



**SPECIAL AUDIT REPORT
SHAH ABDUL LATIF UNIVERSITY
KHAIRPUR
FOR THE FINANCIAL YEARS
2013-14 TO 2015-16**

AUDITOR-GENERAL OF PAKISTAN

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PREFACE

The Auditor General of Pakistan conducts audits subject to Article, 169 of the Constitution of the Islamic Republic of Pakistan 1973, read with section 10 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001. The Special Audit of "Shah Abdul Latif University Khairpur" was carried out accordingly.

The Director General Audit Sindh conducted Special Audit of "Shah Abdul Latif University Khairpur" during February- May 2018 for the period from 2013-14 to 2015-16 with a view to reporting significant audit findings. Special Audit examined the different aspects of the Shah Abdul Latif University Khairpur. In addition, Special Audit also assessed whether the management complied with applicable laws, rules, and regulations. Special Audit Reports 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 Government 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 Sindh Assembly.

Dated
Islamabad

(Javaid Jehangir)
Auditor-General of Pakistan

ABBREVIATIONS AND ACRONYMS

| | |
|---------|---|
| AGP | Auditor General of Pakistan |
| AC | Additional Controller of Examination |
| BOR | Board of Revenue |
| CE | Controller of Examination |
| CRR | Central Record Register |
| DF | Director Finance |
| DCE | Deputy Controller of Examination |
| DDO | Drawing and Disbursing Officer |
| DG | Director General |
| FR & SR | Financial Rules & Services Rules |
| GFR | General Financial Rules |
| HEC | Higher Education Commission |
| GoS | Government of Sindh |
| HRD | Human Resource Department |
| IS | Information System |
| IT | Information Technology |
| PMU | Project Management Unit |
| RMR | Recruitment Management Regulations |
| SGA&CD | Services General Administration & Coordination Department |
| SO | Section Officer |
| VC | Vice Chancellor |

EXECUTIVE SUMMARY

The Director General of Audit Sindh conducted Special audit of Shah Abdul Latif University, Khairpur from 02 February to 12 May 2017. The main objective of the audit was to “review the performance of the University against the intended objectives, to assess whether the matters/resources were being managed with due regard to economy and efficiency and to review compliance with applicable rules, regulations and procedures for the Financial years 2013 to 2016”. The audit was conducted in accordance with the INTOSAI Auditing Standards

Shah Abdul Latif University, Khairpur, provides a unique opportunity to the students to study in the fields of Natural Sciences, Physical Sciences, Social Sciences, & Arts and Management Sciences. It is the only University in Upper Sindh which is catering for the academic needs in various disciplines. Shah Abdul Latif University is one of the young and fast growing universities of Pakistan. It is staffed by more than 200 well-qualified faculty members working in 26 departments. Most of the faculty members are young and foreign qualified. Teaching in SALU is very innovative. It is backed up by the state-of-the-art audio visual teaching tools to prepare students as per market demand and groom them to meet the challenges of competitive market of the day. As a result, most of the graduates of SALU have secured professional and other jobs in public and private sector.

The audit was conducted and irregularities were observed with respect various matters in the light of Shah Abdul Latif University (SALU) Act 1986, SFR/GFR of Sindh, and other relevant rules / orders, issued by Government of Sindh & HEC pertain to said university. The management failed to make compliance of Rules and Regulations. The lapses on part of management indicate improper watch and absence of internal controls. The audit mainly recommended that Rules/Regulations may be reviewed and ensure compliance of the same in letter & Spirit besides strengthening the internal controls to achieve the intended purpose.

INTRODUCTION

Shah Abdul Latif University, Khairpur, provides a unique opportunity to the students to study in the fields of Natural Sciences, Physical Science, Social Sciences, & Arts and Management Sciences. It is the only University in Upper Sindh which is catering for the academic needs in various disciplines. Shah Abdul Latif University is one of the young and fast-growing universities of Pakistan. It is staffed by more than 200 well-qualified faculty members working in 26 departments. Most of the faculty members are young and foreign qualified. Teaching in SALU is very innovative. It is backed up by the state-of-the-art audio-visual teaching tools to prepare students as per market demand and groom them to meet the challenges of competitive market of the day. As a result, most of the graduates of SALU have secured professional and other jobs in public and private sector.

1.1. Vision

To develop human resources & capabilities to meet national development needs through quality teaching, learning & research. “Youth Empowerment” is one of the main objectives of the University.

1.2 Mission

- To provide affordable and accessible quality Under-Graduate, Graduate and Post-Graduate Degree Programs, national and international in scope.
- To impart learner-cantered teaching through qualified faculty using modern teaching aids and methodologies.
- To create and promote quality research environment, provide consulting faculties to Industrial/Business & services sector with a realization of needs of community and national responsibility towards economic growth and welfare.
- To build national character and put focus on production of quality graduates to contribute in the economic, industrial and social development of the country.
- To promote a campus environment that welcomes and honour women and men and an atmosphere that values intellectual curiosity, pursuit of knowledge, and academic freedom and integrity.

1.3 Aims and objectives of the University:

- 1.3.1 In this dynamic age of science & technology and competitive business environment, University provides opportunity for acquiring quality education and develops among the learner's competitive edge, gaining new knowledge and insights into the fundamentals of Natural Sciences, Social Sciences and other disciplines to understand the world and universe in true colours.
- 1.3.2 Providing peaceful and congenial educational atmosphere without any break or disturbance in the morning and evening hours for imparting quality education.
- 1.3.3 In the University, the teaching process will be to maintain the standard of excellence through the services of intellectuals, scientists, professionals, academicians and researchers.
- 1.3.4 Arrangements of local and foreign qualified faculty members for quality education, creating opportunity of foreign scholarships, training and development facilities for teachers for strengthening their teaching and research skills.
- 1.3.5 Development and innovation of scientific labs, computer labs, and installation of latest equipment in the laboratories for practice of the students and researchers.
- 1.3.6 Taking endeavours for the development of quality infrastructure for the students, faculty and supporting staff by providing classrooms furniture, lecture halls, well-equipped laboratories, sports complexes, playgrounds, hostels, transport and accommodation, etc.
- 1.3.7 Establishment of information system for quick academic & administrative information to students, faculty, administration & the public.
- 1.3.8 To provide higher education, by establishing important academic department on the Campus to impart education in various fields of Science, Arts & Commerce.
- 1.3.9 To devise design and develop new technologies suited to different and varied needs of the community and the nation.
- 1.3.10 To strengthen educational consultancy and advisory service of Shah Abdul Latif University in order to improve the socio-economic conditions in the region.

Following persons hold the important positions during the period under audit:

| Sr # | Name | Position | Period | |
|------|----------------------|------------------|------------|------------|
| | | | From | To |
| 1 | Prof Dr Parveen Shah | Vice Chancellor | 01-07-2013 | To date |
| 2 | Wahid Bux Mallah | Director Finance | 01-07-2013 | 11-02-2015 |
| | Altaf Hussain Bhutto | | 11-02-2015 | To date |
| 3 | Nazir Ahmed Mangnejo | Resident Auditor | 01-07-2013 | 30-06-2016 |

2. AUDIT OBJECTIVES

The major objectives of the audit was to conduct audit of the entity for the financial years 2013-14 to 2015-16 in detail with respect to financial, administrative, human resource aspects.

3. AUDIT SCOPE AND METHODOLOGY

- 3.1.1 Understanding the University's management and operations.
- 3.1.2 Developing audit objective and audit program
- 3.1.3 Performing special audit procedures to review detailed procedure of all financial transactions with respect to prevailing financial rules of the Government of Sindh and Government of Pakistan for the Financial Year 2013-14 to 2015-16.
- 3.1.4 Evaluating results; and
- 3.1.5 Reporting.

4. AUDIT FINDINGS

4.1 Organization and Management

4.1.1 Unauthorized expenditure incurred on adhoc-allowances Rs18.511 million

As per Para-6 of Finance Division, Government of Pakistan, Islamabad office memorandum issued vide No. F. No. 1 (3) Imp/2015-630 dated 07-07-2015, “Adhoc Relief Allowances granted w.e.f. 01-07-2015 and 01-07-2012 shall cease to exist with effect from 01-07-2015”.

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that an amount of Rs18.511 million was paid to officers/officials on account of Adhoc-2011 @15% & Adhoc Relief allowance-2012 @ 20% which was frozen on 30th June 2015. Neither justification nor details were produced to audit. Audit desires recovery should be made from the concerned officers/officials and deposits into govt. account through challans.

(Rupees in millions)

| Code | Year 2015-16 | Description | Amount |
|--------------|---------------------|-------------------------------------|---------------|
| 0124402 | 2015-16 | Adhoc Allowance – 2011 @15% | 5.215 |
| 0124404 | -do- | Adhoc Relief Allowance – 2012 @ 20% | 13.296 |
| Total | | | 18.511 |

Reply of the management

It is stated that the adhoc allowances for the year 2011 @ 15% was allowed to the employees by Government of Pakistan on the running Basic Pay Scale 2008 w.e.f 01-07-2011 and shall stand frozen at the same level (Adhoc Allowance 2011- @ 15%) the same was merged in Basic Pay Scale in the 2015.

The Adhoc Allowance 2012 @ 20% was allowed by Government of Pakistan in 2012 to the employees and merged in Basic Pay Scale 2015.

DAC Decision (October 11, 2018)

The DAC in its meeting held on 11-10-2018 directed that the necessary verification in this regard may be got done by audit. No record was produced to Audit for verification till finalization of this report.

Audit recommends that necessary compliance may be made in the light of DAC directives.

O.M#2

4.1.2 Irregular appointment of bus conductor against the vacant post of Work Mistry- Rs0.327 million

As per appointment order No. ADMN/SALU/KHP/2707 dated 27-11-2014, “Mr. Ghulam Raza S/O Muhammad Hassan Bhutto working on daily wages in Media Section as Bus Conductor in BPS-05 at Rs.5400 per month (5400-260-13200), plus other usual allowances admissible under the rules of the University against the vacant post of Work Mistry BPS-05 in engineering Wing, on adhoc basis for the period of six month in the first instance,. But he was deputed to work as a Photographer in media cell”.

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that Mr. Ghulam Raza S/o Muhammad Hassan Bhutto was appointed as Bus Conductor against the vacant post of Work Mistry in violation of the approved SALU Act, 1986. Further, an amount of Rs.0.327 million was paid to him on account of pay and allowances irregularly. **(Annex-A)**

Reply of the management

Mr. Ghulam Sarwar S/O Muhammad Hassan Bhutto was worked on daily wages. The appointment on regular basis against the post of Bus Conductor BPS-5 is lying vacant and the required qualification as Metric.

DAC Decision (October 11, 2018)

DAC directed to authorities to furnish copies of appointment letter, approval of creation of post and other relevant documents for verification.

Audit recommends that compliance of DAC directives may be ensured, as no progress was made as yet.

O.M#8

4.1.3 Unauthorized payment of part time allowance to daily wages employees-Rs0.583 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 Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that an amount of Rs0.583 million on account of part time benefit was paid to the daily wages employees (**Annex-B**). Daily wages employees did not fall under the regular schemes of employees and such benefits could not be given them. Allowing part time benefits to no entitle employees creates extra financial burden on the public exchequer.

Reply of the management

The part time allowance has been allowed to those employees performing their duties in late / odd hours and holidays in pursuance of resolution No.4 (ii) passed by the Syndicate in its 63rd meeting held on 12.03.2008.

DAC Decision (October 11, 2018)

DAC directed that hiring of such large number of employees on daily wages may be placed before syndicate for on post of Photographer and other relevant documents may be furnished to audit for verification.

Audit recommends that compliance of DAC directives may be made, as no progress was made as yet.

O.M#09

4.1.4 Non-compliance of regulations for opening of D.D.O account

As per Government of Sindh through Finance Department issued instructions vide letters No. FD-SO (RES-IV) Misc./2011-12 dated 30th March, 2012 & letter No. FD-SO (RES-IV) 2 (72) / 2011 (Prov.) dated the 5th December, 2013 that all kind of

funds under DDO Account would be maintained in Sindh Bank Limited instead of maintaining it in other commercial banks.

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that DDO account was maintained in various commercial banks instead of Sindh Bank Limited which is violation of above quoted instructions. **(Annex-C)**

Reply of the management

It is stated that the mandatory notification served by Government of Sindh to open accounts in Sindh Bank i.e. optional. However, the commercial banks are working with us since the Shah Abdul Latif University established. Payroll system is available for verification with bank system and online grants are being received from Higher Education Commission, Islamabad. Hence the said banks are working with us in university premises and provide assistance to the employees on door basis.

DAC Decision (October 11, 2018)

DAC directed the authorities to furnish the approval of syndicate for opening of accounts in Commercial bank, copies of bank statements for last two years and letters written to the banks for closure of account to audit.

Audit recommends that compliance of DAC directives may be made, and production of record be ensured.

O.M#12

4.1.5 Anomalies in basic pay scales of various posts

As per Para-18 of SALU Employees (Terms & Conditions of Service) Statues, 1987 “subject to any change the university employees shall be allowed pay scales mentioned in SALU pay statues of 1987 with allowances as may be admissible from time to time.”

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that while checking payroll of February 2016 there were anomalies in BPS Scales in contradiction to SALU Employees (Terms and Conditions of Service) Statues 1987. Audit observed the following points:

I. Anomalies in BPS scales are given in the table below:

| Sr.# | Designation | Pay scales as per SALU Employees (Terms and Conditions of Service) Statues 1987 | Allowed BPS as per Payroll |
|-------------|---------------------|--|-----------------------------------|
| 01 | Computer Programmer | Not given in Act | 17 & 18 |
| 02 | Computer operator | -do- | 11 & 16 |
| 03 | Stenographer | -do- | 12, 14, 15, 16 & 17 |
| 04 | Sub engineer | -do- | 11 & 13 |
| 05 | Head sweeper | -do- | 5 & 7 |
| 06 | Sweeper | -do- | 2 & 04 |
| 07 | Attendant | -do- | 02 & 04 |
| 08 | Pesh Imam | 11 | 18 |
| 09 | Accounts Officer | 17 | 17 & 18 |
| 10 | Work Mistry | 05 | 05 & 13 |
| 11 | Store keeper | 07 | 05, 07, 11, 13 & 14 |
| 12 | Lab assistant | 07 | 05, 07, 09, 11 & 15 |
| 13 | Driver | 05 | 05, 07, 09, 11 & 13, |
| 14 | Peon | 01 | 02 & 04 |

II. Appointments were made in contradiction to the approved cadres/BPS i.e. (computer operator, computer programmer, Sub-Engineer, Stenographer, Attendant, Head Sweeper & Sweeper).

Audit requires to provide the following documents to verify the overall service structure of the University:

1. Service structure regarding officers/officials of the University
2. Appointment orders of the officers/officials mentioned in attached annexure (1 to 14)
3. Service statements/ service books, length of service.
4. Promotion orders (if given) from time to time along-with seniority list, vacant and working position of the sanctioned posts against each cadre mentioned in annexure (1 to 14). Up gradation/change in BPS scales with the approval of competent authority with copy of the rule/notification/authority/power to make changes in BPS scales (if any).

Reply of the management

- a. The post of Computer Programmers, Stenographers/P. A, Accounts Officer and Pesh Imam were award of next higher pay scale incentive scheme from BPS-17 to BPS-18 vide notification No. Admn:/SALU/KHP/511 dated: 26.03.2013 duly approved by the Syndicate vide regulation No.5.1 passed by the Syndicate in its 74th meeting held on 13.01.2013 as par Shah Abdul Latif University Khairpur.
- b. The posts of Computer Operators BPS-11 were allowed BPS-16 as personnel grades as par with the Shah Abdul Latif University Khairpur vide notification No. Admn:/SALU/KHP/5677 dated : 23.11.2015 as per recommendation of DPC and duly approved by the Syndicate vide resolution No17 passed in its 77th meeting held on 19.09.2015
- c. As per seniority the DPC recommended the following Sweepers for promoted as Head Sweeper in BPS-5.
- d. On the recommendation of the DPC in its meeting held on 15.09.2014, the Vice Chancellor, has been pleased to allow next pay scale BPS-4 as personnel grades to the Peons, Attendants, Lab-Attendants and Sweepers were allowed from BPS-2 to BPS-4 as par University of Sindh Jamshoro vide order No.Admn:/SALU/KHP/2101 dated: 23.09.2014,
- e. As per recommendation of the Vice Chancellor's Committee of the Universities of province of Sindh vide resolution No.4 dated: 06.10.1996 and approved by the Syndicate in its 22nd meeting held on 14.12.1996 vide resolution No.5. The promotion policy regarding allowing next two grades after completion of every five 5 years vide notification No.Admn:526 dated: 11.03.1997

DAC Decision (October 11, 2018)

DAC directed that copy of syndicate approval and justification submitted by ADMN department in this regard may be submitted to audit for verification DAC further directed that promotion policy for allowing two higher grades after completion of every five years may be placed before syndicate for review / reconsideration in order to bring it in conformity with Government rules and regulations. Further progress is awaited.

O.M#47

4.2 Financial Management

4.2.1 Non-recovery of electricity bill charges Rs39.625 million.

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

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was noticed that an amount of Rs39.625 million was not recovered from the officers/ officials on account of electricity charges to whom government accommodation was provided (**Annex-D**). Recovery may be made and dues may also be deposited into government treasury under intimate to audit.

The management failed to watch the laid down procedures. Thus the above lapses on the part of the department indicate improper watch and absence of systematic control. Audit requires recovery may be made from concerned officers/officials besides fixing responsibility for not deducting income tax.

Reply of the management

It is stated that there is bulk meter installed by SEPCO since years the payment of electric bill is being made by University through the reading of bulk meter. There is no any sub meter was installed at colony. However, the fix amount is recovered from the concerned employees from salary as per category of the house allotted to them.

However, the University has approached to SEPCO for installation of sub meters in the University Colony to assess the consumption the bill would be paid by individual residential.

DAC Decision (October 11, 2018)

DAC directed the authorities to expedite the installation of sub meters so that recovery of electric dues may be made as per actual consumption.

Audit recommends that DAC decision may be implemented and recovery of electric bill may be verified by Audit.

O.M#01

4.2.2 Non-deduction of income tax-Rs34.816 million

According to Section 50 (4) of Income Tax Ordinance 1979, Income Tax at a prescribed rate of 10 pc is required to be deducted at source from the landlords while making payment to them, and section 153(1) of Income Tax Ordinance 2001, as amended time to time, it is the duty of the paying authority to deduct income tax at source at the rate of 6 pc and 4.5 pc on stationery items and salaries, as revised from time to time.

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that an amount of Rs590.569 million was expended on various contingencies, but income tax was not deducted at prescribed rates amounting to Rs34.816 million.

Audit checked the record for the months of July and December in detail and other months as randomly and found that the tax was not deducted. Audit viewed that tax not deducted on all contingencies and other heads of account (**Annex-E**).

Audit requires inquiry be made against the person at fault and non-deducted tax be recovered from the concerned suppliers and deposited into government treasury/income tax head under intimation to audit.

Reply of the management

It is stated that as per income Tax (ordinance 2001) as amended from time to time the income tax was deducted at source at the rate of 6 pc and 4.5 pc on applicable on various items.

The amount of Income Tax was calculated on the budget of 3 years on the various items in which the income tax is not applicable on i.e conference / seminar, workshop, uniform / liveries, Chemical, Glass ware, seed feed, fertilizer, conduct of examination (Invigilation, paper checking, T.A/D.A, paper setting, Tabulation) acquire physical assets where the Income tax is not applicable on the above items and audit has accounted for the total other expenditure included in the income tax how ever there are few items where the income tax is applicable. The Income tax was deducted as per prescribed rates on the items where income tax is applicable. While payment to suppliers made as per procedure of government.

DAC Decision (October 11, 2018)

DAC directed that details of income tax deducted against various purchases may be submitted to audit for verification.

Audit recommends that DAC directives may be followed, and recovery of income tax made may be verified from audit.

O.M#11

4.2.3 Short deduction of income tax on account of salary-Rs0.847 million

As per the Finance Act passed by Government of Pakistan, new slabs and Income Tax rates shall be applicable for salaried persons and salaried class for the year 2013-14, 2014-15 & 2015-2016.

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that short deduction of income tax amounting to Rs0.847 million was made while making payment to the Vice Chancellor & Director Finance on account of their monthly pay & allowances, which was a loss to the government. Details are as under.

(Amount in rupees)

| Name of officer | Designation | Financial Year | Annual Salary | Slab | IT payable | IT paid | Recoverable less IT |
|--------------------------|------------------|----------------|---------------|------|------------|---------|---------------------|
| Pro. Dr. Parveen shah | Vice Chancellor | 2013-14 | 3,493,152 | 09 | 460,960 | 300,000 | 160,960 |
| | | 2014-15 | 3,637,296 | 09 | 509,324 | 300,000 | 209,324 |
| | | 2015-16 | 4,542,356 | 11 | 7,46,148 | 300,000 | 446,148 |
| Mr. Altaf Hussain Bhutto | Director Finance | 2015-16 | 123,185 | 04 | 60,819 | 30,000 | 30,819 |
| Total | | | | | | | 847,251 |

Audit requires less deducted income tax on salary be recovered from the concerned officers and deposited into govt. account under intimation to audit.

Reply of the management

It is stated that the Income Tax of Prof. Dr. Parveen Shah, Vice Chancellor of Shah Abdul Latif University, was deducted from the salary bills in every month and the E.filing was made of every year from the Income Tax Office Khairpur.

It is submitted that the income tax was paid from the salary of Mr. Altaf Hussain Bhutto, Director Finance SALU the short of tax was paid through challan in the office of the Income Tax and submitted the E-Filling.

DAC Decision (October 11, 2018)

DAC directed that copies of income tax returns for last three years may be submitted for verification to audit. Further progress is awaited.

O.M#18

4.2.4 Non adjustment of advances to the employees-Rs23.807 million

According to Para-668 of Federal Treasury Rules, Advances granted under special orders of the competent authority to officers/officials for Departmental or allied purposes may be drawn on the responsibility and receipt of the officers for whom they are sanctioned subject to adjustment by submission of detailed account supported by vouchers or by refund as may be necessary.

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that cumulative advance payment of Rs23.807 million was made to various employees for various reasons without obtaining their subsequent adjustment accounts along with general entry vouchers.

(Amount in millions)

| Sr. No. | Code No | Budget Head | Financial years (Actual Expenditure) | | | Total |
|--------------|---|---------------------|---|---------|---------|---------------|
| | | | 2013-14 | 2014-15 | 2015-16 | |
| 01 | A08101 | HBA | 2.055 | 2.610 | 2.893 | 7.558 |
| 02 | A08102 | MCA/Advance Salary | 1.036 | 2.197 | 2.130 | 5.363 |
| 03 | A08103 | Motor Cycle/Scooter | 0.172 | 0.850 | 0.850 | 1.872 |
| 04 | A08104 | Cycle Advance | Nil | 0.200 | 0.208 | 0.408 |
| 05 | General recurring expenditure by way of advances for the years 2013-14 to 2015-16 (bill passed in the shape of reimbursement | | | | | 8.606 |
| Total | | | | | | 23.807 |

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

Reply of the management

It is stated that the House Building Advance / Motorcycle / Cycle advance was paid to the employees of Shah Abdul Latif University on yearly basis from 2013-14 to 2015-16 duly budget approved by syndicate for HBA/Motorcycle Advance Rs.50000/- & Cycle Advance as per rate per head being paid to the employees and same advance being recovered in 60 equal installments from the salaries of employees.

DAC Decision (October 11, 2018)

DAC directed that documents showing recovery each month may be verified.

Audit recommends that DAC directives should be implemented, and relevant record may be provided to Audit.

O.M#21

4.2.5 Irregular expenditure incurred on repair of transformer-Rs0.332 million

According to Rule-23 of GFR Volume-I, every Government officer should realize fully and clearly that he will be that he will be personally responsible for any loss sustain by Government through fraud or negligence on his part and that he will also be responsible for any loss arisen by fraud or negligence on the part of any other Government official to the extent of which it may be shown that he contributes to the losses by his own action or negligence.

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that an amount of Rs0.332 million was incurred on account of repair of transformer from private contractor instead of from SEPCO Engineers. Audit was of the view that the repairing of the transformers and electrical wires etc. was the prime responsibility of the SEPCO. Hence, in the light of above narration, expenditure incurred on repair of electrical item became irregular. **(Annex-F)** Audit also observed following points;

- i. Non deduction of Income Tax @ 15% (as a non filer), $15\%(332,000) = \text{Rs}49,800$

- ii. Non deduction of Sindh Sales tax under tariff No 9882.3000, as non filer @13%(332,000) = Rs43,160
- iii. Repair was made without calling tender
- iv. Inspection report was not attached with the bill
- v. The scrape was not account for.?
- vi. Cheque was issued in the favor of the employee instead of vendor.
- vii. Guarantee / Warrantee for replaced item was not found attached with the bill.

Audit requires justification and recovery of government dues, besides fixing of responsibility.

Reply of the management

The reply of Audit regarding Irregular expenditure incurred on repair of transformer Rs.0.332 million. The Justification of para is as under:

As per Sindh Public Procurement Regulatory Authority (SEPPRA) the transformers were repaired from the M/s Pak Electric Expert of Transformers. The expenditure was made from own pocket on emergency basis and re-imbursed to Executive Engineer (E&M). Further it is stated that the amount is less than one Lac Hence no tender was required as per SEPPRA Rule-16-ii Scarp was submitted to Estate Officer for open auction, there was no guarantee on replaced items being electricity / electric wiring in nature.

The expenditure was incurred on emergency basis to restore the power supply in the interest of University affairs.

DAC Decision (October 11, 2018)

DAC directed the authorities to inquire the matter at appropriate level and submit the report within one month under intimation to audit.

Audit recommends that DAC directives should be followed and result of inquiry may be provided to Audit.

O.M#23

4.2.6 Non-recovery of excess amount paid for 2% additional benefit for extra qualifying service after completion of 30 years of qualifying service-Rs0.784 million

As per (c)(16)(part-III) of pension and commutation of revised pay scales of 2001, “the additional benefit of 2%-10%for extra years of service after completion of years of qualifying service in respect of civil pensioners, shall be discontinued with effect from 01.12.2001” read with rule 41(a) of Sindh Financial Rules Volume-I, “the Departmental Controlling Officer should see that all sums due to Government are regularly received and checked against demands and that they are paid into treasury.”

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that management paid Rs0.784 million extra 2% on in commutation & monthly pension in violation of above said criteria. **(Annex-G)**

Audit requires recovery be made from the concerned officers under intimation to audit, list of all cases of pension commutation processed from 01.12.2001 to 30.06.2016 be produced to audit for further scrutiny and management should apply above criteria for future correspondence.

Reply of the management

It is stated that the 2% additional benefit was paid to those employees who have served above 30 years (length of service) in the institution. The 20% additional benefit awarded at the time of retirement in the calculation of commutation. After then the revised calculation was made on those files that have awarded 20% and the same benefit was reversed and actual calculation of commutation without 2%.

DAC Decision (October 11, 2018)

DAC settled the para subject to verification of relevant documents and recovery the amount.

Audit recommends that DAC directives should be followed, and recovery be made as per rules.

O.M#26

4.2.7 Loss to govt. due to less paid amount on account of government allotted accommodation (SCARP Colony) to XEN drainage division-Rs1.007 million

Notification of Finance Department, Government of Sindh No FD(SR-IV)(12)/77 dated 13.05.1977 states that “house rent @ 45% is not allowed to be paid to those officials/officers who have been provided with Government accommodation.

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16 it was observed that management paid house rent and maintenance charges to XEN Drainage division on account of the university’s employees on account of government residential accommodation allotted in SCARP Colony. Management paid less amount of Rs1.007 million to the concerned XEN which sustained a loss to government. (Detail below):

(Amount in Rupees)

| S.No. | Name of employee | BPS | Actual H.R 45% (freezed on 2008 BPS scale) | Period: Months 24 | Actual amount to be paid | Paid amount | Less Paid/ Deduct Amount |
|-------|----------------------|-----|--|-------------------|--------------------------|----------------|--------------------------|
| 01 | Mumtaz Ali Junejo | 21 | 11,646 | 24 | 279,504 | 43,632 | 235,872 |
| 02 | Abdul wahab Shaikh | 20 | 10,505 | -do- | 252,120 | 92,952 | 159,168 |
| 03 | GhullamShabirBhand | 17 | 4,433 | -do- | 106,392 | 11,619 | 94,773 |
| 04 | AmnaKhatoonChanna | 17 | 4,433 | -do- | 106,392 | 15,492 | 90,900 |
| 05 | FalakNaz Shaikh | 16 | 2,727 | -do- | 65,448 | 92,952 | 27,504 |
| 06 | Mashouque Ali Mahar | 19 | 8,856 | -do- | 212,544 | 70,920 | 141,624 |
| 07 | ShabiraliMagsi | 2 | 1,366 | -do- | 32,784 | 5,346 | 27,438 |
| 08 | M. RafaiqueShailkh | 19 | 8,856 | -do- | 212,544 | 70,920 | 141,624 |
| 09 | M. Sharif Abbasi | 13 | 2,090 | -do- | 50,160 | 29,640 | 20,520 |
| 10 | Gulzar Ahmed Khemtio | 16 | 2,727 | -do- | 65,448 | 25,935 | 39,513 |
| 11 | G. Abbas Pahore | 7 | 1,589 | -do- | 38,136 | 29,640 | 8,496 |
| 12 | S. Noor M. Shah | 11 | 1,852 | -do- | 44,448 | 24,357 | 20,091 |
| | | | | | 1,465,920 | 513,405 | 1,007,523 |

Audit requires recovery be made from concerned officers/officials and same recovered amount be transferred to concerned XEN along with pay slip with deduction of H.R be shown to audit. And apply same criteria for remaining period ie 01.01.2014 to 31.12.2016 and shown to audit.

Reply of the management

It is stated that the houses were allotted to the University Employees from the Office of XEN Drainage Division on their own behalf. The XEN Office provides the list of employees with per month rent of every employee may be deducted from their salaries and same may be deposited in XEN Drainage account per month.

DAC Decision (October 11, 2018)

DAC directed that this practice must be discontinued immediately with the approval of competent authority.

Audit recommends that DAC directives should be implemented, and recovery be made as no progress was made at yet.

O.M#29

4.2.8 Non-deduction of Sindh Sales Tax on services-Rs10.614 million

The service provided or rendered by person engaged in contractual execution of work or furnishing supplies is taxable within the meaning of section 3(1) of the Sindh Sales Tax Act. The rate of Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies mentioned at tariff no 9809.00 during the financial year 2015 is 14 pc. And as per Section 3(1) of the Sales Tax Act, 1990, "There shall be charged, levied and paid a tax known as sales tax at the rate of 16 pc of the value of taxable supplies made by a registered person in the course a furtherance of any taxable activity carried on by him". Further Section 3(1A) "Taxable supplies are made by a person other than a registered person there shall be charged, levied and paid a further tax at the rate of 3 pc of the value in addition to the rate specified in Section 3(1).

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that an amount of Rs81.646 million was expended on various heads of accounts for services but contrary to above act, Sindh Services tax was not deducted at prescribed rates amounting to Rs10.614 million **(Annex-H)**

Non-deduction of Sindh Services tax was incurred due to non-performing of pre-audit functions by Resident auditor and Director Finance.

Audit requires to recover non-deducted Sindh Services tax and deposited into relevant account and responsibility be fixed on Resident auditor and the director finance for negligence in performing their duties.

Reply of the management

It is stated that the Income Tax was deducted from the bills of Security charges / advertisement and publicity and the Sindh Sales Tax was not deducted on the security / advertisement / law charges / hire of vehicles as per directives of Audit the SST will be deducted from the concerned at source as mentioned in audit para.

DAC Decision (October 11, 2018)

DAC directed the management to recover the pending government dues under intimation the audit.

Audit recommends that DAC directives should be followed, and recovery be made, as no progress was made as yet.

O.M#31

4.2.9 Irregular expenditure incurred on Scholarship-Rs6.055 million

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

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that management incurred an expenditure of Rs6.055 million on account of Scholarship to various teachers for higher studies and students. In this connection audit observed following points:

- i. Merit criteria for giving scholarships to the teachers, not specified.
- ii. Detail regarding each seats/quota for department wise for each discipline was not provided.
- iii. Scholarship was awarded without getting opinion from ORIC (Office of research innovation and commercialization).
- iv. List of students to whom payment was made not attached with bill.

(Amount in Rupees)

| Cheque No | Dated/Month | Payees | Amount |
|-------------------------------|--------------------|---|------------------|
| 6740765 to 85 | 15-08-2014 | Various students | 349,000 |
| 6750500 | 13-07-2015 | Zafar Hussain Shah MS Scholar, Dept. Of Zoology | 570,000 |
| Source: PMU- HRD Component | June 2014 | Various scholar pursuing Ph.D. in different Universities | 5136246 |
| Total | | | 6,055,246 |

Audit requires providing justification with documentary evidence.

Reply of the management

Merit Criteria:-

- i. All the scholars were selected on merit criteria by Universities authorities.
- ii. The Details are available for verification for each discipline along with approval from competent authority HEC Islamabad.
- iii. Payments to the Scholars were made according to invoices received from their Respective Universities for their Tuition fees and the stipends have been paid to the scholar according to the approved provision of PC-1. It is stated that if the overhead charges deducted from their stipend allowances will cause further complications. Only the bank transaction charges for transferring of funds have been deducted from the funds of the project, “Strengthening of Infrastructure of Shah Abdul Latif University Khairpur”, from HRD component by Habib Bank Limited Frere Road Branch Sukkur and Habib Bank Limited Branch at Foreign
- iv. The scholarship was awarded by getting opinion from Dean’s committee.

DAC Decision (October 11, 2018)

DAC directed to furnish approval of syndicate along with merit criteria for verification.

Audit recommends that DAC directives should be followed and necessary record be furnished for verification.

O.M#36

4.2.10 Irregular expenditure on repair of transport-Rs30.364 million

According to Rule-88 of Sindh Financial Rules Volume-I, every government officer is expected to exercise the same vigilance in respect of expenditure incurred from public money, as a person of ordinary prudence would exercise in respect of expenditure of his own money. Read with Rule 11 above, all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements already grouped, allocated and scheduled in the Procurement Plan”.

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that an amount of Rs30.364 million was incurred on repair of transport, the following observations were noticed:

- i. Expenditure was incurred without calling open tenders
- ii. Indents/requisitions from drivers were not available.
- iii. Acknowledgement receipts in support of payment not obtained.
- iv. Invoices were claimed without showing invoice nos. and suppliers were unregistered.
- v. Satisfactory report after completion of repair was also not available.
- vi. Payment was made to the University instead of actual suppliers.
- vii. Repair register was also not produced to audit showing previous repairs.
- viii. Old parts were not accounted for in spare parts register.
- ix. Non-deducted Income tax Rs1.672 million, the same was pointed in Observation Memo No. 20 of this report.
- x. Sindh Sales Tax was not deducted; the same pointed in Observation Memo No. 21 of this report.

(Amount in millions)

| Sr. No | Code | Budget head | 2013-14 | 2014-15 | 2015-16 | Total |
|--------|---------|-------------------------|------------------------|----------------------|------------------------|---------------|
| 01 | A-13001 | Repair of transport | 9.951 | 8.320 | 12.093 | 30.364 |
| | | Non-deducted Income tax | (9.951*4.5%) =0.447 | (8.320*6%) =0.499 | (12.093*6%) = 0.726 | 1.672 |

This irregularity occurred due to improper functioning of internal check system by Director Finance and pre-audit functions by Resident Auditor.

Reply of the management

It is stated that the expenditure incurred on the repair of vehicles as per budget provision all the codal formalities have been furnished including requisitions from drivers for repair of vehicle, acknowledgement receipt available, satisfactory report from concerned available, repair register also maintain and old parts were accounted for in spare part register.

DAC Decision (October 11, 2018)

DAC directed that the practice of issuing payment cheques to university employees may be stopped henceforth and recovery of taxes may be made under intimation to audit.

Audit recommends that DAC directives should be implemented and necessary record may be provided to Audit.

O.M#40

4.2.11 Non-deduction of sales tax on supplies (GST) Rs14.811 million

According to Notification issued to Sales Tax Department for Sales Tax Special procedure (withholding) rules, 2007 vide letter No. S.R.O 77 (i) 2008 dated 23-01-2008, that withholding agent shall deduct as amount of equal to 1/5th of the total Sales tax shown in the sales tax invoice issued by the supplier and make payment of the balance amount to him. If sales tax invoice is not provided then 17% tax would be deducted.

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that amount of Rs87.124 million was paid to the suppliers/contractors on account of various head of accounts but government sustained loss of Rs14.811 million due to non-deducting of 17% GST. **(Annex-I)**

Irregularity occurred due to improper internal controls and non-performing of pre-audit functions by Finance wing and internal auditor of the University respectively.

Audit requires to obtained GST @17% from supplier and withheld 1/5th of the same as prescribed by the said criteria under intimation to audit besides fixing of responsibility on Director finance and Internal auditor for non-performing of their duties properly.

Reply of the management

It is stated that the GST deducted as per prescribed rates of Income Tax received from the office of the Income Tax Khairpur from time to time revised rates of income tax. The Sales tax was deducted on amount equal to 1/5th of the bill if the supplier provided sales tax invoice and the balance amount paid to supplier. If sales tax invoice was not provided by the supplier the GST was deducted at the rate of 17% on total bill as the rates of sales tax provided by income tax office Khairpur from time to time. Further the audit pointed out that sales tax would be applicable on Uniform / Leviers Chemical Glassware and expenditure on acquiring on physical assets the figures were obtained from the budget book however uniform chemical and glassware amount was being paid to employees and principles of various colleges the amount is in limited not more than Rs.10 thousand per college i.e the GST is not applicable on those items. Expenditure on acquiring of physical assets the detail of physical assets is not available in annexure queue. Then after we are unable to access the sales tax is applicable or not.

DAC Decision (October 11, 2018)

DAC observed with concern that GST at applicable rate was not deducted and directed the authorities to recover the government dues within 6 months under intimation to audit.

Audit recommends that DAC decision should be implemented and latest status may be provided to audit.

O.M#42

4.2.12 Irregular expenditure on entertainment & gifts-Rs6.671 million

Every government officer is expected to exercise the same vigilance in respect of expenditure incurred from public money, as a person of ordinary prudence would

exercise in respect of expenditure of his own money, according to Rule-88 of Sindh Financial Rules Volume-I.

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that an amount of Rs6.671 million was incurred on entertainment & gifts (**Annex-J**). Audit observed following irregularities:

- i. Consumption account was not maintained.
- ii. Split the sanction orders to avoid the quotations.
- iii. Payment was made to the University employees instead of actual suppliers.
- iv. Unregistered suppliers.
- v. Acknowledgement receipts in support of payment were not attached with the bill.

Audit requires providing clarifications for above cited points.

Reply of the management

It is stated that the payment was made on account of Entertainment and Gifts to purchase the gift for Honorable Guests Date palm, Cultural Gift, Khese, Ajrak Topi, Refreshment and Dinners being arranged for notable persons. The consumption account has been maintained.

DAC Decision (October 11, 2018)

DAC directed the authorities to examine / review this practice at higher level and stop this mal practice immediately.

Audit recommends that DAC directives should be followed and further progress may be conveyed to audit.

O.M#44

4.2.13 Non-deduction of stamp duty-Rs0.198 million

As per Para 22-A of Stamps Act, "It is the duty of the competent authority to recover the stamp duty and affix the same, while execution of agreement @ 0.35 paisa per hundred rupees of the value of the agreement or against tender cost"

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that stamp duty was not affixed on the

contracts executed amounting Rs66.043 million with supplier/contractors on account of hiring of private transport. As a result, the government sustained loss of Rs198,129 million. **(Annex-K)**

Reply of the management

It is stated that the stamp duty on the agreement as per tender cost will be recovered from the venders (hiring of private buses) and same will be intimated to audit.

DAC Decision (October 11, 2018)

Authorities informed that stamp duty is being recovered and the same will be communicated to audit.

Audit recommends that DAC directives should be followed.

O.M#45

4.2.14 Non-deduction of house rent allowances, 5% maintenance and 25% conveyance allowance charges Rs14.873 million

As per Revised Pay Scales, 1987, vide Finance Department Office Memorandum No. FD (SR-IV)1/43/87 dated 17th May, 1987, "All employees not provided with government accommodation and posted at Karachi, Hyderabad including Kotri and Jamshoro are entitled to house rent allowance @ 45% of the minimum of basic pay scale. For all other places, this allowance will be allowed @ 30%".

According to Government of Sindh notification # SP (Band E-V)9/2000/ 01 dated 23-01-2002, house rent @ 5% of basic pay is to be deducted from the salary of the employees to whom government accommodation was provided.

According to Notification of Finance Department, Government of Sindh No FD (SR-IV) (12)/77 dated 13.05.1977 read with Para-7(a) of Finance Division (Regulation wing) OM No. I(I)imp/2008 dated 30-6-2008. The office cum residence conveyance allowance is an allowance to facilitate Government officers/officials to

reach the office and not admissible to those officer/officials who have been provided with government transport facility or residing within work premises.

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that management sustained a loss of Rs14.873 million on account of less/non-deduction of government dues in violation of above prescribed government notifications. **(Annex-L)**

Such irregularity occurred due to non-applying of pre-audit functions by finance wing of the University.

Audit requires recovering less/non-deducted government dues on account of house allowance, conveyance allowance and maintenance charges from the officers/officials concerned to whom such facility of University's accommodation was provided under intimation to audit.

Reply of the management

It is stated that Shah Abdul Latif University is continually following the policy of Sindh University, Jamshoro being its campus few years ago. The same policies / rules were adopted here as were applicable in University of Sindh Jamshoro, in respect of House Rent Allowance.

It is stated that Shah Abdul Latif University is continually following the policy of Sindh University, Jamshoro being its campus few years ago. The same policies / rules were adopted here as were applicable in University of Sindh Jamshoro. Further it is clarified that those officers / teachers who are availing official transport the convince allowance is being deducted from their salaries.

The maintenance allowance is being deducted from the concerned officers / officials and teachers who have been provided official accommodation at the rate of 5% maintenance charges and house rent at fixed rates.

DAC Decision (October 11, 2018)

The management informed that necessary deductions are being made as per rules. DAC directed for verification of relevant record.

Audit recommends that DAC directives should be followed, and recovery be made as per rules.

O.M#48

4.2.14 Irregular payment of PhD allowance –Rs31.820 million

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

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16 , it was observed that an amount of Rs31.820 million was paid on account of PhD allowance. That was kept under following observations:-

- i. Date announcement of PhD result not produced to audit
- ii. PhD degrees were not got verified from HEC.
- iii. Minutes of meeting of Advanced Research Board was not produced to audit.
- iv. Date of approval from competent authority not produced to audit

(Rupees in millions)

| Sr# | Year | Object code | Head | Amount |
|--------------|-------------|--------------------|---------------|---------------|
| 01 | 2013-14 | A-01216 | PhD Allowance | 9.970 |
| 02 | 2014-15 | | PhD Allowance | 10.600 |
| 03 | 2015-16 | | PhD Allowance | 11.250 |
| Total | | | | 31.820 |

Reply of the management

It is stated that the Ph.D allowance was paid to the PhD holders after completing PhD and submit the PhD degree certificate in the office of registrar. The PhD allowance was fixed by the chancellor of the Universities Rs.10000/- per month as PhD allowance and approved by Syndicate.

DAC Decision (October 11, 2018)

DAC directed that approval of syndicate along with verification from HEC be provided for verification.

Audit recommends that DAC decision should be followed and necessary record be provided to audit for verification.

O.M#51

4.2.15 Irregular expenditure on POL–Rs 29.965 million

According to para-20 of Notification No.XV(CT)III/96, dated 09-10-1969 of Government of Pakistan and Government of Sindh, Services and General Administration Department circular No. CTC(S7 GAD)-(12)/90. dated 09-12-1991. The following Records/ Books shall be maintained for each motor vehicle, Log books on form-A, P.O.L consumption account (Form-B) , History sheet of vehicles (Form-C).

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that an expenditure of Rs29.965 million was incurred on POL/ CNG (**Annex-M**). That was kept under following observations:-

- i. Indent requisition for POL from concerned driver was not attached with bill
- ii. Actual date of installation of generator was not produced
- iii. Working certificate of generator from concerned head of department was not produced.
- iv. Consumption account for generator date wise/hour wise was not produced.
- v. History sheet & log book of vehicles & generators was not produced.
- vi. Schedule of load shedding in 24 hours by SEPCO was not produced.

(Amount in Rupees)

| Sr# | Head | Amount |
|--------------|-------------------|-------------------|
| 01 | POL for vehicles | 24,081,180 |
| 02 | POL for Generator | 4,418,786 |
| 03 | CNG for vehicles | 1,465,655 |
| Total | | 29,965,621 |

Reply of the management

1. POL for Vehicles: It is submitted that the University own vehicles run from various routs for pick & drop of students. However the University buses are very

old and their fuel consumption is on higher side, but due to shortage of buses and burden of higher vehicles the university have decided to run the buses on various routs. The consumption account of the vehicles is being maintained in the transport section.

2. The reply of Audit regarding irregular expenditure on POL for Generators Rs.4,418,786/- only.

The reply with justification of Para is as under:

- (i) Actual date of installation of Generators
- (ii) Working certificate of generator concerned head of department
- (iii) Consumption account for generator date wise and hour wise
- (iv) History sheet & log book of generators
- (v) The Schedule of load shedding is generally not announced by SEPCO. However load shedding is observed during emergency, maintenance, development work etc too, and being a educational institute the generators are kept at auto standby mode to provide un interrupted power supply to students, researchers, laboratories etc.

Keeping in view of above facts and figures, it is requested has been carried out.

3. It is stated that the light vehicles have been converted from Petrol to CNG the CNG allocation of every vehicles have been made and the CNG provided on monthly limit basis. It is noted that the officers who are availing conveyance from University are not entitle for the conveyance allowance and conveyance allowance is being deducted from their salaries at source on account of conveyance.

DAC Decision (October 11, 2018)

DAC directed for provision of list of vehicles, Number of generators and their date of installment along with monthly consumption of POL to audit for verification.

Audit recommends that DAC decision should be implemented and relevant record may be provided to audit for verification.

O.M#55

4.2.16 Irregular payment on account of difference of pay & allowance-Rs3.256 million

According to Rule-88 of Sindh Financial Rules, Volume-I, "Every public officer should exercise the same vigilance in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise spending his own money, and public money should not be utilized for the benefit of a particular person or community".

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that management allowed an amount of Rs3.256 million to various officers/ officials on account of difference of pay allowances against promotion & up-gradation (**Annex-N**). That was kept under following observations:-

- i. Revised pay fixation chart year wise of service history not attached with bill.
- ii. Last pay certificate (LPC) of previous BPS- pay drawn not attached with bill.
- iii. Payment of difference bill without budgetary provision.
- iv. Non-payment certificate not attached with the bill.
- v. Approval of syndicate not attached with bill.
- vi. Copy of cheque leaf not attached with the bill

Reply of the management

The Promotion / up gradation of Teachers, Officers and Employees, Time Scale Policy, Personal grade and Hardship were allowed and after that their pay fixation from lower grade to upper grade since the established of the University the policies and fixation of pay format is as under:

- i. Their pay will be fixed in the current pay chart announced by the Government of Pakistan from time to time.
- ii. Their pay will be fixed from lower grade to higher grade according to last fixation of lower grade.
- iii. The payment of difference bills from made according to budgetary provision.
- iv. The concerned officer / administration section are signed the difference bills and of the employees.

