



**Special Audit Report  
On  
Sindh Agriculture University  
Tando Jam  
Financial Year(s) 2014-15 to 2016-17**

**AUDITOR-GENERAL OF PAKISTAN**



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## **PREFACE**

The Auditor-General of Pakistan conducts audits subject to Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with section 8 and 12 of the Auditor- General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001. The Special Audit of "Sindh Agriculture University, Tando Jam" was carried out accordingly.

The Directorate General Audit Sindh conducted Special Audit of "Sindh Agriculture University" during March 2019 for the period from 2014-15 to 2016-17 with a view for reporting significant audit findings. Special Audit examined the different aspects of the Sindh Agriculture University. In addition, special audit also assessed whether the management complied with applicable laws, rules and regulations. Special Audit Report indicates specific actions that, if taken, may help the management to resolve the financial as well as administrative issues.

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 Sindh Assembly.

Dated:

**(Javaid Jehangir)**  
Auditor-General of Pakistan



## **ABBREVIATIONS & ACRONYMS**

ABS	Annual Budget Statement
APPM	Accounting Policies & Procedures Manual
APT	Appointment, Promotion, Transfer
BoG	Board of Governor
CTR	Central Treasury Rule
DDO	Drawing & Disbursement Officer
EOL	Extra Ordinary Leave
GFR	General Financial Rule
GPF	General Provident Fund
LIMS	Library Information & Management System
MIS	Management Information System
PERs	Performance Evaluation Reports
P&D	Planning & Development
SAU	Sindh Agriculture University
SFR	Sindh Financial Rules
SOP	Standard Operating Procedure
SPPRA	Sindh Public Procurement Regulatory Authority





## EXECUTIVE SUMMARY

The Directorate General of Audit, Sindh conducted Special Audit of Sindh Agriculture University, Tando Jam in the month of March, 2019. The main objectives of the Special Audit were to ascertain whether there was administrative and financial working plan, achievement of its objectives & purpose in accordance with authority Act, appointments & promotions in accordance with rules and regulations, proper assessment and collection of receipts, achievement of targets of development schemes and to assess whether there were appropriate mechanism and internal controls in place to make optimum utilization of resources of authority. The audit was conducted in accordance with the INTOSAI Auditing Standards.

Sindh Agriculture University, Tando Jam (SAU) is an autonomous body under the administrative control of the Boards and Universities Department of the Government of Sindh. The University was established under the Act “Sindh Agriculture University Act 1977”.

The objectives of the Special Audit were to evaluate the performance of university with regard to financial as well as administrative indicators. In pursuit of audit objectives, the special audit primarily focused on the budgeting, revenue, grants, expenditure and human resources. In view of pre-determined objectives the shortcomings and irregularities found at macro level, are as follows:-

- Irregular appointment of consultant
- Non-disposal of unserviceable vehicles
- Unjustified payment of Deanship/Chairmanship allowance
- Unauthorized excess payment of House Rent
- Un-justified payment of Qualification/Ph.D/Special S&T allowance
- Irregular payment of orderly allowance to the officers
- Irregular payment of honorarium
- Irregular expenditure on purchase of fertilizers
- Variation in annual receipt & payment account & statement of receipt, expenditure and source of financing
- Unauthorized expenditure incurred on account of purchase of POL
- Unauthorized payment on account of land compensation
- Unauthorized expenditure on repair of vehicles

- Irregular expenditure on account of conference / seminars / workshops/ symposia
- Unauthorized expenditure on electrical spare parts
- Irregular expenditure on account of printing & publication
- Irregular expenditure incurred on TA/DA
- Irregular payment under the head of account uniform liveries & protecting clothes
- Unjustified expenditure on Investment
- Non-reconciliation of utilities charges
- Unauthorized award of contract to contractor without signing of Integrity Pact
- Non-observance of SPPRA rules regarding performance security
- Non-imposition of penalty for the delayed execution of works
- Undue favor to the contractors due to less deduction of security deposit
- Irregular payment to the contractors on reduced rates
- Excess payment over item of works
- Irregular expenditure incurred on execution on extra item of work
- Non utilization of profit of endowment fund
- Non-accountal of fertilizers
- Non-maintenance of consumption account of insecticides
- Irregular expenditure on PERN Charges
- Unjustified payments for conducting examination
- Non-production of record regarding need based scholarship
- Unjustified expenditure on purchase of Animal Ration
- Irregular drawal of Non-Practicing Allowance
- Un-justified payment of “Computer Allowance”
- Un-authorized payment to Adhoc Relief Allowance in contravention of government rules & regulations
- Irregular payment of pension without obtaining supporting documents

In consideration to the shortcomings and irregularities, audit mainly recommends/suggests:-

- Appointment of consultant maybe made in accordance with statutes
- Unserviceable vehicles should be auctioned
- Deanship/Chairmanship allowance should be stopped
- Unauthorized excess payment of House Rent

- Requisite Codal formalities should be observed while making payment of allowances
- Criteria should be developed for honorarium
- Purchases must be made in accordance to SPPRA rules
- Proper record of Log books and movement registers should be kept
- Proper follow up should be made for early acquisition of land
- SPPRA rules should be observed regarding performance security, integrity pact, delay of work, less deduction of security, reduced rate, excess payment over item of work, extra item.
- Profit of endowment fund must be utilized for academic activities and research



## **1. INTRODUCTION**

Agriculture being backbone of economy of Pakistan, largely contributes towards GDP, employment, food requirements and lifestyle of people inhabiting the region. People of Sindh and rest of Pakistan used to adopt traditional farming practices and need for establishment of an Institute on modern lines was felt to train and inculcate required skills of modern farming in order to better utilize inputs and increase yield.

After the commissioning of the Sukkur Barrage in 1932, the need for an institution of agricultural education exclusively for Sindh was felt inevitable. Thus, an Agriculture College associated with Agriculture Research Institute was established at Sakrand in District Nawabshah in 1939-40, and named as the King George-V Institute of Agriculture. With the advent of Kotri barrage in 1955, the Government of Sindh under a comprehensive plan shifted the college to Tando Jam in 1955 with added facilities of land, buildings and staff. Since then, it started flourishing. Being the only agricultural college in whole of Southern region of Pakistan. It catered to the needs of trained manpower in agriculture for Sindh and Balochistan provinces of Pakistan. The entire country is bestowed by Almighty Allah with tremendous natural resources where agriculture plays a vital role in country's development. Agriculture contributes to 23.3% of the overall GDP and employs almost half of the labor force of the country. The livestock alone contributes half of the total contribution of agriculture to the GDP. A total of 30 to 35 million rural people are engaged in Agriculture.

At Tandojam, the college was able to promote steadily agricultural education in the province. Thus remarkable accomplishments of the college paved the way for raising the status of the college to the full-fledged university on 1st March, 1977, named as Sindh Agriculture University, Tandojam established under Act of 1977.

The major thrust on establishing Agriculture University, Tandojam were to increase focus on agricultural education, improve quality of learning, promote integrated outlook in the functions of teaching, research and extension, produce service-oriented graduates and generate appropriate technologies.

However, the conditions of university could have been improved if the above factors had been taken into consideration alongwith the emphasis on the performance and financial management systems of the organization.

The audit report which follows outlines factors hindering the university from reaching its full potential and the removal of the identified bottlenecks may boost the entity's performance and aid in serving the purpose of its creation.

## 1.2 Sindh Agriculture University, Incumbents

Sr #	Name	Designation	From	To
1	Prof.Dr Memon Mujeeb-u-ddinSahari	Vice Chancellor	01-07-2014	30-06-2017
2	Mr.Shabir Akhtar	Director Finance	01-07-2014	02-03-2015
3.	Mr. Aneel Kumar	Director Finance	03-03-2015	30-06-2017

## 1.3 Finance

The fund of the University comprises HEC grants, Government of Sindh grants, and own sources. The budgetary provision and expenditure during audit are as under:-

(Rupees in millions)

Ref	Description	2014-15	2015-16	2016-17
A	Opening balance	575.122	695.479	627.910
B	HEC grant	786.263	912.752	978.390
	HEC supplementary grant	61.519	62.321	19.336
	Own resources	241.456	253.039	293.843
	Prior year adjustment	-	48.229	8.237
	Government of Sindh grant	200.000	100.000	100.000
<b>Total (OB +Receipts A+B)</b>		<b>1,864.360</b>	<b>2,071.820</b>	<b>2,027.716</b>
C	Salaries expenditure	771.413	896.911	978.317
	Pension & retirement	0	305.073	354.528
	Other charges	397.468	241.925	243.041
<b>Total expenditure</b>		<b>1,168.881</b>	<b>1,443.910</b>	<b>1,575.887</b>
D	Closing balance (A+B)-C surplus (+)/ Shortage (-)	695.479	627.910	451.830

#### **1.4 Responsible authorities**

The funds of the University are required to be maintained in a bank selected by the University jointly operated by Vice Chancellor and Director Finance or any other person nominated/appointed for the purpose in lieu of Vice Chancellor

#### **1.5 List of Acts/Rules/Books/Notifications to be referred during audit execution**

- i. Sindh Agriculture University (SAU) Act
- ii. Accounting Policies & Procedures Manual (APPM)
- iii. PC-I of development projects/ Schemes
- iv. Controller General of Accounts (Appointment, Functions & Powers) Ordinance, 2001
- v. Delegation of Powers under the Financial Rules, & the Powers of Re-appropriation Rules, 1962 and amended.
- vi. Rules for (Use and Maintenance) of Government vehicle
- vii. Sindh Sales Tax on Service Act 2011
- viii. Bidding documents
- ix. Budget and actual expenditure for the period.
- x. SPPRA 2010 with up to date amendments
- xi. Income Tax Ordinance 2001 with up to date amendments
- xii. Sales Tax Act 2009 with up to date amendments
- xiii. Manual for development projects
- xiv. GFR
- xv. SFR
- xvi. Esta Code
- xvii. APT Rules 1974
- xviii. Leave Rules
- xix. Pension & pension contribution rules
- xx. GP Fund rules
- xxi. Various orders & notifications

#### **1.6 Auditable locations**

The Head Office of Sindh Agriculture University, Tandojam

### **1.7 Beneficiaries of Special Audit:**

Sindh Agriculture University (Management), Government of Sindh and Public Accounts Committee.

### **1.8 Period of special Audit**

July 1<sup>st</sup>, 2014 to June 30<sup>th</sup>, 2017

## **2. AUDIT OBJECTIVES**

- i) Whether objectives & purposes in accordance with SAU Act were achieved?
- ii) whether appointments & promotions were made in accordance with rules & regulations?
- iii) Whether the committees framed and activities were performed as per SAU Act?
- iv) Were sections/ departments performing as per approved SOP or Act?
- v) Whether financial and business rules were framed?
- vi) Whether proper assessment was made in collection of receipts?
- vii) Whether targets of development schemes were achieved?
- viii) Whether endowment fund was created and maintained as per rule?

## **3. AUDIT SCOPE AND METHODOLOGY**

### **3.1 The Audit Scope:**

3.1.1 The special audit covers all the aspects of Sindh Agriculture University i.e. Policies, Budgeting, Receipts, Investments, Payment, Establishment, Assets, Liabilities, Development and reporting thereon.

3.1.2 The special audit would also be carried out in accordance with the Sindh Agriculture University Act and Government rules and regulations framed by the government from time to time.

3.1.3 Analyze whether Internal Controls were in place.



## **3.2 The Audit Methodology:**

3.2.1 Review Acts, Ordinances and Government rules and regulations.

3.2.2 Review budget, utilization reports, daily collection reports, assets register, advance register and bank accounts.

3.2.3 To conduct meetings and applying auditor's judgment.

3.2.4 Analysing provision of MIS and networking

3.2.5 Review personal files and appointments, promotions of officers/officials.

## **4. AUDIT FINDINGS & RECOMMENDATIONS**

### **4.1 Organization & Management**

#### **4.1.1 Irregular appointment of consultant-Rs4.774 million**

According to the following rules of SPPRA, notified vide letter NO. SORI(SGA&CD)2-30/2010 that:

- i. **Rule-65 Rights and Obligations of the Procuring Agency and Consultants -** Rights and obligations of the procuring agency and the consultant shall be governed by General and Special conditions of contract signed between the procuring agency and the consultant.
- ii. **Rule-74. Criteria for Short-listing of Consultants**
  - (1) Procuring agency shall short list the applicants according to a pre-determined criteria mentioned in the Request for Expression of Interest;
  - (2) The procuring agency while engaged in short listing of consultants shall take into consideration the following factors:
    - (a) qualification;
    - (b) experience;
    - (c) financial capability; and
    - (d) any other factor that a procuring agency may deem relevant not inconsistent with these Rules.

During scrutiny of the accounts record of Sindh Agriculture University Tandojam for the financial year(s) 2014-15 to 2016-17, it was observed that an amount of Rs4.774 million was paid to M/s Zaheeruddin Consultants (Pvt) Ltd Karachi (**Details at Annex-4.1.1**). That was kept under following observations:

- (i) Neither agreement was executed nor stamp duty was obtained
- (ii) No detail of worked performed by consultant on record as basis of selection of consultant was available on record
- (iii) No professional expertise and experience were available.

The matter was reported to the management in the month of March 2019, but no reply was received.

Audit requires justification besides fixing responsibility on person(s) at fault.

**O.M#01**

#### **4.1.2 Non-disposal of unserviceable vehicles**

According to Para 167 of General Financial Rules, “Stores which are reported to be obsolete, surplus or unserviceable may be disposed off by sale or otherwise under the orders of Competent Authority to sanction the writing off of a loss caused by deficiencies and depreciation equivalent to their value”,

During scrutiny of the accounts record of Sindh Agriculture University Tandojam for the financial year(s) 2014-15 to 2016-17, it was observed that off road / unserviceable vehicles were disposed of by way of auction. Hence due to non-disposal of vehicles their value was decreasing day by day. (**Details at Annex-4.1.2**)

Audit recommends that un-serviceable / off-road vehicles may be disposed of by way of auction.

The matter was reported to the management in the month of March 2019, but no reply was received.

Non-disposal of off road vehicles may be justified to audit besides fixing of responsibility on the person (s) at fault.

**O.M#03**

#### **4.1.3 Unjustified payment of Deanship/Chairmanship allowance-Rs3.381 million**

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

During scrutiny of the accounts record of Sindh Agriculture University Tandojam for the financial year(s) 2014-15 to 2016-17, it was observed that an amount of Rs3.381 million has been paid to Deans and Chairmans of faculty under the head deanship/chairmanship allowance without any approved statute regarding the allowance. It is pertinent to mention that such an allowance is not given/sanctioned by Federal/Provincial Government (**Details at Annex-4.1.3**).

Audit holds the objection that where the Deans and Chairmans are performing their duties as administrative staff, their, subject lectures are also reduced accordingly and they used to opt few subjects and deliver 2 to 3 lectures a week. Therefore, to get extra allowance for Deanship/chairmanship is unjustified.

The matter was reported to the management in the month of March 2019, but no reply was received.

The above position may be justified or the amount overpaid be recovered under intimation to audit.

**O.M#04**

#### **4.1.4 Unauthorized excess payment of house rent allowance-Rs47.97 million**

“All employees not provided with government accommodation and posted at Karachi, Hyderabad including Kotri and Jamshoro should be entitled to house rent allowance @ 45% of the minimum of basic pay scale. For all other places, this allowance will be allowed@ 30%” as per revised pay scale 1987 vide Finance Department No. FD(SR-IV)1/43/87 dated 17<sup>th</sup>May,1987.

During scrutiny of the accounts record of Sindh Agriculture University Tandojam for the financial year(s) 2014-15 to 2016-17, it was observed that

University paid to their employees an amount of Rs143.8964 million as House Rent allowance at the rate of 45% instead of admissible Rs95.93 million at the rate of 30%. Thus, an amount of Rs47.97 million was paid in excess during the period under audit. **(Details at Annex-4.1.4).**

The matter was reported to the management in the month of March 2019, but no reply was received.

Excess payment of house rent allowance recovered from concerned under intimation to audit

**O.M#05**

#### **4.1.5 Un-justified payment of Qualification/Ph.D/Special S&T allowance-Rs52.426 million**

According to Rule-23 of Sindh Financial Rules, Volume-I, “as a general rule every payment including repayment of money previously lodged with Government for whatever purpose must be supported by the voucher setting forth full and clear particular of claim.”

During scrutiny of the accounts record of Sindh Agriculture University Tandojam for the financial year(s) 2014-15 to 2016-17, it was observed that university was allowing qualification/Ph.D/Special S&T allowance amounting to Rs52.426 million to various staff members without obtaining HEC verified Ph.D degree. Hence expenditure so incurred under this head treated as irregular. **(Details at Annex-4.1.5)**

The matter was reported to the management in the month of March 2019, but no reply was received.

Un-justified payment of Qualification/Ph.D/Special S&T allowance without verification of HEC verified PhD degrees may be justified.

**O.M#06**

#### **4.1.6 Irregular payment of orderly allowance to the officers–Rs54.248 million**

As per notification of Finance Department No.FD (SR-III)5/22-85 dated 10.02.1986 and subsequent letter No. FD (SR-II)5/16-2001 dated 17/1/2008 it has been clearly communicated that “No Orderly Allowance shall be allowed to the officers other than who are working in the Sind Secretariat, as per this Department Circular letter” furthermore “Orderly allowance of officers, others than BS-20 officers of the Sindh Secretariat may be stopped forthwith and to recover the amount for the period they have drawn orderly allowance while serving outside the Secretariat be effected immediately even from the retired Government servants out of their pension.

During scrutiny of the accounts record of Sindh Agriculture University Tandojam for the financial year(s) 2014-15 to 2016-17, it was observed that an amount of Rs54.248 million was paid to the officers of university on account of orderly allowance in their own pay without observing the above rule and without any legal justification or entitlement in total violation of Finance Department instructions. **(Details at Annex-4.1.6)**

The matter was reported to the management in the month of March 2019, but no reply was received.

Audit recommends fixing of responsibility and departmental proceedings under relevant E&D rules for payment of allowance without entitlement. Audit also recommends recovery of the said amount under intimation to audit.

**O.M#07**

#### **4.1.7 Irregular payment of honorarium - Rs.8.969 million**

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

During scrutiny of the accounts record of Sindh Agriculture University Tandojam for the financial year(s) 2014-15 to 2016-17, it was observed that

University had made an irregular payment of honorarium of Rs8.969 million to the university staff. The following irregularities were noticed:

- 1) Honorarium could only be granted to those employees who performed extra duties other than routine work but no justification was available on record.
- 2) The amount was drawn through cheque but disbursement certificate of payments was not obtained.
- 3) Acknowledgement receipts were not obtained.
- 4) Office orders regarding the allocation of work performed was not available

<b>Sr#</b>	<b>Year</b>	<b>Account Code</b>	<b>Budget Head</b>	<b>Amount</b>
1	2014-15	A01273	Honoraria	1.964
2	2015-16	A01273	Honoraria	3.226
3	2016-17	A01273	Honoraria	3.779
<b>Total</b>				<b>8.969</b>

The matter was reported to the management in the month of March 2019, but no reply was received.

In the above mentioned backdrops, it is clear that an irregular payment had been made which needs to be justified.

**O.M#08**

## **4.2 Financial Accounts**

### **4.2.1 Irregular expenditure on purchase of fertilizers-Rs10.645 million**

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

During scrutiny of the accounts record of Sindh Agriculture UniversityTandojam for the financial year(s) 2014-15 to 2016-17, it was observed that mango garden of Latif Farm was given on lease to a contractor for two years

2015-16 & 2016-17 vide office order No. Budget/349-55 dated 13-11-2015. According to the terms and conditions of lease under clause-13 “the fertilization, manuring, spraying and maintenance of the garden in healthy condition will be sole responsibility of the concerned contractor”. Contrary to this, an expenditure of Rs10.645 million was incurred on purchase of fertilizers during the period under audit from the University funds

Cheque#	Date	Name of Payee	Detail	Amount
8407317	08-12-2014	M/s Engro Fertilizer Limited	Payment for Purchase of Fertilizer for Latif Farm	988,448
8407332	08-12-2014	M/s Engro Fertilizer Limited	Payment for Purchase of Fertilizer for Latif Farm	833,700
1637275	22-04-2015	M/S Engro Fertilizer limited	Payment for Purchase of Fertilizer for Latif Farm	2,930,934
46068974	22-04-2016	Engro Fertilizer Limited	Payment for Purchase of Fertilizer for Latif Farm	2,817,667
00001052	26-05-2017	Mr. Fuji Fertilizer Co. LTD	Payment for Purchase of Fertilizer for Latif Farm	3,074,250
<b>Total</b>				<b>10,644,999</b>

The matter was reported to the management in the month of March 2019, but no reply was received.

The above irregularity may be justified

**O.M#10**

#### **4.2.2 Variation in annual account & statement of expenditure -Rs0.062 million**

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

During scrutiny of the accounts record of Sindh Agriculture University Tandojam for the financial year(s) 2014-15 to 2016-17, it was observed that an amount of Rs0.062million under the head Pakistan Education & Research Network (PERN) charges shows different amount in the Annual Account and Statement Expenditure.

(Rupees in million)

Sr#	Year	Account Code	Budget Head	Expenditure as per Annual Account	Expenditure as per Statement of expenditure	Difference
1	2015-16	A0320402	PERN	2.869	2.931	0.062
<b>Total</b>				<b>2.869</b>	<b>2.931</b>	<b>0.062</b>

The matter was reported to the management in the month of March 2019, but no reply was received.

The variation may be justified under intimation to audit

**O.M#11**

#### **4.2.3 Irregular expenditure incurred on account of purchase of POL-Rs101.090 million**

According to Rule-29 of “Rules for the use of staff cars 2001” the following register shall be maintained for each staff car, namely:

(a) Movement Register

A movement register shall be maintained in the form as set out in Annexure-B and shall remain in the custody of the staff car driver. In the cover of this register shall be indicated the name of division, the number of staff car, and name and the designation of the officer-in-charge (Transport) with his office/residential telephones numbers. A copy of the rules shall be pasted inside the movement register.

(b) Vehicle Log Book

A bound register in the form as set out in Annex-C shall be maintained as the vehicle log book by the officer-in-charge (Transport) of the staff car which shall form a permanent historical record of the staff car, including a brief description of all repairs, accidents etc. during its life which shall be entered therein. Both documents as in Rules 28 and 28-b are auditable documents shall not be destroyed.

During scrutiny of the accounts record of Sindh Agriculture University Tandojam for the financial year(s) 2014-15 to 2016-17, it was observed that that an expenditure of Rs101.090 million was incurred on consumption of POL without



maintaining aforesaid record in contravention of above rule. In the absence of requisite record, it could not be ascertained whether the vehicle was used for official duties and fuel was consumed within ceiling. **(Details at Annex-4.2.3)**

The matter was reported to the management in the month of March 2019, but no reply was received.

Audit recommends that movement register and log books of vehicle may be maintained

**O.M#12**

#### **4.2.4 Irregular payment on account of land compensation-Rs34.000 million**

According to Rule-23 of Sindh Financial Rules, Volume-I, “Every payment including repayment of money previously lodged with government for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim”.

During scrutiny of the accounts record of Sindh Agriculture University Tandojam for the financial year(s) 2014-15 to 2016-17, it was observed that an amount of Rs 34.00 million was paid to Assistant Commissioner Land Acquisition Officer vide cheque#195725 dated 07-06-2017 on account of land for Khairpur College of Agricultural and Management Sciences Khairpur for compensation to different khatedars, whose land have been acquired in the said Project, but the lease of land was not obtained/ transferred from the owners to the government. This resulted into unauthorized payment of land compensation

The matter was reported to the management in the month of March 2019, but no reply was received.

Irregular payment on account of land compensation without fulfilling codal formalities needs to be justified

**O.M#13**

#### **4.2.5 Irregular expenditure on repair of vehicles-Rs17.521 million**

According to Subject: -10 (1) & (IV) of General Financial Rules, volume- I, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money. Public moneys should not be utilized for the benefit of a particular person or section of the community.

During scrutiny of the accounts record of Sindh Agriculture University Tandojam for the financial year(s) 2014-15 to 2016-17, it was observed that an amount of Rs17.521million was incurred on account of repair of vehicles. **(Details at Annex-4.2.5)** The following observations were noticed:

- (i) The indents / requisitions were not obtained from drivers
- (ii) The repair register was not provided.
- (iii) The acknowledgement was not available on record.
- (iv) Disposal of replaced articles were not provided.
- (v) Satisfactory Work Completion Certificate was not obtained.

The matter was reported to the management in the month of March 2019, but no reply was received.

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

**O.M#14**

#### **4.2.6 Irregular expenditure on account of conference / seminars / workshops/ symposia – Rs2.615 million**

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

During scrutiny of the accounts record of Sindh Agriculture University Tandojam for the financial year(s) 2014-15 to 2016-17, it was observed that an expenditure of Rs2.615 million was incurred on account of "Conference / Seminar / Workshop" (**Details at Annex-4.2.6**) that was kept under following observations: -

- (i) Office order for seminars/ orientation programs not attached with bill.
- (ii) Date and venue was not attached with bills.
- (iii) List of participants/attendants was not attached with the bills
- (iv) Invitation letter to participants and guests was not attached with the bill.

The matter was reported to the management in the month of March 2019, but no reply was received.

Audit is of the view that irregular expenditure was incurred without fulfilling codal formalities due to weak financial and administrative management

**O.M#15**

#### **4.2.7 Irregular expenditure on electrical accessories- Rs3.402 million**

According to Rule-23 of Sindh Financial Rules, Volume-I, "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 and clear particular of claim."

During scrutiny of the accounts record of Sindh Agriculture University Tandojam for the financial year(s) 2014-15 to 2016-17, it was observed that an expenditure of Rs3.402million was incurred on account of purchase of electrical accessories (**Details at Annex-4.2.7**). That was kept under following observations:

- (i) The indents / requisitions were not obtained
- (ii) The payment acknowledgements were not available on record.
- (iii) Neither purchased articles were accounted for nor consumption account maintained.

The matter was reported to the management in the month of March 2019, but no reply was received.

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

**O.M#16**

#### **4.2.8 Irregular expenditure on account of printing & publication–Rs5.959 million**

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

During scrutiny of the accounts record of Sindh Agriculture University Tandojam for the financial year(s) 2014-15 to 2016-17, it was observed that an expenditure of Rs5.959 million was incurred on account of printing & publication but neither indent requisition was obtained nor accounted for in relevant register. Furthermore, payments acknowledgements were not available on record. This resulted into expenditure incurred irregular. **(Details at Annex-4.2.8)**

Audit was of the view that irregular expenditure was incurred without fulfilling codal formalities due to weak financial and administrative management.

The matter was reported to the management in the month of March 2019, but no reply was received.

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

**O.M#17**

#### **4.2.9 Irregular expenditure incurred on TA/DA – Rs6.301 million**

As per instructions of Government of Sindh vide No. SO (A) / RD-17 / 69 /86 /1120 dated 28-09-. 1998 “No TA/DA claim can be entertained without prior approval of tour programme in the public interest. Further under the rule 298 of Central Treasury Rule, “Register of bills of TA/DA is required to be maintained by the Drawing and Disbursing Officer.”

During scrutiny of the accounts record of Sindh Agriculture University Tandojam for the financial year(s) 2014-15 to 2016-17, it was observed that an amount of Rs6.301million was paid on account of TA/DA without approved tour programme. **(Details at Annex-4.2.9)**

Audit is of the view that payment allowed for TA/DA without approved tour programme constitutes weak administrative and financial management.

The matter was reported to the management in the month of March 2019, but no reply was received.

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

**O.M#18**

#### **4.2.10 Irregular payment under the head of account uniform liveries & protecting clothes-Rs14.171 million**

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

During scrutiny of the accounts record of Sindh Agriculture University Tandojam for the financial year(s) 2014-15 to 2016-17, it was observed that an amount Rs14.171million was paid in cash to various employees instead of actual uniform and liveries. Further, it was observed that none of the employees in the office were wearing any uniform. Main purpose of uniform and liveries sanctioned amount is to maintain a proper dress code during the office hours. But on contrary, making payment in cash instead of purchasing uniform by management has resulted in failure of achieving that purpose **(Details at Annex-4.2.10)**.

Audit is of view that said amount has not been utilized for the purpose it was sanctioned.

The matter was reported to the management in the month of March 2019, but no reply was received.

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

**O.M#19**

#### **4.2.11 Investment made without codal formalities–Rs1,586.799 million**

According to Sindh Agriculture University Act,1977 under clause 2 (c) to hold, administer and control funds on behalf of the University and, after giving due regard to the advice of the Finance and Planning Committee, invest such funds in Government securities or such other securities as may be prescribed;

During scrutiny of the accounts record of Sindh Agriculture University Tandojam for the financial year(s) 2014-15 to 2016-17, it was observed that investment of Rs1,586.799 million was made under the various title of account **(Details at Annex-4.2.11)**. That was kept under following observations:

- i) Approval from the Syndicate was not obtained before investment of Rs1586.799 million.
- ii) Investment made without obtaining competitive profit rates.
- iii) Register of investment not produced.
- iv) Cash book of investment not produced.

The matter was reported to the management in the month of March 2019, but no reply was received.

The investment made without competition may be justified.

**O.M#20**

#### **4.2.12 Non-reconciliation of utilities charges–Rs152.914million**

According to Rule-12 of General Financial Rules, 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 scrutiny of the accounts record of Sindh Agriculture University Tandojam for the financial year(s) 2014-15 to 2016-17, it was observed that an amount of Rs152.914million was paid on account of electricity and gas charges but the same were not reconciled with the concerned departments. The details are given below: -

<b>Sr#</b>	<b>Head of A/c</b>	<b>Year</b>	<b>Amount</b>
1	Electricity	2014-15 to 2016-17	137,447,238
2	Sui Gas	2014-15 to 2016-17	15,467,659
<b>Total</b>			<b>152,914,897</b>

The matter was reported to the management in the month of March 2019, but no reply was received.

Audit requires provision of reconciliation statement of payments made against utility bills

**O.M#21**

#### **4.3 Procurement & Contract Management**

##### **4.3.1 Unauthorized award of contract to contractor without signing of Integrity Pact–Rs111.654 million**

As per SPPRA standard bidding documents for large work-IB.35 Integrity Pact (SPP Rule 89) The bidder shall sign and stamp the Integrity Pact provided at Appendix-L to the bidding documents for all Provincial/Local Government procurement contracts exceeding Rupees ten million. Failure to provide such Integrity Pact shall make the bidder non-responsive.

During scrutiny of the accounts record of Sindh Agriculture University Tandojam for the financial year(s) 2014-15 to 2016-17, it was observed that various works valuing Rs111.654 million were awarded to the contractors without obtaining Integrity pact signed by the bidders as required under SPPRA rule (**Details at Annex-4.3.1**).

The matter was reported to the management in the month of March 2019, but no reply was received.

Audit requires justification for unauthorized award of contract to contractor, fixing of responsibility on the person(s) at fault besides taking remedial measures.

**O.M#22**

#### **4.3.2 Non-observance of SPPRA rules regarding performance security-Rs19.904 million**

As per Rule-39 of SPPRA Rule 2010- Performance Security (1) Procuring Agency shall, in all procurement of goods, works and services, carried out through open competitive bidding, require security in the form of pay order or demand draft or bank guarantee, an amount sufficient to protect the procuring agency in case of breach of contract by the contractor or supplier or consultant, provided that the amount shall not be more than 10% of contract price;(2) The security shall be provided in an appropriate form and 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 scrutiny of the accounts record of Sindh Agriculture University Tandojam for the financial year(s) 2014-15 to 2016-17, it was observed that various works valuing Rs199.047 million were awarded to the contractors but performance security of Rs19.904 million was not obtained from the contractors before executing of the contracts (**Details at Annex-4.3.2**).

The matter was reported to the management in the month of March 2019, but no reply was received.

Non-observance of SPPRA rules regarding performance security may be justified

**O.M#23**



## **4.4 Construction/ Works & Development**

### **4.4.1 Non-imposition of penalty for the delayed execution of works–Rs2.411 million**

The Guidelines / Regulations for Procurement of Works published by SPPRA at para-10 states “Time is essence for contract. Effective contract administration is critical to successful contract implementation. Extensions in the contract period should normally be discouraged, however in exceptional cases; the contract period may be extended, wherever inevitable, with penalty or without penalty as per conditions of the agreement.

As per para-10.3(c) “Liquidities damages shall be deducted from the contract amount for every day or part of a day, which will elapse between the dates on which the prescribed time expired and the date the work is completed at the rate specified in the contract agreement. The amount of the liquidated damages for each day of delay in completion of the whole of the works, or if applicable for any section thereof, shall be a sum equal to 5 to 10 % (it is to be mentioned in the agreement) of the estimated cost of the works divided by one fourth of the number of days specified as completion time.”

During scrutiny of the accounts record of Sindh Agriculture University Tandojam for the financial year(s) 2014-15 to 2016-17, it was observed that development works valuing Rs24.105 million could not be completed by the contractors within the stipulated time, but 10% penalty of Rs2.411 million was not imposed (**Details at Annex-4.4.1**).

The lapse indicates improper watch and absence of internal controls.

The matter was reported to the management in the month of March 2019, but no reply was received.

Audit recommends that action as per law may be taken against the persons at fault and an effective internal control system should be devised to avoid such lapses in future. Recovery should be made of penalty amount.

**O.M#24**

#### **4.4.2 Undue favor to the contractors due to less deduction of security deposit-Rs0.895 million**

As per rules of contract agreement, At least 10 percent of total cost of tender amount is required to be deducted as security i.e. 2 per cent earnest money and 8 per cent security deposit.

During scrutiny of the accounts record of Sindh Agriculture University Tandojam for the financial year(s) 2014-15 to 2016-17, it was observed that an amount of Rs33.485 million was paid to contractors but security deposit was deducted at the rate of 8% instead of 10%. Audit is of the view that undue favor was provided to the contractors by less deduction of Rs0.895 million as security deposit **(Details at Annex-4.4.2).**

This resulted in undue favor to the contractors due to less deduction of security deposit

The matter was reported to the management in the month of March 2019, but no reply was received.

Undue favor to contractor due to less deduction of security deposit may be justified.

**O.M#25**

#### **4.4.3 Irregular payment to the contractors on reduced rates-Rs2.373 million**

As per Clause-17 of the agreement, if at any time before the security deposit is refunded to the contractor, it shall appear to the Engineer-in-Charge or his subordinate in charge of the work, that any work executed with unsound, imperfect or unskillful workmanship or with materials of inferior quality, or that any materials or articles provided by him for the execution of work are unsound, or quality inferior to that contracted for, or are otherwise not in accordance with the contract, it shall be lawful for the Engineer-in-charge to intimate this fact in writing to the contractor and then notwithstanding ,the fact that the work materials or articles complained of, may have been inadvertently passed, certified and paid for, the contractor shall bound

forthwith to rectify or remove and reconstruct the work so specified in, whole or part, as the case may require.

During scrutiny of the accounts record of Sindh Agriculture University Tandojam for the financial year(s) 2014-15 to 2016-17, it was observed that reduced payment of Rs2.373 million was made for various items of work without recording any written reasons. Allowing reduced rate implies that defective work was carried out and payment was made at reduced rate. **(Details at Annex-4.4.3)**

The lapse indicates improper watch on part of the department and complete absence of internal controls.

The matter was reported to the management in the month of March 2019, but no reply was received.

Irregular payment to the contractor on reduced rates may be justified.

**O.M#26**

#### **4.4.4 Excess payment over item of works-Rs1.985 million**

According to clause 38 of the Contract Agreement, Quantities exceeding up to a limit of 30 % or less are permissible to be executed. When an item of work is likely to be exceeded by more than 30%, in such cases, revision must be submitted containing facts and justification for approval of competent authority,

During scrutiny of the accounts record of Sindh Agriculture University Tandojam for the financial year(s) 2014-15 to 2016-17, it was observed that an excess payment of Rs1.985 million was made to contractors on account of excess execution of items of work against already approved quantity in violation of above rules and procedures **(Details at Annex-4.4.4)**.

The lapse indicates improper watch on part of the department and complete absence of internal controls.

The matter was reported to the management in the month of March 2019, but no reply was received.

Excess payment over item of works needs justification

**O.M#27**

#### **4.4.5 Irregular expenditure incurred on execution on extra item of work- Rs1.370 million**

According to the General Principal, the item of work which is not included in the original estimate of work, but included on work in called extra item, which should be got approved the competent authority prior to execution of work.

During scrutiny of the accounts record of Sindh Agriculture University Tandojam for the financial year(s) 2014-15 to 2016-17, it was observed that an amount of Rs1.370 million was incurred on extra items without approval and sanction of competent authority. The Department did not exercise due care while preparing the original estimate and benefit was accorded to contractor by execution of extra item of work. **(Details at Annex-4.4.5)**

The matter was reported to the management in the month of March 2019, but no reply was received.

Reasons for execution of extra item of work without approval of the competent authority may be stated to audit.

**O.M#28**

#### **4.5 Compliance with grant/ loan covenants**

##### **4.5.1 Non utilization of profit on endowment fund- Rs96.500 million**

According to The Endowment Fund Act 2011, Endowment Fund may be established in the form of profitable investments such as certificates, shares, units etc. The value of investment, however, will be determined on actual or face value and profit accrued thereon is to be utilized for academic development of the university/institution. The university/institute is required to furnish proof of such

an investment. The investment as Endowment Fund would be liable for periodic monitoring by the Higher Education Commission.

During scrutiny of the accounts record of Sindh Agriculture University Tandojam for the financial year(s) 2014-15 to 2016-17, it was observed that endowment fund was invested in various banks for earning profits. The profit was reinvested instead of utilizing the same for intended purpose. As the profit is invested, but the date of maturity of fund was not made available as every investment has certain future commitments. Furthermore, no monitoring reports by the Higher Education Commission were available for audit.

Sr#	Year	Title	Period	Interest rate	Amount
1	2014-15	SAU Endowment Fund	05 years	13.50%	2.500
2	2014-15	SAU Endowment Fund	05 years	13.50%	4.000
3	2014-15	SAU Endowment Fund	05 years	10.95%	13.000
4	2014-15	SAU Endowment Fund	05 years	10.95%	17.000
5	2015-16	SAU Endowment Fund	05 years	10.95%	13.000
6	2015-16	SAU Endowment Fund	05 years	10.95%	17.000
7	2016-17	SAU Endowment Fund	05 years	10.95%	13.000
8	2015-16	SAU Endowment Fund	05 years	10.95%	17.000
<b>Total</b>					<b>96.500</b>

The matter was reported to the management in March 2019, but no reply was received.

