016-17 to 2018-19) & the detail of payment made against those work orders with progress report 20. Detail of advance payment made to contractors, if any. 21. Letters addressed to the contractors pointing out the defective works & intimation of the same to higher authorities except the letters which are mentioned in the audit paras. 22. Inventory of finishing goods / material in rooms / building before handing over of the site to contractor. 23. Inventory of finishing goods / material handed over to comptroller wing after cancellation of auction / process / distribution of material. 24. List of blacklisted contractors 25. Requisitions & satisfactory completion certificate regarding M&R works 26. Consultant's verified running bills & comparative analysis showing the billed amount endorsed by the consultant for release of payment. Detail of total bank accounts maintained by the Resident Engineer 27. Bank statements of all bank accounts if any (Nil report is also requested) 28. Handing / taking over statement showing the shifting of existing inventory to different quarters. 29. List of vehicles on the strength of local office along with the make/mode/details. 30. Logbook of the vehicles 31. Details of misplaced/snatched/accidented vehicles along with relevant correspondence. 32. Reconciled monthly expenditure. 33. Total material including janitorial, housekeeping, crockery or any other material purchased & handed over to comptroller along with receiving notes 34. Minutes of meeting with CS or any other officers 35. Cashbook & contingency Vouchers pertains to KQ0538 36. Service books

Annexure 4.3.1

Award of work by splitting of tenders resulting in time & cost over-run-Rs 398.606 million

Name of work	Name of contractor	NIT No	Work order no	Amount
Renovation / Rehabilitation of Sindh House Islamabad Phase-I (Civil, Electric & Plumbing works of main house & guest house)	M/S Al Noor Construction Company	RE/SHI/renovation 764/65/66 dated 20-07-2016	RE/SHI/p-14/1094 Dated 17-11-2016	157.460
Renovation / Rehabilitation of Sindh House Islamabad Phase-I (Additional Works / Items)	M/S Al Noor Construction Company	RE/SHI/renovation /1354/55/56/2017 dated 15-12-2017	RE/SHI/p-14/276 Dated 03-04-2018	241.146
Total				398.606

Annexure 4.3.2

Irregular invitation of tender prior to approval form competent authority Rs396.797 Million

Name of Work	NIT No. Date	Technical Sanction No. Date	Bid opened on	Awarded to	Amount
Renovation/ Reh: of S.HIsb (Phase-I) Additional works/ items vide no <u>276</u> 3-4-18	RE/SHI/Renovation/1354, 1355, 1356 dated 15-12-2017	No. C.E. (B) Sindh House Islamabad T-(ii)/D.S/90 dated 22-03-2018	08-01-2018	Al-Noor Construction	241,146,493
Renovation/ Reh: of S.HIsb (Phase-I, Civil, Electrical, Plumbing) vide No <u>1094</u> 17-11-16	No. RE/SHI/Renovation/764, 765, 766 dated 20-07-2016	C.E. (B) Sindh House Islamabad T-(ii)/D.S/20 dated 04-11-2016	10-08-2016	Al-Noor Construction	155,650,717
Total					396,797,210

Annexure 4.3.3

Wasteful expenditure incurred on decorative curtains-Rs 11.016 million

Location	Qty in Sft	Reduced rate per sft	Amount
Supply & installing of Decorative Heavy Curtains of high quality fabric including Sliding Mechanism, share curtain, & lining cloth of approved design & shape as instructed by the Consultant.			
Room No. 7-16	1140	1190	1,356,600
Single rooms Guest House	1368	1190	1,627,920
Suits of Main House	864	1190	1,028,160
Suits of Guest House	1296	1190	1,542,240
VVIP 1 & 2	1062	1190	1,263,780
VIP 1 & 2	396	1190	471,240
Main Lobby Main House	189	1190	224,910
Main Lobby Guest House	576	1190	685,440
Dinning Hall	576	1190	685,440
Drawing Hall	702	1190	835,380
Sitting Area Main House	528	1190	628,320
Sitting Kitchen	114	1190	135,660
Conference Hall	380	1190	452,200
Commercial Gym	66.5	1190	79,135
	9257.5		11,016,425

Annexure 4.3.4

Doubtful procurement of material prior to establishment of gym-Rs4.660 million

Name of Work	Name of Contractor/ Work Order No Date	CV No. Date	Item	Qty	Full rate	Reduced Rate	Amount
Renovation / Rehabilitation of Sindh House Islamabad Phase-I (Additional Works / Items)	M/S Al Noor Construction Company vide work order no RE/SHI/p- 14/276 Dated 03-04-2018	5th RA 03 22- 03- 2019	Providing and Installation of Treadmill (Magnum)	2 Nos.	685,000	595,000	1,190,000
			Providing and Installation of Cycle upright (Magnum) Commercial use	2 Nos.	260,000	250,000	500,000
			Providing and Installation of MultiGym (Magnum) Commercial use	1 Nos.	715,000	683,000	683,000
			Providing and Installation of Bench heavy duty for Gym (Magnum) Commercial use Complete in all respect.....	2 Nos.	980,000	885,000	1,770,000
			Providing and Installation of Weight Bars heavy duty for Gym (local) Commercial use Complete in all respect.....	2 Nos.	245,000	235,000	470,000
			Providing and Installation of Dambal heavy duty for Gym of Mild Steel..	100KG	540	470	47,000
Total							4,660,000

Annexure 4.3.6

Doubtful expenditure on procurement of material for security personnel-Rs2.348 million

