



**Special Audit Report
On
Sindh Coal Authority
Government of Sindh
Financial Year(s) 2014-15 to 2016-17**

AUDITOR-GENERAL OF PAKISTAN

TABLE OF CONTENTS

PREFACE	ii
ABBREVIATIONS & ACRONYMS	iv
EXECUTIVE SUMMARY	vi
SECTIONS	Page No.
1. INTRODUCTION	01
2. AUDIT OBJECTIVES	03
3. AUDIT SCOPE & METHODOLOGY	04
4. AUDIT FINDINGS & RECOMMENDATIONS	05
4.1 Organization & Management	05
4.2 Financial Management	06
4.3 Procurement & Contract Management	22
4.4 Construction and Works	29
5. CONCLUSION	37
ACKNOWLEDGEMENT	38
ANNEXURE	39

PREFACE

The Auditor-General of Pakistan conducts audit subject to Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with section 8 and 12 of the Auditor- General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001. The audit on the accounts of the Sindh Coal Authority under Government of Sindh was carried out accordingly.

The Directorate General Audit Sindh conducted Special Audit on the accounts of the Sindh Coal Authority under Government of Sindh from April 2018 to July 2018 for the Financial Years from 2014-15 to 2016-17 with a view to reporting significant findings to stakeholders. Audit examined the economy, efficiency and effectiveness aspects of the Authority. In addition, audit also assessed whether the management complied with applicable laws, rules and regulations in managing the Authority. The Audit Report indicates specific actions that, if taken, will help the management realize the objectives of the Authority.

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

(Javaid Jehangir)
Auditor-General of Pakistan

Dated:

ABBREVIATIONS AND ACRONYMS

AASHTO	All American State Highways Technical Officials
APPM	Accounting Policies and Procedures Manual
ADP	Annual Development Plan
B&R	Buildings and Roads
BOQ	Bill of Quantities
CGA	Controller General of Accounts
CPWA	Central Public Work Accounts
CPWD	Central Public Works Department
C&W	Communication and Works
CSR	Composite Schedule of Rates
Cft.	Cubic Feet
Cum	Cubic Meter
CV	Cash Voucher
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursing Officer
FTR	Federal Treasury Rules
GFR	General Financial Rules
GOS	Government of Sindh
GIA	Grant in Aid
Kg	Kilogram
KM	Kilometer
MB	Measurement Book
M	Meter
mm	Millimeter
NIT	Notice Inviting Tender
NSR	Non-Scheduled Rate
O&M	Operation and Maintenance
PAC	Public Accounts Committee
PC-I	Planning Commission (Proforma-I)
P&D	Planning and Development
PDWP	Provincial Development Working Party
PSDP	Public Sector Development Program
RCC	Reinforcement Cement Concrete
RDs	Reduce Distances
Rft.	Running Feet
SPPRA	Sindh Public Procurement Regulatory Authority
SST	Sindh Sales Tax

SDO	Sub Divisional Officer
SCA	Sindh Coal Authority
Sft.	Square Feet
V. No.	Voucher Number
Vol	Volume

EXECUTIVE SUMMARY

The Directorate General of Audit Sindh conducted Special Audit of Sindh Coal Authority from April 2018 to June 2018 for the period 2014-15 to 2016-17 on the direction of Chairman Public Accounts Committee duly approved by the Auditor General of Pakistan in the Audit Plan for the year 2017-18. The main objectives of the Audit were to ascertain as to whether: 1) Rules, regulations, procedures and government orders, were followed in their true spirit, 2) effective measures were taken by the authority in processing and evaluating bids and cost-benefit analysis was ensured, 3) the required standards of financial propriety were observed while executing agreements and public money was spent in accordance with the rules and, 4) the internal controls were applied in spending public money. The Audit was conducted in accordance with the International Standards of Supreme Audit Institutions.

The Sindh Coal Authority was established under Sindh Coal Authority Act, 1993 with a view to accelerate the pace of activities relating to coal development specifically for planning, under-taking and implementing projects/programmes for exploration, mining, processing and utilization of coal. Advise Government in all matters connected with effective utilization coal deposits, publish results of research and development activities of coal resources of the Province, promote joint ventures specially with foreign investors for development of coal resources.

KEY AUDIT FINDING:

- Huge expenditure was incurred in excess of the approved PC-I.
- Performance security was less obtained on the works amounting to Rs8,776 million. The same were executed without obtaining integrity pact.
- Works were awarded to unregistered contractors of Rs 4,637 million
- Excess payment on account of honorarium, non-formation of board of governors to avoid monitoring & over management
- Serious irregularity on account of making payment to third party monitoring
- Irregular expenditure over security services
- Doubtful deposit of amount into bank, payment made to DDO instead of actual payee
- Unauthorized expenditure incurred under the head of accounts others, electricity charges, repair of vehicles, stationery, utilities charges, POL, rent of building and land compensation

RECOMMENDATIONS

- Third party monitoring reports, valid registration of contractors with Pakistan Engineering Council and justification for retention of government money in DDO bank account may be provided.
- Irregular expenditure on account of electricity charges, stationery, rent of buildings needs clarification
- Irregular award of work without execution of contract agreement, without hoisting the bid evaluation report needs clarification.
- Non-furnishing of information regarding execution of works to National Accountability Bureau needs clarification.
- Approval of competent authority and justification for purchase of vehicles.
- Unauthorized expenditure incurred on execution on extra items of work needs clarification.
- Management should also get samples of water from RO plants tested by an independent laboratory, to ensure water is fit for human consumption.
- Non-maintenance of contractor ledger may be justified

1. INTRODUCTION

1.1 The Directorate General Audit Sindh conducted special audit of Sindh Coal Authority, in April 2018 to June 2018 for the period 2014-15 to 2016-17. The Sindh Coal Authority was established under the Sindh Act No.VI of 1994 the Sindh Coal Authority Act, 1993 with a view to accelerate the pace of activities relating to coal development and shall be specifically responsible for planning. Promoting, organizing, under-taking appropriate projects in this behalf and implementing programmes for exploration, development, exploitation, mining, processing and utilization of coal to prepare and execute schemes under this Act and take such steps as may be necessary in connection with the execution of such schemes, advise Government in all matters connected with conservation, development, working and utilization, development, working and utilization of geology to evaluate coal deposits, publish results of research and development activities of coal resources of the Province from time to time for general information promote joint ventures specially with foreign investors for development of coal resources of the take such steps as may be necessary or conducive to the attainment of its objects.

The head office of the Authority is located at Karachi. The general directions and administration of the affairs of the Authority and determination of its general policy vests in the Board of Governors which exercises all such powers. The Board in discharging its functions acts on following matters of policy:

- a. Approval of the Annual Budget, the Annual Development Programme
- b. Sector-wise allocation of funds for the projects to be included in the Annual Development Plan or the Five Year Plan and other Projects;
- c. Selection of areas for the implementation of projects or schemes;
- d. Determination of priorities for the execution of approved projects or schemes;
- e. Sanction for projects or schemes not included in any plan
- f. Appointment of officers of the Authority; and
- g. Entering into contracts for the execution of projects through any agency.

The Authority under Act may constitute financial, technical and advisory committees as may be necessary. The Authority is responsible to maintain proper accounts and other relevant record and prepare annual statement of accounts, annual

report after the close of each financial year and submits these along with Chartered Accountant Audit Reports to the Government/ Provincial Assembly.

SCA executes various development schemes sponsored by the Government of Sindh through Public Sector Development Program (PSDP) of different sectors after approval of the PC-Is by the PDWP.

1.1.1 There was no system in place in the Authority regarding preparation of PC-IV on completion of the development schemes and its report to the appropriate forum.

1.1.2 The year wise development budget allocation provided by the Government to SCA is as under:

(Rs. in million)

	2014-15	2015-16	2016-17	Total
ADP				
Budget	10,089.286	7,995.016	6,030.175	24,114.477
Expenditure	10,089.286	7,995.016	6,030.175	24,114.477
O& M				
Budget	300.00	300.00	500.000	1,100.000
Expenditure	300.00	300.00	442.829	1,042.829
G.I.A				
Budget	50.000	50.000	50.000	150.000
Expenditure	49.946	49.893	49.975	149.814

2. AUDIT OBJECTIVES:

2.1 The main objectives of the special audit were to ascertain whether:

2.1.1 Rules, regulations, procedures and government orders, were followed in their true spirit.

2.1.1.1 Effective measures were taken by the authority in processing and evaluating bids and cost benefit analysis was ensured.

2.1.1.2 The required standards of financial propriety were observed while executing agreements and public money was spent in accordance with the rules.

2.1.1.3 The internal controls were exercised in spending public money and aspects of Efficiency, Economy and Effectiveness were kept in mind by the management while executing the projects.

3. AUDIT SCOPE AND METHODOLOGY

3.1.1 Scrutiny of accounts of the Sindh Coal Authority from 2014-15 to 2016-17.

3.1.2 Total budget grant during the period was Rs25,364.477 million out of which record covering an expenditure of Rs25,307.120 million and Rs57.357 million was savings. The criterion for selection was to have an insight of ongoing schemes during the period.

3.2 Audit Methodology:

3.2.1 Documents Review.

3.2.2 Discussion with officer / officials.

3.2.3 Significant time and resources were utilized for understanding the accounting and management structure, internal control environment and applicable laws and regulations to identify high-risk areas.

4. AUDIT FINDINGS AND RECOMMENDATION

4.1 Organization and Management

4.1.1 Non-formation of Board of Governors

As per Section-6 of Sindh Coal Authority Act-1993, general directions and administration of the authority shall vest in the Board constituted under section 7 [Minister for Mineral Development Chairman, ACS (Dev.), P&D Member, Secretary Industries Member, Secretary Finance Member, D.G Sindh Coal Authority Member & Secretary & two non-official members] appointed by government.

During Special Audit, it has been observed that in violation of above Act Board of Governors has not been formed by the government.

Audit is of the view that without Board of Governors affairs of the authority cannot be monitored and controlled.

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that section 13 (2) and section 15 (2) of Sindh Coal Authority Act 1993, empowers Chairman to exercise the powers of board when board is not constituted and convene the meeting in such manner and at such time and place respectively. The DAC directed the management to produce the minutes of last three meetings of the board. However, the Authority till finalization of report did not produce the minutes of the last three Board of Governor's Meetings and Notifications empowering the Chairman to exercise the powers of Board.

Audit recommends compliance with DAC directives.

(OM# 50)

4.2 Financial Management

4.2.1 Doubtful deposit of amount into bank - Rs2.500 million

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

During Special Audit, it was observed that an amount of Rs2.500 million was received from M/s Herbani Company Ltd vide pay order No03374417 dated 12-09-2014 against facilitation charges on the condition of MoU signed between Sindh Coal Authority and M/s Herbani Company. The amount was deposited into account No.400038566 maintained with NBP Avari Tower Branch, Karachi on 29-10-2014, that was kept under following observations: -

- (i) MoU was not produced to audit
- (ii) Bank statement of account No400038566 maintained with NBP Avari tower Branch, Karachi was not produced to audit

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that as part of encouraging investment in Thar Coal Development and Power Generation, authority signed MOU with M/S Harbani Company Ltd. and facilitation charges amounting to Rs2.500 million were deposited in NBP Avari Tower Branch. The DAC directed the management to produce Bank Statement to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(O.M # 22)

4.2.2 Irregular payment made to DDO instead of actual payee – Rs0.728 million

As per Rule 303 of Central Treasury Rules, “Contingent bill for payment to Suppliers etc., which cannot be met from the permanent imprest may be endorsed for payment to the party concerned 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”.

During Special Audit, it was observed that cheques amounting to Rs0.728 million were issued in favor of DDO/ officials instead of actual supplier. (Detail is given at **Annex-I**)

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that the budget allotted to SCA is single line and DG, SCA is competent authority to release funds on need basis as an advance cash to run the day to day activities. The DAC directed the management to produce record of utilization report and receipts to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(O.M # 25)

4.2.3 Irregular expenditure on account of electric items-Rs3.340 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;

Rule 17 (1) *ibid* 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, it was observed that expenditure of Rs3.340 million was incurred under the Head of Account Others. That was kept under following observations: - (Detail is given at **Annex-II**)

- (i) Expenditure incurred by splitting of sanction orders to avoid calling of tender

- (ii) Heavy expenditure incurred on purchase of electric items like energy saver
- (iii) Purchased articles were neither accounted for in relevant register nor consumption account was produced to audit.
- (iv) Voucher were not paid & cancelled in order to avoid any duplication of payment.

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that multiple purchases of electric items were due to fluctuations and purchases were made on urgent basis. The DAC directed the management to produce approval of board for verification to audit. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(O.M # 03)

4.2.4 Irregular expenditure on electricity charges - Rs2.052 million

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

During Special Audit, it was observed that an amount of Rs2.052 million was incurred for payment of electricity charges, but scrutiny of voucher record revealed that payment was made on hand made duplicate bills without recording present and previous meter reading, resulting into loss to government due to non-authentication of the expenditure. (Detail is given at **Annex-III**)

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that due to far flung and remote location of RO plants, payment is made twice a year as bills are usually received after due date of payment and as these bills are hand written, SCA approaches HESCO for necessary correction before payment. The DAC directed the management to submit

the bills, evidence of payment to HESCO to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(O.M # 61)

4.2.5 Irregular expenditure on repair of vehicles- Rs3.424 million

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

During Special Audit, it was revealed that an expenditure of Rs3.424 million was incurred on account of repair of vehicles. The following observations were noticed: (Detail is given at **Annex-IV**)

- (i) Expenditure was incurred by splitting up of sanction orders to avoid calling of tender
- (ii) The indents / requisitions were not obtained from drivers.
- (iii) The acknowledgement receipts were not available on record.
- (iv) Satisfactory completion certificates were not available on record.

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that routine maintenance of vehicle is done on urgent basis due to far flung and remote location of development projects in Thar desert. The DAC referred the para for verification of record. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(O.M # 26)

4.2.6 Splitting of expenditure on account of stationery- Rs1.199 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;

Rule 17 (1) *ibid* 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.

According to the letter # B&E-1/2(18)/75-95/Pt-VIII dated 03-10-2007, issued by the Finance Department Government of Sindh, the officer in category-III is entitled to incur expenditure to the extent of Rs1,000/- at a time provided that no stationery shall be purchased for an amount exceeding Rs1500 at a time unless the controller of the printing and stationery or, as the case may be, the regional manager press has certified that the stationery in question cannot be supplied from the government store.

During Special Audit, it has been observed that an amount of Rs1.199 million was incurred on account of purchase of stationery by way of splitting up of the expenditure to avoid calling of tender. (Detail is given at **Annex-V**)

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that stationery being routine need of office work was purchased on need basis as per requirement. The DAC directed the management to verify the record/legalization. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(O.M # 15)

4.2.7 Non-reconciliation of utilities charges – Rs44.686 million

According to Rule-12 of General Financial Rules, Volume-I, a controlling officer is responsible to watch that the funds allotted to the spending units are expended in the public interest upon the object which the money was provided.

During Special Audit, it was observed that an amount of Rs44.686 million was paid on account of electricity, gas and telephone charges but the same were not reconciled with the concerned departments. (Detail is given at **Annex-VI**)

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that Gas, Electricity and Telephone connections being installed in far flung and remote areas, bills (which also include history of payment & consumption) are received usually after due dates and payment is made after due diligence. The DAC directed the management to produce reconciliation statements of payment. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(O.M # 08 & 16)

4.2.8 Irregular expenditure on POL – Rs6.108 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, it was observed that an expenditure of Rs6.108 million was incurred on POL. That was kept under following observations:- (Detail is given at **Annex-VII**)

- (i) Indent requisition for POL from concerned driver was not attached with bill
- (ii) History sheet & log book of vehicles were not produced.

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that requisite record is available for verification by audit. The DAC referred the para for verification of record. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(O.M # 04)

4.2.9 Irregular expenditure on account of rent of building - Rs8.886 million

According to Rule-23 of Sindh Financial Rules, Volume-I, “Every payment including repayment of money previously lodged with government for whatever

purpose, must be supported by a voucher setting forth full and clear particulars of the claim”.

During Special Audit, it was observed that an amount of Rs8.886 million was paid to M/s Viqarul Haq on account rent of office building. (Details at **Annex-VIII**)

- (i) Rent assessment from the building department was not obtained
- (ii) Agreement was not executed.
- (iii) Stamp duty of Rs29810 not obtained

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that PMU of Thar Coal Energy Board assessed and rented the building. After winding up of PMU and transfer of its scheme to SCA, already rented out building was also handed over and SCA executed agreement with owner for remaining period. The DAC directed the management to produce deposited challan of stamp duty, rent assessment form & agreement to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(O.M # 06)

4.2.10 Unjustified payment on account of land compensation - Rs115.721 million

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

During Special Audit, it was observed that an amount of Rs115.721 million was paid to various land acquisition officers, on account of land compensation to various villagers. That was kept under following observations: -

- (i) Acknowledgment receipts of actual land owners in order to ascertain that full payment was made to actual land owner were not produced to audit
- (ii) Copy of ownership documents of land like Form-VII etc was not produced
- (iii) Rate analysis reports of acquired land were not produced

(Amount in rupees)

Sr. #	Cheque#	Dated	Paid to	Amount
1	124356	25-11-2014	DC LAO, Badin	16,749,845
2	135811	02-02-2015	ADC LAO Sujawal	4,000,000
3	151311	04-06-2015	DC Tharparkar	33,687,263
4	160006	16-10-2015	AC LAO, Badin	5,000,000
5	160010	16-10-2015	AC LAO, Tando Bago	22,597,000
6	160005	16-10-2015	DC Tharparkar	20,000,000
7	196531	14-06-2016	DC Mithi	13,687,410
Total				115,721,518

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that payment was made to land acquisition officer and record is available. The DAC directed the management to produce the land acquisition record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(O.M # 60)

4.2.11 Non-deposit of revenue-Rs15.351 million

As per Rule 26 of GFR, "It is the duty of controlling officer to see that all sums due to Government are regularly and promptly assessed, realized and credited to public account".

During Special Audit, it was observed that an amount of Rs15.351 million was received on account of rent of Thar Lodge & Rescue Center but rent amount was not deposited into government treasury.

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that amount collected from Thar Lodge and rescue station is used for maintenance including utility charges. The DAC directed the management to produce the verified record of non-deposit revenue and receipt to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(O.M # 62)

4.2.12 Non-accountal of interest on mobilization advance - Rs114.835 million

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

During Special Audit, it was observed that an amount of Rs114.835 million was deducted from the bills of contractors on account of interest on mobilization advance which neither accounted for nor deposited into government treasury.

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that partial amount of mobilization advance was deducted from bills of contractor initially and remaining amount was deducted after release of funds from finance department. The DAC directed the management to produce original bank challans to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(O.M # 59)

4.2.13 Non-deposit of call deposit into government account - Rs298.130 million

According to the Rule-63 of C.P.W.A Code the call deposit received from the contractors on account of award of work may be accounted for in the Cash Book for remittance to the Bank.