- v. The payment will be paid according the orders issued after approval of the competent authority, and the all policies approved by the Syndicate.
- vi. After sanction of payment of difference bills of the cheque issued in favor of concerned staff / officers / teachers.

DAC Decision (October 11, 2018)

DAC directed that payment certificate and approval of competent authority be provided for verification.

Audit recommended that the DAC directives should be followed, and necessary remedial measures may adopt to avoid recurrence of such lapses.

O.M#58

4.2.17 Irregular payment of Pension commutation without obtaining supporting documents-Rs96.664 million

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

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that payments were made on account of pension commutation payment in most of the cases following observation were found detailed below.

- i. Declaration of legal heirs was not available on record
- ii. Declaration of surrender of 35% gross pension
- iii. Undertaking of overpayment
- iv. Written consent nomination
- v. Certificate regarding government accommodation
- vi. Certificate regarding re-employment.
- vii. Certificate for non-obtaining of Extra Ordinary leave.
- viii. LPC, Service statement/service book & Computerized pay slip
- ix. Bank statements of pension account with cheque counter folio/leaf.
- x. No inquiry certificate was attached with bills.

Reply of the management

It is stated that the required documents for the payment of pension and commutation has obtained from the concerned employee and available in the files of pensioners i.e Declaration of legal heir, declaration of surrender of 35%, written consent nomination, LPC, Service Statement, Personal File and computerized pay slip are available in the service file of the concerned employee.

DAC Decision (October 11, 2018)

DAC directed for production of declaration of legal heirs / waris and get it verified from audit. Further progress is awaited.

O.M#62

4.2.18 Non-production of record

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

2) The officer in-charge of any office or Department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete 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 Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16 despite of various letters written (evidences attached) by head of audit team and Director General Audit Sindh but management did not provide auditable record for scrutiny. Audit was not in position to provide any view on unprovided record (**Annex-O**). Chances of misappropriation could not be ruled out.

Non-production of record occurred due to weak internal controls of the management.

Reply of the management

It is stated that during the course of audit the mostly required record have been provided to audit team for audit and same has been audited by the audit team.

DAC Decision (October 11, 2018)

DAC directed the authorities that relevant record be produced to audit for verification.

Audit recommends that auditable record may be provided to audit and in compliance to the directives of DAC, further responsibility may be fixed on the persons at fault for such lapse.

O.M#67

4.2.19 Less deduction of security deposit from contractors-Rs13.219 million

According to rule-39(1) of Sindh Public Procurement Rules 2010 “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;

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16 it was observed that various works were awarded to various contractors that security deposit from the contractor was deducted @ of 5% instead of 10%, Thus an amount of Rs13.219 million was less deducted on account security Deposit. **(Annex-P)**

(Amount in millions)

| Sr# | O.M# | Amount |
|--------------|-------------|---------------|
| 1 | 68 | 2.178 |
| 2 | 91 | 3.556 |
| 3 | 110 | 0.599 |
| 4 | 118 | 1.495 |
| Total | | 13.219 |

Less deduction of security deposit from contractors may be obtained

Reply of the management

Observation Memo No. 68

The security deposit deducted from the contractor's bills as provided in bidding document i.e. 2% earnest money and 5% deducted from each running bill total 7% which is not more than 10% of contract price in accordance with SPP Rule No. 39(1) and (2) and also in accordance with the PWD paragraph # 521-A & 521-B.

Observation Memo No. 91& 110

The presumption of the audit party that less deduction of security deposit from contractors, is not correct.

The security deposit deducted from the contractor's bills as provided in bidding document i.e. 2% earnest money and 5% deducted from each running bill total 7% which is not more than 10% of contract price in accordance with SPP Rule No. 39(1) and (2) and also in accordance with the PWD clause # 521-A & 521-B

As the security deposit deducted from the contractor's bills is as per SPP Rules & PWD Clause(s) and there is no any breach in contract.

Observation Memo No. 118

The presumption of the audit party that less deduction of security deposit from contractors, is not correct.

As the security deposit has been deducted as per SPP Rules & PWD Clauses.

DAC Decision (October 11, 2018)

DAC directed to audit to verify the relevant record.

Audit recommends that the DAC directions should be followed

O.M#68,91,110,118

4.3 Procurement and Contract Management

4.3.1 Appointment made by various mode-Rs109.725 million

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

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

As per finance department, Karachi letter No. FD(Exp:IX)/767/91(B)/Prov dated 23rd April 1996, "No appointment of work charge establishment / contingent paid staff be made without prior approval of Finance Department".

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that the various appointments were made without observing the prescribed rules. **(Annex-Q)**

(Rupees in millions)

| Sr# | Mode of appointment | Amount |
|--------------|---|----------------|
| 01 | Regular Appointment (Teaching side) | 7.855 |
| 02 | Regular Appointment (Non-Teaching side) | - |
| 03 | Adhoc appointment | 15.880 |
| 04 | Contract appointment | 5.827 |
| 06 | Fixed pay package (Contract) | 3.735 |
| 07 | Part time teachers (after retirement re-employment) | 2.035 |
| 08 | Re-employment after retirement (Non-academic side) | 0.285 |
| 09 | Project side | 1.663 |
| 10 | Foreign faculty | 0.800 |
| 11 | Daily wages | 79.500 |
| Total | | 109.725 |

Audit requires to provide justification for excess appointments without showing impact of employment over budget, non following of student teachers ratio as prescribed by Education Department Government of Sindh and documentary evidence regarding appointments made by various mode without observing codal formalities besides fixing of responsibility on the person(s) at fault.

Reply of the management

The FPC, Syndicate, Senate regulations main Executive Body & Budgeting Provision, Selection Board, Syndicate this practice is adopted with BPS – 17 & above.

Power of the Vice Chancellor for according to University Act Appointment & regulation though Selection Committee from BPS-01 to BPS-16.

No any officer after appointment after retirement at present and previously were appointed on the approval of the Governor Sindh / Chancellor. Now at Judgment of Honorable Supreme Court of Pakistan the services of the contract employees are discounted.

The Employees working on Contract fixed pay were discontinued as per Judgment of Honorable Supreme Court of Pakistan. Persons were hired on need basis on merit.

02. It is submitted in the first instance the posts of Chowkidars and others were advertised in various newspapers and the candidates were applied on these posts and the interview were issued to eligible candidates and signatures of candidates and minutes of the Selection Committee and Selection Board and the candidates were recommended and approved by the competent authority from BPS-2 to BPS-16 and BPS-17 to BPS-22 minutes approved by the Syndicate.

03. The adhoc appointments were made for a period of six months and same period may be extended for further six months against vacant posts due to shortage of staff and availability of sanctioned posts and after competition of one year adhoc services and receiving the satisfactory work and conduct reports from concerned sectional heads and meeting of Selection Committee were called for regular appointment.

04. In pursuance of notification duly issued by the Government of Pakistan and Government of Sindh adopted by this University and also duly approved by the Syndicate vide resolution No.20 passed in its 46th meeting held on 14th July 2003. The sons daughters of deceased employees were appointed on contract basis against the vacant posts for a period of six months and same period may be extended for further six months against vacant posts against sanctioned vacant posts and after competition of one year satisfactory contract services and receiving the satisfactory work and conduct reports from concerned sectional heads and meeting of Selection Committee were called for regular appointment.

05. The all procedure of appointment were followed for project were made i.e advertisement were made in various newspapers and after scrutiny the applications forms the interview were called to the eligible candidates to appear the before the Selection Board meeting held on 12.08.2015 and also signatures of candidates were obtain and the minutes of the Selection Board were placed before the Syndicate in its --- meeting held on ----- and the following persons were appointed on fixed package by the Higher Education Commission.

- | | | |
|----|--|--------------------------|
| 1. | Mr. Ghulam Murtaza S/O Ali Gul Lakho, | Project Director |
| 2. | Mr. Ghulam Asghar S/O Asharfuiddin Shaikh, | Project Engineer/Manager |
| 3. | Mr. Imdad Ali Sial S/O Muhammad Ali Hadad, order not issued | Project Engineer/Manager |
| 4. | Mr. Qurban Ali S/O DhaniBuxSoomro, | Accountant |
| 5. | Mr. KashifKhushi S/O Khushi Muhammad Shaikh, Operator/Assistant | Computer |
| 6. | Mr. Ghulam Hussain Chandio, appointed by Selection Committee | Peon |

The following persons were appointed on various posts in BPS-17 after completing of all codal formations viz: advertisement, interview called and signature sheet minutes of Syndicate:

- | | | |
|----|---|------------------|
| 1. | Mr. Imran Ali S/O Late DhaniBuxSoomro, | A.O |
| 2. | Mr. Thair Abbas S/O Lal Dino Khaskheli, | A.O |
| 3. | Mr. Ali Ahmed S/O Muhammad Ishaq Kandhir, | Protocol Officer |
| 4. | Mr. Sarang Alias Abu Ghaffar S/O Abdul Sattar Soomro, order not issued | Protocol Officer |

6. The shortage of funds the wages of daily wages staff is Rs.7000/- per month and they were appointed on regular basis as per seniority basis.

DAC Decision (October 11, 2018)

DAC directed the management to furnish copies of advertisement in news paper, approval of syndicate / vice chancellor and minutes of meeting for verification by audit. Further progress is awaited.

O.M#10

4.3.2 Hiring of private buses without calling open tender-Rs66.043 million

Rule 17 (1) & (2) of Sindh Public Procurement Rules-2010, states that, procurement over one hundred thousand rupees and up to one million rupees shall be advertised by timely notification on the Authority's websites and in print media in the manner and format prescribed in these rules. The advertisement shall appear in at least three widely circulated and leading daily newspapers of English, Urdu and Sindhi language"

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that an amount of Rs66.043 million was incurred on account of hiring of private buses/vehicles for pick & drop of University students without following tendering process (**Annex-R**). Audit observed following points;

- i. Expenditure was incurred without calling open tenders
- ii. Transporters were not registered at FBR & SRB in 2013-14 to 2015-16 (except Ms. Geo Al-Mehran which registered at FBR w.e.f 30-07-2015)
- iii. Whole expenditure incurred by way of accepting quotations from unregistered transporters
- iv. Route permit from the transporters for the specific hired vehicle for the years 2013-14 & 2014-15 & 2015-16 regarding specific route defined by University authorities not produced to audit. (i.e. route permit for Agra, Kandhara, Bozdarwada, Kingri, Sobhodero, Faiz Gang, Thari Mirwah etc)
- v. Fitness certificate for hired vehicles were not produced to audit for the period of 2013-14 & 2014-15
- vi. Make & Model of hired vehicle not produced to audit to ascertain whether hired vehicles were in a position to move on road physically
- vii. Non deduction of Income tax for the period of 2013-14 to 2015-16 Rs5909,540
- viii. Non deduction of Sindh Sales Tax for the period of 2013-14 to 2015-16 Rs6,658,300

Audit was of the view that hiring of private buses for pick & drop buses from private transporters without fulfillments of tendering process, non deduction of taxes, accepting quotations from local transporters without route permit, fitness certificate, and unregistered transporters at FBR & SRB showed favoritism to the transporters.

Audit requires inquiry in the matter for fixing responsibility on the person(s) at fault, besides, recovery be made and taking remedial measures.

Reply of the management

It is stated that the tender have been invited in various news papers for hire of vehicle in university on daily wages basis but the venders have refused to adopt the buses on daily wages basis. Hence the buses were hired from local transporters through quotations after that the tender have been invited in various news papers as per procedure and open by the university through committee and approval of competent authority.

DAC Decision (October 11, 2018)

DAC directed for verification of tender documents, deduction of income tax and Sindh services tax under intimation to audit.

Audit recommends that DAC directives should be followed and further progress be provided.

O.M#20

4.3.3 Purchase of hardware items & machinery items without obtaining warranty certificate-Rs2.974 million

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

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16 , it was observed that an expenditure of Rs2.974 million was incurred on purchase of hardware and other machinery items (**Annex-S**). That was kept under following observations:-

- (i) Purchase of hardware & other machinery items without obtaining warranty certificate from concerned supplier.
- (ii) Installation report of purchased of split ACs not produced to audit
- (iii) Delivery challans not showing to audit.

- (iv) Joint inspection report of inspection committee not showing to audit.
- (v) Minutes of meeting for approval of concerned items purchased not showing to audit.
- (vi) Stock register was not maintained nor produced to audit.

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

Reply of the management

It is submitted that the purchase of hardware and machine items from the suppliers under warranty of the supplied items i.e computers and printers supplied to various departments of Shah Abdul Latif University Khairpur the above equipment are in working conditions under the warranty of the supplier and warranty letter supplied to concerned department along with the instruments on the time of installation.

DAC Decision (October 11, 2018)

DAC directed the authorities to furnish minutes of meeting of procurement committee and copies of stock registers for verification.

Audit recommends that the DAC directives should be followed.

O.M#33

4.3.4 Irregular expenditure incurred on hiring of private security system- Rs4.569 million

Every government officer is expected to exercise the same vigilance in respect of expenditure incurred from public money, as a person of ordinary prudence would exercise in respect of expenditure of his own money, according to Rule-88 of Sindh Financial Rules Volume-I. Read with Rule 17 (1) bid provides that Procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority's website and may in print media in the manner and format prescribed in the rules.

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that management incurred an expenditure

of Rs 4.569 million on account of private security system (**Annex-T**). Following irregularities were also observed.

- i. Award of contract for hiring of private security system for the University without calling open tenders.
- ii. Payment was made without mentioning the deployment and attendance position of private guards.
- iii. The agreement was made with the supplier without mentioning a clause for security bond

Income tax was not deducted; the same was pointed in Observation Memo No. 20 of this report.

Reply of the management

In the first instance the tender were called in various newspapers for foolproof physical security at the campus to private agencies due to law and order situation in whole country and advise of SSP Khairpur and quotation were called and the same were opened dated: 11.02.2016 and hired lowest bidets company and payments were made after receiving of attendance of security guards and the agreement was made with the supplier after obtain security bond.

DAC Decision (October 11, 2018)

DAC directed for verification of tender documents and contract agreement and further directed for recovery of government taxes.

Audit recommends that DAC directives should be followed.

O.M#41

4.3.5 Irregular expenditure incurred on stationery, printing & publication without calling open tenders-Rs50.950 million

Rule 12 (1) of SPPR 2010 provides that all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements already grouped, allocated and scheduled in the Procurement Plan, read with Rule 17 (1) bid provides that Procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the

Authority's website and may in print media in the manner and format prescribed in the rules.

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that management incurred an expenditure of Rs50.950 million on account of stationery, printing & publication. Audit observed following points:

- i. Expenditure incurred without tender.
- ii. Total numbers of students enrolled, appeared in examinations and answered copies printed during period audit for all disciplines (Annual, semester, college side etc) not provided.
- iii. Total numbers of marks sheets/degree certificates/pass certificates were printed during period audit not provided.
- iv. Total numbers of prospects printed during period of audit.
- v. Relevant stock register for purchases and printing from the head of account of stationery, printing & publication was not produced.

(Rupees in millions)

| Sr.No | Code | Budget head | 2013-14 | 2014-15 | 2015-16 | Total |
|--------------------|---------|-------------------------|---------|---------|---------|---------------|
| 01 | A-03901 | Stationery | 14.285 | 6.976 | 6.226 | 27.487 |
| 02 | A-03902 | Printing & Publications | 6.864 | 12.056 | 4.543 | 23.463 |
| Grand total | | | | | | 50.950 |

Audit requires to provide justifications for purchases and printing of materials from above cited budget head without calling open tenders, relevant stock registered be provided.

Reply of the management

It is submitted that the expenditure incurred on purchase of stationery, Printing and Publication for the university the tenders were invited for purchase of stationery and printing and publication as per SPPRA rules.

DAC Decision (October 11, 2018)

DAC directed for verification of tender documents.

Audit recommends that DAC directives should be followed and further progress be provided.

O.M#43

4.3.6 Irregular expenditure on advertisement through private contractor instead of government department-Rs2.157 million

Every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will be also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that contribution to the loss by his own action or negligence.

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that an amount of Rs 2.157 million was paid on account of advertisement and publicity to various contractors instead of Director Information, & Archives Department, Government of Sindh without observing government's instructions (**Annex-U**). Hence, irregular payment was made to contractors.

Audit requires justification for Irregular payment for advertisement & publicity besides fixing responsibility on the person(s) at fault.

Reply of the management

It is stated that as per PID policy the advertisement of Universities may be published through advertisement agency and such agencies i.e. M/S Synergy Advertising Agency appointed as agent to publish the University advertisement through PID Hence, the payment of advertisement bills have been made to Synergy advertising agency.

DAC Decision (October 11, 2018)

DAC directed for production of copy of agreement with M/s Synergy.

Audit recommends that DAC directives should be followed and further progress be provided.

O.M#50

4.3.7 Payment to the employees appointed on TTS-Rs2.863 million

As per HEC Islamabad Ref. CON.QA/HEC/TTS-105/12/15 dated January 20, 2016:

- i. Duly filled proforma, with one latest passport size photograph (Annexure-IV)
- ii. Certificate duly signed and stamped by University authority, that is, Registrar/director (Annexure-V)
- iii. Copy of recommendation by Selection Board for appointment on TTS
- iv. Approval of the University Syndicate/Board of Governance/equivalent body
- v. Copy of terminal degree (PhD etc.)
- vi. Copy of equivalence certificate of last terminal degree (in case of foreign PhD)
- vii. University TTS criteria approved by the University Syndicate/BOG. If not provided, advance increments will not be endorsed.
- viii. Checklist properly filled, duly signed and stamped by the university authority.

Also read with other Standard Operating Procedures regarding appointment on TTS Basis:

- i. The posts on TTS to be advertised by the respective university as per internal rules and availability of posts
- ii. The selection process to be carried out by the respective university as per internal rules of the university
- iii. The TTS case recommended by the selection board are forwarded to the HEC by the registrar office of the respective university
- iv. The TTS cases forwarded to HEC will be received by AD-QAD office and processed as per TTS policy
- v. The eligibility criteria and process as per TTS rules will be checked and the cases fulfilling the criteria will be endorsed by the HEC through DG-QAD office
- vi. A copy of the TTS case endorsement letter will be sent to registrar office of the university with copy to Advisor Finance office of the HEC to get financial release process initiated without any delay
- vii. The registrar office will be informed about the deficiencies in the cases those are not endorsed by the QAD division

- viii. The registrar office is responsible for verification of the records provided to HEC for the purpose of endorsement of the letters and will provide on request if desired by HEC at any point of time as reflected in the endorsement letter
- ix. The incomplete TTS cases will be referred back to registrar office of the respective university and may be re submitted after completing the documentary requirements

Note: Persons interested in the Tenure Track System (TTS) should apply directly to the concerned university with their Bio-data. Higher Education Commission has no direct involvement, except for providing funds to the universities.”

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that management has paid Rs2.863 million to teachers appointed on TTS basis (**Annex-V**). The following documents were not produced to audit to authenticate the appointment as per laid down procedure given by HEC.

- i. The posts on TTS to be advertised by the respective university as per internal rules and availability of posts
- ii. The selection process to carried out by the respective university as per internal rules of the university
- iii. The TTS case recommended by the selection board are forwarded to the HEC by the registrar office of the respective university
- iv. A copy of the TTS case endorsement letter will be sent to registrar office of the university with copy to Advisor Finance office of the HEC to get financial release process initiated without any delay
- v. The registrar office is responsible for verification of the records provided to HEC for the purpose of endorsement of the letters and will provide on request if desired by HEC at any point of time as reflected in the endorsement letter
- vi. List of candidates applied for appointment on TTS Basis
- vii. Duly filled proforma for applied candidates, with one latest passport size photograph (Annexure-IV)
- viii. Certificates duly signed and stamped by University authority, that is, Registrar/director (Annexure-V) for applied candidates
- ix. Copy of recommendation by Selection Board for appointment on TTS
- x. Approval of the University Syndicate/Board of Governance/equivalent body
- xi. Copy of terminal degree (PhD etc.)
- xii. Copy of equivalence certificate of last terminal degree (in case of foreign PhD)

- xiii. University TTS criteria approved by the University Syndicate/BOG. If not provided, advance increments will be endorsed.
- xiv. Checklist properly filled, duly signed and stamped by the university authority.
- xv. Appointment orders, joining report, police verification report, documents/degrees verification.

(Amount in Rupees)

| S.No. | List Attached | Amount |
|--------------|----------------------|------------------|
| 01 | List-A | 1,318,608 |
| 02 | List-B | 1,113,648 |
| 03 | List-C | 430,298 |
| Total | | 2,862,554 |

Audit requires to provide above mentioned documents regarding appointment of the teaching staff on TTS basis to authenticate the genuines of the procedure.

Reply of the management

It is submitted that the posts were advertised reputable newspapers as per requirements.

1. The meeting of selection board conveyed on 30-12-2009 and 12-01-2013 regarding appoint of faculty members on TTS duly approved by the Syndicate vide resolution No.20 in meeting held on 31-12-2009 and resolution No.04 passed in 74th meeting held on 13-01-2013 respectively.

2. The TTS cases along with prescribed proforma dully signed and stamped by the University authority i.e Registrar / director were send to HEC for endorsement to Director General Quality Assurance.

3. Copy of endorsement letter received for HEC

4. Minutes of meeting of Selection Board and Syndicate were also sent to HEC.

DAC Decision (October 11, 2018)

DAC directed for provision of endorsement letter from HEC and minutes of meeting of selection board.

Audit recommends that DAC directives should be followed and further progress be provided.

O.M#64

4.4 Construction and Works

4.4.1 Non-accountal of store articles-Rs23.040 million

According to rule, 113 all materials received should be examined, counted and they should be kept in charge of a responsible government servant who should be required to give a certificate that he actually received the materials and recorded them in his appropriate Stock Registers.

According to Rule 115, the accounts are of two kind (a) Quantity Accounts and (b) value accounts.

- (a) All quantities received in or issued from stores should be entered in the Stock Account under the respective heads on the dates the transactions take place, and balances struck every month, which should correspond to the quantities in stock at the close of each month.

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that an expenditure of Rs23.040 million was incurred on purchase of various items, but the same were not accounted for in relevant stock register. **(Annex-W)**

(Amount in millions)

| Sr# | O.M# | Amount |
|--------------|-------------|---------------|
| 1 | 70 | 1.423 |
| 2 | 85 | 1.422 |
| 3 | 92 | 3.092 |
| 4 | 93 | 14.544 |
| 5 | 100 | 2.559 |
| Total | | 23.040 |

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

Reply of the management

Observation Memo No. 70& 85

The presumption of the audit party regarding non-accountal of store articles, is not correct.

It is justified in this regard that the assets received were examined, counted, measured when delivery taken and recorded in Measurement Book as well as in stock register showing the entry of store articles/ furniture items, which are in charge of responsible officers of Shah Abdul Latif University, Khairpur as mentioned in stock registers and delivery report/satisfactorily completion certificate of Stock holder i.e. Director DPRI.

Observation Memo No. 92& 93

As per audit observation No.92& 93 the stock register and handing-over certificate are available for all the three works pointed-out.

Observation Memo No. 100

The presumption of audit party that the expenditure of Rs: 2.559 million incurred on various items but not accounted for in the relevant stock registers, is not correct.

The assets received were examined, counted, measured when delivery taken and recorded in Measurement Books (M.B. No.155, 176 & 197) as well as in stock registers showing the entry of store articles/furniture items, which are in the charge of responsible officers of Shah Abdul Latif University, Khairpur as mentioned in stock registers.

DAC Decision (October 11, 2018)

DAC directed for verification of entry of store articles mentioned at S.NO.4 of the audit para.

Audit recommends that DAC directives should be followed.

O.M#70,85,92,93,100

4.4.2 Non-imposition of penalty-Rs10.366 million upon the contractor

According to the Clause-1 Commencement & Completion Dates of work, of the condition of contract agreement. The contractor shall proceed with the works with due expedition and without delay and complete the works in the time allowed for carrying out the work as entered in the tender shall be strictly observed by the contractor and shall reckoned from the date on which the order to commence work is given to the contractor. And further to ensure good progress during the execution of the work, contractor shall be bound, in all in which the time allowed for completion of any work exceeds one month, to achieve progress on the prorated basis and as per Clause-2 Liquidated Damages. The contractor shall pay liquidated damages to the Agency at the rate per day stated in the bidding data for each day that the completion date is later than the Intended completion date; the amount of liquidated damage paid by the contractor to the Agency shall not exceed 10 per cent of the contract price. Agency may deduct liquidated damages from payments due to the contractor. Payment of liquidated damages does not affect the contractor's liabilities.

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that the various works were awarded to various contractors but work was not completed in stipulated date set for completion of work. Thus penalty amounting to Rs10.366 million up to the 10% of the estimated cost was liable to be imposed upon the contractor but the same was not imposed upon the contractors. **(Annex-X)**

(Amount in millions)

| Sr# | O.M# | Amount |
|--------------|-------------|---------------|
| 1 | 71 | 0.391 |
| 2 | 79 | 0.587 |
| 3 | 102 | 4.358 |
| 4 | 119 | 5.030 |
| Total | | 10.366 |

Audit requires justification for non-observance of above mentioned justification for non-imposition of penalty.

Reply of the management

Observation Memo No. 102

The Delay in completion of the below mentioned works pointed out by audit party

- i. Supply and fixing at site Sofa.....(M/s Javed Trading Corporation Karachi)
- ii. Construction of Bachelor staff hostel.....(M/s Railcop Sukkur)
- iii. Providing installation of 2 ton A/C academic block (M/s Zahid Enterprises)

Is due to delay in release of funds from Higher Education Commission Islamabad. Thus the contractor was not at fault and the extensions granted on genuine grounds.

Observation Memo No.71, 79 &119

The presumption of the audit party regarding Non-imposition of penalty upon the contractors is not justified.

In fact the completion of works depends upon the circumstances encountered at site. If delay is based on reasonable ground beyond control of contractor, the extensions are granted by the competent authority, for which he is empowered to do so as deemed fit under clause-6 of the agreement.

The due extensions were given to the contractors with following reasons.

- i. Slush/water lodged problem.
- ii. Heavy monsoon rains in 2012.
- iii. Change of Structural design for Installation of Pre-cast Double Tee Roof Beam over Main Hall.
- iv. Holidays due to Law and Order situation in the university.

The extensions free of fine were granted as per terms and conditions of agreement according to clause-6 by the Executive Engineer for which he is empowered to do so due to unavoidable hindrance in the execution of work and special circumstances behind the control of the contractor to execute the work.

DAC Decision (October 11, 2018)

DAC directed to furnish the extension orders for verification.

Audit recommends that DAC directives should be followed.

O.M#71,79,102,119

4.4.3 Final payment without check measurement by the Project Director Rs100.075 million

According to para 211 of CPWA code the 10% check measurement should be recorded by the concern executive engineer before making the final payment of their final bills.

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, audit observed that the work was awarded to various contractors Rs100.075 million and paid contractors on account on their final bills (detail attached) but the 10% check measurement not recorded by the concern executive engineer. **(Annex-Y)**

(Amount in millions)

| Sr# | O.M# | Amount |
|--------------|-------------|----------------|
| 1 | 73 | 3.323 |
| 2 | 104 | 96.752 |
| Total | | 100.075 |

The position may please be clarified.

Reply of the management

Observation Memo No. 73

The presumption of audit party regarding the final payment without Check Measurement by the Executive Engineer is not correct.

It is clarified that the final payment was made to the contractor after 10% checking on measurement by the Executive Engineer.

Observation Memo No. 104

As pointed out by audit party for 10% checking of Measurements by project director of the project Strengthening of Infrastructure SALU Khairpur was not carried out for the following three works.

- i. Construction of Bachelor Staff Hostel SALU Khairpur Rs:42334204/-
- ii. Const. of Academic block Part-II SALU Khairpur Rs:52920675/-
- iii. Supplying and fixing Sofa/Chairs..... SALU Khairpur Rs:1498000/-

The measurement of respected works check by the project Director as per rules as detailed below:-

Staff Hostel..... M.B No: - 369 & 473

Academic Block.....M.B No: - 350, 392 & 42

Supplying Fixing Sofa.....M.B No: - 474

DAC Decision (October 11, 2018)

DAC directed for verification of Measurement books of staff hostel and academic block.

Audit recommends that DAC directive may be complied with a further progress be provided.

O.M#73,104

4.4.4 Un-authorized expenditure on non-scheduled items – Rs13.797 million

According to Sr # 4 of the Schedule of Rate (Composite) for finished items of works, 2004, the non-schedule item costing upto Rs 1000 should be got sanctioned by the concerned Superintending Engineer and the items exceeding Rs 1000 must be got approved and sanctioned by the Chief Engineer.

During the course of special audit of the accounts record of Shah Abdul Latif University Khairpur for the year 2013-14 to 2015-16, it was observed that an amount of Rs13.797 million incurred on non-schedule items without approval from competent authority. The rates of these items were required to be obtained from market and to be analyzed after adding contractor's profit. Further, payment on non-scheduled items

without preparation of rate analysis and approval of competent authority was non-compliance of rules and weak internal controls. **(Annex-Z)**

(Amount in millions)

| Sr# | O.M# | Amount |
|--------------|-------------|---------------|
| 1 | 75 | 3.231 |
| 2 | 76 | 1.422 |
| 3 | 109 | 2.818 |
| 4 | 123 | 6.326 |
| Total | | 13.797 |

Audit requires justification for non-observance of above mentioned justification for creation of non-scheduled items.

Reply of the management

Observation Memo No. 75

The presumption of Audit regarding un-authorized expenditure on Non Schedule items amounting to Rs: 3.231 million paid to the contractor without obtaining prior approval of the competent authority, is not correct.

The rates framed as per market rates for guidance of the committee and competent authority concerned. The approval of the rates was obtained from the competent authority of lowest competitive bids/quotations which is in accordance with the Schedule of Rates (Composite) for finished items of works 2004 at S.No.5 and decided the rates on competitive bids/quotations as per S.No.6 of the Schedule of Rates 2004.

Observation Memo No. 76

The presumption of Audit regarding un-authorized expenditure on Non Schedule items amounting to Rs: 1.422 million paid to the contractor without obtaining prior approval of the competent authority, is not correct.

The rates framed as per Market Rates for guidance of the Committee and competent authority concerned. The approval of Rates was obtained from the competent authority of lowest competitive bids/quotations which is in accordance with

the Schedule of Rates (Composite) for finished items of works 2004 at S.No.5 & decided the rates on competitive bids/ quotations as per S. No.6 of the Schedule of Rates 2004 and no any extra item was executed at site but in accordance with the approved items already provided in B.O.Q.

Observation Memo No. 109

The presumption of Audit party regarding un-authorized expenditure on Non Schedule items amounting to Rs: 2.818 million paid to the contractor without obtaining prior approval of the competent authority, is not correct.

The rates framed as per market rates for guidance of the committee and competent authority concerned. The approval of the rates was obtained from the competent authority of lowest competitive bids/ quotations which is in accordance with the Schedule of Rates (Composite) for finished items of works 2004 at S.No.5 and decided the rates on competitive bids/quotations as per S.No.6 of the Schedule of Rates 2004.

Observation Memo No. 123

The presumption of Audit party regarding un-authorized expenditure on Non Schedule items amounting to Rs: 6.326 million paid to the various contractors without obtaining approval from the competent authority, is not correct.

The rates framed as per market rates for guidance of the committee and competent authority concerned. The approval of the rates were obtained from the competent authority of lowest competitive bids/quotations which is in accordance with the Schedule of Rates (Composite) for finished items of works 2004 at S.No.5 and decided the rates on competitive bids/quotations as per S.No.6 of the Schedule of Rates 2004 of Standing Rates Committee, Government of Sindh, Karachi.

After completion of all codal formalities, the approval of the competent authority has been obtained before award of contract.

DAC Decision (October 11, 2018)

DAC directed that the necessary verification in this regard may be got done by Audit.

Audit recommends that compliance of DAC directives may be made on further progress be provided.

O.M#75,76,109,123

4.4.5 Excess Execution item of work amounting to –Rs2.183 million

“A revised estimate must be submitted when a sanctioned estimate is likely to be exceeded by more than 5 per cent”, as per para-532 Public Works Department Manual, volume-I.

During the special audit of the accounts record of Shah Abdul Latif University Khairpur for the year 2013-14 to 2015-16, Audit observed that various works was awarded to various contractors and the contractor was allowed excess execution of item work without change of design and specification which was excess to the prescribed limit of 5% over the technical sanction. **(Annex-AA)**

(Amount in millions)

| Sr# | O.M# | Amount |
|--------------|-------------|---------------|
| 1 | 77 | 0.865 |
| 2 | 117 | 1.318 |
| Total | | 2.183 |

The lapse indicates absence of the vital internal controls.

Reply of the management

Observation Memo No. 77

The PC-I was prepared and administratively approved in 2009 the process on execution of work was started promptly but all of sudden the sponsoring agency i.e. H.E.C. Islamabad delayed and dropped the scheme vide letter No.1-33/HEC/P&D/2009/02 dated: 07-09-2010 because of financial constraints occurred due to super floods in 2010 resultantly whole process was stopped and cost of project enhanced due to cost overrun.

Again tender process was started on appearing of scheme in PSDP 2011-12 accordingly work was started and revised PC-I was processed with sponsoring agency

in 2011 just after receiving of tenders in response sponsoring agency replied in 2014 vide letter No.HEC/P&D-12(156)/48-5/ 2009/391 dated: 11-04-2014 by stating that competent forum i.e. DDWP (HEC) abandoned since 2010 at there and directed that university may complete the project by reducing scope and additional funds if required be met out from university's own resources.

In compliance of above university had got the work completed after preparing specific / special specification from Director DPRI and getting competitive rates / quotations by fulfilling all the codal formalities by assessing the rates to reduce the scope by the committee constituted by the competent authority and got the work completed. Cost increased due to unavoidably delay occurred/special circumstances which were beyond the control of executing/ sponsoring agency.

Observation Memo No. 117

The observation of audit party is clarified that the original estimate was prepared with Bill of Quantities (BOQs) based on tender drawings, while during excavation of work the technical committee/experts alongwith consultant visited the site and proposed some changes in foundation and structural design/drawings of the building.

Keeping in view of above facts, the work was executed as per clause-14 of the agreement by making alterations / additions to the original specifications / drawings / designs subsequently the quantities shown in the tender have been changed as per clause-38 of the agreement for which no any compensation have been paid nor claimed by the contractor but the work has been carried out on the same rates, terms and conditions.

Thus, this excess was unforeseen and unavoidable under special circumstances beyond the control. However, overall expenditure is within the Technical sanction.

DAC Decision (October 11, 2018)

DAC directed the authorities to get its stance verified from audit.

Audit recommends that compliance of DAC directives should be made and further progress be provided.

O.M#77,117

4.4.6 Unauthorized payment of Rs47.017 million without pre-audit of bills by Divisional Accounts officer

According Para 20(A)ii of C.P.W.A. code states that “Divisional Account Officer as the representative of the Audit Department charged with the responsibility of applying certain preliminary checks to the initial accounts, vouchers etc.

During the special audit of the accounts record of Shah Abdul Latif University Khairpur for the year 2013-14 to 2015-16 it was observed that an expenditure of Rs47.017 million was incurred without Pre-Audit of the bills by the resident auditor. **(Annex-BB)**

(Amount in Rupees)

| Sr# | O.M# | Amount |
|--------------|-------------|---------------|
| 1 | 81 | 31.631 |
| 2 | 120 | 15.386 |
| Total | | 47.017 |

Every payment should be pre-audited before passing the bills reasons for none pre-audited may be justified.

Reply of the management

Observation Memo No. 81

The presumption of Audit party regarding un-authorized payment of Rs: 31.631 Million without Pre-Audit of Bills by Divisional Accounts Officer and Resident Auditor is not justified.

All the bills for the work, “Construction of DPRI at SALU Khairpur” have been prepared and preliminary checked to the initial Accounts / Vouchers and Pre-Audited by the Resident Auditor which shows that bills have been preliminary checked by Divisional Accountant and pre-audited by the Resident Auditor.

Observation Memo No. 120

The presumption of Audit party regarding un-authorized payment of Rs: 15.386 Million without Pre-Audit of Bills by Divisional Accounts Officer and Resident Auditor is not correct.

In fact, the bills under question for the works as shown by the audit party as detailed below have been prepared and preliminary checked by the Divisional Accountant to the initial Accounts / Vouchers and Pre-Audited by the Resident Auditor:

| S# | Name of Work | Name of Contractor | Amount |
|--------------|---|---------------------------|-------------------|
| 1. | Establishment Model School | Soomar Khan Mahar | 7,108,654 |
| 2. | Establishment Model School | Wazir Ali Mahar | 1,419,303 |
| 3. | 10 th R.A. bill Model School | Wazir Ali Mahar | 3,964,859 |
| 4. | 2 nd R.A. bill Model School | Soomar Khan Mahar | 2,161,289 |
| 5. | 11 th R.A. bill Model School | Wazir Ali Mahar | 732,337 |
| Total | | | 15,386,442 |

As explained above, it has been justified that all the bills have been preliminary checked by Divisional Accountant and pre-audited by the Resident Auditor before passing the bills and no any payment have been released without the pre-audit.

It is justified that all the bills have been passed after proper pre-audit from Divisional Accountant & Resident Auditor.

DAC Decision (October 11, 2018)

DAC directed for verification of pre auditing by the resident auditor.

Audit recommends that compliance of DAC directives be made and further progress be provided.

O.M#81,120

4.4.7 Non – obtained performance security from contractor -Rs3.163 million

According to the clause-10.1 Performance Security of the standard bidding document approved by government regarding large civil working “the contractor shall provide Performance Security to the procuring agency in the prescribed form. The Performance Security shall be 5% of the Contract Price stated in the Letter of Acceptance”.

Besides obtaining 5% as Performance Security, the Security Deposit at rate of 5% will also be deducted from running bills, thus amount equal to 10% of the Contract Price is obtained from contractor i.e. 5% as performance security and 5% security deposit as retention money. Deductions from interim/running bills will be made from successful bidder after the bidder has furnished the required performance security and signed the contract agreement.

During the special audit of the accounts record of Shah Abdul Latif University Khairpur for the year 2013-14 to 2015-16, it was observed that the construction work of date palm research institute @ shah Abdul Latif university Khairpur was awarded to M/S Wazir Ali Mahar vide work order No 59 dated 11-02-2012 The contractor was paid Rs 3,163,129/-through 11th RA bill, but the performance security @ 10% was not deducted from successful bidder amounting to Rs3.163 million.

(Amount in Rupees)

| Name of work | Work order # & date | Name of contractor | Estimate cost | Expenditure incurred | 10% Performance Security |
|---|--------------------------------|---------------------------|----------------------|-----------------------------|---------------------------------|
| construction of date palm research institute @ shah Abdul Latif university Khairpur | No 59 dated 11-02-2012 | M/S Wazir Ali Mahar | 44,314,600 | 31,631,298 | 3,163,129 |

The above was due to non-observance of the proper rules and procedures and poor internal controls financial aid was extended to the contractor and loss was sustained by government.

Reply of the management

The presumption of the Audit party regarding Non-obtained performance Security from contractor is not correct.

The performance Security having amount equal to 10% of the contract price was obtained from the contractor M/s Wazir Ali Mahar for the work, "Construction of DPRI at SALU Khairpur" beside this the 2% as earnest money vide CD No.FWDC0352500 dated: 21-10-2011 for amounting to Rs: 8,00,000/- plus 8% deduction as retention money from each interim running account bills of the contractor

have also been deducted which shows that rules and procedures have been strictly followed and no any financial aid have been extended to the contractor nor any loss was sustained by the Government.

DAC Decision (October 11, 2018)

DAC directed for verification of adjustment accordingly.

Audit recommends that compliance maybe made as no record was produced for adjustment and verification till the finalization of this report.

O.M#82

4.4.8 Unjustified expenditure incurred on a work without PWD Specification amounting to Rs45.705 million

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

During the special audit of the accounts record of Shah Abdul Latif University Khairpur for the year 2013-14 to 2015-16 , it was observed that an expenditure of Rs45.705 million without PWD specification. (**Annex-CC**)

(Amount in millions)

| Sr# | O.M# | Amount |
|--------------|-------------|---------------|
| 1 | 83 | 31.631 |
| 2 | 103 | 14.074 |
| Total | | 45.705 |

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

Reply of the management

Observation Memo No. 83

The PC-I was prepared and administratively approved in 2009 the process on execution of work was started promptly but all of sudden the sponsoring agency i.e. H.E.C. Islamabad delayed and dropped the scheme vide letter No.1-33/HEC/P&D/2009/02 dated: 07-9-2010 because of financial constraints occurred due to super floods in 2010 resultantly whole process was stopped and cost of project enhanced/overrun due to the project was delayed and dropped by the sponsoring agency for unavoidable circumstances beyond the control.

Again tender process was started on appearing of scheme in PSDP 2011-12, accordingly work was started and revised PC-I was processed with sponsoring agency in 2011 just after receiving of tenders, in response sponsoring agency replied in 2014 vide letter No.HEC/P&D-12(156)/48-5/2009/391 dated: 11-04-2014 by stating that competent forum i.e. DDWP (HEC) abandoned since 2010 at there and directed that university may complete the project by reducing scope and additional funds if required be met out from university's own resources.

In compliance of above university had got the work completed after preparing specific/ special specifications from Director DPRI and getting competitive rates / quotations by fulfilling all the codal formalities by assessing the rates to reduce the scope by the committee constituted by the competent authority and got the work completed. Cost increased due to unavoidably delay occurred/special circumstances which were beyond the control of executing/ sponsoring agency.

Observation Memo No. 103

The work of construction of Bachelor staff hostel SALU Khairpur was originally awarded to M/s Pentagrams Karachi, but the constructor failed to achieve targets of the physical progress. Therefore the work was rescinded after completing the codal formalities by fore freighting the security deposit including earnest money.

Actually the Constructor M/s pentagrams has already received the payments for executed work at site worth rupees Rs:11.650 (M) The remaining work was awarded to M/s Rail cop Sukkur, being lowest and competitive. The work was started after completing the Codal formalities. The remaining work of Bachelor staff hostel was completed with the cost Rupees Rs:41.149 (M)

Thus the total cost of work done and completed at Rupees 11.650+41.149 = Rs: 52.799 (M), which is within the approved cost of PC-1.

DAC Decision (October 11, 2018)

DAC directed for verification of relevant documents.

Audit recommends that compliance of DAC directive maybe made and progress be provided

O.M#83,103

4.4.9 Saving Rs12.683 million not surrender to HEC at the time close of work.

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

During the special audit of the accounts record of Shah Abdul Latif University Khairpur for the year 2013-14 to 2015-16 , it was observed that the construction work of Date Palm Research Institute @ Shah Abdul Latif University Khairpur was awarded to M/s Wazir Ali Mahar vide work order No 59 dated 11-02-2012 @ 98% above the schedule rates the PC1 sanctioned by the HEC on 23-12-2009 the total cost scheme amounting to Rs44.314 million was sanctioned by HEC i.e ground + 1st floor and expenditure incurred up 12th and final bill was Rs31.631 million and saving Rs12.683 million not surrender to HEC till completion of audit. Thus the position may please be clarified.

(Amount in Rupees)

| Name of work | Work order # & date | Name of contractor | Estimate cost | Expenditure incurred | Saving |
|---|--------------------------------|---------------------------|----------------------|-----------------------------|------------------|
| construction of date palm research institute @ Shah Abdul Latif University Khairpur | No 59 dated 11-02-2012 | M/s Wazir Ali Mahar | 44314600 | 31631298 | 1,268,302 |

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

The above may be justified to audit.

Reply of the management

The PC-I was prepared and administratively approved in 2009 the process on execution of work was started promptly but all of sudden the sponsoring agency i.e. H.E.C. Islamabad delayed and dropped the scheme vide letter No.1-33/HEC/P&D/2009/02 dated: 07-09-2010 of financial constraints occurred due to super floods in 2010 resultantly whole process was stopped and cost of project over-run due to the project delayed and dropped by the sponsoring agency for unavoidable situation beyond the control.

Again tender process was started on appearing of scheme in PSDP 2011-12 accordingly work was started and revised PC-I was processed with sponsoring agency in 2011 just after receiving of tenders in response sponsoring agency replied in 2014 vide letter No.HEC/P&D-12(156)/48-5/2009/391 dated: 11-04-2014 by stating that competent forum i.e. DDWP (HEC) abandoned since 2010 at there and directed that university may complete the project by reducing scope and additional funds if required be met out from university's own resources.

In compliance of above university had got the work completed after preparing specific/special specification from Director DPRI and getting competitive rates /quotations by fulfilling all the codal formalities by assessing the rates to reduce the scope by the committee constituted by the competent authority and got the work completed. Cost increased due to unavoidably delay occurred/ special circumstances which were beyond the control of executing/ sponsoring agency.

In light of above facts and position, it is stated that there is no saving against the PC-I which could be surrendered to sponsoring agency i.e HEC.

DAC Decision (October 11, 2018)

DAC directed for verification of relevant documents.

Audit recommends that compliance of DAC directives may be made.

O.M#84

4.4.10 less deduction of sales tax on supplies (GST) Rs0.729 million

According to Notification issued to Sales Tax Department for Sales Tax Special procedure (withholding) rules, 2007 vide letter No.S.R.O 77 (i) 2008 dated 23-01-2008, that withholding agent shall deduct as amount of equal to 1/5th of the total Sales tax shown in the sales tax invoice issued by the supplier and make payment of the balance amount to him. If sales tax invoice is not provided then 17% tax would be deducted.

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that General sales tax was less deducted of Rs0.729 million from the various suppliers/ contractors on account of general sales tax by the Project Management Unit, resultantly government sustained a loss of Rs0.729 million due to less obtaining deduction of GST. **(Annex-DD)**

Irregularity occurred due to improper internal controls and non-performing of pre-audit functions by Finance wing and internal auditor of the University respectively.

Audit requires to obtained less deducted GST from supplier and same may be deposited into relevant government account under intimation to audit besides fixing of responsibility on Director finance and Internal auditor for non-performing of their duties properly.

Reply of the management

The suppliers who are registered In income tax their sales tax have been deducted as 1/5th of 17% of total amount. Whereas the contractors who have not supplied the invoices the 17% sales tax have been deducted.

DAC Decision (October 11, 2018)

DAC directed for verification of GST invoices.

Audit recommends that the compliance of DAC directive maybe made.

O.M#87

4.4.11 Non deduction of income tax Rs 0.218 million

As per Section 153 (1) of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person- (a) for the sale of goods; (b) for the rendering of services; (c) on the execution of the contract, other than a contract for the sale of goods or the rendering service, shall, at the time of making the payment , deduct tax from the gross amount payable at the rate specified in division III of part III of the first schedule.

During the course of special audit of the accounts record of Shah Abdul Latif University Khairpur for the year 2013-14 to 2015-16 it was observed that under project (PMU) Strengthening of Infra-structure SALU Khairpur that the various contractors were paid amounting to Rs4.852 million but income tax Rs0.218 million @ rate of 4.5% was not deducted on purchase of Electric material and Furniture at the time of payment. (Annex-EE)

(Amount in millions)

| Sr# | O.M# | Amount |
|--------------|------|--------------|
| 1 | 89 | 0.094 |
| 2 | 99 | 0.124 |
| Total | | 0.218 |

The position may please be clarified.

Reply of the management

Observation Memo No. 89

The Audit pointed-out the non-deduction of income tax against the following items.

- i. Purchase of various material.
- ii. Minor repair work.
- iii. Purchase Electric Items.
- iv. Purchase of Furniture.