Non utilization of profit may be justified to audit.

**O.M#29**

## **4.6 Monitoring & Evaluation**

### **4.6.1 Non-accountal of fertilizers - Rs13.479 million**

Rule-113 and 114 of Sindh Financial Rules, Volume-I, state that “All materials received should be examined, counted, measured or weighed, as the case may be, when delivery is taken and when materials are issued from stock the

incharge of the store should see that proper indent has been made by authorized person and record under his dated initial the description and quantity of material issued.”

During scrutiny of the accounts record of Sindh Agriculture University Tandojam for the financial year(s) 2014-15 to 2016-17, it was observed that the university authorities had made expenditure of Rs13.479 million over the purchase of fertilizers but the same was not accounted for in the stock register. **(Details at Annex-4.6.1)**

The matter was reported to the management in the month of March 2019, but no reply was received.

Audit requires that justification for the non-accountal of fertilizers and the relevant record may kindly be produced to the audit to verify the authenticity of expenditure made.

**O.M#30**

#### **4.6.2 Non-maintenance of consumption account of insecticides-Rs2.317 million**

According to Rules-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 this own money.

During scrutiny of the accounts record of Sindh Agriculture University Tandojam for the financial year(s) 2014-15 to 2016-17, it was observed that an amount of Rs2.317 million was incurred on account of purchase of insecticides but consumption account was not produced **(Details at Annex-4.6.2)**

Management failed to observe the Government rules procedures, which reflects the absence of systematic control and financial in-discipline prevalent in the department.

The matter was reported to the management in the month of March 2019, but no reply was received.

Non-maintenance of consumption account insecticides may be justified.

**O.M#31**

#### 4.6.3 Irregular expenditure on PERN Charges – Rs6.651 million

As per Sindh Agriculture University Act,1977 Clause-30 (1) the Director of Finance, shall be a whole-time Officer of Director of the University and, shall be appointed by the Chancellor on such terms and conditions as he may determine. (2) The Director of Finance shall—

- (a) manage the property, finances and investments of the University;
- (b) prepare the annual and revised budget estimates of the University and place such estimates before the Finance and Planning Committee, the Syndicate and the Senate;
- (c) ensure that the funds of the University are incurred for the purposes they are provided; and
- (d) Perform such other duties as may be prescribed.

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

During special audit of the Vice Chancellor, Sindh Agriculture University, Tando Jam for the financial years 2014-15, 2015-16 and 2016-17, it was observed that an amount of Rs6.651 million was incurred on account of Pakistan Education & Research Network (PERN) Charges. The approval and agreement for such expenses were not produced to audit. The details as mentioned on the invoices were neither authenticated by any officer who used various services under PERN (verification of actual usage) nor was attached supporting documents with the bills to justify the payments.

(Rupees in million)

Sr.No.	Year	Account Code	Budget Head	Expenditure
1	2014-15	A0320402	PERN	1.285
2	2015-16	A0320402	PERN	2.931
3	2016-17	A0320402	PERN	2.435
<b>Total</b>				<b>6.651</b>

The matter was reported to the management in the month of March 2019, but no reply was received.

The irregularity may be justified besides fixing responsibility against the persons at fault.

#### 4.6.4 Unjustified payments for conducting examination – Rs47.794 million

According to Rule-23 of Sindh Financial Rules, Volume-I, every payment including repayment of money previously lodged with Government for whatever propose, must be supported by sub-vouchers setting forth full and clear particulars of the claim.

During special audit of the Vice Chancellor, Sindh Agriculture University, Tando Jam for the financial years 2014-15, 2015-16 and 2016-17, it was observed that an amount of Rs47.794 million was paid to various employees of the university on account of remuneration for conducting examination. The following observations were noticed:

1. The disbursement details along with acknowledgements were not provided to audit for verification.
2. The list of staff who conducted examination was also not attached.
3. Authority order engaging members for conducting examination was not produced
4. Income tax was not deducted.

(Rupees in million)

Sr.#	Year	Name of Institure	Head of Account	Amount
1	2014-15	SAU Jamshoro	Remuneration for conducting examination	10.654
2	2014-15	SZABAC Dokri		0.7197
3	2015-16	SAU Jamshoro		17.354
4	2015-16	SZABAC Dokri		1.041
5	2016-17	SAU Jamshoro		16.194
6	2016-17	SZABAC Dokri		1.831
			<b>Total</b>	<b>47.7937</b>



The matter was reported to the management in the month of March 2019, but no reply was received.

The irregularity may be justified besides fixing responsibility against the persons at fault.

#### **4.6.5 Non-production of record regarding need-based scholarship- Rs74.816 million**

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

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

(3) Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under Efficiency and Discipline Rules”.

During special audit of the Vice Chancellor, Sindh Agriculture University, Tando Jam for the financial years 2014-15, 2015-16 and 2016-17, the university authorities were asked to provide the record regarding Need Based Scholarships. But, the university authorities did not provide the requisite record.

(Rupees in million)

<b>Year</b>	<b>Account code</b>	<b>Head</b>	<b>Amount</b>
2014-15	A0610102	Need Based Scholarship	15.909
2015-16	A0610102	Need Based Scholarship	46.069
2016-17	A0610102	Need Based Scholarship	12.838
<b>Total</b>			<b>74.816</b>

The matter was reported to the management in the month of March 2019, but no reply was received.

Non-production of record may be justified.

#### 4.6.6 Unjustified expenditure on purchase of Animal Ration–Rs 2.507 million

According to Rule-114 of Sindh Financial Rules, Volume-I, “no materials should be issued unless a written indent from the officer concerned is received. Similarly, consumption account should be maintained properly to watch the utilization of material”.

During special audit of the Vice Chancellor, Sindh Agriculture University, Tando Jam for the financial years 2014-15, 2015-16 and 2016-17, it was observed that an expenditure of Rs 2.507 million was made over the purchase of animal feed. The following observations were noticed:

1. Consumption account was not maintained.
2. Purchases were made without calling tender
3. Purchases were made through the open cheques issued to the officers instead directly from the vendor.
4. Invoice /bill was not attached with the payment vouchers
5. Tax was not deducted

Further it was also observed that purchase slips on which the feed was purchased was incongruous with the dates mentioned thereon. This clearly shows the purchase was made over fake cash memos, which needs to be inquired.

(Rupees in million)

Year	Name	Detail	Expenditure
2014-15	SAU Tando Jam	Animal ration	0.847
2015-16	SAU Tando Jam	Animal ration	0.793
2016-17	SAU Tando Jam	Animal ration	0.867
<b>Total</b>			<b>2.507</b>

The matter was reported to the management in the month of March 2019, but no reply was received.

The above irregularities may be justified and further, an inquiry may be made to probe the matter of fake invoices/cash memos.

#### **4.6.7 Irregular drawal of Non-Practicing Allowance- Rs0.488 million**

According to order issued by the Finance Department, Govt. of Sindh, vide letter No. FD(SR-III)5/12/83 dated 22-10-1986 Medical Officer were entitled to draw non practicing allowance, subject to the conditions each officer shall furnish an affidavit that he was not doing any private practice since 01-07-1983 or from the date he has assumed the charge of the post.

During special audit of the Vice Chancellor, Sindh Agriculture University, Tando Jam for the financial years 2014-15, 2015-16 and 2016-17, it was observed that Non practicing allowance amounting to Rs0.488 million was paid to various officers without obtaining undertaking on affidavit of non practice from them. Hence in the absence of the document the authenticity of the expenditure could not be verified and the expenditure incurred on this accounts stands irregular.

(Rupees in million)

<b>Sr.#</b>	<b>Year</b>	<b>Head of account</b>	<b>Amount</b>
1	2014-15	Non-Practicing Allowance	0.168
2	2015-16	Non-Practicing Allowance	0.154
3	2016-17	Non-Practicing Allowance	0.166
<b>Total</b>			<b>0.488</b>

The matter was reported to the management in the month of March 2019, but no reply was received.

Grant of un-authorized allowances in monthly salary should be stopped forthwith or the affidavit of the officers be produced to audit.

#### **4.6.8 Un-justified payment of “Computer Allowance” –Rs0.795 million**

According to Finance Division (Regulation Wing) Office Memo No. F-3(b)R.1/35 dated 26th June, 1985, computer allowance is required to be paid to those employees who possess degree in Computer Science, fulfills terms & conditions and also get appointed for particular post.

During special audit of the Vice Chancellor, Sindh Agriculture University, Tando Jam for the financial years 2014-15, 2015-16 and 2016-17, it was observed

that entity is allowing Computer Allowance amounting to Rs0.795 million to their employees in violation of above rule. In this connection no any verified Computer Degree was produced to audit and such allowance is regularly being paid to the officers without entitlement and legal justification.

Audit is of the view that expenditure incurred on computer allowance during the financial years 2014-15, 2015-16 and 2016-17 may be treated as unauthorized, audit could not authenticate without production verified degree.

**(Rupees in million)**

<b>S.No.</b>	<b>F.Year</b>	<b>Description</b>	<b>Amount</b>
1	2014-15	Computer Allowance	0.103
2	2015-16	-do-	0.094
3	2016-17	-do-	0.598
<b>Total</b>			<b>0.795</b>

The matter was reported to the management in the month of March 2019, but no reply was received.

The Computer degrees verified by the respective board/universities may be produced for verification.

#### **4.6.9 Un-authorized payment to Adhoc Relief Allowance in contravention of government rules & regulations – Rs1.673 million**

As per notification of Finance Department No. FD (SR-I)1(32)2011-2015 dated 24-07-2015, the Adhoc Relief Allowances of 2011 and 2012 were discontinued w.e.f. 01-07-2015.

During special audit of the Vice Chancellor, Sindh Agriculture University, Tando Jam for the financial years 2014-15, 2015-16 and 2016-17, it was observed that an amount of Rs1.673 million was paid to various employees of the university (detail attached) on account of 20% Adhoc Relief Allowance 2012 which was discontinued in the Revised Basic Pay Scales 2015 in contravention of the prevalent Government rules, regulations and instructions issued from time to time. The amount of 20% Adhoc Relief Allowance 2012 was taken from the Pay Roll Gazette 2017-18.

Sr. #	Name	Designation	BPS	Basic Pay	20% Adhoc Relief Allowance-2012	Total Months	Amount
1	Mr. Sarfaraz Ahmed	Computer Operator	16	16,400	3,280	36	118,080
2	Miss. KavitaTabbassum	Assistant Professor	19	48,455	8,780	36	316,080
3	Miss. Jamila Soomro	Assistant Professor	19	26,470	13,235	36	476,460
4	Dr. Shah Nawaz Kumbhar	Lecturer	18	24,500	4,900	36	176,400
5	Miss. SuhniAbbasi	Lecturer	18	13,750	3,693	36	132,948
6	Miss. Mehr-u-NisaNarejo	Lecturer	18	26,000	5,200	36	187,200
7	Mr. Zulfiqar Ahmed Mahar	Lecturer	18	23,000	7,385	36	265,860
<b>Total</b>							<b>1,673,028</b>

The matter was reported to the management in the month of March 2019, but no reply was received.

The above unauthorized payment may be justified or the amount paid so far may be recovered under intimation to audit.

#### **4.6.10 Irregular payment of pension without obtaining supporting documents- Rs148.542 million**

As per scrutiny of Pension payment process certain documents have to be attached alongwith pension payment cases.

During special audit of the Vice Chancellor, Sindh Agriculture University, Tando Jam for the financial years 2014-15, 2015-16 and 2016-17, it was observed that a sum of Rs148.542 million was paid on account of commuted value of pension to various persons. In most of the cases the documents/records were not found as detailed below:

1. Retirement order of the employees was not available on record.
2. Declaration of legal heirs was not available on record.
3. Declaration of no government dues was not produced.
4. Declaration of surrender of 35% gross pension.
5. Undertaking of overpayment.
6. Written consent of nomination.

7. Certificate regarding government accommodation.
8. Certificate regarding re-employment.
9. LPC and computerized slip.

(Rupees in million)

Year	Name	Account Code	Detail	Amount
2014-15	SAU Tando jam	A-04102	Commuted value of Pension (civil)	34.999
2014-15	ZABAC Dokri	A-04102	Commuted value of Pension (civil)	0.3677
2015-16	SAU Tando jam	A-04102	Commuted value of Pension (civil)	48.446
2015-16	ZABAC Dokri	A-04102	Commuted value of Pension (civil)	0.305
2016-17	SAU Tando jam	A-04102	Commuted value of Pension (civil)	60.316
2016-17	ZABAC Dokri	A-04102	Commuted value of Pension (civil)	4.108
<b>Total</b>				<b>148.5417</b>

The matter was reported to the management in the month of March 2019, but no reply was received.

The irregularities may be clarified in support of above vouchers under intimation to audit.

#### 4.7 Overall Assessment

The major objectives that were set for conducting the special audit of Sindh Agriculture University, Tandojam included whether appointment of staff was made in accordance with existing recruitment rules, allowances were paid as admissible in relevant rules, receipts were collected, deposited and reconciled in stipulated time, funds received from government were utilized in accordance with rules and regulation, development schemes were carried out and completed in accordance with approved PC-I, investments were made in accordance with SAU Act/with approval of Board, profit earned on investments were properly utilized, fixed assets were managed and disposed off in accordance with regulations and procurements were made in accordance with SPPRA rules.

In the light of above objectives, it was planned to thoroughly evaluate and scrutinize mechanism of human resource management, financial resource (receipts and expenditure) management, procurement management, development schemes

management and fixed assets management. During the audit, following major weaknesses were observed:

1. Appointments were made in contravention to regulations
2. Fixed assets were managed poorly
3. Unnecessary and unjustified allowances were paid to employees in contravention to rules and regulations
4. Investment were made without following guidelines and profit on investment was not utilized properly
5. Excess payments were made to contractors in contravention of bill of quantities(BOQ)
6. Developments schemes were unnecessarily delayed in contravention of contract agreement
7. Misprocurement of various items was observed
8. Record properly not maintained

## **5. CONCLUSION**

### **5.1 Key Audit findings**

- 5.1.1 Irregular appointment of consultant
- 5.1.2 Non-disposal of unserviceable vehicles
- 5.1.3 Unjustified payment of Deanship/Chairmanship allowance
- 5.1.4 Unauthorized excess payment of House Rent
- 5.1.5 Un-justified payment of Qualification/Ph.D/Special S&T allowance
- 5.1.6 Irregular payment of orderly allowance to the officers
- 5.1.7 Irregular payment of honorarium
- 5.1.8 Unauthorized expenditure without post audit
- 5.1.9 Irregular expenditure on purchase of fertilizers
- 5.1.10 Variation in annual receipt & payment account & statement of receipt, expenditure and source of financing
- 5.1.11 Unauthorized expenditure incurred on account of purchase of POL
- 5.1.12 Unauthorized payment on account of land compensation
- 5.1.13 Unauthorized expenditure on repair of vehicles

- 5.1.14 Irregular expenditure on account of conference / seminars / workshops/ symposia
- 5.1.15 Unauthorized expenditure on electrical accessories
- 5.1.16 Irregular expenditure on account of printing & publication
- 5.1.17 Irregular expenditure incurred on TA/DA
- 5.1.18 Irregular payment under the head of account uniform liveries & protecting clothes
- 5.1.19 Unjustified expenditure on Investment
- 5.1.20 Non-reconciliation of utilities charges
- 5.1.21 Unauthorized award of contract to contractor without signing of Integrity Pact
- 5.1.22 Non-observance of SPPRA rules regarding performance security
- 5.1.23 Non-imposition of penalty for the delayed execution of works
- 5.1.24 Undue favor to the contractors due to less deduction of security deposit
- 5.1.25 Irregular payment to the contractors on reduced rates
- 5.1.26 Excess payment over item of works
- 5.1.27 Irregular expenditure incurred on execution on extra item of work
- 5.1.28 Non utilization of profit of endowment fund
- 5.1.29 Non-accountal of fertilizers
- 5.1.30 Non-maintenance of consumption account of insecticides
- 5.1.31 Irregular expenditure on PERN Charges
- 5.1.32 Unjustified payments for conducting examination
- 5.1.33 Non-production of record regarding need based scholarship
- 5.1.34 Unjustified expenditure on purchase of Animal Ration
- 5.1.35 Irregular drawal of Non-Practicing Allowance
- 5.1.36 Un-justified payment of “Computer Allowance”
- 5.1.37 Un-authorized payment to Adhoc Relief Allowance in contravention of government rules & regulations
- 5.1.38 Irregular payment of pension without obtaining supporting documents

## **5.2 Key Recommendations**

- 5.2.1 Appointment of consultant maybe made in accordance with statutes
- 5.2.2 Unserviceable vehicles should be auctioned



- 5.2.3 Deanship/Chairmanship allowance should be stopped
- 5.2.4 Unauthorized excess payment of House Rent
- 5.2.5 Requisite Codal formalities should be observed while making Payment of allowances
- 5.2.6 Criteria should be developed for honorarium
- 5.2.7 Purchases must be made in accordance to SPPRA rules
- 5.2.8 Proper record of Log books and movement registers should be kept
- 5.2.9 Proper follow up should be made for early acquisition of land
- 5.2.10 SPPRA rules should be observed regarding performance security, integrity pact, delay of work, less deduction of security, reduced rate, excess payment over item of work, extra item.
- 5.2.11 Profit of endowment fund must be utilized for academic activities and research

### **5.3 Lesson Learnt**

- The budgets prepared and expenditure incurred werewithout observing SAU Act.
- The sanctioned posts were not approved from Finance Department and no seniority list of officers / officials was being maintained.
- Non-implementation of double entry accounting system and adoption of International Accounting Standards.
- The rules & regulations were not framed as per Act.
- The government rules & regulations were not followed properly.
- There was no internal audit/ pre-auditing. The utilisaiton of recurring grant was also not reconciled by DAO/AG.

## **ACKNOWLEDGMENT**

We wish to express our appreciation to the Management and Staff of SindhAgriculture University, Tandojamfor assistance and co-operation extended to the auditors during this assignment.

# **ANNEXURES**



#### 4.1.1 Irregular appointment of consultant-Rs4.774 million

<b>Cheque#&amp; dated</b>	<b>Name of Contractor</b>	<b>Name of works</b>	<b>Bill No</b>	<b>Bill amount</b>
<u>59381642</u> 02-11-16	M/s Zaheeruddin Consultants (Pvt) Ltd. Karachi	Up gradation of Academic Facilities SAU Tando Jam	1st Progressive	4,573,653
<u>195719</u> 16-6-16	M/s Zaheeruddin Consultants (Pvt) Ltd. Karachi	Khairpur College	2nd R.A bill of consultancy charges	200,000
<b>Total</b>				<b>4,773,653</b>

#### 4.1.2 Non-disposal of unserviceable vehicles

<b>Sr #</b>	<b>Vehicle#</b>	<b>Date of offroad</b>
1	GL-0051	Jun-18
2	GL-0052	Jul-17
3	GL-0058	Apr-17
4	GL-5061	Aug-17
5	GL-5111	march,93
6	GS-6154	Oct-16
7	EB-0024	Jul-18
8	EB-3580	NIL
9	MF (02)	NIL
10	MF-(03)	NIL
11	GL-7026	NIL

#### 4.1.3 Unjustified payment of Deanship/Chairmanship allowance-Rs3.381 million

<b>Sr#</b>	<b>Year</b>	<b>Head of account</b>	<b>Amount</b>
1	2014-15	Deanship/Chairmanship Allowance	0.652
2	2014-15	Deanship/Chairmanship Allowance	0.037
3	2015-16	Deanship/Chairmanship Allowance	0.970
4	2015-16	Deanship/Chairmanship Allowance	0.107
5	2016-17	Deanship/Chairmanship Allowance	1.401
6	2016-17	Deanship/Chairmanship Allowance	0.214
<b>Total</b>			<b>3.381</b>

#### 4.1.4 Unauthorized excess payment of House Rent-Rs47.97 million

Sr#	Year	Account Code	Budget Head	House rent at the rate 45% paid	House rent at the rate 30% admissible	Excess Payment
1	2014-15	A-01202	House Rent Allowance	42.2100	28.14	14.07
2	2014-15	A-01202	House Rent Allowance	4.6394	3.09	1.55
3	2015-16	A-01202	House Rent Allowance	43.8400	29.23	14.61
4	2015-16	A-01202	House Rent Allowance	4.6410	3.09	1.55
5	2016-17	A-01202	House Rent Allowance	43.7440	29.16	14.58
6	2016-17	A-01202	House Rent Allowance	4.8220	3.21	1.61
<b>Total</b>				<b>143.8964</b>	<b>95.93</b>	<b>47.97</b>



**4.1.5 Un-justified payment of Qualification/Ph.D/Special S&T allowance-Rs52.426 million**

<b>Sr#</b>	<b>Year</b>	<b>Head of account</b>	<b>Amount</b>
1	2014-15	Qualification/Ph.D/Special science & Tech.Allowance	15.470
2	2014-15	Qualification/Ph.D/Special science & Tech.Allowance	0.120
3	2015-16	Qualification/Ph.D/Special science & Tech.Allowance	17.617
4	2015-16	Qualification/Ph.D/Special science & Tech.Allowance	0.120
5	2016-17	Qualification/Ph.D/Special science & Tech.Allowance	18.910
6	2016-17	Qualification/Ph.D/Special science & Tech.Allowance	0.189
<b>Total</b>			<b>52.426</b>

#### 4.1.6 Irregular payment of orderly allowance to the officers–Rs54.248 million

<b>Sr#</b>	<b>Year</b>	<b>Head of account</b>	<b>Amount</b>
1	2014-15	Orderly Allowance	11.0260
2	2014-15	Orderly Allowance	0.1685
3	2015-16	Orderly Allowance	18.7270
4	2015-16	Orderly Allowance	0.2990
5	2016-17	Orderly Allowance	23.4410
6	2016-17	Orderly Allowance	0.5870
<b>Total</b>			<b>54.2485</b>

**4.2.3 Unauthorized expenditure incurred on account of purchase of POL-Rs101.090 million**

Sr#	Date	Cheque No.	Name of Payee/Payer	Accounts Description	Debit
1	27/Jul/16	57160181	M.S Thar Filling Station Hyd	P.O.L. Charges	1,704,131
2	27/Jul/16	57160200	M.S Peer box filling station	CNG Charges	145,687
3	27/Jul/16	57160201	M.S Peer box filling station	P.O.L. Charges	91,522
4	29/Jul/16	57160202	M.S Thar CNG filling Station Hyd	CNG Charges	397,657
5	03/Aug/16	58742634	Engr. Mir Muhammad Khusk	P.O.L. Charges	11,700
6	03/Aug/16	58742638	Mr. Abu Sajid Muhammad Samo	P.O.L. Charges	500
7	03/Aug/16	58742673	M/S Thar Filling Station	P.O.L. Charges	108,484
8	11/Aug/16	58742722	Engr. Manzoor Ali Magsi	P.O.L. Charges	24,248
9	11/Aug/16	58742723	M/S Peer Bux Filling Station Tandojam	P.O.L. Charges	14,962
10	11/Aug/16	58742747	Engr. Manzoor Ali Magsi	P.O.L. Charges	24,248
11	11/Aug/16	58742747	Engr. Manzoor Ali Magsi	P.O.L. Charges	2,230
12	19/Aug/16	58742815	Mr.Manzoor Ali Magsi	P.O.L. Charges	1,980
13	25/Aug/16	58742862	M/S Thar CNg Station HYD	CNG Charges	274,488
14	25/Aug/16	58742863	M/S Peer Bux Filling Station Tjam	CNG Charges	158,959
15	26/Aug/16	58742877	Mr.Manzoor Ali Magsi	P.O.L. Charges	6,131
16	26/Aug/16	58742877	Mr.Manzoor Ali Magsi	P.O.L. Charges	8,671
17	26/Aug/16	58742880	M/s Thar Filling station HYD	P.O.L. Charges	1,462,949
18	26/Aug/16	58742886	M/s Thar Filling Station Hyd	P.O.L. Charges	47,334
19	26/Aug/16	58742886	M/s Thar Filling Station Hyd	P.O.L. Charges	4,238
20	26/Aug/16	58742887	M/s Peer Bux Filling Station T.Jam	P.O.L. Charges	17,237
21	05/Sep/16	58742975	Mr.Manzoor Ali Magsi	P.O.L. Charges	18,270
22	05/Sep/16	58742975	Mr.Manzoor Ali Magsi	P.O.L. Charges	11,310
23	08/Sep/16	58743006	Mr.Manzoor Ali	P.O.L. Charges	5,500
24	08/Sep/16	58743006	Mr.Manzoor Ali	P.O.L. Charges	5,500
25	20/Sep/16	58832743	Mr.Manzoor Ali	P.O.L. Charges	24,248
26	20/Sep/16	58832743	Mr.Manzoor Ali Magsi	P.O.L. Charges	2,330
27	20/Sep/16	58832754	M/s Thar Filling station HYD	P.O.L. Charges	857,725
28	27/Sep/16	63787425	Mr.Manzoor Ali	P.O.L. Charges	7,327
29	27/Sep/16	63787426	M/s Shahbaz Filling Station Mirpur	CNG Charges	35,610
30	27/Sep/16	63787427	M/s Peer Bux Filling Station Hyd	P.O.L. Charges	14,576
31	28/Sep/16	63787430	Mr.Manzoor Ali	P.O.L. Charges	24,990
32	28/Sep/16	63787430	Mr.Manzoor Ali	P.O.L. Charges	24,248
33	28/Sep/16	63787430	Mr.Manzoor Ali	P.O.L. Charges	25,320
34	28/Sep/16	63787430	Mr.Manzoor Ali	P.O.L. Charges	44,470
35	28/Sep/16	63787431	M/s Thar CNG Station Hyd	P.O.L. Charges	813,286
36	28/Sep/16	63787432	M/s Thar CNG Station Hyd	CNG Charges	401,107
37	29/Sep/16	63787457	M/s Peer Bux Filling Station Hyd	CNG Charges	160,589
38	03/Oct/16	64773076	M/s Thar CNG Station Hyd	CNG Charges	150,603
39	19/Oct/16	65888438	Mr. Manzoor Ali Magsi	P.O.L. Charges	9,400
40	21/Oct/16	67166680	M/s Shahbaz Filling Station Mirpurkhas	CNG Charges	57,615
41	25/Oct/16	67166687	M/s Thar Filling Station Hyd	P.O.L. Charges	46,886
42	25/Oct/16	67166688	M/s Thar CNG Station Hyd	CNG Charges	353,620
43	25/Oct/16	67166689	M/s Peer Bux CNG Station T.Jam	CNG Charges	166,131
44	26/Oct/16	67166702	M/s Thar Filling Station Hyd	P.O.L. Charges	1,541,511
45	28/Oct/16	67166719	Mr.Manzoor Ali Magsi	P.O.L. Charges	4,000
46	28/Oct/16	67166720	M/s Peer Bux Filling Station Tandojam	P.O.L. Charges	23,739
47	04/Nov/16	67995924	M/s Thar Filling Station Hyd	P.O.L. Charges	143,803
48	08/Nov/16	69350364	Mr. Manzoor Ali Magsi	P.O.L. Charges	1,850
49	09/Nov/16	69350373	Mr.Manzoor Ali	P.O.L. Charges	3,555
50	14/Nov/16	69350428	Mr. Aneel Kumar	P.O.L. Charges	2,630

Sr#	Date	Cheque No.	Name of Payee/Payer	Accounts Description	Debit
51	18/Nov/16	70422986	Mr.Abu Sajid Muhammad Samo	CNG Charges	580
52	18/Nov/16	70422986	Mr.Abu Sajid Muhammad Samo	P.O.L. Charges	950
53	18/Nov/16	70422987	M/s Peer Bux Filling Station T.Jam	P.O.L. Charges	12,960
54	18/Nov/16	70422988	M/s Thar Filling station Hyd	P.O.L. Charges	162,788
55	22/Nov/16	70423015	Mr.Manzoor Ali Magsi	P.O.L. Charges	4,253
56	22/Nov/16	70423015	Mr.Manzoor Ali Magsi	P.O.L. Charges	7,000
57	22/Nov/16	70423027	M/s Thar Filling station Hyd	P.O.L. Charges	1,526,669
58	22/Nov/16	70423028	M/s Thar CNT Station Hyd	CNG Charges	414,560
59	23/Nov/16	70423039	Mr.Manzoor Ali Magsi	P.O.L. Charges	1,850
60	23/Nov/16	70423039	Mr.Manzoor Ali Magsi	P.O.L. Charges	1,900
61	24/Nov/16	71220563	M/S Peer Bux Filling Station	CNG Charges	159,210
62	07/Dec/16	72098911	Mr. Shahbaz Filling and CNG	CNG Charges	60,485
63	09/Dec/16	72098940	Mr. Mazoor Ali Magsi	P.O.L. Charges	4,350
64	13/Dec/16	72098951	M/S Thar Filling Station	P.O.L. Charges	113,186
65	15/Dec/16	73615186	M/S Peer Bux Filling Station	P.O.L. Charges	14,940
66	20/Dec/16	73615244	Mr. Manzoor Ali Magsi	P.O.L. Charges	5,000
67	20/Dec/16	73615244	Mr. Manzoor Ali Magsi	CNG Charges	10,000
68	20/Dec/16	73615245	M/S Thar Filling Station	P.O.L. Charges	84,830
69	22/Dec/16	74306502	M/s Thar CNG Station HYD.	CNG Charges	526,323
70	26/Dec/16	74306516	M/S Thar Filling Station	P.O.L. Charges	2,048,391
71	26/Dec/16	74306555	M/S Peer Bux Filling Station	CNG Charges	146,254
72	30/Dec/16	75553008	Engr:Manzoor Ali magsi	P.O.L. Charges	99,000
73	30/Dec/16	75553011	Engr:Manzoor Ali magsi	P.O.L. Charges	93,000
74	09/Jan/17	76529838	Mr. Manzoor Ali Magsi	P.O.L. Charges	4,973
75	17/Jan/17	77446681	M/S Thar Filling Station Hyd	P.O.L. Charges	191,981
76	17/Jan/17	77446681	M/S Thar Filling Station Hyd	P.O.L. Charges	100,892
77	18/Jan/17	77446697	Mr. Manzoor Ali Magsi	P.O.L. Charges	3,000
78	18/Jan/17	77446697	Mr. Manzoor Ali Magsi	P.O.L. Charges	8,316
79	20/Jan/17	77446735	Mr. Manzoor Ali Magsi	P.O.L. Charges	2,000
80	20/Jan/17	77446735	Mr. Manzoor Ali Magsi	P.O.L. Charges	1,960
81	23/Jan/17	78157604	Dr. Nasir Rajput	P.O.L. Charges	14,555
82	25/Jan/17	78157659	M/S Peer Bux Filling Station	P.O.L. Charges	32,236
83	25/Jan/17	78157660	M/S Shabaz Filling and CNG Station	P.O.L. Charges	15,460
84	25/Jan/17	78157660	M/S Shabaz Filling and CNG Station	P.O.L. Charges	7,425
85	25/Jan/17	78157661	M/S Thar Filling Station Hyd	P.O.L. Charges	1,704,734
86	26/Jan/17	78783338	Thar CNG Station Hyd	CNG Charges	280,880
87	30/Jan/17	78783356	Mr. Manzoor Ali Magsi	CNG Charges	1,637
88	30/Jan/17	78783393	M/S Peer Bux Filling Station	CNG Charges	233,259
89	01/Feb/17	78931229	M/S Shahbaz Filling Station	CNG Charges	70,402
90	08/Feb/17	79670078	M/s Thar Filling Station Hyd	P.O.L. Charges	20,404
91	08/Feb/17	79670078	M/s Thar Filling Station Hyd	P.O.L. Charges	2,667
92	20/Feb/17	80599737	Mr. Manzoor Ali Magsi	CNG Charges	580
93	20/Feb/17	80599737	Mr. Manzoor Ali Magsi	P.O.L. Charges	4,000
94	20/Feb/17	80599737	Mr. Manzoor Ali Magsi	P.O.L. Charges	4,000
95	20/Feb/17	80599737	Mr. Manzoor Ali Magsi	P.O.L. Charges	3,275
96	20/Feb/17	80599738	M/s Thar Filling Station Hyd	CNG Charges	419,550
97	20/Feb/17	80599739	M/s Thar Filling Station Hyd	P.O.L. Charges	130,782
98	24/Feb/17	80599761	M/S Peer Bux Filling Station	CNG Charges	236,093
99	27/Feb/17	80599776	M/S Peer Bux Filling Station	P.O.L. Charges	17,618
100	27/Feb/17	80599781	M/s Thar Filling Station Hyd	P.O.L. Charges	1,982,934
101	01/Mar/17	80599806	Mr. Manzoor Ali Magsi	CNG Charges	3,139
102	01/Mar/17	80599806	Mr. Manzoor Ali Magsi	CNG Charges	6,141
103	08/Mar/17	81441883	M/s Thar Filling Station Hyd	P.O.L. Charges	188,558
104	10/Mar/17	00000030	M/s Shahbaz Filling & CNG Station	CNG Charges	18,463

Sr#	Date	Cheque No.	Name of Payee/Payer	Accounts Description	Debit
			Mirpurkhas		
105	10/Mar/17	00000031	Mr.Manzoor Ali Magsi	P.O.L. Charges	99,000
106	14/Mar/17	00000068	M/s Shahbaz Filling & CNG Station Mirpurkhas	P.O.L. Charges	64,826
107	14/Mar/17	00000069	Mr.Manzoor Ali Magsi	CNG Charges	1,418
108	14/Mar/17	00000069	Mr.Manzoor Ali Magsi	CNG Charges	99,000
109	15/Mar/17	00000087	Mr.Manzoor Ali Magsi	P.O.L. Charges	99,000
110	16/Mar/17	00000101	Mr. Manzoor Ali Magsi	CNG Charges	1,310
111	16/Mar/17	00000101	Mr. Manzoor Ali Magsi	CNG Charges	1,960
112	20/Mar/17	00000122	Mr. Manzoor Ali Magsi	P.O.L. Charges	99,000
113	21/Mar/17	00000140	M/s Thar Filling Station Hyd	P.O.L. Charges	1,666,804
114	27/Mar/17	00000170	Mr.Manzoor Ali Magsi	P.O.L. Charges	3,000
115	29/Mar/17	00000226	Mr.Manzoor Ali Magsi	P.O.L. Charges	4,270
116	29/Mar/17	00000226	Mr.Manzoor Ali Magsi	P.O.L. Charges	6,962
117	29/Mar/17	00000226	Mr.Manzoor Ali Magsi	P.O.L. Charges	4,000
118	29/Mar/17	00000226	Mr.Manzoor Ali Magsi	P.O.L. Charges	26,610
119	29/Mar/17	00000227	M/s Thar Filling Station Hyd	P.O.L. Charges	72,733
120	29/Mar/17	00000227	M/s Thar Filling Station Hyd	P.O.L. Charges	67,007
121	29/Mar/17	00000228	M/s Thar Filling Station Hyd	CNG Charges	491,610
122	29/Mar/17	00000229	M/s Peer Bux Pertorium Service Tandojam	P.O.L. Charges	33,196
123	31/Mar/17	00000319	M/s Peer Bux CNG Staion Tandojam	CNG Charges	200,224
124	05/Apr/17	00000325	M/s Thar Filling Station Hyd	P.O.L. Charges	128,646
125	10/Apr/17	00000377	Mr.Manzoor Ali Magsi	P.O.L. Charges	99,000
126	10/Apr/17	00000398	Mr. Manzoor Ali Magsi	P.O.L. Charges	3,145
127	10/Apr/17	00000398	Mr. Manzoor Ali Magsi	P.O.L. Charges	24,065
128	10/Apr/17	00000430	Mr. Abu Sajid Samo	P.O.L. Charges	250
129	17/Apr/17	00000529	Mr. Manzoor Ali Magsi	P.O.L. Charges	6,351
130	19/Apr/17	00000569	Mr. Manzoor Ali Magsi	CNG Charges	4,760
131	19/Apr/17	00000570	Mr. Manzoor Ali Magsi	P.O.L. Charges	99,000
132	19/Apr/17	00000578	M/s Thar CNG Station Hyd	CNG Charges	515,508
133	21/Apr/17	00000589	M/s Thar Filling Station Hyd	P.O.L. Charges	1,956,278
134	26/Apr/17	00000602	Mr.Manzoor Ali	P.O.L. Charges	2,000
135	26/Apr/17	00000613	M/s Shahbaz Filling Station Mirpurkhas	P.O.L. Charges	73,024
136	26/Apr/17	00000631	Mr.Manzoor Ali Magsi	P.O.L. Charges	6,400
137	26/Apr/17	00000631	Mr.Manzoor Ali Magsi	P.O.L. Charges	24,390
138	26/Apr/17	00000631	Mr.Manzoor Ali Magsi	P.O.L. Charges	24,630
139	26/Apr/17	00000631	Mr.Manzoor Ali Magsi	P.O.L. Charges	3,300
140	26/Apr/17	00000631	Mr.Manzoor Ali Magsi	P.O.L. Charges	2,400
141	26/Apr/17	00000655	M/S Peer Bux Filling Station	P.O.L. Charges	242,783
142	27/Apr/17	00000663	Mr.Manzoor Ali Magsi	P.O.L. Charges	10,243
143	27/Apr/17	00000663	Mr.Manzoor Ali Magsi	P.O.L. Charges	4,900
144	27/Apr/17	00000663	Mr.Manzoor Ali Magsi	P.O.L. Charges	7,585
145	03/May/17	00000730	M/S Shabaz Filling Station	P.O.L. Charges	89,211
146	03/May/17	00000731	M/s Peer Bux Filling station Tandojam	P.O.L. Charges	19,673
147	03/May/17	00000732	Mr.Manzoor Ali	P.O.L. Charges	2,000
148	09/May/17	00000829	Mr. Manzoor Ali Magsi	P.O.L. Charges	2,462
149	09/May/17	00000830	M/s Thar Filling Station Hyd	P.O.L. Charges	10,735
150	10/May/17	00000862	M/s Burj Khalifa Petrolium Service T.jam	P.O.L. Charges	53,070
151	11/May/17	00000894	M/s Burj Khalifa Petrolium Service T.jam	P.O.L. Charges	6,746
152	19/May/17	00001000	Mr. Manzoor Ali Magsi	CNG Charges	1,905
153	19/May/17	00001001	M/s Thar Filling Station Hyd	P.O.L. Charges	45,134