During Special Audit, it was observed that call deposit/ earnest money amounting to Rs298.130 million was kept with the department instead of crediting the same into government account in violation of rules. (Detail is given at **Annex-IX**)

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

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that 2% call deposit/earnest money was refunded to lowest bidders after receiving 5% performance security in shape of bank guarantee. The DAC referred the para for verification of record. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(O.M # 21)

4.2.14 Irregular expenditure through cash payment–Rs28.413 million

As per Rule-303 of Central Treasury Rules, “Contingent bill for payment to Suppliers etc. which cannot be met from the permanent imprest may be endorsed for payment to the party concerned 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.”

During Special Audit, it was observed that Rs28.413 million was drawn from bank account number detailed below by presenting open cheques instead of crossed cheques was doubtful because adjustment vouchers and payee’s acknowledgments were not available. (Detail is given at **Annex-X**)

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that different development projects executed by SCA are in remote areas of Thar desert and staff working there don’t have bank account. Therefore, their salary is routed through Incharge SCA site office Mithi and Incharge Hydro-Geological Wing Site Office Mithi. The DAC directed the management to produce the record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(O.M # 40 & 41)

4.2.15 Unauthorized withdrawal of amount from grant in aid account - Rs1.351 million

As per APPM Rule No. 4.12.1.3 “The delegated authority shall only approve grants in relation to those payments to be made in the current financial year. In addition, grant monies shall not be drawn unless expenditure is about to be incurred or reimbursement is required for expenditures previously incurred by the recipient. Grants in aid may be provided on a recurring (e.g. payment in monthly instalments over a fixed time period) or non-recurring basis (e.g. one-off payment).”

During Special Audit, it was observed that an amount of Rs1.351 million was withdrawn vide cheque No 145187 dated 11-06-2015 and transferred into Sindh Bank Ltd Gizri branch, Karachi but the reason was not provided to audit for transfer of amount from grant in aid account to another account. The chance of misappropriation could not be ruled out. (Detail is given at **Annex-XI**)

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that as financial year was about to end, that’s why the amount was transferred in bank and it was the same amount of rent which was withheld due to non-completion of contract obligation, which was later released to landlord. The DAC directed the management to furnish the details of the rent amount paid to the owner and also provide the approval of Board under section 16 (3) to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(O.M # 23)

4.2.16 Non-production of record - Rs1,759.915 million

According to Section-14 (2&3) of Auditor-General’s (Functions, Power and Terms and Conditions of Service) Ordinance, 2001, “The officer incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all expedition. Any person or authority hindering the auditorial functions of the Auditor

General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such persons”.

During Special Audit, it was observed that an amount of Rs1,759.915 million was incurred up to June-2017 on ADP # 2216 "Planning, Designing & Construction of Islamkot Airstrip" but no such record was produced to audit. (Detail is given at **Annex-XII**)

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that scheme was approved by P&D and was transferred to Civil Aviation Authority as deposit work for execution after completing all codal formalities. The DAC directed the management to produce MoU, Board approval & progress report to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(O.M # 63)

4.2.17 Less deduction of income tax – Rs7.521 million

According to the section 153 (1) (a) of the Income Tax Ordinance 2001, 7.5% income tax is required to be deducted at source while making payment to contractors.

During Special Audit, it was observed that various development works were executed and payments were made but the required income tax at the rate 7.5% was not deducted due to which an excess payment of Rs7.521 million had been made which is serious irregularity. (Detail is given at **Annex-XIII**)

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that tax was deducted in accordance with FBR laws at the rate of 7.5% and 7% from individual & AOPs and on contract and new rated tax companies respectively u/s 153 of income tax ordinance. The DAC directed the management to produce the evidence, that the company is registered and 7% of income tax deducted is applicable on it, to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(O.M # 09 & 57)

4.2.18 Non-reconciliation of Sindh Sales Tax and Income Tax – Rs52.430 million

Rule-41 (a) of Sindh Financial Rules, volume-I states, “the departmental controlling officer should see that all the sums due to government are regularly received and checked against demands and that they are paid into the treasury. They should accordingly arrange to receive from their sub-ordinates accounts and returns claiming credit for so much paid into the treasury and compared with them the figures in the statements supplied by the comptroller”.

During the special audit, it was observed that an amount of Rs52.430 million was paid on account of deduction of Sindh Sales Tax and income tax from the head of account operation and maintenance of reverse osmosis plant but the same were not reconciled from the Sindh Revenue Board and Federal Board of Revenue authorities. (Detail is given at **Annex-XIV**)

The lapse indicates non-observance of rules & procedures, which reflected weak internal controls.

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that tax was deducted as per schedule of FBR from RO plants contractors and same was deposited through crossed cheques in favor of Inland Revenue officer, Mirpurkhas. The DAC directed the management to submit paid tax challan along with reconciliation of tax paid by the contractor to the Sindh Revenue Board/Federal Board of Revenue to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(O.M # 35 & 36)

4.2.19 Non-deposit of income tax - Rs83.053 million

As per Rule 26 of GFR, “It is the duty of controlling officer to see that all sums due to Government are regularly and promptly assessed, realized and credited to public account”.

During Special Audit, it was observed that an amount of Rs83.053 million was deducted on account of income tax from the payment of contractor against the scheme “Construction of 50 cusecs drainage and waste water and effluent channel from mining of thar coalfield unit-2” but not deposited into the government treasury.

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that Rs83.000 million was calculated and deducted from 32nd IPC and same amount was deposited in the relevant income tax head. The DAC directed the management to produce the deducted income tax challan to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(O.M # 10)

4.2.20 Non-deduction of Sindh Sales Tax – Rs240.210 million

As per Chief Minister Instructions vide letter No. DS (Staff)/CMS/12/01/2012 dated 29.11.2012 wherein all Administrative Secretaries and their respective DDOs/Officers of all institutions/departments to comply with provision of SST Special Procedure (Withholding Rule, 2011) which states that ‘the accounting office responsible for making payment shall deduct and withhold the tax amount and shall transfer the same amount, so deducted at source during a month to Sindh Government’s head of account “B-02384”---Sindh Sales Tax on Services”.

During Special Audit, it has been observed that an amount of Rs1.751 billion was incurred on Consultant, advertisement and Operation & maintenance but the Sindh Sales Tax on services was not deducted at sources while making the payment Rs240.210 million. (Detail is given at **Annex-XV**)

(Amount in million)

Sr. #	Head	O.M #	Expenditure	SST amount
1	Consultancy	37	861.854	119.175
2	Advertisement	38	2.347	0.326
3	Operation and maintenance	39	887.767	120.709
Total			1,751.968	240.210

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that SST was deducted on O&M charges but SST was not deducted on the bills of POL and other charges included for SST deduction by audit. The DAC directed the management to produce documents to demonstrate claimed exemption on SST to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

4.2.21 Excess payment on account of honorarium – Rs2.680 million

According to Fundamental Rule (FR) 46 to 48, the powers to sanction the undertaking a work for which an honorarium is offered and to the grant and acceptance of an honorarium were delegated to the ministries and head of the departments up to a maximum of Rs 2,000 and Rs 1,000 in each case respectively Vide Item No:19 of Annexure-II to the finance Division O.M of 11th Mar 1981. The amount should not exceed one months' pay of the Government Servant concerned on each occasion. The temporary increase in the work of Government Servant is not a valid justification for Grant of Honorarium to him. Performance of legitimate duties of government servants according to general principal has no claim to extra remuneration.

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

During Special Audit, it was observed that an amount of Rs2.680 million was allowed in excess on account honoraria as per prescribed criteria. (Detail is given at **Annex-XVI**)

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that, as per section 5 (d) of Sindh Coal Authority Act 1993, the Board is empowered to incur any expenditure and amount of honoraria was utilized as per allocation. The DAC directed the

management to produce approval of CM or Board of Directors to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(OM# 24)

4.2.22 Irregular payment to third party monitoring charges - Rs59.669 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, it was observed payment of Rs59.669 million was made to Director General, Monitoring & Evaluation Cell, Planning & Development Department Government of Sindh, on account of Third Party Monitoring without getting report. (Detail is given at **Annex-XVII**)

Audit is of the view that payment to P&D Department on account of Third Party Monitoring is subject to furnishing of “monitoring report” of projects/ schemes. Payment without acquiring report is irregular and invalid. Furthermore, P&D is under legal obligation to issue monitoring report before getting payment. Lapse of making payments without getting “monitoring report” on the part of DG Sindh Coal Authority needs to be plugged. On the other hand, P&D needs to justify the receiving of one percent (1%) of total capital expenditure of Sindh Government without furnishing mandatory monitoring report.

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that they are bound to pay 1% to MEC Wing of P&D Department as per approved PC-I, which they did. The DAC directed the management to produce record of reports to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(OM # 12)

4.2.23 Unauthorized retention of government money – Rs185.450 million

According to Rule 290 of Central Treasury Rules Volume-I, “no money shall be drawn from Government Treasury until and unless it is required for immediate disbursement or need. Para-95 of General Financial Rules, Volume-I states that, “all anticipated savings should be surrendered to government immediately these are foreseen without waiting till the end of the year, unless they are required to meet excesses under some other unit or units which are definitely foreseen at the time. No savings should be held in reserve for possible future excesses”.

During Special Audit, it was observed that an amount of Rs185.450 million was drawn from government treasury and kept into bank account till close of the financial year, which resulted in blockage of government money.

(Amount in million)

Sr. #	Account #	Maintained by	O.M #	Amount
1	0311-160277-1000	Sindh Bank Gizri Branch	18	156.585
2	3000012852	NBP Avari tower Branch	19	4.094
3	4000038566	NBP Avari tower Branch	42	24.771
Total				185.450

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that Sindh bank account was opened with approval of Finance Department for the purpose of depositing retention money withheld from the running bills of contractors and amount mentioned is also the same which will be returned to concerned contractor upon satisfactory completion of work. The DAC directed the management to produce record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

4.3 Procurement and Contract Management

4.3.1 Unauthorized award of contract-Rs6,716.668 million

According to Rule-89 of SPPRA Integrity Pact - Procurements exceeding Rs. 10 million for goods and works, and Rs. 2.5 million for services shall be subject to an integrity pact, as specified by regulations, between the procuring agency and the

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

During Special Audit, it was observed that various development works amounting to Rs6,716.668 million were awarded to contractors but integrity pact was not signed between the procuring agency and the contractors. This resulted into unauthorized award of contract. (Detail is given at **Annex-XVIII**)

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that Integrity Pact on procurement on amount exceeding 10.000 million is part of contract agreement and is attached with contract documents. The DAC directed the management to produce record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(OM#14)

4.3.2 Unauthorized expenditure without inviting open tender – Rs887.767 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, it has been observed that an amount Rs887.767 million was paid to M/s Pak Oasis Industries Pvt Ltd on account of operation & maintenance of reverse osmosis plants, but the tenders were not called. (Detail is given at **Annex-XIX**).

The matter was reported to management in September, 2018. The DAC was held on 05 April 2019. The management replied that initially 5 years' contract was awarded to M/S Pak Oasis Industries Pvt Ltd. Later, tender was invited but no one participated that's why contract was extended. The DAC referred the para for verification of record. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(OM # 46)

4.3.3 Irregular expenditure without monitoring mechanism - Rs887.767 million

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

During Special Audit, it was observed that an amount of Rs887.767 million was incurred under the head of account operation & maintenance of Reverse Osmosis plants without any monitoring mechanism. The management has relied only on M/s Pak Oasis Industries (Pvt) Ltd for operation and maintenance of RO plants and had not formed teams to check and monitor whether Reverse Osmosis Plants were working properly or not. (Detail is given at **Annex-XX**).

Audit is of the view that there is no independent check on operation and maintenance of Reverse Osmosis Plants. Thus, without having sufficient and proper monitoring mechanism, audit cannot authenticate the expenditure made over operation and maintenance of Reverse Osmosis Plants

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that RO plants at site office Mithi were monitored by various staff/agencies, i.e., Technical staff of site office, DG (MEC) of P&D, District Administration, Media, Hon'ble courts and other Law enforcing agencies, as potable water is the life line and is being used by all living in the area. The

DAC directed the management to produce record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(OM# 49)

4.3.4 Non-Deposit of retention money - Rs27.291 million

According to Rule 41(a) of Sindh Financial Rules Volume-I, the Departmental Controlling Officer should see that all sums due to Government are regularly received and checked against demands and that they are paid into treasury.

During Special Audit, it was observed that an amount of Rs27.291 million was deducted from the bills of contractors on account of retention money but same amount was not deposited into government treasury. Audit is of the view that this amount has been misappropriated by the management.

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that amount of Rs27.291 million was deducted from consultant's verified 32nd IPC of contractor before payment. The DAC directed the management to produce the record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(OM # 11)

4.3.5 Non-furnishing of information to National Accountability Bureau – Rs8.776 billion

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

During Special Audit, it was observed that development works valuing Rs8.776 billion were awarded to various contractors, but the information regarding the works planned to be executed valuing more than fifty million rupees was not furnished to the NAB authorities in disregard to above regulation. (Detail is given at **Annex-XXI**).

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that all the information pertaining to all schemes exceeding value of 50.000 million was furnished to National Accountability Bureau (NAB). The DAC directed the management to produce the details of information of all the works more than 50.000 million and information sent to NAB by SCA to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(OM # 51)

4.3.6 Purchase of luxurious vehicles without provision - Rs8.747 million

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

During Special Audit, it was observed that an amount of Rs8.747 million was incurred on purchase of Vitara & Fortuner without provision in PC-I. The management according to PC-I had to purchase 02 No Toyota Double Cabins (4x4).

(Amount in Rupees)

Sr.#	As per PC-I	Allocation FY 2016-17
1	2 No Toyota Double Cabin (4x4)	3,228,375
But management purchased		
2	Vitara	3,490,000
3	Fortuner	5,257,000
Total		8,747,000
Excess amount		5,518,625

An excess expenditure of Rs5.518 million was incurred in violation of PC-I. Furthermore, management neither got the vehicle registered nor got it insured from any registered insurance company. Further audit apprehend that the vehicle purchased were not being used for the purpose they were supposed to be used as Vitara and Fortuner vehicles which cannot be used on field duty as Toyota double cabin. (Detail is given at **Annex-XXII**).

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that vehicles were purchased after revised purchase proposal approved by PDWP forum and completing all codal formalities. The DAC directed the management to produce the record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(OM # 07)

4.3.7 Unjustified expenditure on payment of various head of account from single supplier - Rs4.947 million

As per SPPRA 16 (1) (b) “**Direct Contracting** – This method means procurement from a **single source** without competition and shall only be applicable under any of the following conditions:

(i) Standardization of equipment or spare parts, to be compatible with the existing equipment,

Provided that the competent authority certifies in writing the compatibility of the equipment or spare part(s) to be procured;

(ii) The required item(s) is of proprietary nature and obtainable only from one source,

Provided that the Head of the Department certifies in writing the proprietary nature of the item(s) to be procured;

(iii) The contractor responsible for a process design requires the purchase of critical items from a particular supplier as a condition of a performance guarantee;”

During Special Audit, it was observed that various items of different nature amounting to Rs4.947 million were purchased from single supplier. The reasons of

purchasing from single supplier along with registration of same were not be provided. (Detail is given at **Annex-XXIII**)

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that supplier provided items at door step without any additional cost and risk of damages, moreover, quotations were also obtained from other suppliers to check the lowest market rates before purchasing. The DAC directed the management to produce record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(OM # 05)

4.3.8 Irregular award of work without execution of agreement - Rs4.002 billion

As per Rule 159 (a) Sindh Financial Rules in the case of work supply costing not less than Rs:100/- a contract should be made on written agreement, duly stamped & registered, so that it can be maintained in a court of law in the event of dispute.

During Special Audit, it was observed that various works of Rs4.002 billion were awarded to contractors but contract agreement was not executed with contractor. (Detail is given at **Annex-XXIV**)

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that schemes under question were transferred to Irrigation Department after completing all codal formalities including execution of contract agreement. The DAC referred the para for verification of record. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(OM # 53)

4.3.9 Non recovery of stamp duty - Rs4.088 million

Para-22-A of Stamp Act provides that it is the duty of the competent authority to recover the stamp duty and affix the same, while execution of agreement @ 0.30 paisa per hundred rupees of the value of the agreement or against tender cost.

During Special Audit, it was observed that various works of Rs1.362 billion were awarded to contractors but stamp duty amounting to Rs4.088 million was not obtained. The management did not recover the government dues, which reveals weak internal controls. (Detail is given at **Annex-XXV**)

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that schemes under question were transferred to Irrigation Department after completing all codal formalities including obtaining of stamp duty. The DAC directed the management to produce the record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(OM # 43)

4.4 Construction and Works

4.4.1 Unauthorized excess execution of items of work – Rs286.425 million

According to Clause 38 of the standard Contract Agreement, the quantities shown in the tender are approximate and no claim shall be entertained for quantities of work executed being 30% more or less than those entered in the tender or estimate.

During Special Audit, it was observed that excess quantities of works amounting to Rs286.425 million than the permissible limit of 30% of the estimated cost were allowed without prior approval of competent authority. (Detail is given at **Annex-XXVI**)

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that the revised technical sanction including excess quantities of work ADP#2228 was approved by competent authority vide TS letter No SCA23/TW/CE532/2017 dated 13-03-2017. The DAC directed the

management to produce the record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(O.M # 31, 32, 33 & 34)

4.4.2 Unauthorized expenditure on execution of extra items of work - Rs326.654 million

As per Para 711 of P.W.D Manual Volume-II, Appendix-8, the estimate of extra item is required to be sanctioned by the competent authority, who has sanctioned the main estimate of work.

During Special Audit, it was observed that extra amount of Rs326.654 million on extra items of work was made without sanction of competent authority. It was evident that the department did not exercise due care while preparing original estimates, thus undue benefit was extended to contractors by allowing execution of extra items of work at the cost of Public Funds. (Detail is given at **Annex-XXVII**)

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that for ADP#2227, 2228 and 2237 modified technical sanction was accorded by competent authority. For ADP#547 revised PC-I incorporating all extra items was approved by P&D and AA was also issued by competent authority. The DAC directed the management to produce record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(O.M # 64)

4.4.3 Unauthorized allowing of excess rate against rate quoted in bill of quantity - Rs1,109.139 million

According to Appendix 18-A of Sindh Financial Rules, Volume-I “Every Government officer should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud

or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.”

During Special Audit, it was observed that an amount of Rs1,109.139 million was paid to various contractors against the different items of work on excess rate against rate quoted in bill of quantity. This resulted into excess payment of Rs1,109.139 million to the contractors. (Detail is given at **Annex-XXVIII**)

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that payment was made in accordance with contract as per BOQ and rates mentioned by audit are estimated rates not the BOQ rates. Further, bids for Contract Package-II were invited in September, October and November 2013 separately, but every time bids were rejected by procurement committee due to substantially high bid prices. Finally, in January 2014 it was retendered and works were awarded to lowest bidder. The DAC directed the management to produce record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(O.M # 44 & 45)

4.4.4 Expenditure incurred without recording of measurement - Rs7.000 million

As per Rule 46 of P.W.D manual, the Project Director being a controlling officer is responsible to inspect the start of various works within his circle and to satisfy himself, that the system of management prevailing is efficient and economical.