Whereas the details are not provided and are untraceable as question arises. Hence requested to arrange the details so that compliance of the observation may be made accordingly.

Observation Memo No. 99

The presumption of Audit party regarding non-deduction of Income Tax from the contractors on account of income tax is not correct.

The Income Tax deducted from the contractor's bill was as per prescribed manner/rates announced by the FBR vide letter No.OIR/WHT-II/RANGE-I/SUK/2014-15/163 dated: 12-08-2014 Issued by the Officer Inland Revenue RTO Sukkur.

It is clarified that Income Tax already deducted from the contractor's bill is as per schedule of FBR and Government has not sustained any loss in this regard.

DAC Decision (October 11, 2018)

DAC directed for verification of recovery of income tax and its deposit into government account.

Audit recommends that compliance of DAC directives be made and further progress be provided.

O.M#89,99

4.4.12 Excess payment on difference of cement, Bricks and wood–Rs13.699 million

According to Planning Commission Letter No.1(693)PP&HD/2005 date 22/12/2006, difference of account of escalation was withdrawn.

According to Rule 10 of GFR vol-I every officer incurring an authorizing Expenditure from Public fund should be guided by high standard of financial propriety, amounting the prevails on which emphases is, generally laid are the following.

Every officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person's ordinary prudence would excretes in respect of expenditure.

During the special audit of the accounts record of Shah Abdul Latif University Khairpur for the year 2013-14 to 2015-16, it was observed that the that an amount of Rs13.699 million was paid to contractors as per details attached on account of Difference cost of cement bricks steel and wood which is irregular and un-authorized due to the cement is not supplying item in execution of work. **(Annex-FF)**

(Amount in millions)

| Sr# | O.M# | Amount |
|--------------|------|---------------|
| 1 | 90 | 6.484 |
| 2 | 112 | 7.215 |
| Total | | 13.699 |

Excess payment on difference of cement, Bricks and wood needs justification

Reply of the management

Observation Memo No. 90& 112

The presumption of the audit party regarding excess payment on difference of cement, bricks, steel & wood of Rs7.215 million is unjustified.

The rate analysis for items involving use of cement, bricks, Steel and wood were prepared and the rates of materials prevailed at that time were incorporated and on the basis of which composite rates of items provided in the composite schedule of rates 2004 sanctioned by the Standing Rates Committee Sindh Karachi, Finance Department, Government of Sindh.

Subsequently, due to increase in cost of materials in the market/factory the Standing Rates Committee Govt. of Sindh, Karachi introduced schedule of rates of materials 2011 & enforced from 1st July 2011 and allowed payment to the contractor for difference in cost of materials such as cement, bricks, steel & wood as per actual consumption in the work, which was incorporated in the estimate being the tenders were called according to composite schedule of rates 2004 and before introduction of composite schedule of rates 2012.

DAC Decision (October 11, 2018)

DAC directed for verification of government notification applicable at that time.

Audit recommends that DAC directives should be followed and further progress be provided.

O.M#90 & 112

4.4.13 Irregular payment on account of extra lead/ carriage Rs1.527 million

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

During the course of special audit of the accounts record of Shah Abdul Latif University Khairpur for the year 2013-14 to 2015-16 it was observed that an amount of Rs1.527 million on account of extra lead for carriage of earth against the above rule and procedure. **(Annex-GG)**

(Amount in millions)

| Sr# | O.M# | Amount |
|--------------|-------------|---------------|
| 1 | 94 | 0.795 |
| 2 | 122 | 0.732 |
| Total | | 1.527 |

The position may please be clarified.

Reply of the management

Observation Memo No. 94

The work Construction of approach road to Academic Block (External Development) Shah Abdul Latif University Khairpur was awarded to the lowest bidder M/s Naqvi Builders Khairpur by providing the carriage of material in estimate and payment was made on composite rate as per rate analysis.

The extra lead was only provided for earth work which is also an item of schedule of rates. Hence no irregularity was committed and payment was made as per availability of source of earth.

No doubt that this is a part of agreement of road work but earth used for filling the plot for Preparation of lawn, thus the item is commonly used and paid for external development works.

Observation Memo No. 122

The presumption of the audit party regarding excess payment on difference of cement, bricks, steel & wood of Rs7.215 million is unjustified.

The rate analysis for items involving use of cement, bricks, Steel and wood were prepared and the rates of materials prevailed at that time were incorporated and on the basis of which composite rates of items provided in the composite schedule of rates 2004 sanctioned by the Standing Rates Committee Sindh Karachi, Finance Department, Government of Sindh.

Subsequently, due to increase in cost of materials in the market/factory the Standing Rates Committee Govt. of Sindh, Karachi introduced schedule of rates of materials 2011 & enforced from 1st July 2011 and allowed payment to the contractor for difference in cost of materials such as cement, bricks, steel & wood as per actual consumption in the work, which was incorporated in the estimate being the tenders were called according to composite schedule of rates 2004 and before introduction of composite schedule of rates 2012.

It is clarified that the payment made due to difference in cost of materials is justified under orders of Standing Rates Committee, Government of Sindh, as stated above.

DAC Decision (October 11, 2018)

DAC directed for verification of same.

Audit recommends that DAC directives should be followed, as no progress was provided as yet.

O.M#94,122

4.4.14 Award of works by splitting up work orders Rs118.558 million

“Project Director PMU is empowered to grant technical sanction on construction of buildings Rs 50.000 million and XEN is empowered to sanction construction of building up to Rs 5.00 million”, vide delegation of financial powers rules 1962 amended time to time.

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16 it was observed that under project (PMU) strengthening of infra-structure SALU Khairpur that the construction of academic block part I Business administration & commerce Department and construction of academic block part II ground floor and first floor public administration & economics Department was awarded to one and same contractor on same date amounting to Rs118.558 millions by split into two parts without approval of competent authority (HEC). (Annex-HH)

| (Rupees in million) | | | | | |
|----------------------------|---|-------------------|----------------|----------------|----------------|
| S.No | Name of Work | Contractor | WO.NO | NIT NO | Amount |
| 1 | Const. of Academic block part I business admn, commerce department @SALU Khairpur 32th RA bill | Naqvi Building | 233 / 31.12.08 | 164 / 16.10.08 | 57.113 |
| 2 | Const. of Academic block part II ground , first floor public admn and economics department 31th RA Bill | Naqvi Building | 232 / 31.12.08 | 164 / 16.10.08 | 61.445 |
| Total | | | | | 118.558 |

The position may please be clarified.

Reply of the management

The PC-I Component Academic Block Comprises of various departments, And are to be constructed separately distances from each other. these are the components of the same PC-1, therefore it does not fall in the rule of splitting up of work orders. Moreover before inviting tenders, approval from competent authority i.e Vice Chancellor Shah Abdul Latif University Khairpur was obtained.

The tenders were opened as per rules but by chance both works were awarded to the same contractor by virtue of quoting lowest rate which cannot be avoided/rejected.

DAC Decision (October 11, 2018)

DAC directed to audit to verify the relevant documents.

Audit recommends that DAC directives should be followed and relevant record be provided for verification.

O.M#96

4.4.15 Unjustified payment to private advertisement agency amounting to Rs0.302 million

According to Para-23 of G.F.R Vol-I, Every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also responsible for any loss arising from fraud or negligence on the part of any other Government office to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

During the course of special audit of the accounts record of Shah Abdul Latif University Khairpur for the year 2013-14 to 2015-16 it was observed that an amount of Rs0.302 million was paid to M/s Synergy Advertisement Pvt Limited Karachi on account of advertisement charges in the month of May 2014 instead of Director Information Govt. of Sindh Karachi. **(Annex-II)**

The position may please be clarified.

Reply of the management

It is stated that as per government policy the advertisement of Universities may be published through advertisement agency and such agencies i.e M/S Synergy Advertising Agency appointed as agent to publish the University advertisement through PID Hence, the payment of advertisement bills have been made to Synergy advertising agency.

DAC Decision (October 11, 2018)

DAC directives that copy of agreement with M/S Synergy be provided to audit.

Audit recommends that DAC directives should be followed.

O.M#97

4.4.16 Irregular and un-justified expenditure on payment of installation of transformer- Rs3.604 million

According to rule-23 of GFR vol-I, every Government officer should realize fully and clearly that he will be personally responsible for any loss sustain by Government through fraud or negligence on his part and that he will also be responsible for any loss arisen by fraud or negligence on the part of any other Government official to the extent of which it may be shown that he contribute to the losses by his own action or negligence.

During the special audit of the accounts record of Shah Abdul Latif University Khairpur for the year 2013-14 to 2015-16 it was observed that an amount of Rs3.604 million was paid to contractor on account of installation of transformer (**Annex-JJ**). That was kept under following observations:-

- i. The payment made from the head of account energization.
- ii. Documentary proof regarding actual utilization of material was not provided.
- iii. Consumption account of material was not furnished for verification.
- iv. Analysis report regarding utilization of material was not provided.
- v. The approved rates of material were not provided for verification.
- vi. The payment made to private contractor instated of WAPDA

(Amount in millions)

| Sr# | O.M | Amount |
|--------------|-----|--------------|
| 1 | 98 | 1.044 |
| 2 | 105 | 2.560 |
| Total | | 3.604 |

The reasons for the above may be justified to audit.

Reply of the management

Observation Memo No. 98

The presumption of the Audit party regarding Irregular and Unjustified Expenditure on Payment of Installation of Transformer under the Head of energization is not correct.

It is justified that the payment was made from the head of account of energization as per provision of PC-I. Documentary evidence regarding material installed at.

The competitive rates/quotations received after completion of codal formalities as per SPP Rules & schedule of rates (General) 2004 S#5&6 were got approved from the competent authority and the payment was made to the govt. contractor registered with the govt. authority, as per terms and conditions of the letter No.CEO/HESCO/CE (P&E)/DM(MID)/DB/5182 dated: 29-06-2010 of Chief Engineer HESCO.

As no any irregular / unjustified expenditure have been occurred during procurement of transformer under the head of energization and also Govt. has not sustained any loss.

Observation Memo No. 105

It is stated that as Shah Abdul Latif University is energized through bulk supply of power/Electricity of WAPDA authorities (SEPCO), therefore internal transformers were arranged by the University authorities competitive bidding process as and when required for new construction works.

It is to mention that SEPCO authorities never provide transformer installation within the internal network of the campus.

In case of damages university arrange the replacement themselves. Thus in order to save the time and non availability of transformers with SEPCO, the competitive process was adopted as the transformers now available in open market.

Moreover it is clear that tenders for work of external electrification including installation of transformers were invited and the competitive rates were obtained from Govt. licensed contractors/ firms and the work was awarded to lowest bidder.

DAC Decision (October 11, 2018)

DAC directed for verification of relevant documents.

Audit recommends that DAC directives should be followed, and further progress may be furnished.

O.M#98,105

4.4.17 Non-deduction of sales tax from contractors-Rs0.469 million

According to the Sindh Sales Tax on Services Act, 2011, issued by the provincial assembly Sindh, vide notification NO.PAS/Legis-B-19/2011 dated 10th of June 2011, and come into force w-e-f 1st July 2011, As per part-B of Second Schedule (Taxable Service) Sales Tax @ 16% is applicable on Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies.

During the special audit of the accounts record of Shah Abdul Latif University Khairpur for the year 2013-14 to 2015-16, it was observed that the sale tax @ 17% for amounting to Rs0.469 million was not deducted from the contractor / suppliers.
(Annex-KK)

The above was due to non-observance of the proper rules and procedures and poor internal controls financial aid was extended to the contractor and loss was sustained by government.

The internal controls may be strengthened along with fixing responsibility on the person(s) at fault and recovery may be made under intimation to audit.

This may please be replied.

Reply of the management

The Presumption of the audit party regarding non-deduction of sales tax from the contractors is not justified.

It is clarified that according to the Sindh sales tax (taxable service) sales tax @ 16% is applicable only on the services provided, however the contractor's bills under observation are of the supplying and installation of equipments (goods) does not fall in the services column, hence the question of Sindh sales tax on services for equipment (goods) is not justified and not deducted from the contractor's bills. Whereas sales tax @ 1/5th of 17% has already been deducted from the contractor's bills.

While payment to the contractors, proper rules and procedure have been followed and Government had not sustained any loss.

DAC Decision (October 11, 2018)

DAC directed for verification of sales tax invoice.

Audit recommends that DAC directives should be followed as no progress is provided as yet.

O.M#107

4.4.18 Unjustified payment to contractor on providing and installation of equipment at SBB chair without completion of work amounting to Rs1.012 million

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

During the special audit of the accounts record of Shah Abdul Latif University Khairpur for the year 2013-14 to 2015-16 , it was observed that the work supply and installation of equipment at Benazir Bhutto chair at shah A Latif University Khairpur was awarded to M/S Access Communication Karachi vide work order No 40 dated 16-05-214 from the head of Revenue Component. The original capital work of building was not completed and the equipment and material purchased remained unused and also not installed on proper place, resultantly Govt money wasted. Thus the payment made on account of supplying and installation of equipment was irregular. (**Annex-LL**)

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

The above may be justified to audit.

Reply of the management

The presumption of the Audit party regarding the Un-justified Payment to contractor on providing and Installation of equipment at SBB Chair without completion of work is not justified.

It is clarified that as per financial phasing of PC-I& ADP allocation for the year 2013-14, the executive agency is bound to execute the work as per PC-I financial phasing and ADP allocation allocated by the Govt. and procurement of goods is in accordance with the PC-I phasing and ADP allocation 2013-14. Whereas the project was delayed due to less releases on part of sponsoring agency i.e Education & Literacy Department Govt. of Sindh & due to newly creation of University sector at Chief Minister House and reshuffling of schemes from education sector to University sector resulting missing of schemes from the ADPs. The goods purchased are entered in the Measurement Books & stock registers properly measured and counted and also recorded in stock registers in charge of responsible officers of the university.

Keeping in view of above facts and figures it is justified that there is no unjustified payment to the contractor.

DAC Decision (October 11, 2018)

DAC directed for verification of sales tax invoice.

Audit recommends that DAC directives should be implemented.

O.M#108

4.4.19 Un-authorized expenditure incurred without the sanction of revised estimate from competent authority-Rs76.473 million

Rule-766 of the Public Works Departmental Manual, Volume-I, states that “Technical sanction amounts to nothing more than a guarantee that the proposals are structurally sound and meet the requirements of the indenting Department and the

estimates are accurately calculated and based on adequate data.” Further Para-527 of PWD Manual Volume-I, states that “whereas no work shall begin unless detailed design and estimate has been sanctioned”.

During the special audit of the accounts record of Shah Abdul Latif University Khairpur for the year 2013-14 to 2015-16 that revised estimate sanction by the competent authority amounting to Rs76.473 million was higher than the original estimate costing Rs35.141 million which exceed Rs117.61% above the original estimate. **(Annex-MM)**

Audit therefore desires that the position may please be clarified and 117.61% allowed without change of design and PWD specification.

The above may be justified to audit.

Reply of the management

The presumption of the audit party that un-authorized expenditure incurred without the sanction of Revised Estimate from competent authority Rs76.473 million is not correct.

It is clarified that the work was awarded on original approved cost and payment was made to contractors accordingly. Meanwhile Revised Cost Estimate/PC-I was prepared and submitted to the competent authority with concrete justifications and Revised Cost Estimate/PC-I for amounting to Rs: 89.198 million was approved by the competent forum. It is justified that as the revised cost estimate/PC-I was approved by the competent forum within the time and no any excess/over approved PC-I have been made.

DAC Decision (October 11, 2018)

DAC directed for verification of relevant documents.

Audit recommends that DAC directives should be followed and further progress may be provided to audit.

O.M#111

4.4.20 Undue financial aid to the contractor in shape of secured advance Rs7.108 million

According to Para-23 of G.F.R Vol-I, Every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also responsible for any loss arising from fraud or negligence on the part of any other Government office to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Rule-88 of Sindh Financial Rule Volume-I states,” every government Officer is expected to exercise the same vigilance in respect of expenditure as a man of ordinary prudence would exercise in spending his own m

During the course of special audit of the accounts record of Shah Abdul Latif University Khairpur for the year 2013-14 to 2015-16 it was observed that an amount of Rs7.108 million was paid to M/s Soomar Khan Mahar against the work of external development of model school on account secured advance against the perishable items which is un due financial aid to the contractor (**Annex-NN**)

The position may please be clarified.

Reply of the management

The presumption of the audit party that un-due financial aid to the contractor in shape of Secured Advance Rs: 7.108 million, is not correct.

It is clarified that payment was made to contractor as per SPPRA Regulations for Procurement of work, PWD Manual Volume-I clause-560 and SPPRA’s Standard Bidding Document for Procurement of work, in which it is permissibly allowed to the contractor on the basis of nonperishable/non combustible materials brought and properly stocked at site of work. Being advance amount calculated on the basis of 75% of the market value of that material, by following the rules and regulations as stated above secured advance was allowed on the security of material brought at site for which Executive Engineers are authorized/empowered/ permitted to do so.

DAC Decision (October 11, 2018)

DAC directed to furnish document authorizing XEN for such powers.

Further progress is awaited.

O.M#113

4.5 Asset Management

4.5.1 Loss to govt. due to non-auctioning of thousand date palm trees & five-acre agri. Land Rs0.900 million

As laid down in Rule-28 of G.F.R. Volume-I, no amount should be left outstanding without sufficient reasons, and where any dues appear to be irrecoverable the orders of the competent authority for their adjustment must be sought. Read with Section 14 (3) of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provide as under: "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 Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16 it was observed that management did not auctioned one thousand trees of date palm and five-acre of agriculture land to earn maximum revenue, by doing so, government sustained a loss. It is pertinent to mentioned here that University paid Rs373,362 vide cheque no 8835205 dated 15.03.2016 to the Mukhtiarkar taluka Khairpur on account of bill for Kharif Rs 67.03 acres of cultivated land (revenue cess) 2015-16. Wrong information was provided to audit by Estate Officer regarding total acres of cultivated land.

(Amount in Rupees)

| Sr. No | No of trees/Land | Average market rate per tree per year | Average market rate per acre per year | Total revenue per year | Total revenue for three years |
|---------------|-------------------------|--|--|-------------------------------|--------------------------------------|
| 01 | 1000 | 1000 | - | 100,000 | 300,000 |
| 02 | 05 acre | - | 40000 | 200,000 | 600,000 |
| Total | | | | | 900,000 |

Audit requires that all date palm trees and agriculture land be auctioned to collect maximum revenue from its own resources and difference of last year's lost be collected from land officer under intimation to audit, and disciplinary action be taken against the estate officer for providing wrong information to audit under Efficiency and Discipline Rules".

Reply of the management

It is submitted that the trees was auctioned through Advertisement in various news papers and all codal formalities completed.

The contract of Date Palm Trees was given through open auction via leading national NEWS papers.

List of employee's seniority, Criteria & Policy, registration of society, number of plots, category wise rates information is part of Housing Society committee not estate Office.

DAC Decision (October 11, 2018)

DAC directed for evidence of deposit of such revenue into University account for last three years.

Audit recommends that DAC decision should be followed.

O.M#16

4.5.2 45 acres of University's Agriculture land under illegal possession worth millions of rupees

"Every officer incurring or authorizing expenditure from public funds should be guided by high standards of financial propriety", as per rule 10 of GFR volume-I. "Improper expenditure or waste of public money or stores is against the financial propriety.

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16 it was observed according to the 'Survey Report of Agriculture Land' that 45 Acres of University's Agriculture Land were found to have been used to construct 390 houses, 05 poultry farms and 01 Baithak, vacant houses,

etc by illegal possessors. Even electricity, gas and water connections were provided from the concerned quarters at illegally constructed property of the University. In that regard, following points were noted:

- i. University authorities did not furnish any official letter to service providers of Electricity, Gas and water warning them that they were selling their services to illegal possessors and asking them to immediately disconnect all illegal connections.
- ii. Responsibility upon Land Development Officers including Estate Officer of the University was not fixed as 390 houses and 05 poultry farms could not appeared on surface in minutes. Further concerned University officers could not report day to day development in writing nor University authorities kept an eye on own assets, lands and properties that they were required to do under rules of propriety.
- iii. The matter of illegal possession was not put forward to University's Syndicate, Board of Governors or Agriculture Land Development Committee neither such minutes of meetings disclosed to audit,

Audit requires that illegally occupied land be recovered, letter be written to all service providers i.e. head of MD Sui Gas, MD SEPCO, MD North Sindh Urban Services Corporation Sukkur to disconnect their connections, help be sought from Rangers (local camp office situated in the vicinity of University), police and district administration to get vacant the said illegally occupied land and necessary actions be taken to avoid further deterioration of property.

Reply of the management

It is stated that University Land was posses illegally same reported to the Governor Sindh and try to vacate the Land through Police but it is still in possession.

(ii) The letters were sent to Higher authorities viz: Governor Sindh Secretariat and other concerned quarters viz: Deputy Commissioner, Khairpur, Commissioner Sukkur, Sector Commander Shahbaz Rangers Sukkur SHO SALU Police Station Khairpur for removal of Encroachment from University land.

DAC Decision (October 11, 2018)

DAC directed to expedite the efforts.

Audit recommends that DAC directions should be implemented in letter and report.

O.M#17

4.6 Monitoring and Evaluation

4.6.1 Wasteful expenditure incurred on appointment of financial advisor to Vice Chancellor in presence of Director Finance-Rs1.990 million

As per Appendix-B of Part-III Additional Statuettes of SALU Act, 1986, “No provision of the post of financial advisor exists”.

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that management allowed an amount of Rs1.990 million on account of financial advisor to Vice Chancellor. That was kept under following observations: -

- i. No need of Financial Advisor because of the reason that a regular Director Finance is already available.
- ii. No proper procedure was adopted before making appointments like availability of sanctioned posts, approvals for appointments, advertisements, evaluating of candidatures as per criteria for the posts, short listings, conduct of tests, interviewing, preparing marking sheets, final short listings of selected candidates, final approval from competent authorities, etc.
- iii. The verification of degrees, character antecedence and medical certificate from Civil Surgeon was also not available in most of the cases.
- iv. Past experience for dealing financial matters was not shown to audit

(Amount in Rupees)

| Sr# | Name | Designation | Order # Dated | Rate per month | Month | Amount |
|------------|--------------------------|----------------------|--|-----------------------|--------------|---------------|
| 01 | Nazar Abbas Jaffri | Financial Advisor | No.ADMN/SALU/KHP/7 74 14-03-2013 | 40,000 | 36 | 1,440,000 |

| Sr# | Name | Designation | Order # Dated | Rate per month | Month | Amount |
|--------------|-------------------------------------|-------------|---|----------------|-------|------------------|
| 02 | Nazar M Gaho Honorary Advisor | -do- | No.ADMN/SALU/KHP/1 787 18-08-2014 | 25,000 | 22 | 550,000 |
| Total | | | | | | 1,990,000 |

Audit requires immediate production of record besides fixing responsibility on person(s) at fault.

Reply of the management

It is stated that Financial advisor to Vice Chancellor was appointed on fixed pay Rs.40,000/- p.m and posted in finance wing to assist the Director Finance. However the payment of fixed pay was made from the Head of honorarium of SALU Khairpur.

It is submitted that Mr. Nazar Muhammad Gaho Honorary Advisor was appointed on fixed pay of Rs.25,000/- p.m in the chair of Shaheed Benazir Bhutto Established in Shah Abdul Latif University, Khairpur has assignment was to look after the matters of chair.

DAC Decision (October 11, 2018)

DAC directed to place this matter before syndicate for regularization.

Audit recommends that DAC directives should be followed.

O.M#5

4.6.2 Doubtful excess payment of remuneration charges-Rs 0.804 million

According to Rule-23 of SFR Volume-I, “Every payment including repayment of money previously lodged with Government of whatever purpose must be supported with vouchers setting forth full and clear particulars of the claims.”

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that management passed a bill of Rs4,620,693 on account of pension commutation of Mr. Dr. Prof. Yasmeen Faiz Kazi (retired) in excess of Rs80386/- (**Annex-OO**)

Audit requires justification for excess payment of commutation, actual commutation calculation sheet be provided to audit for reconciliation, copy of payee cheque leaf.

Reply of the management

It is submitted that after retirement the calculation was made as per rules and pay the Rs.4.6 million to Dr. Yasmeen Faiz Kazi there is no excess payment was made to Mrs. Kazi commutation, benefits.

DAC Decision (October 11, 2018)

DAC directed for verification of the calculation.

Audit recommends that DAC directives should be followed.

O.M#13

4.6.3 Wasteful expenditure incurred on payment for part time employees- Rs3.446 million

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

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that management paid 34.467 million to the University employees on account of part time job. The management allowed part time allowance to their employees for working extra hours without any justification only to provide financial benefits. Audit observed that there were already huge numbers of employees were working on daily wages and contractual employees. **(Annex-PP)**

Audit requires to provide justifications for incurring wasteful expenditure on account of part time allowance, besides what works/jobs were performed in extra hours to justify the expenditure as regular.

Reply of the management

It is stated that the lower employees Clerks, Peon, Computer Operators were hired on part time basis in Evening Shift of various Departments as Such there is no employee appointed in evening programme the part time paid to the employees after fulfilling all codal formalities. Bills signed by Chairman / Incharge of the department with the approval of competent authority.

DAC Decision (October 11, 2018)

Same remarks as at Para NO.4.1.6

Audit recommends that DAC directives should be followed in letter and sprits.

O.M#37

4.6.4 Doubtful payment made to the university employees instead of actual vendor-Rs14.706 million

According to the G.F.R 12 “The duty of the controlling officer is not only to see that total expenditure is kept within the limits of the appropriation, but he has also to see that the funds are expended in the public interest and for these objects only for which the money was provided.”

As per Rule 303 of Central Treasury Rules, “Contingent bill for payment to Suppliers etc. which cannot be met from the permanent imprest may be endorsed for payment to the party concerned and the DDOs are suggested that in case of payments to the Suppliers may be issued through crossed cheques in the name of firms concerned. This will avoid un-necessary delays and risk involved in the drawl and disbursement of cash.” &

Rule-28 (2) of Central Treasury Rules volume-I, “A Government officer supplied with funds for expenditure shall also be responsible for seeing that payments are made to persons entitled to receive them”.

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that an amount of Rs14.706 million was incurred on account of various M & R works, procurement of items, repair of vehicles and various heads of account but payments were issued in the name of A.O Building,

A.O Colony, A.O New Admn block, transport officer and various employees instead of actual suppliers/contractors concerned in violation of the instructions. Furthermore, payment into A.Os and various account instead of vender could misused chances of misappropriation through cash withdrawal from bank could not be ruled out (**Annex-QQ**).

Further, audit observed following points:-

- i. Payments were not made to actual supplier/ vendor
- ii. Purchases made were not accounted for in relevant stock register.
- iii. Consumption account of the same was not produced.
- iv. Government taxes i-e income tax/ Sindh tax & General Sales was not deducted (actual amount of the same was briefly calculated into OM# 20,21 & 22 respectively of this report)
- v. Cash book, bank statements, cheque with counter folio were not produced of the payment made to the employees.
- vi. Purchases of physical assets through split up to avoid tender.
- vii. Government sustained loss of stamp duty, because the work was not carried out by way of tender and B-I agreement
- viii. Payee's acknowledgments were not obtained from concerned payees.

This irregularity occurred due to lack of internal controls & checks of pre-audit by Finance section. Audit requires to provide stock registers, consumption account, bank statements of all AOs & others employees of university to whom payment was made along with cheque counter folios, non-deducted taxes be recovered from the concerned payees and deposited into relevant head of account.

Audit recommends all payments be made through vendor, strong internal controls be applied through internal check officers, functions of pre-audit as per government instruction be applied, separate employees accounts be closed.

Reply of the management

It is stated that the Administrative Officers (Building / Colony) were assigned to look after the various buildings and residential colony and essential repair Drainage

and Electric work being carried out to hire the labour to accomplish the work which was assigned to them and payment made after submitting the bill duly certified.

DAC Decision (October 11, 2018)

DAC observed with concern the prevalence of this mal practice and directed to discontinue this practice immediately. The notification in this regard may be shared with audit authorities and compliance of these instructions will be verified by audit next year.

Audit recommends that DAC directives should be followed and irregular practice maybe stopped henceforth.

O.M#46

4.6.5 Un-justified payment Rs0.307 million on account of 6th year leave salary w.e.f 01-09-2014 to 31-08-2015

According to Rule-88 of Sindh Financial Rules, Volume-I, "Every public officer should exercise the same vigilance in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise spending his own money, and public money should not be utilized for the benefit of a particular person or community".

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that Mr. Mumtaz Ali Assistant Professor awarded scholarship for PhD under the project strengthen of infrastructure of SALU Khairpur 80 North Umbria University New Castle U.K. in this connection it is stated that the university authority 6th year study leave w.e.f 01-09-2014 to 31-08-2015 vide office order # SALU/KHP/Admin/ 507 dt: 13-05-2015 amounting to Rs0.307 million vide cheque# 6749260 dt: 15-06-2015. The following observation rose.

- i. Order relating to grant of scholarship was not produced.
- ii. How many years were required for PhD was not produced
- iii. Telephone reimbursement Rs 2000/- per month claimed through salary may be justified.

- iv. Rs 500/- per month entertainment allowance claimed may be justified.
- v. Thesis of the PhD required subject not produced.

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

The above may be justified to audit.

Reply of the management

It is submitted that the 6th Year study leave w.e.f 1-09-2014 to 31-08-2015 was granted to Mr. Mumtaz Ali Mari on the recommendations of his PhD supervisor, it is under the rule as per letter No.4-7 ICHR/HEC/06/288- January 31, 2006 received from Higher Education Commission, Islamabad and same was approved by the syndicate vide resolution No. 19, 55th meeting held on 08-04-2006. The Scholarship being offered by the HEC for PhDs are often for a period of 4-6.

DAC Decision (October 11, 2018)

DAC directed to authorities to take action in the light of HEC policy / directives on the subject matter.

Audit recommends that DAC directives should be implemented.

O.M#53

4.6.6 Irregular transfer of funds from one account to other account-Rs34.500 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.

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that the management had transferred an amount of Rs34.500 million from an account of a separate purpose to other account of different purpose without justification (**Annex-RR**).

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

Reply of the management

It is submitted that the loan was taken from various development accounts to another development account due to late received the installment from Higher Education Commission Islamabad. Further, the bridge finance is being allowed from Higher Education Commission Islamabad from one project to another condition that the project does not suffer any loss. All projects funded by HEC Islamabad. As soon as the grant received the same amount have returned to the concerned development accounts

DAC Decision (October 11, 2018)

DAC settled the para with the observation that utmost care may be observed and bridge financing may be allowed in exceptional cases with the approval of competent authority.

Audit recommends that DAC decision should be followed in letter and spirits.

O.M#56

4.6.7 Irregularities in GP fund (final) payment-Rs8.737 million

According to Rule-23 of SFR Volume-I, “Every payment including repayment of money previously lodged with Government of whatever purpose must be supported with vouchers setting forth full and clear particulars of the claims.”

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that management paid Rs 8.737 million on account of GP Fund final payment but no further related record was provided.

- i. Missing Credit Statements
- ii. Computer difference
- iii. Computer sheet
- iv. Copy of CNIC
- v. Zakat was not deducted or Zakat declaration form not attached.

- vi. Service Book/ Service Statement
- vii. Non-drawl of Advance Certificate
- viii. Broad Sheet

Audit requires to provide complete record besides action be taken against the person for non-production of detailed record.

Reply of the management

It is submitted that the SOP being provided by the audit team on account of payment of G.P Fund will be followed strictly.

DAC Decision (October 11, 2018)

After necessary clarification submitted by the authorities DAC settled the para subject to furnishing of copy mentioning powers of senate and syndicate for verification.

Audit recommends that DAC directives may be followed and copies of delegations of powers to senate/syndicate be provided.

O.M#61

4.6.8 Irregular Payment of difference claimed through due drawn against promotions of teaching faculty without completion of prescribed length of service Rs-0.927 million

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

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that management paid Rs0.929 million on account of pay and allowances to teachers and allowed them next promotions without checking the criteria for promotions in which clearly stated that length of service will be counted for next promotions (list attached). Audit observed following points:

(Amount in millions)

| S.No | Description of list attached | Audit observations | Amount drawn through due drawn |
|--------------|---|--|--------------------------------|
| 01 | Table-A Wrong calculated promotion due drawn | <ul style="list-style-type: none">i. Wrong due drawn calculated as per audit view. As of the audit view that basic pay of Dr. Ikhtiarali Ghumro would be Rs71105 instead of 75510 as on 1.12.2015ii. History of Bps 20 missing in due drawn.iii. No proof for non-withdrawal of claimed amount attached with bills i.e. previous pay slips, service statements, service book etc.iv. Orders of promotions from one scale to another not attached with billsv. Payment of due drawn was made without budgetary provisions for due drawn | 0.487 |
| 02 | Table-B Unjustified promotion | <ul style="list-style-type: none">i. History of Bps 20 missing in due drawn.ii. No proof for non-withdrawal of claimed amount attached with bills i.e. previous pay slips, service statements, service book etc.iii. Orders of promotions from one scale to another not attached with bills | 0.440 |
| Total | | | 0.927 |

Audit requires to provide promotions policy, vacant position of above scales, merit list of promoted officers service statement of the officers mentioned in table A& B, promotions orders to verify and recalculation of difference of due drawn.

Reply of the management

It is submitted that the payment was made to the following faulty members on account of pre-mature increments on up gradation allowed by the Finance Division (Regulation wing) Government of Pakistan vide office memorandum No.F-11 (4) R-2/201180013 Islamabad Government of Pakistan and same also notified by the University vide Notification No.ADMN/TECH/-847, dated: 18-08-2014.

- i. Prof. Dr. Ikhtaiar Ali Ghumro

- ii. Prof. Dr. Taj Muhammad Lashari
- iii. Prof. Dr. Muhammad Saleem Rahpoto

DAC Decision (October 11, 2018)

DAC directed the authorities to provide relevant record of promotion to audit for verification. After necessary clarification submitted by the authorities

Audit recommends that DAC decision should be implemented, and record relating to promotions be provided to audit.

O.M#64

4.6.8 Irregular pay and allowance to the employees involved in criminal cases-Rs0.211 million

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

During Special audit of Shah Abdul Latif University Khairpur for the financial years 2013-14 to 2015-16, it was observed that management paid Rs0.211 million to the suspended employees of the University on account of criminal cases in the court of law.

| Sr. No | Name of employee | Designation | Dept. | Criminal cases | Under Section | Suspended from |
|--------|--------------------|-------------|-------------------------------|-----------------------------------|--|--|
| 01 | MoulaBuxPhulpoto | Peon | Employees Welfare Association | No. 40/2013, 44/2013 Ps Baberlio, | 302, 324, 337 H2, 114, 148 PPC and 13 DAO | No.ADMN:/SALU/KHP/4290 Dated:12.09.2013 W.e.f: 23.06.2013 |
| 02 | Mohd Mosa phulpoto | Peon | Microbiology | -do- | 302, 324, 337 H2, 114, 148 PPC and 13D DAO | No.ADMN:/SALU/KHP/4908 Dated: 27.11.2013 W.e.f: 23.06.2013 |

Audit requires to provide current status of said employees, either declared as innocent or criminal by the court of law.

Reply of the management

Mr. Moula Bux Phulpoto is involved in criminal case and in jail custody and as per rules allowed only substantive pay vide order No.Admn:/SALU/KHP/4290 dated: 12.09.2013 & Mr. Muhammad Mosa Phulpoto is involved in criminal cases and in jail custody and as per rules allowed only substantive pay vide order No.Admn:/SALU/KHP/4908 dated: 27.11.2013. The management further stated that both low grade employees were in Jail Custody. Hence only one basic pay has been allowed to them on monthly basis with the approval of competent authority.

DAC Decision (October 11, 2018)

DAC directed that matter may be reviewed/reexamined in consultation with the policy adopted by other universities in similar cases.

Audit recommends that DAC decision should be implemented.

O.M#65

4.7 Compliance with grant/ loan covenants

(Not applicable)

4.8 Environment

There will be no hazards and pollution in the environment.

4.9 Sustainability

(Not applicable)

4.10 Overall Assessment

(Not applicable)

5. CONCLUSIONS

5.1 Key issue for the future:

- Availability of record
- Manual record
- Appointment procedures
- Compliance of FBR and SRB guidelines regarding deduction of taxes
- Weak Pre-Auditing system
- Non-installation of SAP system
- Deviation from GFR/SFR/HEC guidelines/ notifications issued by Government Sindh

5.2 Recommendations

- Action be taken against the person(s) under prevailing Efficiency and Discipline Rule for non-production of auditable records and justification be provided against the issued audit observation.
- SAP system be installed for proper regulation, monitoring of Financial transaction as it is being implemented by office of the Controller General of Accounts.
- The officers from the department of Auditor General of Pakistan be posted against the post of Director Finance and Internal Auditor.
- The post of Internal Control Officer be filled for internal controls.
- Provide drinkable water to the students as it was observed that there was no system installed for purification of water for regular students living in University hostels.
- Non/short deductions of income Tax, Sindh Sales tax and General Sales tax be recovered from the concerned officers/official/vendor's responsibility be fixed on the person(s) at fault.
- Avoid manual payment system for salaries.
- Follow the guidelines issued by Sindh Public Procurement Authority regarding tendering process.
- Illegally occupied land should be recovered.

Acknowledgement

We wish to express our appreciation to the management and staff of Shah Abdul Latif University, Khairpur for assistance and cooperation extended to the auditors during this assignment.

Annexures

Annex-A**Irregular appointment of bus conductor against the vacant post of work mistry- Rs0.327 million**

| Sr # | Particulars | Designation | Period | Cheque # & Date | Amount |
|--------------|---------------------------------------|--|--|---------------------------------|----------------|
| 1 | Ghulam Raza Bhutto | Appointed as bus conductor BPS-05 against vacant post of work mistry in Engineering Wing but he was working as photographer at Media Section | Dec. 20114 to June 2015 16206 X 7 per month | 8839210 dt:10-6-16 & various | 113,442 |
| 2 | Order Admin/SALU/KHP/2707 dt:27-11-14 | | July 2015 to June 2016 17791X12 | Various Chq | 213,492 |
| Total | | | | | 326,934 |

Annex-B**Unauthorized allowing of part time to daily wages employees-Rs0.583 million**

| Sr # | Name of Department | Particulars | W.E.F. | Cheque # & Date | Daily wages employees part time | Total Amount |
|--------------|----------------------|--|--------------------------------|------------------------------------|---------------------------------|----------------|
| 1 | Transport Department | 14 Nos daily wages employees each @ 2500/- Total 35000/- | July 2015 to Jan 2016 | 8840148-76 dt:Nil & Various Chq | 35000X7 | 245,000 |
| 2 | Transport Department | 14 Nos daily wages employees each @ 2500/- Total 35000/- | 1-2-16 to 30-6-16 5, Months | 8839017,47 dt:9-6-16 & Various Chq | 35000 X 5 | 175,000 |
| 3 | Transport Department | Various daily wages staff | January-2014 | 6732164 to 99 dt 10-02-2014 | - | 89,500 |
| 4 | Transport Department | Various daily wages staff | June-2015 | 6750218dt08-07-2015 | - | 73,500 |
| Total | | | | | | 583,000 |

Annex-C**Non-compliance of regulations for opening of D.D.O account**

| Sr# | Name of Bank | Account# |
|------------|---------------------|------------------|
| 01 | HBL-SALU Br Khp. | 120879001001-01 |
| 02 | HBL-SALU Br Khp. | 12080002874601 |
| 03 | MCB-Br Khp | 0450982841000521 |
| 04 | AKARI Bank Br Khp | 1681650500848 |

Annex-D**Non-recovery of electricity bill charges Rs39.625 million.**

| Sr # | Particulars | Reference & Meter # | Month | Cheque # & date | Amount |
|-------------|---|--------------------------------|--------------|-------------------------------------|---------------|
| 1 | Electricity charges of residential colony, Shah Latif University Khairpur | 24 38131 0478400 U 0100066 | August 2014 | 6741071 dt:3-8-14 & Various chq: | 3261146 |
| | | | August 2013 | | 1724970 |
| | September 2013 | 3390514 | | | |
| | October 2013 | 4246555 | | | |
| | November 2013 | 3017621 | | | |
| | December 2013 | 1305145 | | | |
| | January 2014 | 1589525 | | | |
| | February 2014 | 2337416 | | | |
| | March 2014 | 1785526 | | | |
| | April 2014 | 1802293 | | | |
| | May 2014 | 3104842 | | | |
| | June 2014 | 3790658 | | | |
| | July 2014 | 3876680 | | | |
| | 2013-14 Electricity Charges | | | | |

| Sr # | Particulars | Reference & Meter # | Month | Cheque # & date | Amount |
|--------------|---|-------------------------------|-----------|--------------------|-------------------|
| 2 | Electricity charges of residential colony, Shah Latif University Khairpur | 24 38131 0478400 U 0100066 | June 2016 | 8839739 dt:24-6-16 | 4391949 |
| Total | | | | | 39,624,840 |

Annex-E

Non-deduction of income tax-Rs34.816 million ABSTRACT

Part I Rs524.526 million Total non deducted tax Rs28.907

Part II Rs66.043 million Total non deducted tax Rs5.909

Total Rs34.816

| Sr # | Code # | Budget head | 2013-14 | 2014-15 | 2015-16 |
|------|-----------|--------------------------------------|---------|---------|---------|
| 1 | A-03410 | Rent of office building | 1.528 | 0.600 | 0 |
| 2 | A-03410 | Rent of others building hostel | 0.500 | 0 | 0 |
| 3 | A-03410 | Security charges | 1.391 | 2.178 | 2.392 |
| 4 | A-03901 | Stationery | 14.285 | 6.976 | 6.226 |
| 5 | A-03902 | Printing & publication | 6.864 | 12.056 | 4.543 |
| 6 | A-03903 | Conference / Seminar / Workshop | 3.262 | 0.339 | 5.852 |
| 7 | A-03906 | Uniform | 0.642 | 0.042 | 0.751 |
| 8 | A-03907 | Advertising & publicity | 2.514 | 2.642 | 2.139 |
| 9 | A-03918 | Exhibition, Fair & other Celebration | 0.040 | 0.097 | 0.408 |
| 10 | A-03940 | Unforeseen | 6.514 | 5.570 | 5.832 |
| 11 | A-0394202 | Chemical / glassware | 0.944 | 2.943 | 0.473 |
| 12 | A-03963 | Seed / feed | 0 | 0.107 | 0.124 |
| 13 | A-03965 | Fertilizer | 0 | 0.94 | 0.017 |
| 14 | A-03966 | Admission expenses | 0 | 0.340 | 0.584 |
| 15 | A-0397002 | Conduct of examination | 82.925 | 98.925 | 12.216 |
| 16 | A-0397005 | Invigilation | 0 | 0 | 0 |
| 17 | A-0397005 | Rumination | 0 | 0 | 35.233 |

| Sr # | Code # | Budget head | 2013-14 | 2014-15 | 2015-16 |
|--------------|-----------|------------------------------|----------------|----------------|--------------|
| 18 | A-0397005 | Stationery | 0 | 0 | 17.775 |
| 19 | A-0397005 | Printing | 0 | 0 | 37.947 |
| 20 | A-0397005 | Misc. | 0 | 0 | 1.244 |
| 21 | A-13 | Repair & maintenance | 30.348 | 21.971 | 31.473 |
| 22 | A-06301 | Entertainment & Gifts | 2.814 | 2.079 | 3.080 |
| 23 | A-06302 | Others | 2.525 | 1.894 | 2.002 |
| 24 | A-09 | Acquiring of physical assets | 10.946 | 10.020 | 12.289 |
| 25 | A-12405 | Electrification | 0.334 | 0 | 0 |
| 26 | A-12470 | Other Civil Work | 2.527 | 1.304 | 0 |
| Total | | | 170.903 | 171.023 | 182.6 |

| Sr # | FY | Expenditure | Rate | Non-deducted Tax |
|--------------|---------|-------------|------|------------------|
| 1 | 2013-14 | 170.903 | 4.5% | 7.690 |
| 2 | 2014-15 | 171.023 | 6% | 10.261 |
| 3 | 2015-16 | 182.6 | 6% | 10.956 |
| Total | | | | 28.907 |

Part II

| Sr# | Descript | Name of transporter/NTN/SSTN/ Proprietor | Buses per Month | Month | Sub Total | Total Amount | I.Tax |
|-----|-------------------------|--|-----------------|----------|-----------|--------------|-------|
| 01 | Hiring of private buses | 1. Ms: Geo al Mehran | 12 | Aug 2015 | 1520200 | | |
| | | 2. Proprietor: Al Rehman Shaikh | 12 | Sept2015 | 2,487,600 | | |
| | | 3. NTN NO: 4431139-7 | 12 | Oct-2015 | 2,073,000 | | |
| | | 4. Registered at FBR: | 13 | Nov-2015 | 2,384,400 | | |
| | | w.e.f: 30.07.2015 | 09 | Dec-2015 | 2,128,000 | | |
| | | 5. SSTN: S4431139-7 | 07 | Jan-2016 | 2,466,400 | | |
| | | | 16 | Feb 2016 | 3,323,100 | | |

| Sr# | Descript | Name of transporter/NTN/SSTN/ Proprietor | Buses per Month | Month | Sub Total | Total Amount | I.Tax |
|-------------|----------|---|-----------------|-----------|-------------------|------------------|-----------|
| | | 6.Registered with SRB:w.e.f: 20.09.2016 | 16 | Mar 2016 | 3,148,200 | | |
| | | | 17 | Apr 2016 | 3,173,300 | | |
| | | | | May 2016 | 3,448,400 | | |
| Sub Total-A | | | | | 26,152,600 | 26,152,600 (10%) | 2,615,260 |
| 02 | -do- | 1.Ms: Shalimar 2.Proprieter: M. Shahid 3.Registered at FBR w.e.f: 11.07.2016 4.NTN: 7252006-4 5.Registered at SRB w.e.f: Not provided 6.SSTN: S7252006-4 | 04 | Aug-2015 | 343,200 | | |
| | | | 04 | Sept-2015 | 561,600 | | |
| | | | 04 | Oct-2015 | 468,000 | | |
| | | | 04 | Nov-2015 | 530,400 | | |
| | | | 04 | Dec-2015 | 468,000 | | |
| | | | 04 | Jan-2016 | 530,400 | | |
| | | | 04 | Feb 2016 | 592,800 | | |
| | | | 04 | Mar 2016 | 561,600 | | |
| | | | 04 | Apr 2016 | 530,400 | | |
| | | | | May 2016 | 624,000 | | |
| Sub Total-B | | | | | 5,210,400 | 5,210,400(15%) | 781,560 |
| 03 | -do- | 1.Ms: Burira Bus Service 2.Proprieter: Ashique aziz 3.Registered at FBR w.e.f: 12.05.2016 4.NTN: 7228274-7 5.Registerd at SRB. Applied for registration through token 2556563 on 14.10.2016. | 01 | Aug-2015 | 77,000 | | |
| | | | 01 | Sept-2015 | 126,000 | | |
| | | | 01 | Oct-2015 | 105,000 | | |
| | | | 04 | Nov-2015 | 119,000 | | |
| | | | | Dec-2015 | | | |
| | | | 01 | Jan-2016 | 119,000 | | |
| | | | 01 | Feb 2016 | 133,000 | | |
| | | | 01 | Mar 2016 | 126,000 | | |
| | Apr 2016 | 119,000 | | | | | |

| Sr# | Descript | Name of transporter/NTN/SSTN/ Proprietor | Buses per Month | Month | Sub Total | Total Amount | I.Tax |
|---|----------|--|-----------------|----------|------------------|------------------------|------------------|
| | | | 01 | May 2016 | 140,000 | | |
| Sub Total-C | | | | | 1,064,000 | 1,064,000 (15%) | 159,600 |
| Total expenditure incurred on hiring of private buses during 2014-15 (note=all contractors were treated as non-register) contractor; M/s Shalimar, M/s Al-Mehran, M/s Burira & M/s Saeed transport | | | | | | 27,137,000 *(7%) | 1,899,560 |
| Total expenditure incurred on hiring of private buses during 2013-14 (note=all contractors were treated as non-register) contractor; M/s Shalimar, M/s Al-Mehran, M/s Burira & M/s Saeed transport | | | | | | 6,479,000*(7%) | 453,530 |
| Grant total non-deducted income tax on hiring of private buses during financial year 2013-14,2014-15 & 2015-16 | | | | | | | 5,909,540 |