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154	22/May/17	00001005	M/s Thar Filling Station Hyd	P.O.L. Charges	2,042,247
155	25/May/17	00001036	M/s Thar CNG Station Hyd	CNG Charges	514,995
156	25/May/17	00001037	M/s Thar Filling Station Hyd	P.O.L. Charges	94,439
157	25/May/17	00001038	M/s Peer Bux Filling Station	P.O.L. Charges	13,137
158	29/May/17	00001073	Mr.Manzoor Ali	P.O.L. Charges	5,527
159	31/May/17	00001084	Mr.Manzoor Ali Magsi	P.O.L. Charges	99,000
160	02/Jun/17	00001127	M/s Peer Bux CNG Tandojam	CNG Charges	164,299
161	02/Jun/17	00001131	M/s Shahbaz Filling & CNG station Mps	P.O.L. Charges	94,618
162	06/Jun/17	00001171	Mr.Manzoor Ali Magsi	P.O.L. Charges	18,683
163	15/Jun/17	00001269	Ms.Thar Filling Station Hyd	P.O.L. Charges	188,913
164	15/Jun/17	00001284	Mr.Manzoor Ali Magsi	P.O.L. Charges	8,748
165	15/Jun/17	00001284	Mr.Manzoor Ali Magsi	CNG Charges	3,900
166	15/Jun/17	00001285	M/s Thar Filling Station Hyd	P.O.L. Charges	2,311,407
167	19/Jun/17	00001288	M/s Thar CNG Station Hyd	CNG Charges	494,303
168	20/Jun/17	00001314	M/s Peer Bux Filling Station	P.O.L. Charges	21,132
169	20/Jun/17	00001343	M/s Shahbaz Filling Station Mps	P.O.L. Charges	77,432
170	21/Jun/17	00001355	M/s Peer Bux CNG Station	CNG Charges	187,076
171	22/Jun/17	00001398	Mr.Manzoor Ali Magsi	P.O.L. Charges	99,000
172	30/Jun/17	00001446	M/s Thar Filling Station Hyd	P.O.L. Charges	397,680
173	30/Jun/17	00001446	M/s Thar Filling Station Hyd	P.O.L. Charges	146,087
174	30/Jun/17	00001478	Mr. Manzoor Ali Magsi	P.O.L. Charges	5,200
175	30/Jun/17	00001537	Mr.Manzoor Ali Magsi	CNG Charges	1,923
176	30/Jun/17	00001561	M/s Thar Filling Station Hyd	P.O.L. Charges	167,190
177	30/Jun/17	00001562	Mr.Manzoor Ali Magsi	P.O.L. Charges	99,000
178	30/Jun/17	00001618	Mr.Abu Sajid Muhammad Samo	CNG Charges	900
179	30/Jun/17	00001663	M/s Thar Filling station Hyd	P.O.L. Charges	1,774,275
180	30/Jun/17	00001682	Mr.Manzoor Ali Magsi	P.O.L. Charges	1,500
181	30/Jun/17	00001682	Mr.Manzoor Ali Magsi	P.O.L. Charges	5,500
182	30/Jun/17	00001682	Mr.Manzoor Ali Magsi	P.O.L. Charges	25,126
183	30/Jun/17	00001736	M/S Peer Bux Filling Station	P.O.L. Charges	29,610
184	30/Jun/17	00001736	M/S Peer Bux Filling Station	P.O.L. Charges	126,812
185	30/Jun/17	00001737	M/s Thar Filling station Hyd	P.O.L. Charges	104,521
186	30/Jun/17	00001738	M/s Thar CNG station Hyd	CNG Charges	380,509
187	27/Apr/17	00000664	Mr. Muhammad Ali Sangi	P.O.L. Charges	8,000
188	02/Jul/15	3675185	Mr. Manzoor Ali Magsi	POL(petrol & oil)	3,000
189	02/Jul/15	3675186	M/S Thar Filling Station	POL(petrol & oil)	164,130
190	08/Jul/15	3765625	Mr. Manzoor Ali Magsi	POL(petrol & oil)	7,000
191	08/Jul/15	3765625	Mr. Manzoor Ali Magsi	POL(CNG)	5,108
192	08/Jul/15	3765627	M/S Thar Filling Station	POL(petrol & oil)	53,066
193	08/Jul/15	3765628	M/S Thar Filling Station	POL(CNG)	463,388
194	13/Jul/15	3765672	Mr. Manzoor Ali Magsi	POL(CNG)	3,356
195	27/Jul/15	3785690	Mr. Manzoor Ali Magsi	POL(petrol & oil)	1,980
196	04/Aug/15	3785772	M/S Thar Filling Station	POL(petrol & oil)	109,792
197	04/Aug/15	3785772	M/S Thar Filling Station	POL(petrol & oil)	1,467,134
198	04/Aug/15	3785773	M/S Peer Bux Filling Station	POL(petrol & oil)	16,212
199	04/Aug/15	3785773	M/S Peer Bux Filling Station	POL(CNG)	159,693
200	06/Aug/15	3785805	M/S thar filling Station Tandojam	POL(petrol & oil)	36,088
201	06/Aug/15	3785806	Mr. Manzoor Ali Magsi	POL(petrol & oil)	7,200
202	10/Aug/15	3785822	Mr. Manzoor Ali Magsi	POL(petrol & oil)	2,000
203	10/Aug/15	3785822	Mr. Manzoor Ali Magsi	POL(petrol & oil)	795
204	17/Aug/15	3785904	Mr. Manzoor Ali Magsi	POL(CNG)	2,500
205	17/Aug/15	3785904	Mr. Manzoor Ali Magsi	POL(petrol & oil)	7,500
206	17/Aug/15	3785904	Mr. Manzoor Ali Magsi	POL(petrol & oil)	10,616

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207	17/Aug/15	3785904	Mr. Manzoor Ali Magsi	POL(CNG)	6,925
208	18/Aug/15	3785932	M/s Shabaz Filling Station Hyd	POL(CNG)	21,450
209	20/Aug/15	3785962	Mr. Manzoor Ali Magsi	POL(petrol & oil)	1,000
210	20/Aug/15	3785962	Mr. Manzoor Ali Magsi	POL(petrol & oil)	90,480
211	20/Aug/15	3785962	Mr. Manzoor Ali Magsi	POL(petrol & oil)	7,500
212	20/Aug/15	3785964	Thar CNG Station Hyd	POL(CNG)	376,278
213	28/Aug/15	4810114	Peer Bux Filling Station Tandojam	POL(petrol & oil)	22,627
214	28/Aug/15	4810114	Peer Bux Filling Station Tandojam	POL(CNG)	160,323
215	03/Sep/15	4866604	M/S Thar Filling Station Hyd	POL(petrol & oil)	1,388,936
216	09/Sep/15	4866631	Engr. Manzoor ali Mangsi	POL(petrol & oil)	10,000
217	09/Sep/15	4866631	Engr. Manzoor ali Mangsi	POL(CNG)	5,110
218	11/Sep/15	4866660	M/S Thar Cng Station	POL(CNG)	317,547
219	11/Sep/15	4866661	M/S Thar Filling Station	POL(petrol & oil)	89,395
220	21/Sep/15	13206802	Mr. Monzoor Ali Mangsi	POL(petrol & oil)	2,300
221	21/Sep/15	13206802	Mr. Monzoor Ali Mangsi	POL(petrol & oil)	7,350
222	30/Sep/15	13206891	Mr. Manzoor Ali Mangsi	POL(petrol & oil)	3,500
223	30/Sep/15	13206892	M/S Shahbaz Filling Station	POL(CNG)	55,918
224	01/Oct/15	15209022	M/S Thar Filling Station	POL(petrol & oil)	80,726
225	01/Oct/15	15209031	M/S Thar Filling Station Hyd	POL(petrol & oil)	1,778,018
226	02/Oct/15	15209038	Engr. Manzoor Ali Magsi	POL(petrol & oil)	7,800
227	07/Oct/15	15209095	Mr. Manzoor Ali T.O	POL(petrol & oil)	15,535
228	09/Oct/15	15495683	M/S Thar CNG Station	POL(CNG)	429,325
229	09/Oct/15	15495684	M/S Peer Bux Filling Station Tandojam	POL(CNG)	176,886
230	16/Oct/15	15495727	Mr. Manzoor Ali Magsi	POL(petrol & oil)	2,000
231	16/Oct/15	15495727	Mr. Manzoor Ali Magsi	POL(petrol & oil)	1,996
232	16/Oct/15	15495727	Mr. Manzoor Ali Magsi	POL(petrol & oil)	1,000
233	16/Oct/15	15495727	Mr. Manzoor Ali Magsi	POL(petrol & oil)	16,450
234	16/Oct/15	15495731	Mr. Manzoor Ali Magsi	POL(petrol & oil)	90,480
235	16/Oct/15	15495737	M/S Thar Filling Station	POL(petrol & oil)	131,465
236	21/Oct/15	15782842	Mr. Manzoor Ali Mangsi	POL(petrol & oil)	1,852
237	28/Oct/15	15782878	Mr. Manzoor ali Magsi	POL(CNG)	1,963
238	29/Oct/15	17676157	Engr. Manzoor Ali Magsi	POL(petrol & oil)	1,850
239	29/Oct/15	17676157	Engr. Manzoor Ali Magsi	POL(CNG)	1,803
240	29/Oct/15	17676157	Engr. Manzoor Ali Magsi	POL(CNG)	1,439
241	29/Oct/15	17676176	M/S Shahbaz Filling Station	POL(CNG)	54,333
242	29/Oct/15	17676177	Mr. Khadim Hussain Wagan	POL(CNG)	720
243	04/Nov/15	17676235	M/S Thar Filling Station	POL(petrol & oil)	1,769,876
244	04/Nov/15	17676236	M/S Peer Bux Filling Station Tandojam	POL(CNG)	162,024
245	04/Nov/15	21254732	Mr. Habib Ur rehman Awan	POL(petrol & oil)	2,000
246	11/Nov/15	21254791	Mr. Aneel Kumar	POL(CNG)	920
247	11/Nov/15	22162954	M/S Shabaz filling and CNG station	POL(CNG)	38,698
248	11/Nov/15	22162955	M/S Peer Bux Filling Station Tandojam	POL(petrol & oil)	10,829
249	11/Nov/15	22162956	M/S Thar Filling Station HYD	POL(petrol & oil)	87,087
250	11/Nov/15	22162957	M/S Thar Filling Station HYD	POL(CNG)	419,985
251	13/Nov/15	22162958	Mr. Manzoor Ali Magsi	POL(petrol & oil)	1,796
252	13/Nov/15	22162958	Mr. Manzoor Ali Magsi	POL(CNG)	1,990
253	17/Nov/15	22163040	M/S Thar Filling Station	POL(petrol & oil)	11,374
254	26/Nov/15	23818807	Mr. Manzoor Ali Magsi	POL(petrol & oil)	90,480
255	02/Dec/15	23818842	M/s Thar Filling Station	POL(petrol & oil)	67,859
256	02/Dec/15	23818842	M/s Thar Filling Station	POL(petrol & oil)	4,618
257	02/Dec/15	23818843	M/S Peer Bux Filling Station Tandojam	POL(petrol & oil)	23,196
258	02/Dec/15	23818843	M/S Peer Bux Filling Station Tandojam	POL(CNG)	152,002
259	07/Dec/15	19191503	M/S Thar Filling Station Hyd	POL(petrol & oil)	1,979,619
260	07/Dec/15	19191504	M/S Thar Filling Station Hyd	POL(CNG)	371,693

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261	08/Dec/15	19191558	Mr. Manzoor Ali magsi	POL(CNG)	1,577
262	09/Dec/15	2755355	Mr. Manzoor Ali Magsi	POL(CNG)	1,993
263	09/Dec/15	2755355	Mr. Manzoor Ali Magsi	POL(petrol & oil)	1,912
264	23/Dec/15	29368035	M/S Thar Filling Station Hyd	POL(petrol & oil)	1,784,620
265	28/Dec/15	29368050	M/S Shahbaz filling Station	POL(CNG)	49,908
266	28/Dec/15	29368051	M/S Peer Bux Filling Station	POL(CNG)	185,183
267	28/Dec/15	29368052	Mr. Manzoor Ali Mangsi	POL(petrol & oil)	2,500
268	28/Dec/15	29368052	Mr. Manzoor Ali Mangsi	POL(CNG)	2,161
269	06/Jan/16	31167392	Engr. Manzoor ali magsi	POL(petrol & oil)	1,962
270	06/Jan/16	31167393	M/S Thar Filling Station Hyd	POL(petrol & oil)	1,678
271	06/Jan/16	31167395	Mr. Aneel Kumar	POL(CNG)	3,642
272	06/Jan/16	31167415	Mr. Manzoor Ali Mangsi	POL(petrol & oil)	3,670
273	06/Jan/16	31167417	M/S Peer Bux filling Station	POL(CNG)	2,772
274	06/Jan/16	31167417	M/S Peer Bux filling Station	POL(petrol & oil)	9,843
275	08/Jan/16	31167438	M/S Thar Filling Station Hyd	POL(CNG)	367,672
276	08/Jan/16	31167439	M/S Thar Filling Station Hyd	POL(petrol & oil)	95,365
277	15/Jan/16	32724896	Mr. Manzoor ali Magsi	POL(petrol & oil)	8,975
278	15/Jan/16	32724896	Mr. Manzoor ali Magsi	POL(CNG)	5,675
279	15/Jan/16	32724912	M/S Shahbaz Filling station	POL(CNG)	26,677
280	21/Jan/16	34525423	Mr. Abu Sajid Samo	POL(petrol & oil)	3,095
281	22/Jan/16	34525434	Mr. Manzoor ali Magsi	POL(CNG)	2,929
282	26/Jan/16	35944826	M/S Peer Bux filling Station Tandojam	POL(CNG)	205,904
283	28/Jan/16	35944833	M/S Peer Bux filling Station Tandojam	POL(petrol & oil)	36,612
284	28/Jan/16	35944835	Engr. Manzoor Ali Magsi	POL(CNG)	3,158
285	28/Jan/16	35944835	Engr. Manzoor Ali Magsi	POL(petrol & oil)	9,001
286	04/Feb/16	36920470	M/S Thar Filling station	POL(petrol & oil)	1,847,589
287	04/Feb/16	35944903	Mr. Manzoor Ali Magsi	POL(CNG)	5,200
288	11/Feb/16	38541553	M/S Peer Bux Filling Station Tandojam	POL(CNG)	4,843
289	11/Feb/16	38541554	M/S Thar Filling Station Hyderabad	POL(petrol & oil)	3,405
290	11/Feb/16	38541555	M/S Thar CNG Station Hyd	POL(CNG)	405,830
291	16/Feb/16	38541622	Mr. Manzoor Ali Magsi	POL(petrol & oil)	8,424
292	25/Feb/16	39660053	M/S Peer Bux Filling Station Tandojam	POL(CNG)	185,273
293	25/Feb/16	39660054	M/S Thar Filling Station Hyderabad	POL(petrol & oil)	1,534,381
294	25/Feb/16	39660059	M/S Shabaz Filling and CNG station MPS	POL(CNG)	47,871
295	25/Feb/16	39660060	M.S Thar Filling Station Hyd	POL(petrol & oil)	75,191
296	01/Mar/16	36163921	Mr. Manzoor Ali Magsi	POL(CNG)	10,000
297	01/Mar/16	36163921	Mr. Manzoor Ali Magsi	POL(CNG)	10,000
298	01/Mar/16	36163921	Mr. Manzoor Ali Magsi	POL(petrol & oil)	4,389
299	01/Mar/16	36163922	M/S Peer Bux Filling Station	POL(petrol & oil)	31,216
300	04/Mar/16	42039186	Mr. Manzoor Ali Magsi	POL(petrol & oil)	3,000
301	04/Mar/16	42039186	Mr. Manzoor Ali Magsi	POL(petrol & oil)	5,750
302	16/Mar/16	43327354	M/S Thar Cng Bill Station Hyd	POL(CNG)	423,663
303	16/Mar/16	43327355	Mr. Manzoor Ali Magsi	POL(petrol & oil)	90,480
304	18/Mar/16	43327370	M/S Shabaz Filling and CNG station MPS	POL(CNG)	43,699
305	25/Mar/16	43327411	Mr. Manzoor Ali Magsi	POL(petrol & oil)	1,900
306	30/Mar/16	43639792	Mr. Manzoor Ali Magsi	POL(petrol & oil)	2,000
307	30/Mar/16	43639810	M/S Thar Filling Station Hyd	POL(petrol & oil)	1,821,537
308	31/Mar/16	45042289	M/S Peer Bux Filling Station	POL(CNG)	18,032
309	05-Apr-16	45042334	M/S Thar Filling CNG Station	POL(CNG)	462,790
310	05-Apr-16	45042333	M/S Peer Bux Filling Station Tandojam	POL(CNG)	222,256
311	05-Apr-16	45042335	Mr.Manzoor Ali Magsi	POL(petrol & oil)	5,360
312	05-Apr-16	45042335	Mr.Manzoor Ali Magsi	POL(petrol & oil)	9,650



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313	07/Apr/16	45532173	Mr.Manzoor Ali Magsi	POL(petrol & oil)	5,010
314	08/Apr/16	45532214	Ms.Thar Filling Station Hyd	POL(CNG)	143,156
315	08/Apr/16	45532214	Ms.Thar Filling Station Hyd	POL(petrol & oil)	155,185
316	14/Apr/16	45219735	Mr.Manzoor Ali Magsi	POL(petrol & oil)	1,980
317	14/Apr/16	45219735	Mr.Manzoor Ali Magsi	POL(petrol & oil)	1,900
318	22/Apr/16	46068955	Mr.Manzoor Ali Magsi	POL(petrol & oil)	14,266
319	22/Apr/16	46068955	Mr.Manzoor Ali Magsi	POL(CNG)	6,485
320	22/Apr/16	46068955	Mr.Manzoor Ali Magsi	POL(CNG)	4,740
321	22/Apr/16	46068963	M/S Thar Filling Station Hyd	POL(petrol & oil)	21,699
322	22/Apr/16	46068963	M/S Thar Filling Station Hyd	POL(petrol & oil)	85,641
323	26/Apr/16	46069013	M/s Shahbaz Filling Station Mirpurkhas	POL(CNG)	40,690
324	27/Apr/16	46069025	M/s Thar CNG Station Hyd	POL(CNG)	368,666
325	27/Apr/16	46069026	M/S Peer Bux Filling Station Tandojam	POL(CNG)	236,527
326	28/Apr/16	46069034	Mr.Manzoor Ali Magsi	POL(Petrol & Oil)	2,000
327	28/Apr/16	46069034	Mr.Manzoor Ali Magsi	POL(Petrol & Oil)	5,050
328	28/Apr/16	46069034	Mr.Manzoor Ali Magsi	POL(Petrol & Oil)	90,480
329	28/Apr/16	46069040	M/s Thar Filling Station Hyd	POL(Petrol & Oil)	1,738,363
330	28/Apr/16	46069041	M/s Peer Bux Filling Station Tandojam	POL(Petrol & Oil)	14,318
331	12-May-16	46609944	Mr.Manzoor Ali Magsi	POL(Petrol & Oil)	9,631
332	19-May-16	47575644	Mr.Manzoor Ali Magsi	POL(CNG)	7,000
333	24-May-16	47575678	M/S Shahbaz filling Station	POL(CNG)	51,625
334	24-May-16	47575679	M/S Peer Bux Filling Station	POL(CNG)	217,452
335	24-May-16	47575680	M.S Thar Filling Station HYD	POL(CNG)	68,718
336	24-May-16	47575680	M.S Thar Filling Station HYD	POL(CNG)	1,763,126
337	24-May-16	47575681	M.S Thar Filling Station HYD	POL(CNG)	414,372
338	25-May-16	47575718	Engr. Manzoor Ali Magsi	POL(petrol & oil)	7,000
339	26-May-16	48951193	M/S Secretary to VC SAU Tando jam	POL(CNG)	1,440
340	02/Jun/16	46768396	Mr.Abu Sajid Muhammad Samo	POL(petrol & oil)	1,500
341	02/Jun/16	46768402	M/s Peer Bux Filling Station Tando jam	POL(petrol & oil)	9,876
342	02/Jun/16	46768403	Mr.Manzoor Ali Magsi	POL(petrol & oil)	1,900
343	02/Jun/16	46768403	Mr.Manzoor Ali Magsi	POL(petrol & oil)	1,960
344	02/Jun/16	46768403	Mr.Manzoor Ali Magsi	POL(petrol & oil)	4,895
345	06/Jun/16	46768448	Mr.Manzoor Ali Magsi	POL(petrol & oil)	7,490
346	09/Jun/16	51899791	Mr.Manzoor Ali Magsi	POL(petrol & oil)	1,500
347	09/Jun/16	51899791	Mr.Manzoor Ali Magsi	POL(petrol & oil)	1,809
348	14/Jun/16	52872027	Mr.Manzoor Ali	POL(CNG)	1,957
349	17/Jun/16	52872091	M/S Thar Filling Station	POL(petrol & oil)	59,280
350	17/Jun/16	52872101	Mr.Habib-ur-Rehman Awan	POL(CNG)	9,000
351	17/Jun/16	52872101	Mr.Habib-ur-Rehman Awan	POL(petrol & oil)	3,250
352	20/Jun/16	52872116	M/S Thar Filling Station	POL(CNG)	408,772
353	21/Jun/16	54345631	M/s Peer Bux Filling station T.jam	POL(petrol & oil)	16,017
354	21/Jun/16	54345645	M/s Thar Filling Station Hyd	POL(petrol & oil)	2,086,577
355	23/Jun/16	54345655	M/S Peer Bux filling Station Tandojam	POL(CNG)	248,698
356	24/Jun/16	54345663	Mr.Manzoor Ali	POL(petrol & oil)	2,000
357	29/Jun/16	54550815	Mr. Manzoor Ali Magsi	POL(petrol & oil)	7,988
358	29/Jun/16	54550815	Mr. Manzoor Ali Magsi	POL(CNG)	9,186
359	30/Jun/16	54550884	M/S Thar Filling Station hyd	POL(petrol & oil)	107,478
360	30/Jun/16	54550890	Mr. Manzoor Ali Magsi	POL(petrol & oil)	1,860
361	30/Jun/16	54550891	Mr. Manzoor Ali Magsi	POL(petrol & oil)	76,650

Sr#	Date	Cheque No.	Name of Payee/Payer	Accounts Description	Debit
362	30-Jun-16	55300167	Mr.Manzoor Ali	POL(petrol & oil)	7,500
363	30-Jun-16	57160111	M/s Thar Filling Station	POL(petrol & oil)	142,596
364	30-Jun-16	57160117	M/s Shahbaz Filling Station	POL(CNG)	88,298
365	30/06/2016	3765673	M/S Peer Bux Filling Station	POL(CNG)	7,139
366	10-Jul-14	5179009	Mr. Manzoor Ali Magsi	POL(CNG)	1,076
367	11-Jul-14	5179018	Mr. Manzoor Ali Magsi	POL(CNG)	4,747
368	15/Jul/14	5179041	Mr. Manzoor Ali Magsi	POL(petrol & oil)	7,376
369	15/Jul/14	5179041	Mr. Manzoor Ali Magsi	POL(CNG)	5,153
370	15/Jul/14	5179042	M/s Thar Filling Station Hyd	POL(petrol & oil)	189,787
371	17-Jul-14	5431369	M/s Tandojam Filling Station Tandojam	POL(petrol & oil)	336,493
372	17-Jul-14	5431369	M/s Tandojam Filling Station Tandojam	POL(petrol & oil)	89,200
373	17-Jul-14	5431370	M/s Thar Filling Station Hyd	POL(petrol & oil)	1,122,055
374	22-Jul-14	5507601	Mr. Manzoor Ali Magsi	POL(CNG)	3,953
375	22-Jul-14	5507601	Mr. Manzoor Ali Magsi	POL(petrol & oil)	6,090
376	22-Jul-14	5507601	Mr. Manzoor Ali Magsi	POL(petrol & oil)	5,220
377	24-Jul-14	5507654	Mr. Manzoor Ali Magsi	POL(petrol & oil)	18,270
378	24-Jul-14	5507655	M/s Thar Filling Station Hyd	POL(petrol & oil)	22,260
379	24-Jul-14	5507656	M/s Pir Bux Filling Station Tandojam	POL(CNG)	150,450
380	25-Jul-14	5507670	Mr. Manzoor Ali Magsi	POL(petrol & oil)	6,090
381	25-Jul-14	5507670	Mr. Manzoor Ali Magsi	POL(CNG)	1,488
382	04-Aug-14	5673101	Mr. Manzoor Ali Magsi	POL(CNG)	2,449
383	06-Aug-14	5673168	Mr. Manzoor Ali Magsi	POL(petrol & oil)	6,268
384	06-Aug-14	5673168	Mr. Manzoor Ali Magsi	POL(CNG)	4,274
385	06-Aug-14	5673168	Mr. Manzoor Ali Magsi	POL(CNG)	1,205
386	07-Aug-14	5890801	Mr. Manzoor Ali Magsi	POL(petrol & oil) Farm	90,480
387	07-Aug-14	5890801	Mr. Manzoor Ali Magsi	POL(CNG)	7,500
388	11-Aug-14	5890861	M/s Thar CNG Station Hyd	POL(CNG)	274,804
389	15-Aug-14	5890880	Engr. Manzoor Ali Magsi	POL(CNG)	3,657
390	15-Aug-14	5890880	Engr. Manzoor Ali Magsi	POL(CNG)	6,492
391	20-Aug-14	5917814	Mr. Manzoor Ali Magsi	POL(CNG)	1,775
392	20-Aug-14	5917815	M/s Tando Jam Filling Station Tandojam	POL(petrol & oil)	130,150
393	20-Aug-14	5917815	M/s Tando Jam Filling Station Tandojam	POL(petrol & oil)	884,028
394	20-Aug-14	5917816	M/s Peer Bux Filling Station Tandojam	POL(CNG)	199,168
395	22-Aug-14	5917837	M/s Shahbaz Filling Station Mirpurkhas	POL(petrol & oil)	64,809
396	23/Aug/14	5917856	Mr. Manzoor Ali Magsi	POL(petrol & oil)	1,000
397	23/Aug/14	5917857	Engr. Mir Sultan Khan Talpur	POL(petrol & oil)	97,500
398	27/Aug/14	5917886	M/s Thar Filling Staion Hyderabad	POL(petrol & oil)	757,800
399	27/Aug/14	5917887	M/s Thar CNG Staion Hyderabad	POL(CNG)	233,702
400	28/Aug/14	5917889	Mr. Manzoor Ali Magsi	POL(petrol & oil)	1,000
401	1/Sep/14	6054543	Mr. Manzoor Ali Magsi	POL(CNG)	2,444
402	1/Sep/14	6054555	Mr. Manzoor Ali Magsi	POL(petrol & oil)	47,800
403	1/Sep/14	6054555	Mr. Manzoor Ali Magsi	POL(CNG)	11,650
404	06-Sep-14	6229741	Mr. Manzoor Ali Magsi	POL(CNG)	6,229
405	06-Sep-14	6229741	Mr. Manzoor Ali Magsi	POL(petrol & oil)	7,700
406	06-Sep-14	6229741	Mr. Manzoor Ali Magsi	POL(CNG)	2,340
407	06-Sep-14	6229741	Mr. Manzoor Ali Magsi	POL(petrol & oil)	5,350
408	09-Sep-14	6229773	Mr. Manzoor Ali Magsi	POL(CNG)	2,633
409	09-Sep-14	6229773	Mr. Manzoor Ali Magsi	POL(petrol & oil)	90,480
410	11/Sep/14	6539311	Mr. Manzoor Ali Magsi	POL(CNG)	19,572
411	18-Sep-14	6539345	Mr. Manzoor Ali Magsi	POL(CNG)	8,554
412	22-Sep-14	6539356	Mr. Manzoor Ali Magsi	POL(CNG)	1,946

Sr#	Date	Cheque No.	Name of Payee/Payer	Accounts Description	Debit
413	23-Sep-14	6539373	Mr. Manzoor Ali Magsi	POL(petrol & oil)	1,642
414	24-Sep-14	6539390	M/s Thar Filling Staion Hyderabad	POL(petrol & oil)	1,237,982
415	24-Sep-14	6539391	M/s Thar CNG Staion Hyderabad	POL(CNG)	598,887
416	24-Sep-14	6539392	M/s Tandojam Filling Staion Tandojam	POL(petrol & oil)	920,509
417	24-Sep-14	6539393	M/s Peer Bux Filling Staion Tandojam	POL(CNG)	191,811
418	25-Sep-14	6539397	Mr. Manzoor Ali Magsi	POL(petrol & oil)	1,952
419	30-Sep-14	6688415	Mr. Manzoor Ali Magsi	POL(petrol & oil)	2,000
420	30-Sep-14	6688416	M/s Shahbaz Filling Station Mirpurkhas	POL(petrol & oil)	68,220
421	2/Oct/14	6688464	Mr. Manzoor Ali Magsi	POL(CNG)	1,810
422	2/Oct/14	6688464	Mr. Manzoor Ali Magsi	POL(CNG)	1,999
423	3/Oct/14	6688484	Mr. Manzoor Ali Magsi	POL(CNG)	1,927
424	3/Oct/14	6688484	Mr. Manzoor Ali Magsi	POL(petrol & oil)	1,967
425	3/Oct/14	6688484	Mr. Manzoor Ali Magsi	POL(petrol & oil)	3,000
426	3/Oct/14	6688484	Mr. Manzoor Ali Magsi	POL(petrol & oil)	90,480
427	3/Oct/14	6688484	Mr. Manzoor Ali Magsi	POL(CNG)	9,003
428	14/Oct/14	7122147	Mr. Manzoor Ali Magsi	POL(CNG)	22,003
429	14/Oct/14	7122147	Mr. Manzoor Ali Magsi	POL(CNG)	3,922
430	14/Oct/14	7122147	Mr. Manzoor Ali Magsi	POL(CNG)	12,193
431	15/Oct/14	7122180	Mr. Mazoor Ali Magsi	POL(petrol & oil)	8,000
432	20/Oct/14	7198340	M/s Tandojam Filling Station Tandojam	POL(petrol & oil)	93,700
433	27/Oct/14	7198378	Mr. Manzoor Ali Magsi	POL(CNG)	1,566
434	28/Oct/14	7198389	M/s Thar Filling Staion Hyderabad	POL(petrol & oil)	1,440,860
435	28/Oct/14	7198390	M/s Tandojam Filling Station Tandojam	POL(petrol & oil)	904,604
436	28/Oct/14	7198391	M/s Peer Bux Filling Staion Tandojam	POL(CNG)	204,085
437	30/Oct/14	7461849	M/s Thar Filling Staion Hyderabad	POL(petrol & oil) Farm	21,743
438	07-Nov-14	7461886	M/s Tandojam Filling Station Tandojam	POL(petrol & oil)	112,690
439	10-Nov-14	7661912	Mr. Manzoor Ali Magsi	POL(CNG)	5,656
440	10-Nov-14	7661912	Mr. Manzoor Ali Magsi	POL(CNG)	8,443
441	13-Nov-14	7661969	M/s Shahbaz Filling Station Mirpurkhas	POL(petrol & oil)	34,110
442	13-Nov-14	7661979	Mr. Manzoor Ali Magsi	POL(petrol & oil)	90,480
443	18-Nov-14	7904947	M/s Thar Filling Station Hyd	POL(petrol & oil)	750,688
444	18-Nov-14	7904948	Mr. Manzoor Ali Magsi	POL(petrol & oil)	1,721
445	20/Nov/14	7904959	M/s Peer Bux Filling Station Tandojam	POL(CNG)	171,106
446	20/Nov/14	7904960	M/s Thar CNG Station Hyd	POL(CNG)	509,056
447	20/Nov/14	7904961	M/s Tandojam Filling Station Tandojam	POL(petrol & oil)	1,215,502
448	20/Nov/14	7904971	Mr. Manzoor Ali Magsi	POL(CNG)	5,724
449	20/Nov/14	7904971	Mr. Manzoor Ali Magsi	POL(CNG)	7,680
450	25/Nov/14	8367805	M/s Tandojam Filling Station Tandojam	POL(petrol & oil)	118,060
451	26/Nov/14	8367811	Mr. Manzoor Ali Magsi	POL(petrol & oil)	5,569
452	8/Dec/14	8407321	M/s Thar CNG Station Hyd	POL(CNG)	406,600
453	8/Dec/14	8407322	Mr. Manzoor Ali Magsi	POL(CNG)	1,886
454	8/Dec/14	8407322	Mr. Manzoor Ali Magsi	POL(CNG)	6,318
455	8/Dec/14	8407322	Mr. Manzoor Ali Magsi	POL(petrol & oil)	1,837
456	8/Dec/14	8407322	Mr. Manzoor Ali Magsi	POL(petrol & oil)	90,480
457	12/Dec/14	8407384	M/s Tandojam Filling Station Tandojam	POL(petrol & oil)	16,081
458	17/Dec/14	8721947	Mr. Manzoor Ali Magsi	POL(petrol & oil)	3,965
459	19/Dec/14	8721974	Mr. Manzoor Ali Magsi	POL(petrol & oil)	2,000
460	19/Dec/14	8721974	Mr. Manzoor Ali Magsi	POL(CNG)	1,985
461	19/Dec/14	8721974	Mr. Manzoor Ali Magsi	POL(CNG)	1,950
462	22/Dec/14	8721999	Tandojam Filling Station Tandojam	POL(petrol & oil)	700
463	23/Dec/14	8848702	M/s Thar Filling Station Hyderabad	POL(petrol & oil)	43,120
464	23/Dec/14	8848707	Mr. Manzoor Ali Magsi	POL(CNG)	3,793
465	23/Dec/14	8848707	Mr. Manzoor Ali Magsi	POL(petrol & oil)	3,750

Sr#	Date	Cheque No.	Name of Payee/Payer	Accounts Description	Debit
466	23/Dec/14	8848707	Mr. Manzoor Ali Magsi	POL(petrol & oil)	7,500
467	26/Dec/14	8848727	M/s Thar Filling Station Hyd	POL(petrol & oil)	1,074,888
468	26/Dec/14	8848728	M/s Tandojam Filling Station Tandojam	POL(petrol & oil)	1,065,253
469	26/Dec/14	8848729	M/s Peer Bux Filling Station Tandojam	POL(CNG)	194,095
470	26/Dec/14	8848736	Mr. Manzoor Ali Magsi	POL(petrol & oil)	90,480
471	31-Dec-14	8848786	Mr. Manzoor Ali Magsi	POL(petrol & oil)	1,938
472	31-Dec-14	8848786	Mr. Manzoor Ali Magsi	POL(CNG)	1,969
473	6/Jan/15	9131662	Mr. Manzoor Ali Magsi	POL(CNG)	4,032
474	6/Jan/15	9131662	Mr. Manzoor Ali Magsi	POL(petrol & oil)	2,450
475	6/Jan/15	9131662	Mr. Manzoor Ali Magsi	POL(petrol & oil)	3,881
476	13/Jan/15	9496632	Mr. Manzoor Ali Magsi	POL(CNG)	1,928
477	14/Jan/15	9496641	Mr. Manzoor Ali Magsi	POL(CNG)	2,000
478	14/Jan/15	9496641	Mr. Manzoor Ali Magsi	POL(CNG)	1,960
479	14/Jan/15	9496676	Mr. Manzoor Ali Magsi	POL(CNG)	16,021
480	14/Jan/15	9496676	Mr. Manzoor Ali Magsi	POL(CNG)	6,046
481	16/Jan/15	9583314	Mr. Manzoor Ali Magsi	POL(CNG)	5,268
482	20/Jan/15	9583352	Mr. Manzoor Ali Magsi	POL(petrol & oil)	14,250
483	20/Jan/15	9583352	Mr. Manzoor Ali Magsi	POL(CNG)	895
484	20/Jan/15	9583352	Mr. Manzoor Ali Magsi	POL(petrol & oil)	4,305
485	20/Jan/15	9583352	Mr. Manzoor Ali Magsi	POL(petrol & oil)	6,416
486	20/Jan/15	9583352	Mr. Manzoor Ali Magsi	POL(CNG)	2,963
487	20/Jan/15	9583352	Mr. Manzoor Ali Magsi	POL(petrol & oil)	3,421
488	20/Jan/15	9583352	Mr. Manzoor Ali Magsi	POL(CNG)	5,467
489	20/Jan/15	9583352	Mr. Manzoor Ali Magsi	POL(petrol & oil)	859
490	21/Jan/15	9583363	Mr. Manzoor Ali Magsi	POL(CNG)	1,500
491	21/Jan/15	9583364	M/s Thar CNG Station Hyd	POL(CNG)	339,637
492	26/Jan/15	9583398	M/s Peer Bux Filling Station Tandojam	POL(CNG)	178,696
493	26/Jan/15	9676804	M/s Thar Filling Station Hyd	POL(petrol & oil)	35,990
494	28/Jan/15	9676816	Mr. Manzoor Ali Magsi	POL(petrol & oil)	90,480
495	28/Jan/15	9676816	Mr. Manzoor Ali Magsi	POL(petrol & oil)	3,157
496	28/Jan/15	9676816	Mr. Manzoor Ali Magsi	POL(petrol & oil)	2,800
497	28/Jan/15	9676816	Mr. Manzoor Ali Magsi	POL(petrol & oil)	3,395
498	28/Jan/15	9676816	Mr. Manzoor Ali Magsi	POL(CNG)	2,082
499	30/Jan/15	9676824	M/s Thar Filling Station Hyd	POL(petrol & oil)	1,785,674
500	3/Feb/15	0029405	Mr. Manzoor Ali Magsi	POL(CNG)	1,871
501	3/Feb/15	0029405	Mr. Manzoor Ali Magsi	POL(petrol & oil)	10,393
502	4/Feb/15	29428	Mr. Manzoor Ali Magsi	POL(petrol & oil)	3,761
503	4/Feb/15	29428	Mr. Manzoor Ali Magsi	POL(petrol & oil)	6,750
504	4/Feb/15	29428	Mr. Manzoor Ali Magsi	POL(CNG)	2,588
505	11/Feb/15	29495	Mr. Manzoor Ai Magsi	POL(petrol & oil)	1,495
506	11/Feb/15	29495	Mr. Manzoor Ai Magsi	POL(petrol & oil)	8,230
507	11/Feb/15	29496	M/s Shahbaz Filling Station Mirpurkhas	POL(CNG)	68,571
508	11/Feb/15	29496	M/s Shahbaz Filling Station Mirpurkhas	POL(CNG)	11,110
509	13-Feb-15	0135225	Mr. Manzoor Ali Magsi	POL(CNG)	3,387
510	13-Feb-15	0135225	Mr. Manzoor Ali Magsi	POL(petrol & oil)	3,302
511	19/Feb/15	0382723	M/s CNG Station Hyd	POL(CNG)	463,610
512	19/Feb/15	0382724	Mr. Manzoor Ali Magsi	POL(petrol & oil)	90,480
513	23/Feb/15	0382748	M/s Peer Bux Filling Station Tandojam	POL(CNG)	155,165
514	24/Feb/15	0382768	M/s Thar Filling Station Hyd	POL(petrol & oil)	1,569,977
515	25-Feb-15	0382783	Mr. Manzoor Ali Magsi	POL(petrol & oil)	7,500
516	25-Feb-15	0382783	Mr. Manzoor Ali Magsi	POL(petrol & oil)	3,250
517	25-Feb-15	0382783	Mr. Manzoor Ali Magsi	POL(CNG)	2,514
518	26-Feb-15	0382795	Mr. Manzoor Ali Magsi	POL(petrol & oil)	1,950
519	26-Feb-15	0382795	Mr. Manzoor Ali Magsi	POL(petrol & oil)	2,000