Supplier	Item	Qty	Rate	Amount	Invoice No	Invoice Date	Invoice Amount	Cheque No	Cheque Date	Cheque Amount
Al-Rehman Enterprises	supply of bed sheet	4	1,550	6,200	154	22/07/2016	23,926	6023207	19/09/2016	21,595
Al-Rehman Enterprises	master molty foam, tissue paper, vim powder etc			12,230	157	26/07/2016	14,309	6016712	23/08/2016	12,915
Al-Rehman Enterprises	supply of bed sheet	7	1,550	10,850	156	26/07/2016	23,809	6016714	23/08/2016	21,489
Al-Rehman Enterprises	ghillam (dari) 4 pieces	100	200	20,000	160	28/07/2016	23,400	6016715	31/08/2016	21,120
Al-Rehman Enterprises	ghillam (dari) 4 pieces	80	200	16,000	154	28/07/2016	24,102	6023272	19/09/2016	21,754
Al-Rehman Enterprises	supply of bed sheet			43,250	161	01/08/2016	50,602	6018353	26/09/2016	45,672
Al-Rehman Enterprises	polister pillow			20,900	164	09/08/2016	24,453	6006048	22/09/2016	22,070
Al-Rehman Enterprises	supply of bed sheet	31	1,550	48,050	169	12/09/2016	56,216	6020215	25/10/2016	50,741
Al-Rehman Enterprises	supply of bed sheet	30	1,550	46,500	172	16/09/2016	54,405		21/10/2016	49,104
Al-Rehman Enterprises	molty foam	1	21,200	21,200	175	06/10/2016	24,804	6020926	03/11/2016	22,387
Al-Rehman Enterprises	supply of bed sheet, towel & pillow				230	26/01/2017	24,254		30/05/2018	22,613
Zeeshan Enterprises	pillow polister	25	800	20,000	369	10/04/2017	23,400	6294081	12/05/2017	21,820
Zeeshan Enterprises	crockery items			56,550	393	24/04/2017	66,163	6295139	24/05/2017	61,696
Zeeshan Enterprises	crockery items			51,550	378	26/04/2017	63,313	6413255	31/05/2017	56,241
Muhammad Ahmad General Order	Mattress	10	4,500	45,000	1156	28/04/2017	52,650	6498398	18/06/2017	49,095
Muhammad Ahmad General Order	Mattress	10	4,500	45,000	1160	10/05/2017	52,650	6491847	15/06/2017	49,095
Azam Brothers	supply of pillow for SSU	40	500	20,000	8812	14/07/2017	23,400	6556963	17/10/2017	21,820

Supplier	Item	Qty	Rate	Amount	Invoice No	Invoice Date	Invoice Amount	Cheque No	Cheque Date	Cheque Amount
All-Rounders,	supply of bed sheet	25	1,250	31,250	1696	10/08/2017	67,567	6514823	27/09/2017	63,005
Haseeb Enterprises	supply of pillow for Sindh House Islamabad	40	500	20,000	101	10/08/2017	23,400	6593722	07/11/2017	21,820
All-Rounders,	bed sheet, towel, pillow for Sindh House Islamabad				1830	12/09/2017	64,233	6595496	29/11/2017	59,895
All-Rounders,	supply of bed sheet, towel & pillow for Sindh House Islamabad				1831	13/09/2017	62,478	6653218	04/12/2017	58,259
All-Rounders,	Crockey for Sindh House Islamabad				1833	25/09/2017	22,000	6599428	08/01/2018	20,515
All-Rounders,	razai & pillow for SSU				1834	25/09/2017	20,475	6596437	19/12/2017	19,092
All-Rounders,	supply of blankets for Sindh House Islamabad	12	4,200	50,400	1815	25/09/2017	58,968	6601955	29/01/2018	54,986
All-Rounders,	supply of blankets for Sindh House Islamabad	12	4,500	54,000	1832	16/10/2017	63,180	9596439	19/12/2017	58,914
Azam Brothers	single mattress for Sindh House Islamabad				SHI-8821	18/10/2017	73,008	6599441	08/01/2018	56,732
All-Rounders,	LED for CM Villa	1	76,000	76,000	1841	25/10/2017	88,920	6728057	07/02/2018	82,916
Azam Brothers	mattres for Sindh House Islamabad				8824	01/01/2018	71,604	6728712	20/02/2018	66,769
Azam Brothers	pillow for SSU	42	500		SHI-8825	01/01/2018	24,570	6738250	15/03/2018	22,911
Azam Brothers	bed sheets, towel				SHI-8838	08/01/2018	86,697	6801477	03/05/2018	80,843
Azam Brothers	supply of bed sheet & polestar razai for SSU				2071	12/01/2018	81,081	6798960	12/04/2018	68,733
All-Rounders,	supply of bed sheet, polestar razai & towel for Sindh House Murree				2072	12/01/2018	64,233	6732622	20/04/2018	59,895
Haseeb Enterprises	supply of pillow				8052	15/01/2018	65812	7221135	06/03/2019	61,369
All-Rounders,	single mattress for Sindh House Murree				2077	16/01/2018	77,220		16/04/2018	72,006
M/S All-Rounder	Blankets for Islamabad	12	4,500	54,000	2631	08/02/2018	63185	7224557		58,914
Azam Brothers	suplly of local quality mattress	25	1,550	38,750	1390	09/11/2018	89213	7154940	03/01/2019	83,189
Haseeb	supply of single mattress	12	5,500	66,000	18	14/12/2018	77220	7216055	16/01/2019	72,006