Annex-F

Irregular expenditure incurred on repair of transformer-Rs0.332 million

| Sr# | Particulars | Items | Name of suppliers | Cheque# | Dated | Amount |
|--------------|---|--|--|---------|------------|----------------|
| 1 | Repair of 200 KVA transformer installed at Economics Dept. SALU Khairpur supply power to Dept of Sindhi,I.R, SZABS of law library | Replacement of spare parts of heavy coils | M/s Pak Electronics expert transformer maintenance workshop Khairpur | 8840283 | 30-06-2016 | 49,000 |
| 2 | Repair of 200 KVA transformer spare trolley supply of power to Dept of SALU Khairpur | -do- | -do- | Nil | Nil | 37,000 |
| 3 | Repair of transformer at VC House | HT Coil 2 Nos 22,000 LT coil 2 Nos 11,000 | -do- | 8833631 | 17-02-2016 | 66,000 |
| 4 | Repair of transformer | - | -do- | 8830981 | 11-12-2015 | 121,000 |
| 5 | -do- | Parts | -do- | 6750511 | 14-07-2015 | 59,000 |
| Total | | | | | | 332,000 |

Annex-G

Non-recovery of excess amount paid for 2% additional benefit for extra qualifying service after completion of 30 years of qualifying service-Rs0.784 million

| S.No. | Name of employee | Actual due commutation | Allowed Commutation with 2% extra | Excess of 2% amount paid in commutation | Due Monthly pension | Allowed Monthly payment with 2% extra | Excess 2% payment drawn in monthly pension | Total excess paid amount |
|--------------|--|------------------------|-----------------------------------|---|---------------------|---------------------------------------|--|--------------------------|
| 01 | Dr. M. Nawaz Chand (ex-Professor) | 3,560,954 | 3,917,050 | 356,096 | 77,761 | 85,537 | 15,552 | 371,648 |
| 02 | Dr. Ghulam Mustafa Shar (ex-Professor) | 2,873,497 | 2,930,967 | 57,470 | 64,822 | 69,823 | 5,590 | 63,060 |
| 03 | Dr. Ahmed Hussain (ex-Professor) | 3,346,351 | 3,680,986 | 334,635 | 98,446 | 113,449 | 15,003 | 346,638 |
| Total | | | | 748,201 | | | 36,145 | 784,346 |

Annex-H

Non-deduction of Sindh Sales Tax on services-Rs10.614 million

| Sr# | Code# | Budget head | 2013-14 | 2014-15 | 2015-16 | Total amount | Rate | Non-deduction of SST |
|-----|---------|---------------------------|---------|---------|---------|--------------|------|----------------------|
| 1 | A-3410 | Security charges | 1.391 | 2.178 | 2.399 | 6.508 | 13% | 0.846 |
| 2 | A-03907 | Advertisement & Publicity | 2.514 | 2.642 | 2.139 | 7.295 | 13% | 0.948 |
| 3 | A-0917 | Law charges | 0.906 | 0.130 | 0.564 | 1.600 | 13% | 0.208 |

| Sr# | Code# | Budget head | 2013-14 | 2014-15 | 2015-16 | Total amount | Rate | Non-deduction of SST |
|--------------|---------|-----------------|-----------------------------|---------|--|---------------|------------|----------------------|
| 4 | A-03904 | Hire of vehicle | 6.679 | 27.137 | Working given at annexure-I (attached) | 33.816 | 13% | 4.396 |
| 5 | -do- | -do- | Work attached at annexure-I | | | 32.427 | 13% | 4.216 |
| Total | | | | | | 81.646 | 13% | 10.614 |

Annex-I

Non-obtaining of sales tax on supplies (GST) Rs14.811 million

| Sr # | Code # | Budget head | 2013-14 | 2014-15 | 2015-16 |
|--------------|-----------|---|---------------|---------------|---------------|
| 1 | A-03901 | Stationery | 14.255 | 6.976 | 6.226 |
| 2 | A-03902 | Printing & publication | 6.864 | 12.056 | 4.543 |
| 3 | A-03906 | Uniform | 0.642 | 0.042 | 0.751 |
| 4 | A-0394202 | Chemicals / Glassware | 0.944 | 0.097 | 0.473 |
| 5 | A-09 | Expenditure on acquiring of physical assets | 10.946 | 10.020 | 12.289 |
| Total | | | 33.651 | 29.191 | 24.282 |

Purchased of assets

Grand total
G.S.T not obtained @ 17%
Non-deduction of 1/5th G.S.T at source

Rs87,124,000/-
Rs14,811,080/-
Rs2,962,216/-

Irregular expenditure on entertainment & gifts-Rs6.671 million

| Sr# | Cheque# | Dated | To Whom Paid | On Account | Amount |
|-----|---------|------------|----------------------|--|--------|
| 1 | 8839409 | 14-06-2016 | secretary to VC | purchase of date palm per Kg Rs350/- 250Kg during June-2016 | 87500 |
| 2 | 6732689 | 21-02-2014 | secretary to VC | Ajrak 15x550Rs8250,Khes Double 16x400 Rs64000,topi 15x850 Rs12750 M/s Sadoro Shall house village Aumb Goth | 85000 |
| 3 | 8838923 | 7/6/2016 | Gulzar Ahmed Khemtio | Purchase of milk 160 kg & Food items during May 2016 | 20635 |
| 4 | 8839298 | 13-06-2016 | Shahid Hussain | Lunch & Dinner of Notable persons during May-2016 | 17688 |
| 5 | 8839300 | 14-06-2016 | Gulzar Ahmed Khemtio | Dinning expenditure at VC House during May-2016 | 63590 |
| 6 | 8839403 | 14-06-2016 | secretary to VC | Purchase of Sindhri Mango per pati Rs400/- @ 85 Nos during May-2016 | 34000 |
| 7 | 8839550 | 21-06-2016 | Shahid Hussain | Food charges for Notable person at VC House during June-2016 | 27201 |
| 8 | 8839749 | 24-06-2016 | Shahid Hussain | Food charges for Notable person at VC House during June-2016 | 27244 |
| 9 | 8838725 | 1/6/2016 | secretary to VC | Gifts item Date palm during May-2016 | 80000 |
| 10 | 8832607 | 29-01-2016 | Shahid Hussain | Lunch for notable persons at VC house during Jan-2016 | 9573 |
| 11 | 8832616 | 29-01-2016 | secretary to VC | Lunch for notable persons at VC house during Jan-2016 | 16435 |

| Sr# | Cheque# | Dated | To Whom Paid | On Account | Amount |
|------------|----------------|--------------|----------------------|---|---------------|
| 12 | 8832748 | 1/2/2016 | secretary to VC | Purchase of gifts blankets during Feb-2016 | 23100 |
| 13 | 6751874 | 25-08-2015 | secretary to VC | purchase of gifts blankets from M/s Rafi Traders Sukkur during Aug-2016 | 75000 |
| 14 | 6751879 | 25-08-2015 | secretary to VC | purchase of gifts blankets from M/s Rafi Traders Sukkur during Aug-2016 | 75000 |
| 15 | 8838469 | 31-05-2016 | secretary to VC | Purchase of gifts & Food charges from M/s Sadhoro Shaal house Khairpur | 60370 |
| 16 | 8838470 | 31-05-2015 | secretary to VC | Purchase of gifts & food charges | 41918 |
| 17 | 6724665 | 16-09-2013 | secretary to VC | guest Rs3287, Gifts Rs47500, Khes 8x5000, Ajrak 15x500 | 50787 |
| 18 | 6725945 | 28-10-2013 | Gulzar Ahmed Khemtio | Ent Gift Rs13980, Khes Rs 27750 | 43690 |
| 19 | 6735172 | 19-06-14 | secretary to VC | purchasee of dates for notable persons | 80000 |
| 20 | 6732890 | 27-02-14 | secretary to VC | refreshment , gifts Rs.26000/-police guard chowkidar dinining etc | 75510 |
| 21 | 6722580 | 15-07-2013 | secretary to VC | dinner for police guards, chowkidars, Dates for notable persons, Gifts | 87343 |
| 22 | 6723454 | 19-08-13 | secretary to VC | refreshmentRs3517, 14th August arrangementsRs18800/, dinning of policeRs8917/, GiftsRs40000 | 71234 |
| 23 | 6727182 | 25-11-13 | secretary to VC | Dinning Police GuardsRs10500/, Dinining police guardsRs10510/GiftsRs46600/- | 67610 |
| 24 | 6724666 | 16-09-13 | Gulzar Ahmed Khemtio | purchase of electric Rs18760, electric RS25350 | 44110 |

| Sr# | Cheque# | Dated | To Whom Paid | On Account | Amount |
|------------|----------------|--------------|------------------------|---|---------------|
| 25 | 6724664 | 16-09-13 | secretary to VC | Advance for VC meeting at Governer House | 42553 |
| 26 | 6725416 | 4/10/2013 | secretary to VC | Dinning for police Rs11671,I.I kazi hall lecture Rs8988 | 20659 |
| 27 | 6725945 | 28-10-13 | Gulzar Ahmed Khemtio | POL Rs5000,Fertilizer Rs10000, | 15000 |
| 28 | 6725944 | 28-10-2013 | Gulzar Ahmed Khemtio | Seeds Rs19750,Misc Rs25280,Repair of transport Rs22890 | 67920 |
| 29 | 6725943 | 28-10-13 | secretary to VC | Refreshment of Eid ul uzha Rs20000,etc | 31730 |
| 30 | 6725942 | 28-10-13 | secretary to VC | Advance for VC meeting at Governer House | 29750 |
| 31 | 6725934 | 25-10-13 | syed lal shah | medical treatment & purchase medicine Rs4330,RS8000 | 12330 |
| 32 | 6725927 | 25-10-13 | syed lal shah | refreshment Rs9400,Refreshment lunch dinner Rs22130,Refreshment guests Rs29250, | 60780 |
| 33 | 6725083 | 1/10/2013 | Gulzar Ahmed Khemtio | Ent GiftsRs9600 MiscRs7440,Seed Rs7350 | 24390 |
| 34 | 6734689 | 4/6/2014 | Sallemullah Dhalet | Dinner for notable persons | 21365 |
| 35 | 6735445 | 30-06-14 | Syed Raza Hussain Shah | food for various officers | 24370 |
| 36 | 6735465 | 30-06-14 | Gulzar Ahmed Khemtio | lunch for police,guards,other staff | 38484 |
| 37 | 6735466 | 30-06-14 | Gulzar Ahmed Khemtio | LCD apple Ipad Mini replacement | 10000 |
| 38 | 6735466 | 30-06-14 | Gulzar Ahmed Khemtio | various bakery items,tissue,etc | 14252 |

| Sr# | Cheque# | Dated | To Whom Paid | On Account | Amount |
|------------|----------------|--------------|--------------------------|---|---------------|
| 39 | 6735611 | 2/7/2014 | Gulzar Ahmed Khemtio | lunch for police,guards,other staff | 16700 |
| 40 | 6735615 | 2/7/2014 | Shahid Hussain Dahri | caretaker | 15000 |
| 41 | 6735617 | 2/7/2014 | Ali Hassan | Transport officer | 51000 |
| 42 | 6735620 | 3/7/2014 | Gulzar Ahmed Khemtio | lunch for police,guards,other staff | 36890 |
| 43 | 6735170 | 19-06-14 | Gulzar Ahmed Khemtio | milk for guests,police,grass,daro,baghri & POL/CNG | 43700 |
| 44 | 6735171 | 19-06-14 | secretary to VC | arrangement of Milad Sharif | 40000 |
| 45 | 6735175 | 20-06-14 | secretary to VC | dinner for notable person & repair of guest house | 39150 |
| 46 | 6727595 | 3/12/2013 | Gulzar Ahmed Khemtio | lunch for police,guards,other staff,POL and repair of electric | 20096 |
| 47 | 6734998 | 12/6/2014 | secretary to VC | refreshment for guests,gifts Rs13000/- POL Rs3700/-,fertilizers Rs18970/- | 41404 |
| 48 | 6728035 | 9/12/2013 | Gulzar Ahmed Khemtio | lunch for police,guards,other staff | 22581 |
| 49 | 6728085 | 10/12/2013 | Gulzar Ahmed Khemtio | milk for guests,police,grass,daro,baghri & POL/CNG | 28711 |
| 50 | 6732889 | 27-12-14 | Gulzar Ahmed Khemtio | POL, various items | 16220 |
| 51 | 6722532 | 11/7/2013 | Syed Raza Hussain Shah | food arrangement for Agha Asad Noor & Kashif amin | 24088 |
| 52 | 6722535 | 11/7/2013 | Rashid Ali Lashri PA V.C | dinner for notable person & teachers | 14420 |
| 53 | 6722567 | 11/7/2013 | Syed Raza Hussain Shah | dinner for notable persons and tissue,roll tissue,soap,vim,harpic,Finis | 40232 |

| Sr# | Cheque# | Dated | To Whom Paid | On Account | Amount |
|------------|----------------|--------------|------------------------|---|---------------|
| 54 | 6722581 | 15-07-13 | Gulzar Ahmed Khemtio | various purpose | 23575 |
| 55 | 6723583 | 22-08-13 | secretary to VC | various purpose | 27310 |
| 56 | 6722638 | 17-07-13 | secretary to VC | POL,milk for vc house etc | 38817 |
| 57 | 6722639 | 17-07-13 | secretary to VC | seeds,flowers,daro,bagri | 28540 |
| 58 | 6723229 | 6/8/2013 | syed lal shah | lunch for guests | 24940 |
| 59 | 6723230 | 6/8/2013 | secretary to VC | dinner for police guard | 37295 |
| 60 | 6722645 | 13-07-13 | syed lal shah | lunch dinner for guest | 19643 |
| 61 | 6722649 | 18-07-13 | secretary to VC | dates for ramzan | 20250 |
| 62 | 6722687 | 19-07-13 | syed lal shah | dinner for guest | 11120 |
| 63 | 6722688 | 19-07-13 | secretary to VC | dinning for policeRs8270 dated 31-06-2013 to 07-07-13,gifts Rs12000/- khes double 2x5000,Ajrak 4x500 | 41070 |
| 64 | 6722695 | 22-07-13 | Syed Raza Hussain Shah | food arrangement for Prof Dr Lutufullah Mangi & Prof Dr Imtiaz Pirzado | 4699 |
| 65 | 6725748 | 14-10-13 | secretary to VC | VC Sectariat | 20000 |
| 66 | 6725752 | 14-10-13 | Syed Raza Hussain Shah | room spray,mortein spray,vim,harpic etc and food arrangement of Prof Dr Mughees Ahmed Dr Ghulam Akbar and notable persons | 36343 |
| 67 | 6732116 | 7/2/2014 | secretary to VC | TA/DA of VC | 44920 |
| 68 | 6732117 | 7/2/2014 | secretary to VC | Cash award to Singers for hoisting dinner | 12000 |
| 69 | 6732119 | 7/2/2014 | Gulzar Ahmed Khemtio | Gifts Rs17900/-Khes 3x5000,topi 3x800,ajrak 1x500 milk for guests Rs10240 | 38628 |

| Sr# | Cheque# | Dated | To Whom Paid | On Account | Amount |
|------------|----------------|--------------|----------------------|---|---------------|
| 70 | 6732120 | 7/2/2014 | Gulzar Ahmed Khemtio | VC Glasses from optix | 37895 |
| 71 | 6732122 | 7/2/2014 | Gulzar Ahmed Khemtio | Pol for AZD-034,AYZ-583Rs14851,various tissueRs26,652/- | 63327 |
| 72 | 6723363 | 13-08-13 | Gulzar Ahmed Khemtio | dinning for ploice Rs8910,refreshment Rs19540/-,POL CNG Rs7880 | 36330 |
| 73 | 6723364 | 13-08-13 | Gulzar Ahmed Khemtio | purchase of gifts | 68500 |
| 74 | 6723456 | 19-08-13 | syed lal shah | refreshment lunch | 23,850 |
| 75 | 6723456 | 19-08-13 | syed lal shah | medicines | 7125 |
| 76 | 6727142 | 21-11-13 | secretary to VC | electric material etc | 42129 |
| 77 | 6727143 | 21-11-13 | Gulzar Ahmed Khemtio | POL,CNG GS-6772 | 40530 |
| 78 | 6727162 | 22-11-13 | Salemullah Dhaleet | lunch for police guards Rs25000/,POL Nov-13Rs11222 | 36222 |
| 79 | 6727181 | 25-11-13 | Gulzar Ahmed Khemtio | crockery for VC house and 16Suits | 41915 |
| 80 | 6727184 | 25-11-13 | syed lal shah | refreshment Dinining for guests Rs26284 | 27884 |
| 81 | 6724453 | 11/9/2013 | syed lal shah | diet material for VC House & Guest house | 34440 |
| 82 | 6724468 | 11/9/2013 | secretary to VC | Gifts Rs39950/-kajoor badam 30kgx400,chuwara20kgx300,Ajrak2x550,Khess double 4x5000 topi 1x850POLRs40491 GS6772 PhotocopiesRs12830 various material Rs13270 | 55721 |
| 83 | 6729246 | 16-01-14 | secretary to VC | various purpose, | 106541 |

| Sr# | Cheque# | Dated | To Whom Paid | On Account | Amount |
|------------|----------------|--------------|------------------------------|---|---------------|
| 84 | 6729247 | 16-01-14 | Gulzar Ahmed Khemtio | CNG & other Misc, Rs12950/- Khes double 2x5000, topi 1x850, Ajrak 2x550, Khajoor 4x250kg | 29575 |
| 85 | 6732509 | 18-02-2014 | Gulzar Ahmed Khemtio | refreshment dinner lunch for guests, repair & CNG AYJ-583 | 59223 |
| 86 | 6732686 | 21-02-2014 | Gulzar Ahmed Khemtio | bakeri items | 20652 |
| 87 | 6723230 | 6/8/2013 | Secretary to VC Gulzar Ahmed | Dinning of Police guard Rs8875, un known dr cleaner Rs6640, M/s Aziz light house Rs11000, M/s Abbasi CNG GS9417 Rs10780 | 37295 |
| 88 | 6722913 | 1/8/2013 | Secretary to VC Gulzar Ahmed | M/s Khi Gen store Gifts khes 6@5000, 5 Ajrak @500 | 32500 |
| 89 | 6722915 | 1/8/2013 | Syed Raza Hussain Shah | arrangement of iftar dinner @16 suits | 71995 |
| 90 | 6722916 | 1/8/2013 | Syed Raza Hussain Shah | various corkery electrical material | 11295 |
| 91 | 6722917 | 1/8/2013 | Secretary to VC Gulzar Ahmed | various item gifts refreshment and light lunch | 24478 |
| 92 | 6722971 | 2/8/2013 | Secretary to VC Gulzar Ahmed | various purposes | 34475 |
| 93 | 6722973 | 2/8/2013 | Secretary to VC Gulzar Ahmed | POL GS-6772, AYJ-583 | 27020 |
| 94 | 6723229 | 6/8/2013 | Syed Lal Shah | M/s KHI Nimco & M/a Munawar lal kiriyana store for refreshment & light lunch | 24940 |
| 95 | 6723229 | 6/8/2013 | Syed Lal Shah | Medicine for VC | 4840 |

| Sr# | Cheque# | Dated | To Whom Paid | On Account | Amount |
|------------|----------------|--------------|------------------------|--|---------------|
| 96 | 6735857 | 9/7/2014 | Shahid Hussain | Dinner for notable person during July-2014 | 14080 |
| 97 | 6735858 | 9/7/2014 | secretary to VC | Dinner for notable person during June & July-2014 | 17060 |
| 98 | 6735859 | 9/7/2014 | secretary to VC | refreshment for guests, visitors and meeting of Finance Planning Committee/Dinning of Police Guards during June-2014 | 13532 |
| 99 | 8830905 | 10/12/2015 | secretary to VC | Purchase of Pista Khajoor 35Kgx400 | 14000 |
| 100 | 8833821 | 22-02-2016 | secretary to VC | Purchase Blanket 12x5000,Ajrak 8x525 | 64100 |
| 101 | 9744617 | 19-03-2015 | secretary to VC | Purchase of blanket 6x5000,Ajrak 11x500 | 35500 |
| 102 | 6744509 | 17-03-2015 | secretary to VC | Purchase of Blanket 2x4500,dates 14kgx225 | 12150 |
| 103 | 6749386 | 22-06-2015 | Gulzar Ahmed Khemtio | Purchase of gifts for synidicate & Senate members | 92620 |
| 104 | 6749387 | 22-06-2015 | secretary to VC | Purchase of Ajrak 7x500,Blanket 3x4500 | 17000 |
| 105 | 6740443 | 31-12-2014 | Gulzar Ahmed Khemtio | Purchase of Blankets 6x5000,Ajrak 4x550 | 32200 |
| 106 | 6750805 | 23-07-2015 | Shahid Hussain | Arrangement of Lunch & Dinner for notable persons 06-07-2015 to 12-07-2015 | 32476 |
| 107 | 6750902 | 28-07-2015 | Syed Raza Hussain Shah | Lunch & Dinner for Foreignn faculty hostel | 25400 |
| 108 | 6750903 | 28-07-2015 | Shahid Hussain | Arrangement of Lunch & Dinner | 22197 |
| 109 | 8830789 | 9/12/2015 | Syed Raza Hussain Shah | Arrangement of lunch & Dinner 11,12/11/2015 | 33930 |

| Sr# | Cheque# | Dated | To Whom Paid | On Account | Amount |
|------------|----------------|--------------|------------------------|---|---------------|
| 110 | 6744832 | 31-03-2015 | Shahid Hussain | Arrangement of lunch & dinner for notable person | 20100 |
| 111 | 6744618 | 19-03-2015 | Gulzar Ahmed Khemtio | Arrangement of lunch for women Confernce | 30165 |
| 112 | 6744510 | 17-03-2015 | Shahid Hussain | Arrangement of lunch & dinner for notable person | 26550 |
| 113 | 6749926 | 29-06-2015 | Shahid Hussain | Arrangement of lunch & dinner for notable person | 26480 |
| 114 | 6749842 | 1/7/2015 | secretary to VC | Purchase of Dates 160 kg x 250 | 40000 |
| 115 | 6749843 | 1/7/2015 | secretary to VC | POL for AZD-117, AYJ-583 | 36270 |
| 116 | 6749565 | 25-06-2015 | Syed Raza Hussain Shah | Arrangement of lunch for SEPCO Director | 28000 |
| 117 | 6749385 | 22-06-2015 | Shahid Hussain | Arrangement of lunch & dinner for notable person | 27000 |
| 118 | 6749388 | 22-06-2015 | Gulzar Ahmed Khemtio | Arrangement of Dinning of Police,Guards | 40996 |
| 119 | 6749278 | 17-06-2015 | secretary to VC | Arrangement of Lunch | 46855 |
| 120 | 6749281 | 17-06-2015 | Salemullah Dhaleet | Arrangement of Dinner | 13000 |
| 121 | 6740423 | 31-12-2014 | Shahid Hussain Dahri | Arrangement of lunch & dinner for notable person | 17230 |
| 122 | 6726707 | 7/11/2013 | Gulzar Ahmed Khemtio | Electric Material Rs6190,water pipes for lawn & photostate payment Rs17150 | 23340 |
| 123 | 6726708 | 7/11/2013 | Secretary to VC | Refreshment Rs2885,Dinning of Police Rs13010, Dates Gifts Rs40000/- | 56395 |
| 124 | 6726461 | 4/11/2013 | Secretary to VC | Bed sheets,glass water coolerRs10020/-Milk for various guestsRs11520/-Gifts for notable persons Rs24400/- | 45940 |

| Sr# | Cheque# | Dated | To Whom Paid | On Account | Amount |
|------------|----------------|--------------|----------------------|---|---------------|
| 125 | 6736559 | 24-07-2014 | Secretary to VC | Medical Treatment | 14090 |
| 126 | 6736360 | 24-07-2014 | Secretary to VC | Gifts,Khes 4x5000,Ajrak 4x500 | 22000 |
| 127 | 6736389 | 4/8/2014 | Shahid Hussain | Purchase of GrassRs4466/,Dinner for notable persons Rs20890/- ,Medicines for VC Rs4932/- | 30228 |
| 128 | 6736105 | 23-07-2014 | Secretary to VC | repair of AC Split | 6450 |
| 129 | 6736064 | 22-07-2014 | Gulzar Ahmed Khemtio | GiftsRs26500/-milk Rs 9990/-payment of EVO Rs5144/- | 41634 |
| 130 | 6736099 | 23-07-2014 | Secretary to VC | Dinning of Police guards | 10585 |
| 131 | 6736007 | 16-07-2014 | Secretary to VC | Purchase of uniform for employees of VC Secretariate | 40000 |
| 132 | 6736037 | 16-07-2014 | Shahid Hussain | Dinner for Notable persons during 06-07-2014 to 13-07-2014 | 17350 |
| 133 | 6736039 | 21-07-2014 | Secretary to VC | arrangement of Iftar dinner | 30000 |
| 134 | 6726680 | 7/11/2013 | syed lal shah | refreshment,lunch dinner for guest & notable persons | 61600 |
| 135 | 6730853 | 14-04-2014 | Secretary to VC | refreshment Rs4511/-,Milk for guests and police squads Rs9600/- ,Wheat Rs52500/- plastic bag Rs1500/- | 68111 |
| 136 | 6730854 | 14-04-2014 | Gulzar Ahmed Khemtio | flowers Rs3700/-fertilizer,Dharo,Bhajri for Zoo Rs24670/-various material Rs24910/-cable charges,PVC wire etc Rs13,730/- | 67010 |
| 137 | 6730891 | 16-04-2014 | Salemullah Dhaleet | Lunch & Dinner for notable person | 45380 |
| 138 | 6730892 | 16-04-2014 | Sallemullah Dhalet | varios material for VC House | 26666 |
| 139 | 6730893 | 16-04-2014 | Sallemullah Dhalet | medicines | 7200 |

| Sr# | Cheque# | Dated | To Whom Paid | On Account | Amount |
|------------|----------------|--------------|----------------------|---|---------------|
| 140 | 6747067 | 29-04-2015 | Secretary to VC | Gifts Rs25900/-Khes double 5x5000,Ajrak 2x450,Dinning of police guard Rs10391/-Dish Card for VC House RS4500 | 40791 |
| 141 | 6734136 | 19-05-2014 | Gulzar Ahmed Khemtio | Dinner for notable persons Rs13197/- 15-04-2015 to 18-04-2015 refreshment for guests & police guard Rs13200/-Dinning for police Guards Rs11925/-Misc items for VC house Rs14390 | 50787 |
| 142 | 6734137 | 19-05-2014 | Secretary to VC | Purchase of central pieces of carpet for VC House/Sectrtariate Rs50,500/-Purchase of Carpet Rs41440/- | 91940 |
| 143 | 6733642 | 7/5/2014 | Gulzar Ahmed Khemtio | refreshment for different meetings at new syndicate hall Rs4250/-Gifts Rs24000/-Khes Double 4x5000,Topi 4x1000 | 28250 |
| 144 | 6733643 | 7/5/2014 | Secretary to VC | Refreshment Rs1088/- dt15-04-14 to 30-04-14 Dinning for police RS11729/-Gifts Rs45000/- Dates badam 40kgx450 | 67529 |
| 145 | 6733848 | 12/5/2014 | Secretary to VC | Dinning of Police Rs12035/-Lunch boxes for meeting Rs9600/-Gifts Rs20000/-Khes double 4x5000/-Rs24910/- various material | 66545 |
| 146 | 6733849 | 12/5/2014 | Gulzar Ahmed Khemtio | POL CNG RS6860/-Cycle for VC office Rs8000/- | 14860 |
| 147 | 6740588 | 7/8/2014 | Secretary to VC | Dinning for Police guards Rs10690/-refreshment for various guests Rs30021/- | 49056 |

| Sr# | Cheque# | Dated | To Whom Paid | On Account | Amount |
|------------|----------------|--------------|---------------------------|--|---------------|
| 148 | 6743796 | 3/3/2015 | Rashid Ali Lashri PA V.C | Various material for VC House & Guest House-I | 34400 |
| 149 | 6743797 | 3/3/2015 | Gulzar Ahmed Khemtio | cable charges & Decoration charges Rs6860/-,lunch boxes for participants of Shaikh Ayaz ConferenceRs41400/- | 48260 |
| 150 | 6743798 | 3/3/2015 | Secretary to VC | Dinning for Police Rs10550/-,refreshment for Police & Guests Rs13720/-Dinning for Guards Chowkidars Rs10250/-Dates Rs14000/- dates 16kgx250 & Dates badam 20kgx500 | 48520 |
| 151 | 6744185 | 10/3/2015 | Secretary to VC | Dinning of Police Guards & Choewkidars Rs9102/-various Material Rs8776/-Sweets Rs6800/- | 24678 |
| 152 | 6744026 | 6/3/2015 | Secretary to VC | Medicines & Medical Treatment of VC | 55150 |
| 153 | 6744027 | 6/3/2015 | Gulzar Ahmed Khemtio | various items Rs9360/-,Purchase of electrical Material Rs18650/ | 28010 |
| 154 | 6744028 | 6/3/2015 | Gulzar Ahmed Khemtio | repair of Motor byc | 3620 |
| 155 | 6740614 | 8/8/2014 | Shahid Hussain | Dinner for notable personsRs16645/- | 16645 |
| 156 | 6740674 | 12/8/2014 | Secretary to VC | Gifts Rs30000/-Khes 6x5000 and others | 39760 |
| 157 | 6740675 | 12/8/2015 | Secretary to VC | various material | 4530 |
| 158 | 6740676 | 12/8/2014 | Gulzar Ahmed Khemtio | 4310/- and Rs10365/- | 18395 |
| 159 | 6749187 | 12/6/2015 | Secretary to VC | purchase of various material | 35400 |
| 160 | 6749188 | 12/6/2015 | Tariq haider VC to driver | for battery | 16000 |
| 161 | 6749190 | 12/6/2015 | Gulzar Ahmed Khemtio | Dinning of Police guard | 23980 |

| Sr# | Cheque# | Dated | To Whom Paid | On Account | Amount |
|------------|----------------|--------------|----------------------|---|---------------|
| 162 | 674001 | 18-12-2014 | Shahid Hussain | arrangement of dinner at VC house | 22864 |
| 163 | 6740009 | 18-12-2014 | Secretary to VC | Refreshment of guest | 30230 |
| 164 | 6740286 | 26-12-2014 | Secretary to VC | Misc expenditure | 9495 |
| 165 | 6740283 | 26-12-2014 | Secretary to VC | Misc expenditure | 15510 |
| 166 | 6740784 | 26-12-2014 | Gulzar Ahmed Khemtio | blanket 7x5000, Ajrak 3x500 | 49647 |
| 167 | 6740285 | 26-12-2014 | Gulzar Ahmed Khemtio | POL & CNG | 9705 |
| 168 | 6739797 | 11/12/2014 | Secretary to VC | arrangement of dinner at VC house | 9720 |
| 169 | 6739882 | 15-12-2014 | Secretary to VC | blanket 5x5000,ajrak 7x550 | 24550 |
| 170 | 6739890 | 15-12-2014 | Imran Ali Soomro | various expenses | 15000 |
| 171 | 6739183 | 2/12/2014 | Gulzar Ahmed Khemtio | various expenses | 15600 |
| 172 | 6739184 | 2/12/2014 | Gulzar Ahmed Khemtio | blanket 5x5000,5x600, others | 28800 |
| 173 | 6739747 | 10/12/2014 | Secretary to VC | Dinning of Police guard | 24887 |
| 174 | 5749609 | 25-06-2015 | Secretary to VC | clour toner Rs42000/-set colour toner Rs37800/- | 79800 |
| 175 | 6749613 | 25-06-2015 | Secretary to VC | repair of vehicle GS-6772 | 27200 |
| 176 | 6740493 | 1/1/2015 | Secretary to VC | Blanket,crokery etc | 24950 |
| 177 | 6740494 | 1/1/2015 | Secretary to VC | Misc expenditure | 61632 |
| 178 | 6732118 | 7/2/2014 | Gulzar Ahmed Khemtio | various expenses | 56040 |
| 179 | 6732119 | 7/2/2014 | Gulzar Ahmed Khemtio | various expenses | 38628 |

| Sr# | Cheque# | Dated | To Whom Paid | On Account | Amount |
|--------------|----------------|--------------|----------------------|-------------------|----------------|
| 180 | 6732120 | 7/2/2014 | Secretary to VC | medicines for VC | 37895 |
| 181 | 6727181 | 25-11-2013 | Gulzar Ahmed Khemtio | various expenses | 41915 |
| 182 | 6727182 | 25-11-2013 | Secretary to VC | various expenses | 67610 |
| 183 | 8831527 | 31-12-2015 | Secretary to VC | for grass cutter | 38620 |
| 184 | 8831527 | 31-12-2015 | Secretary to VC | sanitary material | 21980 |
| 185 | 8831528 | 31-12-2015 | Secretary to VC | various expenses | 32515 |
| 186 | 8831528 | 31-12-2015 | Secretary to VC | medicines for VC | 1994 |
| 187 | 8833823 | 22-02-2016 | Secretary to VC | various expenses | 41000 |
| 188 | 6744617 | 19-03-2015 | Secretary to VC | various expenses | 45849 |
| 189 | 6744509 | 17-03-2015 | Secretary to VC | various expenses | 39321 |
| Total | | | | | 6671093 |

Non-obtaining of stamp duty-Rs0.198 million

| Sr# | Description | Name of transporter/NTN/SSTN/ Proprietor | Buses per Month | Month | Sub Total | Total Amount | Stamp duty @0.3% |
|-------------|-------------------------|---|-----------------|-----------|-------------------|----------------------|------------------|
| 01 | Hiring of private buses | 1.Ms: Geo al Mehran 2. Proprietor: Al Rehman Shaikh 3.NTN NO: 4431139-7 4. Registered at FBR: w.e.f: 30.07.2015 5.SSTN: S4431139-7 6.Registered with SRB:w.e.f: 20.09.2016 | 12 | Aug-2015 | 1520200 | | |
| | | | 12 | Sept-2015 | 2,487,600 | | |
| | | | 12 | Oct-2015 | 2,073,000 | | |
| | | | 13 | Nov-2015 | 2,384,400 | | |
| | | | 09 | Dec-2015 | 2,128,000 | | |
| | | | 07 | Jan-2016 | 2,466,400 | | |
| | | | 16 | Feb 2016 | 3,323,100 | | |
| | | | 16 | Mar 2016 | 3,148,200 | | |
| | | | 17 | Apr 2016 | 3,173,300 | | |
| | May 2016 | 3,448,400 | | | | | |
| Sub Total-A | | | | | 26,152,600 | 26,152,600 (0.3%) | 78,458 |
| 02 | -do- | 1.Ms: Shalimar 2.Proprieter: M. Shahid 3.Registered at FBR w.e.f: 11.07.2016 4.NTN: 7252006-4 5.Registered at SRB w.e.f: Not provided 6.SSTN: S7252006-4 | 04 | Aug-2015 | 343,200 | | |
| | | | 04 | Sept-2015 | 561,600 | | |
| | | | 04 | Oct-2015 | 468,000 | | |
| | | | 04 | Nov-2015 | 530,400 | | |
| | | | 04 | Dec-2015 | 468,000 | | |
| | | | 04 | Jan-2016 | 530,400 | | |
| | | | 04 | Feb 2016 | 592,800 | | |
| | | | 04 | Mar 2016 | 561,600 | | |
| | | | 04 | Apr 2016 | 530,400 | | |
| | May 2016 | 624,000 | | | | | |
| Sub Total-B | | | | | 5,210,400 | 5,210,400(0.3%) | 15,631 |

| Sr# | Description | Name of transporter/NTN/SSTN/ Proprietor | Buses per Month | Month | Sub Total | Total Amount | Stamp duty @0.3% |
|---|-------------|---|-----------------|-----------|------------------|--------------------|------------------|
| 03 | -do- | <u>1.Ms:</u> Burira Bus Service <u>2.Proprieter:</u> Ashique aziz <u>3.Registered at FBR w.e.f:</u> 12.05.2016 <u>4.NTN:</u> 7228274-7 <u>5.Registerd at SRB.</u> Applied for registration through token 2556563 on 14.10.2016. | 01 | Aug-2015 | 77,000 | | |
| | | | 01 | Sept-2015 | 126,000 | | |
| | | | 01 | Oct-2015 | 105,000 | | |
| | | | 04 | Nov-2015 | 119,000 | | |
| | | | | Dec-2015 | | | |
| | | | 01 | Jan-2016 | 119,000 | | |
| | | | 01 | Feb 2016 | 133,000 | | |
| | | | 01 | Mar 2016 | 126,000 | | |
| | | | 01 | Apr 2016 | 119,000 | | |
| | | | 01 | May 2016 | 140,000 | | |
| Sub Total-C | | | | | 1,064,000 | 1,064,000 (0.3%) | 3,192 |
| Total expenditure incurred on hiring of private buses during 2014-15 (note=all contractors were treated as non-register) ie. contractor; 1.M/s Shalimar, 2. M/s Al-Mehran, 3.M/s Burira &4. M/s Saeed transport | | | | | | 27,137,000 *(0.3%) | 81,411 |
| Total expenditure incurred on hiring of private buses during 2013-14 (note=all contractors were treated as non-register) contractor; ie. 1. M/s Shalimar, 2. M/s Al-Mehran, 3. M/s Burira &4. M/s Saeed transport | | | | | | 6,479,000*(0.3%) | 19,437 |
| Grant total non-deducted income tax on hiring of private buses during financial year 2013-14,2014-15 & 2015-16 | | | | | | | 198,129 |

Annex-L

Non-deduction of house allowances/conveyance allowance and maintenance charges-Rs14.873 million

| Sr # | Name | BPS | Allotted House/Banglow Type | Required to be deducted per month | | | | Actual deduction by SALU per month | | | Non-recovery for 36 months (A-B)X36 | Total |
|------|-------------------------------|-----|-----------------------------|-----------------------------------|------|--------------|----------|------------------------------------|----------------|---------|-------------------------------------|--------|
| | | | | H.R | C. A | 5% Basic pay | Total -A | H.R. | 5% Maintenance | Total-B | | |
| 1 | Mr. Inayatullah Bhatti | 18 | C | 5810 | 5000 | 1882 | 12692 | 0 | 0 | 0 | (12692-0)X36 | 456912 |
| 2 | Dr. Mumtaz Hussain | 21 | C | 11640 | 5000 | 5294 | 21934.25 | 4500 | 3820 | 8320 | (21934.25-8320)= 13614.25X36 | 490113 |
| 3 | Dr. Mushtaque Ali Jakhrani | 21 | C | 11640 | 5000 | 4619 | 21259.25 | 1200 | 0 | 1200 | (21259.25-1200) = 20059.25X36 | 722133 |
| 4 | Ishrat Ali Mirani | 19 | C | 8856 | 5000 | 2526 | 16382.5 | 0 | 0 | 0 | (16382.5-0)X36 | 589770 |
| 5 | Dr. Syed Maqsood Zia Ahmed | 21 | C | 11646 | 5000 | 3944 | 20590.25 | 0 | 0 | 0 | (20590.25-0)X36 | 741249 |
| 6 | Ghulam Abbas Shar | 21 | C | 11646 | 5000 | 4619 | 21265.25 | 1200 | 0 | 1200 | (21265.251200)= 20065.25X36 | 722349 |
| 7 | Razia Sultana Unar, HST | 16 | A | 2727 | 5000 | 1421 | 9148.75 | 4500 | 1020 | 5520 | (9148.755520)=3628.75X36 | 130635 |
| 8 | Dr. Rukhsana Nawaz Chand | 21 | A | 11646 | 5000 | 6138 | 22784 | 4500 | 3950 | 8450 | (22784-8450)= 14334X36 | 516024 |
| 9 | Qamar u Nisa | 20 | A | 10505 | 5000 | 4012 | 19517 | 4500 | 2740 | 7240 | (19517-7240)=12277X36 | 441972 |
| 10 | Dr. Muhammad Hassan Khaskheli | 21 | A | 11646 | 5000 | 5631 | 22277 | 4500 | 3820 | 8320 | (22277-8320)=13957X36 | 502452 |
| 11 | Farhan Lateef Memon | 17 | A | 4433 | 5000 | 1422 | 10855 | 4500 | 1040 | 5540 | (10855-5540)=5513X36 | 191340 |
| 12 | Dr. Abdul Majeed Chandio | 21 | A | 11646 | 5000 | 5463 | 22109 | 3000 | 3690 | 6690 | (22109-6690)=15419X36 | 555084 |
| 13 | Ghulam Mustafa Mashori | 21 | A | 11646 | 5000 | 3944 | 20590 | 1800 | 1780 | 3580 | (20590-3580)=17010X36 | 612360 |
| 14 | Dr. Monihullah | 21 | A | 11646 | 5000 | 3269 | 19915 | 4500 | 2110 | 6610 | (19915-6610)=13305X36 | 478980 |
| 15 | Dr. M. yousuf Khushk | 22 | A | 12456 | 0 | 4767 | 17232 | 4500 | 3218 | 7718 | (17232-7718)= 9514X36 | 342504 |
| 16 | Dr. Munir Ahmed Shah | 20 | A | 10505 | 5000 | 3250 | 10505 | 4500 | 2275 | 6775 | (10505-6775)= 3730X36 | 134280 |

| Sr # | Name | BPS | Allotted House/Banglow Type | Required to be deducted per month | | | | Actual deduction by SALU per month | | | Non-recovery for 36 months (A-B)X36 | Total |
|------|---------------------------------------|-----|-----------------------------|-----------------------------------|------|--------------|----------|------------------------------------|----------------|---------|-------------------------------------|--------|
| | | | | H.R | C. A | 5% Basic pay | Total -A | H.R. | 5% Maintenance | Total-B | | |
| 17 | Dr. Zohaib Shafqat Memon | 14 | A | 2214 | 2856 | 556 | 5626 | 3000 | 400 | 3400 | (5626.5-3400)= 2226.5X36 | 80154 |
| 18 | Dr. Syed Noor Shah | 21 | B | 11646 | 5000 | 4619 | 21265.25 | 4500 | 2910 | 7410 | (21265.25-7410)=13855.25X36 | 498789 |
| 19 | Dr. Imdad Hussain Sahito | 21 | B | 11646 | 5000 | 4450 | 21096 | 2000 | 3690 | 5690 | (21096-5690)=16250X36 | 585000 |
| 20 | Ali Gohar Narejo, Suptt. | 17 | D | 4433 | 5000 | 1811 | 11244 | 500 | 0 | 500 | (11244-500)= 10744X36 | 386784 |
| 21 | Dr. Samina Imran. Asst. Prof | 21 | D | 11646 | 5000 | 4450 | 21096 | 1800 | 2975 | 4775 | (21096-4775)= 16321X36 | 587556 |
| 22 | Fida Hussain Gopang, Suptt. | 17 | D | 4433 | 5000 | 2122 | 11555 | 1800 | 1460 | 3260 | (115553260)=8295X36 | 298620 |
| 23 | Dr. Zulfiqar Ali Malik, Asst. Prof. | 19 | D | 8856 | 5000 | 3771 | 17627 | 1200 | 0 | 1200 | (176271200)= 16427X36 | 591372 |
| 24 | Syed Zulfiqar Ali Shah, Asst. Prof. | 19 | D | 8856 | 5000 | 2837 | 16693 | 1800 | 2031 | 3831 | (16693-3831)=12862X36 | 463032 |
| 25 | Saira Bano Chandio, Lecturer | 18 | D | 5810 | 5000 | 1979 | 12789 | 1800 | 1375 | 3175 | (127893175)=9614X36 | 346104 |
| 26 | Dr. Fayaz Raza Chandio, Prof. | 21 | D | 11646 | 5000 | 3775 | 20421 | 1800 | 2510 | 4310 | (204214310)= 16111X36 | 579996 |
| 27 | Syed Sarfaraz Ahmed Shah, Accountant | 11 | D | 1152 | 2856 | 427 | 4435 | 0 | 0 | 0 | (4435-0)X36 | 159660 |
| 28 | Dr. Amir Hussain Shar, Prof. | 21 | D | 11646 | 5000 | 4450 | 21096 | 1800 | 3170 | 4970 | (21096-4970)=16126X36 | 580536 |
| 29 | Dr. Chandan Lal, Prof. | 21 | D | 11646 | 5000 | 4113 | 20759 | 1800 | 2780 | 4580 | (20759-4580)= 16179X 36 | 582444 |
| 30 | Nisar Ahmed Malik, asstt. | 14 | D | 2214 | 2856 | 1346 | 6416 | 1800 | 949 | 2749 | (6416-2749)=3667X36 | 132012 |
| 31 | Ali Hassan Shar, Asstt. Egn. | 18 | D | 5820 | 5000 | 2272 | 13082 | 1800 | 1580 | 3380 | (13082-3380)=9702X36 | 349272 |
| 32 | Haji Shaharyar Ali Rajput, Mach. Tech | 17 | D | 5810 | 5000 | 2044 | 12854 | 1800 | 1420 | 3220 | (12854-3220)= 9634X36 | 346824 |

| Sr # | Name | BPS | Allotted House/ Banglow Type | Required to be deducted per month | | | | Actual deduction by SALU per month | | | Non-recovery for 36 months (A-B)X36 | Total |
|-------|---|-----|------------------------------|-----------------------------------|------|--------------|----------|------------------------------------|----------------|---------|-------------------------------------|--------|
| | | | | H.R | C. A | 5% Basic pay | Total -A | H.R. | 5% Maintenance | Total-B | | |
| 33 | Fida Hussain Chandio. Asst. Student Welfare | 16 | D | 2727 | 5000 | 1007 | 8734 | 1800 | 700 | 2500 | (8734-2500)=6234 X36 | 224424 |
| 34 | Bahi Ali Jalbani, Suptt. | 17 | D | 4433 | 5000 | 1656 | 11089 | 1800 | 1060 | 2860 | (11089-2860)=8229 X36 | 296244 |
| 35 | Altaf Hussain Bhutto D.F | 18 | Quarter-D-10 | 10505 | 0 | 2488 | 12993 | 0 | 0 | 0 | (12993x12)=155916 | 155916 |
| 36 | Muhammad Qasim Malik | | Quarter-D-16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | | | | | | | | | | 14,872,896 | |

Annex-M

Irregular expenditure on POL—Rs 29.965 million

| Sr# | Page | Amount |
|--------------|-----------|-------------------|
| 1 | Table-1 | 5,409,847 |
| 2 | Table-II | 18,671,333 |
| 3 | Table-III | 4,418,786 |
| 4 | Table-IV | 1,431,361 |
| 5 | Table-V | 34,294 |
| Total | | 29,965,621 |