Sr#	Date	Cheque No.	Name of Payee/Payer	Accounts Description	Debit
520	26-Feb-15	0382795	Mr. Manzoor Ali Magsi	POL(petrol & oil)	1,950
521	27-Feb-15	0597321	Mr. Manzoor Ali Magsi	POL(petrol & oil)	1,849
522	10-Mar-15	0597371	Mr. Manzoor Ali Transport	POL(CNG)	1,400
523	10-Mar-15	0597371	Mr. Manzoor Ali Transport	POL(petrol & oil)	6,150
524	10-Mar-15	0597371	Mr. Manzoor Ali Transport	POL(CNG)	2,319
525	10-Mar-15	0597383	Engr. Manzoor Ali magsi	POL(petrol & oil) Farm	1,744
526	10-Mar-15	0597384	M/S shahbaz Filling station	POL(CNG)	61,523
527	10-Mar-15	0597384	M/S shahbaz Filling station	POL(CNG)	42,049
528	11-Mar-15	0597395	M/S Thar CNG Station Hyderabad	POL(CNG)	393,687
529	13/Mar/15	0711944	Thar filling station	POL(petrol & oil) Farm	96,770
530	13/Mar/15	0711945	Mr. Mansoor ali mangi	POL(CNG)	2,388
531	13/Mar/15	0711945	Mr. Mansoor ali mangi	POL(CNG)	2,785
532	19-Mar-15	0936901	Mr. Manzoor Ali Magsi	POL(petrol & oil) Farm	1,962
533	19-Mar-15	0936901	Mr. Manzoor Ali Magsi	POL(petrol & oil) Farm	1,783
534	19-Mar-15	0936901	Mr. Manzoor Ali Magsi	POL(petrol & oil) Farm	1,424
535	19-Mar-15	0936908	M/s Filling Station Hyd	POL(petrol & oil)	1,586
536	20-Mar-15	0936928	Mr. Manzoor Ali Magsi	POL(petrol & oil)	2,991
537	20-Mar-15	0936928	Mr. Manzoor Ali Magsi	POL(petrol & oil)	3,180
538	25-Mar-15	0936941	M/s Thar Filling Station Hyd	POL(petrol & oil)	1,605,562
539	25-Mar-15	0936942	M/s Peer Bux Filling Station Hyd	POL(CNG)	115,229
540	30-Mar-15	0936979	M/s Thar Filling Station Hyd	POL(petrol & oil)	104,025
541	30-Mar-15	0936980	Mr. Manzoor Ali Magsi	POL(CNG)	1,992
542	30-Mar-15	0936980	Mr. Manzoor Ali Magsi	POL(CNG)	1,556
543	30-Mar-15	0936980	Mr. Manzoor Ali Magsi	POL(petrol & oil)	1,000
544	6/Apr/15	1252335	Mr. Manzoor Ali Magsi	POL(petrol & oil) Farm	2,500
545	6/Apr/15	1252335	Mr. Manzoor Ali Magsi	POL(petrol & oil) Farm	9,913
546	6/Apr/15	1252335	Mr. Manzoor Ali Magsi	POL(petrol & oil) Farm	9,442
547	6/Apr/15	1252347	M/S Shabaz Filling Station MirpurKhas	POL(CNG)	36,510
548	6/Apr/15	1252348	M/S Thar CNG Station	POL(CNG)	394,525
549	13/Apr/15	1637202	Mr. Manzoor Ali Magsi	POL(petrol & oil)	1,000
550	13/Apr/15	1637202	Mr. Manzoor Ali Magsi	POL(CNG)	1,795
551	13/Apr/15	1637202	Mr. Manzoor Ali Magsi	POL(petrol & oil)	7,500
552	24/Apr/15	1836934	M/S TharFilling station HYD	POL(petrol & oil) Farm	1,646,667
553	24/Apr/15	1836935	M/S Thar CNG Station Hyd	POL(CNG)	444,011
554	28/Apr/15	1836951	M/S Per Bux Filling Station	POL(CNG)	9,869
555	28/Apr/15	1836951	M/S Per Bux Filling Station	POL(petrol & oil) Farm	2,868
556	28/Apr/15	1836966	Mr. Manzoor Ali Mangi	POL(petrol & oil) Farm	7,700
557	28/Apr/15	1836966	Mr. Manzoor Ali Mangi	POL(petrol & oil) Farm	2,982
558	28/Apr/15	1836990	M/S Peer Bux filling station	POL(CNG)	122,761
559	28/Apr/15	1836991	M/S Thar filling Station	POL(petrol & oil) Farm	98,110
560	28/Apr/15	1836992	Mr. Manzoor ali Mangsi	POL(CNG)	3,688
561	28/Apr/15	1836992	Mr. Manzoor ali Mangsi	POL(CNG)	1,968

Sr#	Date	Cheque No.	Name of Payee/Payer	Accounts Description	Debit
562	28/Apr/15	1836992	Mr. Manzzor ali Mangsi	POL(petrol & oil) Farm	2,000
563	28/Apr/15	1836992	Mr. Manzzor ali Mangsi	POL(CNG)	1,812
564	6/May/15	1928177	Mr. Manzoor Ali Mangi	POL(petrol & oil) Farm	1,437
565	12/May/15	2220019	M/S Shahbaz filling Station	POL(CNG)	55,694
566	12/May/15	2220020	M/S Manzoor ali Mangsi	POL(CNG)	1,828
567	15/May/15	2482106	M/S Shahbaz Filling Station	POL(CNG)	50,329
568	15/May/15	2482116	Mr. Manzoor Ali Magsi	POL(petrol & oil) Farm	90,480
569	25/May/15	2482173	M/S Thar Filling Station Hyd	POL(petrol & oil) Farm	25,384
570	27/May/15	2482193	M/S Thar Filling Station	POL(petrol & oil) Farm	1,874,857
571	27/May/15	2482194	M/S Peer bux Filling Station	POL(CNG)	143,533
572	27/May/15	2482198	Mr. Manzoor ali mangsi	POL(CNG)	757
573	27/May/15	2482198	Mr. Manzoor ali mangsi	POL(CNG)	1,874
574	27/May/15	2482198	Mr. Manzoor ali mangsi	POL(CNG)	1,800
575	2/Jun/15	2549243	Mr. Manzoor Ali Mangsi	POL(CNG)	2,364
576	2/Jun/15	2549243	Mr. Manzoor Ali Mangsi	POL(CNG)	1,951
577	2/Jun/15	2549243	Mr. Manzoor Ali Mangsi	POL(CNG)	9,112
578	2/Jun/15	2549290	M/S Thar CNG Station	POL(CNG)	364,888
579	8/Jun/15	3046125	Mr. Manzoor Ali Magsi	POL(petrol & oil) Farm	4,000
580	8/Jun/15	3046125	Mr. Manzoor Ali Magsi	POL(petrol & oil) Farm	1,820
581	9/Jun/15	3046163	Mr. Manzoor Ali Magsi	POL(CNG)	39,908
582	10/Jun/15	3046178	M/S Shahbaz Filling Station	POL(CNG)	63,385
583	30/Jun/15	3287588	M/S Thar Filling Station	POL (petrol & oil) Farm	2,246,723
584	30/Jun/15	3287589	M/S Peer Bux Filling Station	POL(CNG)	138,308
585	30/Jun/15	3427173	M/S Peer Bux Filling Station	POL(petrol & oil) Farm	18,895
<b>Total</b>					<b>101,091,238</b>

#### 4.2.5 Unauthorized expenditure incurred on repair of vehicles-Rs17.521 million

Sr#	Date	Cheque No.	Name of Payee/Payer	Accounts Description	Amount
1	27/Jul/16	57160161	Mr.Shahid Hussain Khatian	Repair of Transport	2,000
2	03/Aug/16	58742632	Mr.Manzoor Ali Mangsi	Repair of Transport	95,765
3	03/Aug/16	58742659	Mr. Manzoor Ali Magsi	Repair of Transport	58,920
4	03/Aug/16	58742674	Engr. Manzoor Ali Magsi	Repair of Transport	50,000
5	11/Aug/16	58742722	Engr. Manzoor Ali Magsi	Repair of Transport	49,780
6	11/Aug/16	58742747	Engr. Manzoor Ali Magsi	Repair of Transport	99,825
7	11/Aug/16	58742757	Engr. Manzoor Ali Magsi	Repair of Transport	24,405
8	11/Aug/16	58742757	Engr. Manzoor Ali Magsi	Repair of Transport	24,230
9	26/Aug/16	58742877	Mr.Manzoor Ali Magsi	Repair of Transport	5,650
10	26/Aug/16	58742877	Mr.Manzoor Ali Magsi	Repair of Transport	24,540
11	08/Sep/16	58743006	Mr.Manzoor Ali	Repair of Transport	24,500
12	08/Sep/16	58743006	Mr.Manzoor Ali	Repair of Transport	23,780
13	08/Sep/16	58743006	Mr.Manzoor Ali	Repair of Transport	32,020
14	08/Sep/16	58743006	Mr.Manzoor Ali	Repair of Transport	24,260
15	08/Sep/16	58743006	Mr.Manzoor Ali	Repair of Transport	24,750
16	22/Sep/16	63787375	Syed Jawad Shah	Repair of Transport	1,770
17	22/Sep/16	63787376	Mr.Abu Sajid Muhammad Samo	Repair of Transport	200
18	28/Sep/16	63787430	Mr.Manzoor Ali	Repair of Transport	5,600
19	28/Sep/16	63787430	Mr.Manzoor Ali	Repair of Transport	7,850
20	07/Oct/16	64773115	Mr. Manzoor Ali Magsi	Repair of Transport	7,230
21	10/Oct/16	64773136	Engr. Manzoor Ali Magsi	Repair of Transport	7,000
22	10/Oct/16	64773136	Engr. Manzoor Ali Magsi	Repair of Transport	14,600
23	10/Oct/16	64773140	Mr. Abud Sajid Samo	Repair of Transport	2,000
24	19/Oct/16	65888438	Mr. Manzoor Ali Magsi	Repair of Transport	14,200
25	19/Oct/16	65888438	Mr. Manzoor Ali Magsi	Repair of Transport	5,800
26	19/Oct/16	65888438	Mr. Manzoor Ali Magsi	Repair of Transport	5,155
27	19/Oct/16	65888438	Mr. Manzoor Ali Magsi	Repair of Transport	2,500
28	21/Oct/16	67166679	Mr.Manzoor Ali Magsi	Repair of Transport	15,340
29	21/Oct/16	67166679	Mr.Manzoor Ali Magsi	Repair of Transport	29,250
30	21/Oct/16	67166679	Mr.Manzoor Ali Magsi	Repair of Transport	17,610
31	21/Oct/16	67166679	Mr.Manzoor Ali Magsi	Repair of Transport	2,965
32	21/Oct/16	67166685	Mr.Manzoor Ali Magsi	Repair of Transport	24,750
33	25/Oct/16	67166685	Mr.Manzoor Ali Magsi	Repair of Transport	25,080
34	28/Oct/16	67166719	Mr.Manzoor Ali Magsi	Repair of Transport	103,580
35	08/Nov/16	69350364	Mr. Manzoor Ali Magsi	Repair of Transport	1,900
36	09/Nov/16	69350373	Mr.Manzoor Ali	Repair of Transport	24,922
37	09/Nov/16	69350373	Mr.Manzoor Ali	Repair of Transport	25,770
38	21/Nov/16	70423005	Mr.Hakim Ali Vighio	Repair of Transport	1,500
39	21/Nov/16	70423005	Mr.Hakim Ali Vighio	Repair of Transport	1,400
40	22/Nov/16	70423015	Mr.Manzoor Ali Magsi	Repair of Transport	3,790
41	22/Nov/16	70423015	Mr.Manzoor Ali Magsi	Repair of Transport	24,500
42	22/Nov/16	70423015	Mr.Manzoor Ali Magsi	Repair of Transport	25,610
43	22/Nov/16	70423015	Mr.Manzoor Ali Magsi	Repair of Transport	24,810
44	22/Nov/16	70423015	Mr.Manzoor Ali Magsi	Repair of Transport	12,050
45	22/Nov/16	70423016	Mr.Manzoor Ali Magsi	Repair of Transport	99,825
46	22/Nov/16	70423025	Mr.Naimatullah Leghari	Repair of Transport	1,875
47	22/Nov/16	70423033	Mr.Aneel Kumar	Repair of Transport	500

Sr#	Date	Cheque No.	Name of Payee/Payer	Accounts Description	Amount
48	23/Nov/16	70423047	Dr.Zahoor Ahmed Soomro	Repair of Transport	650
49	28/Nov/16	71220574	Mr. Manzoor ali Magsi	Repair of Transport	49,960
50	02/Dec/16	71220649	M/s Mr.Manzoor Ali Magsi	Repair of Transport	31,530
51	05/Dec/16	72098865	Hino pak Motors	Repair of Transport	188,000
52	05/Dec/16	72098871	Mr. Manzoor Ali Magsi	Repair of Transport	12,000
53	05/Dec/16	72098871	Mr. Manzoor Ali Magsi	Repair of Transport	4,000
54	05/Dec/16	72098871	Mr. Manzoor Ali Magsi	Repair of Transport	24,600
55	05/Dec/16	72098871	Mr. Manzoor Ali Magsi	Repair of Transport	5,350
56	05/Dec/16	72098871	Mr. Manzoor Ali Magsi	Repair of Transport	3,650
57	07/Dec/16	72098910	Mr. Manzoor Ali Magsi	Repair of Transport	8,400
58	09/Dec/16	72098940	Mr. Mazoor Ali Magsi	Repair of Transport	24,900
59	09/Dec/16	72098940	Mr. Mazoor Ali Magsi	Repair of Transport	25,490
60	09/Dec/16	72098940	Mr. Mazoor Ali Magsi	Repair of Transport	30,730
61	09/Dec/16	72098940	Mr. Mazoor Ali Magsi	Repair of Transport	30,000
62	09/Dec/16	72098940	Mr. Mazoor Ali Magsi	Repair of Transport	29,590
63	14/Dec/16	73615179	M/S Manzoor Ali Magsi	Repair of Transport	27,284
64	14/Dec/16	73615180	M/S Manzoor Ali Magsi	Repair of Transport	42,350
65	15/Dec/16	73615183	Mr. Manzoor Ali Magsi	Repair of Transport	42,350
66	23/Dec/16	74306513	Engr:Manzoor Ali magsi	Repair of Transport	6,140
67	23/Dec/16	74306513	Engr:Manzoor Ali magsi	Repair of Transport	12,280
68	30/Dec/16	75553000	Syed jawad Shah	Repair of Transport	5,000
69	09/Jan/17	76529838	Mr. Manzoor Ali Magsi	Repair of Transport	23,560
70	09/Jan/17	76529838	Mr. Manzoor Ali Magsi	Repair of Transport	24,470
71	09/Jan/17	76529838	Mr. Manzoor Ali Magsi	Repair of Transport	48,800
72	09/Jan/17	76529862	Mr. Manzoor Ali Magsi	Repair of Transport	25,050
73	18/Jan/17	77446697	Mr. Manzoor Ali Magsi	Repair of Transport	4,700
74	18/Jan/17	77446697	Mr. Manzoor Ali Magsi	Repair of Transport	48,350
75	20/Jan/17	77446735	Mr. Manzoor Ali Magsi	Repair of Transport	40,445
76	20/Jan/17	77446735	Mr. Manzoor Ali Magsi	Repair of Transport	24,750
77	23/Jan/17	78157602	Mr. Manzoor Ali Magsi	Repair of Transport	16,100
78	26/Jan/17	78157675	Mr. Manzoor Ali Magsi	Repair of Transport	6,630
79	30/Jan/17	78783356	Mr. Manzoor Ali Magsi	Repair of Transport	19,520
80	30/Jan/17	78783356	Mr. Manzoor Ali Magsi	Repair of Transport	27,475
81	30/Jan/17	78783356	Mr. Manzoor Ali Magsi	Repair of Transport	23,490
82	30/Jan/17	78783356	Mr. Manzoor Ali Magsi	Repair of Transport	25,520
83	01/Feb/17	78931202	Mr. Manzoor Ali Magsi	Repair of Transport	19,900
84	01/Feb/17	78931202	Mr. Manzoor Ali Magsi	Repair of Transport	25,000
85	07/Feb/17	78931279	Mr. Manzoor Ali Magsi	Repair of Transport	24,505
86	07/Feb/17	78931279	Mr. Manzoor Ali Magsi	Repair of Transport	19,900
87	08/Feb/17	79670077	Mr.Manzoor Ali	Repair of Transport	23,620
88	13/Feb/17	79670129	Mr. Manzoor Ali Magsi	Repair of Transport	46,730
89	13/Feb/17	79670129	Mr.Manzoor Ali Magsi	Repair of Transport	41,990
90	13/Feb/17	79670129	Mr.Manzoor Ali Magsi	Repair of Transport	40,400
91	20/Feb/17	80599737	Mr. Manzoor Ali Magsi	Repair of Transport	4,700
92	20/Feb/17	80599737	Mr. Manzoor Ali Magsi	Repair of Transport	5,000
93	20/Feb/17	80599737	Mr. Manzoor Ali Magsi	Repair of Transport	8,050
94	20/Feb/17	80599748	Mr. Manzoor Ali Magsi	Repair of Transport	23,070
95	21/Feb/17	80599752	Dr. Zahoor Ahmed Patoli	Repair of Transport	1,900
96	27/Feb/17	80599773	Mr. Manzoor Ali Magsi	Repair of Transport	19,900



<b>Sr#</b>	<b>Date</b>	<b>Cheque No.</b>	<b>Name of Payee/Payer</b>	<b>Accounts Description</b>	<b>Amount</b>
97	27/Feb/17	80599773	Mr. Manzoor Ali Magsi	Repair of Transport	78,400
98	01/Mar/17	80599806	Mr. Manzoor Ali Magsi	Repair of Transport	25,240
99	01/Mar/17	80599806	Mr. Manzoor Ali Magsi	Repair of Transport	24,840
100	01/Mar/17	80599806	Mr. Manzoor Ali Magsi	Repair of Transport	24,470
101	01/Mar/17	80599806	Mr. Manzoor Ali Magsi	Repair of Transport	25,380
102	01/Mar/17	80599806	Mr. Manzoor Ali Magsi	Repair of Transport	24,970
103	03/Mar/17	80599829	Mr. Manzoor Ali Magsi	Repair of Transport	5,500
104	03/Mar/17	81441803	Mr. Manzoor Ali Magsi	Repair of Transport	11,200
105	03/Mar/17	81441803	Mr. Manzoor Ali Magsi	Repair of Transport	5,968
106	03/Mar/17	81441803	Mr. Manzoor Ali Magsi	Repair of Transport	14,900
107	06/Mar/17	81441827	Mr. Mir Muhammad Khushk	Repair of Transport	630
108	06/Mar/17	81441833	Mr. Manzoor Ali Magsi	Repair of Transport	27,660
109	06/Mar/17	81441833	Mr. Manzoor Ali Magsi	Repair of Transport	26,300
110	06/Mar/17	81441833	Mr. Manzoor Ali Magsi	Repair of Transport	21,000
111	06/Mar/17	81441833	Mr. Manzoor Ali Magsi	Repair of Transport	30,400
112	06/Mar/17	81441836	Mr. Manzoor Ali Magsi	Repair of Transport	25,270
113	06/Mar/17	81441836	Mr. Manzoor Ali Magsi	Repair of Transport	25,200
114	06/Mar/17	81441836	Mr. Manzoor Ali Magsi	Repair of Transport	26,550
115	06/Mar/17	81441836	Mr. Manzoor Ali Magsi	Repair of Transport	22,540
116	06/Mar/17	81441839	Mr. Manzoor Ali Magsi	Repair of Transport	27,710
117	06/Mar/17	81441839	Mr. Manzoor Ali Magsi	Repair of Transport	33,200
118	06/Mar/17	81441839	Mr. Manzoor Ali Magsi	Repair of Transport	36,000
119	08/Mar/17	81441879	Mr. Muhammad Ali Sangi	Repair of Transport	650
120	08/Mar/17	81441882	Mr. Manzoor Ali Magsi	Repair of Transport	24,970
121	08/Mar/17	81441882	Mr. Manzoor Ali Magsi	Repair of Transport	24,900
122	08/Mar/17	81441882	Mr. Manzoor Ali Magsi	Repair of Transport	24,300
123	08/Mar/17	81441882	Mr. Manzoor Ali Magsi	Repair of Transport	4,300
124	10/Mar/17	00000031	Mr. Manzoor Ali Magsi	Repair of Transport	1,970
125	10/Mar/17	00000031	Mr. Manzoor Ali Magsi	Repair of Transport	1,850
126	10/Mar/17	00000031	Mr. Manzoor Ali Magsi	Repair of Transport	14,900
127	10/Mar/17	00000031	Mr. Manzoor Ali Magsi	Repair of Transport	22,000
128	10/Mar/17	00000031	Mr. Manzoor Ali Magsi	Repair of Transport	24,790
129	10/Mar/17	00000031	Mr. Manzoor Ali Magsi	Repair of Transport	4,440
130	10/Mar/17	00000031	Mr. Manzoor Ali Magsi	Repair of Transport	4,500
131	27/Mar/17	00000170	Mr. Manzoor Ali Magsi	Repair of Transport	24,140
132	27/Mar/17	00000170	Mr. Manzoor Ali Magsi	Repair of Transport	26,540
133	27/Mar/17	00000170	Mr. Manzoor Ali Magsi	Repair of Transport	8,200
134	27/Mar/17	00000170	Mr. Manzoor Ali Magsi	Repair of Transport	23,535
135	29/Mar/17	00000226	Mr. Manzoor Ali Magsi	Repair of Transport	25,360
136	29/Mar/17	00000233	Mr. Manzoor Ali Magsi	Repair of Transport	43,103
137	31/Mar/17	00000251	Mr. Rafique Ahmed	Repair of Transport	4,665
138	31/Mar/17	00000259	Mr. Manzoor Ali Magsi	Repair of Transport	27,895
139	31/Mar/17	00000259	Mr. Manzoor Ali Magsi	Repair of Transport	25,200
140	31/Mar/17	00000259	Mr. Manzoor Ali Magsi	Repair of Transport	24,610
141	31/Mar/17	00000259	Mr. Manzoor Ali Magsi	Repair of Transport	2,500
142	31/Mar/17	00000259	Mr. Manzoor Ali Magsi	Repair of Transport	1,000
143	31/Mar/17	00000259	Mr. Manzoor Ali Magsi	Repair of Transport	25,060
144	31/Mar/17	00000268	Dr. Zahoor Ahmed Soomro	Repair of Transport	1,650
145	07/Apr/17	00000362	Mr. Manzoor Ali Magsi	Repair of Transport	7,720

Sr#	Date	Cheque No.	Name of Payee/Payer	Accounts Description	Amount
146	10/Apr/17	00000377	Mr.Manzoor Ali Magsi	Repair of Transport	24,940
147	10/Apr/17	00000398	Mr. Manzoor Ali Magsi	Repair of Transport	5,800
148	13/Apr/17	00000459	Mr. Manzoor Ali Magsi	Repair of Transport	24,510
149	17/Apr/17	00000529	Mr. Manzoor Ali Magsi	Repair of Transport	24,860
150	19/Apr/17	00000569	Mr. Manzoor Ali Magsi	Repair of Transport	8,935
151	19/Apr/17	00000569	Mr. Manzoor Ali Magsi	Repair of Transport	24,980
152	21/Apr/17	00000584	Mr.Aneel Kumar	Repair of Transport	1,650
153	26/Apr/17	00000602	Mr.Manzoor Ali	Repair of Transport	1,900
154	27/Apr/17	00000663	Mr.Manzoor Ali Magsi	Repair of Transport	24,500
155	27/Apr/17	00000663	Mr.Manzoor Ali Magsi	Repair of Transport	4,500
156	03/May/17	00000686	Mr.Manzoor Ali Magsi	Repair of Transport	78,430
157	11/May/17	00000887	Mr.Manzoor Ali	Repair of Transport	45,113
158	11/May/17	00000887	Mr.Manzoor Ali	Repair of Transport	25,610
159	11/May/17	00000887	Mr.Manzoor Ali	Repair of Transport	5,090
160	11/May/17	00000887	Mr.Manzoor Ali	Repair of Transport	5,200
161	11/May/17	00000887	Mr.Manzoor Ali	Repair of Transport	24,910
162	12/May/17	00000919	Dr. Zahoor Ahmed Soomro	Repair of Transport	2,280
163	19/May/17	00000992	Syed Jawad Hussain	Repair of Transport	2,940
164	19/May/17	00001000	Mr.Manzoor Ali	Repair of Transport	8,000
165	19/May/17	00001000	Mr.Manzoor Ali	Repair of Transport	7,284
166	19/May/17	00001000	Mr.Manzoor Ali	Repair of Transport	24,680
167	19/May/17	00001000	Mr.Manzoor Ali	Repair of Transport	6,645
168	19/May/17	00001000	Mr.Manzoor Ali	Repair of Transport	23,456
169	24/May/17	00001024	Mr.Manzoor Ali Magsi	Repair of Transport	1,850
170	24/May/17	00001024	Mr.Manzoor Ali Magsi	Repair of Transport	1,900
171	31/May/17	00001084	Mr.Manzoor Ali Magsi	Repair of Transport	4,500
172	31/May/17	00001084	Mr.Manzoor Ali Magsi	Repair of Transport	4,250
173	02/Jun/17	00001129	Mr. Muhram Ali	Repair of Transport	550
174	06/Jun/17	00001165	Mr.Taimoor Kazi	Repair of Transport	1,960
175	06/Jun/17	00001171	Mr.Manzoor Ali Magsi	Repair of Transport	1,960
176	06/Jun/17	00001171	Mr.Manzoor Ali Magsi	Repair of Transport	4,500
177	06/Jun/17	00001171	Mr.Manzoor Ali Magsi	Repair of Transport	30,650
178	07/Jun/17	00001205	Engr . Manzoor Ali Magsi	Repair of Transport	49,860
179	09/Jun/17	00001220	Mr. Manzoor Ali Magsi	Repair of Transport	6,970
180	09/Jun/17	00001220	Mr. Manzoor Ali Magsi	Repair of Transport	42,170
181	15/Jun/17	00001284	Mr.Manzoor Ali Magsi	Repair of Transport	25,930
182	15/Jun/17	00001284	Mr.Manzoor Ali Magsi	Repair of Transport	24,290
183	15/Jun/17	00001284	Mr.Manzoor Ali Magsi	Repair of Transport	24,890
184	22/Jun/17	00001371	Mr.Ghulam Shabir Mastoi	Repair of Transport	250
185	23/Jun/17	00001429	Mr.Manzoor Ali Magsi	Repair of Transport	24,618
186	30/Jun/17	00001444	Mr.Muhammad Ali Sangi	Repair of Transport	1,600
187	30/Jun/17	00001539	Mr.Abu Sajid Muhammad samo	Repair of Transport	1,400
188	30/Jun/17	00001565	Mr.Manzoor Ali Magsi	Repair of Transport	24,418
189	30/Jun/17	00001565	Mr.Manzoor Ali Magsi	Repair of Transport	9,800
190	30/Jun/17	00001565	Mr.Manzoor Ali Magsi	Repair of Transport	24,818
191	30/Jun/17	00001565	Mr.Manzoor Ali Magsi	Repair of Transport	25,000
192	30/Jun/17	00001565	Mr.Manzoor Ali Magsi	Repair of Transport	24,872
193	30/Jun/17	00001565	Mr.Manzoor Ali Magsi	Repair of Transport	25,028
194	30/Jun/17	00001565	Mr.Manzoor Ali Magsi	Repair of Transport	25,178

<b>Sr#</b>	<b>Date</b>	<b>Cheque No.</b>	<b>Name of Payee/Payer</b>	<b>Accounts Description</b>	<b>Amount</b>
195	30/Jun/17	00001565	Mr.Manzoor Ali Magsi	Repair of Transport	24,798
196	30/Jun/17	00001565	Mr.Manzoor Ali Magsi	Repair of Transport	5,000
197	30/Jun/17	00001615	Dr.Naimatullah Leghari	Repair of Transport	530
198	30/Jun/17	00001618	Mr.Abu Sajid Muhammad Samo	Repair of Transport	1,950
199	30/Jun/17	00001633	Mr.Taimoor Kazi	Repair of Transport	900
200	30/Jun/17	00001682	Mr.Manzoor Ali Magsi	Repair of Transport	24,915
201	30/Jun/17	00001682	Mr.Manzoor Ali Magsi	Repair of Transport	25,180
202	30/Jun/17	00001682	Mr.Manzoor Ali Magsi	Repair of Transport	8,986
203	30/Jun/17	00001682	Mr.Manzoor Ali Magsi	Repair of Transport	2,500
204	30/Jun/17	00001682	Mr.Manzoor Ali Magsi	Repair of Transport	25,060
205	30/Jun/17	00001682	Mr.Manzoor Ali Magsi	Repair of Transport	24,275
206	30/Jun/17	00001692	Mr.Manzoor Ali Magsi	Repair of Transport	78,430
207	30/Jun/17	00001715	Mr.Manzoor Ali	Repair of Transport	22,100
208	30/Jun/17	00001764	M/S Zeeshan Autos Hyd	Repair of Transport	40,000
209	11/Nov/16	69350422	Mr. Manzoor Ali Magsi	Repair of Transport	18,000
210	18/Nov/16	70423001	Mr. Manzoor Ali Magsi	Repair of Transport	20,460
211	18/Nov/16	70423001	Mr. Manzoor Ali Magsi	Repair of Transport	19,170
212	08/Dec/16	72098935	Mr. Manzoor Ali Magsi	Repair of Transport	21,100
213	13/Jun/17	00001249	Engr. Manzoor Ali Magsi	Repair of Transport	44,500
214	15/Jun/17	00001278	Engr. Manzoor Ali Magsi	Repair of Transport	44,500
215	15/Jun/17	00001278	Engr. Manzoor Ali Magsi	Repair of Transport	24,492
216	15/Jun/17	00001278	Engr. Manzoor Ali Magsi	Repair of Transport	13,500
217	30/Jun/17	00001611	Mr. Manzoor Ali Magsi	Repair of Transport	66,664
218	30/Jun/17	00001715	Mr. Manzoor Ali Magsi	Repair of Transport	95,550
219	08/Jul/15	3765625	Mr. Manzoor Ali Magsi	Repair of Transport	49,745
220	08/Jul/15	3765625	Mr. Manzoor Ali Magsi	Repair of Transport	55,000
221	13/Jul/15	3765672	Mr. Manzoor Ali Magsi	Repair of Transport	61,600
222	14/Jul/15	3765686	Mr. Manzoor Ali Magsi	Repair of Transport	51,825
223	16/Jul/15	3785666	Mr. Manzoor Ali Mangsi	Repair of Transport	9,200
224	27/Jul/15	3785690	Mr. Manzoor Ali Magsi	Repair of Transport	1,800
225	03/Aug/15	3785751	Mr. Manzoor Ali Magsi	Repair of Transport	24,250
226	06/Aug/15	3785804	Mr. Mir Mohammad Ali Sangi	Repair of Transport	900
227	10/Aug/15	3785829	Mr. Manzoor Ali magsi	Repair of Transport	70,780
228	17/Aug/15	3785904	Mr. Manzoor Ali Magsi	Repair of Transport	6,900
229	17/Aug/15	3785904	Mr. Manzoor Ali Magsi	Repair of Transport	3,000
230	17/Aug/15	3785904	Mr. Manzoor Ali Magsi	Repair of Transport	20,280
231	17/Aug/15	3785904	Mr. Manzoor Ali Magsi	Repair of Transport	5,200
232	17/Aug/15	3785904	Mr. Manzoor Ali Magsi	Repair of Transport	7,500
233	28/Aug/15	4810113	Mr. Manzoor Ali Magsi	Repair of Transport	38,860
234	28/Aug/15	4810113	Mr. Manzoor Ali Magsi	Repair of Transport	40,490
235	04/Sep/15	4866613	Mr. Manzoor Ali Mangsi	Repair of Transport	29,150
236	09/Sep/15	4866631	Engr. Manzoor ali Mangsi	Repair of Transport	31,250
237	09/Sep/15	4866631	Engr. Manzoor ali Mangsi	Repair of Transport	11,600
238	11/Sep/15	4866658	Engr. Manzoor Ali Magsi	Repair of Transport	2,850
239	11/Sep/15	4866658	Engr. Manzoor Ali Magsi	Repair of Transport	7,500
240	22/Sep/15	13206848	Engr. Manzoor Ali Mangsi	Repair of Transport	6,075
241	30/Sep/15	13206891	Mr. Manzoor Ali Mangsi	Repair of Transport	4,600
242	01/Oct/15	15209021	Mr. Manzoor Ali mangsi	Repair of Transport	7,850
243	01/Oct/15	15209021	Mr. Manzoor Ali mangsi	Repair of Transport	5,500

<b>Sr#</b>	<b>Date</b>	<b>Cheque No.</b>	<b>Name of Payee/Payer</b>	<b>Accounts Description</b>	<b>Amount</b>
244	01/Oct/15	15209021	Mr. Manzoor Ali mangsi	Repair of Transport	7,440
245	02/Oct/15	15209038	Engr. Manzoor Ali Magsi	Repair of Transport	20,047
246	02/Oct/15	15209038	Engr. Manzoor Ali Magsi	Repair of Transport	12,150
247	07/Oct/15	15209085	Mr. Manzoor Ali T.O	Repair of Transport	84,000
248	07/Oct/15	15209095	Mr. Manzoor Ali T.O	Repair of Transport	27,680
249	07/Oct/15	15209095	Mr. Manzoor Ali T.O	Repair of Transport	20,050
250	07/Oct/15	15209095	Mr. Manzoor Ali T.O	Repair of Transport	29,340
251	07/Oct/15	15209095	Mr. Manzoor Ali T.O	Repair of Transport	30,580
252	07/Oct/15	15209095	Mr. Manzoor Ali T.O	Repair of Transport	31,095
253	07/Oct/15	15209095	Mr. Manzoor Ali T.O	Repair of Transport	28,870
254	08/Oct/15	15495646	Mr. Manzoor Ali T.O	Repair of Transport	80,320
255	08/Oct/15	15495646	Mr. Manzoor Ali T.O	Repair of Transport	84,550
256	08/Oct/15	15495646	Mr. Manzoor Ali T.O	Repair of Transport	72,500
257	16/Oct/15	15495727	Mr. Manzoor Ali Magsi	Repair of Transport	13,250
258	16/Oct/15	15495729	Engr. Manzoor Ali Magsi	Repair of Transport	27,370
259	16/Oct/15	15495729	Engr. Manzoor Ali Magsi	Repair of Transport	22,320
260	16/Oct/15	15495734	Mr. Manzoor Ali Magsi	Repair of Transport	137,116
261	29/Oct/15	17676175	Mr. Manzoor Ali Magsi	Repair of Transport	3,770
262	13/Nov/15	22162958	Mr. Manzoor Ali Magsi	Repair of Transport	21,620
263	13/Nov/15	22162958	Mr. Manzoor Ali Magsi	Repair of Transport	22,190
264	13/Nov/15	22162958	Mr. Manzoor Ali Magsi	Repair of Transport	4,300
265	13/Nov/15	22162958	Mr. Manzoor Ali Magsi	Repair of Transport	26,050
266	13/Nov/15	22162958	Mr. Manzoor Ali Magsi	Repair of Transport	33,300
267	16/Nov/15	22163036	Engr. Manzoor Ali Magsi	Repair of Transport	8,750
268	02/Dec/15	23818841	Mr. Manzoor Ali Magsi	Repair of Transport	2,450
269	08/Dec/15	19191547	M/S Suzuki Motors co Hyd	Repair of Transport	2,564,000
270	08/Dec/15	19191561	Mr. Mohammad Ali Sangi	Repair of Transport	750
271	08/Dec/15	19191549	M/S Pak Suzuki Motors Co ltd	Repair of Transport	2,564,000
272	22/Dec/15	29368019	Mr. Zahoor ahmed patoli	Repair of Transport	1,540
273	28/Dec/15	29368057	M/S Pak Suzuki Motors Co. LTd	Repair of Transport	2,564,000
274	28/Dec/15	29368052	Mr. Manzoor Ali Mangsi	Repair of Transport	4,800
275	28/Dec/15	29368052	Mr. Manzoor Ali Mangsi	Repair of Transport	22,855
276	28/Dec/15	29368052	Mr. Manzoor Ali Mangsi	Repair of Transport	7,500
277	28/Dec/15	29368052	Mr. Manzoor Ali Mangsi	Repair of Transport	23,950
278	28/Dec/15	29368052	Mr. Manzoor Ali Mangsi	Repair of Transport	4,500
279	28/Dec/15	29368052	Mr. Manzoor Ali Mangsi	Repair of Transport	20,880
280	30/Dec/15	29368068	Mr. Manzoor ali Mangsi	Repair of Transport	24,400
281	30/Dec/15	29368068	Mr. Manzoor ali Mangsi	Repair of Transport	25,510
282	30/Dec/15	29368068	Mr. Manzoor ali Mangsi	Repair of Transport	39,388
283	06/Jan/16	31167415	Mr. Manzoor Ali Mangsi	Repair of Transport	4,600
284	06/Jan/16	31167415	Mr. Manzoor Ali Mangsi	Repair of Transport	30,030
285	06/Jan/16	31167415	Mr. Manzoor Ali Mangsi	Repair of Transport	4,400
286	06/Jan/16	31167415	Mr. Manzoor Ali Mangsi	Repair of Transport	3,800
287	06/Jan/16	31167415	Mr. Manzoor Ali Mangsi	Repair of Transport	2,793
288	06/Jan/16	31167415	Mr. Manzoor Ali Mangsi	Repair of Transport	36,090
289	06/Jan/16	31167415	Mr. Manzoor Ali Mangsi	Repair of Transport	31,420
290	19/Jan/16	32724918	Mr. Aneel kumar D.F	Repair of Transport	1,980
291	21/Jan/16	34525426	Mr. Manzoor ali Magsi	Repair of Transport	66,635
292	28/Jan/16	35944835	Engr. Manzoor Ali Magsi	Repair of Transport	2,550