Supplier	Item	Qty	Rate	Amount	Invoice No	Invoice Date	Invoice Amount	Cheque No	Cheque Date	Cheque Amount
Enterprises										
Haseeb Enterprises	supply of single mattress	6	5,500	33,000	18	17/12/2018	56160	7216495	22/01/2019	52,368
Azam Brothers	carpet for mosque				18	28/12/2018	47502	7217683	01/02/2019	44,295
Haseeb Enterprises	Blankets	5	4,250	21,250	637	31/12/2018	24863	7224561	30/01/2019	23,184
Azam Brothers	Blankets for governor house	4	5,200	20,800	849	09/01/2019	24336	7224560	30/01/2019	22,693
Haseeb Enterprises	supply of dinner sets, cups & Dishes etc				8073	22/01/2019	70434	7221538	08/03/2019	65,678
Haseeb Enterprises	supply of dinner sets, cups & Dishes etc				8082	25/01/2019	60313	7260582	18/04/2019	56,241
Hayderi Traders	supply of bed sheets	30	1,150	34,500		22/04/2019	74061	7321664	17/05/2019	69,060
Hayderi Traders	supply of bed sheets	30	2,250	67,500	246	17/05/2019	78975	7382801	23/06/2019	73,126
Hayderi Traders	supply of bed sheets	25	2,250	56,250	245	23/05/2019	65813	7380950	20/06/2019	60,938
Azam Brothers	mattress Sindh House Islamabad				8820	18-10-207	73,008	6598574	03/01/2018	68,078
Azam Brothers	Blanket for CM Anexee	4	5,300	21,200			24804	7217699	01/02/2019	22,911
	Pillow	10	950	9,500						
	Pillow	15	950	14,250						
	suplly of polestar razai	25	1,500	37,500						
All-Rounders,	supply of 60 bed sheets							6798960	12/04/2018	75,606
	supply of bed sheets	30	960	28,800						
Total				1,218,230						2,348,174

Annexure 4.3.7

Irregular expenditure by splitting up of sanction order without tender-Rs1.163 million

Sr. No.	C.V No.	Date	Name of Contractor	Name of Work	Amount
1	4	25/04/2019	M/S Ain Dice Pvt Ltd	M/R installation of ISP external work	98,455
2	2	25/04/2019	M/S Ain Dice Pvt Ltd	M/R installation of ISP external work	84,448
3	40	26/06/2019	M/S Ain Dice Pvt Ltd	M/R installation of ISP external work	99,876
4	41	26/06/2019	M/S Ain Dice Pvt Ltd	M/R installation of ISP external work	88,624
5	5	18/02/2017	M/S Khalid & Co	Water pumping at Main house	94,880
6	6	18/02/2017	M/S Khalid & Co	Water pumping at Main house	34,440
7	11	27/02/2017	M/S Khalid & Co	Electric work at main house	44,985
8	18	29/02/2017	M/S Khalid & Co	Painting work at main house	91,489
9	20	27/02/2017	M/S Khalid & Co	Electric work at main house	45,500
10	3	15/03/2017	M/S Bux Construction company	Electric work at main house	90,501
11	6	05/04/2017	M/S Khalid & Co	Electric work at main house	99,449
12	7	05/04/2017	M/S Khalid & Co	Electric work at main house	98,495
13	8	05/04/2017	M/S Khalid & Co	Electric work at main house	92,398
14	11	05/04/2017	M/S Khalid & Co	Electric work at main house	99,045
Total					1,162,585

Annexure 4.4.1

Irregular award of work to pre-qualified contractor-Rs396.797 million

Name of Work	NIT no Date	Technical Sanction No Date	Bid opened on	Awarded to	Amount
Renovation/ Reh: of S.HIsb (Phase-I) Additional works/ items vide no <u>276</u> 3-4-18	RE/SHI/Renovation/1354, 1355, 1356 dated 15-12-2017	No. C.E. (B) Sindh House Islamabad T-(ii)/D.S/90 dated 22-03-2018	08-01-18	Al-Noor Construction	241,146,493
Renovation/ Reh: of S.HIsb (Phase-I, Civil, Electrical, Plumbing) vide No <u>1094</u> 17-11-16	No. RE/SHI/Renovation/764, 765, 766 dated 20-07-2016	C.E. (B) Sindh House Islamabad T-(ii)/D.S/20 dated 04-11-2016	10-08-16	Al-Noor Construction	155,650,717
Total					396,797,210

Annexure 4.4.2

Irregular execution of work at market rate instead schedule of rates-Rs396.797 million

W/O &Dt	Name of Work	Contractor	Amount
<u>276</u> 3-4-18	Renovation/ Reh: of S.HIsb (Phase-I) Additional works/ items	AL-Noor Construction	241,146,493
<u>1094</u> 17-11-16	Renovation/ Reh: of S.HIsb (Phase-I, Civil, Electrical, Plumbing)	--do--	155,650,717
Total			396,797,210

Annexure 4.4.5

Undue favor to contractor who left parallel work incomplete-Rs185.309 million

Cheque No.	Date	RA Bill	Amount	Income Tax	SD	Net
20999	24/04/2018	1 st	34,221,527	2,566,615	2,053,292	29,601,620
21000	30/04/2018	2 nd	31,906,316	2,392,974	1,914,379	27,598,963
21001	28/05/2018	3 rd	49,237,349	3,692,801	2,954,241	42,590,307
21006	04/06/2018	4 th	51,198,540	3,839,891	3,071,912	44,286,738
21010	22/03/2019	5 th	18,746,050	1,405,953	1,124,763	16,215,334
Total			185,309,782	13,898,233	11,118,587	160,292,962

WO	Name of Work	Name of Contractor	Date of Start	Stipulated Date of comp	Date of completion	Amount	Penalty 10%
RE/SHI/p-14/1094 Dated 17-11-2016	Renovation/ Reh: of S.HIsb (Phase-I, Civil, Electrical, Plumbing)	Al-Noor Construction	23-11-2016	23-11-2017	WIP	155.650	15.565
RE/SHI/p-14/276 Dated 03-04-2018	Renovation/ Reh: of S.HIsb (Phase-I) Additional works/ items	Al-Noor Construction	04-04-2018	03-12-2018	WIP	241.146	24.145