During Special Audit, it was observed that an amount of Rs7.00 million was paid to contractors without recording measurements in measurement book. The chance of advance payment cannot be ruled out. This indicate weak internal controls prevalent in the department. (Detail is given at **Annex-XXIX**)

The matter was reported to the management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that measurement of item SP-5b was recorded at page 50 of MB # 9131 and abstract of cost Rs7.000 million was recorded on page 61 of MB # 9131, therefore, no advance payment was made. The

DAC directed the management to produce record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(O.M # 58)

4.4.5 Non-conducting of laboratory test of water samples of RO plants - Rs887.767 million

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

During Special Audit, it was observed that Rs887.767 million was paid to M/s Pak Oasis Industries (Pvt) Ltd on account of operation and maintenance of Reverse Osmosis Plants in Thar. However, management failed to get water samples tested by the independent laboratory in order to seek assurance whether water is fit for human drinking or not and relied on laboratory tests by the contractor firm. Water is life so very diligent and extra care should be taken to acquire assurance of quality of water. (Detail is given at **Annex-XXX**)

Audit is of the view that relying only on water samples of RO plants taken by the contractor firm is not sufficient; the management should have also taken water samples for laboratory test in order to get second opinion and assurance of quality water.

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that water samples are tested monthly from PHED laboratory Hyderabad and there is no provision of testing water from independent lab. However, contractor upon request got some samples analyzed from PCRWR which were found to be fit for human consumption. The DAC directed the management to produce record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(O.M # 48)

4.4.6 Non-maintenance of contractor ledger - Rs6.754 billion

As per Para 297 of Central Public Works Accounts Code, “The accounts relating to contractor may be kept in the contractor’s ledger, Form 43, a separate folio or set of folios being reserved for all the transactions with each contractor for whom a personal account is maintained.” As per Para-298 of Central Public Works Accounts Code, “A personal account may be opened in the ledger for every contractor, whether or not a formal contract has been entered into with him unless the work or supply entrusted to him is not important and no payment is made to him except on a First and Final Bill, Form 24, on completion. If any materials are issued to the contractor or any payments are made on his behalf, a ledger account must be opened.”

During Special Audit, it was observed that an amount of Rs6.754 billion was incurred without maintaining the contractor ledger, which was an essential document for audit as it may keep the payments, security deposits, call deposits, withheld amounts and other payments to the contractor in a single record. The withheld amounts, deductions, up to date payments, financial position/ progress of work and refunds could not be authenticated by audit without contractor ledger and in absence of such an important record overpayment cannot be ruled out. (Detail is given at **Annex-XXXI**)

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that all the details pertaining to payments to contractors is available for verification. The DAC directed the management to produce the record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(O.M # 2)

4.4.7 Irregular award of work to the contractors not registered with PEC - Rs 4,634.437 million

As per PEC letter # PEC/ Consult/ ES/ 1900017 dated 01-09-2005, “Non-engineering works shall be constructed except by constructor or operated excepted by operator licensed as such by the council (PEC). All consulting engineering services in Pakistan shall be entrusted only a consulting engineering dully registered as such with the council (PEC). Further as per Planning & Development Department, Government of Pakistan’s letter # 1(63-A) PP & H/ PD/ 2005 dated 14-09-2005, “all respective

provincial departments, city/ district government, TMA's UC Administrations, housing, water supply and sanitation agencies must ensure compliance of the instructions given in Pakistan Engineering Council byelaws 1986 & 1987 are fully implemented in all engineering contracts and procurement of engineering services and works in order to restrain from pre-qualification of all such local and foreign firms, which do not abide by PEC laws and rules.

During Special Audit, it was observed that the works costing Rs4,634.437 million were awarded to the contractors not registered with Pakistan Engineering Council in violation of above mentioned directives of government. (Detail is given at **Annex-XXXII**)

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that NIT was invited on 9th September 2016 and contractor submitted PEC Certificates with Validity up to 31st December 2016 in relevant category. The DAC directed the management to submit the valid PEC documents to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(OM # 13)

4.4.8 Short-obtaining of performance security - Rs438.814 million

According to Rule-39 of SPPR,2010(1) procuring agency shall, in all procurement of goods, works and services, carried out through open competitive bidding, require security in the form of pay order or demand draft or bank guarantee, an amount sufficient to protect the procuring agency in case of breach of contract by the contractor or supplier or consultant, provided that the amount shall not be more than 10% of the contract price; (2) the security shall be provided in appropriate form and amount, as provided in the bidding documents;(3) validity of performance security shall extend at least ninety days beyond the date of completion of contract to cover defects liability period or maintenance period subject to final acceptance by the procuring agency.

During Special Audit, it was observed that various works amounting to Rs8,776.230 million were awarded but the management obtained bank guarantee at the

rate of 5% Rs438.814 million instead of 10% of contract award of Rs877.623 million. An amount of Rs438.814 million was less obtained on amount of performance security. (Detail is given at **Annex-XXXIII**)

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that performance security at 5% was recovered at the time of signing of contract and 5% was retained from the running bill making it 10% of overall contract price. The DAC directed the management to produce record to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(OM # 01)

4.4.9 Unauthorized excess expenditure beyond PC-I - Rs54.000 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, it was observed that award of work "construction of 4-lane bridge over river Indus on Thatta Sujawal road EPC/ trunky basis, contract package No.SCA/Phase-I/CP-VII" was awarded to M/s Sachal Engineering and an amount of Rs54.00 million was paid vide cheque No228148 dated 30-05-2017 under the item electrification of bridge. As per PC-I electrification of bridge amounted to Rs25.00 million but actual amount spent was Rs54.00 million resulting in excess expenditure of Rs29.00 million (116%). Moreover, the PC-I and tender were also not called. (Detail is given at **Annex-XXXIV**)

The matter was reported to management in September, 2018. The DAC meeting was held on 05 April 2019. The management replied that electrification of bridge was given to M/s Sachal Engineering through variation order duly approved by competent

authority. Furthermore, same work was also required to be completed along with bridge therefore it was physically impossible to mobilize new contractor as it would have been time consuming and would have delayed the completion of project and increased the cost. The DAC directed the management to submit of TS/ revised PC-I to audit for verification. However, progress was awaited till finalization of this report.

Audit recommends compliance with DAC directives.

(OM # 47)

5 CONCLUSION

Audit observed serious lapses / irregularities in financial as well as organizational and administrative management. Major audit findings include, non-production of record, excess expenditure incurred, unauthorized withdrawal of funds from assignment account, unauthorized award of contracts without inviting open tenders, excess expenditure beyond PC-I provision, over payments due to allowing higher rates, non-deduction of various taxes, unauthorized purchase of luxurious vehicles, non-furnishing of information to National Accountability Bureau and others.

The audit findings highlighted in this report are of serious nature and warrant special attention of the authority.

5.1 Lessons Learnt

The following lessons were learnt during the course of audit:

- i) It was found that the SCA management is ignorant of financial rules as serious issues of financial mis-management were observed / identified in the report.
- ii) Overpayments / excess payments in different schemes were pointed out which need to be recovered before making final payments.

ACKNOWLEDGMENT

The Directorate General of Audit Sindh wish to express our appreciation to the management and staff of Sindh Coal Authority for the assistance and cooperation extended to the auditors during this Special Audit.

ANNEXURES

(Annex-I)

Irregular payment made to DDO instead of actual payee – Rs0.728 million

Sr. No.	Cheque No.	Date	Name of Beneficiary	Head	Detail	Gross	Amount	Remarks
1	145107	06.05.15	M/s. Mazhar Enterprises	RM (Machine)	Repair of AC and service charge	10,400	10,400	
2	145120	12.05.15	Mr. Amir Shahzad	RM (Machine)	purchase color printer CP 1025HP	26,000	26,000	DG Approval missing, S.Tax & Payment through employee
3	145149	01.06.15	Mr. Amir Shahzad	RMM	Pedestal Fan, Vehicle repair GS-085-B	18,650	18,650	DG Approval missing S.Tax
					Total (a)	55,050	55,050	
1	122937	1.010.14	Mr. Zain Ullah Khan	Seminar	-	12,435	12,435	
					Total (b)	12,435	12,435	
1	133447	16.02.15	Mr. Zain Ullah Khan	Other	GS-7025	15,600	15,600	Repair of vehicle
2	133452	20.02.15	Mr. Zain Ullah Khan	Other	Misc	20,239	20,239	Misc Other, Telephone and POL
3	133471	05.03.15	Mr. Zain Ullah Khan	Other	Misc	19,675	19,675	Misc water, stationery, POL
4	133475	18.03.15	Mr. Zain Ullah Khan	Other	Misc	19,943	19,943	Misc Other, Telephone, water & Stationery
5	133488	06.04.15	Mr. Zain Ullah Khan	Other	Misc exp	19,332	19,332	POL, Misc, RMM, Telephone
6	133494	20.04.15	Mr. Zain Ullah Khan	Other	Misc Exp	25,160	25,160	water, misc other, POL, Repair of machine, Telephone, stationery
7	145114	06.05.15	Mr. Zain Ullah Khan	Other	Misc Exp	25,647	25,647	miscellaneous exp from various heads
8	145127	25.05.15	Mr. Zain Ullah Khan	Other	Misc Exp	25,065	25,065	Repair machinery, Misc Other, stationery, POL telephone, water,
9	145145	01.06.15	Mr. Zain Ullah Khan	Other	Misc Exp	24,301	24,301	miscellaneous exp
10	133438	30.01.15	Mr. Zain Ullah Khan	RMV	GS-6422	20,140	20,140	complete repair work
11	133441	09.02.15	Mr. Zain Ullah Khan	RMV	GL-4846	8,650	8,650	Repair of vehicle
12	145173	10.06.15	Mr. Zain Ullah Khan	RMV	GS-5611	16,700	16,700	Repair of vehicle
13	145173	10.06.15	Mr. Zain Ullah Khan	RMV	GL-8782	16,100	16,100	Repair of vehicle
					Total (c)	256,552	256,552	
1	122935	24.09.14	Miss Tanzeel Nazir	RMV	GL-4821	5,500	5,500	bearing, wheel service, front jumps
2	133416	08.01.15	Miss Tanzeel Nazir	RMV	GS-4821	8,700	8,700	alignment and axel work
3	145106	06.05.15	Miss Tanzeel Nazir	RMV	GL-4821	10,500	10,500	repair of vehicle
					Total (d)	24,700	24,700	
1	122901	25.08.14	Mr. Shakeel Ahmed Burirro	Other	Telephone	8,311	8,311	Telephone Exp
2	122901	25.08.14	Mr. Shakeel Ahmed Burirro	Other	Stationery	1,030	1,030	Stationery items
3	122901	25.08.14	Mr. Shakeel Ahmed Burirro	Other	Repair	19,150	19,150	Repair & Maintenance of vehicle
4	122902	29.08.14	Mr. Shakeel Ahmed Burirro	Other	Misc.	17,860	17,860	office expenditure in various heads
5	122918	10.09.14	Mr. Shakeel Ahmed Burirro	Other	Misc.	15,705	15,705	Telephone, POL, P&T, F&F, Water, Misc and other exp
6	122920	11.09.14	Mr. Shakeel Ahmed Burirro	Other	Misc.	15,890	15,890	POL, Water and Misc Other exp

Sr. No.	Cheque No.	Date	Name of Beneficiary	Head	Detail	Gross	Amount	Remarks
7	122934	24.09.14	Mr. Shakeel Ahmed Buriro	Other	Misc.	15,842	15,842	POL, misc, Advertisement
8	122936	29.09.14	Mr. Shakeel Ahmed Buriro	Other	Misc.	17,137	17,137	POL, misc, telephone, machinery, water, courier, stationery
9	122941	14.10.14	Mr. Shakeel Ahmed Buriro	other	Misc.	15,665	15,665	POL , and Misc other
10	122947	21.10.14	Mr. Shakeel Ahmed Buriro	other	Misc.	16,675	16,675	office expenditure in various heads
11	122951	21.10.14	Mr. Shakeel Ahmed Buriro	Other	Misc.	19,750	19,750	office expenditure in various heads
12	122963	29.10.14	Mr. Shakeel Ahmed Buriro	Other	Misc.	15,485	15,485	POL, water, misc other, courier charges and Repair & Maintenance of machinery
13	122965	10.11.14	Mr. Shakeel Ahmed Buriro	Other	Misc.	18,845	18,845	POL, water, telephone, Misc other, Rep machinery
14	122973	14.11.14	Mr. Shakeel Ahmed Buriro	Other	Misc.	14,585	14,585	POL, Printing, stationery, telephone, Misc other, Registration of vehicle s
15	122976	21.11.14	Mr. Shakeel Ahmed Buriro	Other	GS-6325	5,600	5,600	Tyres
16	122976	21.11.14	Mr. Shakeel Ahmed Buriro	Other	KBC-1404	13,000	13,000	Repair & Maintenance of vehicle
17	122976	21.11.14	Mr. Shakeel Ahmed Buriro	Other	POL	2,300	2,300	GS-5611 & GS-7321
18	122989	26.11.14	Mr. Shakeel Ahmed Buriro	Other	Misc.	20,165	20,165	POL, Oil and air filter, courier etc.,
19	122994	09.12.14	Mr. Shakeel Ahmed Buriro	Other	Misc.	19,452	19,452	Printing & Stationery, Misc Other, water
20	122997	15.12.14	Mr. Shakeel Ahmed Buriro	Other	Misc.	17,018	17,018	misc expenditure
21	133415	05.01.15	Mr. Shakeel Ahmed Buriro	Other	Misc.	18,604	18,604	water, courier, POL, misc
22	133417	13.01.15	Mr. Shakeel Ahmed Buriro	Other	Misc.	17,333	17,333	stationery, misc, telephone, pol
23	133424	20.01.15	Mr. Shakeel Ahmed Buriro	Other	Misc.	18,510	18,510	water, courier, POL, Telephone
24	133442	11.02.15	Mr. Shakeel Ahmed Buriro	other	Misc.	19,732	19,732	miscellaneous exp
25	133448	16.02.15	Mr. Shakeel Ahmed Buriro	other	Misc.	16,062	16,062	Courier charges, misc other, water, POL
					Total (e)	379,706	379,706	
					Grand Total (a to e)	728,443	728,443	

(Annex-II)

Expenditure on account of electric items-Rs3.340 million

On Account	Invoice #	Dated	Particulars	Quantity	Rate	Amount	Subtotal	Gross	Deduction	Net Amount
Stationery	166	-	File cover	5,000	18	90,000	95,000	399,900	15,900	384,000
			Stamp pad	50	100	5,000				
Stationery	175	-	A4 Paper Rim	200	350	70,000	70,000			
Stationery	178	-	Legal Paper Rim	100	380	38,000	50,300			
			File cover	550	18	9,900				
			Pencil Box	24	100	2,400				
Stationery	299	-	Pointer Blue and black	70	480	5,600	95,600			
			File cover	5,000	18	90,000				
Stationery	168	-	Outward register	12	250	3,000	89,000			
			Inward Register	12	250	3,000				
			File Folder	300	150	45,000				
			Legal Paper Rim	100	380	38,000				
Stationery	309	-	Legal Paper Rim	250	380	95,000	95,000	400,400	15,900	385,000
	172	-	Printer Cartridge	24	4,000	96,000	96,000			
	157	-	A4 Paper Rim	120	350	42,000	91,500			
			Calculator	24	1,250	30,000				
	175	-	Pen Box	150	130	19,500	85,400			
			A4 Paper Rim	200	350	71,000				
			Punch Machines	24	150	3,600				
	-	-	-	Large Stapler	12	900	10,800			
-	-	-	Pen Box	250	130	32,500	32,500			
-	-	-	Box File	300	210	63,000	63,000			
Stationery	304	-	A4 Paper Rim	220	350	77,000	95,000	399,700	15,700	384,000
			Plain Register	90	200	18,000				
	152	-	Green pen box	100	130	13,000	68,800			
			Erasers pack	21	100	2,100				
			Box File	210	210	44,100				
	113	-	Single Punch	24	400	9,600	84,900			
			Pen Box	150	130	19,500				
			Signature pen box	24	125	3,000				
			Gum stick	12	950	11,400				
			USB	50	500	25,000				
	168	-	Red pen box	200	130	26,000	88,000			
			Pointer Blue and black	100	80	8,000				
A4 Paper Rim			200	350	70,000					
-	-	-	Plain Register	50	200	10,000				
Total							1,200,000	1,200,000	47,500	1,153,000
Misc Items	350	-	Tea Bags	200	250	50,000	87,000	370,220	16,940	353,280
			Jug Glass Set	15	1,800	27,000				
			Rice Plate Large	50	200	10,000				
	126	-	Energy Saver	200	180	36,000	91,000			
			Tube light	100	150	15,000				
	118	-	Hand Wash	160	250	40,000	32,220			
			Coffee 200 G	4	1,005	4,020				
			Rice Plate small	48	150	7,200				
	347	-	Rice Plate Large	70	300	21,000	80,000			
			Whitewash/Distemper fine quality 1st Floor	-	-	80,000				
344	-	-	Whitewash/Distemper fine quality 1st Floor	-	-	80,000	80,000			
Misc Items	349	-	Sugar Pot set	80	50	4,000	94,000	370,100	16,820	353,280
			Phenyl	500	100	50,000				
			Green Teabox	200	200	40,000				
	121	-	Rice Plate Large	168	300	50,400	90,500			
			Coffee 200 G	20	1,005	20,100				
			Rice Plate small	200	100	20,000				
117	-	Tube light	400	150	60,000	93,600				
		Towel	96	300	28,800					