Table-1

| Sr. # | Month | Vehicle # | Name of Supplier | Cheque # & Date | Amount |
|-------|---------------|---|---------------------------------------|-------------------------|--------|
| 1 | July 2015 POL | EX-0271, RN-301, RN-302 & RNC2247 | M/s Modern petroleum Agency, Khairpur | 675198-99 dt:3-8-15 | 755042 |
| 2 | June 2015 POL | EX-1640, GS-8009, RN-301, GL-4780, GL-4267, RN-302, JA-6898, JA-6802, C-2247, C-2248 & C-2249 | -do- | 6750057-58 dt: 7-7-2015 | 689857 |

| Sr. # | Month | Vehicle # | Name of Supplier | Cheque # & Date | Amount |
|--------------|--------------|--|--|----------------------|------------------|
| 3 | May 2016 POL | do- | -do- | 8838679 dt: 3-6-2016 | 423496 |
| 4 | May 2016 CNG | AVB-021, AII-724, CH-290, AWS-662, GS-4024, GS-4025, GS4203, GS-4545, GL-4598 & AVC-964 | M/s Bilal filling Station, Khairpur | 8839401 dt: 14-6-16 | 428228 |
| 5 | May-16 | -do- | -do- | 6749274 dt: 16-6-15 | 330679 |
| 6 | May-16 | -do- | M/s Modern petroleum Agency, Khairpur | 6749022 dt: 10-6-15 | 2157054 |
| 7 | May-15 | -do- | M/s Khairpur filling station | 6749521 dt:23-6-15 | 625491 |
| Total | | | | | 5,409,847 |

Table-II

| Cheque# | Dated | To Whom Paid | Amount | Period |
|---------------|------------|---|---------|---|
| 6724662 to 63 | 16-09-13 | M/s Khairpur filling Station | 419828 | Aug-13 |
| 6724656 to 57 | 16-09-2013 | M/s Modern Petroleum Agency, Khairpur | 1889198 | Aug-13 |
| 6727598 | 3/12/2013 | M/s Sunset Boulevard Service, Station | 71034 | vice chancellors secretariat October-13 |
| 6728082 | 10/12/2013 | M/s Khairpur filling Station | 459895 | 55 vehicles |
| 6723574 to 75 | 21-08-13 | M/s Khairpur filling Station | 450702 | - |
| 6722636 | 17-07-13 | M/s Sunset Boulevard Service, Station | 56543 | - |
| 6732123 | 7/2/2014 | M/s Modern Petroleum Agency, Khairpur | 374312 | Examination-2013 duty vehicle involves GL-3023 Rs227,100, GL-4267 Rs147212, |
| 6732124 | 7/2/2014 | M/s Modern Petroleum Agency, Khairpur | 2617929 | Jan-14 |
| 6729238 | 16-01-14 | M/s Khairpur filling Station | 534354 | 13-Dec |
| 6735797 | 30-06-2014 | M/s Marhaba Filling station, Hyderabad | 9607 | GS-4545 |
| 6734139 | 19-05-2014 | M/s Sunset Boulevard Service, Station | 74050 | Apr-14 |
| 6733660 | 8/5/2014 | M/s Modern Petroleum Agency, Khairpur | 3020764 | Apr-14 |

| Cheque# | Dated | To Whom Paid | Amount | Period |
|----------------|--------------|---------------------------------------|-------------------|---------------|
| 6740589 | 7/8/2014 | M/s Sunset Boulevard Service,Station | 63289 | 14-Jun |
| 6740590 | 7/8/2014 | M/s Marhaba Filling station,Hyderabad | 13186 | 14-May |
| 6740591 | 7/8/2014 | M/s Marhaba Filling station,Hyderabad | 12327 | Apr-14 |
| 6743788 | 3/3/2015 | M/s Sunset Boulevard Service,Station | 70395 | 15-Jan |
| 6744120to 21 | 9/3/2015 | M/s Modern Petroleum Agency,Khairpur | 1834452 | 15-Feb |
| 6740623 | 11/8/2014 | M/s Sunset Boulevard Service,Station | 46010 | Jul-14 |
| 6740702 | 13-08-2014 | M/s Marhaba Filling station,Hyderabad | 16548 | 14-Jun |
| 6740633 | 11/8/2014 | M/s Khairpur filling Station | 585493 | 14-Jul |
| 6739192 | 3/12/2014 | M/s Modern Petroleum Agency,Khairpur | 2502928 | Nil |
| 6732124 | 7/2/2014 | M/s Modern Petroleum Agency,Khairpur | 2616009 | Nil |
| 6744615 | 19-03-2015 | M/s Khairpur filling Station | 466209 | Feb-15 |
| 6732124 | 7/2/2014 | M/s Modern Petroleum Agency,Khairpur | 268664 | Jan-14 |
| 6723124 | 7/2/2014 | M/s Modern Petroleum Agency,Khairpur | 197607 | Jan-14 |
| Total | | | 18,671,333 | |

Table -III

Abstract

Table-III-a

Rs1,916,170/-

TableIII-b

Rs2,502,616/-

Total**Rs4,418,786/-**

| Table | Sr. # | Particulars | Month | Name of Supplier | Cheque # & Date | Amount |
|--------------------|--------------|---|--|---|-------------------------|------------------|
| Table III_a | 1 | Pol Generators Generator 100 KVA Generator Trolley Generator (Dcs) Generator (4 Deptt) Generator (16 suits) Generator (Admin) | January 2015 to June 2015 6 months | M/s Khan Autos Petroleum Service Bill : Nil/30-6-2015 | 6751019 dt: 31-7-2015 | 254795 |
| | 2 | -do- | November 2015 | -do- | 8831136 dt: Nil | 418064 |
| | 3 | -do- | October 2015 | -do- | 8830021 dt: 26-11-15 | 447250 |
| | 4 | -do- | May 2016 | -do- | 8839546 dt:21-6-16 | 401778 |
| | 5 | -do- | May 2015 | -do- | 6749712 dt: 26-6-15 | 39105 |
| | 6 | -do- | May 2015 | -do- | 6749600 dt: 25-6-15 | 355178 |
| | Total | | | | | 1,916,170 |

| Table | Cheque# | Dated | To whom Paid | Amount | Period |
|--------------------|---------------|-----------|---|------------------|--------|
| Table-III-b | 6732163 | 10/2/2014 | M/s Khan Autos & Filling Station Khairpur | 202554 | 13-Dec |
| | 6732200 | 10/2/2014 | M/s Khan Autos & Filling Station Khairpur | 245206 | 14-Jan |
| | 6736091 | 23-07-14 | M/s Khan Autos & Filling Station Khairpur | 264740 | 14-Jun |
| | 6747092 | 29-04-15 | M/s Khan Autos & Filling Station Khairpur | 325563 | Mar-15 |
| | 6726152 to 53 | 22-10-13 | M/s Khan Autos & Filling Station Khairpur | 1195128 | 13-Aug |
| | 6741150 | 26-08-14 | M/s Khan Autos & Filling Station Khairpur | 269425 | 14-Jul |
| | Total | | | 2,502,616 | |

Table-IV

| Cheque # | Dated | To whom Paid | Amount | Particulars |
|-----------------|--------------|--|----------------|-----------------------------|
| 6735649 | 7/7/2014 | M/s Bilal CNG Filling Station Khairpur | 238497 | CNG for 41 vehicles June-14 |
| 6727887 | 6/12/2013 | M/s Bilal CNG Filling Station Khairpur | 218484 | CNG for 41 vehicles Nov-13 |
| 6725745 to 46 | 14-10-13 | M/s Bilal CNG Filling Station Khairpur | 217848 | CNG for 41 vehicles Sept-13 |
| 6732121 | 7/2/2014 | M/s Sunset Boulevard Service Station | 71583 | AYJ-583,AZD-034,GS-6772 |
| 6723451 to 52 | 19-08-13 | M/s Bilal CNG Filling Station Khairpur | 179661 | Jul-13 |
| 6724482 to 83 | 12/9/2013 | M/s Bilal CNG Filling Station Khairpur | 196453 | 13-Aug |
| 6744097 | 9/3/2015 | M/s Bilal CNG Filling Station Khairpur | 308835 | 15-Feb |
| | | | 1431361 | |

Table-V

| PV | Dated | Cheque# | Dated | To whom Paid | Amount | Period |
|--------------|--------------|----------------|--------------|-----------------------|---------------|-------------------|
| 18 | 22-06-15 | 275894 | 22-06-15 | M/s Bilal CNG Station | 12946 | March to April-15 |
| 4 | 28-10-2014 | 3587256 | 28-10-2014 | M/s Bilal CNG Station | 12220 | June-August 2014 |
| 23 | 29-12-2014 | 8014446 | 29-12-2014 | M/s Bilal CNG Station | 4142 | Nov-14 GS-6773 |
| 1 | 8/8/2014 | 3587249 | 8/8/2014 | M/s Bilal CNG Station | 4986 | 14-May |
| Total | | | | | 34,294 | |

Annex-N

Irregular payment on account of difference of pay & allowance-Rs3.256 million

Part-A

| Sr. No. | Name of Employee | Designation | Actual BPS | New BPS Allowed | Difference Amount Claimed w.e.f | Cheque No Dated | Amount |
|---------|------------------------|-----------------------|------------|-----------------|---------------------------------|--------------------------|---------|
| 1 | Muharam Ali Pirzado | Assistant | 11 | 14 | 01.07.13 to 30.06.13 | 6750754 dt:16.07.15 | 19,764 |
| 2 | Muhammad Saleem Shaikh | Inspector of Colleges | 17 | 18 | 30.06.14 to 31.05.15 | 6750755 dt:16.07.15 | 19,644 |
| 3 | Zafar Ahmed Shaikh | Clerk | 5 | 7 | 31.05.15 to 30.06.15 | 6750757 dt:16.07.15 | 20,288 |
| 4 | Siraj Ahmed Mehasir | Peon | 1 | 2 | 01.07.13 to 30.06.13 | 6750794 dt:23.07.15 | 8,424 |
| 5 | Javed Ahmed Shaikh | Clerk | 5 | 11 | 15.12.14 to 30.04.15 | 6750374 dt: Nil | 16,501 |
| 6 | Abdul Jabbar | Assistant | 11 | 14 | 01.07.13 to 30.06.15 | 6750376 dt: Nil | 19,764 |
| 7 | Irshad Ahmed | Assistant | 11 | 14 | 01.07.13 to 30.06.15 | 6750377 dt: Nil | 19,764 |
| 8 | Asif Ali Sial | Clerk | 5 | 7 | 01.07.13 to 30.11.13 | 6750378 dt: Nil | 9,920 |
| 9 | Muhammad Saleh Soomro | Clerk | 5 | 7 | 01.07.13 to 30.11.13 | 6750379 dt: Nil | 10,368 |
| 10 | Mumtaz Hussain Shaikh | Supdt. | 16 | 17 | may 2014 to May 2015 | 6750391 dt: Nil | 31,421 |
| 11 | Wali Muhammad Solangi | Typist | 5 | 7 | July 2013 to June 2015 | 6751275 dt: Nil | 11,652 |
| 12 | Baqir Ahmed | Clerk | 5 | 7 | July 2013 to June 2015 | 6750702 dt: 16.07.2015 | 10,368 |
| 13 | Toufail Ahmed | Peon | 1 | 2 | July 2013 to June 2015 | 6750703 dt: 16.07.2015 | 27,631 |
| 14 | Ahsan Ali Soomro | Asst. Prof. | | 19 | 01.07.13 to 31.05.15 | 6750706 dt: 16.07.2015 | 71,550 |
| 15 | various Employees | -- | -- | -- | 01.07.13 to 31.05.15 | 6750720-25 dt:16.06.2015 | 161,766 |
| 16 | Abdul Waheed Memon | -- | | 2 | 01.07.13 to 31.05.15 | 6750505 dt: 14.07.15 | 12,578 |
| 17 | Imdad Ali Abbasi | --- | -- | -- | 01.07.13 to 31.05.15 | 6750509 dt: 14.07.15 | 20,430 |
| 18 | Ghulam Hussain Joyo | Assistant | 11 | 14 | 01.07.13 to 31.06.15 | 6750579 dt: Nil | 19,764 |
| 19 | Imtiaz Ali Soomro | Assistant | 11 | 14 | 01.07.13 to 31.06.15 | 6750580 dt: Nil | 20,290 |
| 20 | Mir Hussain Maitlo | Assistant | 11 | 14 | 01.07.13 to 31.06.15 | 6750593 dt:14.07.15 | 19,764 |
| 21 | Muhammad Aslam Ghumro | Assistant | 11 | 14 | 01.07.13 to 31.06.15 | 6750593 dt:14.07.15 | 19,764 |

| Sr. No. | Name of Employee | Designation | Actual BPS | New BPS Allowed | Difference Amount Claimed w.e.f | Cheque No Dated | Amount |
|---------|-----------------------------|-------------------|------------|-----------------|---------------------------------|------------------------|--------|
| 22 | Noor Muhammad | Assistant | 11 | 14 | 01.07.13 to 31.06.15 | 6750594 dt:14.07.15 | 11,968 |
| 23 | Ali Muhammad Maitlo | --- | 17 | 18 | 30.06.14 to 31.05.15 | 6750595 dt:14.07.15 | 19,764 |
| 24 | Ashique Hussain | --- | 1 | 2 | 01.07.13 to 31.06.15 | 6750596 dt:14.07.15 | 23,844 |
| 25 | Zahid Ali Ansari | --- | 5 | 7 | 01.07.13 to 31.06.15 | 6750492 dt: Nil | 9,920 |
| 26 | Khadim Hussain | --- | 5 | 7 | 01.07.13 to 31.05.15 | 6750494 dt: Nil | 10,368 |
| 27 | Sajid Hussain | --- | 5 | 7 | 01.07.13 to 31.06.15 | 6750405 dt:10.07.15 | 9,920 |
| 28 | Gulzar Ahmed Memon | --- | 5 | 7 | 01.07.13 to 31.05.15 | 6750427 dt:13.07.15 | 19,764 |
| 29 | Muhammad Ishaque Bhatti | --- | 5 | 7 | 01.07.13 to 31.05.15 | 6750334 dt:09.07.15 | 10,368 |
| 30 | Muharam Ali Pahore | --- | 2 | 3 | 01.07.13 to 31.05.15 | 6750336 dt:07.07.15 | 6,574 |
| 31 | Muhammad Hassan Halepoto | Clerk | 5 | 7 | 01.07.13 to 31.05.15 | 6750340 dt:10.07.15 | 23,600 |
| 32 | Dodo Khan Channa | Assistant | 11 | 14 | 01.07.13 to 31.05.15 | 6750341 dt:10.07.15 | 19,764 |
| 33 | Ghulam Kazim Talpur | Assistant | 11 | 14 | 30.06.14 to 31.05.15 | 6750347 dt:10.07.15 | 23,870 |
| 34 | Ali Murad Behan | Stenographer | 16 | 17 | 30.04.14 to 31.05.15 | 6750006 dt:06.07.15 | 18,532 |
| 35 | Muhammad Suleman Shah | Stenographer | 16 | 17 | 30.04.14 to 31.05.15 | 6750007 dt:06.07.15 | 18,532 |
| 36 | Ghulam Qambar | Stenographer | 16 | 17 | 30.04.14 to 31.05.15 | 6750011 dt:06.07.15 | 31,429 |
| 37 | Ghulam Shabir | Transport Officer | 17 | 18 | 30.04.14 to 31.05.15 | 6750024 dt:06.07.15 | 32,882 |
| 38 | Ghulam Qadir | Supdt. | 16 | 17 | 30.04.14 to 31.05.15 | 6750025 dt:06.07.15 | 35,692 |
| 39 | Ali Muhammad Dahot | Clerk | 5 | 7 | 01.07.13 to 30.06.15 | 6750026 dt:06.07.15 | 19,764 |
| 40 | Fida Hussain | Supdt. | 16 | 17 | 01.07.13 to 30.06.15 | 6750027 dt:06.07.15 | 37,200 |

| Sr. No. | Name of Employee | Designation | Actual BPS | New BPS Allowed | Difference Amount Claimed w.e.f | Cheque No Dated | Amount |
|---------|--------------------------------|------------------|------------|-----------------|---------------------------------|---------------------|---------|
| 41 | Zulfiqar Ali Shaikh | Secretary to PVC | 17 | 18 | 30.06.14 to 30.05.15 | 6750055 dt:07.07.15 | 24,543 |
| 42 | Mujahid Ali | Accountant | 17 | 18 | 30.06.14 to 31.05.15 | 6750062 dt:07.07.15 | 34,850 |
| 43 | Sharfuddin Chandio | Peon | 1 | 2 | 30.06.14 to 31.08.15 | 8831189 dt:21.12.15 | 13,073 |
| 44 | Abdul Rauf Avesi | Asst. Prof. | | 18 | 01.07.13 to 30.06.13 | 8831230 dt:22.12.15 | 51,840 |
| 45 | Ali Nawaz Chandio | Asst. Registrar | | 17 | 01.07.10 to 21.01.11 | 8831066 dt:15.12.15 | 16,203 |
| 46 | Mir Muhammad Mahar | Law Officer | 17 | 18 | 30.06.14 to 31.12.14 | 8829366 dt:11.11.15 | 36,593 |
| 47 | Sikandar Ali Khaskheli | Asst. Prof. | -- | -- | 01.07.13 to 31.08.15 | 8829396 dt:12.11.15 | 76,140 |
| 48 | Dr. Asad Raza Abidi | Professor | -- | -- | 01.07.15 to 30.09.15 | 8828904 dt:03.11.15 | 38,178 |
| 49 | 18 Nos Employees | Lecturer | -- | -- | Sept: 2015 | 8828930-47 dt: Nil | 197,350 |
| 50 | Khalid Bhatti | Biochemistry | -- | -- | 01.07.13 to 31.08.15 | 8828957 dt: Nil | 74,227 |
| 51 | Zulfiqar Malik | Mircrobiology | -- | -- | 01.07.13 to 30.05.15 | 8828958 dt: Nil | 49,600 |
| 52 | Syed Zafar Ali Shah | English | -- | -- | 01.07.13 to 31.08.15 | 8828959 dt: Nil | 56,320 |
| 53 | Moonis Ayaz | I.R | -- | -- | 01.07.13 to 31.07.15 | 8828960 dt: Nil | 104,420 |
| 54 | Tariq Zubair Avesi | Mircrobiology | -- | -- | 01.07.13 to 31.07.15 | 8828961 dt: Nil | 79,430 |
| 55 | Mazhar Ali Noonari | Statistics | -- | -- | 01.07.13 to 31.07.15 | 8828964 dt: Nil | 76,140 |
| 56 | Dr. Muhammad Hussain Khaskheli | Biochemistry | -- | -- | 01.07.13 to 31.07.15 | 8828996 dt:04.11.15 | 187,980 |
| 57 | Abdul Majeed Dandan | Geography | -- | -- | 01.12.08 to 31.07.15 | 8839711 dt:23.06.16 | 107,643 |
| 58 | Saeedullah Maitlo | Exam. Wing | -- | -- | 01.12.08 to 31.05.16 | 6751732 dt:20.09.15 | 41,600 |
| 59 | Ali Nawaz Othi | Botany | -- | -- | 01.07.13 to 30.06.15 | 6751733 dt:20.09.15 | 10,368 |
| 60 | Jawed Akbar Hadad | Library Clerk | -- | -- | 01.07.13 to 30.06.15 | 6751734 dt:20.09.15 | 10,816 |
| 61 | Nadeem Ali Bhutto | Supdt. | -- | -- | 01.07.13 to 30.06.15 | 6751736 dt:20.09.15 | 27,040 |

| Sr. No. | Name of Employee | Designation | Actual BPS | New BPS Allowed | Difference Amount Claimed w.e.f | Cheque No Dated | Amount |
|--------------|--------------------|-------------|------------|-----------------|---------------------------------|------------------------|------------------|
| 62 | Adnan Ali Ujan | Ao Colony | -- | -- | 01.07.13 to 30.06.15 | 6751740 dt:20.09.15 | 22,382 |
| 63 | Fayaz Raza Chandio | Asst. Prof. | -- | -- | 01.07.13 to 30.07.15 | 6751853 dt:25.09.15 | 54,080 |
| Total | | | | | | | 2,345,986 |

Part-B

| Cheque # | Dated | To Whom Paid | Amount | Period |
|----------------|------------|--|---------------|------------------------|
| 6728264 | 17-12-13 | Anwar Ali Channa | 50969 | 13-01-13 to 30-11-13 |
| 6728299 to 200 | 20-12-13 | Ms Zubeda Bhatti | 120740 | 01-10-13 to Nov-13 |
| 6728075 | 10/12/2013 | Zuhaib Ahmed | 6758 | 23sept-13 to 31-10-13 |
| 6728076 | 10/12/2013 | Marvi Maitlo | 5058 | 23sept-13 to 31-10-13 |
| 6728081 | 10/12/2013 | Khalil Ahmed Ansari | 55504 | 12-07-13 to 30-11-13 |
| 6731925 | 4/12/2014 | Prof Dr Irum Rani Shaikh | 49656 | 14-06-13 to 31-12-13 |
| 6731990 | 6/2/2014 | Dr Muhammad Yousif Khushk | 6100 | 13-Dec |
| 6723366 | 13-08-13 | Saeed Ahmed Shaikh | 25546 | 13-01-13 to 30-06-13 |
| 6723400 | 15-08-13 | Muhammad Nawaz Jalbani Assistant Professor | 217316 | 01-12-10 to 30-06-13 |
| 6723650 | 26-08-13 | Imran Ali Soomro | 3852 | 20-06-13 to 31-07-13 |
| 6723651 | 26-08-13 | Muhammad Ali Mang | 4565 | 08-03-13 to july-13 |
| 6727144 | 21-11-13 | Mrs Razina Illahi Model School | 26591 | 24-04-13 to 30-10-13 |
| 6727145 | 21-11-13 | Najam us Sehar Model School | 26591 | 24-04-13 to 30-10-13 |
| 6727146 | 21-11-13 | Falak Naz Shaikh Model Shaikh | 12559 | 24-04-13 to 30-06-13 |
| 6727147 | 21-11-13 | Salma Shahni Model School | 4621 | 24-04-13 to 31-10-13 |
| 6727148 | 21-11-13 | Shazia Shaikh Model School | 26911 | 24-04-13 to 31-10-13 |
| 6724497 | 12/9/2013 | Ghulam Mujtaba Jatoi | 27118 | 13-01-13 to Aug-13 |
| 6750831 to32 | 24-07-2015 | Mr Niaz Ahmed Bhatti promoted Sr Clerk | 138612 | June-2002 to July 2002 |
| 6750893 to 95 | 27-07-2015 | Ghulam Shabir Kumbhar | 70296 | BPS-11 to BPS-17 |
| 6750905 to 907 | 28-07-2015 | Sher Muhammad Shar | 30687 | BPS-1 to BPS-14 |
| Total | | | 910050 | |

Non-production of record

LIST OF AUDITABLE RECORDS REQUIRED FOR SPECIAL AUDIT 2013-14, 2014-15 & 2015-16

1. Record related to Director Finance Office:

- i. As per section-XVII, Audit & Accounts, page no. 89-91 of Financial Rules 2000 of Shah Abdul Latif University, Khairpur, provide status/internal reports/updates of Internal Check System being headed by Internal Check Officer working under Director Finance.
- ii. Only HEC related funding amount-Rs559.479 million was provided but related details i.e. copy of DROs were not provided
- iii. Bank Statements of all accounts (with cheque book counter folio) showing deposits and payments from 01-07-2013 to 30-06-2016.
- iv. Details of Bank Accounts operated in the various banks along with permission order of the competent authority.
- v. Accounts ledgers (expenditure head wise for) 2013-14, 2014-15 & 2015-16
- vi. Budget Control Register /Appropriation accounts (head of account s wise)
- vii. Audit Scale Register
- viii. Cash book of all heads of accounts (development, non-development, contingency) for audited period
- ix. Source of revenue along-with correspondence files.
 - x. Detail of investment made by University (if any)
 - xi. Detail of assets
 - xii. Detail of any type of rent / revenue realized and their sources (if any)
- xiii. Details of outstanding dues / liabilities.
- xiv. G.P. Fund final payment cases / House Purchase Advance / Motor Car Advance Register / Broad Sheet.
- xv. Details of call deposits lying in the office.
- xvi. Report of Defalcation for Losses.
- xvii. Internal Audit Reports for audit period if conducted.

- xviii. List of Meters with Meter Numbers (Gas, electricity & water).
- xix. Auction record/Sales Proceed of Newspapers or any other items.
- xx. Rent agreement with Bank situated in the premises of the University
- xxi. Details for tender regarding canteens (central, student affairs, hostels)/shops (Bilawal Bhutto park, photo-state shops) and any other assets owned by University
- xxii. Expenditure/ Employees detail incurred on Bilawal Bhutto park and revenue (if any)
- xxiii. GP Fund bank accounts along-with bank statements.
- xxiv. Total payment made on the account of honorarium.
- xxv. Total payment made to Financial advisors during audited period.
- xxvi. Payment Register.

2. Record related to Registrar office:

- i. Correspondence files (with HEC & Secretary Boards & University)
- ii. Bond agreement with Mr. Syed Wajid Hussain Rizvi (dept. of Business Administration) who left job without any permission
- iii. List of teachers (male/female) living in teacher's hostel
- iv. Details of disciplinary cases against the officials of the department/ list of cases against University in different courts.
- v. Service Books/personal files of Registrar, Legal Advisor/Financial Advisor, newly appointed Officer/Official and all other officers/officials Staff (in duplicate).
- vi. Policy & procedure of appointment of daily wages/adhoc/contract/TTS/IPFP/under VC's emergency power and others
- vii. Advertisement, Number of candidates applied with inward diary number
- viii. Written result (if conducted)
- ix. Number of person qualified written test
- x. Letter issue for interview by selection board (photocopy of letter issued)

- xi. approval of syndicate (documents, police verification, degree verification, for selected candidates through selection board)
- xii. Seniority list department wise(teaching side and non-teaching side separate)
- xiii. Personal files for the persons who promoted in BS-21 & BS-22 along with criteria & policy as per university Act-1986(if amended new amended then photocopy required)
- xiv. Disciplinary cases against employees
- xv. Surety bonds for officers who went for higher studies at abroad.
- xvi. Procedure and policy for appointment of legal/financial/medical advisor (if any other)
- xvii. Pay bills for teachers appointed on TTS policy (if payment was made through manual bills)
- xviii. Also provide if any payment was made in the shape of due drawn.
- xix. List of teachers working in model school along with their personal files seniority appointment criteria etc.
- xx. Status of posting of Registrar, Controller of examination, Director Planning and Development, Chief Accountant, Bursar, Auditor, Project Director and Librarian whether they are full time appointment or on any other basis (photocopy of their postings as above mentioned required).
- xxi. Bed/Med evening program (details, revenue realized).

3. Record of examination branch:

- i. Record from Inspector of colleges: Summarized list of candidates admitted during audited period (college wise)
- ii. Total amount received from colleges with payment register, bank statements, pay order photocopies
- iii. Total number of answer copies printed each year (printed, issued, unused)
- iv. Job description of the inspector colleges.

4. Record related to AO Building:

- i. Sanctioned/ working and vacancy position.
- ii. Cash Books.

- iii. Bank statement along with counter folio of cheques.
- iv. Expenditure incurred during the period under audit 2013-14, 2014-15 & 2015-16.
- v. Contingency plan during the period under audit 2013-14, 2014-15 & 2015-16.
- vi. Details of renovation & repair of Bungalows/Quarters during the period under audit 2013-14, 2014-15 & 2015-16.
- vii. Measurement Books.
- viii. Details of Advances received. (if any)
- ix. Tendering documents.
- x. Dead Stock Register.
- xi. Auction record. (if any)

5. Record related to AO Colony:

- i. Sanctioned/ working and vacancy position
- ii. Cash Books.
- iii. Bank statement along with counter folio of cheques
- iv. Expenditure incurred during the period under audit 2013-14, 2014-15 & 2015-16
- v. Contingency plan during the period under audit 2013-14, 2014-15 & 2015-16
- vi. Details of renovation & repair of Bungalows/Quarters during the period under audit 2013-14, 2014-15 & 2015-16
- vii. Measurement Books
- viii. Details of Advances received (if any)
- ix. Tendering documents
- x. Dead Stock Register
- xi. Auction record (if any)

6. Record related to AO New Building:

- i. Sanctioned/ working and vacancy position
- ii. Cash Book

- iii. Bank statement along with counter folio of cheques
- iv. Expenditure incurred during the period under audit 2013-14, 2014-15 & 2015-16
- v. Contingency plan during the period under audit 2013-14, 2014-15 & 2015-16
- vi. Measurement Books
- vii. Details of Advances received (if any)
- viii. Tendering documents
- ix. Dead Stock Register
- x. Auction record (if any)

7. Record related to Estate office:

- i. Sanctioned/ working and vacancy position
- ii. Cash Books
- iii. Bank statement along with counter folio of cheques
- iv. Details of Employees Housing society
- v. Details of Agriculture land cultivated
- vi. Details of Datepalm trees
- vii. Auction files related to agriculture land
- viii. Details/ correspondence file of illegally occupied 45-acre land, any other land, bungalows, quarter etc.
- ix. House under possession of retired employees.
- x. Details of allotment of teachers hostels male/ female
- xi. Details of Bungalows/ Quarters along with Electricity/ Gas meter installed

8. Record related to controller examination office:

- i. Total Numbers of answer copies printed during period of audit (for all disciplines)
- ii. Total number of marks sheets/pakka certificate/duplicate degree/provisional certificated issued during period of audit.
- iii. Total numbers of degrees issued for various disciplines during period of audit

9. Record related to Project Director Office:

- i. Details/ completion reports
- ii. List of new schemes and on-going schemes
- iii. Progress Reports Financial & Physical of PMU
- iv. Security Deposit Register
- v. Call Deposit Register
- vi. Work Register
- vii. Incumbency for PD, XEN & Divisional accounts officer.
- viii. Total expenditure incurred under ADP Schemes during period of audit (with DROs of ADP).
- ix. Expenditure incurred from Sindh Government' share in shape of grant in aid (if any).
- x. Total expenditure incurred from HEC funding with DROs.
- xi. Total expenditure incurred from University's Development fund (own resources).
- xii. Any other funding sources for development.
- xiii. Total payment made to consultant along with case file and related documents.
- xiv. Total employees hired in PMU (project side) along-with offer order.
- xv. Progress reports for all completed works/projects/assignments (if any) during period of audit
- xvi. Completion reports of all works/projects/assignments
- xvii. Cash books of assignment accounts, HEC related fund, PMU funds
- xviii. Details of asset Ledger accounts
- xix. Details of advances
- xx. Monthly accounts
- xxi. Bank statements with cheque counter folio.

10. Record related to Store in-charge office:

- i. Assets purchased during the period under audit
- ii. Assets issued during the period under audit
- iii. Assets auctioned during the period under audit

- iv. Dead Stock Register
- v. The inward and outward registers
- vi. Requisitions from concerned dept. to whom material issued.
- vii. The annual procurement plan.

11. Record related to Principal/incharge model School:

- i. Sanctioned working and vacancy position
- ii. Cash Books.
- iii. Bank statement along-with counter folio of cheques
- iv. Details of admission during the period under audit 2013-14,2014-15 & 2015-16
- v. Details of fees collected during the period under audit 2013-14,2014-15 & 2015-16
- vi. Details of daily wages/adhoc/contract employees etc.

12. Record related to Planning & Development office:

- i. Details of new schemes planned.
- ii. Physical & Financial Reports.
- iii. Details approved schemes and concerned related record.
- iv. Tendering documents.

13. Record related to transport officer:

- i. Summarized details of hired vehicles (per months).
- ii. Fitness certificates for each year per vehicles (hired & govt. vehicles).
- iii. Total expenses per vehicle each month for the audited period.

14. Record related to Store:

- i. Work Orders / Suppliers Orders / Delivery Challans for procurement.
- ii. Dead Stock Register. (Machinery & Equipment / Furniture & Fixture Registers)

- iii. Consumable / Non-consumable items Register.

15. Other record related to University:

- i. List of missing/ unserviceable vehicles and machineries.
- ii. History Sheet of vehicles, typewriters, computer, printer, etc.
- iii. Old Spare Parts Account Register/ dead stock registers of all departments
- iv. Dead Stock Register

16. Record related to Director Admission.

Reconciled statement for revenue generated from self finance scheme along with bank statement of concerned accounts for 2013-14,2014-15 & 2015-16

Annex-P

Less deduction of security deposit from contractors-Rs13.219 million

O.M#68

| Sr # | Name of work | Contractor | Work order # & date | Amount | Security due | Security deducted | Less deduction |
|--------------|---|--------------------|---------------------|----------|--------------|-------------------|------------------|
| 1 | Electrification of indoor faculties Sports @ SALU, Khairpur | M/s Electronic | 34 dt:13-3-13 | 4453332 | 445333 | 222666 | 222666 |
| 2 | Construction of indoor sports faculty @ SALU, Khairpur | M/s Naqvi Builders | 58 dt:11-2-12 | 39111588 | 3911158 | 1955579 | 1955579 |
| Total | | | | | | | 2,178,245 |

O.M#91

| Sr# | Name of Work | Cont. | WO.NO | Amount of bill | Security due 10% | Security deducted 5%+2%=7% | Less deducted 03% |
|--------------|---|----------------|----------------|----------------|------------------|----------------------------|-------------------|
| 1 | Contt of Academic block business admn & commerce deptt @ SALU Khairpur 32 RA bill | Naqvi Builder. | 233 / 31.12.08 | 57,112,636 | 5,711,263 | 3,997,884 | 1,713,378 |
| 2 | Const. Academic block Part II ground floor , first floor public admn @ SALU Khairpur 31RA bill. | Naqvi Builder. | 232 / 31.12.08 | 61,444,830 | 6,144,483 | 4,301,138 | 1,843,344 |
| Total | | | | | | | 3,556,722 |

O.M#110

| Sr# | Chq No | Name of Work | Date of WO | Contractor | Amount Paid | Security due | Deducted | Less Deduction |
|--------------|-----------------|--|------------|-----------------------|-------------|--------------|----------|----------------|
| 1 | 118433/29.01.15 | Electrification of SBB chair @ SALU Khairpur | 13.03.13 | Allahwala Electronics | 910,807 | 91,080 | 3,756 | 27,324 |
| 2 | 118453/08.06.15 | Estab. Model School Khairpur Univ. | 10.05.12 | Wazir Ali Maher | 3,964,859 | 396,485 | 277,539 | 118,946 |
| 3 | 118448/08.06.15 | External Devlp. Of Estab. Shaheed BB chair @ SALU Khairpur | 30.12.13 | Tarique Mustafa | 1,962,007 | 196,200 | 137,340 | 58,860 |
| 4 | 118446/08.06.15 | Const. of Shaheed BB @ SALU Khairpur 8th RA | 10.05.12 | Wazir Ali Maher | 13,152,375 | 1,315,237 | 920,666 | 394,571 |
| Total | | | | | | | | 599,701 |

O.M#118

| Sr# | Chq No | Name of Work | Contrator | Amount Paid | Security 10% | Deduct 5+2=7% | Less Deduct |
|--------------|-----------------|--|-------------------|-------------|--------------|---------------|------------------|
| 1 | 32786/12.06.14 | Remaining Work for Estab. Of Model School SALU Khairpur 1st RA | Soomar Khan Mahar | 7,108,654 | 710,865 | 497,605 | 213,260 |
| 2 | 118444/05.06.15 | Estab. Model school @ SALU Khairpur 9th RA | Wazir Ali Mahar | 2,932,079 | 2,932,079 | 2,052,455 | 879,623 |
| 3 | 118446/08.06.15 | Const. of Shaheed Bhutto Chair @ SALU Khairpur | Wazir Ali Mahar | 15,412,534 | 1,341,253 | 938,877 | 402,375 |
| Total | | | | | | | 1,495,258 |

Appointment made by various mode-Rs109.725 million

| Sr# | Name of Teacher | Name of Post promoted/ appointed | Department | Salary x12 (July-2015 to June-2016) | Amount |
|--|-------------------------------|----------------------------------|-----------------------------|-------------------------------------|--------|
| Meeting of Selection Board held on 26-08-2013 | | | | | |
| 1 | Muhammad Ibrahim Khokhar | Appointed Lecturer | English | 62186x12 | 746232 |
| 2 | Ms Paras Niaz Ahmed Khaskheli | Appointed Lecturer | English | 64186x12 | 770232 |
| 3 | Mr Muhammad Hassan Shaikh | Appointed Lecturer | English | 61789x12 | 741468 |
| 4 | Mr Tanveer Hussain Mangnejo | Appointed Lecturer | English(Shikarpur Campus) | - | - |
| 5 | Mr Mehboob Ali Golo | Appointed Lecturer | English(Shikarpur Campus) | - | - |
| 6 | Mr Sarmad Rahat | Appointed Lecturer | Economics | 57393x12 | 688716 |
| 7 | Mr Ghulam Muhammad Mangnejo | Appointed Lecturer | Economic (Shikarpur Campus) | | |
| 8 | Mr Shahzad Ali Mughal | Appointed Lecturer | Pharmacy | 64186x12 | 770232 |
| 9 | Mr Sajid Ali Mojai | Appointed Lecturer | Pharmacy | 65386x12 | 784632 |
| 10 | Ms Marvi Maitlo | Appointed Lecturer | Pharmacy | 64186x12 | 770232 |
| 11 | Mr Zuheeb Ahmed Memon | Appointed Lecturer | Pharmacy | 64236x12 | 770832 |
| Meeting of Selection Board held on 24-10-2014 | | | | | |
| 12 | Ms Tahira Jatt | Appointed Assistant Professor | Botany | 81613x12 | 979356 |
| 13 | Ms Samina Rajper | Appointed Assistant Professor | Computer Science | 82209x12 | 986508 |
| 14 | Mr Ghulam Ali Keerio | Appointment of Lecturer | Teacher Education | 61789x12 | 741468 |
| 15 | Ms Firdous Bugti | Appointment of Lecturer | Teacher Education | 56997x12 | 683964 |

| Sr# | Name of Teacher | Name of Post promoted/ appointed | Department | Salary x12 (July-2015 to June-2016) | Amount |
|--------------|-------------------------|----------------------------------|-------------------|-------------------------------------|------------------|
| 16 | Syed Zahid Hussain Shah | Appointment of Lecturer | Teacher Education | 56997x12 | 683964 |
| 17 | Ms Farzana Jabeen Khoso | Appointment of Lecturer | Teacher Education | 56997x12 | 683964 |
| Total | | | | | 7,855,152 |

| Sr# | Name of Employee | Designation |
|-----|---|-------------------------------------|
| 01 | Mr Ghulam Murtaza S/o Ali Gul Lakho | Project Director |
| 02 | Mr Ghulam Asghar S/o Ashrafuddin Shaikh | Project Engineer/Manager Civil |
| 03 | Mr Imdad Ali Sial S/o Muhammad Ali Hadad | Project Engineer/Manager Electrical |
| 04 | Mr Imran Ali Soomro S/o Late Dani Bux | Administrative Officer (BPS-17) |
| 05 | Mr Tahir Abbasi S/o Lal Dini Khaskheli | Administrative Officer (BPS-17) |
| 06 | Mr Ali Ahmed Kandhir S/o M.Ishaq Kandhir | Protocol Officer (BPS-17) |
| 07 | Mr Sarang Alias Abu Ghaffar S/o Abdul Sattar Soomro | Protocol Officer (BPS-17) |

| Sr # | Name of employee | Father's Name | BPS | Account # | Period | Pay per month | Amount |
|------|-----------------------|---------------|-----|-----------------|------------------------|---------------|--------|
| 1 | Afzal Kanwal | Kanwal Singh | 2 | 120800033446501 | July 2015 to June 2016 | 16214X12 | 194568 |
| 2 | M. Anwar Shailkh | Boolo Khan | 2 | 12080003467401 | July 2015 to June 2016 | 16214X12 | 194568 |
| 3 | M. Ramazan Shaikh | Nabi Bux | 2 | 12080003741601 | July 2015 to June 2016 | 16214X12 | 194568 |
| 4 | Saeed Ahmed Pathan | Muhib Ali | 2 | 12080003768401 | July 2015 to June 2016 | 16214X12 | 194568 |
| 5 | Abdul Waheed Rind | Sajjan Ali | 2 | 12080003773901 | July 2015 to June 2016 | 16214X12 | 194568 |
| 6 | M. Afzal Mallah | Punjhal Khan | 2 | 12080003775501 | July 2015 to June 2016 | 16214X12 | 194568 |
| 7 | Ikhlaque Ahmed Balock | Ahmed Ali | 2 | 12080003777101 | July 2015 to June 2016 | 16214X12 | 194568 |
| 8 | Abdul Razzaq Memon | Abdul Sattar | 2 | 12080003796401 | July 2015 to June 2016 | 16214X12 | 194568 |
| 9 | Nishad Ahmed Mahaser | M. Achar | 2 | 12080003799901 | July 2015 to June 2016 | 16514 X12 | 198168 |
| 10 | Hafiz Shahmir Chachar | Allah Warayo | 5 | 12080003806201 | July 2015 to June 2016 | 17799 X12 | 213588 |
| 11 | Abdul Razaque Mangrio | M. Sachal | 2 | 12080003817601 | July 2015 to June 2016 | 16314 X12 | 195768 |

| Sr # | Name of employee | Father's Name | BPS | Account # | Period | Pay per month | Amount |
|------|-----------------------------|--------------------|-----|----------------|------------------------|---------------|--------|
| 12 | Mir Muhammad Keerio | Aadho Kerio | 5 | 12080003825501 | July 2015 to June 2016 | 17102 X12 | 205224 |
| 13 | M. Nawaz Keerio | Ali Nawaz | 2 | 12080003826301 | July 2015 to June 2016 | 16214 X12 | 194568 |
| 14 | Showkat Ali Bhoou | Ghous Bux | 2 | 12080003831801 | July 2015 to June 2016 | 16214 X12 | 194568 |
| 15 | Sardar M. Rind | Gul M. Rind | 5 | 12080003834201 | July 2015 to June 2016 | 17102 X12 | 205224 |
| 16 | Abdul Wahid Magsi | Ali Hassan | 2 | 12080003836101 | July 2015 to June 2016 | 16214X12 | 194568 |
| 17 | Niaz Hussain Khaaskhelly | M. Bachal | 5 | 12080003838501 | July 2015 to June 2016 | 17102 X12 | 205224 |
| 18 | Abdul Latif Phulpoto | Illahi Bux | 2 | 12080003858601 | July 2015 to June 2016 | 16214X12 | 194568 |
| 19 | M. Pathan Kerio | M. Hashim | 2 | 12080003862201 | July 2015 to June 2016 | 16214X12 | 194568 |
| 20 | M. Saleh Unar | Allah Warayo | 5 | 12080003868101 | July 2015 to June 2016 | 17102 X12 | 205224 |
| 21 | Muncer A. Memon | Khan Muhammad | 2 | 12080003870101 | July 2015 to June 2016 | 16514 X12 | 198168 |
| 22 | M. Pathan Abro | Lal Bux | 2 | 12080003872801 | July 2015 to June 2016 | 16214 X12 | 194568 |
| 23 | Bashir Ahmed Siming | Ahmed Bux | 2 | 12080003873601 | July 2015 to June 2016 | 16314 X12 | 195768 |
| 24 | Abbas Dino Solangi | Bux Ali | 2 | 12080003876001 | July 2015 to June 2016 | 16214 X12 | 194568 |
| 25 | Karam Ali Sohu | Arbab Ali | 2 | 12080003888201 | July 2015 to June 2016 | 16214 X12 | 194568 |
| 26 | Fiza Gopang | Ali Murad | 2 | 12080003895301 | July 2015 to June 2016 | 16214 X12 | 194568 |
| 27 | Zubair A. Junejo | Abdul Rauf | 5 | 12080003896101 | July 2015 to June 2016 | 17102 X12 | 205224 |
| 28 | Manthar Ali Mangrio | M. Laique | 5 | 12080003899601 | July 2015 to June 2016 | 17102 X12 | 205224 |
| 29 | M. Hassan Mahaser | Amanullah | 5 | 12080003900001 | July 2015 to June 2016 | 17449 X12 | 209388 |
| 30 | M. Idrees Buriro | Raiz Muhammad | 5 | 12080003901901 | July 2015 to June 2016 | 16949 X12 | 203388 |
| 31 | Tarique Mehmood Ansari | Mushtaque Ahmed | 2 | 12080003910601 | July 2015 to June 2016 | 16214 X12 | 194568 |
| 32 | Irfan Bhatti | Siddique Bhatti | 2 | 12080003911401 | July 2015 to June 2016 | 14102 X12 | 169224 |
| 33 | Ali Gul Soomro | Sakero Alies | 5 | 12080003914901 | July 2015 to June 2016 | 17449 X12 | 209388 |
| 34 | Munawar Hussain Kambar | M. Menhal | 2 | 12080003919701 | July 2015 to June 2016 | 16214 X12 | 194568 |
| 35 | Muncer Hussain Baloch | Ghulam Hussain | 2 | 12080003920101 | July 2015 to June 2016 | 16214 X12 | 194568 |
| 36 | Razi Fakir Kandhro | Ghulam Muhammad | 2 | 12080003923601 | July 2015 to June 2016 | 16514 X12 | 198168 |

| Sr # | Name of employee | Father's Name | BPS | Account # | Period | Pay per month | Amount |
|------|------------------------|---------------------|-----|----------------|------------------------|---------------|--------|
| 37 | Irshad Ali Shaikh | Murad Bux | 2 | 12080003934401 | July 2015 to June 2016 | 16214 X12 | 194568 |
| 38 | Ghulam Hussain Mangrio | Maher Khan | 5 | 12080003946101 | July 2015 to June 2016 | 17102 X12 | 205224 |
| 39 | Shahbaz Dino Lodro | Qabid Lodro | 2 | 12080003952401 | July 2015 to June 2016 | 16214 X12 | 194568 |
| 40 | Ali Gul Bhambro | M. Chatial | 2 | 12080003957501 | July 2015 to June 2016 | 16214 X12 | 194568 |
| 41 | Sunny Masih | Yousuf Masih | 2 | 12080003960301 | July 2015 to June 2016 | 14102 X12 | 194568 |
| 42 | Bashiran Begum Shaikh | Muhammad Ramzan | 2 | 12080003965401 | July 2015 to June 2016 | 16214 X12 | 194568 |
| 43 | Nargis Khokhar | Greefan Khokhar | 2 | 12080003969701 | July 2015 to June 2016 | 13602X12 | 163224 |
| 44 | Ahsan Ali Khaskhelo | M. Mithal | 2 | 12080003973301 | July 2015 to June 2016 | 16214 X12 | 194568 |
| 45 | Hafeezullah Bohiro | Ali Muhammad | 2 | 12080003974101 | July 2015 to June 2016 | 16214 X12 | 194568 |
| 46 | Imtiaz Hussain Maitlo | Jalal Ahmed | 2 | 12080004019901 | July 2015 to June 2016 | 16214 X12 | 194568 |
| 47 | Mir Muhammad Noorani | M. Akram | 2 | 12080004030601 | July 2015 to June 2016 | 16214 X12 | 194568 |
| 48 | Gulsher Khaskheli | Mehar Ali | 2 | 12080004082001 | July 2015 to June 2016 | 16314X12 | 195768 |
| 49 | Rahib Khan Phulpoto | Nabi Bux | 2 | 12080004470701 | July 2015 to June 2016 | 16514X12 | 198168 |
| 50 | Riaz Hussain Kalhoro | Hussain Bux | 5 | 12087900024501 | July 2015 to June 2016 | 17102 X12 | 205224 |
| 51 | Sabir Hussain Chandio | Fateh Ali Chandio | 11 | 12087900502203 | July 2015 to June 2016 | 20675X12 | 248100 |
| 52 | Saeed Ahmed Noonari | -- | 2 | 12087900504003 | July 2015 to June 2016 | 16514X12 | 198168 |
| 53 | Asif Ali Sial | Qurban Ali Sial | 2 | 12087900504503 | July 2015 to June 2016 | 16514X12 | 198168 |
| 54 | Gulzar Ali Solangi | Gulsher Ali Solangi | 7 | 12087900505603 | July 2015 to June 2016 | 17906X12 | 214872 |
| 55 | Syed Kazim Raza | -- | 11 | 12087900575803 | July 2015 to June 2016 | 20675X12 | 248100 |
| 56 | M. Asif Phulpoto | -- | 2 | 12087900577003 | July 2015 to June 2016 | 16214 X12 | 194568 |
| 57 | Ayaz Ali Gopang | Late Kamal Khan | 2 | 12087900579403 | July 2015 to June 2016 | 16214 X12 | 194568 |
| 58 | Sadaqat Ali Chandio | Ali Nawaz | 5 | 12087900581003 | July 2015 to June 2016 | 17102 X12 | 205224 |
| 59 | Fida Hussain Maitlo | -- | 11 | 12087900583203 | July 2015 to June 2016 | 20675X12 | 248100 |
| 60 | Rameez Raja Soomro | -- | 11 | 12087900618603 | July 2015 to June 2016 | 20675X12 | 248100 |
| 61 | Akhtiar Khan Rind | Nadir Ali Rind | 2 | 12087900630803 | July 2015 to June 2016 | 16214 X12 | 194568 |