Cv date	W/O date	Name of work	Particulars	Qty	Rate	Amount
					37500	
			S/I of LED TV 42"	52 nos.	<u>105000</u> 95000	4,940,000
			Part-I (Civil works) P/L/F MS deformed steel	30000 kg	<u>170</u> 136	4,080,000
H-01 5-4-18	1094 17-11-16	Renovation/ Reh: of S.Hlsb (Phase-I, Civil, Electrical, Plumbing)	Part-A (Civil works) P/I imported porcelain tiles on floor	42102.33 sft	<u>575</u> 563	23,703,612
			P/F/I in position 12mm gypsum	24238.13 sft	<u>268</u> 223	5,405,103
			P/A ICI plastic paint on ceiling & walls	76111.21 sft	<u>56</u> 38	2,892,226
			Part-B (Exterior Work) P/A ICI weather shield paint	48519.59 sft	<u>72</u> 60	2,911,175
			P/A paint on bricks wall cladding	28405 sft	<u>60</u> 50	1,420,250
			Part-C (Plumbing) Constt: of 3'x3' upto7feet manholes	55 nos.	<u>64,000</u> 45,000	2,475,000
			Skid mounted booster pump set	4 nos.	<u>1,500,000</u> 1,400,000	4,800,000
			Hot water heater	4 nos.	<u>2,150,000</u> 2,000,000	8,000,000
			Total			

Annexure 4.4.8

Unjustified invoking of emergency clause to avoid compliance of SPPRA-Rs 52.656 million

Sr. #	Name of Work	Name of Contractor	Work Order No/ Date	Tendering Amount
1	Renovation/Rehabilitation of Sindh House Islamabad (Reconstruction of boundary wall)	M/S Z.A Shato	674 03-06-2019	22.0972
2	Renovation/Rehabilitation of Sindh House, Islamabad (Chief Secretary Annexee)	M/S Ameer M I & Company	675 03-06-2019	4.3895
3	Renovation/Rehabilitation of Sindh House Islamabad (Governor Annexee)	M/S Ameer M I & Company	676 03-06-2019	4.0252
4	Renovation/Rehabilitation of Sindh House Islamabad (Chief Minister Annexee)	M/S Ameer M I & Company	677 03-06-2019	4.0828
5	Renovation/Rehabilitation of Sindh House Islamabad (Lawn Fountain)	M/S Ameer M I & Company	678 03-06-2019	18.0621
Total				52.6568

Annexure 4.4.11

Doubtful expenditure on M&R-Rs24.351 million

Name of work	Name of Contractor	MB No.	Work order No. & Date	Total payments cheque wise / running bills		
M/R to Sindh House Islamabad (Repairing work of 12 Nos Category VI staff flats, Internal/External Colouring Painting and other works.) (Block A, B,C& D).	M/S Tariq Azad Construction company	171	No.574 Dt 02-5-17	20961	14-6-17	4,990,897
				20965	22-6-17	4,613,614
M/R to Sindh House Islamabad (Repair work to 16 Nos Single Room Quarters Internal/External colouring painting and other works.)	M/S Uzair Construction Company	170	No.573 Dt 02-5-17	20960	14-6-17	2,876,827
				20966	22-6-17	8,638,630
M/R to Sindh House Islamabad (Repairing work of staff quarters under police barrack.)	M/S Ameer M.I. & Company	168	No.572 Dt 02-5-17	20934	31-5-17	926,108
M/R to Sindh House Islamabad (Repairing of works of C-1, C-2 staff quarters & Dhobi ghat)	M/S Ameer M.I. & Company	165	No. 568 Dt 02-5-2017	20934	31-5-17	1,250,869
M/R to Sindh House Islamabad (Repairing work of A-I & A-II portion of AEN Residence)	M/S Ameer M.I. & Company	172	No. 754 Dt 05-6-2017	20971	23-6-17	1,061,218
Total						24,358,163

Annexure 4.4.15

Irregular expenditure on non-scheduled items Rs8.671 million

Sr. No.	CV No. Date	WO	Date	Name of Contractor	Name of Work	Bill Amount	Non-Schedule Amount
1	12 31/05/2019	422	22/04/2019	M/S Haroon Electric	M/R Renovation of Flat No.T4	986,915	953,211
2	09 31/05/2019	421	24/04/2019	M/S Ameer M.I.& Co	M/R Renovation of Flat No.T5	577,487	525,690
3	01 31/05/2019	423	22/04/2019	M/S Kalwar Engineering	M/R Renovation of Flat No.T11	1,948,736	1,328,736
4	02 31/05/2019	433	22/04/2019	M/S Green Leaf	M/R Renovation of Flat No.T09	753,384	648,384
5	03 31/05/2019	442	25/04/2019	M/S Qureshi Bros	M/R Renovation of residence colony	488,472	477,686
6	06 10/06/2019		22/04/2020	M/S Haroon Electric	M/R Renovation of Flat No.T 01	988,777	961,627
7	16 07/06/2016	305	30/03/2016	M/S Abdul Majeed & Company	Construction of residences for staff Islamabad i/c two rooms apartment , studio apartment s& police barrack & mosque	4,406,861	1,759,609
8	03 18/12/2016	2	05/10/2016	M/S Tariq azad Construction Company	Construction of office block for DSP, Comptroller & resident engineer	2,016,903	2,016,903
Total						12,167,535	8,671,846

Annexure 4.4.16

Un-authorized expenditure for original work from M&R-Rs11.004 million

Name of Work	Name of Contractor	Work order No	CV No	Cheque No	Date	Amount
Repair work of 16 nos. Single Room Quarters (repair work of 16 Nos. Single room quarters, internal/external coloring painting & other works)	M/s Uzair Construction CO	573/2017 02-05-2017	30	20960	14/06/17	2,197,919
			40	20966	22/06/17	7,066,643
M/R to Sindh House Islamabad (Repairing work of Comptroller Residence, bathroom, kitchen, & other work.) Estimated Cost Rs.1,732,000	M/S Green Power Associates	No. 570 Dt 02-5-2017	07	20924	23/5/17	1,262,418
			13	20931	29/5/17	434,313
			28	20958	14/6/17	43,009
Total						11,004,302