<b>Sr#</b>	<b>Date</b>	<b>Cheque No.</b>	<b>Name of Payee/Payer</b>	<b>Accounts Description</b>	<b>Amount</b>
293	28/Jan/16	35944835	Engr. Manzoor Ali Magsi	Repair of Transport	59,928
294	28/Jan/16	35944835	Engr. Manzoor Ali Magsi	Repair of Transport	30,270
295	28/Jan/16	35944835	Engr. Manzoor Ali Magsi	Repair of Transport	79,420
296	28/Jan/16	35944835	Engr. Manzoor Ali Magsi	Repair of Transport	43,050
297	04/Feb/16	35944860	Mr. Manzoor Ali Magsi	Repair of Transport	90,480
298	04/Feb/16	35944860	Mr. Manzoor Ali Magsi	Repair of Transport	52,708
299	11/Feb/16	38541545	Mr. Manzoor Ali Magsi	Repair of Transport	5,200
300	11/Feb/16	38541545	Mr. Manzoor Ali Magsi	Repair of Transport	23,660
301	11/Feb/16	38541557	Mr. Aneel Kumar	Repair of Transport	1,600
302	11/Feb/16	38541557	Mr. Aneel Kumar	Repair of Transport	1,675
303	15/Feb/16	38541589	Mr. Aneel Kumar	Repair of Transport	4,000
304	18/Feb/16	38541633	Mr. Muhammad Ali Sangi	Repair of Transport	1,400
305	29/Feb/16	36163900	Mr. Aneel Kumar	Repair of Transport	450
306	01/Mar/16	36163921	Mr. Manzoor Ali Magsi	Repair of Transport	22,540
307	01/Mar/16	36163921	Mr. Manzoor Ali Magsi	Repair of Transport	30,450
308	01/Mar/16	36163921	Mr. Manzoor Ali Magsi	Repair of Transport	31,610
309	01/Mar/16	36163921	Mr. Manzoor Ali Magsi	Repair of Transport	32,210
310	01/Mar/16	36163921	Mr. Manzoor Ali Magsi	Repair of Transport	2,800
311	01/Mar/16	36163921	Mr. Manzoor Ali Magsi	Repair of Transport	7,500
312	01/Mar/16	36163923	Mr. Manzoor Ali Magsi	Repair of Transport	15,730
313	01/Mar/16	36163923	Mr. Manzoor Ali Magsi	Repair of Transport	24,440
314	02/Mar/16	36163960	Mr. Aneel Kumar	Repair of Transport	1,050
315	08/Mar/16	42039259	Engr. Manzoor Ali Magsi	Repair of Transport	93,711
316	08/Mar/16	42039262	Mr. Mazoor Ali Magsi	Repair of Transport	45,980
317	14/Mar/16	42231515	Mr. Manzoor Ali Magsi	Repair of Transport	22,540
318	14/Mar/16	42231515	Mr. Manzoor Ali Magsi	Repair of Transport	50,000
319	15/Mar/16	42231535	Mr. Manzoor Ali Magsi	Repair of Transport	35,980
320	16/Mar/16	43327355	Mr. Manzoor Ali Magsi	Repair of Transport	10,360
321	28/Mar/16	43639758	Mr. Manzoor Ali Magsi	Repair of Transport	56,720
322	31/Mar/16	45042290	Mr. Manzoor Ali Magsi	Repair of Transport	21,997
323	31/Mar/16	45042290	Mr. Manzoor Ali Magsi	Repair of Transport	25,900
324	31/Mar/16	45042290	Mr. Manzoor Ali Magsi	Repair of Transport	33,410
325	31/Mar/16	45042290	Mr. Manzoor Ali Magsi	Repair of Transport	24,105
326	31/Mar/16	45042290	Mr. Manzoor Ali Magsi	Repair of Transport	25,600
327	31/Mar/16	45042291	Mr. Manzoor Ali Magsi	Repair of Transport	93,711
328	01-Apr-16	45042307	Mr. Manzoor Ali Magsi	Repair of Transport	6,000
329	07-Apr-16	45042369	Dr.Muhammad Ismail Kumbhar	Repair of Transport	4,500
330	08/Apr/16	45532213	Mr.Manzoor Ali Magsi	Repair of Transport	22,540
331	13/Apr/16	45219719	Mr.Manzoor Ali Magsi	Repair of Transport	2,000
332	13/Apr/16	45219724	Mr. Manzoor Ali Magsi	Repair of Transport	88,001
333	22/Apr/16	46068955	Mr.Manzoor Ali Magsi	Repair of Transport	68,360
334	28/Apr/16	46069034	Mr.Manzoor Ali Magsi	Repair of Transport	23,060
335	28/Apr/16	46069034	Mr.Manzoor Ali Magsi	Repair of Transport	18,850
336	28/Apr/16	46069034	Mr.Manzoor Ali Magsi	Repair of Transport	8,697
337	28/Apr/16	46069034	Mr.Manzoor Ali Magsi	Repair of Transport	32,800
338	18-May-16	47575640	Mr.Hafeezullah Memon	Repair of Transport	7,800
339	19-May-16	47575650	Dr.Saghir Ahmed Shaikh	Repair of Transport	8,750
340	25-May-16	47575704	Mr. Manzoor Ali Magsi	Repair of Transport	13,850
341	25-May-16	47575704	Mr. Manzoor Ali Magsi	Repair of Transport	6,000

<b>Sr#</b>	<b>Date</b>	<b>Cheque No.</b>	<b>Name of Payee/Payer</b>	<b>Accounts Description</b>	<b>Amount</b>
342	25-May-16	47575704	Mr. Manzoor Ali Magsi	Repair of Transport	9,370
343	25-May-16	47575704	Mr. Manzoor Ali Magsi	Repair of Transport	4,800
344	25-May-16	47575704	Mr. Manzoor Ali Magsi	Repair of Transport	13,364
345	25-May-16	47575718	Engr. Manzoor Ali Magsi	Repair of Transport	4,500
346	25-May-16	47575718	Engr. Manzoor Ali Magsi	Repair of Transport	30,670
347	25-May-16	47575718	Engr. Manzoor Ali Magsi	Repair of Transport	73,430
348	25-May-16	47575718	Engr. Manzoor Ali Magsi	Repair of Transport	8,140
349	25-May-16	47575718	Engr. Manzoor Ali Magsi	Repair of Transport	13,100
350	25-May-16	47575718	Engr. Manzoor Ali Magsi	Repair of Transport	120,770
351	25-May-16	47575718	Engr. Manzoor Ali Magsi	Repair of Transport	61,750
352	25-May-16	47575718	Engr. Manzoor Ali Magsi	Repair of Transport	48,500
353	25-May-16	47575718	Engr. Manzoor Ali Magsi	Repair of Transport	23,850
354	06/Jun/16	46768448	Mr.Manzoor Ali Magsi	Repair of Transport	8,250
355	17/Jun/16	52872102	Engr. Manzoor Ali Magsi	Repair of Transport	84,700
356	29/Jun/16	54550815	Mr. Manzoor Ali Magsi	Repair of Transport	50,550
357	30/Jun/16	54550841	Engr. Manzoor Ali Magsi	Repair of Transport	84,700
358	30-Jun-16	55300165	Mr.Shahid Hussain Khatian	Repair of Transport	2,000
359	30-Jun-16	55300167	Mr.Manzoor Ali	Repair of Transport	1,800
360	30-Jun-16	55300167	Mr.Manzoor Ali	Repair of Transport	21,710
361	30-Jun-16	55300167	Mr.Manzoor Ali	Repair of Transport	3,800
362	30-Jun-16	55300167	Mr.Manzoor Ali	Repair of Transport	7,355
363	30-Jun-16	55300168	Mr.Manzoor Ali	Repair of Transport	99,825
364	30-Jun-16	55300177	Dr. Noor Muhammad Soomro	Repair of Transport	3,900
365	30-Jun-16	55300182	Engr. Mazoor Ali Magsi	Repair of Transport	50,330
366	30-Jun-16	55300182	Engr. Mazoor Ali Magsi	Repair of Transport	93,580
367	30-Jun-16	55300182	Engr. Mazoor Ali Magsi	Repair of Transport	24,970
368	30-Jun-16	57160110	Mr.Manzoor Ali	Repair of Transport	32,110
369	30-Jun-16	57160127	Mr. Taimoor Kazi	Repair of Transport	2,000
370	30/06/2016	4810181	Mr. Manzoor Ali Mangsi	Repair of Transport	5,500
371	30/06/2016	4866638	Engr. Manzoor Ali Magsi	Repair of Transport	62,750
372	30/06/2016	13206848	Engr. Manzoor Ali Mangsi	Repair of Transport	23,296
373	30/06/2016	15209038	Engr. Manzoor Ali Magsi	Repair of Transport	12,300
374	30/06/2016	15495688	Mr. Manzoor Ali mangi	Repair of Transport	10,000
375	30/06/2016	15495688	Mr. Manzoor Ali mangi	Repair of Transport	19,887
376	30/06/2016	15495727	Mr. Manzoor Ali Magsi	Repair of Transport	4,700
377	30/06/2016	15782859	Mr. Imtiaz Akber Jamali	Repair of Transport	5,000
378	30/06/2016	21254730	Engr. Manzoor Ali Magsi	Repair of Transport	12,150
379	30/06/2016	22162958	Mr. Manzoor Ali Magsi	Repair of Transport	32,330
380	30/06/2016	22162958	Mr. Manzoor Ali Magsi	Repair of Transport	33,325
381	30/06/2016	22163006	Mr. Manzoor Ali Magsi	Repair of Transport	7,000
382	30/06/2016	22163006	Mr. Manzoor Ali Magsi	Repair of Transport	12,200
383	30/06/2016	22163006	Mr. Manzoor Ali Magsi	Repair of Transport	17,500
384	30/06/2016	22163006	Mr. Manzoor Ali Magsi	Repair of Transport	9,112
385	30/06/2016	19191490	Mr. Manzoor Ali Magsi	Repair of Transport	93,711
386	30/06/2016	19191490	Mr. Manzoor Ali Magsi	Repair of Transport	93,711
387	30/06/2016	19191534	Mr. Manzoor Ali Magsi	Repair of Transport	101,300
388	30/06/2016	29368000	Mr. Manzoor Ali Magsi	Repair of Transport	5,300
389	30/06/2016	32724870	Mr. Manzoor ali Magsi	Repair of Transport	32,000
390	30/06/2016	35944835	Engr. Manzoor Ali Magsi	Repair of Transport	22,540

<b>Sr#</b>	<b>Date</b>	<b>Cheque No.</b>	<b>Name of Payee/Payer</b>	<b>Accounts Description</b>	<b>Amount</b>
391	30/06/2016	38541559	Mr. Manzoor Ali Magsi	Repair of Transport	25,724
392	30/06/2016	38541559	Mr. Manzoor Ali Magsi	Repair of Transport	22,540
393	30/06/2016	36163872	Mr. Manzoor Ali Magsi	Repair of Transport	84,700
394	30/06/2016	48951199	Engr. Manzoor Ali Magsi	Repair of Transport	4,600
395	30/06/2016	54550819	Dr. Zahoor Ahmed Soomro	Repair of Transport	16,550
396	30/06/2016	57160119	Engr. Manzoor Ali Magsi	Repair of Transport	84,550
<b>Total</b>					<b>17,521,874</b>

**4.2.6 Irregular expenditure on account of conference/seminars/workshops/symposia-  
Rs2.615 million**

Sr#	Date	Cheque No.	Name of Payee/Payer	Account Description	Amount
1	10/Oct/16	64773133	Dr. Pershotam Khatri	Conferences / Seminars / Workshops / Symposia	323,561
2	17/Jan/17	77446696	Mr. Habib ur Rehman Awan	Conferences / Seminars / Workshops / Symposia	6,780
3	06/Apr/17	00000352	Dr. Aijaz Hussain soomro	Conferences / Seminars / Workshops / Symposia	46,500
4	22/Dec/16	74306554	Mr. Ameen Muhammad Soomro	Conferences / Seminars / Workshops / Symposia	150,000
5	26/Dec/16	74306531	Mr. Mumtaz Ali Khaskeli	Conferences / Seminars / Workshops / Symposia	125,000
6	02/Jan/17	75553039	Dr. Aijaz Hussain Soomro	Conferences / Seminars / Workshops / Symposia	602,750
7	06/Mar/17	81441831	Mr. Riasat Ali Kumbhar	Conferences / Seminars / Workshops / Symposia	30,000
8	05/Apr/17	00000320	Dr. Aijaz Hussain soomro	Conferences / Seminars / Workshops / Symposia	66,000
9	30/06/2016	2755429	Mr. Abu Sajid Samo	Conferences / Seminars / Workshops / Symposia	25,000
10	30/06/2016	2755430	Dr. Aijaz Hussain Soomro	Conferences / Seminars / Workshops / Symposia	10,500
11	30/06/2016	29368043	Mr. Mohammad Ismial Kumbhar	Conferences / Seminars / Workshops / Symposia	29,000
12	30/06/2016	32724866	Dr. Pershtam Khatri	Conferences / Seminars / Workshops / Symposia	750,000
13	30/06/2016	52872023	Dr. Pershotam Khatri	Conferences / Seminars / Workshops / Symposia	450,000
<b>Total</b>					<b>2,615,091</b>



#### 4.2.7 Unauthorized expenditure incurred on electrical accessories-Rs3.402 million

Sr#	Dated	Cheque No.	Name of Payee/Payer	Account Description	Amount
1	01/Aug/16	58742628	Dr. Maqsood Ahmed Rustamani	Electrical Spares & Parts	2,400
2	01/Aug/16	58742629	Dr. Saghir Ahmed Shaikh	Electrical Spares & Parts	1,975
3	03/Aug/16	58742638	Mr. Abu Sajid Muhammad Samo	Electrical Spares & Parts	4,500
4	03/Aug/16	58742646	Dr. Aijaz Ali Khooro	Electrical Spares & Parts	500
5	03/Aug/16	58742657	M/S Secretary to Vc SAU tandojam	Electrical Spares & Parts	920
6	03/Aug/16	58742671	Mr. Maqsood Ahmed Rustamani	Electrical Spares & Parts	10,000
7	05/Aug/16	58742836	Engr. Mr Mir Muhammad Khusk	Electrical Spares & Parts	1,980
8	05/Aug/16	58742837	Mr. Mamtaz Ahmed Jakhro	Electrical Spares & Parts	1,920
9	05/Aug/16	58742837	Mr. Mamtaz Ahmed Jakhro	Electrical Spares & Parts	1,930
10	11/Aug/16	58742736	Engr. Mir Muhammad Khusk	Electrical Spares & Parts	2,000
11	11/Aug/16	58742739	Mr. Muhammad Ayub Baloch	Electrical Spares & Parts	1,000
12	11/Aug/16	58742742	Mr. Anwar Hussain Khanzada	Electrical Spares & Parts	900
13	16/Aug/16	58742786	Dr.Noor Muhammad Soomro	Electrical Spares & Parts	2,665
14	25/Aug/16	58742849	Dr.Hubdar Ali Kaleri	Electrical Spares & Parts	2,000
15	25/Aug/16	58742852	Mr.Riasat Ali Kubar	Electrical Spares & Parts	1,000
16	25/Aug/16	58742872	Dr. Rani Abro	Electrical Spares & Parts	1,000
17	25/Aug/16	58742874	Dr.Rahmatullah Rind	Electrical Spares & Parts	800
18	26/Aug/16	58742877	Mr.Manzoor Ali Magsi	Electrical Spares & Parts	1,750
19	26/Aug/16	58742878	Mr.Abdul Ghani Soomro	Electrical Spares & Parts	1,900
20	26/Aug/16	58742878	Mr.Abdul Ghani Soomro	Electrical Spares & Parts	2,000
21	30/Aug/16	58742898	Dr.Tahmina Mangan	Electrical Spares & Parts	1,000
22	30/Aug/16	58742901	Mr.Asadullah Sarki	Electrical Spares & Parts	120
23	31/Aug/16	58742908	Mr. Hakim Ali Vighio	Electrical Spares & Parts	1,500
24	31/Aug/16	58742908	Mr. Hakim Ali Vighio	Electrical Spares & Parts	2,000
25	05/Sep/16	58742948	Mr.Taimoor Kazi	Electrical Spares & Parts	970
26	08/Sep/16	58832670	Dr.Atta Hussain Shah	Electrical Spares & Parts	4,900
27	09/Sep/16	58832678	Mr.Reaz Ali Buriro	Electrical Spares & Parts	18,840
28	19/Sep/16	58832710	Dr.Muhammad Saffar Mirjat	Electrical Spares & Parts	1,900
29	19/Sep/16	58832711	Mr. Mir Muhammad Khusk	Electrical Spares & Parts	2,776
30	19/Sep/16	58832712	Dr. Muhram Ali Baloch	Electrical Spares & Parts	350
31	19/Sep/16	58832714	Dr.Inayatullah Rajper	Electrical Spares & Parts	1,030
32	19/Sep/16	58832715	Dr.Shamsuddin Bughio	Electrical Spares & Parts	1,980
33	19/Sep/16	58832720	Mr.Asghar Ali Rajper	Electrical Spares & Parts	1,000
34	19/Sep/16	58832721	Dr.Bhai Khan Solangi	Electrical Spares & Parts	1,000
35	19/Sep/16	58832723	Dr.Riaz Ali Buriro	Electrical Spares & Parts	3,448
36	19/Sep/16	58832726	Dr.Amjad Hussain Mirani	Electrical Spares & Parts	400
37	19/Sep/16	58832727	Dr.Velo Suthar	Electrical Spares & Parts	1,225
38	19/Sep/16	58832730	Dr.Muhammad Jurial Rind	Electrical Spares & Parts	840

Sr#	Dated	Cheque No.	Name of Payee/Payer	Account Description	Amount
39	20/Sep/16	58832734	Mr.Hafeezullah Memon	Electrical Spares & Parts	1,240
40	20/Sep/16	58832744	Mr.Ghulam Mohiuddin Qureshi	Electrical Spares & Parts	530
41	20/Sep/16	58832751	Mr. Muhammad Ashraf Rustamani	Electrical Spares & Parts	1,950
42	21/Sep/16	63787367	Dr.Saghir Ahmed Shaikh	Electrical Spares & Parts	1,710
43	22/Sep/16	63787374	Dr.Aijaz Soomro	Electrical Spares & Parts	1,000
44	22/Sep/16	63787375	Syed Jawad Shah	Electrical Spares & Parts	900
45	22/Sep/16	63787375	Syed Jawad Shah	Electrical Spares & Parts	630
46	22/Sep/16	63787376	Mr.Abu Sajid Muhammad Samo	Electrical Spares & Parts	1,500
47	22/Sep/16	63787377	Dr.Pershotam Khatri	Electrical Spares & Parts	980
48	22/Sep/16	63787379	Dr.Qamaruddin Chacher	Electrical Spares & Parts	1,230
49	22/Sep/16	63787380	Mr.Amin Muhammad Soomro	Electrical Spares & Parts	1,000
50	22/Sep/16	63787382	Dr.Zaheeruddin Mirani	Electrical Spares & Parts	1,955
51	22/Sep/16	63787383	Mr.Taimoor Kazi	Electrical Spares & Parts	1,150
52	22/Sep/16	63787384	Dr.Gordhan Das	Electrical Spares & Parts	5,700
53	22/Sep/16	63787410	Dr.Muhammad Ghiasuddin	Electrical Spares & Parts	1,600
54	29/Sep/16	63787445	Mr.Anwar Hussain	Electrical Spares & Parts	5,670
55	29/Sep/16	63787449	Dr.Aijaz Ali Khooharo	Electrical Spares & Parts	1,290
56	29/Sep/16	63787450	Dr.Azizullah Memon	Electrical Spares & Parts	600
57	29/Sep/16	63787452	Dr.Rani Abro	Electrical Spares & Parts	1,000
58	29/Sep/16	63787453	Dr.Muhammad Ghiasuddin	Electrical Spares & Parts	1,000
59	29/Sep/16	63787455	Dr. Jan Muhammad Mari	Electrical Spares & Parts	3,000
60	29/Sep/16	63787455	Dr. Jan Muhammad Mari	Electrical Spares & Parts	7,000
61	03/Oct/16	64773064	Mr. Taimoor Kazi	Electrical Spares & Parts	600
62	03/Oct/16	64773065	Dr. Abudllah G. Arejo	Electrical Spares & Parts	1,800
63	03/Oct/16	64773066	Mr. Abu Sajid M Samo	Electrical Spares & Parts	2,000
64	03/Oct/16	64773066	Mr. Abu Sajid M Samo	Electrical Spares & Parts	4,325
65	03/Oct/16	64773067	Mr. Barkatullah Qureshi	Electrical Spares & Parts	8,300
66	03/Oct/16	64773070	Mr. Aijaz Hussain Soomro	Electrical Spares & Parts	2,000
67	03/Oct/16	64773083	Mr. Shahid Hussain Khatian	Electrical Spares & Parts	2,000
68	07/Oct/16	64773115	Mr. Manzoor Ali Magsi	Electrical Spares & Parts	2,000
69	20/Oct/16	65888450	Mr.Atta Hussain shah	Electrical Spares & Parts	1,920
70	20/Oct/16	65888450	Mr.Atta Hussain shah	Electrical Spares & Parts	1,980
71	20/Oct/16	67166650	Mr.Irfan Ahmed Channa	Electrical Spares & Parts	1,070
72	26/Oct/16	67166707	M/S Secetary to VC SAU tandojam	Electrical Spares & Parts	480
73	28/Oct/16	67166723	Dr.Rahamtullah Rind	Electrical Spares & Parts	1,000
74	01/Nov/16	67166743	Dr.Noor Muhammad Soomro	Electrical Spares & Parts	1,200
75	01/Nov/16	67166743	Dr.Noor Muhammad Soomro	Electrical Spares & Parts	800
76	02/Nov/16	67995864	Dr.Shamsuddin Bughio	Electrical Spares & Parts	2,230
77	02/Nov/16	67995865	Dr.Velo Suthar	Electrical Spares & Parts	1,000
78	02/Nov/16	67995866	Dr.Amjad Hussain Mirani	Electrical Spares & Parts	1,505
79	02/Nov/16	67995869	Mr.Asadullah Sarki	Electrical Spares & Parts	298

Sr#	Dated	Cheque No.	Name of Payee/Payer	Account Description	Amount
80	03/Nov/16	67995906	Dr.Mansoor Hyder	Electrical Spares & Parts	1,160
81	03/Nov/16	67995909	Mr.Muhammad Ashraf Rustamani	Electrical Spares & Parts	3,900
82	08/Nov/16	69350357	Mr.Mir Muhammad Khushk	Electrical Spares & Parts	1,100
83	08/Nov/16	69350363	Mr.Anwar Hussain	Electrical Spares & Parts	960
84	10/Nov/16	69350386	Dr.Aijaz Soomro	Electrical Spares & Parts	1,000
85	11/Nov/16	69350388	Mr.Mir Muhammad Khushk	Electrical Spares & Parts	1,870
86	11/Nov/16	69350392	Mr.Muhammad Sffar Mirjat	Electrical Spares & Parts	3,450
87	11/Nov/16	69350393	Dr.Muhammad Jurial Rind	Electrical Spares & Parts	1,610
88	11/Nov/16	69350395	Dr.Rahmatullah Rind	Electrical Spares & Parts	1,000
89	14/Nov/16	69350423	Mr.Aijaz Soomro	Electrical Spares & Parts	400
90	18/Nov/16	70422976	Mr.Mir Muhammad Khushk	Electrical Spares & Parts	1,780
91	18/Nov/16	70422986	Mr.Abu Sajid Muhammad Samo	Electrical Spares & Parts	3,934
92	22/Nov/16	70423022	Dr.Saghir Ahmed Shaikh	Electrical Spares & Parts	6,038
93	22/Nov/16	70423023	Dr.Muharam Ali	Electrical Spares & Parts	700
94	22/Nov/16	70423025	Mr.Naimatullah Leghari	Electrical Spares & Parts	2,700
95	23/Nov/16	70423040	Mr.Muhammad Ayoub Baloch	Electrical Spares & Parts	1,000
96	23/Nov/16	70423042	Dr.Rani Abro	Electrical Spares & Parts	1,000
97	23/Nov/16	70423044	Dr.Tahmina Magan	Electrical Spares & Parts	1,000
98	23/Nov/16	70423045	Dr.Jan Muhammad Marri	Electrical Spares & Parts	600
99	23/Nov/16	70423046	Dr.Tajwar Sultana	Electrical Spares & Parts	990
100	23/Nov/16	70423047	Dr.Zahoor Ahmed Soomro	Electrical Spares & Parts	3,290
101	23/Nov/16	71220556	Mr.Ghulam Mohiddin Qureshi	Electrical Spares & Parts	1,000
102	07/Dec/16	72098901	Dr. Gordhan Das	Electrical Spares & Parts	6,000
103	07/Dec/16	72098902	Mr. Adbul Ghani Lanjar	Electrical Spares & Parts	1,000
104	13/Dec/16	72098948	Mr. Habi ur rehman	Electrical Spares & Parts	3,000
105	13/Dec/16	73615158	Mr. Irfan Ahmed Channa	Electrical Spares & Parts	2,000
106	15/Dec/16	73615198	Mr. Abudllah Sarki	Electrical Spares & Parts	1,000
107	15/Dec/16	73615199	Mr. Attah Hussain Shah	Electrical Spares & Parts	1,960
108	16/Dec/16	73615203	Mr. Habi ur rehman	Electrical Spares & Parts	1,980
109	20/Dec/16	73615241	Dr. Rani Abro	Electrical Spares & Parts	1,000
110	22/Dec/16	74306491	Dr.Imran Khatri	Electrical Spares & Parts	14,240
111	22/Dec/16	74306518	Engr:Mir Muhammad Khushk	Electrical Spares & Parts	5,200
112	22/Dec/16	74306536	Mr.muhammad Ayoub balouch	Electrical Spares & Parts	1,000
113	22/Dec/16	74306537	Dr.Muhammad Jurial	Electrical Spares & Parts	820
114	22/Dec/16	74306538	Dr.Muhammad Ghiyasuddin Shah	Electrical Spares & Parts	1,000
115	29/Dec/16	75552987	Mr.Mir Sultan Khan Talpur	Electrical Spares & Parts	18,602
116	30/Dec/16	75553001	Mr.Muhammad Haroon Baloch	Electrical Spares & Parts	1,115
117	30/Dec/16	75553003	Dr.Muharam Ali	Electrical Spares & Parts	1,480

Sr#	Dated	Cheque No.	Name of Payee/Payer	Account Description	Amount
118	30/Dec/16	75553005	Dr.Amjad Hussain Mirani	Electrical Spares & Parts	300
119	30/Dec/16	75553007	Dr.Abdul Ghaffor Siyal	Electrical Spares & Parts	1,000
120	02/Jan/17	75553032	Dr.Aijaz Soomro	Electrical Spares & Parts	2,000
121	02/Jan/17	75553048	Mr. Qamarudiin Chachar	Electrical Spares & Parts	500
122	05/Jan/17	75553067	Dr. Riaz Ali Buriro	Electrical Spares & Parts	15,070
123	09/Jan/17	76529861	Mr. Zaheer Ahmed Nizamani	Electrical Spares & Parts	800
124	10/Jan/17	76529863	Mr. Abu Sajid Samo	Electrical Spares & Parts	3,610
125	16/Jan/17	77446646	Mr. Muhammad Kashif Rahimon	Electrical Spares & Parts	2,000
126	16/Jan/17	77446651	Dr. Aijaz Hussain Soomro	Electrical Spares & Parts	550
127	16/Jan/17	77446653	Dr. Aijaz Ahmed Soomro	Electrical Spares & Parts	755
128	16/Jan/17	77446658	Mr. Anwar Hussain Khanzada	Electrical Spares & Parts	960
129	16/Jan/17	77446665	Dr. Inayatullah Rajper	Electrical Spares & Parts	260
130	16/Jan/17	76529921	Dr. Muhammad Ghiasuddin Shah	Electrical Spares & Parts	2,000
131	18/Jan/17	77446701	Mr. Riasat Ali Kumbhar	Electrical Spares & Parts	1,000
132	20/Jan/17	77446737	Dr. Riaz Ali Buriro	Electrical Spares & Parts	2,000
133	20/Jan/17	77446738	Dr. Azizulah Memon	Electrical Spares & Parts	1,620
134	20/Jan/17	77446741	Mr. Asghar Ali Rajper	Electrical Spares & Parts	1,000
135	23/Jan/17	77446743	Mr. Muhammad Ayub Baloch	Electrical Spares & Parts	1,000
136	23/Jan/17	78157592	Mr. Ghulam Mohiudin Qureshi	Electrical Spares & Parts	1,000
137	23/Jan/17	78157594	Dr. Atta Muhammad Shah	Electrical Spares & Parts	1,140
138	23/Jan/17	78157603	Mr. Habib ur Rehman Awan	Electrical Spares & Parts	6,000
139	26/Jan/17	78783349	Dr. Jan Muhammad Marvi	Electrical Spares & Parts	1,000
140	30/Jan/17	78783350	Dr. Rani Abro	Electrical Spares & Parts	1,030
141	30/Jan/17	78783352	Mr. Mir Muhammad Khusk	Electrical Spares & Parts	8,230
142	30/Jan/17	78783355	Dr. Muhammad Ghiasudin Shah	Electrical Spares & Parts	1,000
143	01/Feb/17	78931207	Mr. Irfan Ahmed Channa	Electrical Spares & Parts	2,000
144	03/Feb/17	78931249	Dr. Rani Abro	Electrical Spares & Parts	900
145	07/Feb/17	78931277	Dr. Aijaz Ali Khuro	Electrical Spares & Parts	3,800
146	08/Feb/17	78931289	Dr. Muhammad Jurial Rind	Electrical Spares & Parts	1,590
147	10/Feb/17	79670097	Mr. Hafeezullah Memon	Electrical Spares & Parts	1,000
148	13/Feb/17	79670134	Mr. Ghulam Mujtaba Surhio	Electrical Spares & Parts	2,000
149	20/Feb/17	80599733	Mr. Muhammad Ayub Baloch	Electrical Spares & Parts	1,000
150	20/Feb/17	80599735	Dr. Rani Abro	Electrical Spares & Parts	1,000
151	21/Feb/17	80599751	Dr. Rani Abro	Electrical Spares & Parts	6,025
152	21/Feb/17	80599752	Dr. Zahoor Ahmed Patoli	Electrical Spares & Parts	900
153	21/Feb/17	80599755	Dr. Pershotam Khatri	Electrical Spares & Parts	12,500
154	01/Mar/17	80599804	Mr. Mir Muhammad Khusk	Electrical Spares & Parts	5,810
155	03/Mar/17	80599830	Dr.Pershotam Khatri	Electrical Spares & Parts	260
156	03/Mar/17	81441792	Mr. Shahid Hussain Panwhar	Electrical Spares & Parts	2,000
157	03/Mar/17	81441793	Mr.Taimoor Kazi	Electrical Spares & Parts	160
158	03/Mar/17	81441793	Mr.Taimoor Kazi	Electrical Spares & Parts	805

Sr#	Dated	Cheque No.	Name of Payee/Payer	Account Description	Amount
159	03/Mar/17	81441793	Mr.Taimoor Kazi	Electrical Spares & Parts	550
160	03/Mar/17	81441793	Mr.Taimoor Kazi	Electrical Spares & Parts	400
161	06/Mar/17	81441805	Mr.Abu Sajid Muhammad Samo	Electrical Spares & Parts	1,700
162	06/Mar/17	81441825	Dr.Anwar Maqsood Rustamani	Electrical Spares & Parts	1,170
163	06/Mar/17	81441825	Dr.Anwar Maqsood Rustamani	Electrical Spares & Parts	4,130
164	06/Mar/17	81441826	Dr.Aijaz Soomro	Electrical Spares & Parts	1,650
165	06/Mar/17	81441827	Mr.Mir Muhammad Khushk	Electrical Spares & Parts	390
166	06/Mar/17	81441837	Mr. Sultan Ali Talpur	Electrical Spares & Parts	99,000
167	06/Mar/17	81441840	Mr. Mir Sultan Ali Talpur	Electrical Spares & Parts	93,350
168	08/Mar/17	81441868	Engr.Mir Sultan Ali Khan	Electrical Spares & Parts	23,090
169	08/Mar/17	81441877	Dr.Inayatullah Rajper	Electrical Spares & Parts	500
170	10/Mar/17	00000020	Dr.Muhammad Ghiyasuddin	Electrical Spares & Parts	2,000
171	15/Mar/17	00000085	Mr. Sardar Khan Suhindar	Electrical Spares & Parts	2,000
172	16/Mar/17	00000103	Mr . Irfan Ahmed Channo	Electrical Spares & Parts	550
173	20/Mar/17	00000120	Mr. Noor Muhammad Soomro	Electrical Spares & Parts	1,000
174	20/Mar/17	00000120	Mr. Noor Muhammad Soomro	Electrical Spares & Parts	900
175	20/Mar/17	00000128	Mr. Noor Muhammad Soomro	Electrical Spares & Parts	2,000
176	20/Mar/17	00000128	Mr. Noor Muhammad Soomro	Electrical Spares & Parts	2,000
177	27/Mar/17	00000178	Mr.Abu Sajid Muhammad Samo	Electrical Spares & Parts	1,860
178	27/Mar/17	00000181	Mr.Muhammad Ali Sangi	Electrical Spares & Parts	260
179	28/Mar/17	00000205	Dr. Qamaruddin Chachar	Electrical Spares & Parts	1,500
180	31/Mar/17	00000252	Mr.Mir Muhammad Khushk	Electrical Spares & Parts	1,800
181	31/Mar/17	00000266	Mr.Allah Bux Kashiwall	Electrical Spares & Parts	955
182	31/Mar/17	00000268	Dr.Zahoor Ahmed Soomro	Electrical Spares & Parts	769
183	31/Mar/17	00000269	Mr. Tahimina Mangan	Electrical Spares & Parts	1,000
184	31/Mar/17	00000272	Dr.Amjad Hussain Mirani	Electrical Spares & Parts	500
185	31/Mar/17	00000273	Dr.Inayatullah Rajper	Electrical Spares & Parts	600
186	31/Mar/17	00000274	Dr.Muharam Ali	Electrical Spares & Parts	800
187	31/Mar/17	00000275	Dr.Munir Ahmed Mangrio	Electrical Spares & Parts	880
188	31/Mar/17	00000276	Mr.Muhammad Ayoub Baloch	Electrical Spares & Parts	1,000
189	31/Mar/17	00000277	Dr.Maqqsood Anwar Rustamani	Electrical Spares & Parts	1,000
190	31/Mar/17	00000278	Mr.Noor Muhammad Soomro	Electrical Spares & Parts	500
191	31/Mar/17	00000279	Mr.Anwar Hussain Khanzada	Electrical Spares & Parts	960
192	07/Apr/17	00000360	Dr.Muhammad Ismail Kumbhar	Electrical Spares & Parts	1,930
193	07/Apr/17	00000364	Mr.Muhammad Ayoub	Electrical Spares & Parts	1,000

Sr#	Dated	Cheque No.	Name of Payee/Payer	Account Description	Amount
			Baloch		
194	07/Apr/17	00000365	Mr.Muhammad Aslam Samo	Electrical Spares & Parts	510
195	07/Apr/17	00000367	Dr.Muhammad Ghiyasuddin Shah	Electrical Spares & Parts	1,000
196	10/Apr/17	00000401	Mr. Anwar Hussain Khanzada	Electrical Spares & Parts	5,000
197	10/Apr/17	00000404	Mr. Abdullah G arijo	Electrical Spares & Parts	3,365
198	10/Apr/17	00000406	Dr. Muhammad Jurial Rind	Electrical Spares & Parts	980
199	10/Apr/17	00000416	Mr. Mir Sultan Ali Khan talpur	Electrical Spares & Parts	2,000
200	12/Apr/17	00000436	Dr. Aijaz Ahmed Soomro	Electrical Spares & Parts	720
201	12/Apr/17	00000436	Dr. Aijaz Ahmed Soomro	Electrical Spares & Parts	2,200
202	12/Apr/17	00000445	Dr. Saghir Ahmed Shaikh	Electrical Spares & Parts	3,250
203	13/Apr/17	00000461	Mr. Qamarudin Chachar	Electrical Spares & Parts	1,300
204	17/Apr/17	00000526	Mr.Rafique Ahmed	Electrical Spares & Parts	820
205	18/Apr/17	00000535	Dr. Mansoor Hyder	Electrical Spares & Parts	6,000
206	18/Apr/17	00000537	Mr. Shahid Hussain abro	Electrical Spares & Parts	670
207	26/Apr/17	00000632	Mr.Muharam Ali Baloch	Electrical Spares & Parts	900
208	26/Apr/17	00000633	Dr.Aijaz Hussain Soomro	Electrical Spares & Parts	1,280
209	26/Apr/17	00000634	Dr.Veelo Suthar	Electrical Spares & Parts	1,620
210	03/May/17	00000679	Mr.Mir Sultan Ali	Electrical Spares & Parts	24,800
211	03/May/17	00000679	Mr.Mir Sultan Ali	Electrical Spares & Parts	24,375
212	03/May/17	00000685	Dr.Zaheer Ahmed Nizamani	Electrical Spares & Parts	1,000
213	03/May/17	00000689	Dr.Atta Hussain	Electrical Spares & Parts	1,370
214	04/May/17	00000738	Mr. Irfan Ahmed Channa	Electrical Spares & Parts	700
215	04/May/17	00000738	Mr.Irfan Ahmed Channa	Electrical Spares & Parts	600
216	05/May/17	00000746	Dr.Tajwar Sultana	Electrical Spares & Parts	900
217	08/May/17	00000814	Mr. Mir Muhammad Khusk	Electrical Spares & Parts	5,650
218	08/May/17	00000816	Mr. Mir Sultan Ali Khan talpur	Electrical Spares & Parts	5,000
219	09/May/17	00000824	Dr. Mehmood Laghari	Electrical Spares & Parts	1,000
220	09/May/17	00000828	Mr. Mohram Ali	Electrical Spares & Parts	1,550
221	09/May/17	00000835	Mr. Muhammad Ayub Baloch	Electrical Spares & Parts	2,000
222	09/May/17	00000835	Mr. Muhammad Ayub Baloch	Electrical Spares & Parts	1,000
223	09/May/17	00000836	Dr. Amjad Hussain Mirani	Electrical Spares & Parts	1,395
224	09/May/17	00000836	Dr. Amjad Hussain Mirani	Electrical Spares & Parts	700
225	10/May/17	00000852	Dr.Noor Muhammad Soomro	Electrical Spares & Parts	1,525
226	10/May/17	00000852	Dr.Noor Muhammad Soomro	Electrical Spares & Parts	475
227	10/May/17	00000860	Mr.Mir Muhammad Khushk	Electrical Spares & Parts	2,000
228	10/May/17	00000860	Mr.Mir Muhammad Khushk	Electrical Spares & Parts	2,000
229	10/May/17	00000860	Mr.Mir Muhammad Khushk	Electrical Spares & Parts	2,000
230	10/May/17	00000860	Mr.Mir Muhammad Khushk	Electrical Spares & Parts	1,950
231	11/May/17	00000885	Dr. Riaz ali Buriro	Electrical Spares & Parts	25,000
232	11/May/17	00000889	Dr.Saghir Ahmed Shaikh	Electrical Spares & Parts	3,200
233	15/May/17	00000922	Dr.Noor Muhammad Soomro	Electrical Spares & Parts	320
234	16/May/17	00000927	Mr. Amjad Hussain Mirani	Electrical Spares & Parts	1,995