On Account	Invoice #	Dated	Particulars	Quantity	Rate	Amount	Subtotal	Gross	Deduction	Net Amount	
	130	-	Vim Powder	48	100	4,800	92,000				
			Room Spray	180	300	54,000					
			Glass Set	40	950	38,000					
Misc Items	115	-	Tray	80	500	40,000	80,000	370,000	16,720	353,280	
				Soap	600	60					36,000
				Sugar Pot set	80	50					4,000
	132	-	Coffee 200 G	30	1,005	30,150	50,700				
			Tube light	137	150	20,550					
	114	-	Wall Clock	32	1,200	38,400	76,340				
			Duster	472	20	9,440					
			Tissue Roll	1,875	80	15,000					
			Towel	45	300	13,500					
	128	-	Bowl	100	300	30,000	79,000				
			Table Spoon	100	10	1,000					
			Water set	40	900	36,000					
	119	-	Duster	600	20	12,000	83,960				
			Tissue Roll	512	80	40,960					
			Rice Plate Large	55	300	16,500					
Rice Dish			25	500	12,500						
Misc Items	135	-	Emergency light	20	700	14,000	99,300	369,800	15,720	353,280	
			Dustbin	250	250	62,500					
		Bowl	96	300	28,800						
		Milk pot	80	100	8,000						
	123	-	Glass Set	25	1,800	45,000					87,000
			Emergency light	60	700	42,000					
	120	-	Tea Bags	300	220	66,000					87,000
			Room Spray	70	300	21,000					
134	-	Rice Plate Large	240	200	48,000	96,500					
		dinner set	1	48,500	48,500						
Misc Items	131	-	Tea Set	40	1,000	40,000	94,000	369,992	16,712	353,280	
				Room Spray	180	300					54,000
	122	-	Sugar Bag 250 g	500	100	50,000	87,500				
			Dustbin	150	250	37,500					
	133	-	dinner set	2	46,200	92,400	92,400				
			Energy Saver	400	180	72,000					
125	-	Rice Dish	25	500	12,500	96,092					
		Match Box	552	21	11,592						
Misc Items	345	-	Whitewash/Distemper fine quality 1st Floor (right side)	-	-	75,000	75,000	145,000	5,171	139,829	
	348	-	Whitewash/Distemper fine quality 1st Floor (Left side)	-	-	70,000	70,000				
Misc Items	343	-	Whitewash/Distemper fine quality 1st Floor (Left side)	-	-	70,000	70,000	145,000	5,171	139,829	
	346	-	Whitewash/Distemper fine quality Ground plus 1st Floor roof of left side	-	-	75,000	75,000				
Total						3,340,112	3,340,112	3,340,112	140,754	3,199,058	

(Annex-III)

Irregular expenditure on electricity charges-Rs2.052 million

Cheque #	Date	Paid to	Meter # Ref	Location	Previous reading	Present reading	total units	Arrear	Current bill	Surcharge	Paid amount	Remarks
25972	6/5/2015	M/s R.O Digri									2,052,518	
			24-37424-0067434-D-IB	Osmosis Plant Diplo	0	0	0	0	0	0	0	Duplicate Bill without reading
			24-374230031882	Osmosis Plant Kaloi	0	0	0	0	0	0	0	Duplicate Bill without reading
			24-37424-0035100	Water supply scheme Mithi	0	0	0	0	0	0	0	Duplicate Bill without reading
			24-37423-0027255-ID-I	Osmosis Plant Khellari	0	0	0	0	0	0	0	Duplicate Bill without reading
			24-37424-0115110-D-IB	Islamkot office	0	0	0	0	0	0	0	Duplicate Bill without reading
Total										2,052,518		

(Annex-IV)

Expenditure on repair of vehicles- Rs3.424 million

Sr. #	Cheque No.	Date	Head	Name of Beneficiary	Category	Details	Gross Amount	Deduction	D.Detail	Amount
2016-17										
1	228007	08.03.17	RMV	M/s. Abhian Autos	GS-2233	GS-2233 (Ac, Compressor, Gas Fitting)	18,000	-	-	18,000
2	228008	08.03.17	RMV	M/s. Abhian Autos	GS-085-B	GS-085-B (AC Compressor with labour charges)	17,200	-	-	17,200
3	228010	08.03.17	RMV	M/s. Abhian Autos	GL-8782	GS-8782 (02 tyres with fitting)	24,800	-	-	24,800
4	228011	09.03.17	RMV	M/s. Abhian Autos	GS-7260	GS-7260 (Gas, Ac Compressor)	24,600	1,968	IT	22,632
5	228012	09.03.17	RMV	M/s. Abhian Autos	GS-7260	GS-7260 (02 tyre Back)	24,800	1,984	IT	22,816
6	228013	09.03.17	RMV	M/s. Abhian Autos	GL-4821	Rely Clutch Seat, Oil fltr	23,920	1,914	IT	22,006
7	228014	09.03.17	RMV	M/s. Abhian Autos	GS-2233	GS-2233 (02 tyres)	24,900	1,992	IT	22,908
8	228061	25.04.17	RMV	M/s. Abihan Autos	GL-8782	GL-8782 (Gaskit, wall, lathe, radiator)	33,000	2,640	IT	30,360
9	218981	28.02.17	RMV	M/s. Abihan Autos	GS-6423	GS-6423 (Full Tyre Set)	24,000	1,920	IT	22,080
10	218973	09.2.17	RMV	M/s. Abihan Autos	GS-4846	GS-4846 (Head, Gaskit, Breaks, oil fltr, Dsl pmp, etc)	89,700	7,176	IT	82,524
11	218974	09.2.17	RMV	M/s. Abihan Autos	GS-6050	GS-6050 (Head, Gaskit, Clutch, oil fltr, Battery, Dsl pmp, etc)	90,400	7,232	IT	83,168
12	218986	01.03.17	RMV	M/s. Abihan Autos	GS-2233	GS-2233 (Front tyres)	24,800	1,984	IT	22,816
13	218987	01.03.17	RMV	M/s. Abihan Autos	GS-2233	GS-2233 (Ac, Compressor, Gas Leakage)	24,600	1,968	IT	22,632
14	228074	02.05.17	RMV	M/s. Abihan Autos	GS-087-B	GS-087-B (2 Tyers)	44,000	1,760	IT	42,240
15	218974	09.2.17	RMV	M/s. Abihan Autos	GS-6050	Battery	8,000	640		7,360
16	295934	31.05.17	RMV	M/s. Ameer Autos	Gs-0209	GS-0209 (Engine, Break, Wiring, Oil/Air fltr)	78,000	6,240	IT	71,760
17	295935	31.05.17	RMV	M/s. Ameer Autos	GS-7927	Battery 150 V	13,500	1,296	IT	12,204
18	295935	31.05.17	RMV	M/s. Ameer Autos	GS-7927	GS-7927 (Engine, Dsl pmp/filter/injector)	67,650	5,196	IT	62,454
19	228009	08.03.17	RMV	M/s. Ayaan Enterprises	Repair	Repair of 02 Office Ac	13,000	-	-	13,000
20	206242	26.08.16	RMV	M/s. Ayaan Enterprises	GS-6050	Battery	9,500	760	IT	8,740
21	206242	26.08.16	RMV	M/s. Ayaan Enterprises	GS-6050	Steering, AC, Break, Clutch, oil fltr, Dsl pmp, etc	40,400	3,232	IT	37,168
22	218976	20.02.17	RMV	M/s. Ayaan Enterprises	GS-6423	GS-6423 (Full Tyre Set)	24,800	1,984	IT	22,816
23	218975	20.02.17	RMV	M/s. Ayaan Enterprises	GS-4846	GS-4846 (AC, Condenser, Thermostat, Gas)	24,600	1,968	IT	22,632
24	228071	26.04.17	RMV	M/s. Bismillah Autos	GS-7721	GS-7721	73,920	5,914	IT	68,006
25	228082	08.05.17	RMV	M/s. DM Enterprises	GS-086-B	GS-086-B (2 Tyres)	37,000	2,960	IT	34,040
26	218946	13.01.17	RMV	M/s. Fatima Ji-Motor	GS-2233	GS-2233 (T-rod, Shockers, bumper, ball joint)	90,000	7,200	IT	82,800
27	218979	21.02.17	RMV	M/s. Fatima Ji Motors	GS-9260	GS-9260 (doors)	15,100	1,300	IT	13,800
28	218980	21.02.17	RMV	M/s. Fatima Ji Motors	GS-9260	GS-9260 (Break, Enigne, others)	16,000	1,280	IT	14,720
29	218966	2/2/2017	RMV	M/s. Fatima-Ji Motors	GS-6325	GS-6325 (Break, Ac, Master Cylinder)	60,500	4,840	IT	55,660

Sr. #	Cheque No.	Date	Head	Name of Beneficiary	Category	Details	Gross Amount	Deduction	D.Detail	Amount
30	218902	08.12.16	RMV	M/s. Fatma-Ji-Motors Workshop	GS-085-B	Battery 65Am	6,900	552	IT	6,348
31	218902	08.12.16	RMV	M/s. Fatma-Ji-Motors Workshop	GS-085-B	wheel Cover, Clatch, Pressure plates	17,400	1,392	IT	16,008
32	206298	06.12.16	RMV	M/s. Movin Cool	GS-085-B	AC Compressor, condensor, glass	24,600	1,968	IT	22,632
33	218930	09.01.17	RMV	M/s. Shallat Ali Khan	GS-6325	Backlight	3,500	280	IT	3,220
34	218930	09.01.17	RMV	M/s. Shallat Ali Khan	GS-6511	Gear & Van	36,200	2,896	IT	33,304
35	228076	02.05.17	RMV	M/s. Shams din	GS-6325	GS-6325 (Seat Covers.& Plastic mat)	10,500	420	IT	10,080
36	228095	18.05.17	RMV	M/s. Thar Autos Mithi	GS-8053	2 Tyres	13,200	1,056	IT	12,144
37	228095	18.05.17	RMV	M/s. Thar Autos Mithi	GS-7027	02 Tyres	22,200	1,776	IT	20,424
38	228095	18.05.17	RMV	M/s. Thar Autos Mithi	GS-7027	Self, Radiator, Gaskit, seat, oil	26,470	2,118	IT	24,352
39	228095	18.05.17	RMV	M/s. Thar Autos Mithi	GS-8053	Rims, gas kit, engine, radiator	29,210	2,337	IT	26,873
40	206237	26.08.16	RMV	M/s. TPL Trakker	Tracker Monitoring fees	GS-5611 & GSB-087 tracker	17,110	-	-	17,110
41	228063	25.04.17	RMV	M/s. Abihan Autos	GL-4821	(Clutch, Gear/eng. Oil Fuel Engceter, Door handle, Mat Elec/Mech Labour)	24,000	1,920	IT	22,080
42	228064	25.04.17	RMV	M/s. Abihan Autos	GS-6423	GS-6423 (Rediator, Head Facing, Ring, Lath Work, Eng Oil, Air/Oil filter)	23,200	1,856	IT	21,344
43	206261	29.09.16	RMV	Mr. Altaf Hussain shah	GS-6325	Battery 1000 m	7,500	-	-	7,500
44	206261	29.09.16	RMV	Mr. Altaf Hussain shah	GS-6325	Body Rediator	17,250	-	-	17,250
45	228077	02.05.17	RMV	Safdar Zaman	GS-6422	GS-6422 (body, head, piston, Oil/Air fltr)	24,800	1,984	IT	22,816
46	228078	02.05.17	RMV	Safdar Zaman	GS-6423	GS-6423 (Engine Overhaul, Lath work)	30,210	2,417	IT	27,793
47	228072	26.04.17	RMV	Shah Jee Auto Spaer Parts	KCV-2630	(Tyres tubes, Indicators, Chain Pockets Headlights, Shocks, Helmet)	9,850	788	IT	9,062
Sub-Total (a)							1,404,790	101,107		1,303,683
2015-16										
1	195096	13.06.16	RMV	M/s. Habib Automobiles	GL-8782	Battery	12,000	960	IT	11,040
2	195097	13.06.16	RMV	M/s. Habib Automobiles	GS-085-B	Denting painting of left side with labour charges	38,500	3,080	IT	35,420
3	195095	13.06.16	RMV	M/s. Habib Automobiles	GS-086-B	03 Tyres	49,200	3,909	IT	45,291
4	195096	13.06.16	RMV	M/s. Habib Automobiles	GS-8782	Paint left and right side with labour charge, denting right side	74,000	5,920	IT	68,080
5	195095	13.06.16	RMV	M/s. Habib Automobiles	GS-6423	Engine overhaul, with labour charges, painting right side with labour charges	78,000	6,197	IT	71,803
6	195097	13.06.16	RMV	M/s. Habib Automobiles	GS-7927	Denting painting of left side with labour charges , suspension work tie rod	80,000	6,400	IT	73,600
7	195096	13.06.16	RMV	M/s. Habib Automobiles	GS-6422	Denting and painting left and right side with labour charge, engine overhaul	85,000	6,800	IT	78,200
8	195095	13.06.16	RMV	M/s. Habib Automobiles	Gs-8547	Denting and painting left and right side with labour charge, molding right side	85,147	6,741	IT	78,406
9	195097	13.06.16	RMV	M/s. Habib Automobiles	GS-8547	Denting painting of left side with labour charges	94,000	7,520	IT	86,480
10	150832	09.11.15	RMV	M/s. Best Auction Mart			18,990	3,418	IT GST	15,572

Sr. #	Cheque No.	Date	Head	Name of Beneficiary	Category	Details	Gross Amount	Deduction	D.Detail	Amount
11	150850	20.11.15	RMV	M/s. Bismillah Autos	GS-7721	Battery	5,500	220		5,280
12	150850	20.11.15	RMV	M/s. Bismillah Autos	GS-7721	Complete Eng	21,380	855	Income Tax	20,525
13	172993	23.05.16	RMV	M/s. Ayaan Enterprise	KBC-1404	Complete color, Engine & Body parts, wiring	23,500	1,880	IT	21,620
14	195094	13.06.16	RMV	M/s. Habib Automobiles	GS-6420	Denting painting right side, tie rod, ball joints with labour charges	63,000	5,040	IT	57,960
15	195063	13.06.16	RMV	M/s. Habib Automobiles	GS-5611	01 tyres 13500	13,500	1,050	IT	12,450
16	195063	13.06.16	RMV	M/s. Habib Automobiles	GS-6423	02 Tyres @11500	23,000	1,790	IT	21,210
17	195062	13.06.16	RMV	M/s. Habib Automobiles	GS-5611	Repair	31,000	2,589	IT	28,411
18	195062	13.06.16	RMV	M/s. Habib Automobiles	GS-5611	04 Tyres with labour charges @ 13500	54,000	4,510	IT	49,490
19	195063	13.06.16	RMV	M/s. Habib Automobiles	GS-6423	Repair @42000, Labour charges 12000	54,000	4,202	IT	49,798
20	195063	13.06.16	RMV	M/s. Habib Automobiles	GS-5611	Labour charges 10000, Repair 59000	69,000	5,369	IT	63,631
21	195062	13.06.16	RMV	M/s. Habib Automobiles	GS-6420	Repair @52000, Labour charges@ 18000	70,000	5,847	IT	64,153
22	195063	13.06.16	RMV	M/s. Habib Automobiles	GS-6050	04 Tyres@19500, 3000 Labour charges	81,000	6,303	IT	74,697
23	195062	13.06.16	RMV	M/s. Habib Automobiles	GS-7927	04 Tyres @20500 labour charges 5000	87,000	7,267	IT	79,733
24	195096	13.06.16	RMV	M/s. Habib Automobiles	GS-085-B	Denting left and right side with labour charge	41,500	3,320	IT	38,180
25	150829	28.10.15	RMV	M/s. Ayaan Enterprise	GS-5611	Battery	6,726	538	IT	6,188
26	150869	14.12.15	RMV	M/s. Ayaan Enterprise	GL-8782	Tie rod, Linker Set, Stering Boat, Oil Change, Labour Charge	27,300	2,184	IT	25,116
27	172918	09.02.16	RMV	M/s. Ayyan Enterprise	GS-7025	tyre set complete	40,000	3,200	IT	36,800
28	172918	09.02.16	RMV	M/s. Ayyan Enterprise	GL-8782	engine work complete	48,000	3,840	IT	44,160
29	172923	09.02.16	RMV	M/s. Ayyan Enterprise	GS-6325	5 vigo tyre set	89,000	3,560	IT	85,440
30	172985	23.05.16	RMV	M/s. Ayaan Enterprise	GL-4821	Self, Wiper, seat cover, mat set, break shoe, labour charges	17,300	1,384	IT	15,916
31	172987	23.05.16	RMV	M/s. Ayaan Enterprise	GS-087-B	Breakpad, Break Shoe, AC & Gas service, Air Filter	24,700	1,976	IT	22,724
32	195019	09.06.16	RMV	M/s. Ayaan Enterprise	GS-6325	Ac Compressor change (14000), bumper denting painting	24,000	1,920	IT	22,080
33	195022	09.06.16	RMV	M/s. Ayaan Enterprise	GS-6325	Excel, Tie rod, Bush	24,500	1,960	IT	22,540
34	195025	09.06.16	RMV	M/s. Ayaan Enterprise	Repair	Gas Refill 03 Ac (ps dg, Committee & account branch)	24,500	1,960	IT	22,540
35	150848	18.11.15	RMV	Tanzeel Nazir	GL-4821	Battery	3,700	-	-	3,700
36	150830	04.11.15	RMV	M/s. Shaila Ali Khan	GS-7025	Battery 65amp	4,000	160	IT	3,840
37	172916	09.02.16	RMV	M/s. TPL Trakker	GS-5611	Vehicle monitoring fee	8,664	-	-	8,664
38	172916	09.02.16	RMV	M/s. TPL Trakker	GS-087-B	Vehicle monitoring fee	8,664	-	-	8,664
39	172916	09.02.16	RMV	M/s. TPL Trakker	GS-6325	Vehicle monitoring fee	8,850	-	-	8,850
40	172977	19.05.16	RMV	M/s. TPL Trakker Ltd	GL-4846	Tracker monitoring fee	8,850	-	-	8,850
41	172916	09.02.16	RMV	M/s. TPL Trakker	GL-4846	Vehicle monitoring fee	8,963	-	-	8,963
42	150848	18.11.15	RMV	Tanzeel Nazir	GL-4821		13,200	-	-	13,200
43	150830	04.11.15	RMV	M/s. Shaila Ali Khan	GS-7025	Tuning oil filter air filter spark plugs fuel pump carbator & wiring services	17,100	684	IT	16,416
44	150866	08.12.15	RMV	Mr. Zainullah Khan	GS-6422	Complete Eng & Repair Lathe work	18,000	-	-	18,000

Sr. #	Cheque No.	Date	Head	Name of Beneficiary	Category	Details	Gross Amount	Deduction	D.Detail	Amount
45	195094	13.06.16	RMV	M/s. Habib Automobiles	GS-6422	02 tyres	26,000	2,080	IT	23,920
46	195094	13.06.16	RMV	M/s. Habib Automobiles	GS-6422	Denting left side with labour charges	33,500	2,680	IT	30,820
47	195018	07.06.16	RMV	M/s. M Nazir Diesel	GL-8782	Head, Clutch, Oil& Grece, radiator	60,250	-	-	60,250
48	195094	13.06.16	RMV	M/s. Habib Automobiles	GS-085-B	Denting left side and painting right side, denting & painting backside	90,000	7,200	IT	82,800
49	206208	13.06.16	RmV	M/s. Ayaan Enterprise	KCV-2630	Complete repair & Body and engine parts	15,000	-	-	15,000
Sub-Total (b)							1,902,984	136,513		1,766,471