Annexure 4.4.21

Wasteful expenditure on construction of manholes -Rs4.050 million

Item	Qty	Rate	Amount
Construction of 3'-0" x 3'-0"(internal clear size) & up to 7feet depth RCC Manholes/Catch pits including all works like excavation, backfill, P.C.C(1:4:8)lean, R.C.C(1:2:4) base.....			2,475,000
(A) Main House	30	45000 RR	
(B) Guest House	25	64000 FR	
	55	Nos.	
Bitumen coated cast Iron manhole cover with frame conforming to BS standards, on sewerage manholes,etc including all fittings for complete installation.			1,575,000
(A) Main House	17	37500	
(B) Guest House	25	37500	
	42	Nos.	
Total			4,050,000

Annexure 4.4.24

Unjustified expenditure from M&R budget on running scheme-Rs1.1316 million

Sr. No.	CV No.	Date	Name of Contractor	Name of Work	Amount
1	5	18/02/2017	M/S Khalid & Co.	Water pumping at Main house	94,880
2	6	18/02/2017	M/S Khalid & Co.	Water pumping at Main house	34,440
3	11	27/02/2017	M/S Khalid & Co.	Electric work at main house	44,985
4	20	27/02/2017	M/S Khalid & Co.	Electric work at main house	45,500
5	3	15/03/2017	M/S Bux Construction Company	Electric work at main house	90,501
6	6	05/04/2017	M/S Khalid & Co.	Electric work at main house	99,449
7	7	05/04/2017	M/S Khalid & Co.	Electric work at main house	98,495
8	8	05/04/2017	M/S Khalid & Co.	Electric work at main house	92,398
9	11	05/04/2017	M/S Khalid & Co.	Electric work at main house	99,045
10	17	27/04/2017	M/S Bux Construction Company	Electric work at main house	98,710
11	22	27/04/2017	M/S Bux Construction Company	Electric work at main house	54,950
12	4	25/04/2019	M/S Ain Dice Pvt. Ltd	M/R installation of ISP external work	98,455
13	2	25/04/2019	M/S Ain Dice Pvt. Ltd	M/R installation of ISP external work	84,448
14	40	26/06/2019	M/S Ain Dice Pvt. Ltd	M/R installation of ISP external work	99,876
15	41	26/06/2019	M/S Ain Dice Pvt. Ltd	M/R installation of ISP external work	88,624
16	18	29/02/2017	M/S Khalid & Co.	Painting work at main house	91,489
Total					1,316,245

Annexure 4.4.27**Excess execution of items of work-Rs 64.635 million**

Name of Work	Technical Sanction No. Date	Excess Amount	
Renovation/ Reh: of S.HIsb (Phase-I) Additional works/ items vide no <u>276</u> 3-4-18	No. C.E. (B) Sindh House Islamabad T-(ii)/D.S/90 dated 22-03-2018	29,775,951	Annexure 4.2.27 (A)
Renovation/ Reh: of S.HIsb (Phase-I, Civil, Electrical, Plumbing) vide No <u>1094</u> 17-11- 16	C.E. (B) Sindh House Islamabad T-(ii)/D.S/20 dated 04-11-2016	34,859,634	Annexure 4.2.27 (B)
Total		64,635,585	

Annexure 4.4.27 (A)

CV date	W/O date	Name of work	Item	BOQ	Qty consumed	Excess	Rate	Amount
H-01 4-6-18	276 3-4-18	Renovation/ Reh: of S.HIsb (Phase-I) Additional works/ items	S/I/T/C of DC inverter 2 ton split AC @ Main House	8	20	12	215,000 each	2,580,000
			S/I/T/C single core 1.5mm @ Main House	33	47	14	10,000 each	140,000
			S/I/T/C single core 1.5mm @ Guest House	24	33	9	10,000 each	90,000
			P/I/T/C smoke detector system @ Main House	33	48	15	10,500 each	157,500
			P/I/T/C smoke detector system @ Guest House	25	48	23	10,500 each	241,500
			S/I of manual break glass @ Guest House	4	10	6	11,500 each	69,000
			S/I of pex piping for AC drain @ Main House	1200	1528	328	265 rft	86,920
			P/I of bridge valve @ Guest House	4	6	2	62,000 each	124,000
			Providing treatment of moisture walls @ Main House	718	3232	2514	195 sft	490,230
			Providing treatment of moisture walls @ Guest House	421	2978	2557	195 sft	498,615
			Removal of broken bricks @ Main House	8	32	24	24,000 Job	576,000
			Removal of broken bricks @ Guest House	6	48	42	24,000 Job	1,008,000
			Excavation in foundation @ Main House	4452	6490	2038	22 cft	44,836
			P/F/I of solid 2" thick panelled door @ Guest House	224	304	80	4200 sft	336,000
			Main entrance steps: P/I ¾" thick marble @ Main House	899	6274	5375	1650 sft	8,868,750
			P/F/S sofa set single seater @ Main House	3	20	17	25,000 each	425,000
			P/F/S sofa set single seater @ Guest House	3	24	21	25,000 each	525,000
			S/I decorative heavy curtains @ Main House	900	1140	240	1400 sft	336,000
			S/I decorative heavy curtains @ Guest House	900	1368	468	1400 sft	655,200
			S/I decorative heavy curtains @ Sitting Kitchen	72	114	42	1400 sft	58,800
			Supply decorative rug 4'x6' @ VVIP 1 & 2	2	4	2	13,500 each	27,000
P/F/S media shelf 4'x1' @ Suit of Main House	5	8	3	35,000 each	105,000			
P/F/S media shelf 4'x1' @ Suit of Guest House	5	12	7	35,000 each	245,000			
Excavation in foundation @ North Gate	5770	15750	9980	20 cft	199,600			
P/I concrete paving 50 mm @ Landscape	2580	31036	28456	400 sft	11,382,400			
UPVC non-pressure pipes for sanitary @ Landscape	450	608	158	3200 rft	505,600			
						Total		29,775,951