| Sr # | Name of employee | Father's Name | BPS | Account # | Period | Pay per month | Amount |
|------|------------------------|---------------|-----|----------------|------------------------|---------------|-----------------|
| 62 | Mukhtiar Hussain Bugti | -- | 2 | 12087900630703 | July 2015 to June 2016 | 16214 X12 | 194568 |
| 63 | Ghulam Asghar Pahore | -- | 2 | 12087900667903 | July 2015 to June 2016 | 16214 X12 | 194568 |
| 64 | Abdul Sattar Malik | -- | -- | -- | May 2015 to June 2016 | 16936X13 | 220168 |
| 65 | Tanveer Ahmed Khadim | -- | -- | -- | July 2015 to June 2016 | 19969X12 | 239628 |
| 66 | Abid Ali Jan Kandhro | -- | -- | -- | July 2015 to June 2016 | 16513X12 | 198156 |
| 67 | Shafi M. Shaikh | -- | -- | -- | May 2015 to June 2016 | 17283X13 | 207396 |
| 68 | Habibullah Pahore | -- | -- | -- | May 2015 to June 2016 | 15631X13 | 203203 |
| 69 | Gada Hussain Talpur | -- | -- | -- | May 2015 to June 2016 | 17061X13 | 221793 |
| 70 | Ali Hassan Phupoto | -- | -- | -- | May 2015 to June 2016 | 16091X13 | 209183 |
| 71 | Maqbool Akhter | -- | -- | -- | May 2015 to June 2016 | 16291X13 | 211783 |
| 72 | M . Jamil | -- | -- | -- | May 2015 to June 2016 | 15109X13 | 196417 |
| 73 | Abdul Ghafoor loloi | -- | -- | -- | July 2015 to June 2016 | 16556X12 | 198672 |
| 74 | 8 Nos of employees | -- | -- | -- | Oct. 2015to June 2016 | 128871X9 | 1159839 |
| | | | | | | | 15880350 |

| cheque# | dated | To whom paid | Designation | Department | Amount | Period | order# & Dated |
|---------------|------------|-------------------------|-------------|-------------------|--------|--------|--------------------------------------|
| 6735544 | 30-06-2014 | Zohaib Shafqat Memon | Assistant | VC Secretariate | 24532 | 14-Jun | vide registrar office#1170dt10-06-14 |
| 6735751 | 30-06-2014 | Syed Zakir Hussain Shah | Suptd | Exam Wing | 15000 | 14-Jun | vide registrar office#5800dt26-12-13 |
| 6735788 to 89 | 30-06-14 | various | various | Urdu Dept | 6000 | 14-Jun | vide registrar office#272dt11-03-14 |
| 6734653 | 4/6/2014 | various | 3 Nos | Political Science | 30000 | 14-May | vide registrar office#310dt17-03-14 |
| 6734654 | 4/6/2014 | Abdul Basit | 1 | Pak Studies | 10000 | 14-May | 439dt21-04-14 |

| cheque# | dated | To whom paid | Designation | Department | Amount | Period | order# & Dated |
|-------------------|-----------|-----------------------------|------------------------|--------------------------------|--------|--------|----------------|
| 6735457 | 30-06-14 | Abdul Aziz Shaikh | Add.Registrar Admin | Teaching Section | 60000 | 14-Jun | 989dt16-05-14 |
| 6735461 | 30-06-14 | Najam Din Gopang | Driver | VC Secretariate | 8500 | 14-Jun | 5015dt18-10-12 |
| 6735492 | 30-06-14 | Shahid Hussain Dahri | computer opertor | Institute of Gender Studies | 15000 | 14-Jun | 2851dt05-07-13 |
| 6735129 | 17-06-14 | Nadeem Ahmed | T.Assistan | Media Srudies | 10000 | 14-May | 534dt13-05-14 |
| 6727896 to 99 | 6/12/2013 | various | T.Assistan | Maths Dept | 40000 | 13-Nov | 1265dt23-10-13 |
| 6727615 | 3/12/2013 | Syed Khadim Hussain Shah | Machine Operator | Exam Wing | 6000 | 13-Nov | 2855dt05-07-13 |
| 6727621 | 3/12/2013 | Tahira Soomro | T.Assistan | Geography Dept | 10000 | 13-Nov | 790dt10-06-13 |
| 6727624 to 26 | 3/12/2013 | various | various | Urdu Dept | 30000 | 13-Nov | 837dt19-06-13 |
| 6727640to 48 | 3/12/2013 | various | various | Exam Wing | 23000 | 13-Nov | 2607dt10-06-13 |
| 6727649 | 3/12/2013 | Muhammad Aslam Shar | Research Associate | Economics | 3500 | 13-Oct | 1178dt26-09-13 |
| 6727656 to 663 | 3/12/2013 | various T.Asstt | T.Assistan | Public Admn | 80000 | 13-Nov | 1170dt26-09-13 |
| 6727664 | 3/12/2013 | Khawind dino | T.Assistan | Sindhi | 10000 | 13-Nov | 793dt10-06-13 |
| 6727667 to 70 | 3/12/2013 | Various 4 Nos | T.Assistan | Zoology | 40000 | 13-Nov | 799dt10-06-13 |
| 6727671 to 74 | 3/12/2013 | Various 4 Nos | T.Assistan | Biochemistry | 40000 | 13-Nov | 1051dt28-08-13 |
| 6727676 to 80 | 3/12/2013 | various | T.Assistan | Computer section | 50000 | 13-Nov | 796dt10-06-13 |
| 6727681 to 82 | 3/12/2013 | various | T.Assistan | Media studies | 20000 | 13-Nov | 972dt06-08-13 |
| 6727683 to 85 | 3/12/2013 | various | T.Assistan | Sociology | 30000 | 13-Nov | 772dt05-06-13 |
| 6727686 to 88 | 3/12/2013 | various | T.Assistan | Political Science | 30000 | 13-Nov | 802dt13-06-13 |
| 6727689 | 3/12/2013 | Zahid Hussain Sahito | T.Assistan | Commerce | 9400 | 13-Nov | 794dt10-06-13 |
| 6727692 to 93 | 3/12/2013 | various | T.Assistan | Pak Studies | 19400 | 13-Nov | 792dt10-6-13 |
| 6727721 | 4/12/2013 | various | draftsman | Dir/Technical | 12000 | 13-Nov | 2604dt10-06-12 |
| 6727726 | 4/12/2013 | Miss Rashida Pathan | T.Assistan | SZAB School of law | 6333 | 13-Sep | 1105dt12-09-13 |

| cheque# | dated | To whom paid | Designation | Department | Amount | Period | order# & Dated |
|----------------|--------------|-------------------------|---------------------|-----------------------|---------------|----------------------|---------------------------|
| 6727512 | 2/12/2013 | Syed Zakir Hussain Shah | Suptd | Exam Wing | 15000 | 13-Nov | 2909dt10-07-13 |
| 6727519 | 2/12/2013 | Abdul Aziz Shaikh | Add.Registrar Admin | Admn wing | 50000 | 13-Nov | |
| 6727530 | 2/12/2013 | Najam Din Gopang | Driver | VC Secretariate | 8500 | 13-Nov | 5015dt18-10-12 |
| 6727531 | 2/12/2013 | Shafqat Hussain | T.Assistan | Gender Studies | 10000 | 13-Nov | 492dt22-03-13 |
| 6734984 | 12/6/2014 | Muhammad Ismail | Lab.Asstt | Archaeology | 16544 | 14-May | 4887dt25-11-13 |
| 6734990 to 91 | 12/6/2014 | Prof Jan Muhammad | Visiting faculty | Pharmacy | 50000 | 14-May | 513dt29-03-13 |
| 672809 to 13 | 7/12/2013 | various teaching Asstt | T.Assistan | Business Admn | 50000 | 13-Nov | 797dt10-06-13 |
| 6728014 | 7/12/2013 | Rashida Pathan | T.Assistan | SZAB School of law | 10000 | 13-Nov | 1105dt12-09-13 |
| 6728015 | 7/12/2013 | Tabinda Soomro | Cooperative teacher | Model School | 2600 | 18-11-13 to 30-11-13 | 4615dt24-10-13 |
| 6728023 | 7/12/2013 | Abkira Zohaib | Cooperative teacher | Model School | 6581 | 28-10-13 to 30-11-13 | 4643dt28-10-13 |
| 6732876 to 78 | 27-02-14 | various tutors | T.Assistan | Sociology | 30000 | 14-Jan | 86dt21-01-14 |
| 6732879 to 84 | 27-02-14 | various teachers | T.Assistan | Public Admn | 30000 | 14-Jan | 71dt15-01-14 |
| 6731910 to 14 | 4/2/2014 | various | T.Assistan | English | 50000 | 14-Jan | 1489dt31-12-13 |
| 6731916 to 17 | 4/2/2014 | various | T.Assistan | Physics & electronics | 20000 | 2 | |
| 6731918 to 20 | 4/2/2014 | various | T.Assistan | Urdu | 30000 | 3 | |
| 6731921 to 22 | 4/2/2014 | various | T.Assistan | Media Studies | 20000 | 2 | |

| cheque# | dated | To whom paid | Designation | Department | Amount | Period | order# & Dated |
|----------------|--------------|--------------------------|--------------------|-------------------|---------------|------------------------|---------------------------|
| 6731930 | 4/2/2014 | Zahid Hussain Sahito | T.Assistan | Commerce | 19677 | 1 | 98dt22-01-14 |
| 6731950 | 6/2/2014 | Munawar Hussain Zardari | Hardware Tech | Computer section | 12000 | 14-Jan | 1355dt22-11-13 |
| 6722905 to 06 | 1/8/2013 | Prof Dr Rasheeda Soomro | Faculty member | Botany | 40000 | 13-Jul | 1513dt08-10-11 |
| 6722958 | 2/8/2013 | Tanveer Ahmed | | Dir/Tech | 12000 | 13-Jul | 2604dt10-06-13 |
| 6722961 | 2/8/2013 | syed khadim Hussain Shah | | Exam Wing | 6000 | 13-Jul | 2855dt05-07-13 |
| 6722967 | 2/8/2013 | Shahid Hussain | computer operator | Gender Studies | 20500 | 20-06-13 to 31-07-13 | 2851dt05-07-13 |
| 6723263 | 6/8/2013 | Munawar Hussain | H-tech | Computer Science | 12000 | 17-03-13 to 16-09-2013 | 616dt18-04-13 |
| 8832900 | 3/2/2016 | Dr Zaibunisa memon | - | Zoology | 35000 | 16-Jan | |
| 8833458 to 61 | 16-02-16 | 4 Nos Coach | - | Sports Section | 37000 | 16-Jan | |
| 8833024 | 4/2/2016 | Khalid Hussain Mangi | I.T Manager | I.T Center | 35000 | 16-Jan | |
| 8833027 | 4/2/2016 | Dr Fouzia Khan Sial | lecturar | Botany | 25000 | 16-Jan | |
| 8833746 to 53 | 19-02-16 | 8 Nos Tutors | Tutors | Computer Science | 65040 | 04-01-16 to 31-01-16 | |
| 8833451 to 52 | 16-02-16 | 2 Nos Tutors | Tutors | Commerce | 15096 | 06-01-16 to 31-01-16 | |

| cheque# | dated | To whom paid | Designation | Department | Amount | Period | order# & Dated |
|----------------|--------------|-------------------------|--------------------|----------------------------|---------------|-------------------------|--|
| 8833453 to 54 | 16-02-16 | 2 Nos Tutors | Tutors | Zoology | 15000 | 06-01-16 to 31-01-16 | |
| 8833455 | 16-02-16 | 1 No Tutor | Tutors | Microbiology | 7548 | 06-01-16 to 31-01-16 | |
| 8833362 to 65 | 12/2/2016 | 3 No Tutor & T.Asstt | Tutors & T.Asstt | Business Administration | 37748 | 16-Jan | |
| 8832905 to 07 | 3/2/2016 | 3 No Tutor | Tutor | Economics | 28968 | 16-Jan | |
| 8832866 | 3/2/2016 | Kawind Dino | T.Asstt | Sindhi | 10839 | 16-Jan | |
| 8832867 to 71 | 3/2/2016 | 5 No T.Asstt | T.Asstt | Urdu | 42774 | 16-Jan | |
| 8832872 to 74 | 3/2/2016 | 3 Nos T.Asstt | T.Asstt | Media Section | 27097 | 16-Jan | |
| 8832877 to 87 | 3/2/2016 | 11 Nos T.Asstt | T.Asstt | English | 90576 | 06-01-16 to 31-01-16 | |
| 8832888 to 91 | 3/2/2016 | 4 Nos T.Asstt | T.Asstt | Sociology | 35226 | 16-Jan | |
| 8833462 to 65 | 16-02-16 | 4 No T.Asstt | T.Asstt | Pak Studies | 35000 | 06-01-16 to 31-01-16 | |
| 8833467 to 70 | 16-02-16 | 4 No T.Asstt | T.Asstt | Political Science | 40646 | 04-01-16 to 31-01-16 | |
| 6723268 | 6/8/2013 | Munawar Hussain | H-tech | Computer Science | 11400 | 13-Jul | |
| 6723355 to 59 | 6/8/2013 | various | T.Asstt | Business Administration | 60000 | 13-Jul | 797dt10-06-13, 1st semester 2012-13 |
| 6723976 | 2/9/2013 | Tahira Soomro | T.Asstt | Geography | 15160 | 01-07-13 to 31-08-13 | |
| 6723653 to 55 | 26-08-13 | 3 various | T.Asstt | Urdu | 30000 | 13-Jul | |
| 6723656 to 59 | 26-08-13 | 4 various | T.Asstt | Zoology | 40000 | 13-Jul | |

| cheque# | dated | To whom paid | Designation | Department | Amount | Period | order# & Dated |
|---------------|------------|--|------------------------|--------------------|-----------------|--------|-----------------|
| 6723488 | 20-08-13 | Khawind Dino | T.Asstt | Sindhi | 10000 | 13-Jul | |
| 6723427 to 34 | 16-08-13 | 8 Various | T.Asstt | English | 80000 | Jul-13 | |
| 6723449 | 19-08-13 | Shahzad Ali Mughal | lecturar | Pharmacy | 20000 | Jul-13 | |
| 6726556 to 63 | 31-10-13 | various | T.Asstt | Public Admn | 80000 | 13-Oct | |
| 6726564 to 65 | 31-10-13 | various | T.Asstt | Physics Department | 20000 | 13-Oct | |
| 6726566 to 68 | 31-10-13 | various | T.Asstt | Sociology | 30000 | 13-Oct | |
| 6726569 | 31-10-13 | various | T.Asstt | Chemistry | 10000 | 13-Oct | |
| 6726570 | 31-10-13 | Miss Sajida | T.Asstt | Computer Science | 10000 | 13-Oct | |
| 8839998 | 28-06-2016 | Dr Allahwasayo Soomro | Assistant Professor | Sindhi | 35000 | Jun-16 | 97dt27-01-2016 |
| 8839999 | 28-06-2016 | Dr Muneer Ahmed Qazi | Assistant Professor | Microbiology | 35000 | 16-Jun | 1214dt15-10-15 |
| 8840000 | 28-06-2016 | Syed Qaim Ali Shah(Rtrd Inspector Collges) | Deputy Controller Exam | Exam Wing | 20000 | 16-Jun | 65dt12-01-2016 |
| 8840043 | 29-06-2016 | Dr Zaib un Nisa Memon | Assistant Professor | Zoology | 35000 | Jun-16 | 541dt18-05-2016 |
| Total | | | | | ,285,185 | | |

| Sr. # | Name of employee | Designation | Period of contract extended | Month | Cheque # & Date | Amount |
|-------|--------------------------|----------------------------|-----------------------------|-----------|-----------------|--------|
| 1. | Syed khadim hussain shah | Cyclostyle Medium Operator | 10-6-15 to 9-12-15 | July 2015 | 6751037 dt:Nil | 6000 |
| 2. | Dr. Haki Ali Sahito | Asstt. Professor | 6-6-15 to further | July 2015 | 6751069 dt:Nil | 35000 |

| Sr. # | Name of employee | Designation | Period of contract extended | Month | Cheque # & Date | Amount |
|-------|--|-------------------|-----------------------------|-----------|---------------------------|--------|
| 3. | Dr. Zaibunisa Memon | Asstt. Professor | 26-5-15 to further | July 2015 | 6751070 dt:Nil | 35000 |
| 4. | Irshad Ali Wasan | Teaching Asstt. | June 2015 | June 2015 | 6750708 dt:16-7-15 | 10000 |
| 5. | Akhlaque Hussai Larik | -do- | June 2015 | June 2015 | 6750709 dt:16-7-15 | 10000 |
| 6. | Ali Nawaz | Political science | June 2015 | June 2015 | 6750710 dt:16-7-15 | 10000 |
| 7. | Dastar Ali Chandio | Tutor @ 7000/- | June 2015 | June 2015 | 6750711-12 dt: 16-7-15 | 14000 |
| 8. | Yaseen | Media Studies | June 2015 | June 2015 | 6750720 dt:16-7-15 | 5000 |
| 9. | Khawand Dino | Teaching Asstt. | June 2015 | June 2015 | Nil | 5000 |
| 10. | Various employee | -- | June 2015 | June 2015 | 6750727 dt: 16-7-15 | 41000 |
| 11. | Anwar Hussain | Tutor | June 2015 | June 2015 | 6750733 dt:16-7-15 | 7000 |
| 12. | Abdul Basit, Imdad, Samina Bashir, Amina Mangi, Rahib Ali, Shazia perveen, Maqbool Ahmed | Tutor | June 2015 | June 2015 | 6750733-37 dt:16-7-15 | 34000 |
| 13. | Shfique Ahmed, | Tutor | June 2015 | June 2015 | 6750738-40 dt: 16-7-15 | 27000 |
| 14. | Shazia Perveen, | | | | | |
| 15. | Ayesha Gul | | | | | |
| 16. | Shazia Pathan, | Tutor | June 2015 | June 2015 | 675051-3 dt:14-7-15 | 21000 |
| 17. | Nisar Ahmed , | | | | | |
| 18. | Abbas Hyder, | | | | | |
| 19. | Waheed Ali | | | | | |
| 20. | Shazia | Tutor | June 2015 | June 2015 | | 28000 |

| Sr. # | Name of employee | Designation | Period of contract extended | Month | Cheque # & Date | Amount |
|-------|--------------------|------------------|-----------------------------|-----------|-----------------|--------|
| 21. | Ambreen | | | | 6750558-61 | |
| 22. | Asif | | | | dt:Nil | |
| 23. | Pervaiz Ahmed | | | | 6750552 | 51000 |
| 24. | Hira | | | | dt:Nil | |
| 25. | Sobia | | | | | |
| 26. | Mansoor Ahmed | Teaching Asstt. | June 2015 | June 2015 | 6750475 | 80000 |
| 27. | Imran Ahmed | | | | dt:Nil | |
| 28. | Kanwal Naqvi | | | | 6750482 dt: | |
| 29. | Showkat Ali | | | | Nil | |
| 30. | Raza kheri | | | | | |
| 31. | Insat Ali | | | | | |
| 32. | Humera | | | | | |
| 33. | Farhan ali soomro | | | | | |
| 34. | Maqbool Ahmed | Teaching Asstt. | June 2015 | June 2015 | 8830836-42 | 63000 |
| 35. | Majid ali | | Nov. 2015 | Nov. 2015 | dt: 10-12-15 | |
| 36. | Ghulam fareed | | | | | |
| 37. | Abdul rasheed | | | | | |
| 38. | Qadir Bux | | | | | |
| 39. | Perveen Ali | | | | | |
| 40. | Sarfraz | | | | | |
| 41. | Sarmad Ali Chandio | Teaching Asstt. | Nov. 2015 | Nov. 2015 | 883083,44 | 18000 |
| 42. | Tooba Shafiq | | | | dt:10-12-15 | |
| 43. | Shazia Bukhari | Teaching Asstt. | Nov. 2015 | Nov. 2015 | 8830847-50 | 45000 |
| 44. | Ambreen Siddique | | | | dt:10-12-15 | |
| 45. | M. Asif | | | | | |
| 46. | Pervaiz Ahmed | | | | | |
| 47. | Dr. Muneer Qazi | Asstt. Professor | 17-9-15 | Nov. 2015 | 8830858 | 35000 |
| | | | | | dt:10-12-15 | |

| Sr. # | Name of employee | Designation | Period of contract extended | Month | Cheque # & Date | Amount |
|-------|----------------------|---------------|-----------------------------|-----------|----------------------|--------|
| 48. | Nadeem Abbasi | Bio-Chemistry | -- | Nov. 2015 | 8830893 dt:1-12-15 | 18248 |
| 49. | Dr. Hakim Ali Sehito | Zoology | 6-6-15 | Nov. 2015 | 8831124 dt:16-12-15 | 17500 |
| 50. | Abdul Aziz | Admin wing | -- | Nov. 2015 | 8830304-5 dt:2-12-15 | 80000 |
| 51. | Aslam Shar | Economics | -- | Nov. 2015 | 8828809 dt:Nil | 10000 |
| 52. | Waqas Soomro | Admin wing | -- | Oct. 2015 | 8828813 dt:Nil | 10000 |
| 53. | 12 Nos employees | -- | -- | Oct. 2015 | 88288814-25 dt:Nil | 11400 |
| 54. | 02 Nos employees | -- | -- | Oct. 2015 | 8828826-27 dt:Nil | 18000 |
| 55. | 02 Nos employees | -- | -- | Oct. 2015 | 8828828-29 dt:Nil | 36000 |
| 56. | 04 Nos employees | -- | -- | Oct. 2015 | 8828830-33 dt:Nil | 63000 |
| 57. | 07 Nos employees | -- | -- | Oct. 2015 | 8828834-40 dt:Nil | 28000 |
| 58. | 03 Nos employees | -- | -- | Oct. 2015 | 8828841-43 dt:Nil | 39000 |
| 59. | 04 Nos employees | -- | -- | Oct. 2015 | 8828844-47 dt:Nil | 9000 |
| 60. | Naeema Khatoon | -- | -- | Oct. 2015 | 8828848 dt:Nil | 21000 |
| 61. | 02 Nos Tutors | -- | -- | Oct. 2015 | 8828850-51 dt:Nil | 18000 |
| 62. | 02 Nos Tutors | -- | -- | Oct. 2015 | 8828858-60 dt:Nil | 18000 |

| Sr. # | Name of employee | Designation | Period of contract extended | Month | Cheque # & Date | Amount |
|--------------|-------------------------|--------------------|------------------------------------|--------------------------|----------------------------|---------------|
| 63. | 02 Nos Tutors | -- | -- | Oct. 2015 | 8828861-62 dt:Nil | 90000 |
| 64. | 03 Nos Tutors | -- | -- | Oct. 2015 | 8828863- 72dt:Nil | 12600 |
| 65. | 03 Nos Tutors | -- | -- | Oct. 2015 | 8828883-99 dt:Nil | 45000 |
| 66. | 02 Nos Tutors | -- | -- | Oct. 2015 | -- | 18000 |
| 67. | 04 Nos Tutors | -- | -- | Aug, Sept & Oct. 2015 | 8829218419 dt:Nil | 34000 |
| 68. | 03 Nos Tutors | -- | -- | Oct. 2015 | 8829221, 24 dt:Nil | 36000 |
| 69. | 01 Nos Tutors | -- | -- | Oct. 2015 | 8829237 dt:Nil | 12000 |
| 70. | 04 Nos Tutors | -- | -- | Oct. 2015 | 882924,43 dt:Nil | 97200 |
| 71. | 02 Nos Tutors | -- | -- | Oct. 2015 | 8829246 dt:Nil | 25000 |
| 72. | 02 Nos Tutors | -- | -- | Oct. 2015 | 8829246, 47 dt:Nil | 49000 |
| 73. | 01 Nos Tutors | -- | -- | Oct. 2015 | 8829248 dt:Nil | 27000 |
| 74. | Abdul Aziz Shaikh | Admin wing | -- | Oct. 2015 | 8828917, 18dt:Nil | 80000 |
| 75. | 11 Nos of Model School | -- | -- | Oct. 2015 | 8828919, 29 dt:Nil | 82000 |
| 76. | Fozia Khan | Botany | -- | Oct. 2015 | 8828949 dt:Nil | 20000 |
| 77. | Khawind Dino Larik | Sindhi | -- | Oct. 2015 | 8828950 dt:Nil | 12000 |

| Sr. # | Name of employee | Designation | Period of contract extended | Month | Cheque # & Date | Amount |
|-------|-----------------------------|----------------------------|-----------------------------|----------------------|-----------------------|--------|
| 78. | Khalid Ahmed | I.T. | -- | Oct. 2015 | 8828952 dt:Nil | 35000 |
| 79. | Hakim Ali Sahito | zology | -- | Oct. 2015 | 8828953 dt:Nil | 35000 |
| 80. | Zaibunissa Memon | zology | -- | Oct. 2015 | 8828954 dt:Nil | 35000 |
| 81. | Safdar Imdad | Pak. Studies | -- | Oct. 2015 | 8828955 dt:Nil | 12000 |
| 82. | Abdul Basit | -do- | -- | Oct. 2015 | 8828956 dt:Nil | 12000 |
| 83. | Soha Muhammad | Tutor | 10-8-15 for 1 year | Oct. 2015 | 882965 dt: Nil | 12000 |
| 84. | Syeda Aisha Shah | Tutor | -do- | Oct. 2015 | 8828966 dt: Nil | 12000 |
| 85. | Zuhaib Ali, Yasmeen Shah | Tutor | -do- | Oct. 2015 | 88286768 dt:Nil | 18000 |
| 86. | 08 Nos of Tutors | Public Admin | -do- | Oct. 2015 | 8828969, 76 | 96000 |
| 87. | 03 Nos of Tutors | Media Studies | -do- | Oct. 2015 | 8828977-79 dt:Nil | 30000 |
| 88. | 04 Nos of Tutors | Business Administration | -do- | Oct. 2015 | 8828980, 83 dt:Nil | 45000 |
| 89. | Naeema | Botany | -do- | Aug., Sept., 2015 | 8828984 dt: | 15300 |
| 90. | 07 Nos of Tutors | Business Administration | -do- | Aug., Sept., 2015 | 8828986, 92 dt:Nil | 71291 |
| 91. | 07 Nos of Tutors | Archology | -do- | Oct. 2015 | 8829367, 08 dt:Nil | 69000 |
| 92. | 17 Nos of Tutors | SZAB School | -do- | Oct. 2015 | 8829314, 30 dt:Nil | 185750 |

| Sr. # | Name of employee | Designation | Period of contract extended | Month | Cheque # & Date | Amount |
|--------------|--|-----------------------|------------------------------------|--------------|----------------------------|---------------|
| 93. | 04 Nos of Tutors | I.R. | -do- | Oct. 2015 | 8829501-04 dt:Nil | 36000 |
| 94. | M. Zafar Jatio | Hospital | -do- | May 2016 | 8829584 dt:Nil | 20000 |
| 95. | Dr. Muneer Ahmed Qazi | Microbiology | -do- | June 2016 | 8829870 dt:Nil | 51333 |
| 96. | 11 Nos of Tutors | Sociology | -do- | May 2016 | 8838628-36 dt:1-6-16 | 91000 |
| 97. | 11 Nos of Tutors | Public Administration | -do- | May 2016 | 8840875,82 dt:30-6-16 | 123000 |
| 98. | Dr. Karam Hussain Wadho | Islamic Studies | -do- | May 2016 | 8837901 dt:7- 6-16 | 27000 |
| 99. | Dr. Prof. Muhammad Idrees | -do- | -do- | May 2016 | 8838902 dt: 7- 6-16 | 25000 |
| 100. | Khalil Ahmed Mangi | I.T. | -do- | May 2016 | 8838903 dt: 7- 6-16 | 35000 |
| 101. | Muneer Ahmed Qazi | Microbiology | -do- | May 2016 | 8838904 dt: 7- 6-16 | 35000 |
| 102. | Muhammad Sharif Shaikh | Geography | -do- | May 2016 | 8838907 dt: 7- 6-16 | 30000 |
| 103. | Allah Warayo Soomro | Sindhi | -do- | May 2016 | 8838908 dt: 7- 6-16 | 35000 |
| 104. | Irshad Ali Wasan, Ali Nawaz, Akhlaque Hussain, Shaukat Ali | Political Science | -do- | May 2016 | 8839074-78 dt:9-6-16 | 54000 |
| 105. | 08 Nos of Tutors | Public Administration | -do- | May 2016 | 8839079-89 dt:9-6-16 | 123000 |
| 106. | 05 Nos of Tutors | Urdu | -do- | May 2016 | 8839090-94 dt: 9-6-16 | 51000 |

| Sr. # | Name of employee | Designation | Period of contract extended | Month | Cheque # & Date | Amount |
|--------------|---------------------------|-------------------------|------------------------------------|--------------|----------------------------|------------------|
| 107. | Prof. Syed Sikandar Medhi | Visiting Prof. | -do- | May 2016 | 8839211 dt:10-6-16 | 25000 |
| 108. | 06 Nos of Tutors | Teacher Edu. | -do- | May 2016 | 8839186-91 dt: 10-6-16 | 62000 |
| 109. | 04 Nos of Tutors | Pakistan Studies | -do- | May 2016 | 8839192-95 dt: 10-6-16 | 42000 |
| 110. | 04 Nos of Tutors | Business Administration | -do- | May 2016 | 8839196-99 dt: 10-6-16 | 45000 |
| 111. | 23 Nos of Tutors | Various | -do- | May 2016 | 883801-23 dt: 7-6-16 | 129500 |
| 112. | 05 Nos of Tutors | -do- | -do- | May 2016 | 8838831-36 dt: 7-6-16 | 46064 |
| 113. | 06 Nos of Tutors | -do- | -do- | May 2016 | 8838891-92 dt: 7-6-16 | 60000 |
| 114. | 03 Nos of Tutors | -do- | -do- | May 2016 | 8838898-900 dt:7-6-16 | 41000 |
| 115. | 03 Nos of Tutors | -do- | -do- | May 2016 | 8839142-45 dt: 10-6-16 | 37000 |
| 116. | Tooba Shariq Rajput | -do- | -do- | May 2016 | 8839662-63 dt:23-6-16 | 18000 |
| Total | | | | | | 3,542,186 |

| Sr# | Name of Officer | Designation | Date of appointment | Payment w.e.f | Cheque# Dated | Salary of per month | Amount |
|--------------|----------------------|---|---|-----------------------------------|--|---------------------------|------------------|
| 01 | Mr Abdul Aziz Shaikh | Additional Registrar (Tech) Admin Wing | Nil | July-2015 to June-2016(12 months) | 88303045 dt02-12-15,8828917,18dt03-11-2015 & 8839864dt27-06-2016 & various | 80,000x12 | 960,000 |
| 02 | Mr Miandad Zardari | Pro-Vice Chancellor, SALU,Khairpur (appointed as per office order w.e.f 15-12-2013) | No.ADMN-II/SALU/KHP/175 Dated21-03-2014 | 15-12-2013 to 30-06-2015 | 6749433dt22-06-2015 & various cheques | 150,000x18 month & 16days | 2,775,000 |
| Total | | | | | | | 3,735,000 |

| Sr. # | Name of Employee | Purpose of appointment | Per month package | Period | Cheque # & Date | Amount |
|-------|--------------------------|--|-------------------|---------------------------|--|--------|
| 1 | Prof. Jan Muhammad Memon | Visiting professor for clinical pharmacy | 50000 X 3 | April 2015 to June 2015 | 6750398 dt: 10-7-2015 | 150000 |
| | | | 50000 X 12 | July 2015 to June 2016 | 8830083 dt: 30-11-2015 & various | 600000 |
| 2 | Prof. Lal Chand | Faculty member of mathematics | 35000 X 9 | October 2015 to June 2016 | 8830853 dt: 10-12-2015 8838639 dt: 1-6-2016 | 315000 |
| 3 | Mr. Faiz M. Khoso | Director, Institute of foreign | 100000 X 9 | October 2015 to June 2016 | 8828997 & 98 dt: 4-11-2015 & various | 900000 |

| Sr. # | Name of Employee | Purpose of appointment | Per month package | Period | Cheque # & Date | Amount |
|--------------|---------------------------|------------------------|-------------------|-----------------------|----------------------|------------------|
| | | language & CSS Centres | | | | |
| 4 | Mr. Imdad Hussain Chandio | Retired Asstt. Prof. | 35000 X 2 | May 2016 to June 2016 | 8838708 dt: 1-6-2016 | 70000 |
| Total | | | | | | 2,035,000 |

| Sr. # | Name of Employee | Period | Payment W.e.f. | Cheque # & Date | Amount |
|--------------|---|---------------------------|--|-----------------------|----------------|
| 1 | Syed Zakir Hussain Shah (Retired) Superintendent. Appointed in examination wing per month @15000/- | 01-8-2015 to 31-7-2016 | 08/2015 to 06/2016 15000 X 11 | 8839758 dt: 24-6-2016 | 165000 |
| 2 | Syed Qaim Ali Shah (Retired) Inspector of colleges SALU. Appointed allowed work of Deputy Controller examination per month @ Rs 20000/- | January 2016 to June 2016 | January 2016 to June 2016 20000 X 6 | Nil | 120000 |
| Total | | | | | 285,000 |

| Sr. No. | Name of Employee | Designation | Date of Appointment | Salary paid w.e.f | Cheque No. | Amount |
|---------|----------------------|--|------------------------------------|-------------------------|--------------------------------|---------|
| 1 | Ghulam Murtaza Lakho | Project Coordinator per month Salary Rs.80,000/- | No.ADMN/SALU/KHP/47 25 dt:28.08.15 | Sept: 2015 to June 2016 | 8828912 dt:3.11.15 and Various | 800,000 |
| 2 | Qurban Ali Soomro | Accountant | No.ADMN/SALU/KHP/47 72 dt:24.08.15 | Sept: 2015 to June 2016 | 8828913 dt:9.11.15 and various | 440,000 |
| 3 | Kashif Khushi | Computer Operator | No.ADMN/SALU/KHP/47 70 dt:24.08.15 | Sept: 2015 to June 2016 | 8828914 dt:3.11.15 and various | 180,000 |
| 4 | Mujeed Ahmed | Sub Engineer | No.ADMN/SALU/KHP/47 71 dt:24.08.15 | Sept: 2015 to June 2016 | 8828915 dt:3.11.15 and various | 50,000 |

| | | | | | | |
|--------------|----------------------------|-------------------|---------------------------------------|----------------------------|-----------------------------------|------------------|
| 5 | Ghulam Hussain | Peon | No.ADMN/SALU/KHP/47 68 dt:24.08.15 | Sept: 2015 to June 2016 | 8828916 dt:3.11.15 and various | 60,000 |
| 6 | 1. Ghulam Asghar Shaikh | Project Manager | | May, 2015 | 8835710-714 dt: 01.06.2016 | 133,000 |
| 7 | Qurban Ali Soomro | Accountant | | | | |
| 8 | Kashif Khushi | Computer Operator | | | | |
| 9 | Mujeed Ahmed | Sub Engineer | | | | |
| 10 | Ghulam Hussain | Peon | | | | |
| Total | | | | | | 1,663,000 |

| Cheque# | Dated | To whom paid | On account | Amount | Period |
|----------------|--------------|------------------------------|------------------------------|---------------|------------------------------|
| 6725938 | 25-10-2013 | Dr Adel Ahmed Abdul- Soad | Foreign Professor at DPRI | 800,000 | 01-07-2013 to 31-10- 2013 |

| Code # | Particulars | Financial Year | Amount |
|---------------|--------------------------------------|-----------------------|-------------------|
| A-01277 | Expenditure on daily wages employees | 2013-14 | 25915032 |
| | | 2014-15 | 28442368 |
| | | 2015-16 | 25142236 |
| Total | | | 79,499,636 |

| Sr # | Name of employee | Designation | Period | Month | Cheque # & Date | Amount |
|-------------|-------------------------|--------------------|-----------------------|--------------|--------------------------------|---------------|
| 1 | Amir Khokar | Sweeper | March 15 to June 2015 | 3000X4 | 6750568 dt:Nil | 12000 |
| 2 | Saleem Ali | Sweeper | March 15 to June 2015 | 3000X4 | 6750568 dt:Nil | 12000 |
| 3 | Ghulam Akbar | Sweeper | March 15 to June 2015 | 3000X4 | 6750568 dt:Nil | 12000 |

| Sr # | Name of employee | Designation | Period | Month | Cheque # & Date | Amount |
|------|--------------------------------|-------------------|-------------------------|--------|---------------------------|--------|
| 4 | Deedar | Sweeper | March 15 to June 2015 | 3000X4 | 6750568 dt:Nil | 12000 |
| 5 | Allah Dino | -- | June 2015 | 6000 | 6750584-90 dt:Nil | 36000 |
| 6 | Tanveer Ahmed | Peon | June 2015 | 6000 | 6750584-90 dt:Nil | |
| 7 | Jalaluddin | Peon | June 2015 | 6000 | 6750584-90 dt:Nil | |
| 8 | Rizwan Ali | Malhi | June 2015 | 6000 | 6750584-90 dt:Nil | |
| 9 | Ali Gul | Malhi | June 2015 | 6000 | 6750584-90 dt:Nil | |
| 10 | Inayatullah | Malhi | June 2015 | 6000 | 6750584-90 dt:Nil | |
| 11 | M. Yaseen | -- | June 2015 | -- | -- | |
| 12 | 4 Nos of daily wages employees | ASI, HC, PC, | June 2015 | -- | 6750471-74 dt:Nil | 13000 |
| 13 | Imdad Hussain | Chowkidar | April 2015 to June 2015 | | 6750493 dt:Nil | 13600 |
| 14 | Fayaz Ali Maitlo | Computer Operator | June 2015 | | 6750437 dt:13-7-15 | 6000 |
| 15 | 14 Nos of employees | Various | December 2015 | | 8831171,88 dt:21-12-15 | 146935 |
| 16 | 02 Nos of employees | Various | October 2015 | | 8831191,92 dt:21-12-15 | 12000 |
| 17 | 23 Nos of employees | Various | December 2015 | | 8831199 dt:21-12-15 | 135000 |
| 18 | 07 Nos of employees | Sweeper | December 2015 | | 8831199 dt:21-12-15 | 42000 |

| Sr # | Name of employee | Designation | Period | Month | Cheque # & Date | Amount |
|--------------|-------------------------|--------------------|------------------------------|--------------|----------------------------|----------------|
| 19 | 02 Nos of employees | Various | August 2015 to December 2015 | | 8828962,63 dt:Nil | 6600 |
| 20 | 03 Nos of employees | Various | October 2015 | | 8829912,13 dt:Nil | 18000 |
| 21 | 10 Nos of employees | Various | June 2016 | | 8840338 dt:30-6-16 | 57000 |
| 22 | 06 Nos of employees | Various | June 2016 | | 8840364-69 dt:30-6-16 | 47000 |
| 23 | 06 Nos of employees | Various | May 2016 | | 883968-73 dt:Nil | 41000 |
| Total | | | | | | 622,135 |

Hiring of private buses without calling open tender-Rs66.043 million

| Sr# | Descrip | Name of transporter/NTN/SSTN/ Proprietor | Buses per Month | Month | Sub Total | Total Amount |
|--------------------|-------------------------------|---|-----------------------|-----------|-------------------|-------------------|
| 2015-16 | | | | | | |
| 01 | Hiring of private buses | 1.Ms: Geo al Mehran 2. Proprietor: Al Rehman Shaikh 3.NTN NO: 4431139-7 4. Registered at FBR: w.e.f: 30.07.2015 5.SSTN: S4431139-7 6.Registered with SRB:w.e.f: 20.09.2016 | 12 | Aug-2015 | 1,520,200 | |
| | | | 12 | Sept-2015 | 2,487,600 | |
| | | | 12 | Oct-2015 | 2,073,000 | |
| | | | 13 | Nov-2015 | 2,384,400 | |
| | | | 09 | Dec-2015 | 2,128,000 | |
| | | | 07 | Jan-2016 | 2,466,400 | |
| | | | 16 | Feb 2016 | 3,323,100 | |
| | | | 16 | Mar 2016 | 3,148,200 | |
| | | | 17 | Apr 2016 | 3,173,300 | |
| | | | | May 2016 | 3,448,400 | |
| Sub Total-A | | | | | 26,152,600 | 26,152,600 |
| 02 | -do- | 1.Ms: Shalimar 2.Proprieter: M. Shahid 3.Registered at FBR w.e.f: 11.07.2016 4.NTN: 7252006-4 5.Registered at SRB w.e.f: Not provided 6.SSTN: S7252006-4 | 04 | Aug-2015 | 343,200 | |
| | | | 04 | Sept-2015 | 561,600 | |
| | | | 04 | Oct-2015 | 468,000 | |
| | | | 04 | Nov-2015 | 530,400 | |
| | | | 04 | Dec-2015 | 468,000 | |
| | | | 04 | Jan-2016 | 530,400 | |
| | | | 04 | Feb 2016 | 592,800 | |
| | | | 04 | Mar 2016 | 561,600 | |
| | | | 04 | Apr 2016 | 530,400 | |
| | | | | May 2016 | 624,000 | |
| Sub Total-B | | | | | 5,210,400 | 5,210,400 |
| 03 | -do- | 1.Ms: Burira Bus Service 2.Proprieter: Ashique aziz | 01 | Aug-2015 | 77,000 | |
| | | | 01 | Sept-2015 | 126,000 | |
| | | | 01 | Oct-2015 | 105,000 | |

| | | | | | | |
|--------------------|--|--|-------------|----------|---------|-------------------|
| | | 3.Registered at FBR w.e.f: 12.05.2016 4.NTN: 7228274-7 5.Registerd at SRB. Applied for registration through token 2556563 on 14.10.2016. | 04 | Nov-2015 | 119,000 | |
| | | | | Dec-2015 | | |
| | | | 01 | Jan-2016 | 119,000 | |
| | | | 01 | Feb 2016 | 133,000 | |
| | | | 01 | Mar 2016 | 126,000 | |
| | | | 01 | Apr 2016 | 119,000 | |
| | | | 01 | May 2016 | 140,000 | |
| | | | Sub Total-C | | | |
| Grand Total | | | | | | 32,427,000 |

| Sr.N | Description | Name of transporter/NTN/SSTN/ Proprietor | Total Amount as per Budget book |
|----------------|-------------------------|--|------------------------------------|
| 2014-15 | | | |
| 01 | Hiring of private buses | 1.Ms: Geo al Mehran 2. Proprietor: Al Rehman Shaikh 3.NTN NO: 4431139-7 4. Registered at FBR:w.e.f: 30.07.2016 5.SSTN: S4431139-7 6.Registered with SRB:w.e.f: 20.09.2016 | 27,137,000 |
| | | 1.Ms: Shalimar Bus Service 2.Proprieter: M. Shahid 3.Registered at FBR w.e.f: 11.07.2016 4.NTN: 7252006-4 5.Registered at SRB w.e.f: Not provided 6.SSTN: S7252006-4 | |
| | | 1.Ms: Burira Bus Service 2.Proprieter: Ashique aziz 3.Registered at FBR w.e.f: 12.05.2016 4.NTN: 7228274-7 | |

| | | |
|-----------------------|--|-------------------|
| | <p>5.Registerd at SRB: Applied for registration through token 2556563 on 14.10.2016.</p> <p>1.Ms: Saeed Ahmed transport Contractor 2.Proprieter: Null Saeed Ahmed 3.Registered at FBR w.e.f: 17.08.2016 4.NTN: 7269957-0 5.Registered at SRB w.e.f:Not provided 6.SSTN: S7269957-0</p> | |
| Sub Total For 2014-15 | | 27,137,000 |

| Sr.N | Description | Name of transporter/NTN/SSTN/ Proprietor | Total Amount as per Budget book |
|----------------|--------------------------------|---|---------------------------------------|
| 2013-14 | | | |
| 01 | cbq Hiring of private buses | <p>1.Ms: Geo al Mehran 2. Proprietor: Al Rehman Shaikh 3.NTN NO: 4431139-7 4. Registered at FBR:w.e.f: 30.07.2016 5.SSTN: S4431139-7 6.Registered with SRB:w.e.f: 20.09.2016</p> <p>1.Ms: Shalimar Bus Service 2.Proprieter: M. Shahid 3.Registered at FBR w.e.f: 11.07.2016 4.NTN: 7252006-4 5.Registered at SRB w.e.f:Not provided 6.SSTN: S7252006-4</p> <p>1.Ms: Burira Bus Service 2.Proprieter: Ashique aziz 3.Registered at FBR w.e.f: 12.05.2016 4.NTN: 7228274-7 5.Registerd at SRB: Applied for registration through token 2556563 on 14.10.2016. 1.Ms: Saeed Ahmed transport Contractor</p> | 6,479,000 |

| | | | |
|---|--|---|-------------------|
| | | 2.Proprieter: Null Saeed Ahmed 3.Registered at FBR w.e.f: 17.08.2016 4.NTN: 7269957-0 5.Registered at SRB w.e.f: Not provided 6.SSTN: S7269957-0 | |
| Sub Total For 2014-15 | | | 6,479,000 |
| Grand total for the financial year as per Statement 2015-16, 2014-15 & 2013-14 (32,427,000+27,137,000+6,479,000) | | | 66,043,000 |
| | | | |