Sr. No.	Cost Center	Proj.ID	Obj.	Cheque No.	Date	Name of Beneficiary	Head	Cat	Detail	Amount	
2014-15											
1	KC4295	AANDKA0060	A05213	112098	25.08.14	M/s. TPL Tracker	RMV	GSB-087, GS-5611	Monitoring fee tracking fee	17,328	
2	KC4295	AANDKA0060	A05213	112100	29.08.14	M/s. TPL Tracker	RMV	GL-6325	Monitoring fee tracking fee	8,963	
3	KC4295	AANDKA0060	A05213	122935	24.09.14	Miss Tanzeel Nazir	RMV	GL-4821	Bearing, wheel service, front jumps	5,500	
4	KC4295	AANDKA0060	A05213	133416	08.01.15	Miss Tanzeel Nazir	RMV	GS-4821	Alignment and axel work	8,700	
5	KC4295	AANDKA0060	A05213	133438	30.01.15	Mr. Zain Ullah Khan	RMV	GS-6422	Complete repair work	20,140	
6	KC4295	AANDKA0060	A05213	133441	09.02.15	Mr. Zain Ullah Khan	RMV	GL-4846	Repair of vehicle	8,650	
7	KC4295	AANDKA0060	A05213	133491	13.04.15	M/s. Qasim Brother	RMV	GS-085-B	Repair of vehicle	4,100	
8	KC4295	AANDKA0060	A05213	145106	06.05.15	Miss Tanzeel Nazir	RMV	GL4821	Repair of vehicle	10,500	
9	KC4295	AANDKA0060	A05213	145173	10.06.15	Mr. Zain Ullah Khan	RMV	GS-5611	Repair of vehicle	16,700	
10	KC4295	AANDKA0060	A05213	145173	10.06.15	Mr. Zain Ullah Khan	RMV	GL-8782	Repair of vehicle	16,100	
Sub-Total (c)										116,681	
Total (a+b+c)											3,424,455

(Annex-V)

Splitting of expenditure on account of stationery- Rs1.199 million

Sr. #	Cheque #	Paid to	On Account	Invoice #	Date	Particulars	Quantity	Rate	Amount	Subtotal	Gross	Deduction	Net Amount
1	195055 / dt: 13.6.16	M/S Zulf Stationery	Stationery	166	-	File cover	5,000	18	90,000	95,000	399,900	15,900	384,000
						Stamp pad	50	100	5,000				
				175	-	A4 Paper Rim	200	350	70,000	70,000			
				178	-	Legal Paper Rim	100	380	38,000	50,300			
						File cover	550	18	9,900				
						Pencil Box	24	100	2,400				
				299	-	Pointer Blue and black	70	480	5,600	95,600			
						File cover	5,000	18	90,000				
						Outward register	12	250	3,000				
				168	-	Inward Register	12	250	3,000	89,000			
File Folder	300	150	45,000										
Legal Paper Rim	100	380	38,000										
Legal Paper Rim	250	380	95,000			95,000							
2	195054 / dt: 13.6.16	M/S Zulf Stationery	Stationery	309	-	Legal Paper Rim	250	380	95,000	95,000	399,900	15,900	384,000
				172	-	Printer Cartridge	24	4,000	96,000	96,000			
				157	-	A4 Paper Rim	120	350	42,000	91,500			
						Calculator	24	1,250	30,000				
				175	-	Pen Box	150	130	19,500	85,400			
						A4 Paper Rim	200	350	71,000				
						Punch Machines	24	150	3,600				
						Large Stapler	12	900	10,800				
				-	-	Pen Box	250	130	32,500	32,500			
				-	-	Box File	300	210	63,000	63,000			
3	195053 / dt: 13.6.16	M/S Zulf Stationery	Stationery	304	-	A4 Paper Rim	220	350	77,000	95,000	399,700	15,700	384,000
						Plain Register	90	200	18,000				
				152	-	Green pen box	100	130	13,000	68,800			
						Erasers pack	21	100	2,100				
						Box File	210	210	44,100				
						Single Punch	24	400	9,600				
				113	-	Pen Box	150	130	19,500	84,900			
						Signature pen box	24	125	3,000				
						Gum stick	12	950	11,400				
						USB	50	500	25,000				
168	-	Red pen box	200	130	26,000	88,000							
		Pointer Blue and black	100	80	8,000								
		A4 Paper Rim	200	350	70,000								
		Plain Register	50	200	10,000								
Total										1,199,500	1,199,500	47,500	1,152,000

(Annex-VI)

Non-reconciliation of utilities charges-Rs 44.686 million

S.No.	Cheque #	Date	Name of Beneficiary	Head	Amount
O&M Electricity 2016-17					
1	150890	09.02.16	Rev Off. HESCO Opt Div. Dig	M&R	2,000,000
2	150889	09.02.16	Rev Off. HESCO Opt Div. UK	M&R	3,000,000
3	172978	19.05.16	Revenue officer HESCO U/K	M&R	3,500,000
4	172979	19.05.16	Revenue officer HESCO DIG	M&R	500,000
5	206210	17.06.16	Rev Off HESCO Umerkot	M&R	2,000,000
6	206211	17.06.16	Revenue Off HESCO Digri	M&R	1,000,000
7	206622	17.06.16	Revenue office Umerkot	M&R	1,000,000
8	206271	05.10.16	Rev off HESCO Ot Div.Digri	M&R	5,619,000
9	206272	05.10.16	Revenue Officer HESCO Umerkot	M&R	5,300,250
10	228070	26.04.17	Rev. Off. Opt. HESCO Digri	M&R	1,000,000
11	228093	18.05.17	Revenue office HESCO Digri	M&R	9,982,469
12	228094	18.05.17	Revenue office HESCO Umerkot	M&R	5,000,000
Sub-Total (a)					39,901,719
GIA Electricity 2014-15					
1	122950	21.10.14	M/s. K-Electric	Electricity	34,425
2	122975	18.11.14	M/s. K-Electric	Electricity	86,256
3	123000	29.12.14	M/s. K-Electric	Electricity	57,455
4	133450	17.02.15	M/s. K-Electric	Electricity	11,436
5	133490	10.04.15	M/s. K-Electric	Electricity	55,000
6	133495	20.04.15	M/s. K-Electric	Electricity	35,067
7	145124	21.05.15	M/s. K-Electric	Electricity	106,219
8	145140	01.06.15	M/s. K-Electric	Electricity	450,000
Sub-Total (b)					835,858
GIA Gas 2014-15					
1	112096	18.08.14	M/s. Sui Southern Gas Co.	GAS	1,390
2	122940	14.10.14	M/s. Sui Southern Gas Co.	GAS	1,010
3	122978	21.11.14	M/s. Sui Southern Gas Co.	GAS	510
4	122998	15.12.14	M/s. Sui Southern Gas Co.	GAS	540
5	133444	11.02.15	M/s. Sui Southern Gas Co.	GAS	600
6	133473	09.03.15	M/s. Sui Southern Gas Co.	GAS	1,110
7	145141	01.06.15	M/s. Sui Southern Gas Co.	GAS	8,000
Sub-Total (c)					13,160
GIA Telephone 2014-15					
1	112097	18.08.14	M/s. PTCL	Telephone	5,590
2	122913	27.08.14	M/s. PTCL	Telephone	5,930
3	122921	22.09.14	M/s. PTCL	Telephone	3,570
4	122923	24.09.14	M/s. NTC	Telephone	6,694
5	122933	24.09.14	M/s. PTCL	Telephone	10,050
6	122948	21.10.14	M/s. NTC	Telephone	866
7	122949	21.10.14	M/s. NTC	Telephone	6,438
8	122961	24.10.14	M/s. PTCL	Telephone	2,310
9	122964	29.10.14	M/s NTC	Telephone	2,860
10	122974	14.11.14	M/s NTC	Telephone	9,470
11	122988	25.11.14	M/s. PTCL	Telephone	6,680

S.No.	Cheque #	Date	Name of Beneficiary	Head	Amount
12	122996	10.12.14	M/s. PTCL	Telephone	2,970
13	122999	17.12.14	M/s NTC	Telephone	10,238
14	133411	05.01.15	M/s. PTCL	Telephone	3,970
15	133412	05.01.15	M/s. PTCL	Telephone	5,800
16	133439	30.01.15	M/s. PTCL	Telephone	10,970
17	133451	17.02.15	M/s. NTC	Telephone	12,802
18	133453	23.02.15	M/s. PTCL	Telephone	3,040
19	133463	25.02.15	M/s. PTCL	Telephone	4,060
20	133476	20.03.15	M/s. NTC	Telephone	11,159
21	133496	21.04.15	M/s NTC	Telephone	1,401
22	133497	21.04.15	M/s. NTC	Telephone	10,874
23	145117	06.05.15	M/s. PTCL	Telephone	14,190
24	145126	25.05.15	M/s NTC	Telephone	13,192
25	145138	27.05.15	M/s. PTCL	Telephone	11,080
26	145188	11.06.15	M/s NTC	Telephone	70,680
Sub-Total (d)					246,884
GIA Electricity 2015-16					
1	150805	19.10.15	M/s. K-Electric	Electricity	151,014
2	150836	17.11.15	M/s. K-Electric	Electricity	111,363
3	150871	17.12.15	M/s. K-Electric	Electricity	45,942
4	150878	19.01.16	M/s. K-Electric	Electricity	25,888
5	150894	09.02.16	M/s. K-electric	Electricity	33,747
6	172935	16.03.16	M/s. K-Electric	Electricity	47,295
7	172961	17.05.16	M/s. K-electric	Electricity	220,612
8	195014	03.06.16	M/s. K-electric	Electricity	500,000
9	195049	13.06.16	Revenue Off HESCO Digri	Electricity	100,000
10	195050	13.06.16	Revenue Off HESCO Digri	Electricity	675,814
11	195051	13.06.16	Revenue Off HESCO Digri	Electricity	20,000
Sub-Total (e)					1,931,675
GIA Telephone 2015-16					
1	172915	09.02.16	M/s. NTC	Telephone	29,458
2	172944	30.03.16	M/s. NTC	Telephone	7,619
3	172945	30.03.16	M/s. PTCL	Telephone	1,848
4	172949	11.04.16	M/s. NTC	Telephone	15,524
5	172951	11.04.16	M/s. PTCL	Telephone	6,780
6	172952	11.04.16	M/s. PTCL	Telephone	8,220
7	172953	28.04.16	M/s. PTCL	Telephone	5,290
8	172962	17.05.16	M/s. PTCL	Telephone	7,290
9	172963	17.05.16	M/s. NTC	Telephone	15,513
10	172983	20.05.16	M/s. NTC	Telephone	997
11	172984	23.05.16	M/s. PTCL	Telephone	4,550
12	195015	03.06.16	M/s. NTC	Telephone	60,000
13	195052	13.06.16	M/S Revenue Officer PTCL	Telephone	10,000
14	206209	13.06.16	M/s. PTCL	Telephone	12,000
15	150806	20.10.15	M/s. PTCL	Telephone	13,280
16	150808	20.10.15	M/s. PTCL	Telephone	26,170
17	150809	20.10.15	M/s. NTC	Telephone	12,395
18	150852	26.11.15	M/s. PTCL	Telephone	4,280

S.No.	Cheque #	Date	Name of Beneficiary	Head	Amount
19	150853	26.11.15	M/s. NTC	Telephone	11,264
20	150873	21.12.15	M/s. NTC	Telephone	1,321
21	150895	09.02.16	M/s. PTCL	Telephone	25,209
22	150896	09.02.16	M/s. NTC	Telephone	4,977
Sub-Total (f)					283,985
GIA Gas 2015-16					
	195009	03.06.16	M/s. Sui Southern Gas Co	Gas	10,340
Sub-Total (g)					10,340
GIA Telephone 2016-17					
1	228039	20.04.17	M/s. NTC	Telephone	44,426
2	295901	22.05.17	M/s. NTC	Telephone	3,223
3	295905	22.05.17	M/s. NTC	Telephone	9,800
4	295924	26.05.17	M/s. NTC	Telephone	54,000
5	295930	29.05.17	M/s. PTCL	Telephone	6,570
6	206236	26.08.16	M/s. NTC	Telephone	3,056
7	206238	26.08.16	M/s. PTCL	Telephone	14,690
8	206240	26.08.16	M/s. PTCL	Telephone	9,780
9	206276	05.10.16	M/s PTCL	Telephone	8,080
10	206290	08.11.16	M/s PTCL	Telephone	10,190
11	206295	28.11.16	M/s. NTC	Telephone	2,425
12	206299	08.12.16	M/s. PTCL	Telephone	16,050
13	206300	08.12.16	M/s. NTC	Telephone	24,844
14	218901	08.12.16	M/s. PTCL	Telephone	10,860
15	218949	25.01.17	M/s. PTCL	Telephone	10,599
16	218968	2/3/2017	M/s. PTCL	Telephone	6,920
17	218969	2/3/2017	M/s. NTC	Telephone	5,091
18	218970	09.2.17	M/s. NTC	Telephone	27,572
19	218971	09.02.17	M/s. PTCL	Telephone	7,270
20	228051	24.04.17	M/s PTCL	Telephone	21,200
21	206257	29.09.16	M/s. NTC	Telephone	12,055
Sub-Total (h)					308,701
GIA Gas 2016-17					
1	295926	26.05.17	M/s. SSGC	Gas	8,000
Sub-Total (i)					8,000
GIA Electricity 2016-17					
1	218927	30.12.16	M/s. K-Electric	Electricity	82,971
2	295925	26.05.17	M/s. K-Electric	Electricity	500,000
3	206243	26.08.16	M/s. K-Electric	Electricity	28,801
4	206293	16.11.16	M/s. K-Electric	Electricity	262,083
5	218965	2.2.2017	M/s. K-Electric	Electricity	52,229
6	218978	21.02.17	M/s. K-Electric	Electricity	26,213
7	228038	20.04.17	M/s. K-Electric	Electricity	107,400
8	228097	18.05.17	M/s. K-Electric	Electricity	86,120
Sub-Total (j)					1,145,817
Total (a to j)					44,686,139

(Annex-VII)

Irregular expenditure on POL–Rs6.108 million

Sr. #	Cheque No.	Date	Name of Beneficiary	Expenditure	Liters/Details	Amount
POL 2014-15						
1	122991	12.11.14	M/s. Pakistan State Oil	GS-087-B	270.01	27,407
2	122991	12.11.14	M/s. Pakistan State Oil	GA-9260	199.99	20,303
3	122991	12.11.14	M/s. Pakistan State Oil	GS-7260	149.97	15,222
4	122991	12.11.14	M/s. Pakistan State Oil	GS-6420	89.11	8,421
5	122991	12.11.14	M/s. Pakistan State Oil	GS-7721	90	10,005
6	122991	12.11.14	M/s. Pakistan State Oil	GS-6421	99	9,433
7	122991	12.11.14	M/s. Pakistan State Oil	GS-6422	149.77	14,156
8	122991	12.11.14	M/s. Pakistan State Oil	KCV-2630	80	7,560
9	122991	12.11.14	M/s. Pakistan State Oil	KBC-1404	60	5,672
10	122991	12.11.14	M/s. Pakistan State Oil	GS-7025	100	9,457
11	122991	12.11.14	M/s. Pakistan State Oil	GS-6423	150	14,175
12	122991	12.11.14	M/s. Pakistan State Oil	Service charges	0	2,340
13	122991	12.11.14	M/s. Pakistan State Oil	member ship fees	0	250
14	122968	09.12.14	M/s. Pakistan State Oil	GS-087-B	296	31,879
15	122968	09.12.14	M/s. Pakistan State Oil	GA-9260	200	21,540
16	122968	09.12.14	M/s. Pakistan State Oil	GS-7260	149.96	16,151
17	122968	09.12.14	M/s. Pakistan State Oil	GS-6420	99.3	10,317
18	122968	09.12.14	M/s. Pakistan State Oil	GS-6421	100	10,470
19	122968	09.12.14	M/s. Pakistan State Oil	GS-6422	149.82	15,578
20	122968	09.12.14	M/s. Pakistan State Oil	KCV-2630	79.95	8,310
21	122968	09.12.14	M/s. Pakistan State Oil	KBC-1404	60	6,244
22	122968	09.12.14	M/s. Pakistan State Oil	GS-7025	97.32	10,128
23	122968	09.12.14	M/s. Pakistan State Oil	GS-6423	149.97	15,586
24	122968	09.12.14	M/s. Pakistan State Oil	Service charges	0	2,412
25	122968	09.12.14	M/s. Pakistan State Oil	Previous balance arrears (-)		(-4102.02)
26	133422	14.01.15	M/s. Pakistan State Oil	GS-087-B	283.86	26,796
27	133422	14.01.15	M/s. Pakistan State Oil	GA-9260	200	18,878
28	133422	14.01.15	M/s. Pakistan State Oil	GS-7260	149.97	14,152
29	133422	14.01.15	M/s. Pakistan State Oil	GS-6420	99.99	8,483
30	133422	14.01.15	M/s. Pakistan State Oil	GS-7721	99.52	8,443
31	133422	14.01.15	M/s. Pakistan State Oil	GS-6421	100	8,558
32	133422	14.01.15	M/s. Pakistan State Oil	GS-6422	150	12,721
33	133422	14.01.15	M/s. Pakistan State Oil	KCV-2630	79.82	6,771
34	133422	14.01.15	M/s. Pakistan State Oil	KBC-1404	60	5,090
35	133422	14.01.15	M/s. Pakistan State Oil	GS-7025	100	8,489
36	133422	14.01.15	M/s. Pakistan State Oil	GS-6423	150	12,724
37	133422	14.01.15	M/s. Pakistan State Oil	GL-4846	300	28,317
38	133422	14.01.15	M/s. Pakistan State Oil	Service charges	0	2,630
39	133443	11.02.15	M/s. Pakistan State Oil	GS-087-B	245	21,200
40	133443	11.02.15	M/s. Pakistan State Oil	GA-9260	200	17,306
41	133443	11.02.15	M/s. Pakistan State Oil	GS-7260	149.98	12,978
42	133443	11.02.15	M/s. Pakistan State Oil	GS-6420	81.89	6,435
43	133443	11.02.15	M/s. Pakistan State Oil	GS-7721	100	8,669
44	133443	11.02.15	M/s. Pakistan State Oil	GS-6421	100	7,920
45	133443	11.02.15	M/s. Pakistan State Oil	GS-6422	150	11,788
46	133443	11.02.15	M/s. Pakistan State Oil	KCV-2630	79.94	6,281
47	133443	11.02.15	M/s. Pakistan State Oil	KBC-1404	60	4,715
48	133443	11.02.15	M/s. Pakistan State Oil	GS-7025	100	7,864
49	133443	11.02.15	M/s. Pakistan State Oil	GS-6423	150	11,787
50	133443	11.02.15	M/s. Pakistan State Oil	GL-4846	300	25,959
51	133443	11.02.15	M/s. Pakistan State Oil	Service charges	0	2,358
52	133474	10.03.15	M/s. Pakistan State Oil	GS-087-B	300	24,270