Renovation/ Reh: of S.HIsb (Phase-I, Civil, Electrical, Plumbing) vide No 1094 17-11-16

Item#	Item	BOQ Qty	Qty UpToDate		Rate	Excess (%age)	Excess Qty	Amount
	PART (A) (CIVIL WORKS)							
2	Dismantling / removing of existing plaster of Paris / fancy gypsum false ceiling, along with wooden / aluminum false ceiling frame, dumping of debris at site from further removal as per drawing & instruction of the consultant.							
	(A) Main House		15,672	Sft				
	(B) Guest House		5,604	Sft				
		15,348	21,276	Sft	8	-38.63%	5,928.26	47,426
7	Dismantling of existing brick / C.C. block masonry wall, dumping debris at site for further removal as per drawing & instruction of the consultant.						-	-
	(A) Main House		3,372	Cft.			-	-
	(B) Guest House		1,518	Cft.			-	-
		2,928	4,890	Cft.	20	-67.01%	1,961.80	39,236
8	Carefully Dismantling PCC Walls and RCC Lintels with sophisticated tool to prevent damage to structure and debris dispose off site to specified location as instructed by engineer in charge						-	-
	(A) Main House		3,864	Sft			-	-
	(B) Guest House		2,346	Sft			-	-
		3,432	6,210	Sft	135	-80.96%	2,778.40	375,084
11	Hack-off Wall tiling with base plaster including preparation of surface to receive new activity including debris dispose off site to the specified location or/ out side of site as instructed.Complete in all respects.						-	-
	(A) Main House		5,254	Sft			-	-
	(B) Guest House		3,140	Sft			-	-
		1,557	8,394	Sft	25	-439.02%	6,836.70	170,918
14	Removal of building debris from site to out of city limits by means of Suzuki load (1 Load = 70.0 Cft) at any leads as per drawing & instruction of the consultant.						-	-
	(A) Main House		675	Load			-	-
	(B) Guest House		454	Load			-	-
		567	1,129	Load	1,600	-99.28%	562.58	900,128
16	Providing and construction C.C. 1:3:6 solid block masonry wall in required thickness using 1:4 ratio cement mortar good quality block and all required sand complete in all respect as per drawing & instruction of the consultant.						-	-
	(A) Main House		2,651	Rft			-	-
	(B) Guest House		3,253	Rft			-	-
		1,869	5,904	Rft	350	-215.94%	4,035.11	1,412,289
20	Providing & Fabrication of mild steel reinforcement for cement concrete including cutting, bending, laying in position, making joints and fastenings etc. complete in all as per drawing & instruction of the consultant.						-	-
	(A) Main House		383	Cwt			-	-
	(B) Guest House		5	Cwt			-	-
		61	388	Cwt	8,500	-538.89%	327.54	2,784,073
21	#####						-	-
	(A) Main House		6,520	Cft.			-	-

Item#	Item		BOQ Qty	Qty UpToDate		Rate	Excess (%age)	Excess Qty	Amount
	(B)	Guest House		60	Cft.			-	-
			889	6,579	Cft.	521	-640.51%	5,690.92	2,964,969
22	Cement concrete plain including placing compacting, finishing and curing, complete (including screening and washing at stone aggregate without shuttering. (b) Ration 1:3:6, as per drawing & instruction of the consultant.							-	-
	(A)	Main House		8,866	Cft.			-	-
	(B)	Guest House		5,849	Cft.			-	-
			9,600	14,714	Cft.	200	-53.28%	5,114.45	1,022,890
23	Providing & laying of 0.75" thick marble threshold etc. complete in all respects, as per drawing & instruction of the consultant.							-	-
	(A)	Main House		167	Cft.			-	-
	(B)	Guest House		304	Cft.			-	-
			292	470	Cft.	1,300	-61.08%	178.35	231,855
27	Providing and installation of Imported Porcelain tiles on floor & walls of washroom, complete with screening, grouting etc. complete in all respects, as per drawing & instruction of the consultant.							-	-
	(A)	Main House		7,243	Sft			-	-
	(B)	Guest House		4,054	Sft			-	-
			8,686	11,297	Sft	630	-30.06%	2,611.01	1,644,936
5	Providing and applying ICI Weather shield paint after full scraping on ceiling & walls including primer coat, sanding, filling and 3 coats acrylic base of ICI Paint of approved color and shade as per drawing & instruction of the consultant.							-	-
	(A)	Main House		30,369	Sft			-	-
	(B)	Guest House		18,151	Sft	F,R	72	-	-
			14,971	48,520	Sft	P,R	60	-224.09%	33,548.59
	PART (C) (PLUMBING WORKS).							-	-
1	#####							-	-
	(A)	Main House		10	Nos.			-	-
	(B)	Guest House		8	Nos.			-	-
			13	18	Nos.	#####	-38.46%	5.00	52,500
2	#####							-	-
	(A)	Main House	25 mm dia	571	Rft			-	-
	(B)	Guest House		394	Rft			-	-
			240	965	Rft	389	-302.02%	724.84	281,963
	(A)	Main House	32 mm dia	1,013	Rft			-	-
	(B)	Guest House		839	Rft			-	-
			670	1,852	Rft	530	-176.45%	1,182.23	626,582
	(A)	Main House	40 mm dia	1,498	Rft			-	-
	(B)	Guest House		1,039	Rft			-	-
			780	2,537	Rft	742	-225.26%	1,757.00	1,303,694
	(A)	Main House	50 mm dia	2,956	Rft			-	-
	(B)	Guest House		2,337	Rft			-	-
			260	5,292	Rft	950	-1935.38%	5,032.00	4,780,400
	(A)	Main House	63 mm dia	360	Rft			-	-
	(B)	Guest House		581	Rft			-	-