Sr#	Dated	Cheque No.	Name of Payee/Payer	Account Description	Amount
235	19/May/17	00000991	Dr.Mansoor Hyder	Electrical Spares & Parts	2,810
236	19/May/17	00000992	Syed Jawad Hussain	Electrical Spares & Parts	300
237	19/May/17	00000993	Dr.Tahmina Magan	Electrical Spares & Parts	150
238	19/May/17	00000994	Dr.Muhammad Jurial Rind	Electrical Spares & Parts	1,000
239	19/May/17	00000995	Dr.Pershotam Khatri	Electrical Spares & Parts	370
240	19/May/17	00000996	Dr.Abdullah G Arejo	Electrical Spares & Parts	2,344
241	24/May/17	00001023	Mr.Habib-ur-Rehman	Electrical Spares & Parts	1,980
242	25/May/17	00001029	Mr.Shahid Hussain Panhwar	Electrical Spares & Parts	530
243	25/May/17	00001035	Mr. Irfan Ahmed Channa	Electrical Spares & Parts	2,000
244	25/May/17	00001043	Mr.Taimoor Qazi	Electrical Spares & Parts	240
245	25/May/17	00001045	Mr.Mumtaz Ali Jakhro	Electrical Spares & Parts	500
246	25/May/17	00001048	Mr.Shahid Hussain Panhwar	Electrical Spares & Parts	1,830
247	29/May/17	00001074	Mr.Sultan Ali Khan Talpur	Electrical Spares & Parts	12,500
248	29/May/17	00001074	Mr.Sultan Ali Khan Talpur	Electrical Spares & Parts	7,000
249	31/May/17	00001076	Mr . Muhammad Ashraf Rustamani	Electrical Spares & Parts	2,000
250	31/May/17	00001080	Mr.Taimoor Kazi	Electrical Spares & Parts	2,600
251	01/Jun/17	00001116	Dr.Aijaz Ahmed Khooharo	Electrical Spares & Parts	590
252	02/Jun/17	00001130	Mr.Noor Muhammad Soormo	Electrical Spares & Parts	1,000
253	06/Jun/17	00001162	Mr.Ghulam Shabir Mastoi	Electrical Spares & Parts	480
254	06/Jun/17	00001169	Dr.Noor Muhammad Soomro	Electrical Spares & Parts	1,700
255	06/Jun/17	00001170	Mr.Abu Sajid Muhammad Samo	Electrical Spares & Parts	5,250
256	06/Jun/17	00001161	Mr. Qamarudin Chachar	Electrical Spares & Parts	500
257	09/Jun/17	00001220	Mr. Manzoor Ali Magsi	Electrical Spares & Parts	2,000
258	13/Jun/17	00001248	Engr . Muhammad Ahsan Channa	Electrical Spares & Parts	2,650
259	13/Jun/17	00001250	Mr. Inayatullah Rajper	Electrical Spares & Parts	600
260	13/Jun/17	00001252	Mr. Ahmed Khan Mangi	Electrical Spares & Parts	1,175
261	14/Jun/17	00001264	Mr. Naimatullah Laghari	Electrical Spares & Parts	20,090
262	14/Jun/17	00001264	Mr.Naimatullah Leghari	Electrical Spares & Parts	22,960
263	22/Jun/17	00001368	Mr.Aneel Kumar	Electrical Spares & Parts	500
264	22/Jun/17	00001374	Mr.Qhulam Mohiuddin	Electrical Spares & Parts	900
265	30/Jun/17	00001436	Mr.Hafeezullah Memon	Electrical Spares & Parts	1,390
266	30/Jun/17	00001450	Mr. Abu Sajid Samo	Electrical Spares & Parts	43,000
267	30/Jun/17	00001455	Dr.Saba Abreen Memon	Electrical Spares & Parts	2,000
268	30/Jun/17	00001455	Dr.Saba Abreen Memon	Electrical Spares & Parts	2,000
269	30/Jun/17	00001458	Mr.Irfan Ahmed Channa	Electrical Spares & Parts	300
270	30/Jun/17	00001460	Mr. Mir Sultan Ali Khan Talpur	Electrical Spares & Parts	30,400
271	30/Jun/17	00001460	Mr. Mir Sultan Ali Khan Talpur	Electrical Spares & Parts	14,200
272	30/Jun/17	00001479	Mr. Ghulam Shabir Mastoi	Electrical Spares & Parts	1,504
273	30/Jun/17	00001481	Mr. Riasat Ali Kumbhar	Electrical Spares & Parts	1,600
274	30/Jun/17	00001481	Mr. Riasat Ali Kumbhar	Electrical Spares & Parts	17,000
275	30/Jun/17	00001495	M/S Asad Enterprises	Electrical Spares & Parts	18,000

Sr#	Dated	Cheque No.	Name of Payee/Payer	Account Description	Amount
276	30/Jun/17	00001508	Mr.Abdul Salam Chandio	Electrical Spares & Parts	800
277	30/Jun/17	00001512	Dr.Riaz Ali Buriro	Electrical Spares & Parts	10,000
278	30/Jun/17	00001515	Dr.Amjad Hussain Mirani	Electrical Spares & Parts	540
279	30/Jun/17	00001519	Mr.Abu Sajid Muhammad Samo	Electrical Spares & Parts	2,480
280	30/Jun/17	00001539	Mr.Abu Sajid Muhammad Samo	Electrical Spares & Parts	12,300
281	30/Jun/17	00001539	Mr.Abu Sajid Muhammad samo	Electrical Spares & Parts	14,470
282	30/Jun/17	00001556	Dr.Ahmed Nawaz Tunio	Electrical Spares & Parts	1,200
283	30/Jun/17	00001556	Dr.Ahmed Nawaz Tunio	Electrical Spares & Parts	905
284	30/Jun/17	00001572	Mr. Mir Sultan Ali Khan Talpur	Electrical Spares & Parts	87,000
285	30/Jun/17	00001614	Dr.Mansoor Hyder	Electrical Spares & Parts	6,000
286	30/Jun/17	00001615	Dr.Naimatullah Leghari	Electrical Spares & Parts	3,410
287	30/Jun/17	00001618	Mr.Abu Sajid Muhammad Samo	Electrical Spares & Parts	1,500
288	30/Jun/17	00001620	Dr.Qamaruddin Chachar	Electrical Spares & Parts	500
289	30/Jun/17	00001621	Dr.Zaheeruddin Mirani	Electrical Spares & Parts	1,450
290	30/Jun/17	00001622	Dr.Khalil Ahmed Ibupoto	Electrical Spares & Parts	1,000
291	30/Jun/17	00001623	Dr.Rani Abro	Electrical Spares & Parts	1,000
292	30/Jun/17	00001624	Dr.Allah Bux Kashiwal	Electrical Spares & Parts	850
293	30/Jun/17	00001625	Dr.Muhammad Ghiyasuddin Shah	Electrical Spares & Parts	650
294	30/Jun/17	00001627	Dr.Abdul Ghafoor Sial	Electrical Spares & Parts	330
295	30/Jun/17	00001628	Mr.Anwar Hussain	Electrical Spares & Parts	960
296	30/Jun/17	00001629	Mr.Asghar Ali Rajper	Electrical Spares & Parts	1,890
297	30/Jun/17	00001630	Dr.Mansoor Hyder	Electrical Spares & Parts	950
298	30/Jun/17	00001632	Dr.Saba Ambreen Memon	Electrical Spares & Parts	880
299	30/Jun/17	00001633	Mr.Taimoor Kazi	Electrical Spares & Parts	630
300	30/Jun/17	00001642	Dr.Zaheer Ahmed Nizamani	Electrical Spares & Parts	1,150
301	30/Jun/17	00001667	Mr.Ghulam Shabir Mastoi	Electrical Spares & Parts	6,500
302	30/Jun/17	00001668	Dr.Maqsood Anwar Rustamani	Electrical Spares & Parts	8,820
303	30/Jun/17	00001670	Dr.Abdul Ghani Lanjar	Electrical Spares & Parts	3,700
304	30/Jun/17	00001684	Mr.Mir Muhammad Khushk	Electrical Spares & Parts	5,500
305	30/Jun/17	00001684	Mr.Mir Muhammad Khushk	Electrical Spares & Parts	6,500
306	30/Jun/17	00001688	Mr.Taimoor Kazi	Electrical Spares & Parts	1,600
307	30/Jun/17	00001718	Mr.Muhammad Aslam Samo	Electrical Spares & Parts	1,900
308	30/Jun/17	00001720	Mr.Ghulam Shabir Mastoi	Electrical Spares & Parts	1,880
309	27/Jul/16	57160177	Dr.Saghir Ahmed Sheikh	Electrical Spares & Parts	10,000
310	01/Aug/16	57160204	Dr.Noor Muhammad Soomro	Electrical Spares & Parts	10,000
311	05/Aug/16	58742680	Mr. Aneel Kumar	Electrical Spares & Parts	15,200
312	30/Aug/16	58742905	Mr. Abu Sajid Samo	Electrical Spares & Parts	50,000
313	02/Nov/16	67995860	Dr. Inayatullah Rajper	Electrical Spares & Parts	15,000
314	02/Nov/16	67995889	Mr.Riaz Ali Buriro	Electrical Spares & Parts	25,000



Sr#	Dated	Cheque No.	Name of Payee/Payer	Account Description	Amount
315	22/Nov/16	70423035	Dr. Aijaz Ali Khuro	Electrical Spares & Parts	22,830
316	23/Nov/16	70423037	Engr. Mir Muhammad Kushk	Electrical Spares & Parts	24,000
317	28/Nov/16	71220585	Mr. Irfan Ahmed Channa	Electrical Spares & Parts	20,000
318	19/Dec/16	73615238	Dr. Pershotam Khatri	Electrical Spares & Parts	22,000
319	23/Jan/17	78157593	Dr. Riaz Ali Buriro	Electrical Spares & Parts	25,000
320	07/Feb/17	78931272	Dr. Saghir Ahmed Shaikh	Electrical Spares & Parts	10,000
321	14/Mar/17	00000051	Dr. Muhammad Saffar Mirjat	Electrical Spares & Parts	20,000
322	14/Mar/17	00000054	Mr. Mashooque Ali Talpur	Electrical Spares & Parts	10,000
323	14/Mar/17	00000055	Dr. Abdul Ghafoor Sial	Electrical Spares & Parts	10,000
324	29/Mar/17	00000216	Mr. Mir Muhammad Khusk	Electrical Spares & Parts	24,600
325	29/Mar/17	00000231	Mr. Mir Muhammad Khusk	Electrical Spares & Parts	24,000
326	29/Mar/17	00000250	Mr. Riaz Hussain Mangrio	Electrical Spares & Parts	5,000
327	31/Mar/17	00000265	Dr. Maqsood Ahmed Rustamani	Electrical Spares & Parts	8,000
328	10/Apr/17	00000393	Dr. Riaz ali Buriro	Electrical Spares & Parts	20,000
329	12/Apr/17	00000451	Dr. Masood Anwar Rustmani	Electrical Spares & Parts	5,000
330	17/Apr/17	00000509	Mr. Mir Sultan Ali Khan talpur	Electrical Spares & Parts	35,750
331	19/Apr/17	00000573	Engr. Mir Sultan Ali Talpur	Electrical Spares & Parts	54,900
332	03/May/17	00000724	Mr. Muhammad Aslam Samo	Electrical Spares & Parts	10,000
333	16/May/17	00000931	Mr. Irfan Ahmed Channa	Electrical Spares & Parts	20,000
334	29/May/17	00001070	Mr. Fahad Ahmed Qureshi	Electrical Spares & Parts	9,000
335	01/Jun/17	00001126	Mr. Riaz Ali Buriro	Electrical Spares & Parts	20,000
336	18/Aug/15	3785929	Mr. Riasat Ali Kubar	Electrical Spares & Parts	1,800
337	19/Aug/15	3785954	Secretary to VC SAUT	Electrical Spares & Parts	2,000
338	20/Aug/15	3785962	Mr. Manzoor Ali Magsi	Electrical Spares & Parts	1,216
339	21/Aug/15	3785972	Mr. Khadim Hussain Wagan	Electrical Spares & Parts	1,920
340	21/Aug/15	3785975	Mr. Muhammad Ayoub Baloch	Electrical Spares & Parts	1,000
341	21/Aug/15	3785977	Mr. Riaz Ali Buriro	Electrical Spares & Parts	1,000
342	21/Aug/15	3785979	Mr. Mir Sultan Ali Khan Talpur	Electrical Spares & Parts	48,500
343	26/Aug/15	4810101	Mr. Abu Sajid Muhammad Samo	Electrical Spares & Parts	1,980
344	09/Sep/15	4866634	Dr. Habibullah Magsi	Electrical Spares & Parts	1,600
345	08/Oct/15	15495643	Mr. Mir Muhammad Khusk	Electrical Spares & Parts	96,270
346	09/Oct/15	15495663	Mr. Khadim Hussain Wagan	Electrical Spares & Parts	3,830
347	16/Oct/15	15495712	Mr. Mohammad Qasim memon	Electrical Spares & Parts	9,980
348	27/Oct/15	15782862	Mr. Abu Sajid Samo	Electrical Spares & Parts	11,297
349	28/Oct/15	15782880	Mr. Mir sultan Ali Khan Talpur	Electrical Spares & Parts	1,980
350	11/Nov/15	21254794	Mr. Mohammad Qasim abro	Electrical Spares & Parts	5,000
351	13/Nov/15	22163003	Mr. Mohammad Qasim Memon	Electrical Spares & Parts	2,000
352	13/Nov/15	22163004	Dr. Atta Hussain Shah	Electrical Spares & Parts	4,850

Sr#	Dated	Cheque No.	Name of Payee/Payer	Account Description	Amount
353	13/Nov/15	22163007	Mr. Khadim Hussain Wagan	Electrical Spares & Parts	2,000
354	13/Nov/15	22163007	Mr. Khadim Hussain Wagan	Electrical Spares & Parts	3,950
355	24/Nov/15	23818779	Mr. Habib ur Rehman Awan	Electrical Spares & Parts	1,890
356	18/Dec/15	2755419	Mr. Abu Sajid Samo	Electrical Spares & Parts	1,960
357	18/Dec/15	2755423	Mr. Mohammad Qasim Memon	Electrical Spares & Parts	9,970
358	22/Dec/15	29368003	Mr. Shahid Hussain Panwar	Electrical Spares & Parts	2,000
359	22/Dec/15	29368004	Dr. Rani Abro	Electrical Spares & Parts	1,980
360	06/Jan/16	31167380	Mr. Mir Mohammad Khusk	Electrical Spares & Parts	2,000
361	06/Jan/16	31167389	Mr. Abu sajid Samo	Electrical Spares & Parts	2,000
362	15/Jan/16	32724894	Mr. Irfan Ahmed Channa	Electrical Spares & Parts	2,670
363	15/Jan/16	32724906	Dr. Aijaz Ali Khooro	Electrical Spares & Parts	5,000
364	21/Jan/16	34525412	Mr. Mir Sultan ali Khan Talpur	Electrical Spares & Parts	2,000
365	18/Feb/16	38541634	Mr. Muhammad Ayub Baloch	Electrical Spares & Parts	2,000
366	18/Feb/16	38541640	Dr. Rani Wagan	Electrical Spares & Parts	1,990
367	18/Feb/16	38541640	Dr. Rani Wagan	Electrical Spares & Parts	1,855
368	18/Feb/16	39659980	Dr. Muhammad Ghiasuddin Shah	Electrical Spares & Parts	1,875
369	19/Feb/16	39660035	Mr. Mir Sultan Ali Khan	Electrical Spares & Parts	11,880
370	01/Mar/16	36163940	Engr. Sultan Ali Khan	Electrical Spares & Parts	3,630
371	04/Mar/16	42039204	Mr. Muhammad Qasim Memon	Electrical Spares & Parts	1,955
372	18/Mar/16	43327375	Mr. Muhammad Ayub Baloch	Electrical Spares & Parts	2,000
373	01-Apr-16	45042303	Dr.Mansoor Hyder	Electrical Spares & Parts	960
374	01-Apr-16	45042310	Mr.Anwar Hussain Khanzada	Electrical Spares & Parts	1,000
375	01-Apr-16	45042300	Dr.Qamaruddin Chachar	Electrical Spares & Parts	800
376	01-Apr-16	45042309	Dr.Aijaz Ali Khooharo	Electrical Spares & Parts	1,500
377	01-Apr-16	45042297	Mr.Riaz Ali Buriro	Electrical Spares & Parts	4,855
378	01-Apr-16	45042301	Mr.Muhammad Ayoub Baloch	Electrical Spares & Parts	1,000
379	01-Apr-16	45042316	Mr. Hafeezullah Memon	Electrical Spares & Parts	900
380	01-Apr-16	45042299	Dr. Jan Muhammad Mari	Electrical Spares & Parts	1,000
381	07/Apr/16	45532174	Mr.Abu Sajid Muhammad Samo	Electrical Spares & Parts	600
382	07/Apr/16	45532186	Mr.Mir Muhammad Khushk	Electrical Spares & Parts	1,990
383	08/Apr/16	45532193	Ms.Rani Abro	Electrical Spares & Parts	1,980
384	08/Apr/16	45532198	Dr.Gordhan Das	Electrical Spares & Parts	5,460
385	08/Apr/16	45532203	Mr.Abu Sajid Muhammad Samo	Electrical Spares & Parts	2,000
386	08/Apr/16	45532206	Dr.Amjad Hussain Mirani	Electrical Spares & Parts	2,550
387	08/Apr/16	45532208	Dr.Zaheer Ahmed Nizamani	Electrical Spares & Parts	1,400
388	11/Apr/16	45532233	Dr.Hubdar Ali Kaleri	Electrical Spares & Parts	2,000
389	11/Apr/16	45532234	Mr.Riasat Ali Kubar	Electrical Spares & Parts	1,800
390	13/Apr/16	45219725	Mr.Shahid Hussain Panhwar	Electrical Spares & Parts	47,900
391	14/Apr/16	45219732	Mr.Mir Sultan Khan Talpur	Electrical Spares & Parts	1,980

Sr#	Dated	Cheque No.	Name of Payee/Payer	Account Description	Amount
392	14/Apr/16	45219736	Dr.Syed Ghiasuddin Shah	Electrical Spares & Parts	2,000
393	14/Apr/16	45219743	Dr.Rani Abro	Electrical Spares & Parts	2,000
394	19/Apr/16	45219768	Mr.Muhammad Qasim Memon	Electrical Spares & Parts	1,620
395	19/Apr/16	45219768	Mr.Muhammad Qasim Memon	Electrical Spares & Parts	1,810
396	19/Apr/16	45219775	Mr.Habib-ur-Rehman	Electrical Spares & Parts	1,600
397	21/Apr/16	46068950	Dr.Ghiasuddin Shah Rashdi	Electrical Spares & Parts	2,000
398	21/Apr/16	46068953	Dr.Shamsuddin Bughio	Electrical Spares & Parts	2,000
399	25/Apr/16	46069000	Dr.Shamsuddin Bughio	Electrical Spares & Parts	565
400	25/Apr/16	46069001	Dr.Aijaz Ahmed Soomro	Electrical Spares & Parts	2,520
401	26/Apr/16	46069020	Dr. Velo suthar	Electrical Spares & Parts	1,236
402	28/Apr/16	45876739	Dr.Godhan Das	Electrical Spares & Parts	3,350
403	29/Apr/16	45876742	Dr.Tajwar Sultana	Electrical Spares & Parts	5,000
404	5-May-16	45876799	Mr.Mir Muhammad Khushk	Electrical Spares & Parts	2,000
405	5-May-16	45876805	Mr. Muhammad Qasim Memon	Electrical Spares & Parts	7,135
406	9-May-16	45876830	Dr.Maqsood Anwar Rustamani	Electrical Spares & Parts	3,000
407	9-May-16	45876831	Dr.Noor Muihammad Soomro	Electrical Spares & Parts	2,790
408	9-May-16	45876833	Dr.Saeed Ahmed Soomro	Electrical Spares & Parts	390
409	9-May-16	45876834	Dr.Abdul Ghafoor Sial	Electrical Spares & Parts	850
410	9-May-16	46609909	Mr.Karam Ali Puno	Electrical Spares & Parts	1,000
411	12-May-16	46609942	Mr.Muhammad Ayoub Baloch	Electrical Spares & Parts	1,000
412	12-May-16	46609947	Mr.Shahid Hussain Panhwar	Electrical Spares & Parts	2,250
413	18-May-16	47575623	Mr.Atta Hussain Shah	Electrical Spares & Parts	1,960
414	19-May-16	47575645	Mr.Qurban Ali Lakhair	Electrical Spares & Parts	200
415	19-May-16	47575646	Dr.Muhammad Saffar Mirjat	Electrical Spares & Parts	1,500
416	25-May-16	47575682	Mr.Abdul Ghani Soomro	Electrical Spares & Parts	720
417	27-May-16	48951212	Dr.Velo Suthar	Electrical Spares & Parts	92
418	27-May-16	48951213	Dr.Amjad Hussain Mirani	Electrical Spares & Parts	950
419	27-May-16	48951217	Dr.Shamsuddin Bughio	Electrical Spares & Parts	975
420	27-May-16	48951218	Mr.Mumtaz Ali Jakhro	Electrical Spares & Parts	4,000
421	30-May-16	48951225	Mr.Mir Sultan Ali	Electrical Spares & Parts	2,000
422	30-May-16	48951231	Mr.Manzoor Ali Magsi	Electrical Spares & Parts	3,035
423	31-May-16	46768371	Mr.Muhammad Azeem Korejo	Electrical Spares & Parts	800
424	02/Jun/16	46768395	Mr.Riasat Ali Kubar	Electrical Spares & Parts	910
425	02/Jun/16	46768396	Mr.Abu Sajid Muhammad Samo	Electrical Spares & Parts	500
426	02/Jun/16	46768397	Dr.Syed Ghiasuddin Shah	Electrical Spares & Parts	1,000
427	02/Jun/16	46768399	Mr.Anwar Hussain Khanzada	Electrical Spares & Parts	1,000
428	09/Jun/16	51899801	Engr. Mir Muhammad Khusk	Electrical Spares & Parts	2,000
429	16/Jun/16	52872060	Dr.Saeed Ahmed Soomro	Electrical Spares & Parts	600

Sr#	Dated	Cheque No.	Name of Payee/Payer	Account Description	Amount
430	16/Jun/16	52872062	Dr.Zaheer Ahmed Nazamani	Electrical Spares & Parts	950
431	16/Jun/16	52872065	Dr.Pershotam Khatri	Electrical Spares & Parts	70
432	17/Jun/16	52872095	Mr. Mir Sajjad Hussain Talpur	Electrical Spares & Parts	1,550
433	21/Jun/16	52872119	Mr. Abu Sajid muhammad Samo	Electrical Spares & Parts	9,128
434	21/Jun/16	54345628	Mr.Riasat Ali Kubar	Electrical Spares & Parts	6,800
435	22/Jun/16	54345647	Dr.Gordhan Das	Electrical Spares & Parts	3,550
436	22/Jun/16	54345649	Dr.Aijaz Ahmed Soomro	Electrical Spares & Parts	2,115
437	24/Jun/16	54345671	Mr. Mir Muhammad Khusk	Electrical Spares & Parts	1,860
438	30/Jun/16	54550827	Mr.Muhammad Aslam	Electrical Spares & Parts	2,680
439	30/Jun/16	54550828	Dr.Ghiyasuddin Shah	Electrical Spares & Parts	1,000
440	30/Jun/16	54550829	Mr.Abu Sajid Muhammad Samo	Electrical Spares & Parts	1,000
441	30/Jun/16	54550830	Dr.Muhammad Saffar	Electrical Spares & Parts	1,450
442	30/Jun/16	54550831	Mr.Abdul Ghani Soomro	Electrical Spares & Parts	1,000
443	30/Jun/16	54550832	Mr.Anwar Hussain	Electrical Spares & Parts	1,000
444	30/Jun/16	54550833	Dr.Mansoor Hyder	Electrical Spares & Parts	980
445	30/Jun/16	54550836	Mr. Abu Sajid Samo	Electrical Spares & Parts	20,185
446	30/Jun/16	54550837	Engr. Mir Muhammad Khusk	Electrical Spares & Parts	780
447	30/Jun/16	54550897	Dr.Saghir Ahmed Shaikh	Electrical Spares & Parts	1,000
448	30/Jun/16	54550898	Dr.Aijaz Soomro	Electrical Spares & Parts	1,450
449	30/Jun/16	54550899	Dr.Azizullah Memon	Electrical Spares & Parts	460
450	30/Jun/16	55300101	Mr.Aneel Kumar	Electrical Spares & Parts	1,300
451	30-Jun-16	55300153	Mr.Mir Sultan Ali	Electrical Spares & Parts	24,900
452	30-Jun-16	55300159	Dr.Rahmatullah Rind	Electrical Spares & Parts	950
453	30-Jun-16	55300178	Dr.Abdul Ghani Lanjar	Electrical Spares & Parts	1,000
454	30-Jun-16	55300179	Dr.Inayatullah Rajper	Electrical Spares & Parts	975
455	30-Jun-16	56449040	Mr.Hafeezullah Memon	Electrical Spares & Parts	1,200
456	30-Jun-16	56449046	Mr.Manzoor Ali	Electrical Spares & Parts	3,825
457	30-Jun-16	56449069	Executive officer Hesco	Electrical Spares & Parts	2,500
458	30-Jun-16	56449073	Dr.Muhammad Jurial Rind	Electrical Spares & Parts	1,320
459	30-Jun-16	57160127	Dr.Khalil Ahmed Ibupoto	Electrical Spares & Parts	2,000
460	30/06/2016	3785927	Mr. Khadim Hussain Wagan	Electrical Spares & Parts	65,000
461	30/06/2016	3785966	Mir Sultan Khan Talpur	Electrical Spares & Parts	50,000
462	30/06/2016	4810102	Mr. Khadim Hussain Wagan	Electrical Spares & Parts	40,000
463	30/06/2016	4866628	Engr. Mir Mohammad Khusk	Electrical Spares & Parts	77,885
464	30/06/2016	13206814	Mr. Shouqat ali Sangi	Electrical Spares & Parts	10,000
465	30/06/2016	15209091	Mr. Khadim Hussain Wagan	Electrical Spares & Parts	25,000
466	30/06/2016	15209119	Mr. Khadim Hussain Wagan	Electrical Spares & Parts	25,000
467	30/06/2016	21254790	Mr. Abu Sajid Samo	Electrical Spares & Parts	20,000
468	30/06/2016	22163000	Mr. Mumtaz Jakhro	Electrical Spares & Parts	5,000
469	30/06/2016	22163001	Dr. Hamzo khan Khumbar	Electrical Spares & Parts	1,990
470	30/06/2016	23818757	Mr. Mumtaz Jakhro	Electrical Spares & Parts	5,000
471	30/06/2016	31167356	Mr. Tarique Hussain Qureshi	Electrical Spares & Parts	2,000
472	30/06/2016	32724838	Dr. Allah Bachaya Kanchiwal	Electrical Spares & Parts	2,000

Sr#	Dated	Cheque No.	Name of Payee/Payer	Account Description	Amount
473	30/06/2016	32724872	Mr. Irfan Ahmed Channa	Electrical Spares & Parts	6,000
474	30/06/2016	34525429	Dr. Aijaz Hussain Soomro	Electrical Spares & Parts	4,000
475	30/06/2016	35944827	Mr. Muhammad Qasim Memon	Electrical Spares & Parts	23,900
476	30/06/2016	35944856	Dr. Saghir Ahmed Shaikh	Electrical Spares & Parts	5,000
477	30/06/2016	35944901	Mr. Ghulam Mujtaba Burhio	Electrical Spares & Parts	10,000
478	30/06/2016	36920554	Dr. Maqsood Ahmed Rustamani	Electrical Spares & Parts	10,000
479	30/06/2016	39660050	Mr. Riaz Ali Buriro	Electrical Spares & Parts	25,000
480	30/06/2016	36163873	Dr. Ghordan Das	Electrical Spares & Parts	5,000
481	30/06/2016	36163884	Mr. Shahid Hussain Khanzada	Electrical Spares & Parts	2,000
482	30/06/2016	36163885	Dr. Pershotam Khatri	Electrical Spares & Parts	3,000
483	30/06/2016	43327368	Mr. Mir Muhammad Khusk	Electrical Spares & Parts	72,030
484	30/06/2016	45042295	Mr. Irfan Ahmed Channa	Electrical Spares & Parts	<b>12,000</b>
485	30/06/2016	45532163	Dr. Muhammad Saffar Mirjat	Electrical Spares & Parts	<b>15,000</b>
486	30/06/2016	45532166	Mr. Muhammad Qasim Memon	Electrical Spares & Parts	<b>25,000</b>
487	30/06/2016	45532217	Engr. Mir Muhammad Khushk	Electrical Spares & Parts	<b>85,100</b>
488	30/06/2016	46069033	Dr. Riaz Ali Buriro	Electrical Spares & Parts	<b>25,000</b>
489	30/06/2016	47575635	Dr. Maqsood Anwar Rustamani	Electrical Spares & Parts	6,000
490	30/06/2016	47575660	Dr. Noor Muhammad Soomro	Electrical Spares & Parts	10,000
491	30/06/2016	52872098	Engr. Mir Muhammad Khusk	Electrical Spares & Parts	24,000
492	30/06/2016	54345640	Dr. Riaz Ali Buriro	Electrical Spares & Parts	25,000
493	14-Jul-14	5179035	Dr. Zaheeruddin Mirani	Electrical Spares & Parts	1,650
494	24-Jul-14	5507648	Mr. Asadullah Sarki	Electrical Spares & Parts	1,000
495	28-Jul-14	5507700	Mr. Muhammad Ayoub Baloch	Electrical Spares & Parts	1,000
496	06-Aug-14	5673170	Engr. Mir Muhammad Khushk	Electrical Spares & Parts	13,300
497	07-Aug-14	5673197	Mr. Khadim Hussain Wagan	Electrical Spares & Parts	3,910
498	11-Aug-14	5890839	Dr. Rehmatullah Rind	Electrical Spares & Parts	350
499	11-Aug-14	5890841	Mr. Muhammad Jurial Khan Rind	Electrical Spares & Parts	685
500	11-Aug-14	5890842	Dr. Allah Wadhayo Gandahi	Electrical Spares & Parts	480
501	11-Aug-14	5890849	Mr. Fakir Muhammad Hub	Electrical Spares & Parts	3,870
502	11-Aug-14	5890850	Mr. Manzoor Ali Magsi	Electrical Spares & Parts	1,270
503	13-Aug-14	5890877	Mr. Abu Sajid Muhamamd Samo	Electrical Spares & Parts	8,734
504	20-Aug-14	5917824	Dr. Muhammad Khaskheli	Electrical Spares & Parts	1,300
505	22-Aug-14	5917834	Dr. Hamzo Khan Kumbhar	Electrical Spares & Parts	880
506	22-Aug-14	5917836	Dr. Maqsood Anwar Rustmani	Electrical Spares & Parts	2,195
507	23-Aug-14	5917857	Engr. Mir Sultan Khan Talpur	Electrical Spares & Parts	9,500

Sr#	Dated	Cheque No.	Name of Payee/Payer	Account Description	Amount
508	29/Aug/14	6054508	Dr. Zaheeruddin Mirani	Electrical Spares & Parts	3,120
509	29/Aug/14	6054509	Dr. Zaheeruddin Mirani	Electrical Spares & Parts	410
510	03-Sep-14	6054572	Mr. Abdul Hussain Nizamani	Electrical Spares & Parts	500
511	03-Sep-14	6054573	Mr. Anwar Hussain Khanzada	Electrical Spares & Parts	960
512	03-Sep-14	6054574	Mr. Abu Sajid Muhammad Samo	Electrical Spares & Parts	1,425
513	03-Sep-14	6054580	Mr. Muhammad Ayoub Baloch	Electrical Spares & Parts	1,000
514	06-Sep-14	6229742	Dr. Rehmatullah Rind	Electrical Spares & Parts	1,000
515	09-Sep-14	6229758	Dr. Saffar Muhammad Mirjat	Electrical Spares & Parts	1,720
516	09-Sep-14	6229759	Dr. Zaheeruddin Mirani	Electrical Spares & Parts	1,000
517	09-Sep-14	6229760	Dr. Maqsood Anwar Rustmani	Electrical Spares & Parts	1,000
518	09-Sep-14	6229787	Mr. Naimatullah Leghari	Electrical Spares & Parts	215
519	11/Sep/14	6539312	Mr. Habib-ur-Rehman Awan	Electrical Spares & Parts	2,000
520	22-Sep-14	6539352	Mr. Taimoor Kazi	Electrical Spares & Parts	400
521	23-Sep-14	6539367	Dr. Noor Muhammad Soomro	Electrical Spares & Parts	4,050
522	24-Sep-14	6539377	Mr. Hafizullah Memon	Electrical Spares & Parts	1,000
523	24-Sep-14	6539381	Mr. Mir Muhammad Khushk	Electrical Spares & Parts	2,000
524	24-Sep-14	6539389	Mr. Muhammad Qasim Memon	Electrical Spares & Parts	2,709
525	1/Oct/14	6688453	Mr. Habib-ur-Rehman Awan	Electrical Spares & Parts	1,395
526	13/Oct/14	7122134	Mr. Hamzo Khan Kumbhar	Electrical Spares & Parts	2,185
527	15/Oct/14	7122172	M/s Delux Electric Store Hyd	Electrical Spares & Parts	26,900
528	16/Oct/14	7198328	Mr. Abu Sajid Muhammad Samo	Electrical Spares & Parts	12,725
529	24/Oct/14	7198371	Dr. Shamasuddin Tunio	Electrical Spares & Parts	2,500
530	24/Oct/14	7198375	Secretary to VC	Electrical Spares & Parts	800
531	30/Oct/14	7461842	Dr. Zaheerudin Mirani	Electrical Spares & Parts	2,430
532	10-Nov-14	7461889	Mr. Mir Sultan Ali Khan Talpur	Electrical Spares & Parts	2,000
533	10-Nov-14	7461892	Mr. Muhammad Ali Sangi	Electrical Spares & Parts	130
534	10-Nov-14	7461893	Mr. Khadim Hussain Wagan	Electrical Spares & Parts	5,970
535	12-Nov-14	7661938	Dr. Muhammad Saffar Mirjat	Electrical Spares & Parts	1,720
536	12-Nov-14	7661939	Mr. Fakir Muhammad Hub	Electrical Spares & Parts	4,495
537	12-Nov-14	7661941	Dr. Ghiasuddin Shah	Electrical Spares & Parts	1,000
538	12-Nov-14	7661943	Dr. Zaheerudin Mirani	Electrical Spares & Parts	1,500
539	12-Nov-14	7661946	Dr. Mansoor Hyder Depar	Electrical Spares & Parts	410
540	12-Nov-14	7661947	Mr. Ghulam Mohiuddin Qureshi	Electrical Spares & Parts	550
541	12-Nov-14	7661948	Mr. Ghulam Mohiuddin Qureshi	Electrical Spares & Parts	730
542	12-Nov-14	7661949	Mr. Saeed Ahmed Soomro	Electrical Spares & Parts	1,085
543	12-Nov-14	7661955	Dr. Saghir Ahmed Shaikh	Electrical Spares & Parts	1,000
544	13-Nov-14	7661967	Mr. Mir Muhammad Khushk	Electrical Spares & Parts	2,000