Sr. #	Cheque No.	Date	Name of Beneficiary	Expenditure	Liters/Details	Amount
53	133474	10.03.15	M/s. Pakistan State Oil	GA-9260	200	16,180
54	133474	10.03.15	M/s. Pakistan State Oil	GS-7260	149.98	12,134
55	133474	10.03.15	M/s. Pakistan State Oil	GS-6420	99.69	7,036
56	133474	10.03.15	M/s. Pakistan State Oil	GS-7721	85	6,000
57	133474	10.03.15	M/s. Pakistan State Oil	GS-6421	100	7,120
58	133474	10.03.15	M/s. Pakistan State Oil	GS-6422	150	10,588
59	133474	10.03.15	M/s. Pakistan State Oil	KCV-2630	79.84	5,635
60	133474	10.03.15	M/s. Pakistan State Oil	KBC-1404	60	4,235
61	133474	10.03.15	M/s. Pakistan State Oil	GS-7025	100	7,058
62	133474	10.03.15	M/s. Pakistan State Oil	GS-6423	149.99	10,587
63	133474	10.03.15	M/s. Pakistan State Oil	GL-4846	300	24,270
64	133474	10.03.15	M/s. Pakistan State Oil	Membership Fees	0	250
65	133474	10.03.15	M/s. Pakistan State Oil	Service charges	0	2,229
66	133492	13.04.15	M/s. Pakistan State Oil	GS-087-B	254.99	20,634
67	133492	13.04.15	M/s. Pakistan State Oil	GA-9260	199.99	16,182
68	133492	13.04.15	M/s. Pakistan State Oil	GS-7260	149.96	12,135
69	133492	13.04.15	M/s. Pakistan State Oil	GS-6420	100	7,055
70	133492	13.04.15	M/s. Pakistan State Oil	GS-7721	95.98	6,793
71	133492	13.04.15	M/s. Pakistan State Oil	GS-6421	100	7,120
72	133492	13.04.15	M/s. Pakistan State Oil	GS-6422	150	10,583
73	133492	13.04.15	M/s. Pakistan State Oil	KCV-2630	80	5,647
74	133492	13.04.15	M/s. Pakistan State Oil	GS-6423	150	10,584
75	133492	13.04.15	M/s. Pakistan State Oil	GL-4846	299.99	24,275
76	133492	13.04.15	M/s. Pakistan State Oil	Membership Fees	0	250
77	133492	13.04.15	M/s. Pakistan State Oil	Service charges	0	1,997
78	145123	14.05.15	M/s. Pakistan State Oil	GS-087-B	300	25,173
79	145123	14.05.15	M/s. Pakistan State Oil	GA-9260	200	16,782
80	145123	14.05.15	M/s. Pakistan State Oil	GS-7260	149.96	12,583
81	145123	14.05.15	M/s. Pakistan State Oil	GS-6420	100	7,455
82	145123	14.05.15	M/s. Pakistan State Oil	GS-7721	100	8,256
83	145123	14.05.15	M/s. Pakistan State Oil	GS-6421	100	7,520
84	145123	14.05.15	M/s. Pakistan State Oil	GS-6422	150	11,185
85	145123	14.05.15	M/s. Pakistan State Oil	KCV-2630	79.97	5,962
86	145123	14.05.15	M/s. Pakistan State Oil	GS-6423	150	11,183
87	145123	14.05.15	M/s. Pakistan State Oil	GL-4846	300	25,174
88	145123	14.05.15	M/s. Pakistan State Oil	Membership Fees	0	0
89	145123	14.05.15	M/s. Pakistan State Oil	Service charges	0	2,166
90	145160	08.06.15	M/s. Pakistan State Oil	GS-087-B	299.58	25,140
91	145160	08.06.15	M/s. Pakistan State Oil	GA-9260	200	16,784
92	145160	08.06.15	M/s. Pakistan State Oil	GS-7260	149.98	12,586
93	145160	08.06.15	M/s. Pakistan State Oil	GS-6420	100	7,456
94	145160	08.06.15	M/s. Pakistan State Oil	GS-7721	100	7,456
95	145160	08.06.15	M/s. Pakistan State Oil	GS-6421	100	7,521
96	145160	08.06.15	M/s. Pakistan State Oil	GS-7025	100	7,457
97	145160	08.06.15	M/s. Pakistan State Oil	GS-6422	150	11,186
98	145160	08.06.15	M/s. Pakistan State Oil	KCV-2630	79.89	5,957
99	145160	08.06.15	M/s. Pakistan State Oil	GS-6423	150	11,184
100	145160	08.06.15	M/s. Pakistan State Oil	GL-4846	299.99	25,176
101	145160	08.06.15	M/s. Pakistan State Oil	Membership Fees	-	250
102	145160	08.06.15	M/s. Pakistan State Oil	Service charges	-	2,275
103	145175	11.06.15	M/s. Pakistan State Oil		-	450,000
					Total (a)	1,585,039
2015-16						
1	150812	20.10.15	M/s. Pakistan State Oil	Service charges		2,220
2	150812	20.10.15	M/s. Pakistan State Oil	KCV-2630	79.14	5,860
3	150812	20.10.15	M/s. Pakistan State Oil	GS-6420	99.99	7,405
4	150812	20.10.15	M/s. Pakistan State Oil	GS-7025	100	7,405
5	150812	20.10.15	M/s. Pakistan State Oil	GS-7721	100	7,407
6	150812	20.10.15	M/s. Pakistan State Oil	GS-6421	100	7,470

Sr. #	Cheque No.	Date	Name of Beneficiary	Expenditure	Liters/Details	Amount
7	150812	20.10.15	M/s. Pakistan State Oil	GS-6423	150	11,108
8	150812	20.10.15	M/s. Pakistan State Oil	GS-6422	150	11,109
9	150812	20.10.15	M/s. Pakistan State Oil	Gs-7260	149.97	12,353
10	150812	20.10.15	M/s. Pakistan State Oil	GA-9260	200	16,474
11	150812	20.10.15	M/s. Pakistan State Oil	GS-087-B	282.4	23,261
12	150812	20.10.15	M/s. Pakistan State Oil	GL-4846	300	24,710
13	150844	18.11.15	M/s. Pakistan State Oil	Service charges		2,225
14	150844	18.11.15	M/s. Pakistan State Oil	KCV-2630	79.83	5,912
15	150844	18.11.15	M/s. Pakistan State Oil	GS-7025	100	7,405
16	150844	18.11.15	M/s. Pakistan State Oil	Gs-6420	100	7,406
17	150844	18.11.15	M/s. Pakistan State Oil	Gs-7721	100	7,406
18	150844	18.11.15	M/s. Pakistan State Oil	GS-6421	100	7,470
19	150844	18.11.15	M/s. Pakistan State Oil	GS-6423	150	11,108
20	150844	18.11.15	M/s. Pakistan State Oil	GS-6422	150	11,109
21	150844	18.11.15	M/s. Pakistan State Oil	Gs-7260	149.95	12,351
22	150844	18.11.15	M/s. Pakistan State Oil	GA-9260	200	16,478
23	150844	18.11.15	M/s. Pakistan State Oil	GS-087-B	284.99	23,480
24	150844	18.11.15	M/s. Pakistan State Oil	GL-4846	299.99	24,715
25	150847	18.11.15	Tanzeel Nazir	GL-4821	203	15,295
26	150874	21.12.15	M/s. Pakistan State Oil	Service charges	0	2,008
27	150874	21.12.15	M/s. Pakistan State Oil	KCV-2630	80	6,122
28	150874	21.12.15	M/s. Pakistan State Oil	Gs-6420	100	7,654
29	150874	21.12.15	M/s. Pakistan State Oil	GS-7025	100	7,654
30	150874	21.12.15	M/s. Pakistan State Oil	Gs-7721	100	7,654
31	150874	21.12.15	M/s. Pakistan State Oil	GS-6421	100	7,720
32	150874	21.12.15	M/s. Pakistan State Oil	GS-6423	150	11,481
33	150874	21.12.15	M/s. Pakistan State Oil	GS-6422	150	11,482
34	150874	21.12.15	M/s. Pakistan State Oil	Gs-7260	150	12,616
35	150874	21.12.15	M/s. Pakistan State Oil	GS-087-B	300	24,046
36	150874	21.12.15	M/s. Pakistan State Oil	GL-4846	300	25,238
37	150893	09.02.16	M/s. Pakistan State Oil	Membership Fee		1,750
38	150893	09.02.16	M/s. Pakistan State Oil	Service charges		4,077
39	150893	09.02.16	M/s. Pakistan State Oil	KCV-2630	80	6,121
40	150893	09.02.16	M/s. Pakistan State Oil	GS-7025	100	7,653
41	150893	09.02.16	M/s. Pakistan State Oil	GS-6420	100	7,653
42	150893	09.02.16	M/s. Pakistan State Oil	Gs-7721	100	7,654
43	150893	09.02.16	M/s. Pakistan State Oil	GS-6421	100	7,720
44	150893	09.02.16	M/s. Pakistan State Oil	GS-6423	150	11,479
45	150893	09.02.16	M/s. Pakistan State Oil	GS-6422	150	11,481
46	150893	09.02.16	M/s. Pakistan State Oil	GS-7260	150	12,166
47	150893	09.02.16	M/s. Pakistan State Oil	GS-087-B	300	24,261
48	150893	09.02.16	M/s. Pakistan State Oil	GL-4846	300	24,342
49	150893	09.02.16	M/s. Pakistan State Oil	Arrears dec 15		124,430
50	172934	16.03.16	M/s. Pakistan State Oil	GS-6420	100	1,787
51	172934	16.03.16	M/s. Pakistan State Oil	Service charges	-	3,589.62
52	172934	16.03.16	M/s. Pakistan State Oil	KCV-2630	80	5,713
53	172934	16.03.16	M/s. Pakistan State Oil	GS-7025	100	7,147
54	172934	16.03.16	M/s. Pakistan State Oil	Gs-7721	100	7,147.8
55	172934	16.03.16	M/s. Pakistan State Oil	GS-6421	100	7,220
56	172934	16.03.16	M/s. Pakistan State Oil	GS-6422	150	10,721.03
57	172934	16.03.16	M/s. Pakistan State Oil	GS-6423	150	10,721.82
58	172934	16.03.16	M/s. Pakistan State Oil	GS-7260	150	11,398.4
59	172934	16.03.16	M/s. Pakistan State Oil	GS-087-B	300	22,762.87
60	172934	16.03.16	M/s. Pakistan State Oil	GL-4846	300	22,802
61	172964	17.05.16	M/s. Pakistan State Oil	Membership Fee	0	250
62	172964	17.05.16	M/s. Pakistan State Oil	Service charges	0	3,562
63	172964	17.05.16	M/s. Pakistan State Oil	KCV-2630	80	5,035
64	172964	17.05.16	M/s. Pakistan State Oil	GS-7025	100	6,299
65	172964	17.05.16	M/s. Pakistan State Oil	GS-6420	100	6,299

Sr. #	Cheque No.	Date	Name of Beneficiary	Expenditure	Liters/Details	Amount
66	172964	17.05.16	M/s. Pakistan State Oil	GS-6421	100	6,358
67	172964	17.05.16	M/s. Pakistan State Oil	GS-6422	150	9,449
68	172964	17.05.16	M/s. Pakistan State Oil	GS-6423	150	9,449
69	172964	17.05.16	M/s. Pakistan State Oil	GS-7260	150	10,700
70	172964	17.05.16	M/s. Pakistan State Oil	GS-087-B	300	20,333
71	172964	17.05.16	M/s. Pakistan State Oil	GL-4846	300	21,402
72	172968	19.05.16	M/s. Pakistan State Oil	GS-6420	100	1,612
73	172968	19.05.16	M/s. Pakistan State Oil	Service charges		3,723
74	172968	19.05.16	M/s. Pakistan State Oil	KCV-2630	80	5,150
75	172968	19.05.16	M/s. Pakistan State Oil	GS-7025	100	6,448
76	172968	19.05.16	M/s. Pakistan State Oil	GS-6421	100	6,506
77	172968	19.05.16	M/s. Pakistan State Oil	GS-6423	150	9,667
78	172968	19.05.16	M/s. Pakistan State Oil	GS-6422	150	9,674
79	172968	19.05.16	M/s. Pakistan State Oil	GS-7260	150	10,907
80	172968	19.05.16	M/s. Pakistan State Oil	GS-087-B	300	20,966
81	172968	19.05.16	M/s. Pakistan State Oil	GL-4846	300	21,819
82	195012	03.06.16	M/s. Pakistan State Oil	Advance Paymt.		431,770
83	206202	13.06.16	M/s. Nizamani Pet			150,000
84	206203	13.06.16	M/s. Marvi Filing	GS-7027	1387	95,569
85	206203	13.06.16	M/s. Marvi Filing	GS-8053	1400	96,502
86	206203	13.06.16	M/s. Marvi Filing	GS-2233	2699.3	207,929
					Total (b)	1,951,992
2016-17						
1	206277	05.10.16	M/S. Pakistan State Oil	GL-4846	300	27,844
2	206277	05.10.16	M/S. Pakistan State Oil	GS-087-B	200	14,561
3	206277	05.10.16	M/S. Pakistan State Oil	Gs-6420	100	6,453
4	206277	05.10.16	M/S. Pakistan State Oil	Gs-6421	100	6,510
5	206277	05.10.16	M/S. Pakistan State Oil	Gs-6422	150	9,680
6	206277	05.10.16	M/S. Pakistan State Oil	GS-6423	150	9,679
7	206277	05.10.16	M/S. Pakistan State Oil	Gs-7025	100	6,453
8	206277	05.10.16	M/S. Pakistan State Oil	Gs-7260	150	10,915
9	206277	05.10.16	M/S. Pakistan State Oil	KCV-2630	80	5,151
10	206277	05.10.16	M/S. Pakistan State Oil	Service Charges	0	3,502
11	208073	26.04.17	Gasoline Inn	GA-0847	600	39,729
12	208073	26.04.17	Gasoline Inn	GL-4845	750	49,663
13	208073	26.04.17	Gasoline Inn	GL-4846	900	59,541
14	208073	26.04.17	Gasoline Inn	GS-0847	600	40,182
15	208073	26.04.17	Gasoline Inn	GS-085-B	900	59,541
16	208073	26.04.17	Gasoline Inn	GS-086-B	900	59,541
17	208073	26.04.17	Gasoline Inn	GS-087-B	900	59,523
18	208073	26.04.17	Gasoline Inn	GS-2233	600	39,729
19	208073	26.04.17	Gasoline Inn	GS-6325	1000	65,796
20	208073	26.04.17	Gasoline Inn	GS-6420	300	19,865
21	208073	26.04.17	Gasoline Inn	GS-6422	150	10,138
22	208073	26.04.17	Gasoline Inn	GS-6424	300	20,118
23	208073	26.04.17	Gasoline Inn	GS-7025	200	13,412
24	208073	26.04.17	Gasoline Inn	GS-7026	150	10,138
25	208073	26.04.17	Gasoline Inn	GS-7260	450	29,798
26	208073	26.04.17	Gasoline Inn	GS-7927	360	24,109
27	218903	28.12.16	M/s. Pakistan State Oil	Arears	0	195,572
28	218903	28.12.16	M/s. Pakistan State Oil	GL-4846	600	54,226
29	218903	28.12.16	M/s. Pakistan State Oil	GS-087-B	600	27,776
30	218903	28.12.16	M/s. Pakistan State Oil	Gs-6420	200	9,664
31	218903	28.12.16	M/s. Pakistan State Oil	Gs-6421	200	13,024
32	218903	28.12.16	M/s. Pakistan State Oil	Gs-6422	300	17,648
33	218903	28.12.16	M/s. Pakistan State Oil	GS-6423	300	17,478
34	218903	28.12.16	M/s. Pakistan State Oil	GS-7025	200	12,905
35	218903	28.12.16	M/s. Pakistan State Oil	GS-7026	150	8,472
36	218903	28.12.16	M/s. Pakistan State Oil	Gs-7260	300	21,841

Sr. #	Cheque No.	Date	Name of Beneficiary	Expenditure	Liters/Details	Amount
37	218903	28.12.16	M/s. Pakistan State Oil	KCV-2630	160	10,304
38	218903	28.12.16	M/s. Pakistan State Oil	Service Charges	0	6,356
39	228004	07.03.17	M/s. Pakistan State Oil	Arears	0	91,325
40	228004	07.03.17	M/s. Pakistan State Oil	GL-4845	120	9,300
41	228004	07.03.17	M/s. Pakistan State Oil	GS-085-B	299	20,229
42	228004	07.03.17	M/s. Pakistan State Oil	GS-087-B	266	20,259
43	228004	07.03.17	M/s. Pakistan State Oil	GS-2233	200	15,500
44	228004	07.03.17	M/s. Pakistan State Oil	GS-6420	100	6,651
45	228004	07.03.17	M/s. Pakistan State Oil	GS-6421	100	6,742
46	228004	07.03.17	M/s. Pakistan State Oil	GS-6422	150	9,978
47	228004	07.03.17	M/s. Pakistan State Oil	GS-6423	149	10,040
48	228004	07.03.17	M/s. Pakistan State Oil	GS-7025	100	6,829
49	228004	07.03.17	M/s. Pakistan State Oil	GS-7260	150	11,347
50	228004	07.03.17	M/s. Pakistan State Oil	KCV-2630	80	5,319
51	228004	07.03.17	M/s. Pakistan State Oil	Service Charges	0	2,126
52	228050	20.04.17	M/s. Pakistan State Oil	Arears	0	188,627
53	228050	20.04.17	M/s. Pakistan State Oil	GL-4845	300	24,722
54	228050	20.04.17	M/s. Pakistan State Oil	GS-085-B	223	16,371
55	228050	20.04.17	M/s. Pakistan State Oil	GS-087-B	106	8,715
56	228050	20.04.17	M/s. Pakistan State Oil	GS-2233	200	16,439
57	228050	20.04.17	M/s. Pakistan State Oil	GS-6325	250	20,572
58	228050	20.04.17	M/s. Pakistan State Oil	GS-6420	100	7,326
59	228050	20.04.17	M/s. Pakistan State Oil	GS-6421	100	7,378
60	228050	20.04.17	M/s. Pakistan State Oil	GS-6422	149	10,901
61	228050	20.04.17	M/s. Pakistan State Oil	GS-6423	150	10,989
62	228050	20.04.17	M/s. Pakistan State Oil	GS-7026	150	10,989
63	228050	20.04.17	M/s. Pakistan State Oil	GS-7260	149	12,267
64	228050	20.04.17	M/s. Pakistan State Oil	KCV-2630	80	5,856
65	228050	20.04.17	M/s. Pakistan State Oil	Service Charges	0	2,756
66	228090	15.05.17	M/s. Dalmia Filing Station	Accountant	20	1,485
67	228090	15.05.17	M/s. Dalmia Filing Station	Accountant (DEV)	20	1,485
68	228096	18.05.17	M/s. Mithi Petroleum Services	GS-7027	Sep-16 to Feb-17	130,487
69	295902	22.05.17	M/s. Pakistan State Oil	GL-4845	300	25,124
70	295902	22.05.17	M/s. Pakistan State Oil	GS-085-B	172	12,773
71	295902	22.05.17	M/s. Pakistan State Oil	GS-087-B	300	21,302
72	295902	22.05.17	M/s. Pakistan State Oil	GS-6325	250	14,992
73	295902	22.05.17	M/s. Pakistan State Oil	GS-6420	100	7,426
74	295902	22.05.17	M/s. Pakistan State Oil	GS-6421	100	7,479
75	295902	22.05.17	M/s. Pakistan State Oil	GS-6422	150	11,079
76	295902	22.05.17	M/s. Pakistan State Oil	GS-6423	150	11,139
77	295902	22.05.17	M/s. Pakistan State Oil	GS-7025	150	11,139
78	295902	22.05.17	M/s. Pakistan State Oil	GS-7026	100	7,106
79	295902	22.05.17	M/s. Pakistan State Oil	GS-7260	150	12,493
80	295902	22.05.17	M/s. Pakistan State Oil	KCV-2630	80	5,940
81	295902	22.05.17	M/s. Pakistan State Oil	Service Charges	-	2,613
82	295922	26.05.17	M/s. Pakistan State Oil	PSO	Advance Payment month May-Aug 2017	600,000
83	295950	05.06.17	M/s. Dalmia Filing Station	Accountant	May-June	5,941
84	295950	05.06.17	M/s. Dalmia Filing Station	D/R	Apr-Jun	8,912
85	295954	05.06.17	M/s. Dalmia Filing Station	DD(F)	Visit to Tharparker (263 liters)	16,047
					Total (c)	2,571,352
					Grand Total (a+b+c)	6,108,383