Item#	Item			BOQ Qty	Qty UpToDate		Rate	Excess (%age)	Excess Qty	Amount
				310	941	Rft	1,200	-203.55%	631.00	757,200
3	#####									
	(A)	Main House	2" dia		467	Rft			-	-
	(B)	Guest House			143	Rft			-	-
				250	610	Rft	450	-144.00%	360.00	162,000
	(A)	Main House	3" dia		436	Rft			-	-
	(B)	Guest House			192	Rft			-	-
				1,470	628	Rft	675	57.31%	842.50	568,688
	(A)	Main House	4" dia		1,322	Rft			-	-
	(B)	Guest House			470	Rft			-	-
				1,110	1,792	Rft	1,000	-61.46%	682.25	682,250
	(A)	Main House	6" dia		346	Rft			-	-
	(B)	Guest House			549	Rft			-	-
				40	895	Rft	2,800	-2137.50%	855.00	2,394,000
4	#####									
	(A)	Main House			30	Nos.			-	-
	(B)	Guest House			25	Nos.	F,R	#####	-	-
				15	55	Nos.	P,R	#####	-266.67%	40.00
7	Supplying & fixing of Grohi Bib cock including all fittings for complete installation.									
	(A)	Main House			20	Nos.			-	-
	(B)	Guest House			18	Nos.			-	-
				4	38	Nos.	2,750	-850.00%	34.00	93,500
8	P/F Brass/Bronze gate valves, conforming to BS standards of KITZ (Japan) make or equivalent, including jointing arrangement of pipes on both ends of valves; nuts, bolts etc. complete in all respects, of following internal diameters.			4				100.00%	4.00	-
	(A)	Main House	1-1/4" dia		20	Nos.			-	-
	(B)	Guest House			19	Nos.			-	-
				4	39	Nos.	6,180	-875.00%	35.00	216,300
	(A)	Main House	1-1/2" dia		41	Nos.			-	-
	(B)	Guest House			36	Nos.			-	-
				14	77	Nos.	7,265	-450.00%	63.00	457,695
10	P/F uPVC Floor Trap including p-trap 4inchesdiameter.S.S.Top tile strainer; supports; making required number of connections; breaking concrete or masonry work & then making it good; etc.									
	(A)	Main House			24	Nos.			-	-
	(B)	Guest House			4	Nos.			-	-
				12	28	Nos.	2,800	-133.33%	16.00	44,800
11	Bitumen coated cast Iron manhole cover with frame conforming to BS standards, on sewerage manholes,etc including all fittings for complete installation.									
	(A)	Main House			17	Nos.			-	-
	(B)	Guest House			25	Nos.			-	-
				13	42	Nos.	#####	-223.08%	29.00	1,087,500
14	uPVC floor Cleanout of the following diameter, including 2 No. 45o elbows, transition pipe, socket plug, breaking concrete or masonry work & then making it good, etc. complete in all respects.									

Item#	Item			BOQ Qty	Qty UpToDate		Rate	Excess (%age)	Excess Qty	Amount
	(A)	Main House	3" dia		-	Nos.			-	-
	(B)	Guest House			4	Nos.			-	-
				7	4	Nos.	3,000	42.86%	3.00	9,000
	(A)	Main House	4" dia		19	Nos.			-	-
	(B)	Guest House			2	Nos.			-	-
				9	21	Nos.	5,700	-133.33%	12.00	68,400
15	#####								-	-
	(A)	Main House			2	Nos.			-	-
	(B)	Guest House			2	Nos.	F.R	#####	-	-
				2	4	Nos.	P.R	#####	2.00	2,800,000
23	#####								-	-
	(A)	Main House	2" dia		537	Rft			-	-
	(B)	Guest House			240	Rft			-	-
				150	777	Rft	845	-418.00%	627.00	529,815
2	#####								-	-
	(A)	Main House			317	Nos.			-	-
	(B)	Guest House			254	Nos.			-	-
				395	571	Nos.	2,200	-44.56%	176.00	387,200
4	Light Point Control by 2 way Switch Same as item AE-02 mentioned above but one light point controlled by 2-two way switches as shown in the drawings.								-	-
	(A)	Main House			22	Nos.			-	-
	(B)	Guest House			18	Nos.			-	-
				12	40	Nos.	3,000	-233.33%	28.00	84,000
5	Circuit Wiring for set of 3 pin 5/10 AMP switch socket combined unit with 3x single core 2.5mm Sq (7/029) from nearest switch board or from nearest 15 Amp switch socket unit. Complete in all respect with final testing and commissioning.								-	-
	(A)	Main House			83	Nos.			-	-
	(B)	Guest House			148	Nos.			-	-
				65	231	Nos.	5,000	-255.38%	166.00	830,000
6	#####								-	-
	(A)	Main House			13	Nos.			-	-
	(B)	Guest House			6	Nos.			-	-
				10	19	Nos.	6,000	-90.00%	9.00	54,000
(B)	Multi core, Non armored, PVC insulated & PVC Sheathed								-	-
	(A)	Main House	i) 4 core 10mm sq		68	Mtr			-	-
	(B)	Guest House			39	Mtr			-	-
				60	107	Mtr	2,595	-78.17%	46.90	121,706
	(A)	Main House	iii) 4 core 25mm sq		102	Mtr			-	-
	(B)	Guest House			30	Mtr			-	-
				40	132	Mtr	4,400	-230.00%	92.00	404,800
9	#####								-	-
	(A)	Main House	a) 40mm (1½")		84	Mtr			-	-