Sr#	Dated	Cheque No.	Name of Payee/Payer	Account Description	Amount
545	17-Nov-14	7661998	Dr. Akther Ali Jalbani	Electrical Spares & Parts	6,140
546	17-Nov-14	7662000	Mr. Bahauddin Baloch	Electrical Spares & Parts	1,500
547	17-Nov-14	7904901	Dr. Zaheeruddin Mirani	Electrical Spares & Parts	1,590
548	17-Nov-14	7904902	Mr. Amin Muhammad Soomro	Electrical Spares & Parts	2,000
549	17-Nov-14	7904903	Dr. Muhamamd Jurial Rind	Electrical Spares & Parts	800
550	17-Nov-14	7904904	Dr. Mujeeb-ur-Rehman Memon	Electrical Spares & Parts	600
551	17-Nov-14	7904905	Mr. Muzaffar Ali Talpur	Electrical Spares & Parts	750
552	17-Nov-14	7904906	Dr. Shamasuddin Tunio	Electrical Spares & Parts	2,300
553	17-Nov-14	7904907	Dr. Shamasuddin Tunio	Electrical Spares & Parts	250
554	17-Nov-14	7904908	Dr. Asadullah Sarki	Electrical Spares & Parts	1,230
555	17-Nov-14	7904911	Dr. Tajwar Sultana Syed	Electrical Spares & Parts	1,000
556	17-Nov-14	7904913	Mr. Liaquat Ali Jamali	Electrical Spares & Parts	1,310
557	17-Nov-14	7904915	Mr. Naimtullah Leghari	Electrical Spares & Parts	380
558	18-Nov-14	7904916	Dr. Abdullah G. Arijo	Electrical Spares & Parts	1,960
559	18-Nov-14	7904918	Dr. Inayatullah Rajper	Electrical Spares & Parts	300
560	18-Nov-14	7904919	Dr. Noor Muhammad Soomro	Electrical Spares & Parts	920
561	18-Nov-14	7904920	Dr. Muhammad Khaskheli	Electrical Spares & Parts	794
562	18-Nov-14	7904921	Mr. Riaz Ali Buriro	Electrical Spares & Parts	1,000
563	18-Nov-14	7904945	Mr. Mushtaq Ahmed Issani	Electrical Spares & Parts	730
564	20/Nov/14	7904966	Mr. Taimoor Kazi	Electrical Spares & Parts	470
565	25/Nov/14	8367801	Mr. Abu Sajid Muhammad Samo	Electrical Spares & Parts	7,370
566	26/Nov/14	8367809	Mr. Habib-ur-Rehman	Electrical Spares & Parts	2,400
567	26/Nov/14	8367814	Mr. Mir Sultan Ali Khan Talpur	Electrical Spares & Parts	2,000
568	11/Dec/14	8407364	Mr. Manzoor Ali Magsi	Electrical Spares & Parts	1,480
569	12/Dec/14	8407366	Mr. Abu Sajid Muhammad Samo	Electrical Spares & Parts	7,500
570	12/Dec/14	8407376	Dr. Zaheeruddin Mirani	Electrical Spares & Parts	1,000
571	12/Dec/14	8407377	Mr. Khadim Hussain Wagan	Electrical Spares & Parts	7,370
572	12/Dec/14	8407379	Dr. Noor Muhammad Soomro	Electrical Spares & Parts	1,950
573	12/Dec/14	8407380	Mr. Muhammad Ali Sangi	Electrical Spares & Parts	1,000
574	16/Dec/14	8721922	Mr. Mir Muhammad Khushk	Electrical Spares & Parts	5,500
575	23/Dec/14	8848701	Mr. Riasat Ali Kubar	Electrical Spares & Parts	1,810
576	23/Dec/14	8848706	Mr. Mir Muhammad Khushk	Electrical Spares & Parts	2,000
577	24/Dec/14	8848713	Dr. Qammaruddin Chachar	Electrical Spares & Parts	1,105
578	24/Dec/14	8848714	Dr. Azizullah Memon	Electrical Spares & Parts	890
579	24/Dec/14	8848715	Dr. Allah Wadhayo Gandahi	Electrical Spares & Parts	1,000
580	29/Dec/14	8848744	Mr. Mir Muhammad Khushk	Electrical Spares & Parts	1,995
581	29/Dec/14	8848748	Mr. Habib Ur-Rehamn Awan	Electrical Spares & Parts	1,834
582	29/Dec/14	8848750	Mr. Hakim Ali Veghio	Electrical Spares & Parts	2,000
583	31-Dec-14	8848782	Mr. Mir Sultan Khan Talpur	Electrical Spares & Parts	1,980
584	05-Jan-15	9131640	Mr. Hafeezullah Memon	Electrical Spares & Parts	1,340
585	6/Jan/15	9131660	Mr. Hafeezullah Memon	Electrical Spares & Parts	5,940

Sr#	Dated	Cheque No.	Name of Payee/Payer	Account Description	Amount
586	6/Jan/15	9131661	Mr. Riasat Ali Kubar	Electrical Spares & Parts	200
587	6/Jan/15	9131695	Mr. Abu Sajid Muhammad Samo	Electrical Spares & Parts	6,540
588	12/Jan/15	9496617	Mr. Khadim Hussain Wagan	Electrical Spares & Parts	3,750
589	15/Jan/15	9496695	Mr. Nusrat Ali Chandio	Electrical Spares & Parts	2,000
590	19/Jan/15	9583316	Syed Ghiasuddin Shah	Electrical Spares & Parts	615
591	19/Jan/15	9583318	Dr. Rehmatullah Rind	Electrical Spares & Parts	1,930
592	19/Jan/15	9583320	Dr. Shamasuddin Tunio	Electrical Spares & Parts	700
593	19/Jan/15	9583322	Dr. Muhammad Jurial Rind	Electrical Spares & Parts	900
594	19/Jan/15	9583325	Dr. Zaheeruddin Mirani	Electrical Spares & Parts	2,340
595	19/Jan/15	9583329	Mr. Anwar Hussain Khanzada	Electrical Spares & Parts	960
596	19/Jan/15	9583331	Mr. Muzaffar Ali Talpur	Electrical Spares & Parts	1,000
597	19/Jan/15	9583332	Dr. Mansoor Hyder Depar	Electrical Spares & Parts	1,015
598	19/Jan/15	9583333	Dr. Maqsood Anwar Rustamani	Electrical Spares & Parts	2,870
599	19/Jan/15	9583340	Mr. Muhammad Ali Sangi	Electrical Spares & Parts	150
600	19/Jan/15	9583343	Mr. Liaquat Ali Jamali	Electrical Spares & Parts	540
601	21/Jan/15	9583373	Dr. Gordhan Das	Electrical Spares & Parts	7,750
602	23/Jan/15	9583396	Mr. Mir Muhammad Khushk	Electrical Spares & Parts	2,000
603	26/Jan/15	9676803	Mr. Mir Muhammad Khushk	Electrical Spares & Parts	1,980
604	26/Jan/15	9676807	Dr. Zaheeruddin Mirani	Electrical Spares & Parts	4,475
605	27/Jan/15	9676810	Mr. Muhammad Ayoub Baloch	Electrical Spares & Parts	2,000
606	30/Jan/15	9676830	Dr. Muhammad Khaskheli	Electrical Spares & Parts	900
607	30/Jan/15	9676832	Dr. Zaheeruddin Mirani	Electrical Spares & Parts	560
608	30/Jan/15	9676837	Mr. Abu Sajid Muhammad Samo	Electrical Spares & Parts	615
609	13-Feb-15	0135219	Mr. Shoukat Ali Sangi	Electrical Spares & Parts	1,000
610	13-Feb-15	0135220	Mr. Asadullah Sarki	Electrical Spares & Parts	720
611	17/Feb/15	0135292	Secretary to VC SAUT	Electrical Spares & Parts	1,000
612	18/Feb/15	0382712	Mr. Muhammad Ali Sangi	Electrical Spares & Parts	160
613	24/Feb/15	0382753	Mr. Muhammad Qasim Memon	Electrical Spares & Parts	500
614	24/Feb/15	0382755	Dr. Zaheeruddin Mirani	Electrical Spares & Parts	1,000
615	24/Feb/15	0382756	Mr. Mir Muhammad Khushk	Electrical Spares & Parts	5,000
616	24/Feb/15	0382770	Mr. Manzoor Ali Magsi	Electrical Spares & Parts	702
617	24/Feb/15	0382771	Mr. Khadim Hussain Wagan	Electrical Spares & Parts	5,530
618	24/Feb/15	0382773	Dr. Atta Hussain Shah	Electrical Spares & Parts	980
619	26-Feb-15	0382797	Dr. Muhammad Safar Mirjat	Electrical Spares & Parts	2,000
620	10-Mar-15	0597385	Mr. Anwatr Hussain khanzada	Electrical Spares & Parts	910
621	12/Mar/15	0711926	Dr. Rahmatullah rind	Electrical Spares & Parts	1,930
622	12/Mar/15	0711927	Dr. Mansoor Hyder	Electrical Spares & Parts	860
623	12/Mar/15	0711929	Dr. Hamzo Khan Khumbhar	Electrical Spares & Parts	480
624	12/Mar/15	0711930	Mr. Naimutullah Lagari	Electrical Spares & Parts	500



Sr#	Dated	Cheque No.	Name of Payee/Payer	Account Description	Amount
625	12/Mar/15	0711931	Mr. Mohammad Ali Sangi	Electrical Spares & Parts	1,371
626	16/Mar/15	0711965	Dr. Zaheeruddin Mirani	Electrical Spares & Parts	500
627	19-Mar-15	0936922	Dr. Noor Muhammad Soomro	Electrical Spares & Parts	1,890
628	20-Mar-15	0936924	Mr. Mushtaque Ahmed Issani	Electrical Spares & Parts	761
629	20-Mar-15	0936925	Mr. Muhammad Amin Soomro	Electrical Spares & Parts	2,000
630	25-Mar-15	0936944	Mr. Muhammad Ayoub Baloch	Electrical Spares & Parts	2,000
631	30-Mar-15	0936976	Mr. Muhammad Qasim Memon	Electrical Spares & Parts	1,602
632	30-Mar-15	0936989	Mr. Hafeezullah Memon	Electrical Spares & Parts	3,985
633	30-Mar-15	0936990	Mr. Aneel Kumar	Electrical Spares & Parts	2,030
634	6/Apr/15	1252343	Dr. Saghir Ahmed Sheikh	Electrical Spares & Parts	800
635	7/Apr/15	1454639	Mr. Mir Muhammad Khusk	Electrical Spares & Parts	31,405
636	9/Apr/15	1454682	Mr. Mir Sultan Ali Khan Talpur	Electrical Spares & Parts	71,471
637	15/Apr/15	1637227	Dr. Gordhan Das	Electrical Spares & Parts	4,500
638	15/Apr/15	1637242	Mr. Mir Muhammad Khushk	Electrical Spares & Parts	2,000
639	13/May/15	2220034	Mr. Habibur Rehman	Electrical Spares & Parts	1,978
640	15/May/15	2482123	Mr. Riazsat Ali Kubhar	Electrical Spares & Parts	1,980
641	1/Jun/15	2549223	Mr. Mir Sultan Ali Khan Talpur	Electrical Spares & Parts	1,900
642	2/Jun/15	2549298	Mr. Mir Sultan Ali Khan	Electrical Spares & Parts	8,160
643	8/Jun/15	3046120	Mr. Taimoor kazi	Electrical Spares & Parts	2,000
644	8/Jun/15	3046121	Mr. Mohammad Ayub Baloch	Electrical Spares & Parts	2,000
645	16/Jun/15	3118736	Mr. Taimor Qazi	Electrical Spares & Parts	1,940
646	18/Jun/15	3118777	Mr. Mir Mohammad Khusk	Electrical Spares & Parts	1,980
647	18/Jun/15	3118798	Mr. Mir Mohmmad Khusk	Electrical Spares & Parts	1,500
648	18/Jun/15	3118799	Mr. Mohammad Qasim Memon	Electrical Spares & Parts	5,000
649	30/Jun/15	3287527	Mr. Mohammad Iqbal Memon	Electrical Spares & Parts	4,050
650	30/Jun/15	3287575	Dr. Hamzo Khan Kumbhar	Electrical Spares & Parts	1,995
<b>Total</b>					<b>3,402,548</b>

#### 4.2.8 Irregular expenditure on account of printing and publication-Rs5.959 million

Sr #	Dated	Cheque No.	Name of Payee/Payer	Account Description	Amount
1	04/Nov/16	67995916	M/s Ghulam-e-Mustafa Printers Hyd	Printing and Publications	96,600
2	16/Nov/16	70422959	M/s Mir Mah Trade & Co.	Printing and Publications	61,750
3	07/Dec/16	72098925	Dr. Aijaz Ali Khuro	Printing and Publications	16,740
4	30/Dec/16	75553014	M/s Flying Tradrs, HYD.	Printing and Publications	617,984
5	05/Jan/17	76529826	Mr. Muhammad Ismail Kumbhar	Printing and Publications	7,200
6	23/Jan/17	78157595	M/S A&B Stationer General order	Printing and Publications	98,500
7	24/Jan/17	78157617	A&B Stationer & General Order	Printing and Publications	46,680
8	16/Mar/17	00000097	Dr. Muhammad Ibrahim Keerio	Printing and Publications	14,500
9	27/Mar/17	00000177	Mr. Abdul Salam Chandio	Printing and Publications	2,000
10	27/Mar/17	00000177	Mr. Abdul Salam Chandio	Printing and Publications	1,200
11	17/Apr/17	00000513	M/S A&B Stationer and General	Printing and Publications	95,000
12	05/May/17	00000747	M/s A & B Stationers HYD	Printing and Publications	39,500
13	09/May/17	00000837	Mr. Muhammad Ismail Kumbhar	Printing and Publications	73,810
14	11/May/17	00000865	M/s Ghulam-e-Mustafa Printers Hyd	Printing and Publications	57,500
15	30/Jun/17	00001490	Mr. Abdul Salam Chandio	Printing and Publications	21,000
16	30/Jun/17	00001522	M/s Multi Trading Point, Hyd	Printing and Publications	25,000
17	30/Jun/17	00001507	Mr. Ghulam Mujtaba Surhio	Printing and Publications	1,995
18	30/Jun/17	00001726	M/S A & B Stationers Hyd	Printing and Publications	25,560
19	30/Jun/17	00001730	Dr. Inayatullah Rajper	Printing and Publications	18,000
20	30/Jun/17	00001774	M/s Multi Trading Point, Hyd	Printing and Publications	12,600
21	22/Sep/16	63787371	Dr. Rahmatullah Rind	Printing and Publications	18,000
22	03/Oct/16	64773077	Dr. Rahmatullah Rind	Printing and Publications	10,000
23	21/Nov/16	70423002	Dr. Inayatullah Rajper	Printing and Publications	14,000
24	28/Nov/16	71220588	Dr. Muhammad Ibrahim Keerio	Printing and Publications	12,000
25	02/Jan/17	75553039	Dr. Aijaz Hussain Soomro	Printing and Publications	98,000
26	30/Jan/17	78783394	Dr. Aijaz Hussain Soomro	Printing and Publications	400,000
27	01/Mar/17	80599818	M/S Secretary To Vc SAU Tandojam	Printing and	15,000

<b>Sr #</b>	<b>Dated</b>	<b>Cheque No.</b>	<b>Name of Payee/Payer</b>	<b>Account Description</b>	<b>Amount</b>
				Publications	
28	09/Jul/15	3765644	M/S Finline art Quality Graphics and arts	Printing and Publications	59,000
29	29/Oct/15	17676202	M/S Flying Traders HYD	Printing and Publications	621,000
30	11/Nov/15	21254795	M/S Professional Printer .HYD	Printing and Publications	21,996
31	18/Nov/15	23818760	Dr. Ijaz Ali Khooro	Printing and Publications	13,000
32	19/Jan/16	34525375	M/S Finline Art	Printing and Publications	453,000
33	24/Feb/16	39660039	Mr. Noor Nabi Memon	Printing and Publications	4,800
34	01/Mar/16	36163943	Mr. Manzoor Ali Magsi	Printing and Publications	2,000
35	30/Mar/16	43639804	AAR Printing Press Hyd	Printing and Publications	189,575
36	11/Apr/16	45532250	M/s A&B Stationers & General Oders Suppliers Hyd	Printing and Publications	41,350
37	15/Apr/16	45219752	M/S AAR Printing Press Hyd	Printing and Publications	66,080
38	22/Apr/16	46068975	Dr. Muhammad Ismail Kumbhar	Printing and Publications	95,000
39	26/Apr/16	46069017	Mr. Muhammad Ibrahim Keerio	Printing and Publications	12,600
40	9-May-16	46609915	M/s Filling Traders Hyd	Printing and Publications	316,000
41	9-May-16	46609918	M/s A.A.R Printing press Hyd	Printing and Publications	372,000
42	02/Jun/16	46768404	Dr. Aijaz Ali Khooharo	Printing and Publications	6,480
43	30/Jun/16	54550906	Mr. Ghulam Mujtaba Serhio	Printing and Publications	1,800
44	30-Jun-16	57160125	M/S Ghulam e Mustafa Publisher and General Hyd	Printing and Publications	20,000
45	30/06/2016	3765670	Dr. Pershotam Khatri	Printing and Publications	15,000
46	30/06/2016	21254752	Dr. Muhammad Ibrahim Keerio	Printing and Publications	15,000
47	30/06/2016	23818778	Mr. Riaz Hussian Mangrio	Printing and Publications	5,000
48	30/06/2016	2755431	Dr. Preshton Khatri	Printing and Publications	200,000
49	30/06/2016	2755431	Dr. Preshton Khatri	Printing and Publications	50,000
50	30/06/2016	35944829	Dr. Muhammad Ibrahim Keerio	Printing and Publications	75,000
51	30/06/2016	36163934	Mr. Muhammad Ismail Kumbhar	Printing and Publications	5,000
52	30/06/2016	45219721	M/S Pakistan Security Printing Corporation (PVT)LTD	Printing and Publications	197,730
53	30/06/2016	54550816	Mr. Taimoor Kazi	Printing and Publications	18,000
54	11-Jul-14	5179016	Dr. Rehmatullah Rind	Printing and Publications	9,800
55	04-Aug-14	5673111	Mr. Muhammad Ismail Kumbhar	Printing and	31,125

<b>Sr #</b>	<b>Dated</b>	<b>Cheque No.</b>	<b>Name of Payee/Payer</b>	<b>Account Description</b>	<b>Amount</b>
				Publications	
56	09-Aug-14	5890831	M/s Flying Traders Hyd	Printing and Publications	274,000
57	28/Nov/14	8367827	M/s Daily Kawish Publication Pvt Ltd	Printing and Publications	6,599
58	12/Dec/14	8407387	Dr. Rahmatullah Rind	Printing and Publications	12,000
59	30/Jan/15	9676826	Dr. Abdullah G. Arijio	Printing and Publications	1,500
60	6/Feb/15	29438	M/s Fine Line Arts Tandojam	Printing and Publications	424,000
61	23/Feb/15	0382742	Mr. Muhammad Ismail Kumbhar	Printing and Publications	6,500
62	16/Mar/15	0711964	Secretary Of VC SAUT	Printing and Publications	2,000
63	30-Mar-15	0936981	Dr. Rehmatullah Rind	Printing and Publications	37,500
64	7/Apr/15	1454644	Dr. Abdullah G. Arijio	Printing and Publications	6,480
65	7/Apr/15	1454653	M/S Professional Printus	Printing and Publications	73,100
66	14/Apr/15	1637213	Mr. Habibur Rehman Awan	Printing and Publications	1,750
67	15/May/15	2482109	Mr. Muhammad Ismail Khubar	Printing and Publications	30,000
68	15/May/15	2482159	M/S Flying Traders Hyd	Printing and Publications	100,000
69	2/Jun/15	2549235	M/S AAR Printing Press Hyd	Printing and Publications	66,760
70	30/Jun/15	3287590	M/S Flying Traders Hyderabad	Printing and Publications	100,000
<b>Total</b>					<b>5,959,644</b>

#### 4.2.9 Irregular expenditure incurred on TA/DA-Rs6.301 million

Sr #	Date	Cheque No.	Name of Payee	Accounts Description	Amount
1	26/Jul/16	57160150	M/S Secretary to vc SAU Tandojam	TA/DA	2,500
2	27/Jul/16	57160154	Mr.Waheed Murad Shah	TA/DA	51,865
3	25/Aug/16	58742845	Mr. Riaz Hussain Mangrio	TA/DA	7,750
4	26/Aug/16	58742891	Various External/internal Examiners	TA/DA	3,950
5	05/Sep/16	58742976	Mr.Ghulam Hussain Khaskhlei	TA/DA	1,925
6	06/Sep/16	58742985	Mr.Muhammad Iqbal Kumbhar	TA/DA	1,960
7	08/Sep/16	58743008	Mr.Muhammad Ismail	TA/DA	69,750
8	08/Sep/16	58743010	Dr.Shahnawaz Talpur	TA/DA	1,475
9	20/Sep/16	58832745	Mr.Ghulam Hussain Khaskheli	TA/DA	1,925
10	28/Sep/16	63787434	Mr.Riaz Hussain Mangrio	TA/DA	6,500
11	29/Sep/16	63787445	Mr.Anwar Hussain	TA/DA	29,500
12	29/Sep/16	63787459	Prof.Allah Bux Chuto	TA/DA	3,775
13	03/Oct/16	64773093	Mr. Allah Bux Chutto	TA/DA	7,550
14	07/Oct/16	64773122	Mr. Mujeebudin Saharia V.C	TA/DA	12,698
15	10/Oct/16	65888363	Mr. Muhammad Iqbal Kumbhar	TA/DA	1,845
16	19/Oct/16	65888433	Mr. Rafique Ahmed Shaikh	TA/DA	20,400
17	28/Oct/16	67166724	Mr.Abdul Qadir Shaikh	TA/DA	12,000
18	01/Nov/16	67995849	Various External/Internal Examiners	TA/DA	1,225
19	01/Nov/16	67995850	Mr. Hussain Ali Gorar	TA/DA	1,375
20	02/Nov/16	67995861	Dr.Mujeeb-u-ddin Memon	TA/DA	14,788
21	02/Nov/16	67995885	Mr.Rafique Ahmed Shaikh	TA/DA	5,700
22	08/Nov/16	69350368	Dr. Mujeebudin Memon	TA/DA	56,461
23	14/Nov/16	69350435	Dr.Jameel Ahmed Gandahi	TA/DA	41,450
24	16/Nov/16	70422968	Various External/Internal Examiners	TA/DA	7,225
25	23/Nov/16	71220555	Ghulam Hussain	TA/DA	1,925
26	24/Nov/16	71220559	M/S Zeb Travels	TA/DA	2,000
27	25/Nov/16	71220566	Mr. Hazar Khan Baloch	TA/DA	2,190
28	28/Nov/16	71220580	Dr. Azizullah Memon	TA/DA	6,400
29	28/Nov/16	71220580	Mr. Ramchand	TA/DA	1,215
30	28/Nov/16	71220598	Mr. Nusrat Ali Chandio	TA/DA	900
31	29/Nov/16	71220602	Ms. Munira Junejo	TA/DA	1,550
32	29/Nov/16	71220603	Dr. Ghulam Hyder Talpur	TA/DA	875
33	30/Nov/16	71220613	Mr. Muhammad Iqbal Kumbhar	TA/DA	1,915
34	30/Nov/16	71220613	Mr. Ghulam Hussain Khaskheli	TA/DA	1,765
35	02/Dec/16	72098862	M/S Zeb Travels	TA/DA	4,000
36	02/Jan/17	75553025	Dr.Shah Nawaz Talpur	TA/DA	1,475
37	02/Jan/17	75553026	Mr.Naimatullah Leghari	TA/DA	29,900
38	02/Jan/17	75553027	Prof: Allah bux Chutto	TA/DA	3,775
39	09/Jan/17	76529841	Mr. Muneer Hussain Abbasi	TA/DA	975
40	09/Jan/17	76529841	Mr. Muneer Hussain Abbasi	TA/DA	1,750
41	09/Jan/17	76529842	Mr. Karim Dad Zour	TA/DA	860
42	09/Jan/17	76529842	Mr. Shakir Ali Nahiyo	TA/DA	1,020
43	10/Jan/17	76529869	Mr. Abdul Tauheed Panwhar	TA/DA	6,880
44	16/Jan/17	77446668	Miss Munera Junejo	TA/DA	775
45	17/Jan/17	77446688	Dr. Aijaz Ali Khuro	TA/DA	57,862
46	17/Jan/17	77446693	Mr. Rafique Ahmed Shaikh	TA/DA	17,900

Sr #	Date	Cheque No.	Name of Payee	Accounts Description	Amount
47	17/Jan/17	77446686	Prof. Dr. Mujeebudin Sehrai	TA/DA	46,210
48	18/Jan/17	77446700	Mr. Muhammad Ismial Kumbhar	TA/DA	40,400
49	24/Jan/17	78157607	Mr. Anwar Hussain Khanzada	TA/DA	21,360
50	26/Jan/17	78157679	Mr. Jamshed Ahmed Zounr	TA/DA	2,120
51	30/Jan/17	78783351	Ms. Deebea Anwar	TA/DA	1,175
52	01/Feb/17	78931224	Mr. Ghulam Umar dasti	TA/DA	16,960
53	01/Feb/17	78931224	Mr. Muhammad Jurial Rind	TA/DA	940
54	02/Feb/17	78931230	Mr. Mujeeb ur Rehman	TA/DA	2,950
55	02/Feb/17	78931231	Dr.Shahnawaz Talpur	TA/DA	1,475
56	02/Feb/17	78931234	Dr. Noor Nabi Memon	TA/DA	1,175
57	08/Feb/17	78931285	Mr. Hazar Khan Baloch	TA/DA	1,490
58	13/Feb/17	79670132	Mr.Shoukat Ali Sangi	TA/DA	16,180
59	13/Feb/17	79670166	Mr. Shoukat Ali Sangi	TA/DA	7,680
60	06/Mar/17	81441821	Mr. Mukhtiyar Hussain Mirjat	TA/DA	64,345
61	06/Mar/17	81441841	Mr.Ghulam Hussain Khaskheli	TA/DA	1,925
62	10/Mar/17	00000039	Mr.Ghulam Hussain	TA/DA	5,775
63	20/Mar/17	00000127	Dr. Mujeebudin Memon	TA/DA	6,600
64	20/Mar/17	00000127	Dr. Mujeebudin Memon	TA/DA	12,585
65	21/Mar/17	00000132	M/S Various External / Internal Exams	TA/DA	8,900
66	22/Mar/17	00000151	M/S Various Gazzated Staff	TA/DA	7,200
67	27/Mar/17	00000171	Mr. Taj Muhammad Khaskeli	TA/DA	1,125
68	28/Mar/17	00000208	Mr.Hafeezullah Memon	TA/DA	3,075
69	31/Mar/17	00000281	Mr.Shoukat Ali Sangi	TA/DA	10,400
70	31/Mar/17	00000282	Dr.Khalifa Qaim Leghari	TA/DA	1,575
71	07/Apr/17	00000371	Mr.Muhammad Iqbal Kumbhar	TA/DA	7,220
72	07/Apr/17	00000371	Mr. Abdul Tauheed Panhwar	TA/DA	5,380
73	20/Apr/17	00000581	Dr. Hakim Bux Laghari	TA/DA	3,275
74	26/Apr/17	00000614	Mr.Anwar Hussain	TA/DA	19,210
75	26/Apr/17	00000618	Mr.Ghulam Hussain	TA/DA	1,650
76	26/Apr/17	00000618	Mr. Bashir Ahmed Rajper	TA/DA	1,650
77	08/May/17	00000808	M/S Various Non Gazzated Staff	TA/DA	3,645
78	08/May/17	00000812	Mr. Anwar Hussain Khanzada	TA/DA	25,260
79	11/May/17	00000864	Mr.Muhammad Iqbal Kumbhare	TA/DA	2,235
80	11/May/17	00000895	Various Internal/External Examiners	TA/DA	2,950
81	11/May/17	00000896	Mr. Shafia Qadeer Memon	TA/DA	1,475
82	17/May/17	00000967	Mr.Amir Ali Khan	TA/DA	10,220
83	17/May/17	00000968	Various External/Internal Examiners	TA/DA	2,950
84	31/May/17	00001083	Various staff of transport branch	TA/DA	7,060
85	07/Jun/17	00001174	Mr.Munir Hussain Abbasi	TA/DA	585
86	09/Jun/17	00001223	Various Staff Non Gazzated	TA/DA	3,020
87	13/Jun/17	00001247	Prof Dr. Mujeebudin Sehrai	TA/DA	32,000
88	15/Jun/17	00001271	Various Teachers	TA/DA	76,900
89	22/Jun/17	00001380	Mr.Hazar Khan	TA/DA	4,950
90	30/Jun/17	00001477	Mr. Rafique Ahmed Shaikh	TA/DA	50,000
91	30/Jun/17	00001506	Mr. Anwar hussain Khanzada	TA/DA	19,210
92	30/Jun/17	00001637	Dr.Javed Memon	TA/DA	1,025
93	30/Jun/17	00001677	Dr.Mir Sajjad Hussain Talpur	TA/DA	6,150
94	30/Jun/17	00001722	Dr.Rifat Sultana	TA/DA	1,475

Sr #	Date	Cheque No.	Name of Payee	Accounts Description	Amount
95	30/Jun/17	00001723	Dr.Kamran Brohi	TA/DA	1,475
96	30/Jun/17	00001724	Dr.Naheed Baloch	TA/DA	1,575
97	30/Jun/17	00001725	Dr.Kamran Taj Pathan	TA/DA	2,950
98	30/Jun/17	00001729	Various staff	TA/DA	2,450
99	30/Jun/17	00001729	Mr.Sada Bux Magsi	TA/DA	1,020
100	30/Jun/17	00001729	Mr.Long Mal	TA/DA	1,490
101	30/Jun/17	00001741	M/S Various teaching staff	TA/DA	9,000
102	30/Jun/17	00001743	Various External Internal Examiners	TA/DA	9,695
103	06/Dec/16	72098888	Mr. Mumtaz Ali Joyo	TA/DA	75,000
104	13/Dec/16	73615149	Mr. Rafique Ahmed Shaikh	TA/DA	11,100
105	20/Jan/17	77446734	Mr. Hazar Khan Baloch	TA/DA	1,995
106	03/Feb/17	78931247	Mr. Ghulam Mohiudin Qureshi	TA/DA	133,438
107	10/Feb/17	79670094	Mr.Rafique Ahmed Shaikh	TA/DA	20,700
108	08/Mar/17	81441890	Mr. Wazir Ali Mangi	TA/DA	1,020
109	16/Mar/17	00000096	Mr. Anwar Hussain Khanzada	TA/DA	92,000
110	31/Mar/17	00000316	Mr. Muhammad Hanif Halepoto	TA/DA	10,200
111	13/Apr/17	00000458	Syed Naouman ali Shah	TA/DA	40,000
112	26/Apr/17	00000637	Mr. Hafeezulah Memon	TA/DA	50,000
113	29/May/17	00001066	Dr. Muhammad Saffar Mirjat	TA/DA	12,000
114	05/Jun/17	00001142	Dr. Abdul Ghafoor Siyal	TA/DA	8,000
115	22/Jun/17	00001387	Mr. Imran Khatri	TA/DA	234,885
116	30/Jan/17	66091856	Mr. Anwar Nohri	TA/DA	19,440
117	27/Feb/17	79669981	Mr. Abdul Hameed Soomro	TA/DA	17,665
118	14/Mar/17	79670001	Mr. Abdul Fatah Babar	TA/DA	39,855
119	19/Apr/17	79670037	Mr. M. Aqil Koondhar	TA/DA	28,360
120	11/May/17	79670056	Mr. Sono Khan Almani	TA/DA	28,945
121	08/Jul/15	3765618	Mr. Wazir Hussain Mangi	TA/DA	5,905
122	08/Jul/15	3765619	Mr. Anwar Hussain Khanzada	TA/DA	23,300
123	08/Jul/15	3765620	M/S Various Non Gazzeted	TA/DA	3,180
124	13/Jul/15	3765659	Dr. Moharam Ali Baloch	TA/DA	5,025
125	13/Jul/15	3765680	Mr. Rafique Ahmed Shaikh	TA/DA	8,700
126	12/Aug/15	3785846	Dr. Aijaz Hussain Samo	TA/DA	29,958
127	13/Aug/15	3785887	Dr. Imtiaz Karejo	TA/DA	1,475
128	18/Aug/15	3785912	M/s Zeb Travels Pakistan Karachi	TA/DA	2,000
129	19/Aug/15	3785848	Various Externals	TA/DA	17,975
130	17/Sep/15	11167611	M/S Zeb Travels Pakistan	TA/DA	4,000
131	21/Sep/15	13206810	Mr. Mohammad Iqbal Kumbhar	TA/DA	3,175
132	30/Sep/15	13206893	Dr. Mujeebudin Memon	TA/DA	54,005
133	09/Oct/15	15495658	Dr. Mohammad Saeed Wagan	TA/DA	1,675
134	16/Oct/15	15495701	Mr. Ghulam Hussain khaskeli	TA/DA	3,965
135	27/Oct/15	15782868	Mr. Mujeebudin Memon	TA/DA	47,160
136	29/Oct/15	17676180	Mr. Anwar Hussain Khanzada	TA/DA	4,500
137	02/Nov/15	17676210	M/S Zeb Travels Hyderbad	TA/DA	2,000
138	04/Nov/15	21254727	Mr. Anwar Hussain Khanzada	TA/DA	18,240
139	04/Nov/15	21254727	Mr. Ghulam Hussain khaskeli	TA/DA	1,925
140	05/Nov/15	21254754	Mr. Asadullah Memon	TA/DA	7,000
141	11/Nov/15	21254786	Mr. Muhammad Iqbal Kubhar	TA/DA	1,605
142	13/Nov/15	22162978	Mr. Taimoor kazi	TA/DA	11,815

Sr #	Date	Cheque No.	Name of Payee	Accounts Description	Amount
143	13/Nov/15	22162996	M/S Zeb Travels Pakistan	TA/DA	3,000
144	13/Nov/15	22163014	Mr. Ghulam Hussain Khaskeli	TA/DA	1,375
145	16/Nov/15	22163017	M/S various External Examiner	TA/DA	6,725
146	16/Nov/15	22163018	Mr. Hanif Mohammad Kori	TA/DA	1,575
147	17/Nov/15	22163045	Mr. Riaz Hussain Mangrio	TA/DA	7,125
148	17/Nov/15	22163045	Mr. Riaz Hussain Mangrio	TA/DA	31,200
149	26/Nov/15	23818805	Mr. Taimoor Kazi	TA/DA	2,000
150	02/Dec/15	23818830	Mr. Wazir Ali Magsi	TA/DA	2,750
151	02/Dec/15	23818838	Dr. Ianayatullah Rajpar	TA/DA	28,500
152	10/Dec/15	2755366	Mr. Ghulam Hussain Khaskeli	TA/DA	1,650
153	18/Dec/15	2755427	Mr. Khalid Ahmed Memon	TA/DA	58,122
154	22/Dec/15	29368025	Mr. Nazir Ahmed Sheedi	TA/DA	7,290
155	23/Dec/15	29368032	Mr. Ahmed Khan Mangi	TA/DA	7,550
156	23/Dec/15	29368034	Mr. Mujeebudin Memon V.C	TA/DA	47,620
157	28/Dec/15	29368044	Mr. Riaz Hussain Mangrio	TA/DA	10,400
158	28/Dec/15	29368045	Mr. Munir Masseh	TA/DA	3,250
159	29/Dec/15	29368059	Mr. Mukhtiyar Ali Soomro	TA/DA	4,975
160	01/Jan/16	31167360	Mr. Nazir Ahmed Sheedo	TA/DA	1,950
161	08/Jan/16	32724833	Mr. Mohammad Iqbal Kumbhar	TA/DA	1,960
162	22/Jan/16	34525438	Mr. Shamir Lakho	TA/DA	3,450
163	25/Jan/16	34525459	M/S Various External Examiner	TA/DA	5,900
164	11/Feb/16	38541549	Dr. Maujeebudin Memon	TA/DA	9,920
165	15/Feb/16	38541570	Mr. Anwar Hussain Khanzada	TA/DA	18,290
166	16/Feb/16	38541621	Mr. Shoukat Ali Sangi	TA/DA	18,844
167	18/Feb/16	39659985	Mr. Muneer Maseeh	TA/DA	1,835
168	24/Feb/16	39660051	Dr. Mujeebuddin Memon	TA/DA	306,496
169	25/Feb/16	39660062	Mr. Abdul Touheed Panwhar	TA/DA	6,880
170	04/Mar/16	42039211	Mr. Ghulam Murtaza Rajpar	TA/DA	3,785
171	04/Mar/16	42039223	Mr. Imran Ali Qureshi	TA/DA	1,475
172	04/Mar/16	42039224	Dr. Shahina Fayaz & Dr. Naheed Baloch	TA/DA	6,150
173	16/Mar/16	42231569	Mr. Muhammad Iqbal Khumbar	TA/DA	3,015
174	16/Mar/16	43327365	Mr. Riaz Hussain Mangrio	TA/DA	7,125
175	16/Mar/16	43327365	Mr. Ghulam Hussain Khaskeli	TA/DA	2,315
176	16/Mar/16	43327365	Mr. Dhano Mal	TA/DA	5,800
177	25/Mar/16	43327412	Mr. Wazir Hussain Mangi	TA/DA	2,680
178	25/Mar/16	43327420	Dr. Mujeebudin Memon	TA/DA	76,292
179	29/Mar/16	43639779	M/S Various External Staff	TA/DA	5,775
180	01-Apr-16	45042328	Mr. Muhammad Azam Jamro	TA/DA	2,270
181	01-Apr-16	45042328	Mr. Munwar Ali Magsi	TA/DA	1,930
182	01-Apr-16	45042319	Mr. Rasool Bux Mahar	TA/DA	1,575
183	07/Apr/16	45532182	Mr. Shoukat Ali Sangi	TA/DA	16,040
184	07/Apr/16	45532182	Mr. Anwar Hussain Khanzada	TA/DA	18,290
185	07/Apr/16	45532183	M/s Additional Registrar	TA/DA	6,400
186	07/Apr/16	45532184	Mr. Abdul Touhid Panhwar	TA/DA	5,760
187	07/Apr/16	45532184	Mr. Abdul Touhid Panhwar	TA/DA	7,700
188	11/Apr/16	45532237	Dr. Ahmed Ali Brohi	TA/DA	775
189	11/Apr/16	45532238	Mr. Muhammad Babar	TA/DA	28,145
190	12/Apr/16	45532256	Various Teaching Staff	TA/DA	20,710