(Annex-VIII)

Irregular expenditure on account of rent of building - Rs8.886 million

Sr. No.	Cheque No.	Date	Name of Beneficiary	Head	Gross	Deduction	Deduc. Details	Amount
1	133440	02.02.15	Mr. Viqar ul Haq Khan	Rent	1,450,517	87,031	IT	1,363,486
2	145172	08.06.15	Mr. Viqar ul Haq Khan	Rent	1,131,350	90,508	IT	1,040,842
3	172914	09.02.16	Mr. Viqar ul Haq Khan	Rent	2,737,867	219,029	IT	2,518,838
4	218904	28.12.16	Mr. Viqar ul Haq Khan	Rent	1,120,036	89,603	IT	1,030,433
5	228006	08.03.17	Mr. Viqar ul Haq Khan	Rent	1,844,320	147,546	IT	1,696,774
6	295963	09.06.17	Mr. Viqar ul Haq Khan	Rent	602,328	48,186	IT	554,142
Total					8,886,418	681,903		8,204,515

(Annex-IX)

Non-deposit of call deposit into government account – Rs298.130 million

Sr. #	ADP #	Name of Contractor	Name of work	PO #	Date	Amount
2016-17 schemes						
Contract Package A						
1	2233/ 2234	Sardar Ashraf D Balouch (Pvt) Ltd	Construction of Road from Mithi Intersection (42.00kms) Construction of Road from Naukot & Tando Jan Mohammad (20 kms)	3638785	28-12-16	10,000
2	2233/ 2234	ZKB Civil Engg & Consultant	Construction of Road from Mithi Intersection (42.00kms) Construction of Road from Naukot & Tando Jan Mohammad (20 kms)	23602089	29-12-16	10,000
3	2233/ 2234	NKB	Construction of Road from Mithi Intersection (42.00kms) Construction of Road from Naukot & Tando Jan Mohammad (20 kms)	12649832	27-12-16	10,000
4	2233/ 2234	Sachal Engineering works & Pvt Ltd	Construction of Road from Mithi Intersection (42.00kms) Construction of Road from Naukot & Tando Jan Mohammad (20 kms)	03729893	28-12-16	10,000
5	2233/ 2234	Umer Jan & Co	Construction of Road from Mithi Intersection (42.00kms) Construction of Road from Naukot & Tando Jan Mohammad (20 kms)	191255	29-12-16	10,000
Contract Package B						
1	2230/ 2232/ 2236	Sardar Ashraf D Balouch (Pvt) Ltd	Construction of Road from Islamkot upto Singhario (06 kms), Construction of Two Bypass Road (5+12 kms), Rehabilitation/ Reconstruction of Road (08.00 kms)	3638786	28-12-16	10,000
2	2230/ 2232/ 2236	ZKB Civil Engg & Consultant	Construction of Road from Islamkot upto Singhario (06 kms), Construction of Two Bypass Road (5+12 kms), Rehabilitation/ Reconstruction of Road (08.00 kms)	23602090	29-12-16	10,000
3	2230/ 2232/ 2236	Sachal Engineering works & Pvt Ltd	Construction of Road from Islamkot upto Singhario (06 kms), Construction of Two Bypass Road (5+12 kms), Rehabilitation/ Reconstruction of Road (08.00 kms)	03729894	28-12-16	10,000
4	2230/ 2232/ 2236	NKB	Construction of Road from Islamkot upto Singhario (06 kms), Construction of Two Bypass Road (5+12 kms), Rehabilitation/ Reconstruction of Road (08.00 kms)	12649833	27-12-16	10,000
5	2230/ 2232/ 2236	Umer Jan & Co.	Construction of Road from Islamkot upto Singhario (06 kms), Construction of Two Bypass Road (5+12 kms), Rehabilitation/ Reconstruction of Road (08.00 kms)	00191257	29-12-16	10,000
Contract Package C						
1	2235	Sardar Ashraf D Balouch (Pvt) Ltd	Rehabilitation of Islamkot Nagarparkar Road (10.00 kms)	3638787	28-12-16	10,000
2	2235	ZKB Civil Engg & Consultant	Rehabilitation of Islamkot Nagarparkar Road (10.00 kms)	23602091	29-12-16	10,000
3	2235	Sachal Engineering works & Pvt Ltd	Rehabilitation of Islamkot Nagarparkar Road (10.00 kms)	03729889	28-12-16	10,000
4	2235	NKB	Rehabilitation of Islamkot Nagarparkar Road (10.00 kms)	12649834	27-12-16	10,000
5	2235	Umer Jan & Co.	Rehabilitation of Islamkot Nagarparkar Road (10.00 kms)	00191254	29-12-16	10,000
Scheme # 11						
1	2228	Sardar Ashraf D Balouch (Pvt) Ltd	Improvement of Road Network from Badin to Wango Mor (29.5 kms)	3638788	28-12-16	10,000

2	2228	ZKB Civil Engg & Consultant	Improvement of Road Network from Badin to Wango Mor (29.5 kms)	23602092	29-12-16	10,000
3	2228	Sachal Engineering works & Pvt Ltd	Improvement of Road Network from Badin to Wango Mor (29.5 kms)	03729891	28-12-16	10,000
4	2228	NKB	Improvement of Road Network from Badin to Wango Mor (29.5 kms)	12649835	27-12-16	10,000
5	2228	Umer Jan & Co.	Improvement of Road Network from Badin to Wango Mor (29.5 kms)	00191256	29-12-16	10,000
Scheme # 01						
1	2227	Sardar Ashraf D Balouch (Pvt) Ltd	Improvement of Road from Sujawal to Badin (52.00 kms)	3638789	28-12-16	10,000
2	2227	ZKB Civil Engg & Consultant	Improvement of Road from Sujawal to Badin (52.00 kms)	23602093	29-12-16	10,000
3	2227	Sachal Engineering works & Pvt Ltd	Improvement of Road from Sujawal to Badin (52.00 kms)	03729890	28-12-16	10,000
4	2227	NKB	Improvement of Road from Sujawal to Badin (52.00 kms)	12649836	27-12-16	10,000
5	2227	Umer Jan & Co.	Improvement of Road from Sujawal to Badin (52.00 kms)	00191253	29-12-16	10,000
Scheme # 111						
1	2237	Sardar Ashraf D Balouch (Pvt) Ltd	Rehabilitation/ Reconstruction of Road From Sujawal (30.00 kms)	3638790	28-12-16	10,000
2	2237	ZKB Civil Engg & Consultant	Rehabilitation/ Reconstruction of Road From Sujawal (30.00 kms)	23602094	29-12-16	10,000
3	2237	Sachal Engineering works & Pvt Ltd	Rehabilitation/ Reconstruction of Road From Sujawal (30.00 kms)	3729892	28-12-16	10,000
4	2237	NKB	Rehabilitation/ Reconstruction of Road From Sujawal (30.00 kms)	12649837	27-12-16	10,000
5	2237	Umer Jan & Co.	Rehabilitation/ Reconstruction of Road From Sujawal (30.00 kms)	00191252	29-12-16	10,000
Total (a)						300,000

Non-deposit of Call Deposit

Sr #	ADP #	Date of Opening	Name of Contractor	Name of work	Bid Amount	Bid Security#	Date of Bid Security	Bid Security Amount	As per 2 %
2016-17									
1	2237	10/1/2017	M/s Sachal Engineering works PSt	Rehabilitation/ Reconstruction of Road From Sujawal (30.00 kms)	1,718,459,556	02317023-LG-TC	9/5/2017	38,000,000	34,369,191
2	2227	10/1/2017	M/s Umer Jan & Co.	Improvement of Road from Sujawal to Badin (52.00 kms)	2,432,153,940	CDE - 1700900009		50,000,000	48,643,079
3	2228	10/1/2017	M/s Mr Niaz Ahmed Khan Brothers	Improvement of Road Network from Badin to Wango Mor (29.5 kms)	2,430,130,724	7101009800 0029		48,900,000	48,602,614
4	2233 & 2234	10/1/2017	M/s Sardar Muhammad Ashraf D Baloch	Construction of Road from Mithi Intersection (42.00kms) & Construction of Road from Naukot & Tando Jan Mohammad (20 kms)	5,302,202,734	00006-2017		110,000,000	106,044,055
5	2230 , 2232 & 2236	10/1/2017	M/s Umer Jan & Co.	Construction of Road from Islamkot upto Singhario (06 kms)	1,495,442,833	LD- 1701000040		30,600,000	29,908,857
				Construction of Two Bypass Road (5+12 kms) Rehabilitation/ Reconstruction of Road (08.00 kms)		LD- 1700900015		3,400,000	
6	2235	10/1/2017	M/s Mr Niaz Ahmed Khan Brothers	Rehabilitation of Islamkot Nagarparkar Road (10.00 kms)	842,583,945	7101009800 27		16,930,000	16,851,679
					14,220,973,732		Total (b)	297,830,000	284,419,475
							Grand Total (a+b)	298,130,000	

(Annex-X)

Irregular expenditure through cash payment – Rs28.413 million

Bank Name	National Bank of Pakistan
Account Title	I/C HYDROGEOLOGICAL WING
Account #	4057359694
Branch Code/Name	116 Mithi Branch

SR#	Date	Particular	Instrument #	Amount
1	3/7/2014	Cash Withdrawal	777524	228,000
2	26/7/2014	Cash Withdrawal	777525	194,000
3	23/8/2014	Cash Withdrawal	777527	800,000
4	23/8/2014	Cash Withdrawal	777529	600,000
5	25/8/2014	Cash Withdrawal	777532	850,000
6	27/8/2014	Cash Withdrawal	777533	400,000
7	27/8/2014	Cash Withdrawal	777534	350,000
8	1/9/2014	Cash Withdrawal	777535	244,000
9	27/9/2014	Cash Withdrawal	777536	207,000
10	2/10/2014	Cash Withdrawal	777537	240,000
11	31/10/2014	Cash Withdrawal	777538	278,000
12	24/11/2014	Cash Withdrawal	777541	12,000
13	26/11/2014	Cash Withdrawal	777542	170,000
14	26/11/2014	Cash Withdrawal	777543	920,000
15	13/12/2014	Cash Withdrawal	777545	224,000
16	27/12/2014	Cash Withdrawal	777548	203,000
17	5/1/2015	Cash Withdrawal	777551	497,500
18	9/1/2015	Cash Withdrawal	777552	58,500
19	30/3/2015	Cash Withdrawal	777554	238,000
20	30/3/2015	Cash Withdrawal	777555	25,000
21	4/5/2015	Cash Withdrawal	U00777558	218,000
22	4/5/2015	Cash Withdrawal	U00777556	193,000
23	4/5/2015	Cash Withdrawal	U00777557	25,000
24	27/6/2015	Cash Withdrawal	U00777562	66,000
25	8/8/2015	Cash Withdrawal	U00777563	261,000
26	11/8/2015	Cash Withdrawal	U00777564	238,000
27	25/8/2015	Cash Withdrawal	U00777567	360,000
28	25/8/2015	Cash Withdrawal	U00777570	432,000
29	28/8/2015	Cash Withdrawal	U00777573	336,000
30	28/8/2015	Cash Withdrawal	U00777577	456,000
31	29/8/2015	Cash Withdrawal	U00777586	261,000
32	31/8/2015	Cash Withdrawal	U00777584	384,000
33	31/8/2015	Cash Withdrawal	U00777581	336,000
34	7/9/2015	Cash Withdrawal	U00777587	432,000
35	7/9/2015	Cash Withdrawal	U00777588	360,000
36	9/9/2015	Cash Withdrawal	U00777590	336,000
37	9/9/2015	Cash Withdrawal	U00777589	456,000
38	22/9/2015	Cash Withdrawal	U00777591	384,000
39	22/9/2015	Cash Withdrawal	U00777592	336,000

SR#	Date	Particular	Instrument #	Amount
40	28/9/2015	Cash Withdrawal	U00777594	456,000
41	28/9/2015	Cash Withdrawal	U00777593	360,000
42	30/9/2015	Cash Withdrawal	U00777596	336,000
43	30/9/2015	Cash Withdrawal	U00777595	432,000
44	3/10/2015	Cash Withdrawal	U00777598	336,000
45	3/10/2015	Cash Withdrawal	U00777597	384,000
46	6/10/2015	Cash Withdrawal	U00777600	456,000
47	6/10/2015	Cash Withdrawal	U00777599	360,000
48	26/10/2015	Cash Withdrawal	5488051	336,000
49	26/10/2015	Cash Withdrawal	5488052	432,000
Sub-Total (a)				16,497,000

Bank Name	National Bank of Pakistan
Account Title	Sindh Coal Authority Site Office
Account #	4057343192
Branch Code/Name	116 Mithi Branch

SR#	Date	Particular	Instrument #	Amount
1	02/07/2014	Cash Withdrawal	25923	965,500
2	07/07/2014	Cash Withdrawal	25924	865,550
3	07/07/2014	Cash Withdrawal	25925	862,550
4	07/07/2014	Cash Withdrawal	25926	24,550
5	14/03/2014	Cash Withdrawal	25957	476,000
6	14/03/2014	Cash Withdrawal	25958	238,000
7	13/04/2014	Cash Withdrawal	25963	250,000
8	04/5/2015	Cash Withdrawal	X00025964	386,786
9	04/5/2015	Cash Withdrawal	X00025965	414,857
10	09/5/2015	Cash Withdrawal	X00025973	700,000
11	11/05/2015	Cash Withdrawal	X00025982	300,000
12	20/5/2015	Cash Withdrawal	X00025993	655,530
13	20/5/2015	Cash Withdrawal	X00025994	630,340
14	20/5/2015	Cash Withdrawal	X00025995	580,490
15	30/5/2015	Cash Withdrawal	X00025996	255,500
16	22/6/2015	Cash Withdrawal	37148728	645,500
17	22/6/2015	Cash Withdrawal	37148727	555,500
18	27/6/2015	Cash Withdrawal	37148729	498,000
19	31/7/2015	Cash Withdrawal	37148747	238,000
20	26/10/2015	Cash Withdrawal	37148755	261,000
21	6/11/2015	Cash Withdrawal	37148756	336,000
22	6/11/2015	Cash Withdrawal	37148757	432,000
23	10/11/2015	Cash Withdrawal	37148758	261,000
24	31/11/2015	Cash Withdrawal	37148759	271,000
25	9/1/2016	Cash Withdrawal	37148760	271,000
26	23/1/2016	Cash Withdrawal	37148761	271,000
27	29/1/2016	Cash Withdrawal	37148762	271,000
Sub-Total (b)				11,916,653
Total (a+b)				28,413,653

(Annex-XI)

Unauthorized withdrawal of amount from grant in aid account-Rs1.351 million

Unauthorized Withdrawal of Amount From GIA 2015-16

Cost Center	Proj.ID	Obj.	Cheque No.	Date	Name of Beneficiary	Head	Amount
KC4295	AANDKA0060	A05213	145187	11.06.15	Sindh Bank Limited	Pay & Allowances	1,351,238

Non-production of record-Rs. 1,759.915 million

(Rs. in million)																	
Sr. No	ADP Gen. No.	Name of Sector / Scheme	Status / Date of Approval	Cost	Expenditure up to June 2016	ADP 2016-17											Progress
						Revised Allocation (2016-17)			Releases			Expenditure			%age as of		
						Capital	Revenue	Total	Capital	Revenue	Total	Capital	Revenue	Total	Allocation	Release	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	16	17		
SINDH COAL AUTHORITY ON-GOING SCHEMES																	
1	2216	Planning, Designing & Construction of Islamkot Airstrip (Revised)	Approved 19-02-2009 Revised 01.06.2015 Re revised 15-5-16	2273.192	1,287.019	472.896	0.000	472.896	472.896	0.000	472.896	472.896	0.000	472.896	100%	100%	Package 1-A-Balance work of Runway=100%, Terminal Building = 45% 2 -Apron and Land Side Facilities = 90% 3 - Residential Quarters, Mosque, Fire Station and M.T Shed = 55% 4 - Supply of Furniture = Tender up 5-Navigation Aids/ATC Equipment=Tender up

(Annex-XIII)