Item#	Item		BOQ Qty	Qty UpToDate		Rate	Excess (%age)	Excess Qty	Amount
		dia							
	(B)	Guest House		130	Mtr			-	-
			140	214	Mtr	239	-52.86%	74.00	17,686
	(A)	Main House		185	Mtr			-	-
		b) 50mm (2") dia							
	(B)	Guest House		123	Mtr			-	-
			100	308	Mtr	265	-207.50%	207.50	54,988
10	Supply, installation, and commissioning of wiring for data communication with CAT-VI UTP cable in already installed 25 mm dia PVC conduit recessed in wall/column/ under floor complete, in all respect .							-	-
	(A)	Main House		44	Nos.			-	-
	(B)	Guest House		36	Nos.			-	-
			45	80	Nos.	2,865	-77.78%	35.00	100,275
11	Same as item HE-05 mentioned above but for telephone outlet.							-	-
	(A)	Main House		56	Nos.			-	-
	(B)	Guest House		55	Nos.			-	-
			45	111	Nos.	2,900	-146.67%	66.00	191,400
12	Supply and installation of 5 Amps: Piano Type Switch							-	-
	(A)	Main House		83	Nos.			-	-
		i) 1 gang plates							
	(B)	Guest House		62	Nos.	F,R	415	-	-
			50	145	Nos.	P,R	350	-190.00%	95.00
	(A)	Main House		36	Nos.			-	-
		vi) 6 gang plates							
	(B)	Guest House		30	Nos.	F,R	1,120	-	-
			34	66	Nos.	P,R	1,000	-94.12%	32.00
13	Two way switch plates							-	-
	(A)	Main House		44	Nos.			-	-
	(B)	Guest House		36	Nos.		500	-	-
			12	80	Nos.		425	-566.67%	68.00
3	Supply, installation testing and commissioning of External Wall Bracket light fixture complete with housing, holder, glass bowl and lamp 25-30 watt LED and as approved by Engineer-in-Charge/Architect.							-	-
	(A)	Main House		60	Nos.			-	-
	(B)	Guest House		36	Nos.	F,R	5,000	-	-
			40	96	Nos.	P,R	4,500	-140.00%	56.00
4	Supply, installation, testing and commissioning of LED fancy wall bracket light with housing, reflector, holder LED driver complete in all respects as specified and approved by Engineer-in-Charge.							-	-
	(A)	Main House		47	No.			-	-
	(B)	Guest House		38	No.	F,R	4,600	-	-
			15	85	Nos.	P,R	4,200	-466.67%	70.00
3	Earth Continuity Conductor:- Providing and laying earth continuity conductor complete with fixing, arrangement from earth point to LT panel board with lugs and thimbles, washers and of the following sizes:							-	-
(A)	a. Bare copper conductor 4 SWG							-	-
	(A)	Main House		110	Rft			-	-
	(B)	Guest House		40	Rft	F,R	1,050	-	-
(B)	b. Bare copper conductor 70mm sq		110	150	Rft	P,R	900	-36.36%	40.00

Item#	Item	BOQ Qty	Qty UpToDate		Rate	Excess (%age)	Excess Qty	Amount	
2	Supply, installation, testing and commissioning of telephone outlets RJ 11, including supply and fixing of 16 SWG sheet steel back box of suitable size, recessed in wall, column as required.						-	-	
	(A) Main House		61	Nos.			-	-	
	(B) Guest House		58	Nos.	F.R	663	-	-	
		45	119	Nos.	P.R	600	-164.44%	74.00	44,400
3	Supply, installation, and commissioning of CAT-VI cable in already installed PVC conduit / cable tray etc, recessed in wall, floor ,etc, complete with all accessories, as per drawings and specification.						-	-	
	(A) Main House		2,252	Mtr			-	-	
	(B) Guest House		1,308	Mtr	F.R	60	-	-	
		90	3,560	Mtr	P.R	50	-3855.56%	3,470.00	173,500
4	Supply, installation, and commissioning of data outlets RJ 45 with 16 SWG sheet steel back box surface in wall column complete, as per drawings .						-	-	
	(A) Main House		45	Nos.			-	-	
	(B) Guest House		43	Nos.	F.R	900	-	-	
		45	88	Nos.	P.R	800	-95.56%	43.00	34,400
6	Supply, installation, testing and commissioning of Analogue Telephone sets features of 10 speed dialing numbers, wall mounting option etc, as specified in specifications						-	-	
	(A) Main House		61	Nos.			-	-	
	(B) Guest House		58	Nos.	F.R	8,000	-	-	
		50	119	Nos.	P.R	7,500	-138.00%	69.00	517,500
							Total	34,859,634	

Annexure 4.7.2**Irregular expenditure without signatures of DDO& pre audit by Divisional Accounts officer-Rs 41.389 million**

CV No.& Date	WO No.& Date	Name of Work	Name of Contractor	Amount
10 27/02/2017	1094 17/11/2016	Renovation/ Rehabilitation of Sindh House Islamabad (Phase-I)	M/S Al-noor Construction company	12,786,653
09 03/03/2017	1094 17/11/2016	Renovation/ Rehabilitation of Sindh House Islamabad (Phase-I)	M/S Al-noor Construction	9,538,325
15 28/04/2017	1094 17/11/2016	Renovation/ Rehabilitation of Sindh House Islamabad (Phase-I)	M/S Al-noor Construction	17,414,411
21 28/02/2017	689 20/06/2016	Construction of office block DSP, Comptroller RE office Sindh House Islamabad	M/S Tariq Azad Construction	1,650,010
Total				41,389,399

PHOTOS

Picture 4.2.35



Picture 4.2.40

The site where the expenditure for construction of play area was incurred, the picture clearly shows bushes and wasteful grassroots



Picture 4.3.1





The condition of beds available at Sindh House Murree



Picture 4.4.9

Seepage on walls of room no 13 of main house, the same has not yet handed over however seepage from bathroom has damaged whole renovated work



Picture 4.4.13



Picture 4.4.18



One room was required to be constructed here for which payment was made to



One room along with boundary wall at first floor was built but contractor left without plaster



The contractor left one room incomplete without fixing of windows and plaster.



Picture 4.4.20



Picture 4.4.26



The illegal execution of work without issuance of any work order/ No payment was made till conclusion of Special Audit i-e 30-06-2020