Sr #	Date	Cheque No.	Name of Payee	Accounts Description	Amount
191	22/Apr/16	46068978	Various staff	TA/DA	4,430
192	22/Apr/16	46068978	Mr.Ghulam Sarwar Pathan	TA/DA	6,325
193	22/Apr/16	46068978	Mr.Anwar Hussain Khanzada	TA/DA	21,250
194	26/Apr/16	46069014	Mr.Muneer Maseeh	TA/DA	1,800
195	28/Apr/16	46069039	Various staff	TA/DA	6,625
196	28/Apr/16	46069039	Various staff	TA/DA	2,040
197	28/Apr/16	46069039	Mr.Ghulam Hussain Khaskheli	TA/DA	1,925
198	29/Apr/16	45876746	Various Staff	TA/DA	3,150
199	29/Apr/16	45876746	Mr.Wazir Ali Mangi	TA/DA	2,810
200	29/Apr/16	45876747	Various Officers	TA/DA	10,310
201	29/Apr/16	45876747	Mr.Mumtaz Jakhro	TA/DA	1,025
202	3-May-16	45876777	Various Officers	TA/DA	11,125
203	25-May-16	47575707	Mr.Rafique Ahmed	TA/DA	1,500
204	25-May-16	47575707	Mr.Rafique Ahmed	TA/DA	1,500
205	02/Jun/16	46768437	Dr. Mujeebuddin Memon	TA/DA	32,800
206	07/Jun/16	46768463	Various external Examiners	TA/DA	4,300
207	09/Jun/16	51899803	Mr. Abdul Qadir Shaikh	TA/DA	21,000
208	13/Jun/16	51899844	Mr.Rafique Ahmed Shaikh	TA/DA	11,400
209	14/Jun/16	52872039	Mr.Muhammad Jurial	TA/DA	940
210	14/Jun/16	52872055	Mr.Abdul Touheed	TA/DA	1,980
211	17/Jun/16	52872101	Mr.Habib-ur-Rehman Awan	TA/DA	6,000
212	17/Jun/16	52872108	Mr. Shoukat Ali Sangi	TA/DA	8,800
213	17/Jun/16	52872108	Mr. Long Mal Driver	TA/DA	2,545
214	21/Jun/16	54345629	Dr.Aijaz Ali Khooharo	TA/DA	19,700
215	21/Jun/16	54345635	Various External Examiners	TA/DA	1,475
216	21/Jun/16	54345636	Dr. Shahnawaz Talpur	TA/DA	1,475
217	30/Jun/16	54550824	Mr. Riaz Hussain Mangrio	TA/DA	8,800
218	30/Jun/16	54550844	Mr.Muneer Hussain	TA/DA	470
219	30/Jun/16	54550844	Mr.Muneer Hussain	TA/DA	2,450
220	30/Jun/16	54550867	Mr. Muhammad Jurial Rind	TA/DA	1,020
221	30/Jun/16	54550868	M.S Various Teaching Staff And Externals	TA/DA	5,600
222	30/Jun/16	54550887	Mr. Khalid Ahmed Memon	TA/DA	40,604
223	30/Jun/16	54550896	Mr. Sikandar Ali Iashari	TA/DA	1,215
224	30-Jun-16	55300188	Various non-teaching staff	TA/DA	9,370
225	30-Jun-16	55300188	Mr. Muhammad Iqbal	TA/DA	3,885
226	30-Jun-16	55300188	Mr. Muhammad Khalid Hussain khoso	TA/DA	275
227	30-Jun-16	56449056	Dr. Kamran Taj Pathan	TA/DA	1,475
228	30-Jun-16	56449076	Various staff	TA/DA	5,095
229	30-Jun-16	57160121	Dr. Mujeebuddin Memon	TA/DA	54,901
230	30-Jun-16	55300196	Various Teaching Staff	TA/DA	76,300
231	30-Jun-16	56449057	Ms. Shazia Abbasi	TA/DA	2,950
232	04/May/16	32724798	Mr. Aduar Khan Junejo	TA/DA	86,785
233	12/May/16	32724804	M/S M.Bachal/Farooq Ahmed	TA/DA	43,465
234	30/06/2016	3675171	Dr. Mujeebur-Rehman Memon	TA/DA	175,000
235	30/06/2016	3675172	Dr. Anwar Maqsood Rustamani	TA/DA	175,000
236	30/06/2016	3785696	Mr. Aneel Kumar	TA/DA	60,000
237	30/06/2016	4866611	Mr. Rafique Ahmed Shaikh	TA/DA	24,946

Sr #	Date	Cheque No.	Name of Payee	Accounts Description	Amount
238	30/06/2016	15782813	Mr. Rafique Ahmed Shaikh	TA/DA	7,000
239	30/06/2016	15782822	Mr. Aneel Kumar D.F	TA/DA	25,000
240	30/06/2016	17676224	Mr. Hafeezulah Memon	TA/DA	100,000
241	30/06/2016	17676233	Mr. Rafique Ahmed Shaikh	TA/DA	43,438
242	30/06/2016	21254738	Mr. Taimor Kazi	TA/DA	30,000
243	30/06/2016	19191479	M/S Various Officer Officials	TA/DA	35,000
244	30/06/2016	2755426	Mr. Ghulam Mohinudin Qureshi	TA/DA	73,900
245	30/06/2016	2755435	Mr. Rafique Ahmed Shaikh	TA/DA	60,000
246	30/06/2016	29368038	Dr. Sarfraz Ahmed Tagar	TA/DA	12,000
247	30/06/2016	31167399	Mr. Mustaque Ahmed Issani	TA/DA	12,000
248	30/06/2016	32724902	Syed Noman Ali Shah	TA/DA	29,900
249	30/06/2016	36163899	Dr. Naimatullah Lagarhi	TA/DA	20,000
250	30/06/2016	42231507	Mr. Ghulam Hussain Qureshi	TA/DA	100,000
251	30/06/2016	45042313	Mr. Rafique Ahmed Shaikh	TA/DA	<b>25,576</b>
252	5/Jul/14	4552286	Manager HBL SAUT	TA/DA	39,439
253	10-Jul-14	5179008	Mr. Ahmed Khan Mangi	TA/DA	3,125
254	18-Jul-14	5431376	Manager HBL SAUT	TA/DA	2,235
255	23-Jul-14	5507629	Manager HBL SAUT	TA/DA	6,790
256	24-Jul/14	5507646	Manager HBL SAUT	TA/DA	1,650
257	28-Jul-14	5507699	Manager HBL SAUT	TA/DA	2,075
258	28-Jul-14	5507699	Manager HBL SAUT	TA/DA	3,155
259	05-Sep-14	6229728	Dr. Mujeeb-u-uddin Memon	TA/DA	9,250
260	06-Sep-14	6229745	Manager HBL SAUT	TA/DA	2,590
261	06-Sep-14	6229746	Manager HBL SAUT	TA/DA	7,325
262	25-Sep-14	6688402	Dr. Mujeeb-u-uddin Memon	TA/DA	59,600
263	1/Oct/14	6688452	Manager HBL SAUT	TA/DA	4,100
264	13/Oct/14	7122131	Mr. Ahmed Khan Mangi	TA/DA	11,928
265	13/Oct/14	7122137	Manager HBL SAUT	TA/DA	2,030
266	13/Oct/14	7122137	Manager HBL SAUT	TA/DA	1,915
267	17/Oct/14	7198335	Dr. Abdullah G. Arjio	TA/DA	45,937
268	23/Oct/14	7198364	Manager HBL SAUT	TA/DA	37,250
269	30/Oct/14	7461844	Manager HBL SAUT	TA/DA	1,925
270	13-Nov-14	7661975	Dr. Mujeeb-uddin Memon	TA/DA	18,775
271	13-Nov-14	7661976	Mr. Riaz Ahmed Soomro	TA/DA	34,000
272	25/Nov/14	8367803	Manager HBL SAUT	TA/DA	7,760
273	15/Dec/14	8721911	Mr. Muhammad Iqbal Kubar	TA/DA	1,925
274	16/Dec/14	8721934	M/s Zeb Travels Karachi	TA/DA	1,500
275	29/Dec/14	8848745	Dr. Abdul Razaque mahar	TA/DA	12,200
276	29/Dec/14	8848747	Mr. Wazir Ali Mangi	TA/DA	3,560
277	01-Jan-15	8848793	Manager HBL SAUT	TA/DA	550
278	01-Jan-15	8848793	Manager HBL SAUT	TA/DA	2,000
279	01-Jan-15	8848793	Manager HBL SAUT	TA/DA	1,000
280	6/Jan/15	9131689	Dr. Mujeeb-u-ddin Memon	TA/DA	21,000
281	6/Jan/15	9131690	Mr. Shabir Akhtar	TA/DA	1,550
282	6/Jan/15	9131691	M/s Various Officers	TA/DA	2,575
283	07-Jan-15	9496603	Mr. Piyaral Khan Mahar	TA/DA	71,875
284	9/Jan/15	9496608	Mr. Ahmed Khan Mangi	TA/DA	3,125
285	9/Jan/15	9496609	Mr. Ghulam Akbar Sahito	TA/DA	11,125

Sr #	Date	Cheque No.	Name of Payee	Accounts Description	Amount
286	12/Jan/15	9496620	Mr. Rafique Ahmed Shaikh	TA/DA	11,125
287	14/Jan/15	9496649	Mr. Abdul Qadir Shaikh	TA/DA	3,000
288	14/Jan/15	9496683	Mr. Muhammad Iqbal Qaimkhani	TA/DA	1,410
289	19/Jan/15	9583348	Manager HBL SAUT	TA/DA	1,715
290	26/Jan/15	9676808	Nr. Muhammad Farooque Brohi	TA/DA	1,430
291	30/Jan/15	9676834	M/s Zeb Travels Karachi	TA/DA	69,600
292	3/Feb/15	9676867	M/s Various Staff	TA/DA	1,050
293	4/Feb/15	29417	Mr. Waqar Ahmed Soomro	TA/DA	5,600
294	11/Feb/15	29485	Mr. Allah Ditto Tunio	TA/DA	9,200
295	11/Feb/15	29486	Mr. Rafique Ahmed Shaikh	TA/DA	3,125
296	11/Feb/15	29499	Dr. Bakshal Khan Lashari	TA/DA	1,575
297	11/Feb/15	29500	Dr. Haji Khan Keerio	TA/DA	2,775
298	13-Feb-15	0135224	Mr. Muhammad Jurial	TA/DA	715
299	16/Feb/15	0135258	Mr. Anwar Hussai Khanzada	TA/DA	26,540
300	17/Feb/15	0135267	Dr. Shafi Muhammd Nizamani	TA/DA	1,575
301	17/Feb/15	0135268	Dr. Khalifa Qasim Leghari	TA/DA	1,575
302	17/Feb/15	0135269	Dr. Kamran Khan Kaleri	TA/DA	2,000
303	17/Feb/15	0135270	Mr. Zulfiqar Ali Deshak	TA/DA	2,360
304	17/Feb/15	0135277	Dr. Mujeeb-ur-Rehman Memon	TA/DA	287,728
305	18/Feb/15	0135293	M/s Various External List Attached	TA/DA	5,600
306	18/Feb/15	0135293	M/s Various External List Attached	TA/DA	3,050
307	18/Feb/15	0135293	M/s Various External List Attached	TA/DA	4,035
308	24/Feb/15	0382759	Manager HBL SAUT	TA/DA	1,370
309	27-Feb-15	0597312	Dr. Pershotam Khatri	TA/DA	86,357
310	10-Mar-15	0597387	Dr. Imtiaz Ali korejo	TA/DA	1,725
311	11-Mar-15	0597400	Mr. Muhammad Iqbal Kumbhar	TA/DA	3,725
312	16/Mar/15	0711958	M/S Various Gazatted Staff	TA/DA	45,500
313	16/Mar/15	0711958	M/S Various Non Gazatted Staff	TA/DA	5,670
314	19/Mar/15	0711998	Mr. Ghulam Akbar Sahito	TA/DA	11,125
315	19-Mar-15	0936912	M/s Various Gazatted Staff SAUT	TA/DA	3,100
316	19-Mar-15	0936912	Mr. Khalid Ahmed Larik	TA/DA	1,450
317	26-Mar-15	0936963	Mr. Khalid Ahmed Memon	TA/DA	42,865
318	7/Apr/15	1454656	M/S Various Non Gazzated Staff	TA/DA	1,400
319	9/Apr/15	1454681	Mr. Ghulam Hussain Driver	TA/DA	1,295
320	13/Apr/15	1637208	Dr. Abdul Nabi Mallah	TA/DA	6,000
321	13/Apr/15	1637209	Dr. Shahabuddin Mughal	TA/DA	1,000
322	14/Apr/15	1637210	Dr. Mujeebudin Memon	TA/DA	3,875
323	14/Apr/15	1637215	Mr. Khalid Ahmed memon	TA/DA	44,095
324	18/Apr/15	1637257	Prof.Dr. Mujeebudin Memon	TA/DA	104,295
325	20/Apr/15	1637258	Dr. Abdhullah G. Arejo	TA/DA	24,101
326	28/Apr/15	1836994	Mr. Anwar Hussain Khanzada	TA/DA	19,600
327	28/Apr/15	1836994	Mr. Ghulam Umar Dasti	TA/DA	4,160
328	29/Apr/15	1928114	Mr. Bashir Ahmed Rajpar	TA/DA	1,560
329	29/Apr/15	1928117	Dr. Mukhtiyar Aili Unar	TA/DA	5,400
330	6/May/15	1928158	Mr. Mohammad Alam Moruyani	TA/DA	3,005
331	6/May/15	1928158	M/S Various Non Gazzated Staff	TA/DA	7,475
332	7/May/15	1928192	M/S Various External List	TA/DA	17,400
333	13/May/15	2220035	Mr. Anwar Hussain Khanzada	TA/DA	19,600

Sr #	Date	Cheque No.	Name of Payee	Accounts Description	Amount
334	13/May/15	2220035	Mr. Ghulam Umar Dasti	TA/DA	10,640
335	13/May/15	2220035	Mr. Abdul tauheed Panwar	TA/DA	6,440
336	14/May/15	2220054	Mr. Sardar Khan shuhinder	TA/DA	5,125
337	14/May/15	2220055	Dr. Mujeebudin Memon	TA/DA	14,050
338	14/May/15	2220057	Mr. Abdul Qadir Shaikh	TA/DA	3,000
339	14/May/15	2220076	Mr. Nazir Ahmed Sheikh driver	TA/DA	7,660
340	15/May/15	2220099	Dr. Ali Ahmed Brohi	TA/DA	1,975
341	25/May/15	2482172	Dr. Abdul Jabbar Malik	TA/DA	4,775
342	27/May/15	2482196	Mr. Abdullah Rajpar	TA/DA	1,490
343	2/Jun/15	2549251	Mr. GhuLam Hussain Khaskeli	TA/DA	2,395
344	2/Jun/15	2549251	M/S Various Gazzated Staff	TA/DA	1,825
345	2/Jun/15	2549254	Dr. Rasool Bux Mahar	TA/DA	1,575
346	2/Jun/15	2549255	Mr. Raiz Hussain Mangrio	TA/DA	22,250
347	2/Jun/15	2549293	Dr. Naitmatullah Lagari	TA/DA	34,055
348	2/Jun/15	2549294	Dr. Naitmatullah Lagari	TA/DA	36,300
349	2/Jun/15	2549295	Mr. M Amin Soomro	TA/DA	36,300
350	8/Jun/15	3046138	Mr. Jan Mohammad Khoso	TA/DA	3,275
351	10/Jun/15	3046175	Mr. Aneel Kumar	TA/DA	7,650
352	10/Jun/15	3046176	Mr. Syed Zavar Hussain Shah	TA/DA	3,075
353	11/Jun/15	3118705	Dr. Syed Amjad Ali	TA/DA	1,475
354	12/Jun/15	3118716	Mr. Khalid Ahmed Memon	TA/DA	42,845
355	12/Jun/15	3118719	Mr. Abdul Rehan Siyal Driver	TA/DA	750
356	15/Jun/15	3118720	Mr. Zubair Ali Samo	TA/DA	50,000
357	16/Jun/15	3118728	Mr. Ghulam Umar Dasti	TA/DA	14,300
358	16/Jun/15	3118734	Mr. Rafique Ahmed Shaikh	TA/DA	50,000
359	17/Jun/15	3118745	Mr. Imran Ali Qureshi	TA/DA	2,950
360	17/Jun/15	3118746	Dr. Imtiaz Ali Karejo	TA/DA	5,175
361	30/Jun/15	3287553	Mr. Mohammad Iqbal Khumbar	TA/DA	1,570
362	30/Jun/15	3287585	Mr. Ghulam Hussain Kashkeli	TA/DA	1,650
363	30/Jun/15	3287585	Mr. Ghulam Hussain Kashkeli	TA/DA	1,570
364	30/Jun/15	3287599	Dr. Kamran Taj Phatan	TA/DA	4,425
365	30/Jun/15	3427110	M/S Various Non-Gazzated	TA/DA	4,315
<b>Total</b>					<b>6,301,394</b>

**4.2.10 Irregular payment under the head of account uniform liveries and protecting cloths-Rs14.171 million**

<b>Sr#</b>	<b>Date</b>	<b>Cheque No.</b>	<b>Name of Payee/Payer</b>	<b>Amount</b>
1	25/Jul/16	57160130	Various Non Gazzted Staff	3,892,000
2	26/Aug/16	58742895	Various Non Gazzted Staff	8,000
3	07/Jun/17	00001196	Various Non Gazzted Staff	3,247,000
4	30/Jun/17	00001462	Various Non Gazzted Staff	23,800
5	08/Jul/15	3765633	Various Non Gazzted Staff	3,505,400
6	12/Aug/15	3785880	Various Non Gazzted Staff	27,200
7	18-Jul-14	5431374	Manager HBL SAUT	3,464,600
8	17-Nov-14	7661997	Manager HBL SAUT	3,400
<b>Total</b>				<b>14,171,400</b>

#### 4.2.11 Unjustified expenditure on Investment–Rs1,586.799 million

(Rupees in million)

Sr. No.	Year	Title	Amount
1	2014-15	SAU Recuring	206.500
2		SAU Recuring	180.000
3		SAU Recuring	157.000
4		SAU Recuring	25.000
1	2015-16	SAU Recuring	200.000
2		SAU Recuring	80.000
3		SAU Recuring	82.500
4		SZABAC Recuring	73.000
5		Khairpur college	50.000
7		SAU Tandojam	50.000
1	2016-17	SAU Recuring	200.000
2		SAU Recuring	80.000
3		Khairpur college	53.200
4		SAU Recuring	87.299
6		SZABAC Recuring	25.000
7		Khairpur college	37.300
<b>Total</b>			<b>1,586.799</b>

**4.3.1 Unauthorized award of contract to contractor without signing of Integrity Pact–  
Rs111.654 million**

<b>Sr #</b>	<b>Cheque</b>	<b>Work order#date</b>	<b>Name of Contractor</b>	<b>Name of Scheme</b>	<b>Name of works</b>	<b>Contract Cost</b>
1	<u>24</u> 18/09/17	P.D/SAU/w/o 388, dated: 08-06-2016	M/s Jiya Enterprise, Karachi.	Up-gradation of Academic Facilities at SAU, Tandojam	Rehabilitation of 438 Boys hostel	17,125,655
2	<u>39381659</u> 21/02/17	P.D/SAU/w/o 385, dated: 08-06-2016	M/s National Engineering Works, Karachi	Up-gradation of Academic Facilities at SAU, Tandojam	Rehabilitation of Latif hostel	18,901,823
3	<u>59381682</u> 20/06/17	P.D/SAU/w/o 59, dated: 10-02-2017	M/s National Engineering Works, Karachi	Up-gradation of Academic Facilities at SAU, Tandojam	Construction of Faculty of Animal Husbandry and Veterinary Sciences	75,626,622
<b>Total</b>						<b>111,654,100</b>

#### 4.3.2 Non-observance of SPPRA rules regarding performance security-Rs19.904 million

Sr. #	Cheque# Date	Work order# date	Name of Scheme	Name of works	Name of Contractor	Contract Cost	10% Performance security
1	<u>24</u> 18/09/17	P.D/SAU/w/o 388, dated: 08-06-2016	Up-gradation of Academic Facilities at SAU, Tandojam	Rehabilitation of 438 Boys hostel	M/s Jiya Enterprise, Karachi.	17,125,655	1,712,565
2	<u>59381648</u> 20/01/17	P.D/SAU/w/o 392, dated: 08-06-2016	Up-gradation of Academic Facilities at SAU, Tandojam	Rehabilitation of Sufi Shah Inayat hostel	M/s Meesam Contraction, Company, Hyderabad	17,664,108	1,766,411
3	<u>59381669</u> 08/05/17	P.D/SAU/w/o 386, dated: 08-06-2016	Up-gradation of Academic Facilities at SAU, Tandojam	Rehabilitation of Z.A Bhutto hostel	M/s National Engineering Works, Karachi	8,495,380	849,538
4	<u>87</u> 13/03/18	P.D/SAU/w/o 383, dated: 08-06-2016	Up-gradation of Academic Facilities at SAU, Tandojam	Rehabilitation of Iqbal hostel	M/S Rofi & Company , Contractor, Hyderabad	6,972,584	697,258
5	<u>11151765</u> 12/08/16	P.D/SAU/w/o 391, dated: 08-06-2016	Up-gradation of Academic Facilities at SAU, Tandojam	Rehabilitation of Shehbaz hostel	M/s Meesam Contraction, Company, Hyderabad	6,982,296	698,230
6	<u>39381659</u> 21/02/17	P.D/SAU/w/o 385, dated: 08-06-2016	Up-gradation of Academic Facilities at SAU, Tandojam	Rehabilitation of Latif hostel	M/s National Engineering Works, Karachi	18,901,823	1,890,182
7	<u>59381679</u> 20/06/17	P.D/SAU/w/o 384, dated: 08-06-2016	Up-gradation of Academic Facilities at SAU, Tandojam	Rehabilitation of Allama I I Qazi hostel	M/S Rofi & Company , Contractor, Hyderabad	7,284,556	728,456
8	<u>59381603</u> 12/08/16	P.D/SAU/w/o 393, dated: 08-06-2016	Up-gradation of Academic Facilities at SAU, Tandojam	Rehabilitation of Joher hostel	M/s Meesam Contraction, Company, Hyderabad	7,004,225	700,423
9	<u>59381664</u> 25/04/17	P.D/SAU/w/o 397, dated: 08-06-2016	Up-gradation of Academic Facilities at SAU, Tandojam	Rehabilitation of Graduate hostel	M/s Ghulam Mustufa Shaikh Contractor	8,907,730	890,773
10	<u>59381656</u> 15/02/17	P.D/SAU/w/o 390, dated: 08-06-2016	Up-gradation of Academic Facilities at SAU, Tandojam	Rehabilitation of Muhammas Bin Qasim hostel	M/s Canny Engineers & Developers	7,726,512	772,651



Sr. #	Cheque# Date	Work order# date	Name of Scheme	Name of works	Name of Contractor	Contract Cost	10% Performance security
11	<u>59381652</u> 26/01/17	P.D/SAU/w/o 389, dated: 08-06-2016	Up-gradation of Academic Facilities at SAU, Tandojam	Rehabilitation of Sachal Sarmast hostel	M/s Saeed Khan Construction Company	7,732,109	773,211
12	<u>59381682</u> 20/06/17	P.D/SAU/w/o 59, dated: 10-02-2017	Up-gradation of Academic Facilities at SAU, Tandojam	Construction of Faculty of Animal Husbandry and Veterinary Sciences	M/s National Engineering Works, Karachi	75,626,622	7,562,662
13	<u>32724889</u> 15/01/16	P.E/SAU/w/o 320, dated: 22-07-2014	Repair and Maintenance of Buildings, SAU, Tandojam	Special repair of Lavatory block (G+F) of Johar hostel	M/s Meesam Contraction, Company, Hyderabad	2,830,200	283,020
14	<u>9583309</u> 19/01/15	P.E/SAU/w/o 318, dated: 22-07-2014	Repair and Maintenance of Buildings, SAU, Tandojam	Special repair of Lavatory block (G+F) of shahbaz hostel	M/s Jam Asif Construction Company, Hyderabad.	2,485,700	248,570
15	-	P.E/SAU/w/o 319, dated: 22-07-2014	Repair and Maintenance of Buildings, SAU, Tandojam	Special repair of overhead water tanks (21 no.s) to various Hostels	M/s Meesam Contraction, Company, Hyderabad	1,427,137	142,714
16	<u>9496686</u> 15/01/2015	P.E/SAU/w/o 317, dated: 22-07-2014	Repair and Maintenance of Buildings, SAU, Tandojam	Special repair to lavatory blocks (G+F) of I I kazi hostel	M/s Liaquat Ali Panhwar Contractor	1,880,629	188,063
<b>Total</b>						<b>199,047,266</b>	<b>19,904,727</b>

#### 4.4.1 Non-imposition of penalty for the delayed execution of works–Rs2.411 million

Cheque# date	W/o# date	Name of Scheme	Name of Contractor	Name of works	Actual start date	St.Com. date	Actual comp.date	work done amount	Penalty 10%
11151765 12-8-16	391 8-6-16	Up-gradation of Academic Facilities at SAU, Tandojam	M/s Meesam Contraction, Company, Hyderabad (Ist RA Bill)	Reh, of Shehbaz hostel	11-06-16	10-08-16	WIP	6,655,672	665,567
<u>59381648</u> 20/01/17	392 8-6-16	Up-gradation of Academic Facilities at SAU, Tandojam	M/s Meesam Contraction, Company, Hyderabad (2nd & Final bill)	Rehabilitation of Sufi Shah Inayat hostel	11-06-16	10-08-16	29-11-16	17,450,222	1,745,022
<b>Total</b>								<b>24,105,894</b>	<b>2,410,589</b>

#### 4.4.2 Undue favor to the contractors due to less deduction of security deposit-Rs0.895 million

Cheque#& date	W/o #& date	Name of Scheme	Name of Contractor	Name of works	This Bill Amount	S/d deducted @ 8%	S/D be ded. @ 10%	Less S/deposit
<u>11151765</u> 12-8-16	391/ 08-6-16	Up-gradation of Academic Facilities at SAU, Tandojam	M/s Meesam Contraction, Hyderabad (Ist R.A Bill)	Rehabilitation of Shehbaz hostel at Sindh Agri. University, Tando Jam	6,655,672	532,454	665,567	133,113
<u>59381648</u> 20/01/17	392/ 08-6-16	Up-gradation of Academic Facilities at SAU, Tandojam	M/s Meesam Contraction, Hyderabad (2nd & Final R.A)	Rehabilitation of Sufi Shah Inayat hostel	4,325,345	346,028	432,535	86,507
<u>59381682</u> 20-6-17	59/ 10-2-17	Up-gradation of Academic Facilities at SAU, Tandojam	M/s National Engineering Works, Karachi (Ist RA)	Construction of Faculty of Animal Husbandry and Veterinary Sciences	22,504,080	1,575,286	2,250,408	675,122
<b>Total</b>					<b>33,485,097</b>	<b>2,453,768</b>	<b>3,348,510</b>	<b>894,742</b>

#### 4.4.3 Irregular payment to the contractors on reduced rates-Rs2.373 million

Cheque & date	W/o# & date	Name of Scheme	Name of Contractor	Name of works	Item of work	Qty	Rate	Amount
<u>11151765</u> 12-8-16	391 08-6-16	Up-gradation of Academic Facilities at SAU, Tandojam	M/s Meesam Contraction, Hyderabad	Rehabilitation of Shehbaz hostel at Sindh Agri. University, Tando Jam	Ist class deodar wood....	1209.62 P.Sft	FR 902.93 RR 720	870,926
<u>59381648</u> 20/01/17	392 08-6-16	Up-gradation of Academic Facilities at SAU, Tandojam	M/s Meesam Contraction, Hyderabad	Rehabilitation of Sufi Shah Inayat hostel	Ist class deodar wood....	2085.56 P.Sft	FR 1273.76 RR 720	1,501,603
<b>Total</b>								<b>2,372,530</b>

#### 4.4.4 Excess payment over item of works-Rs1.985 million

Cheque #& date	W/o#& date	Name of Scheme	Name of Contractor	Name of works	Item of work	Qty As per Schedule-B	Qty as per Bill	Excess Qty	Rate	Unit	Excess Amount Paid
11151765 12-8-16	391 8-6-16	Up-gradation of Academic Facilities at SAU, Tandojam	M/s Meesam Contraction, Company, Hyderabad	Rehabilitation of Shehbaz hostel	Dismantling CC plain....	1240	1,865	625	3,328	%Cft	20,800
					CC Plain ratio 1:3:6	1240	2,462	1,222	12,595	%Cft	153,898
					P/F frame chowkat ....	440	1,235	795	229	P.Rft	181,939
					Laying floor of tiles	10390	15,784	5,394	27,679	%Sft	1,492,904
					Ist class deodar wood...	448	747	299	454	P.Sft	135,580
<b>Total</b>										<b>1,985,121</b>	

#### 4.4.5 Irregular expenditure incurred on execution on extra item of work-Rs1.370 million

Cheque# & date	W/o#& date	Name of Scheme	Name of Contractor	Name of works	Item of work	Qty	Rate	Unit	Amount
11151765 12-8-16	391 08-6-16	Up-gradation of Academic Facilities at SAU, Tandojam	M/s Meesam Contraction, Hyderabad	Rehabilitation of Shehbaz hostel at Sindh Agri. University, Tando Jam	Scraping distemper oil bound distemper on paint on walls	19,106.64	226.88	%Sft	43,349
59381648 20/01/17	392 8-6-16	Up-gradation of Academic Facilities at SAU , Tandojam	M/s Meesam Contraction, Hyderabad	Rehabilitation of Sufi Shah Inayat hostel	Scraping white wash...	30,342.64	75.63	%Sft	22,948
					P/F G.I fram/chowkats	783.84	228.90	P.Rft	179,421
					Distempering 3 coats	104,153.52	1,079.65	%Sft	1,124,493
<b>Total</b>									<b>1,370,212</b>

#### 4.6.1 Non-accountal of fertilizers-Rs13.479 million

<b>Cheque#</b>	<b>Dated</b>	<b>Name of Payee</b>	<b>Detail</b>	<b>Amount</b>
1637275	22-04-15	M/S Engro Fertilizer limited	Payment for purchase fertilizer for approved kharif cropping programme 2015 for latif farm	2,930,934
8407317	08-12-14	M/s Engro Fertilizer Limited	Payment for purchase of fertilizer for Latif Farm	988,448
8407333	09-12-14	M/s Engro Fertilizer Limited	Payment for purchase of fertilizer for rabi cropping program 2014-15 for sowing 30 acres of wheat crop at Malir Farm (120 Bags)	218,040
8407332	08-12-14	M/s Engro Fertilizer Limited	Payment for purchase of fertilizer for wheat crop 2014-15 (311 Bags)	833,700
1637277	22-04-15	M/S Engro Fertilizer limited	Pyament for Purchase for fertilizer for approved kharif cropping program 2015 for sowing 30 acres cotton crop at mali farm	381,390
46609929	10-05-16	M/s Engro Fertilizer Limited	Purchase of fertilizer for Cotton Crop 2016(SPDC)	475,096
46068974	22-04-16	M/s Engro Fertilizer Limited	Purchase of Fertilizer fro approved Kharif cropping programme-2016 for Latif Farm.	2,817,667
69350382	10-11-16	M/s Engro Fertilizer Limited	Payment for Purchase of Fertilizer for wheat crop 190 acres and Miaze Fooder 10 acered	1,208,376
69350383	10-11-16	M/s Engro Fertilizer Limited	Payment for Purchase of Fertilizer for Wheat crop DAP 45 bgas Urea 120 Bags for Rabi	270,120
69350384	10-11-16	M/s Engro Fertilizer Limited	Payment for Purchase of Fertilizer for Wheat crop DAP 45 bgas Urea 120 Bags for Rabi	281,877
00001052	26-05-17	M/s Fuji Fertilizer Co. Ltd	Payment for Purchase of Fertilizer for Latif Farm	3,074,250
<b>Total</b>				<b>13,479,898</b>

#### 4.6.2 Non-maintenance of consumption account of insecticides-Rs2.317 million

Sr#	Dated	Cheque No.	Name of Payee/Payer	Accounts Description	Amount
1	11/Aug/16	58742738	Dr. Inayatullah Rajper	Insecticides	1,000
2	11/Aug/16	58742739	Mr. Muhammad Ayub Baloch	Insecticides	1,000
3	16/Aug/16	58742785	Mr.Muhammad Ayoub	Insecticides	2,000
4	19/Sep/16	58832728	Mr.Muhammad Ayoub	Insecticides	2,000
5	14/Oct/16	65888373	Mr. Muhammad Ayub Baloch	Insecticides	2,000
6	11/Nov/16	69350387	Mr.Muhammad Ayoub	Insecticides	2,000
7	25/Nov/16	71220572	Syed Jawad Hussain Shah	Insecticides	19,920
8	28/Nov/16	71220590	Mr. Muhammad Ayub Baloch	Insecticides	2,000
9	13/Dec/16	72098956	Mr. Syed Jawad Hussain Shah	Insecticides	36,000
10	20/Dec/16	74306467	Syed Jawad Hussain Shah	Insecticides	10,800
11	21/Dec/16	74306485	Syed Jawad Hussain Shah	Insecticides	96,000
12	16/Jan/17	77446659	Mr. Muhammad Ayub Baloch	Insecticides	2,000
13	23/Jan/17	77446743	Mr. Muhammad Ayub Baloch	Insecticides	990
14	08/Feb/17	78931289	Dr. Muhammad Jurial Rind	Insecticides	650
15	13/Feb/17	79670135	Mr.Muhammad Ayoub	Insecticides	2,000
16	20/Feb/17	80599733	Mr. Muhammad Ayub Baloch	Insecticides	1,000
17	08/Mar/17	81441876	Mr.Muhammad Ayoub Baloch	Insecticides	1,300
18	27/Mar/17	00000179	Dr.Zaheer Ahmed Nizamani	Insecticides	1,000
19	27/Mar/17	00000182	Mr.Muhammad Ayoub Baloch	Insecticides	2,000
20	31/Mar/17	00000276	Mr.Muhammad Ayoub Baloch	Insecticides	1,000
21	07/Apr/17	00000364	Mr.Muhammad Ayoub Baloch	Insecticides	1,000
22	12/Apr/17	00000439	Syed Jawad Hussain Shah	Insecticides	68,950
23	12/Apr/17	00000439	Syed Jawad Hussain Shah	Insecticides	11,925
24	26/Apr/17	00000611	Mr.Muhammad Ayoub Baloch	Insecticides	1,300
25	11/May/17	00000889	Dr.Saghir Ahmed Shaikh	Insecticides	1,000
26	25/May/17	00001032	Mr.Muhammad Ayoub	Insecticides	1,400
27	31/May/17	00001079	Mr.Muhammad Ayoub Baloch	Insecticides	1,000
28	30/Jun/17	00001679	Dr.Zahoor Ahmed Soomro	Insecticides	11,098
29	16/Aug/16	58742790	Syed Jawad hussain Shah	Insecticides	96,000
30	19/Aug/16	58742810	Syed Jawad hussain Shah	Insecticides	96,535
31	25/Aug/16	58742866	Syed Jawad Hussain Shah	Insecticides	25,750
32	26/Aug/16	58742888	Mr. Syed Jawad Hussain Shah	Insecticides	91,210
33	08/Sep/16	58832657	Syed Jawad Hussain Shah	Insecticides	91,210
34	28/Sep/16	63787442	Dr. Zahoor Ahmed Patoli	Insecticides	97,200
35	02/Dec/16	71220644	Dr. Muhram Ali	Insecticides	45,000
36	13/Dec/16	72098959	Syed Jawad Hussain Shah	Insecticides	79,125
37	13/Dec/16	73615163	Syed Jawad Hussain Shah	Insecticides	200,000
38	15/Dec/16	73615201	Dr. Zahoor Ahmed Soomro	Insecticides	46,600
39	10/Jan/17	76529910	Syed Jawad Hussain Shah	Insecticides	90,000
40	31/May/17	00001098	Dr. Muhram Ali	Insecticides	96,000
41	22/Dec/14	8721989	Mr. Muhammad Ayoub Baloch	Insecticides	2,000
42	29/Dec/14	8848743	Mr. Muhram Ali	Insecticides	1,800
43	28/Jan/15	9676813	Mr. Muhammad Ayoub Baloch	Insecticides	2,000
44	26-Feb-15	0382796	Mr. Muhammad Ayoub Baloch	Insecticides	2,000
45	6/May/15	1928169	Mr. Mohammad Ayub Baloch	Insecticides	2,000



Sr#	Dated	Cheque No.	Name of Payee/Payer	Accounts Description	Amount
46	15/May/15	2482135	Mr. Mohammad Ayub Baloch	Insecticides	2,000
47	30/Jun/15	3287548	Mr. Mohammad Ayoub Balouch	Insecticides	2,000
48	30/Jun/15	3675134	Dr. Moula Bux Kumbbar	Insecticides	12,130
49	26/Aug/15	3785998	Dr. Moula Bux Kumbher	Insecticides	2,440
50	21/Sep/15	11167649	Mr. Mohammad Ayub Baloch	Insecticides	2,000
51	08/Dec/15	19191560	Mr. Mohammad Ayub Baloch	Insecticides	2,000
52	06/Jan/16	31167377	Mr. Mohammad Ayub Baloch	Insecticides	2,000
53	04/Feb/16	35944906	Dr. Zahoor Ahmed Soomro	Insecticides	10,800
54	01/Mar/16	36163919	Mr. Syed Jawad Hussain Shah	Insecticides	8,500
55	01/Mar/16	36163919	Mr. Syed Jawad Hussain Shah	Insecticides	10,000
56	29/Mar/16	43639778	Mr. Muhammad Ayub Sangi	Insecticides	2,000
57	14/Apr/16	45219731	Muhammad Ayoub Baloch	Insecticides	2,000
58	31-May-16	48951255	Mr. Muhammad Ayoub Baloch	Insecticides	2,000
59	30-Jun-16	57160127	Mr. Muhammad Ayub Baloch	Insecticides	4,000
60	30/06/2016	3785859	Mr. Syed Jawad Hussain Shah	Insecticides	98,535
61	30/06/2016	3785881	Dr. Moula Bux Khumbar	Insecticides	97,320
62	30/06/2016	3785928	Syed Jawad Hussain Shah	Insecticides	99,750
63	30/06/2016	4866647	Mr. Syed Jawad Hussain Shah	Insecticides	19,320
64	30/06/2016	23818806	Dr. Muhram Ali	Insecticides	12,400
65	30/06/2016	23818839	Mr. Syed Jawad Hussain Shah	Insecticides	84,096
66	30/06/2016	19191541	Mr. Syed Jawad Hussain Shah	Insecticides	79,700
67	30/06/2016	32724867	Dr. Mohram Ali	Insecticides	55,800
68	30/06/2016	34525416	Syed Jawad Hussain Shah	Insecticides	84,096
69	30/06/2016	34525416	Syed Jawad Hussain Shah	Insecticides	84,988
70	30/06/2016	35944906	Dr. Zahoor Ahmed Soomro	Insecticides	61,600
71	30/06/2016	45876821	Mr. Syed Jawad Hussain Shah	Insecticides	30,000
72	30/06/2016	55300103	Dr. Muhram Ali	Insecticides	97,500
<b>Total</b>					<b>2,317,738</b>