Annex-S

Purchase of hardware items & machinery items without obtaining warranty certificate-Rs2.974 million

| Sr# | Cheque# | Dated | Payees | CM# & dated | Amount | Particulars |
|------------|----------------|--------------|---|------------------------|---------------|--|
| 01 | 8833707 to09 | 19-02-2016 | M/s Slicon Copier Shahlimar Complex, Sukkur | 5475dt21-12-2015 | 48850 | New Brand Printer1x19500 New brand Cannon Scanner LIDE120 1x29350 (for Dean faculty of Arts & Language) |
| 2 | 8833707 to09 | 19-02-2016 | M/s Slicon Copier Shahlimar Complex, Sukkur | 5407dt08-12-2015 | 174,021 | Ink tube for copy printer DX-3443 a5qtyx8412 Master Roll for copy printer DX-3443 3qtyx15947 (for controller of Examination) |
| 3 | 8833707 to09 | 19-02-2016 | M/s Slicon Copier Shahlimar Complex, Sukkur | 5378dt17-11-2015 | 100,069 | Ink for copy printer DX-3443 10qtyx8412 Master roll for DX-3443 1qtyx15947 (for Director Admission) |
| 4 | 8833710 to 712 | 19-02-2016 | M/s International Bussiness System,Sukkur | 228dt01-01-2016 | 75,000 | Computer System Core i3 with LED key board & mouse 1 Nos core i3 1 x64102 -do- (Deptt.Pak Studies) |
| 5 | 8833710 to 712 | 19-02-2016 | M/s International Bussiness System,Sukkur | 227dt01-01-2016 | 75,000 | -do- (Deptt of Chemistry) |
| 6 | 8833710 to 712 | 19-02-2016 | M/s International Bussiness System,Sukkur | 224dt01-01-2016 | 75,000 | -do- (Data Base Administrator) |
| 7 | 8833710 to 712 | 19-02-2016 | M/s International Bussiness System,Sukkur | 225dt01-01-2016 | 75,000 | -do- |

| | | | | | | |
|----|----------------|------------|---|-----------------------------------|---------|---|
| | | | | | | Chief Editor, Annual Research Journal (Commerce & Economics) |
| 8 | 8833710 to 712 | 19-02-2016 | M/s International Bussiness System,Sukkur | 226dt01-01-2016 | 94,500 | Computer System Cor i3 with LED key board & mouse 1qtyx64102 Printer HP-1102 1qtyx16667 (SALU Chair) |
| 9 | 8833970 to 71 | 25-02-2016 | M/s Corrective Computers | 378dt09-02-2016 | 98,500 | Computer Core i3 1qty x52,000 Multimedia infocus/NEC 1qty x46500 |
| 10 | 8833654 | 17-02-2016 | M/s Shafiq Ahmed | 284dt10-02-2016 | 42,000 | HP laser jet printer PRO40cartridge 4qty x10500 |
| 11 | 8833655 | 17-02-2016 | -do- | 285dt10-02-2016 | 92,000 | Printer Color HP laserjet CPI 525 cartride 2qty x 46000 (M/s faisal Computer) |
| 12 | 8833927 | 24-02-2016 | Secretary to VC | 1572dt15-02-2016 | 145,850 | Computer Core i7 3.3 GHZ 1qtyx89850 Printer HP laserjet 1qtyx56000 |
| 13 | 8014415 | 18-11-2014 | M/s Zahid Enterprises (PMU) | PD/PMU/SALU/KHP/60440dt13-10-2014 | 866,000 | Split AC (1.5 tons) in academic block |
| 14 | 6744603 | 18-03-2015 | M/s Slikon Copier Macker(PMU) | - | 41,900 | Fax machine panasonic |
| 15 | 6744601 | 18-03-2015 | -do- | - | 37,800 | HP laserjet |
| 16 | 275893 | 22-06-2015 | Mr Amjad Ali Soomro(PMU) | - | 40,000 | LED tv for staff hostel |
| 17 | 3225015 | 06-07-2015 | Madam Subhan Gaad(PMU) | - | 23660 | Installation of water cooler for Economics Deptt |

| | | | | | | |
|--------------|----------|------------|---------------------------------------|---|------------------|--|
| 18 | 3225020 | 08-07-2015 | Mr Amjad Ali Soomro(PMU) | - | 45,800 | 1 No Depp freezer for employee hostel |
| 19 | 3225022 | 22-07-2015 | Munawar Hussain (PMU) | - | 3,950 | Ceiling fan for security guards |
| 20 | 3587277 | 30-10-2014 | M/s Zahid Enterprises, Khairpur(PMU) | - | 500,000 | Supply of ACs 1.5 ton for academic block |
| 21 | 275886 | 16-06-2015 | -do-(PMU) | - | 192,000 | Supply of 2 ton ACs Academic block |
| 22 | 15206135 | 10-11-2015 | M/s Makkah Electronics, Khairpur(PMU) | - | 57,000 | Supply of 1 A.C splitstaff hostel |
| 23 | 15206139 | 11-10-2015 | -do-(PMU) | - | 57,000 | -do- |
| 24 | 15206141 | 11-11-2015 | AO Colony(PMU) | - | 13,500 | Steel Almiragh for bachelor hostel |
| Total | | | | | 2,974,400 | |

Annex-T

Irregular expenditure incurred on hiring of private security system-Rs4.569 million

| Sr. # | Particulars | Name of Transporter | Period of hiring security guards | Cheque # & Date | No of months | Amount |
|--------------|---------------------------------------|--|--|---|-------------------|------------------|
| 1 | 10 Nos armed guard @ 9600/- per month | M/s Sky Burq Securities Services, Sukkur | September 2013 to January 2015 (17 months) | 6727501 & 2 dt21-12-2013,634994 & 95 dt12-06-2014 & various cheques | 9600x10=96000x17 | 1,632,000 |
| 2 | 18 Nos armed guard @ 9600/- per month | M/s Sky Burq Securities Services, Sukkur | February 2015 to June-2016 (17 months) | 6743793 & 94dt03-03-2015,8828795dt02-11-2015 & various cheques | 9600x18=172800x17 | 2,937,600 |
| Total | | | | | | 4,569,600 |

Annex-U

Irregular expenditure on advertisement through private contractor instead of government department-Rs2.157 million

| Sr # | Particulars | Name of agency | Cheque # & Date | Amount |
|------|-------------|---|-------------------|--------|
| 1 | | M/s Synergy Advertising PVT LTD, KHI, Bill No PM:015090328 dt:21-9-15 | 8829856 dt:Nil | 31739 |
| 2 | | -do- PM: 0151000024 dt:2-10-15 | 8829857 dt: Nil | 105920 |
| 3 | | -do- PM: 0151000023 dt:2-10-15 | 8829858 dt: Nil | 105915 |
| 4 | | -do- PM: 016040079 dt:26-4-16 | 8838640 dt:1-6-16 | 56540 |

| | | | | |
|--------------|---|---|-----------------------|----------------|
| 5 | Advertisement charges on news paper | Various Aug. 15 | 6752376-88 dt:Nil | 80000 |
| 6 | | Various Aug. 15 | 6752389-99 dt:Nil | 173000 |
| 7 | Installation of tracer, service charges | M/s Toyota Motors, Karachi, Dec. 15 | 6750415 dt:13-7-15 | 110500 |
| 8 | Cable TV Advertisement | M/s Gemni Digital Cable network, April 15 | 6750581 dt:Nil | 68940 |
| Total | | | | 732,554 |

| Cheque# | Dated | To Whom Paid | Amount | Invoice# & dated |
|----------------|--------------|-------------------------------------|---------------|-----------------------------|
| 6723280 | 06-08-013 | M/s Synergy Advertising Pvt Ltd khi | 32530 | PM-013060197dt25-06-13 |
| 6732977 | 27-02-14 | M/s Synergy Advertising Pvt Ltd khi | 18590 | PM014010105dt13-01-14 |
| 6725908 | 25-10-13 | M/s Synergy Advertising Pvt Ltd khi | 18090 | PM-013060495dt30-06-2013 |
| 6726436 | 4/11/2013 | M/s Synergy Advertising Pvt Ltd khi | 47732 | PM-013090235dt23-09-2013 |
| 6726437 | 4/11/2013 | M/s Synergy Advertising Pvt Ltd khi | 90053 | PM-013090238dt23-09-2013 |
| 6726438 | 4/11/2013 | M/s Synergy Advertising Pvt Ltd khi | 59667 | PM-013090237dt23-09-2013 |
| 6726439 | 4/11/2013 | M/s Synergy Advertising Pvt Ltd khi | 16972 | PM-013090234dt23-09-2013 |
| 6726440 | 4/11/2013 | M/s Synergy Advertising Pvt Ltd khi | 15912 | PM-013090236dt23-09-2013 |
| 6726441 | 4/11/2013 | M/s Synergy Advertising Pvt Ltd khi | 14502 | PM-013090083dt11-09-2013 |
| 6726442 | 4/11/2013 | M/s Synergy Advertising Pvt Ltd khi | 12730 | PM-013090361dt26-09-2013 |
| 6726443 | 4/11/2013 | M/s Synergy Advertising Pvt Ltd khi | 18562 | PM-013090360dt26-09-2013 |
| 6733982 | 14-05-2014 | M/s Synergy Advertising Pvt Ltd khi | 10189 | PM-014030065dt06-03-2014 |
| 6733984 | 14-05-2014 | M/s Synergy Advertising Pvt Ltd khi | 293244 | PM-014030238dt20-03-2014 |
| 6733986 | 14-05-2014 | M/s Synergy Advertising Pvt Ltd khi | 69922 | PM-014030064dt06-03-2014 |
| 6733988 | 12/5/2014 | M/s Synergy Advertising Pvt Ltd khi | 35033 | PM-014030240dt20-03-2014 |
| 6733989 | 14-05-2013 | M/s Synergy Advertising Pvt Ltd khi | 10623 | PM-014030066dt06-03-2014 |
| 6744161 | 9/3/2015 | M/s Synergy Advertising Pvt Ltd khi | 31429 | PM-015010232dt28-01-2015 |
| 8835170 | 15-03-2016 | M/s Synergy Advertising Pvt Ltd khi | 26479 | PM-016010070dt19-01-2016 |
| 8835172 | 15-03-2016 | M/s Synergy Advertising Pvt Ltd khi | 38131 | PM-015100089dt14-10-2015 |
| 8835173 | 15-03-2016 | M/s Synergy Advertising Pvt Ltd khi | 21184 | PM-016010117dt21-01-2016 |
| 8835191 | 15-03-2016 | M/s Synergy Advertising Pvt Ltd khi | 111214 | PM-015100091dt14-10-2015 |

| Cheque# | Dated | To Whom Paid | Amount | Invoice# & dated |
|----------------|--------------|-------------------------------------|------------------|-----------------------------|
| 8835192 | 15-03-2016 | M/s Synergy Advertising Pvt Ltd khi | 39339 | PM-0151000092dt14-10-2015 |
| 8835193 | 15-03-2015 | M/s Synergy Advertising Pvt Ltd khi | 392909 | PM-015100090dt14-10-2015 |
| Total | | | 1,425,036 | |

Annex-V

Payment to the employees appointed on TTS-Rs2.863 million

| S.No. | List Attached | Amount |
|--------------|----------------------|------------------|
| 01 | List-A | 1,318,608 |
| 02 | List-B | 1,113,648 |
| 03 | List-C | 430,298 |
| Total | | 2,862,554 |

Table-A

| Cheque# | Dated | To Whom paid | Amount | Period |
|--------------------|--------------|----------------------|---------------|----------------------|
| 6735447-48 | 30-06-14 | Dr Javed Ahmed Ujjan | 104000 | 14-Jun |
| 6735470 to 71 | 30-06-14 | Dr Wahid Bux Jatoi | 118300 | 14-Jun |
| 6735478 to 79 | 30-06-14 | Dr Nadir ali | 104000 | 14-Jun |
| 6727556 to 57 | 2/12/2013 | Dr Nadir ali | 104000 | 13-Nov |
| 6727558 to 59 | 2/12/2013 | Dr Javed Ahmed Ujjan | 104000 | 13-Nov |
| 6727560 to 61 | 2/12/2013 | Dr Wahid Bux Jatoi | 118300 | 13-Nov |
| 6722647 to 48 | 18-07-13 | Dr Javed Ahmed Ujjan | 104000 | 13-06-13 to 12-07-13 |
| 6722664 to 65 | 19-07-13 | Dr Nadir ali | 104000 | 13-06-13 to 12-07-13 |
| 6723298 to 6723300 | 6/8/2013 | Dr Nadir ali | 65854 | 13-07-13 to 31-07-13 |
| 6723298 to 6723300 | 6/8/2013 | Dr Javed Ahmed Ujjan | 65854 | 13-07-13 to 31-07-13 |

| | | | | |
|---------------|----------|----------------------|------------------|--------|
| 6723672 to 73 | 23-08-13 | Dr Wahid Bux Jatoi | 118300 | Nil |
| 6723688 to 89 | 26-08-13 | Dr Javed Ahmed Ujjan | 104000 | Aug-13 |
| 6723690 to 91 | 26-08-13 | Dr Nadir ali | 104000 | 13-Aug |
| Total | | | 1,318,608 | |

Table-B

| Sr # | Name of Professor | Date of appointment | Cheque # & date | Salary month | Gross salary | Income Tax | Net salary |
|--------------|---|---------------------|---------------------------|-----------------------------------|------------------|---------------|----------------|
| 1 | Dr. Wahid Bux Jatoi Assistant Prof. Chemistry Deptt | Nil | 6751085-86 dt:3-8-15 | 1-7-15 to 31-7-15 july 2015 | 146900 | 7345 | 139555 |
| 2 | -do- | Nil | 6750023 Dt:6-7-15 | June 2015 | 146900 | 7345 | 139555 |
| 3 | Javed Ahmed Ujan Assistant Prof. (T.T.S) | Nil | 8830307 dt:2- 12-15 | Nov. 2015 | 132600 | 6630 | 125970 |
| 4 | -do- | Nil | 8831551-52 dt:31-12-15 | Dec. 2015 | 165748 | 8287 | 157461 |
| 5 | Dr. Wahid Bux Jatoi Assistant Prof. Chemistry Deptt | Nil | 8828999 dt:4- 11-15 | Oct. 2015 | 146900 | 7345 | 139555 |
| 6 | Dr. Mujeeb ur Rehman Assistant Prof. | Nil | 8829638 dt:17-11-15 | Aug. 2015 Sept. 2015 | 208000 | 0 | 0 |
| 7 | Dr. Khadim Hussain Memon Assistant Prof. Zoology | Nil | 8838642-43 dt:1-6-16 | 1-5-16 to 18-5-16 | 62600 | 0 | 0 |
| 8 | Dr. Sanaullah Abbasi Assistant Prof. | Nil | 8838671-72 dt:1-6-16 | May 2015 | 104000 | 5200 | 98800 |
| Total | | | | | 1,113,648 | 42,152 | 800,896 |

Table-C

| Sr # | Name of Professor | Basic pay department | Rate of increment permonth | Allowed period difference | Cheque # & Date | Amount |
|--------------|--|---------------------------|---|----------------------------------|--------------------------|----------------|
| 1 | Javed Ahmed Ujan, Asstt. Prof. (T.T.S.) | On 30-11-14 Rs111150/- | Each increment @ 7150 Two increment allowed 7150 X 2 = 14300 Fixed 125450 | December 2014 to June 2015 | 6751292 dt:Nil | 100,100 |
| 2 | Dr. Wahid Bux Jatoi Asstt. Prof. (T.T.S.) | On 30-11-14 Rs132600 | 7150 X 2 = 14300 Pay fixed 146900 | December 2014 to May 2015 | 6750419-20 dt:13-7-15 | 85,800 |
| 3 | Javed Ahmed Ujan, Asstt. Prof. (T.T.S.) | 1-7-15 Rs165748 | On 1 st July 2015 Pay Rs132600 Allowed 04 annual increment @ Rs8937/- Revised TTS scale Rs130000 8937X4 = 35749 Pay fixed on 1-7-15 165748 per month | 1-7-15 to 30- 12-15 | 8831112 dt:15-12-15 | 165,748 |
| 4 | Dr. Wahid Bux Jatoi Asstt. Prof. (T.T.S.) | Rs146900 | Pay due 154050 Pay difference 146900 Difference 715 One increment allowed | 1-12-14 to 30-10-15 | 8829873 dt: 24-11-15 | 78,650 |
| Total | | | | | | 430,298 |

Annex-W

Non-accountal of store articles-Rs23.040 million

O.M#70

| Sr # | As per PC-I | Qty | As per PC-I | Total | Qty | Rate | As per bill |
|--------------|---------------|-----|-------------|--------|-----|-------|----------------|
| 1 | Growth stand | 20 | 45000 | 900000 | 7 | 84500 | 591500 |
| 2 | Lab. Benches | 20 | 10000 | 200000 | 4 | 80000 | 320000 |
| 3 | Shield rack | 1 | 26000 | 26000 | 1 | 70000 | 70000 |
| 4 | Trolley | 5 | 12000 | 60000 | 5 | 12000 | 60000 |
| 5 | File cabinet | 5 | 8000 | 40000 | 5 | 28000 | 140000 |
| 6 | Steel almirah | 4 | 10000 | 40000 | 4 | 30000 | 120000 |
| 7 | Steel rack | 4 | 10000 | 40000 | 4 | 30400 | 121600 |
| Total | | | | | | | 1423100 |

O.M#85

| Sr# | Name of work | Rate | Qty | Amount |
|-----|----------------------------|-------|--------|--------|
| 1 | Basket ball acrylic | 1 set | 380000 | 380000 |
| 2 | Badminton portable poles | 2 set | 33000 | 66000 |
| 3 | Volley ball portable poles | 2 set | 31000 | 62000 |
| 4 | Table tennis | 4 set | 41000 | 164000 |
| 5 | Public adman system | 1 No | 98500 | 98500 |
| 6 | Exercise rubber made | 1 No | 6000 | 6000 |
| 7 | Valuting hose body | 1 No | 25000 | 25000 |
| 8 | Parallel bar coconut | 1 No | 30000 | 30000 |
| 9 | Salting met coconut | 1 No | 15000 | 15000 |
| 10 | Providing jump P.O.D | 1 No | 50000 | 50000 |
| 11 | Commercial trade mill | 1 No | 165000 | 165000 |
| 12 | Heavy duty exercise box | 2 No | 28500 | 57000 |
| 13 | Weight & high scale | 2 No | 15000 | 30000 |
| 14 | Heavy duty sit up | 2 No | 14500 | 29000 |
| 15 | Dumb ball set and rod | 2 No | 14000 | 28000 |

| Sr# | Name of work | Rate | Qty | Amount |
|--------------|---------------------------|------|-------|------------------|
| 16 | Steel rod for benches | 2 No | 3000 | 6000 |
| 17 | Curl rod | 2 No | 3000 | 6000 |
| 18 | Solid hard crome | 2 No | 1500 | 3000 |
| 19 | AB kind pro | 2 No | 13000 | 26000 |
| 20 | Roller jogger manual | 2 No | 20000 | 40000 |
| 21 | Heavy duty elliptical | 1 No | 78000 | 78000 |
| 22 | Recumbent bike steel pipe | 2 No | 29000 | 58000 |
| Total | | | | 1,422,500 |

O.M#92

| S.No | Name of Work | Cheque No/Date | Contt | WO.NO | Qty | Rate | Amount |
|--------------|--|---------------------|-------------------|-----------------|-----|-----------------|------------------|
| 1 | Prov Install.of split AC 1.5 ton in academic block SALU Khairpur | 15206188 / 12.01.16 | Zahid Enterprises | 6044 / 13.10.14 | 15 | 64,000 | 96,000 |
| 2 | Prov Install.of split AC 2.0 ton in academic block SALU Khairpur | 38288559 / 31.03.16 | Zahid Enterprises | 6043 / 13.10.14 | 13 | 88,000 / 74,000 | 1,018,000 |
| 3 | Prov Install.of split AC 1.5 ton in academic block SALU Khairpur | 8014415 / 08.11.14 | Zahid Enterprises | - | | | 1,978,000 |
| Total | | | | | | | 3,092,000 |

O.M#93

| S.No | Name of Work | Cheque No/Date | Contacto | WO.NO | Amount |
|--------------|--|---------------------|------------------|-----------------|-------------------|
| 1 | Supply/Install. Of furniture for academic block SALU @ Khanpur | 3587206 / 12.06.14 | Gul Jahan Co | 187/23.04.14 | 2,166,390 |
| 2 | Supply/Install. Of furniture for academic block SALU @ Khanpur | 3587263 / 28.10.14 | Ghosia contt co. | - | 10,880,101 |
| 3 | Supply/Install. Of furniture for academic block SALU @ Khanpur | 15206198 / 29.01.16 | Javeed Trading | 7557 / 12.11.15 | 1,498,000 |
| Total | | | | | 14,544,491 |

Abstract

O.M#100

| | |
|--------------|-----------------------------|
| Table-1 | Rs600,000/- |
| Table-2 | Rs1,288,000/- |
| Table-3 | <u>Rs671,030</u> |
| Total | <u>Rs2,559,030/-</u> |

Table-1

| Sr# | Name f work | Contractor | W.O # /Dt | Items of work | Qty | Full rate | Reduce rate | Amount |
|--------------|--|-----------------------|------------------|--|------------|------------------|--------------------|----------------|
| 1 | Supply and installation of A.C at Model School SALU Khairpur | M/s Zahid Enterprises | 43dt10-05-14 | Supplying and installation of 1.5 tons A.C | 8 | 65000 | 64500 | 516000 |
| 2 | - | - | - | S/l of stabilizers | 8 | 10500 | 10500 | 84000 |
| Total | | | | | | | | 600,000 |

TABLE 2

| Sr# | Name f work | Contractor | W.O # /Dt | Items of work | Qty | Full rate | Reduce rate | Amount |
|------------|--|--------------------------|------------------|----------------------|------------|------------------|--------------------|---------------|
| 1 | Supply of wooden furniture for estab.of SBB Chair at SALU Khairpur | Institution of Education | - Dt29-05-14 | - | 92 | 14800 | 14900 | 1288000 |

Table 3

| Sr# | Chq No/Dt | Name of Work | Contr. | W.O No/Dt | Items of Work | Qty | Rate | Amount |
|-----|-------------------------|--|-----------------------|-----------|-----------------------------------|-----|------|--------|
| 1 | 118433-34-35 / 29.01.15 | Electrification of Shaheed Benazir Bhutto @ SALU Khairpur, the contractor was paid Rs. 910,807 | Allahwala Electronics | 13.03.13 | P/Fixing of AC type 15 Amp socket | 8 | 550 | 44,000 |

Annex-X**Non-imposition of penalty-Rs10.366 million upon the contractor****O.M#71**

| Name of work | Work Order # & Date | Stip. Date of Start | Actual Date of Start | Stip. Date of completion | Actual Date of completion | Amount |
|--|---------------------|---------------------|----------------------|--------------------------|---------------------------|------------------|
| Construction of indoor sports facilities @ SALU, Khairpur M/s Naqvi Builders | 58 dt:11-2-12 | 18-2-12 | 10-4-12 | 19-10-13 | Work in progress | 39,111,588 |
| Total | | | | | 10% Penalty | 3,911,158 |

O.M#79

| Sr# | Name of work | Contractor | W.O & Dt | Date of completion | Status | Amount | 10% penalty |
|-----|--|-----------------|----------------|--------------------|--------|---------|-------------|
| 1 | Electrification of indoor facilities sports at SALU Khairpur | M/s Electronics | 34dt13-03-2013 | 18-03-2014 | W.I.P | 4453332 | 445333 |

| Sr# | Name of work | Contractor | W.O & Dt | Date of completion | Status | Amount | 10% penalty |
|--------------|--|---------------------|----------------|--------------------|--------|---------|----------------|
| 2 | Providing and fixing sports faculties indoor sports complex at SALU Khairpur | M/s Shaheen Tradres | 42dt14-10-2016 | 13-11-2016 | W.I.P | 1422000 | 142200 |
| Total | | | | | | | 587,533 |

O.M#102

| Sr# | Cheque# & Date | Name of work | Contractor | W.O# | Amount of bill | Stip.dt of | Actual date of completion | Stip.date of completion | Actual date of com |
|-----|----------------------|--|-----------------------|---------------|-------------------|---------------|---------------------------|-------------------------|--------------------|
| 1 | 1520619 8 dt29-01-16 | Supply fixing of site sofa/ chair of easy folding type auditorium academic block SALU Khairpur | M/s Javed Trading Com | 7557/12-11-15 | 1,498,000 | 27-11-15 | 27-11-15 | 27-01-11 | 26-02-16 |
| 2 | 38288537/30-03-16 | Const.of bachelor hostel under PMU project SALU Khairpur | M/s Railway Const | 1634/08-12-11 | 41,064,678 | 08-12-11 | 08-12-11 | - | - |
| 3 | 38288559/31-03-16 | Prov.inst split AC 02 tons for academic block | M/s Zahid Enterprises | 6043/13-10-14 | 1,018,000 | 09-10-14 | 15-10-14 | 18-11-14 | |
| | | | | | 43,580,678 | X 10%= | 4,358,067 | | |

O.M#119

| Sr# | Cheque# | Name of work | Contractor | Amount | Stip date of start | Actual date of start | Stip date of comp | Amount |
|-----|----------------|--------------------------------------|--|------------|--------------------|----------------------|-------------------|--------|
| 1 | 11844/05-06-15 | Est.of Model Scholl at SALU Khairpur | M/s Wazir Ali Mahar 9 th R.A bill | 29,320,791 | 17-05-12 | 26-05-12 | 25-08-13 | W.I.P |

| Sr# | Cheque# | Name of work | Contractor | Amount | Stip date of start | Actual date of start | Stip date of comp | Amount |
|--------------|-----------------|--------------------------------------|---|-------------------|---------------------------|-----------------------------|--------------------------|---------------|
| 2 | 118462/12-04-15 | Dev.of Model School SALU at Khairpur | M/s Soomar Khan Contractor | 9,269,943 | 30-04-14 | 06-05-14 | 06-02-15 | W.I.P |
| 3 | 118446/08-06-15 | Const.SBB Chair at SALU Khairpur | M/s Wazir Ali Mahar 9 th R.A | 11,714,987 | 17-05-12 | 17-05-12 | 16-08-13 | W.I.P |
| Total | | | | 50,305,721 | X10%= | 5,030,572 | | |

Annex-Y**Final payment without check measurement by the Project Director Rs100.075 million****O.M#73**

| Sr# | Name of work | W.O# & Dt | Contractor | Amount |
|------------|--|----------------------|-------------------------|---------------|
| 1 | Electrification of DPRI at SALU Khairpur | 22dt13-03-2013 | M/s Khan Muhammad Mahar | 3,323,432 |

O.M#104

| Sr# | Cheq No | Date | Work | Cont | W.No / Date | MB No | Amount |
|--------------|----------------|-------------|--|---|--------------------|--------------|-------------------|
| 1 | 38288537 | 30.03.16 | Const. Bachelor Hostel Under Project PMU SALU Khairpur | Railcop Railway Const.Co Sukkur 17th final Bill | 1634 / 08.12.11 | 48/2 to 54/1 | 42,334,204 |
| 2 | 38288540 | 30.03.16 | Const. Academic block port II under the project PMU SALU Khairpur | Naqvi Builders 33th final bill | 233 / 31.12.08 | 42/1 | 52,920,675 |
| 3 | 38288546 | 30.03.16 | Supply & fixing site sofa , chair half cary folding type Automation Academic block SALU Khairpur | Jawaid Trading Corp 2nd final bill | 7557 / 12.11.15 | 474-51/2 | 1,498,000 |
| Total | | | | | | | 96,752,879 |

Annex-Z

Un-authorized expenditure on non-scheduled items – Rs13.797 million

O.M#75

| Sr# | Name of work | Rate | Qty | Amount |
|--------------|---|---------|----------|------------------|
| 1 | Prov.laying stone so laying 6” to 12” | 31% | 14680sft | 455080 |
| 2 | CC1:3:6 SRC cost Ub SITV wing screened | 130% | 3035sft | 394550 |
| 3 | Prov.applying termite treatment | 7278sft | 7% | 50946 |
| 4 | Prov.laying biotcnica upper qty marbale flooring | 4647sft | 121% | 562287 |
| 5 | Prov.fixing 8”vide pre-cast concrete | 138 | 10 | 2800 |
| 6 | Prov/S/f pre polish boticina | 433 | 350 | 151550 |
| 7 | Prov.fabricating & inst.formica fared | 365sft | 975sft | 355875 |
| 8 | Prov/laying glazed porecelain tile flooring | 329sft | 219sft | 720729 |
| 9 | Prov/laying glazed porecelain tile flooring | 790sft | 155sft | 122450 |
| 10 | Prov/laying baticina opp.qty shirinking using tile of size 12”x6”x3/8 | 2430 | 79 | 191790 |
| 11 | Prov.fixing boticina marbal or stairs step using | 373sft | 275 | 102575 |
| 12 | Providing fixing complete doors | 590sft | 21275 | 12390 |
| 13 | Prov.fixing complete doors compassing of patent | 60sft | 1810 | 108600 |
| Total | | | | 3,231,622 |

O.M#76

| Sr# | Name of work | Rate | Qty | Amount |
|-----|----------------------------|-------|--------|--------|
| 1 | Basket ball acrylic | 1 set | 380000 | 380000 |
| 2 | Badminton portable poles | 2 set | 33000 | 66000 |
| 3 | Volley ball portable poles | 2 set | 31000 | 62000 |
| 4 | Table tennis | 4 set | 41000 | 164000 |
| 5 | Public adman system | 1 No | 98500 | 98500 |
| 6 | Exercise rubber made | 1 No | 6000 | 6000 |
| 7 | Valuting hose body | 1 No | 25000 | 25000 |
| 8 | Parallel bar coconut | 1 No | 30000 | 30000 |
| 9 | Salting met coconut | 1 No | 15000 | 15000 |
| 10 | Providing jump P.O.D | 1 No | 50000 | 50000 |

| Sr# | Name of work | Rate | Qty | Amount |
|--------------|---------------------------|------|--------|------------------|
| 11 | Commercial trade mill | 1 No | 165000 | 165000 |
| 12 | Heavy duty exercise box | 2 No | 28500 | 57000 |
| 13 | Weight & high scale | 2 No | 15000 | 30000 |
| 14 | Heavy duty sit up | 2 No | 14500 | 29000 |
| 15 | Dumb ball set and rod | 2 No | 14000 | 28000 |
| 16 | Steel rod for benches | 2 No | 3000 | 6000 |
| 17 | Curl rod | 2 No | 3000 | 6000 |
| 18 | Solid hard crome | 2 No | 1500 | 3000 |
| 19 | AB kind pro | 2 No | 13000 | 26000 |
| 20 | Roller jogger manual | 2 No | 20000 | 40000 |
| 21 | Heavy duty elliptical | 1 No | 78000 | 78000 |
| 22 | Recumbent bike steel pipe | 2 No | 29000 | 58000 |
| Total | | | | 1,422,500 |

O.M#109

| Sr# | Cheque# | Name of work | Contractor | W.O Dt | Items of works | Qty | Rate | Amount |
|--------------|----------------|---|---------------------|-------------|---|----------|------------|------------------|
| 1 | 11844/05-06-15 | Const of Model School at SALU Khairpur payment made to contrarctor through 10 th R.A bill Rs33,285,652/-` | M/s Wazir Ali Mahar | -dt10-05-12 | P/L in situ 1:3:6 using SR cement 3sand 6 part crushed border | 5278 cft | 138 p.cft | 728,364 |
| 2 | 11844/05-06-15 | Const of Model School at SALU Khairpur payment made to contrarctor through 10 th R.A bill Rs33,285,652/-` | M/s Wazir Ali Mahar | -dt10-05-12 | P/s termite control approved pesticides | 12396cft | 1.50/ p.c | 142,554 |
| 3 | 11844/05-06-15 | Const of Model School at SALU Khairpur payment made to contrarctor through 10 th R.A bill Rs33,285,652/-` | M/s Wazir Ali Mahar | -dt10-05-12 | P/fixing of BB gutka facing 9K.2.25xa.5 of approved desighn | 5292cft | 368/.p.cft | 1,947,456 |
| Total | | | | | | | | 2,818,374 |

| S.NO | Chq No/Dt | Name of Work | Contr. | W.O No/Dt | Items of Work | Qty | Rate | Amount |
|--------------|----------------|---|-----------------|-----------|--|-----------|---------------|------------------|
| 1 | 11844/05.06.15 | Const. of Model School at Shah Abdul Latif University Khairpur, Payment made to contractor through 10th RA Bill Rs.33,285,652 | Wazir Ali Mahar | 10.05.12 | P/L in situ 1:3:6 using SR cement 3 Sand 6 Part Crushed border | 5278 cft | 138/- p.cft | 728,364 |
| 2 | 11844/05.06.15 | Const. of Model School at Shah Abdul Latif University Khairpur, Payment made to contractor through 10th RA Bill Rs.33,285,652 | Wazir Ali Mahar | 10.05.12 | P/s Termite Control Approved pestiside | 12396 cft | 11.50/- p.cft | 142,554 |
| 3 | 11844/05.06.15 | Const. of Model School at Shah Abdul Latif University Khairpur, Payment made to contractor through 10th RA Bill Rs.33,285,652 | Wazir Ali Mahar | 10.05.12 | P/Fixing of BB gutkka facing 9K.2.25 x 1.5 of approved design | 5292 cft | 368/- p.cft | 1,947,456 |
| Total | | | | | | | | 2,818,374 |

| S.NO | Chq No/Dt | Name of Work | Contr. | W.O No/Dt | Items of Work | Qty | Rate | Amount |
|------|-----------|--------------|--------|-----------|---------------|-----|------|--------|
|------|-----------|--------------|--------|-----------|---------------|-----|------|--------|

| | | | | | | | | |
|---|----------------------------|---|--------------------------|----------|--|-----|-----------|----------------|
| 1 | 118433-34-35 / 29.01.15 | Electrification of Shaheed Benazir Bhutto @ SALU Khairpur, the contractor was paid Rs. 910,807 | Allahwala Electronics | 13.03.13 | P/Fixing of AC type 15 Amp socket | 8 | 550 | 44,000 |
| 2 | 118433-34-35 / 29.01.15 | Electrification of Shaheed Benazir Bhutto @ SALU Khairpur, the contractor was paid Rs. 910,807 | Allahwala Electronics | 13.03.13 | P/Fixing of AC pin 20 Amp SP placg socket | 13 | 510 | 6,630 |
| 3 | 118433-34-35 / 29.01.15 | Electrification of Shaheed Benazir Bhutto @ SALU Khairpur, the contractor was paid Rs. 910,807 | Allahwala Electronics | 13.03.13 | S/Laying of 70mm 4.coure armored copper cable | 282 | 2500/2200 | 620,400 |
| | | | | | | | | 671,030 |

| S.NO | Chq No/Dt | Name of Work | Contr. | W.O No/Dt | Items of Work | Qty | Rate | Amount |
|------|-----------|---|---------------------|--------------|----------------------------|------|------|---------|
| 1 | Nil | Estab. Of Shaheed Benazir Bhutto Chair | Wazir Ali Mehtar | 107/10.05.12 | Providing & Lying store | 3970 | 28 | 111,160 |

| | | | | | | | | |
|---|-----|--|---------------------|--------------|--|------|-------|---------|
| | | @ SALU Khairpur , through 3RA Bill | | | soiling 6" to 12" | | | |
| 2 | Nil | Estab. Of Shaheed Benazir Bhutto Chair @ SALU Khairpur , through 3RA Bill | Wazir Ali Mehtar | 107/10.05.12 | Providing & Lying in situ 1:3:6 using SR cement | 2492 | 137 | 341,404 |
| 3 | Nil | Estab. Of Shaheed Benazir Bhutto Chair @ SALU Khairpur , through 3RA Bill | Wazir Ali Mehtar | 107/10.05.12 | Providing & Lying applying termite control | 779 | 11/50 | 8,959 |

461,523

| S.NO | Chq No/Dt | Name of Work | Contr. | W.O No/Dt | Items of Work | Qty | Rate | Amount |
|------|-----------|--|---------------------|--------------|---|--------|--------|-----------|
| 1 | Nil | Estab. Of Shaheed Benazir Bhutto Chair @ SALU Khairpur , through 3RA Bill | Wazir Ali Mehtar | 107/10.05.12 | Dismalting and RACING of Pacca brick work | 244 | 74 | 18,056 |
| 2 | | | | | Dismalting of brick tiles and earth from roof | 5259 | 39 | 205,101 |
| 3 | | | | | Providing MS gasder T iron auget iron and required etc | 6865.2 | 149.5 | 1,026,347 |
| 4 | | | | | Providing and Laying sindh patron roof by using brick | 3854 | 164.75 | 634,947 |
| 5 | | | | | Removing of cement plastic from brick | 1395 | 6 | 8,370 |

| 6 | | | | | Providing and fixing single pattern roof by using brick tiles | 30 | 130 | 39,260 |
|--------------------|-----------|---|--------------------------|--------------|---|---------|------|------------------|
| | | | | | | | | 1,932,081 |
| S.NO | Chq No/Dt | Name of Work | Contr. | W.O No/Dt | Items of Work | Qty | Rate | Amount |
| 1 | Nill | Const of Lab & Development Pharmacy at SALU Khairpur, @ 3.50% above civil work20% Water supply 2nd final bill Rs. 2,484,786 | M.A Mughal Builder | 103/10.05.12 | Repair of old windows cutting/re fixing | 14 nos | 300 | 4,200 |
| | | | | | P/Making & fixing wooden frame partal | 400 sft | 1098 | 439,200 |
| | | | | | | | | 443,400 |
| Grand Total | | | | | | | | 6,326,408 |

Excess Execution item of work amounting to –Rs2.183 million

O.M#77

| Sr # | Items of work | Qty | Rate as per estimate | Rate as per bill | Excess | Amount |
|--------------|---|-----|----------------------|------------------|--------|---------------|
| 1 | Supply growth stand rach 4.5X2.25X7.25 | 7 | 45000 | 84500 | 40000 | 280000 |
| 2 | Supply wooden lab. Benches 6.0X2.5X3 | 4 | 10000 | 80000 | 70000 | 280000 |
| 3 | Supply of shield rack | 1 | 26000 | 70000 | 44000 | 44000 |
| 4 | Supply of dispenser trolley | 5 | 12000 | 12000 | 0 | 0 |
| 5 | Supply of steel file cabinet | 5 | 8000 | 28000 | 20000 | 100000 |
| 6 | Supply of moving steel almirah | 4 | 10000 | 30000 | 20000 | 80000 |
| 7 | Supply of M.S. Steel racks 4.5X2X6.25 | 4 | 10000 | 30400 | 20400 | 81600 |
| Total | | | | | | 865600 |

O.M#117

| Statement showing the details of Excess Execution Items of work (PartA-1) work of Construction of Shaheed Benazir Bhuto awarded M/s Wazir Ali Mehar vide W.O No 107/10.05.12 | | | | | | |
|---|---|-------------|-------------|--------|----------------|------------|
| S.No | Items of work | Qty in bill | Qty in sh.B | Excess | Rate | Amount |
| 1 | Execution information of Building bridge | 23360 | 10283 | 13077 | 1306.80 %0 cft | 17,089.02 |
| 2 | Cement concrete 3 tons of bricks blast 1,1/2 to 2 gauge | 5281 | 2280 | 3001 | 3584.10 %0 cft | 107,558.84 |
| 3 | Feb Mild steel ragmnat for cement contract | 898.719 | 874.67 | 24.049 | 2772.55 p.cwt | 66,677.05 |
| 4 | Renif. Cement contrate 1:8 to 1/4 | 14648 | 10021 | 4627 | 114 p.cft | 527,478.00 |
| 5 | Remfacent of cement contrate 1:11/2.3 | 1065 | 912 | 153 | 120.6 p.cft | 18,451.80 |
| | Pacca brick work in foundation | 460 | 100 | 360 | 3865.15 % cft | 13,914.00 |
| 6 | Pacca brick work in foundation | 9013 | 7152 | 1861 | 4246.30 % cft | 79,023.00 |
| 7 | Cement sand plaster 1:4 upto 20hyint | 23800 | 7840 | 15960 | 779.96 % sft | 124,481.61 |

| | | | | | | |
|--------------------|--------------------------------------|-------|-------|------|--------------|---------------------|
| 8 | Cement sand plaster 1:4 upto 20hyint | 21035 | 18630 | 2405 | 536.14 % cft | 12,894.00 |
| | | | | | | 967,567.32 |
| Added 36.25% Above | | | | | | 350743.15 |
| | | | | | | 1,318,310.47 |

Annex-BB

Unauthorized payment of Rs47.017 million without pre-audit of bills by Divisional Accounts officer

O.M#81

| Name of work | Work order # & date | Name of contractor | Estimate cost | Expenditure incurred |
|---|------------------------|---------------------|---------------|----------------------|
| construction of date palm research institute @ shah Abdul Latif university Khairpur | No 59 dated 11-02-2012 | M/s Wazir ali Mahar | 44314600 | 31,631,298 |

O.M#120

| Sr# | Cheq# | Dated | Contractor | Name of work | Amount |
|--------------|---------------|----------|-------------------|--|-------------------|
| 1 | 327,868,788 | 12.06.14 | Soomar Khan Mahar | Estab of Model school @ SALU Khairpur | 7,108,654 |
| 2 | 118,444 | 05.06.12 | Wazir Ali Mahar | Estab of Model school@ SALU Khairpur | 1,419,303 |
| 3 | 11,845,356 | 08.06.15 | Wazir Ali Mahar | 10 RA Estab of Model School | 3,964,859 |
| 4 | 1,184,626,364 | 12.04.16 | Samar Khan Mahar | 2nd RA Const.Model School@ SALU Khairpur | 2,161,289 |
| 5 | 11,846,567 | 12.04.16 | Wazir Ali Mahar | 11 RA Const of Model School@ SALU Khairpur | 732,337 |
| Total | | | | | 15,386,442 |

Annex-CC

Unjustified carried out work in the strength of PWD Specification amounting to Rs45.705 million

O.M#83

| Name of work | Work order # & date | Name of contractor | Estimate cost | Expenditure incurred | Saving |
|---|--------------------------------|---------------------------|----------------------|-----------------------------|------------------|
| construction of date palm research institute @ Shah Abdul Latif University Khairpur | No 59 dated 11-02-2012 | M/s Wazir Ali Mahar | 44314600 | 31,631,298 | 1,268,302 |

O.M#103

| S.NO | Date | Name of Work | Date | WO No Dt. | Total Budget | Exp up to 7th Final Bill | Saving Amount |
|-------------|-------------|---|-------------|------------------|---------------------|---------------------------------|----------------------|
| 1 | 02.02.16 | Construction of bachelor hostel under PMU @ SALU Khairpur @ 62% above shedule time MB NO 473 LS 17th final bill | 08.12.11 | 1634 | 55,258,000 | 41,183,668 | 14,074,332 |

Annex-DD

Less deduction of sales tax on supplies (GST) Rs0.729 million

| S.No | Cheque No | Date | Name of Work | Contractor | W.O NO | Date | Amount Paid | GST due 17% | GST deduction | Less Deduction |
|--------------|-----------|----------|---|--------------------|--------|----------|-------------|-------------|---------------|----------------|
| 1 | 15206188 | 02.01.16 | Installation of Split A.C 1.5 ton in academic block | Zahid Enterprise | 6044 | 13.10.14 | 960,000 | 163,200 | 32,640 | 130,360 |
| 2 | 15206198 | 12.11.15 | Supply Inst. Site Sofa / Chair half easy folding type auditorium Academic Block @ SALU Khairpur | Javeed Trading Co. | 7557 | 12.11.15 | 140,000 | 238,000 | 47,600 | 190,400 |
| 3 | 15206198 | 12.11.15 | Supply Inst. Of desktop computers for LABII Academic Block SALU Khairpur. | AJ Enterprises | 7560 | 12.11.15 | 1,985,550 | 337,540 | 67,509 | 270,034 |
| 4 | 38288559 | 31.03.16 | Providing / Installation of Split AC two ton Academic Block | Zahid Enterprise | 6043 | 13.10.14 | 1,018,000 | 173,060 | 34,612 | 138,448 |
| Total | | | | | | | | | | 729,242 |

Annex-EE

Non deduction of income tax Rs 0.218 million

O.M#89

| S.No | Particulars | Payment made | Rate of income tax | Amount |
|--------------|---------------------------|------------------|--------------------|---------------|
| 1 | Purchase Various Material | 945,761 | 4.50% | 42,559 |
| 2 | Minor M/R to Work | 413,119 | 4.50% | 18,590 |
| 3 | Purchase Electric Items | 292,384 | 4.50% | 13,157 |
| 4 | Purchase Furniture | 438,939 | 4.50% | 19,752 |
| Total | | 2,090,203 | | 94,058 |

O.M#99

| S.no | Cheq# | Particulas | Cont / WO NO | Amount | Rate of Income Tax | Income Tax |
|--------------|-------|--|--|-----------|--------------------|----------------|
| 1 | Null | Supply and Installation of Equipment at model school SALU Khairpur | Acess Communication. Wo No 41/16.04.15 | 1,750,320 | 4.50% | 78,764 |
| 2 | Null | Supply & Install.of equipment at saheed banazir bhuto chair. SALU Khairpur | Acess Communication. Wo No 40/16.04.15 | 1,012,050 | 4.50% | 45,542 |
| Total | | | | | | 124,306 |

Annex-FF

Excess payment on difference of cement, Bricks and wood–Rs13.699 million

O.M#90

| Sr# | Cheque# | Name of work | Contractor | W.O# date | Particulars | Qty | Rate | Amount |
|-----|-------------------|---|---------------|----------------|----------------------|------------|------|-----------|
| 1 | 38288537/30-03-16 | Const.of bachelor hostel at SALU Khairpur | M/s Rail Corp | 1634dt08-12-11 | Difference of cement | 10285 bags | 205 | 2,108,425 |
| 2 | -do- | -do- | -do- | -do- | -do- | 1642.72 | 245 | 402,466 |
| 3 | -do- | -do- | -do- | -do- | -do- | 397 | 40 | 15,880 |

| Sr# | Cheque# | Name of work | Contractor | W.O# date | Particulars | Qty | Rate | Amount |
|--------------|---------|--------------|------------|-----------|----------------------|-------------|--------|------------------|
| 4 | -do- | -do- | -do- | -do- | Difference of bricks | 317109 | 3800 | 1,205,014 |
| 5 | -do- | -do- | -do- | -do- | Difference of steel | 86.026 tons | 32,000 | 2,752,848 |
| Total | | | | | | | | 6,484,633 |

O.M#112

| S.No | Chq No | Name of Work | Contractor | WO No/Date | S.No | Items | Qty | Rate | Amount |
|------|----------------|--|-----------------|------------|------|-------------------------|--------------|-------|-----------|
| 1 | 11844/05.06.15 | Const. of Model School at Shah A.Latif University Khairpur | Wazir Ali Mehar | 10.05.12 | 1 | Difference of Cement | 8988 Bags | 205 | 1,842,540 |
| | | | | | 2 | Difference of SR Cement | 3421 Bags | 30 | 102,630 |
| | | | | | 3 | Difference of Steel | 107.008 Tons | 32000 | 3,424,256 |
| | | | | | 4 | Difference of Bricks | 258189 Nos | 3800 | 981,118 |

PART B Compound Wall

| | | | | |
|--------------|-------------------------|-------------|-------|------------------|
| 1 | Difference of Cement | 2308 Bags | 205 | 473,140 |
| 2 | Difference of SR Cement | 1637 Bags | 30 | 49,110 |
| 3 | Difference of Steel | 10.841 Tons | 32000 | 346,912 |
| 4 | Difference of Bricks | 52758 Nos | 3800 | 200,480 |
| Total | | | | 7,420,186 |

| | | | | | |
|---|-----|--|-----------------|----------------|--|
| 2 | Nil | Establishment of Shaheed Benazir Bhuto Chair @ SALU Khairpur | Wazir Ali Mehar | 107 / 10.05.12 | |
|---|-----|--|-----------------|----------------|--|

Difference of Material

| | | | |
|-------------------------|--------|-------|------------------|
| Difference of Cement | 4067 | 205 | 833,735 |
| Difference of SR Cement | 1548 | 30 | 46,440 |
| Difference of Bricks | 45837 | 3800 | 174,181 |
| Difference of Steel | 39.505 | 32000 | 1,264,160 |
| | | | 2,318,516 |

Civil Work

| | | | |
|----------------------|----------------|-------|---------|
| Difference of Cement | 586 | 205 | 120,130 |
| Difference of SR | 368 | 30 | 11,040 |
| Difference of Steel | 3.37 | 32000 | 107,840 |
| Difference of Bricks | 15282 | 3800 | 58,072 |
| | 297,082 | | |

Boundary Wall.

| | | | | | |
|---|-----|--|-----------------|----------|--|
| 3 | Nil | Construction of model school @ SALU Khairpur | Wazir Ali Mehar | 10.05.12 | |
|---|-----|--|-----------------|----------|--|

| | | | |
|----------------------|------|-----|---------------|
| | 280 | 205 | 57,400 |
| Difference of Cement | | | |
| Difference of SR | 368 | 30 | 8,400 |
| | | | 65,800 |
| Difference of Cement | 5885 | 205 | 1,206,425 |

| | | | |
|-------------------------|--------|-------|------------------|
| Difference of SR Cement | 3421 | 30 | 102,630 |
| Difference of Steel | 73.235 | 32000 | 2,343,520 |
| Difference of Bridges | 153307 | 3.8 | 582,567 |
| | | | 4,235,142 |
| Difference of SR Cement | 1637 | 30 | 49,110 |
| Difference of Steel | 10.841 | 3200 | 346,912 |
| Difference of Bridges | 52758 | 3.8 | 200,480 |
| | | | 596,502 |
| Grand Total | | | 7,215,960 |

Irregular payment on account of extra lead/ carriage Rs1.527 million

O.M#94

| Sr# | Cheque# | Date | Name of work | Contractor | W.O# & Date | Item of work | Qty | Rate | Amount |
|-----|---------|----------|--|------------|----------------|--|--------|--------|---------|
| 1 | 152062 | 02-02-16 | External development of academic block const.of opp.road to academic block SALU at 8% below amount of bill 2,133,238 | M/s Naqvi | 7558dt28-10-15 | Extra lead for carriage of earth from 0.5 mile | 111420 | 714.29 | 795,862 |

O.M#122

| S.NO | Cheque No | Date | Name of Work | Contt. | WO No Dt. | Amount | Name of Work | Qty | Rate | Amount |
|------|-----------|----------|---|-----------|-----------|-----------|---|-----------|--------|---------|
| 1 | 15206040 | 02.02.16 | External Development of Academic Block Contt. Of M/s Naqvi approach road to Academic building block @ SALU Khairpur Khanpur 2ndRA upto date Payment | M/S Naqvi | 7532 | 3,726,050 | Extra Lead forcarriage of earth from 05 miles | 111420 Ft | 714.29 | 795,862 |

| S.NO | Cheque No | Date | Name of Work | Contt. | WO No Dt. | Amount | Name of Work | Qty | Rate | Amount |
|--------------|-----------|----------|---|-----------|-----------|--------|--------------|-----|------|----------------|
| 2 | 3828852 | 07.03.16 | External Development of Academic Block Contt. Of M/s Naqvi approach road to Academic building block @ SALU Khairpur Khairpur 2nd RA upto date Payment | M/S Naqvi | - | - | | | | 63,668 |
| Total | | | | | | | | | | 732,194 |

Annex-HH

Award of works by splitting up work orders Rs118.557 million

O.M#96

| Sr# | Name of work | Contractor | W.O# & date | N.I.T# & date | Amount |
|--------------|---|--------------------|--------------|---------------|--------------------|
| 1 | Const.of academic block past-I business administration, Commerce Dept at SALU Khairpur 32th R.A bill | M/s Naqvi Building | 233/31-12-08 | 164/16-10-08 | 57,112,636 |
| 2 | Const.Academic block-II ground, first floor public administration and Economics Dept 31 st R.A | -do- | 232/31-12-08 | 164/16-10-08 | 61,444,830 |
| Total | | | | | 118,557,466 |

Annex-II

Unjustified payment private advertisement agency amounting to Rs0.302 million

O.M#97

| S.no | Cheq No | Particulars | Contractor | Amount |
|-------|-----------------|---|-----------------------|----------------|
| 1 | 032771/15.05.14 | Paid to M/s Synergy Advertising Pvt Ltd Karachi | Advertisement Charges | 163,595 |
| 2 | 032771/15.05.14 | Paid to M/s Synergy Advertising Pvt Ltd Karachi | Advertisement Charges | 47,804 |
| 3 | 032771/15.05.14 | Paid to M/s Synergy Advertising Pvt Ltd Karachi | Advertisement Charges | 50,991 |
| 4 | 032771/15.05.14 | Paid to M/s Synergy Advertising Pvt Ltd Karachi | Advertisement Charges | 40,459 |
| Total | | | | 302,849 |

Annex-JJ

Irregular and un-justified expenditure on payment of installation of transformer- Rs3.604 million

O.M#98

| S.No | Cheq No | Particulars | Cont / WO NO | Qty | Charges | Amount |
|--------------|-----------------|--|--|-----|---------|------------------|
| 1 | 118429/29.01.15 | Energization of SBB chair Shah Abdul Latif University Khairpur | M/s Dharti Electric Works Khairpur WO NO 39/16.05.14 | 1 | 99,000 | 99,000 |
| | | Making double structure for 200KVA Transformer with 02 Nos High cattice . 1st RA. QTY 01 | M/s Dharti Electric Works Khairpur WO NO 39/16.05.14 | 1 | 945,000 | 945,000 |
| | | S/Inst. Of 200KVA 11 KV 400 Transformer | MB NO 156 Page 48 dt 27.05.14 | | | |
| Total | | | | | | 1,044,000 |

O.M#105

| S.NO | Cheque No | Name of Work | Contt. | Items of work | Qty | Rate | Amount |
|--------------|------------------------|---|----------------|-----------------------|-------|---------------|------------------|
| 1 | 3587258 / 28.10.14 | Supp/Inst of pole monted transformer of academic block SALU Khairpur.4th RA bill Rs 3,262,045 | GA Electronics | Supplying transformer | 2 nos | 890000/880000 | 1,760,000 |
| 1 | 38288546 / 30.03.16 | Supp/Inst of pole monted transformer external electrificaion and fixing of 200KVA transformer | Musheer & Sons | Supplying transformer | 1 nos | 800,000 | 800,000 |
| Total | | | | | | | 2,560,000 |

Annex-KK**Non-deduction of sales tax from contractors-Rs0.469 million**

O.M#107

| Sr# | Name of work | Contractor | W.O# & dated | Amount paid | GST at 17% |
|--------------|--|--------------------------|--------------|-------------|----------------|
| 1 | Supply and inst.of equipment at model school SALU Khairpur | M/s Access Communication | 41/16-05-14 | 1,750,326 | 297,554 |
| 2 | Supplying & Inst.of SBB Chair SALU Khairpur | M/s Access Communication | 40/16-05-14 | 1,012,050 | 172,048 |
| Total | | | | | 469,602 |

Annex-LL**Unjustified payment to contractor on Providing and installation of equipment at SBB chair without completion of work amounting to Rs1.012 million**

O.M#108

| S.No | Chq No | Work | Contractor | Wo No. | Amount |
|------|--------|---|-----------------------------------|--------------------|-----------|
| 1 | Null | 1st RA Bill Supply & Inst. Of Equipment at Shaheed Benazir Bhutto SALU Khairpur . . Net Rs 961,447 MB Rended by Ghulam Mehtab Abbasi on 5.06.14 page 15 to 16 | M/s Access Communication Pvt LTD. | Wo No. 40/16.05.14 | 1,012,050 |

**Un-authorized expenditure incurred without the sanction of Revised estimate from competent authority-
Rs76.473 million**

| S.No | Name of Work | Items | Approved Cost | Revised Cost |
|-------------|--|-------------------------|----------------------|---------------------|
| 1 | Estab. Of Model school @ SALU Khairpur ADP No 1832of 2012-13 | Building Cost | 31.569 | 67.130 |
| 2 | | 2% Cosultancy | 0.656 | 1.080 |
| 3 | | 2% Contigency | 1.000 | 1.343 |
| 4 | | Cost of Energization | 1.000 | 1.200 |
| 5 | | Sub: soil investigation | 1.000 | 0.150 |
| 6 | | Termite proofing | 1.000 | 0.200 |
| 7 | | Plmith protection | 1.000 | 0.500 |
| 8 | | Overhead water tank | 1.000 | 0.300 |
| 9 | | Paver flooring | 1.000 | 1.489 |
| 10 | | Escallation charges | 1.260 | 3.081 |
| | | | 40.485 | 76.473 |

Un due financial aid to the contractor in shape of secured advance Rs7.108 million

| Sr# | Name of work | Contr. | WO No/Dt | Items of work | Qty | Full Rate | Rate 75% | Amount |
|-----|---|-------------------|-------------|-------------------------|------------|-----------|------------|------------------|
| 1 | External development for establishment of model school @ SALU Khairpur, | Soomar Khan Mehar | 76/30.04.14 | Steel for Various Works | 1.639 Tons | 74,000 | 55,500 | 90,965 |
| 2 | | | | Hill sand | 24864 cft | 3000 | 2250 %cft | 559440 |
| | | | | Crush stone | 45387 cft | 3075 | 2306%cft | 1046624 |
| | | | | Stone metal | 3810 cft | 200 | 1500%cft | 57150 |
| | | | | Bricks | 1647 nos | 5000 | 3750 p.cft | 6176 |
| | | | | Pavers | 37226 sft | 190 | 142.5p.cft | 5304705 |
| | | | | Tile for face lifting | 465 sft | 12500 | 9375 %sft | 43594 |
| | | | | | | | | 7,108,654 |

Doubtful excess payment of remuneration charges-Rs0.804 million

| | | |
|--|------------|--|
| Dr Prof. Yasmeen Faiz Kazi Department of Micro Biology BPS-22 | | |
| Date of birth | 15-06-1956 | 1) 60 years superannuation of service retirement |
| Date of appointment | 16-08-1983 | 2) Qualifying service 32 years 9 months 29 days |
| Date of retirement | 16-06-2016 | |

Pension emoluments

| | |
|-----------------------|----------------|
| Basic pay | 123,075 |
| Senior Post allowance | 1,750 |
| Total | 124,825 |

$$\frac{124,825 \times 7 \times 30}{300} = 87,377.50$$

| | |
|----------------------------------|---------------|
| Gross pension | 87,377.50 |
| Monthly pension 65% | 56,795.37 |
| Net pension 35% | 30,582.12 |
| 30582.12x12.3719x12 | 4,540,307 |
| Amount paid commutation | 4,620,693 |
| Actual amount of commutation (-) | 4,540,307 |
| Excess payment | 80,386 |

Annex-PP

Wasteful expenditure incurred on payment for part time employees-Rs3.446 million

Part-A
 Part-B
Total

Rs2,340,316/-
 Rs1,106,313/--
Rs3,446,629/-

Part-A

| Cheque# | Dated | To whom paid | Amount | No of employees | Department | Period |
|----------------|------------|---------------------------|--------|-----------------|----------------------------------|--------------|
| 6725477 to 83 | 1/10/2013 | various person staff | 18000 | 7 | AO Building | 13-Sep |
| 6735724 to 26 | 30-06-2014 | various person staff | 7500 | 3 | Registrar office | Jun-14 |
| 6735727 to31 | 30-06-2014 | various person staff | 13000 | 5 | PVC office | Jun-14 |
| 6735727 to 32 | 30-06-2014 | various person staff | 12000 | 5 | V.C Secretariate | Jun-14 |
| 6735737 to 39 | 30-06-2014 | various person staff | 7000 | 3 | Finance Wing | Jun-14 |
| 6735740 | 30-06-2014 | Sikander Ali Janwari | 3000 | 1 | Administration | Jun-14 |
| 6734659 | 4/6/2014 | Ameer Ali Janwari | 2000 | 1 | Girls Common Room | 14-May |
| 6734660 to62 | 4/6/2014 | various person staff | 9000 | 3 | Administration | 14-May |
| 6734663 to 65 | 4/6/2014 | various person staff | 8000 | 3 | English | 14-May |
| 6734669 to 74 | 4/6/2014 | various person staff | 16500 | 6 | Exam Wing | 14-May |
| 6734675 | 4/6/2014 | Safdar Imdad | 10000 | 1 | Pak Studies | 14-May |
| 6734691 to 92 | 4/6/2014 | various person staff | 3500 | 2 | Library | 14-May |
| 67374693 to 96 | 4/6/2014 | various person staff | 20000 | 4 | Business Administration | 14-May |
| 6734697 to 99 | 4/6/2014 | various person staff | 12000 | 3 | Institute of Islamic Studies | 14-May |
| 6734700 | 4/6/2014 | Zahid Hussain | 3500 | 1 | Business Administration | 14-May |
| 6735473 | 30-06-14 | Prof Dr Yasmeen Faiz Kazi | 12000 | 1 | Dean Faculty of Natural Sciences | April-May-14 |

| Cheque# | Dated | To whom paid | Amount | No of employees | Department | Period |
|---------------|-----------|--------------------------------|--------|-----------------|----------------------------------|----------------------|
| 6735474 | 30-06-14 | various person staff | 10000 | 4 | Statistics | April-May-14 |
| 6735481 to 83 | 30-06-14 | various person staff | 9000 | 3 | Administration | 14-Jun |
| 6735619 | 3/7/2014 | Ali Ahmed Kandhar | 27000 | 1 | V.C Secretariate | 01-10-13 to 30-06-14 |
| 6735645 | 7/7/2014 | Zainul Aabdean | 21600 | 1 | Computer section | Jan-May-14 |
| 6735157 to 64 | 19-06-14 | various person staff | 20500 | 8 | Exam Wing | 14-May |
| 6735165 to 67 | 19-06-14 | various person staff | 15000 | 3 | SZABS of law Khairpur | April-May-14 |
| 6735117 | 17-06-14 | Qaim Khan Gopang | 4533 | 1 | Commerce | April-May-14 |
| 6735119 | 17-06-14 | Muhammad Sharif Mangnejo | 5000 | 1 | Administration | April-May-14 |
| 6735123 | 17-06-14 | Dewan Manghwar sweeper | 3000 | 1 | Nea Admn Block | April-May-14 |
| 6735131 to 33 | 17-06-14 | various person staff | 15000 | 3 | Dean Faculty of Natural Sciences | April-May-14 |
| 6727804 | 5/12/2013 | Ameer Ali Janwari | 2000 | 1 | Girls Common Room | 13-Nov |
| 6727806 | 5/12/2013 | Nazir Hussain Khaskhely | 18000 | 1 | Economics | 01-01-13 to 31-07-13 |
| 6727807 | 5/12/2013 | Ghulam Ali Keerio | 17774 | 1 | Business Administration | 04-02-13 to 18-08-13 |
| 6727808 | 5/12/2013 | Dr Chandan Lal | 6000 | 1 | Business Administration | 13-Oct |
| 6727810 | 5/12/2013 | Shafiq Ahmed Computer Operator | 3000 | 1 | SZABS of law Khairpur | 13-Nov |
| 6727811 to 13 | 5/12/2013 | various person staff | 8533 | 3 | I.T Center | 13-Nov |
| 6727814 to 20 | 5/12/2013 | various person staff | 15500 | 5 | Computer section | 13-Nov |
| 6727823 to 30 | 5/12/2013 | various person staff | 21500 | 6 | AO Building | 13-Nov |
| 6727836 to 46 | 5/12/2013 | various person staff | 166846 | 11 | Computer section | August-13 to Nov-13 |
| 6727847 to 81 | 5/12/2013 | various person staff | 85000 | 36 | transport section | 13-Nov |
| 6727894 to 95 | 6/12/2013 | various person staff | 4500 | 2 | Zoology | 13-Nov |
| 6727650 | 3/12/2013 | Ghulam Mustafa Shaikh | 2500 | 1 | transport section | 13-Nov |

| Cheque# | Dated | To whom paid | Amount | No of employees | Department | Period |
|----------------|--------------|----------------------------|---------------|------------------------|----------------------------------|----------------------|
| 6727651 | 3/12/2013 | Mumtaz Hussain | 2000 | 1 | Media Coordinator | 13-Nov |
| 6727652 | 3/12/2013 | Prof Dr Fayaz Raza Chandio | 3000 | 1 | Nursery Dept | 13-Nov |
| 6727653 to 55 | 3/12/2013 | various person staff | 8000 | 3 | English | 13-Oct |
| 6727708 to 11 | 4/12/2013 | various person staff | 10000 | 4 | Admn Wing | 13-Nov |
| 6727722 to 25 | 4/12/2013 | various person staff | 9000 | 3 | Pubic Admn | 13-Nov |
| 6727728 to 38 | 3/12/2013 | various person staff | 26000 | 11 | Business Administration | 13-Nov |
| 6727739 to 41 | 3/12/2013 | various person staff | 4500 | 3 | Dean Faculty of Natural Sciences | 13-Nov |
| 6727742 to 48 | 4/12/2013 | various person staff | 17000 | 7 | 16 Suits | 13-Nov |
| 6727750 | 4/12/2013 | Munawar Hussain | 28400 | 1 | Computer section | 17-09-13 to 30-11-13 |
| 6727752 to 53 | 4/12/2013 | various person staff | 3500 | 2 | Library | 13-Nov |
| 6727756 to 61 | 4/12/2013 | various person staff | 10500 | 5 | Provost Hostel | 13-Nov |
| 6727762 to 65 | 3/12/2013 | various person staff | 13500 | 4 | DF Social Science | 13-Nov |
| 6727768 to 75 | 4/12/2013 | various person staff | 18000 | 8 | Nursery Dept | 13-Nov |
| 6727779 to 89 | 4/12/2013 | various person staff | 26500 | 11 | Dir/Technical | 13-Nov |
| 6727790 to 95 | 4/12/2013 | various person staff | 13000 | 6 | Admission Cell | 13-Nov |
| 6727796 | 4/12/2013 | Ghulam Rasool | 2000 | 1 | SZABS of law Khairpur | 13-Nov |
| 6727797 | 4/12/2013 | Mansoor Ahmed | 2000 | 1 | SZABS of law Khairpur | 13-Nov |
| 6727798 | 4/12/2013 | Riaz Ahmed Bugti | 2500 | 1 | Dir/Students Affair | 13-Nov |
| 6727799 | 4/12/2013 | Muhammad Asif | 2500 | 1 | Maths | 13-Nov |
| 627800 | 4/12/2013 | Muhammad Nawaz | 2500 | 1 | P & D | 13-Nov |
| 6727508 | 2/12/2013 | Tabasum Sajjad Ansari | 3000 | 1 | Administration | 13-Nov |
| 6727509 to 11 | 2/12/2013 | various person staff | 9000 | 3 | Admn Wing | 13-Nov |
| 6727512 | 2/12/2013 | Sikander Ali Janwari | 3000 | 1 | Admn Tech | 13-Nov |
| 6727529 | 2/12/2013 | Zohaib Shafqat | 3000 | 1 | VC Office | 13-Nov |
| 6727532 to 36 | 2/12/2013 | various person staff | 12000 | 5 | VC Office | 13-Nov |
| 6727537 to 49 | 2/12/2013 | various person staff | 90400 | 13 | Computer section | 13-05-13 to 15-06-13 |

| Cheque# | Dated | To whom paid | Amount | No of employees | Department | Period |
|---------------|------------|----------------------------|--------|-----------------|---------------------------------|------------------|
| 6727570 to 71 | 3/12/2013 | various person staff | 4000 | 2 | Exam Wing | 13-Nov |
| 6734905 to 9 | 6/6/2014 | various person staff | 11500 | 5 | 16 Suits | 14-May |
| 6734980 | 12/6/2014 | Muhammad Ajeeb | 2000 | 1 | Dean faculty of Commerce | 14-May |
| 6734981 | 12/6/2014 | Prof Dr Ghulam Murtaza | 6000 | 1 | Business Administration | 14-May |
| 6734982 | 12/6/2014 | Muhammad Nawaz Abbasi | 3000 | 1 | Engineering wing | 14-May |
| 6728017 | 7/12/2013 | various person staff | 5500 | 2 | Economics | 13-Nov |
| 6728019 | 7/12/2013 | Fida Hussain Chandio | 3000 | 1 | SZABS of law Khairpur | 13-Nov |
| 6728020 | 7/12/2013 | Ghulam Abid Khaskheli | 3000 | 1 | Director AHELP | 13-Nov |
| 6728021 | 7/12/2013 | Ghulam Abbas | 2500 | 1 | Teaching Ambulance | 13-Nov |
| 6728022 | 7/12/2013 | Syed Zaman Shah | 2000 | 1 | Aluminium Asstt | 13-Nov |
| 6728033 | 7/12/2013 | Dr Noor Ahmed Shaikh | 5000 | 1 | Computer section | 13-Nov |
| 6728062 to 65 | 10/12/2013 | various person staff | 6000 | 4 | CBC | 13-Nov |
| 6728094 | 11/12/2013 | Khadim Hussain | 6000 | 1 | QEC | oct-13 to Nov-13 |
| 6722640 | 18-07-13 | Dr Jan Muhammad Memon | 50000 | 1 | Pharmacy | 13-Jun |
| 6723270 | 6/8/2013 | Ghulam Abbas Rind | 2500 | 1 | Teachers Hostel | 13-Jul |
| 6723211 | 6/8/2013 | Muhammad Nawaz | 2500 | 1 | P & D | 13-Jul |
| 6723216 to 21 | 6/8/2013 | various | 15000 | 6 | Inspector Colleges | 13-Jul |
| 6732630 to 33 | 20-02-14 | various | 53000 | 4 | MS/M.Phil session-12 | |
| 6731928 | 4/2/2014 | Ghulam Sarwar Bhutto | 2500 | 1 | Media section | 14-Jan |
| 6731931 to 37 | 4/2/2014 | various | 17000 | 7 | Inspector Colleges | 14-Jan |
| 6731952 | 6/2/2014 | Ali Dino | 5000 | 1 | Exam Wing | Dec-Jan14 |
| 6731953 | 6/2/2014 | Dr Noor Ahmed Shaikh | 5000 | 1 | Computer section | 14-Jan |
| 6731954 | 6/2/2014 | Sikander Ali Janwari | 3000 | 1 | Admn Tech | 14-Jan |
| 6731955 | 6/2/2014 | Prof Dr Ahmed Hussain Shah | 6000 | 1 | Dean Faculty of social Sceinces | 14-Jan |
| 6731960 | 6/2/2014 | Mumtaz Hussain | 2000 | 1 | Media section | 14-Jan |
| 6731961 to 71 | 6/2/2014 | various | 31000 | 11 | Exam Top Secret | 14-Jan |

| Cheque# | Dated | To whom paid | Amount | No of employees | Department | Period |
|-----------------|-----------|-------------------------|--------------|-----------------|-------------------------|----------------------|
| 6731972 to 73 | 6/2/2014 | Various | 5000 | 2 | Business Administration | 14-Jan |
| 6731979 to 83 | 6/2/2014 | various | 11000 | 5 | Computer section | 14-Jan |
| 6731986 to 87 | 6/2/2014 | Various | 4000 | 2 | Admn Block New | 14-Jan |
| 6731989 | 6/2/2014 | Ameer Ali Janwari | 2000 | 1 | Girls Common Room | 14-Jan |
| 6731991 to 94 | 6/2/2014 | Various | 8000 | 4 | Provost Hostel Boys | 14-Jan |
| 6731995 | 6/2/2014 | Haji Khan Pahore | 2500 | 1 | Security Section | 14-Jan |
| 6731996 to 2000 | 6/2/2014 | various | 10500 | 5 | Provost Hostel Girls | 14-Jan |
| 6725704 | 14-10-13 | Khadim Hussain | 3000 | 1 | QEC | 13-Sep |
| 6725705 to 10 | 14-10-13 | various | 15000 | 6 | Inspector Colleges | 13-Sep |
| 6725711 to 16 | 14-10-13 | various | 42400 | 6 | SZABS of law Khairpur | 13-Sep |
| 6725726 to 31 | 14-10-13 | various | 37559 | 12 | Media section | 19-08-13 to 30-09-13 |
| 6732110 to 14 | 7/2/2014 | various | 30000 | 5 | Pubic Admn | 13-Dec |
| 6732157 | 10/2/2014 | Muhammad Nawaz Bhanbhro | 2500 | 1 | P & D | 14-Jan |
| 6732160 to 62 | 10/2/2014 | various | 8000 | 3 | English | 14-Jan |
| 6732164 to 99 | 10/2/2014 | Various | 89500 | 37 | transport section | 14-Jan |
| 6723237 to 42 | 6/8/2014 | various | 15500 | 6 | AO Building | 13-Jul |
| 6723243 to 51 | 6/8/2013 | variou | 80000 | 8 | Pubic Admn | 13-Jul |
| 6723293 to 95 | 6/8/2013 | various | 8500 | 3 | Admn Section | 13-Jul |
| 6723296 to 97 | 6/8/2013 | various | 3500 | 1 | I.R department | 13-Jul |
| 6723301 to 03 | 6/8/2013 | Various | 38000 | 3 | English | 05-02-13 to 06-04-13 |
| 6723304 to 09 | 6/8/2013 | Various | 16500 | 6 | Provost Hostel | 13-Jul |
| 6723310 to 16 | 6/8/2013 | various | 17000 | 7 | 16 Suits | 13-Jul |
| 672331 to 19 | 6/8/2013 | various | 39400 | 3 | English | 05-02-13 to 06-04-13 |
| 6723320 to 25 | 6/8/2013 | Various | 14000 | 6 | Nursery Dept | 13-Jul |
| 6723329 to 30 | 6/8/2013 | various | 5000 | 2 | SZABS of law Khairpur | 13-Jul |
| 6723331 to 34 | 6/8/2013 | various | 6000 | 4 | CBC | 13-Jul |

| Cheque# | Dated | To whom paid | Amount | No of employees | Department | Period |
|---------------------|-----------|-------------------------|--------|-----------------|-------------------------|--------------------------|
| 6723335 to 36 | 6/8/2013 | various | 3000 | 2 | AO Building | 13-Jul |
| 6723337 to 44 | 6/8/2013 | various | 21000 | 8 | Exam wing | 13-Jul |
| 6723345 to 52 | 6/8/2013 | various | 86000 | 8 | Model School | 13-Jul |
| 6723902 to 38 | 2/9/2013 | various | 89500` | 37 | transport section | Aug-13 |
| 6723958 to 62 | 2/9/2013 | various | 14000 | 3 | Admn Section | Aug-13 |
| 6723601 to 28 | 22-08-13 | Various | 102750 | 28 | transport section | 16-06-13 to 31-07-13 |
| 6723674 | 26-08-13 | Fayaz Raza Chandio | 6000 | 1 | Nursery Dept | July & August-13 |
| 6723421 | 16-08-13 | Badar Ali Chandio | 2500 | 1 | Incharge Building | Jul-13 |
| 6727110 to 67227117 | 20-11-13 | various | 18000 | 8 | Nursery Dept | 13-Oct |
| 6727149 to 53 | 22-11-13 | various | 10500 | 5 | Provost Hostel | 13-Oct |
| 6724494 | 12/9/2013 | Ali Ahmed Kandhar | 6000 | 1 | Secretary to VC | July & August-13 |
| 6726470 to 500 | 4/11/2013 | Various | 89500 | 37 | transport section | 13-Oct |
| 6726514 | 1/11/2013 | Mumtaz Mangi | 4839 | 1 | Media section | 19-08-13 to 31-10-13 |
| 6726521 to 23 | 30-10-13 | various person staff | 8000 | 2 | SZABS of law Khairpur | 13-Oct |
| 6726524425 | 31-10-13 | various person staff | 5000 | 2 | Business Administration | 13-Oct |
| 6726528 to 31 | 31-10-13 | Various | 6000 | 4 | CBC | 13-Oct |
| 6726532 to 34 | 31-10-13 | various | 6000 | 3 | IR Department | 13-Oct |
| 6726535 to 42 | 31-10-13 | various | 56000 | 9 | Model School | 13-Oct |
| 6726543 to 47 | 1/11/2013 | Various | 10500 | 5 | Director Admission | 13-Oct |
| 6726571 to 80 | 31-10-13 | Various | 24275 | 5 | Business Administration | 19-08-13 to 31-09-13 |
| 6727806 | 5/12/2013 | Nazir Hussain Khaskhely | 18000 | 1 | Economics | 01-02-2013 to 31-07-2013 |
| 6727807 | 5/12/2013 | Ghulam Ali Keerio | 17774 | 1 | Business Administration | 04-12-2013 to Nov-13 |
| 6727808 | 5/12/2013 | Prof Dr Chandan lal | 6000 | 1 | Business Administration | Oct-13 |

| Cheque# | Dated | To whom paid | Amount | No of employees | Department | Period |
|---------------|-----------|--------------------------------|------------------|-----------------|----------------------------|--------|
| 6727810 | 5/12/2013 | Shafiq Ahmed Computer Operator | 3000 | 1 | SZABS of law Khairpur | 13-Nov |
| 6727811 to 13 | 5/12/2013 | various | 8533 | 3 | I.T Center | 13-Nov |
| 14430877 | 10/4/2014 | various | 75200 | 14 | Inacherg Study Center Dadu | Mar-14 |
| Total | | | 2,340,316 | | | |

Part-B

| Sr # | Particulars | Place of posting | Month | Cheque # & Date | Amount |
|------|---------------------|---------------------------------------|---------------------|------------------------|--------|
| 1 | 02 Nos of employees | Shah Abdul Latif University, Khairpur | June 2015 | 6749950-52 dt:3-7-15 | 5000 |
| 2 | Various employees | | May 2015 | 6749952-54 dt:3-7-15 | 6500 |
| 3 | Various employees | | June 2015 | 6749955-58 dt:3-7-15 | 9000 |
| 4 | Various employees | | June 2015 | 6749959-63 dt:3-7-15 | 8900 |
| 5 | Various employees | | June 2015 | 6750040-46 dt:7-7-15 | 17500 |
| 6 | Various employees | | June 2015 | 6750047-51 dt:7-7-15 | 11500 |
| 7 | Various employees | | Nov. 2015 | 8830801,9 dt:10-12-15 | 49000 |
| 8 | Various employees | | Nov. 2015 | 8830828,35 dt:10-12-15 | 49500 |
| 9 | Various employees | | 15-9-15 to 14-12-15 | 8831121,24 dt:16-12-15 | 11500 |
| 10 | Various employees | | 8-8-15 to 7-2-16 | 8831114 dt:16-12-15 | 2500 |
| 11 | Various employees | | 1-8-15 to 28-2-16 | 8831120-22 dt:16-12-15 | 7000 |
| 12 | Various employees | | 1-8-15 to 31-1-15 | 8830100,29 dt:14-12-15 | 75500 |
| 13 | Various employees | | 11-8-15 to 30-9-15 | 8829233 dt:Nil | 11742 |
| 14 | Various employees | | 15-9-15 to 14-11-15 | 8829818 dt:23-11-15 | 23000 |
| 15 | Various employees | | Oct. 2015 | 8828911 dt:3-11-15 | 56619 |
| 16 | Various employees | | May 2016 | 8838680,88 dt:3-6-16 | 22000 |
| 17 | Various employees | | June 2016 | 8839875,91 dt:28-6-16 | 44000 |
| 18 | Various employees | | June 2016 | 8839893,97 dt:28-6-16 | 23000 |
| 19 | Various employees | | June 2016 | 8839049,54 dt:9-6-16 | 23500 |
| 20 | Various employees | | May 2016 | 8839271,80 dt:13-9-16 | 26000 |

| Sr # | Particulars | Place of posting | Month | Cheque # & Date | Amount |
|--------------|-------------------|------------------|---------------|------------------------|------------------|
| 22 | Various employees | | May 2016 | 8839149 dt:10-6-16 | 14000 |
| 21 | Various employees | | May 2016 | 8838824,30 dt: 7-6-16 | 18000 |
| 23 | Various employees | | May 2016 | 8838837,73 dt: 7-6-16 | 83952 |
| 24 | Various employees | | May 2016 | 8838734,91 dt:7-6-16 | 215000 |
| 25 | Various employees | | April 2016 | 8837581,600 dt:10-5-16 | 133100 |
| 26 | Various employees | | February 2016 | 6744310 dt:12-3-15 | 141000 |
| 27 | Various employees | | Nov. 2015 | 8830271-77 dt:2-12-15 | 18000 |
| Total | | | | | 1,106,313 |

Annex-QQ

Doubtful payment made to the university employees instead of actual vendor-Rs14.706 million

| Sr# | PART | Amount |
|--------------|--------|-------------------|
| 01 | Part-A | 4,182,969 |
| 02 | Part-B | 1,409,062 |
| 03 | Part-C | 1,259,140 |
| 04 | Part-D | 1,586,993 |
| 05 | Part-E | 356,817 |
| 06 | Part-F | 1,409,062 |
| 07 | Part-G | 3,549,688 |
| 08 | Part-H | 514,760 |
| 09 | Part-I | 228,144 |
| 10 | Part-J | 209,460 |
| Total | | 14,706,095 |

Part-A

| Cheque # | Dated | To Whom Paid | Amount | Particulars |
|----------|------------|--------------|--------|---|
| 6729289 | 17-01-2014 | AO Building | 14003 | Pro/Fixing of 2 No Surch lights @ Commerce Dept |

| Cheque # | Dated | To Whom Paid | Amount | Particulars |
|-----------------|--------------|-----------------------------------|---------------|---|
| 6725084 to 85 | 1/10/2013 | AO Building | 75000 | construction of Labortary room at Department of Pharmacy |
| 6735799 | 4/7/2014 | AO Building | 30000 | advance for sanitary material |
| 6735800 | 4/7/2014 | AO Building | 40000 | advance for repair of doors,window,etc |
| 6735642 | 4/7/2014 | AO Building | 7235 | various material |
| 6727889 | 6/12/2013 | AO Building(Khalil ur Rehman) | 70000 | repair of drainage line of various places |
| 6727890 | 6/12/2013 | AO Building(Khalil ur Rehman) | 70000 | repair of 40 Nos main Holes of different places |
| 6727891 | 6/12/2013 | AO Building(Khalil ur Rehman) | 60000 | colouring and painting 20 Nos Garages near Admn |
| 672775 | 4/12/2013 | AO Building | 95000 | finishing work and labour charges for newly constructed labortary at Pharmacy |
| 6728259 | 17-12-13 | AO Building(Khalil ur Rehman) | 20605 | supplying and fixing electric material dept of computer |
| 6727574 | 3/12/2013 | AO Building | 20000 | installation/extension of aluminum partition wall in P & D office |
| 6727513 | 2/12/2013 | Nade Ali(AO Building) | 1865 | repair of teachers hostel bath room |
| 6727525 | 2/12/2013 | AO Building(Khalil ur Rehman) | 59155 | colouring of main gate #1 and #2 both side near VC House |
| 6734911 | 6/6/2014 | AO Building | 11770 | various material |
| 6722534 | 11/7/2013 | AO Building | 26500 | repair of 2 No window/Split at Old guest house |
| 6722571 | 15-07-13 | Abdul Gani Accountant AO Building | 40000 | various works at department |
| 6722572 | 15-07-13 | AO Building(Khalil ur Rehman) | 62526 | construction of new toilet at Director Student Affairs |
| 6725747 | 14-10-13 | Abdul Gani Accountant AO Building | 23550 | sanitory fitting at chemistry |
| 6732143 | 7/2/2014 | AO Building(Khalil ur Rehman) | 78200 | draingae line and main holes at back side of botany department |
| 6723369 | 13-08-13 | AO Building | 25000 | repair for white wash furniture polish of dept matematics |
| 6723634 | 23-08-13 | AO Building | 50000 | white wash of Rangers Camp/Residence |

| Cheque # | Dated | To Whom Paid | Amount | Particulars |
|-----------------|--------------|-------------------------------|---------------|---|
| 6723636 | 23-08-13 | AO Building | 80250 | repair of CC Block CC topping for RangersHostels/Residence |
| 6723495 | 20-08-13 | AO Building | 10150 | purchase of phynyle vim |
| 6723424 | 16-08-13 | AO Building | 25000 | repair of keyboard racks,railing |
| 6727158 | 22-11-13 | AO Building | 20000 | purchase of new 2 HP rooter pump |
| 6727170 | 22-11-13 | AO Building | 87500 | purchase material for mud plaster and second/ top layer of roof labortary and class room at Pharmacy Dept |
| 6724477 | 11/9/2013 | AO Building | 50000 | construction of class room in Pharmacy Dept |
| 6724478 | 11/9/2013 | AO Building | 96525 | construction of class room in Pharmacy Dept |
| 6726581 | 4/11/2013 | AO Building | 50000 | Aster & Plaster of newly constructed class room at Dept of Pharmacy |
| 6726582 | 4/11/2013 | AO Building | 50000 | purchase of cement & bolari newly constructed classs room at Dept of Pharmacy |
| 6729242 | 16-01-14 | AO Building | 75000 | repairing & coluring painting on curb wall from Noori Girls hostel to gate#4 |
| 6729243 | 16-01-14 | AO Building(Khalil ur Rehman) | 78700 | repairing of septic tank along with covers & drainange machine at 4 Departments |
| 6732681 | 21-02-2014 | AO Building | 29150 | M/s Tawakal Electric & M/s Asfaq Electric Material |
| 6735875 | 9/7/2014 | AO Building | 30790 | Electric work and sanitary fitting in old Economics Dept |
| 6736016 | 16-07-2014 | AO Building | 9280 | white wash of Dean faculty of Social Science |
| 6736018 | 16-07-2014 | AO Building | 16305 | Electric work and sanitary fitting in Dean Social Science |
| 6736058 | 22-07-2014 | AO Building | 22650 | repair colouring of teachers common room at Model School |
| 6747100 | 29-04-2015 | AO Building | 23980 | Supplying and fixing 02 Nos Ceiling Fans 04 Secret office |
| 6734200 | 21-05-2014 | AO Building | 98900 | renovation of the old Economics Building |
| 6733991 | 14-05-2014 | AO Building | 13860 | repair of Split Acs at various Dept |

| Cheque # | Dated | To Whom Paid | Amount | Particulars |
|----------|------------|--------------|----------------|---|
| 6733992 | 14-05-2014 | AO Building | 15260 | purchase of sanitary material |
| 6733816 | 9/5/2014 | AO Building | 10865 | various material for Senate meeting |
| 6733844 | 12/5/2014 | AO Building | 47220 | Repair of Acs at foreign hostel |
| 6744053 | 6/3/2015 | AO Building | 60500 | 100 Nos Plastic chair for students at old canteen |
| 6740696 | 13-08-2014 | AO Building | 13500 | repair of Split Acs at various Dept |
| 6740698 | 13-08-2014 | AO Building | 38500 | various works at urdu dept |
| | | | 1934294 | |

| Cheque# | Dated | To Whom Paid | Amount | Particulars |
|--------------|------------|--------------------|----------------|---|
| 6728273 | 19-12-13 | Muzffar ali shah | 97000 | supplying & fixing aluminum partition and iron door at left side of exam wing |
| 6723403 | 16-08-13 | Muzffar ali Junejo | 6240 | electric material |
| 6729270 | 17-01-2014 | Muzffar ali Junejo | 7500 | electric material |
| 6729271 | 17-01-2014 | Muzffar ali Junejo | 76000 | repair of furniture at model school |
| 6734084 | 16-05-2014 | Muzffar ali Junejo | 4670 | electric material |
| Total | | | 191,410 | |

| Cheque# | Dated | To Whom Paid | Amount | Particulars |
|---------|------------|--------------|--------|---|
| 6729266 | 16-01-2014 | AO Colony | 86500 | foundation work of new room at VC House |
| 6729265 | 16-01-2014 | AO Colony | 87000 | roof level work of new room at VC house |
| 6729264 | 16-01-2014 | AO Colony | 88000 | lintel level of new room at VC House |
| 6724112 | 3/9/2013 | AO Colony | 31440 | sanitary material & H/ware material |
| 6735174 | 20-06-14 | AO Colony | 10350 | repair of Banglow# A/09 |
| 6735108 | 17-06-14 | AO Colony | 5765 | sanitary material & H/ware material |
| 6735109 | 17-06-14 | AO Colony | 7935 | VC house electrical material |

| Cheque# | Dated | To Whom Paid | Amount | Particulars |
|----------------|--------------|---------------------|---------------|--|
| 6728272 | 19-12-13 | AO Colony | 24500 | new Geezar for employee bachelor hostel |
| 6722607 | 16-07-13 | AO Colony | 11242 | sanitary material & H/ware material |
| 6722608 | 16-07-13 | AO Colony | 14840 | sanitary material & H/ware material |
| 6722609 | 16-07-13 | AO Colony | 9750 | sanitary material & H/ware material |
| 6222963 | 2/8/2013 | AO Colony | 24582 | various dealers repair |
| 6723285 | 6/8/2013 | AO Colony | 75000 | repair/const of boundry wall adjacent quarter D-09,10 |
| 6723289 | 6/8/2013 | AO Colony | 78000 | replace gutterline & main hole @ VC House |
| 6723290 | 6/8/2013 | AO Colony | 54550 | various material @ VC House |
| 6723291 | 6/8/2013 | AO Colony | 88000 | repair and white wash of VC House |
| 6723292 | 6/8/2013 | AO Colony | 24435 | various material |
| 6723290 | 6/8/2013 | AO Colony | 47850 | tiles & fixing sanitation materail at VC House |
| 6723291 | 6/8/2013 | AO Colony | 88000 | minor repair and white wash of VC House |
| 6723285 | 6/8/2013 | AO Colony | 75000 | repair/const of boundry wall adjacent quarter D-09,10 |
| 6723289 | 6/8/2013 | AO Colony | 78000 | replace gutterline & main hole @ VC House |
| 6723290 | 6/8/2013 | AO Colony | 54550 | sanitation material |
| 6723291 | 06-0813 | AO Colony | 88000 | repair and white wash of VC House |
| 6723292 | 6/8/2013 | AO Colony | 24435 | sanitation material |
| 6723637 | 23-08-13 | AO Colony | 19975 | sanitation material |
| 6723694 | 26-08-13 | AO Colony | 4455 | sanitation material |
| 6723695 | 26-08-13 | AO Colony | 25410 | sanitation material |
| 6727163 | 22-11-13 | AO Colony | 60000 | colouring and painting of compound wall front side of VC House |
| 6724462 | 11/9/2013 | AO Colony | 20413 | Electric material |
| 6729248 | 16-01-14 | AO Colony | 49200 | new Geezar for VC house & guest house |
| 6732682 | 21-02-2014 | AO Colony | 5000 | Boring & Drilling of router |
| 6735669 | 7/7/2014 | AO Colony | 17040 | new water pump for children park |
| 6735670 | 7/7/2014 | AO Colony | 15783 | purchase of electrical material & Sanitary material |
| 6736046 | 16-07-2014 | AO Colony | 36973 | Sanitary material for QuarterNoA-06 |
| 6736047 | 17-07-2014 | AO Colony | 12666 | Hardware material room#09 at Sami Teachers Hostel |
| 6726677 | 7/11/2013 | AO Colony | 17330 | different material |

| Cheque# | Dated | To Whom Paid | Amount | Particulars |
|----------------|--------------|---------------------|------------------|---|
| 6726678 | 7/11/2013 | AO Colony | 22584 | Grass cutter machine & other items |
| 6730894 | 16-04-2014 | AO Colony | 71800 | various works |
| 6730895 | 16-04-2014 | AO Colony | 27900 | various works |
| 6733976 | 14-05-2014 | AO Colony | 25716 | Electric material & Sanitary Material |
| 6725358 | 4/10/2013 | AO Colony | 32870 | Electric material & Sanitary Material |
| 6725358 | 4/10/2013 | AO Colony | 40068 | Electric material & Sanitary Material |
| 6726064 | 30-10-2013 | AO Colony | 29132 | Electric material & Sanitary Material |
| 6726064 | 30-10-2013 | AO Colony | 27729 | Electric material & Sanitary Material |
| 6744237 | 10/3/2015 | AO Colony | 21280 | various material |
| 6740648 | 11/8/2014 | AO Colony | 17500 | various material for employees bachelors hostel |
| 6740649 | 11/8/2014 | AO Colony | 30185 | Sanitary material |
| Total | | | 1,808,733 | |

| Cheque# | Dated | To Whom Paid | Amount | Particulars |
|----------------|--------------|--------------------------------|----------------|--|
| 6728292 | 20-12-13 | Administrative Officer Hostels | 91380 | replacement of drainage line at 200 boys hostel |
| 6723463 | 20-08-13 | Administrative Officer Hostels | 91278 | maintenance of wooden sanitary & civil work |
| 6735916 | 14-07-2014 | Administrative Officer Hostels | 35560 | repair of two doors with Chowkats at Hami Hostel |
| 6735917 | 14-07-2014 | Administrative Officer Hostels | 30314 | repair of two doors with Chowkats at Sachal Hostel |
| Total | | | 248,532 | |

Abstract

| Sr# | To whom paid | Amount |
|--------------|---------------------|------------------|
| 1 | AO Building | 1,934,294 |
| 2 | AO New Admin Block | 191,410 |
| 3 | AO Colony | 1,808,733 |
| 4 | AO Hostels | 248,532 |
| Total | | 4,182,969 |

Irregular transfer of funds from one account to other account-Rs34.500 million

| PV | Dated | Cheque# | Dated | Description of expense | A/c# | Amount |
|--------------|--------------|----------------|--------------|---|---------------------------------|-------------------|
| 2 | 3/6/2015 | 275878 | 3/6/2015 | Loan returned to Date Palm Research Institute | HBL-SALU Br Khp.120879001001-01 | 4,600,000 |
| 3 | 3/6/2015 | 275879 | 3/6/2015 | loan returned/ loan refunded taken for schollars | HBL-SALU Br Khp.12080002874601 | 1,000,000 |
| 4 | 3/6/2015 | 275880 | 3/6/2015 | Loan returned Indoor Sports | MCB-KHP Br 0450982841000521 | 1,900,000 |
| 11 | 6/11/2015 | 8014404 | 6/11/2014 | return of loan (part payment) previously taken from DPRI project | HBL-SALU Br Khp.120879001001-01 | 5,000,000 |
| 12 | 6/11/2014 | 8014405 | 6/11/2015 | return of loan (part payment)previously taken from indoor sports complex | MCB-KHP Br 0450982841000521 | 5,000,000 |
| 13 | 6/11/2015 | 8014406 | 6/11/2015 | return of loan depositing of amount previously taken from ASKARI for payment to M/s Rail Cop against 11th R.A | AKARI 1681650500848 | 2,000,000 |
| 25 | 20-11-2015 | 8014418 | 20-11-2014 | return of loan previusely taken from other project of SALU DPRI | HBL-SALU Br Khp.120879001001-01 | 5,000,000 |
| 15 | 1/12/2014 | 8014437 | 1/12/2014 | return of loan (Part Payment) of the DPRI Project SALU Khp | HBL-SALU Br Khp.120879001001-01 | 5,000,000 |
| 15 | 1/12/2014 | 8014437 | 1/12/2014 | return of loan (P.Payment) of the DPRI Project | HBL-SALU Br Khp.120879001001-01 | 5,000,000 |
| Total | | | | | | 34,500,000 |