Less deduction of income tax—Rs7.521 million

S. No	Bill #	ADP #	Cheque No.	Date	W/o # / Dated	Name of Contractor	Name of Work	Bill Amount	Subtotal	Security deposit /Retention of Money 10% on work done amount	Gross Amount	Due I.Tax 7.5%	deduction I.Tax 7%	Short Deduction of Income tax
1	Mob Adv	2233	228160	31.05.17	No.SCA-23-TW/DG/976/2017 / 26-01-2017	M/s. Sardar Ashraf D Baloch	Construction of Road from Mithi Intersection (42.00kms)	257,000,000	257,000,000	-	257,000,000	19,275,000	17,990,000	1,285,000
2	IPC-I	2233	228198	08.06.17	No.SCA-23-TW/DG/976/2017 / 26-01-2017	M/s. Sardar Ashraf D Baloch	Construction of Road from Mithi Intersection (42.00kms)	215,300,030	246,884,030	21,530,003	225,354,027	16,901,552	15,774,782	1,125,770
	31,584,000													
3	Mob Adv	2233	288357	12.06.17	No.SCA-23-TW/DG/976/2017 / 26-01-2017	M/s. Sardar Ashraf D Baloch	Construction of Road from Mithi Intersection (42.00kms)	20,182,000	20,182,000	-	20182000	1,513,650	1,412,740	100,910
Total (a)								524,066,030	524,066,030	21,530,003	502,536,027	37,690,202	35,177,522	2,511,680
1		2237	228159	31.05.17	No.SCA-23-TW/DG696/2017 / 26-01-2017	M/s. EA Consultant	Rehabilitation/ Reconstruction of Road FROM Sujawal (30.00 kms)				960,000	96,000	76,800	19,200
2		2237	228164	31.05.17	No.SCA-23-TW/DG696/2017 / 26-01-2017	M/S Sachal Engineering works	Rehabilitation/ Reconstruction of Road FROM Sujawal (30.00 kms)				162,823,885	12,211,791	11,397,672	814,119
3		2237	228192	08.06.17	No.SCA-23-TW/DG696/2017 / 26-01-2017	M/S Sachal Engineering works	Rehabilitation/ Reconstruction of Road FROM Sujawal (30.00 kms)				435,042,905	32,628,218	30,453,003	2,175,215
4		2237	228194	08.06.17	No.SCA-23-TW/DG696/2017 / 26-01-2017	M/s. EA Consultant	Rehabilitation/ Reconstruction of Road FROM Sujawal (30.00 kms)				1,168,938	116,894	93,515	23,379
Total (b)											599,995,728	45,052,903	42,020,990	3,031,913
1	06th IPC/R.A Bill	547	120865	03.09.14	No.SCA-23-TW/DG/294/2012 Karachi / 20-12-2012	M/s. Rakshani Builders	Rehabilitation of section from Dewan Sugar mills from Pinnu Baran from Km 110+250 to 125+500 (15.25Km), CP IV				59,267,578	4,445,068	3,556,055	889,013.67
	7th IPC/R.A Bill	547	120865	03.09.14	No.SCA-23-TW/DG/294/2012 Karachi / 20-12-2012	M/s. Rakshani Builders	Rehabilitation of section from Dewan Sugar mills to Pinnu Baran from Km 110+250 to 125+500 (15.25Km), CP IV				55,712,265	4,178,420	3,342,736	835,683.98

S. No	Bill #	ADP #	Cheque No.	Date	W/o # / Dated	Name of Contractor	Name of Work	Bill Amount	Subtotal	Security deposit /Retention of Money 10% on work done amount	Gross Amount	Due I.Tax 7.5%	deduction I.Tax 7%	Short Deduction of Income tax
2	08th IPC/R.A Bill	547	124304	03.10.14	No.SCA-23-TW/DG/294/2012 Karachi / 20-12-2012	M/s. Rakshani Builders	Rehabilitation of section from Dewan Sugar mills to Pinnu Baran from Km 110+250 to 125+500 (15.25Km), CP IV				36,646,681	2,748,501	3,715,067	(966,565.93)
3	09th IPC/R.A Bill	547	124349	18.11.14	No.SCA-23-TW/DG/294/2012 Karachi / 20-12-2012	M/s. Rakshani Builders	Rehabilitation of section from Dewan Sugar mills to Pinnu Baran from Km 110+250 to 125+500 (15.25Km), CP IV				55,123,418	4,134,256	3,858,639	275,617.09
4	10th IPC/R.A Bill	547	124387	19.01.15	No.SCA-23-TW/DG/294/2012 Karachi / 20-12-2012	M/s. Rakshani Builders	Rehabilitation of section from Dewan Sugar mills to Pinnu Baran from Km 110+250 to 125+500 (15.25Km), CP IV				58,385,358	4,378,902	4,086,975	291,926.79
5	11th IPC/R.A Bill	547	135848	24.02.15	No.SCA-23-TW/DG/294/2012 Karachi / 20-12-2012	M/s. Rakshani Builders	Rehabilitation of section from Dewan Sugar mills to Pinnu Baran from Km 110+250 to 125+500 (15.25Km), CP IV				70,793,059	5,309,479	4,955,514	353,965.29
6	12th IPC/R.A Bill	547	145007	13.04.15	No.SCA-23-TW/DG/294/2012 Karachi / 20-12-2012	M/s. Rakshani Builders	Rehabilitation of section from Dewan Sugar mills to Pinnu Baran from Km 110+250 to 125+500 (15.25Km), CP IV				28,538,617	2,140,396	1,997,703	142,693.09
7	13th IPC/R.A Bill	547	145073	26.05.15	No.SCA-23-TW/DG/294/2012 Karachi / 20-12-2012	M/s. Rakshani Builders	Rehabilitation of section from Dewan Sugar mills to Pinnu Baran from Km 110+250 to 125+500 (15.25Km), CP IV				31,154,613	2,336,596	2,180,823	155,773.07
							Total (c)				395,621,589	29,671,619	27,693,512	1,978,107
							Grand Total (a+b+c)							7,521,700

(Annex-XIV)

Non-reconciliation of Sindh Sales Tax and Income Tax–Rs52.430 million

Sr. No.	Year	Cheque No.	Date	Name of Beneficiary	Amount
2016-17					
1	2016-17	218950	25-01-2017	Sindh Revenue Board	9,397,531
2	2016-17	295912	23-05-2017	Sindh Revenue Board	9,982,469
3	2016-17	206269	05-10-2016	Commissioner Inland Revenue WHT RTO III Karachi	4,130,094
4	2016-17	228069	26-04-2017	Inland Revenue RTO Karachi	3,692,300
Sub-Total (a)					27,202,394
2015-16					
1	2015-16	150891	09-02-2016	Revenue officer income tax Mirpurkhas	1,065,758
2	2015-16	172981	20-05-2016	Inland Revenue Officer Mirpurkhas	4,550,000
3	2015-16	206213	17-06-2016	Commissioner Inland Revenue WHT RTO III Karachi	4,550,000
4	2015-16	206223	17-06-2016	Commissioner Inland Revenue WHT RTO III Karachi	4,690,000
Sub-Total (b)					14,855,758
2014-15					
1	2014-15	145125	22-05-15	Inland Rev. Officer Mirpurkhas	10,372,182
Sub-Total (c)					10,372,182
Total (a+b+c)					52,430,334

(Annex-XV)

Non-deduction of Sindh Sales Tax – Rs240.210 million

Sr#	On account	For the year	Amount	SST	At the rate
1	Consultant Charges	2014-15	356,706,543	53,505,981	15%
2	Consultant Charges	2015-16	317,578,689	41,285,230	13%
3	Consultant Charges	2016-17	187,568,843	24,383,950	13%
Total			861,854,075	119,175,161	

(a) Non-deduction of Sales Tax on services of (Consultancy) – Rs119.175 million

S. No	ADP #	Cheque No.	Date	Name of consultant	Name of work	Gross Amount	I.Tax	Amount
2014-15								
1	541	120898	26.09.14	M/s. MM Pakistan	Environmental & Social Arudies Land Use"	22,478,219	1,573,475	20,904,744
2	541	145060	15.05.15	M/s. MM Pakistan	Environmental & Social Arudies Land Use"	24,844,359	1,739,106	23,105,253
3	541	151356	12.06.15	M/s. MM Pakistan	Environmental & Social Arudies Land Use"	4,936,011	868,107	4,067,904
4	542	151373	12.06.15	M/s. EMC Pakistan	Preparation Of Water Master Plan	40,000,000	2,800,000	37,200,000
5	542	120868	08.09.14	M/s. EMC Pakistan Pvt Ltd.	Preparation Of Water Master Plan	137,350,501	8,244,030	129,109,471
6	542	151306	02.06.15	M/s. MM Pakistan	Preparation Of Water Master Plan	39,389,250	2,757,248	36,632,002
7	546	151372	12.06.15	M/s. EMC Pakistan	Construction of 50	10,500,000	735,000	9,765,000
8	547	135849	24.02.15	M/s. E.A Consulting	Improvement of Road Phase-I	9,531,819	667,228	8,864,591
9	547	151337	10.06.15	M/s. E.A Consulting Pvt Ltd	Improvement of Road Phase-I	7,296,147	583,692	6,712,455
10	547	124390	19.01.15	M/s. EA Consulting	Improvement of Road Phase-I	5,376,804	376,377	5,000,427
11	547	145062	19.05.15	M/s. EA Consulting	Improvement of Road Phase-I	2,912,802	233,024	2,679,778
12	547	145079	26.05.15	M/s. EA Consulting	Improvement of Road Phase-I	2,912,802	233,024	2,679,778
13	547	145013	17.04.15	M/s. E.A Consulting Pvt Ltd	Improvement of Road Phase-I	2,912,802	520,933	2,391,869
14	547	124350	18.11.14	M/s. EA Consulting Pvt	Improvement of Road Phase-I	2,345,771	205,444	2,120,697
15	547	124359	26.11.14	M/s. EA Consulting Pvt	Improvement of Road Phase-I	2,443,522	171,047	2,272,475
16	547	120867	03.09.14	M/s. EA Consulting Pvt Ltd	Improvement of Road Phase-I	4,224,002	253,440	3,970,562
17	547	124301	30.09.14	M/s. EA Consulting Pvt Ltd	Improvement of Road Phase-I	4,869,074	341,835	4,527,239
18	548	145034	08.05.15	M/s. AA Associates	Widening / Improvement of Road Thar Phase-II	2,054,058	372,335	1,681,723
19	548	145061	19.05.15	M/s. AA Associates	Widening / Improvement of Road Thar Phase-II	4,147,918	331,834	3,816,084
20	548	120863	03.09.14	M/s. AA Associates	Widening / Improvement of Road Thar Phase-II	10,184,655	662,003	9,522,652
21	548	124391	19.01.15	M/s. AA Associates	Widening / Improvement of Road Thar Phase-II	5,701,975	427,648	5,274,327
22	548	135844	16.02.15	M/s. AA Associates	Widening / Improvement of Road Thar Phase-II	2,034,895	152,617	1,882,278
23	548	124353	18.11.14	M/s. AA Associates Pvt	Widening / Improvement of Road Thar Phase-II	3,311,126	248,335	3,062,791
24	548	151330	10.06.15	M/s. AA Associates	Widening / Improvement of Road Thar Phase-II	4,151,531	332,123	3,819,408
25	552	145080	26.05.15	M/s. ESS-I-AAR	Additional and External Development of Thar Lodge	464,625	34,847	429,778
26	552	124354	18.11.14	M/s. ESS-I-ARC	Additional and External Development of Thar Lodge	331,875	24,890	306,985
Total						356,706,543	24,889,642	331,800,271
SST 15% (1)						53,505,981		

Sr. No.	Obj	Cheque No.	Date	Name of Beneficiary	Gross Amount	I.Tax	Retention Money	Amount
2015-16								
1	A03770	160079	11.12.15	M/s. EMC Pakistan Pvt Ltd	168,642,750	11,804,993		156,837,757
2	A03770	196527	10.06.16	M/s. EMC Pakistan Pvt Ltd	47,771,000	3,821,680		43,949,320
3	A12470	160028	22.10.15	M/s. EA Consulting Pvt Ltd	19,546,366	1,563,709	1,954,637	16,028,020
4	A12470	160075	11.12.15	M/s. EA Consulting Pvt Ltd	2,319,094	185,528		2,133,566
5	A12470	172813	21.12.15	M/s. EA Consulting Pvt Ltd	2,319,094	185,528		2,133,566
6	A12470	172820	25.01.16	M/s. EA Consulting Pvt Ltd	2,319,094	185,528		2,133,566
7	A12470	172885	09.02.16	M/s. EA Consulting Pvt Ltd	2,319,094	185,528		2,133,566
8	A12470	196504	19.05.16	M/s. EA Consulting Pvt Ltd	9,342,082	747,367		8,594,715
9	A12470	196584	17.06.16	M/s. EA Consulting Pvt Ltd	3,207,894	256,632		2,951,262
10	A12470	160027	22.10.15	M/s. EA Consulting Pvt Ltd	8,141,983	651,358		7,490,625
11	A12470	160076	11.12.15	M/s. EA Consulting Pvt Ltd	1,798,266	-		1,798,266
12	A12470	172814	21.12.15	M/s. EA Consulting Pvt Ltd	2,820,753	225,660		2,595,093
13	A12470	160077	11.12.15	M/s. EA Consulting Pvt Ltd	5,641,506	451,320		5,190,186
14	A12470	172884	09.02.16	M/s. EA Consulting Pvt Ltd	4,913,570	393,086		4,520,484
15	A12470	172900	09.02.16	M/s. EMC Pakistan Pvt Ltd	1,530,000	122,400		1,407,600
16	A12470	184698	19.05.16	M/s. EMC Pakistan Pvt	270,000	21,600		248,400
17	A12470	196536	15.06.16	M/s. EMC Pakistan Pvt Ltd	1,400,000	112,000		1,280,000
18	A12470	196546	16.06.16	M/s. EA Consulting Pvt Ltd	5,561,162	444,893		5,116,269
19	A12470	196512	26.05.16	M/s. EA Consulting Pvt Ltd	4,642,530	371,403		4,271,127
20	A12470	160037	04.11.15	M/s. A.A Consultant Ltd	4,510,911	360,873		4,150,038
21	A12470	160098	21.12.15	M/s. AA Associates	6,961,955	556,956		6,404,999
22	A12470	172883	09.02.16	M/s. AA Associates	4,455,864	356,469		4,099,395
23	A12470	184684	19.05.16	M/s. EMC Pakistan Pvt	1,050,000	84,000		966,000
24	A12470	196545	16.06.16	M/s. AA Consultant	1,707,779	136,622		1,571,157
25	A12470	196529	14.06.16	M/s. AA Consultant	3,655,817	292,466		3,363,351
26	A12470	160029	22.10.15	M/s. ESS-I-ARR	199,125	14,934		184,191
27	A12470	184676	16.05.16	M/s. ESS-I-AAR	331,875	26,550		335,858
28	A12470	196539	16.06.16	M/s. ESS-I-ARR	199,125	15,930		183,195
				Total	317,578,689	23,575,013		292,071,572
				SST 13% (2)	41,285,230			

Sr. No	ADP #	Cheque No.	Date	Name of Contractor	Name of work	Gross Amount	I.Tax	Amount
2016-17								
1	2217	206142	09.01.17	M/s. EMC Pakistan	Preparation of Water Master Plan	40,982,455	4,098,245	36,884,210
2	2217	228190	08.06.17	M/s. EMC Pakistan	Preparation of Water Master Plan	70,783,227	5,662,658	65,120,569
3	2218	206103	12.16	M/s. EA Consultant	Construction of 50 Cusec	8,738,576	702,688	8,080,888
4	2218	206147	25.01.17	M/s. EA Consultant	Construction of 50 Cusec	6,957,282	556,584	6,400,698
5	2218	228163	31.05.17	M/s. EA Consultant	Construction of 50 Cusec	9,276,376	742,112	8,534,264
6	2220	206175	08.02.17	M/s. ESS-I-AAR	Construction of Thar Lodge	465,139	46,514	418,625
7	2220	288319	09.06.17	M/s. ESS-I-AAR	Construction of Thar Lodge	331,875	33,188	298,687
8	2221	196600	17.11.16	M/s. EA Consultant	Road Phase-I	11,478,377	918,270	10,560,107
9	2221	228152	31.05.17	M/s. EA Consultant	Road Phase-I	13,333,441	1,066,676	12,266,765
10	2226	228138	30.05.17	M/s. Ess-I-AAR	Repair & Renovation of Residential Colony Mithi	1,618,595	161,860	1,456,735
11	2226	228183	05.06.17	M/s. Ess-I-AAR	Repair & Renovation of Residential Colony Mithi	1,654,515	156,452	1,408,063
12	2227	228159	31.05.17	M/s. EA Consultant	Improvement Of Road from Sujawal to Badin (52.00 kms)	1,389,423	111,154	1,278,269
13	2227	228194	08.06.17	M/s. EA Consultant	Improvement Of Road from Sujawal to Badin (52.00 kms)	1,692,500	135,400	1,557,100
14	2227	228159	31.05.17	M/s. EA Consultant	Improvement Of Road from Sujawal to Badin (52.00 kms)	1,389,423	111,154	1,278,269
15	2228	228159	31.05.17	M/s. EA Consultant	Improvement Of Road Network from Badin to Wango Mor (29.5 kms)	1,025,577	82,046	943,531
16	2228	228194	08.06.17	M/s. EA Consultant	Improvement Of Road Network from Badin to Wango Mor (29.5 kms)	1,249,000	99,920	1,149,080
17	2230	228158	31.05.17	M/s. AA Associates	Construction of Road from Islamkot upto Singharo (06 kms)	154,500	15,450	139,050
18	2230	228187	08.06.17	M/s. AA Associates	Construction of Road from Islamkot upto Singharo (06 kms)	135,600	13,560	122,040
19	2230	288324	09.06.17	M/s. AA Associates	Construction of Road from Islamkot upto Singharo (06 kms)	28,415	2,842	25,574
20	2232	228158	31.05.17	M/s. AA Associates	Construction of Two Bypass Road (12 km)	304,600	30,460	274,140
21	2232	228187	08.06.17	M/s. AA Associates	Construction of Two Bypass Road (12 km)	267,790	26,779	241,011
22	2232	288324	06.06.17	M/s. AA Associates	Construction of Two Bypass Road (12 km)	56,947	5,695	51,252
23	2233	228158	31.05.17	M/s. AA Associates	Construction of Road from Mithi Intersection (42.00kms)	3,396,300	339,630	3,056,670
24	2233	228187	08.06.17	M/s. AA Associates	Construction of Road from Mithi Intersection (42.00kms)	2,986,223	298,622	2,687,600
25	2233	288834	09.06.17	M/s. AA Associates	Construction of Road from Mithi Intersection (42.00kms)	625,767	62,576	563,190
26	2234	228187	-	M/s. AA Associates	Construction of Road from Naukot & Tando Jan Mohammad (20 kms)	1,598,200	159,820	1,438,380
27	2234	288834	12.06.17	M/s. AA Associates	Construction of Road from Naukot & Tando Jan Mohammad (20 kms)	344,570	33,457	301,113
28	2235	228158	31.05.17	M/s. AA Associates	Rehabilitation of Islamkot Nagarparkar Road (10.00 kms)	854,800	85,480	769,320
29	2235	228187	06.06.17	M/s. AA Associates	Rehabilitation of Islamkot Nagarparkar Road (10.00 kms)	751,500	75,150	676,350
30	2236	228158	31.05.17	M/s. AA Associates	Rehabilitation/ Reconstruction of Road (08.00 kms)	684,000	68,400	615,600
31	2236	228187	08.06.17	M/s. AA Associates	Rehabilitation/ Reconstruction of Road (08.00 kms)	601,400	60,141	541,260
32	2236	288834	09.06.17	M/s. AA Associates	Rehabilitation/ Reconstruction of Road (08.00 kms)	283,512	28,351	255,161
33	2237	228159	31.05.17	M/s. EA Consultant	Rehabilitation/ Reconstruction of Road from Sujawal (30.00 kms)	960,000	76,800	883,200
34	2237	228194	08.06.17	M/s. EA Consultant	Rehabilitation/ Reconstruction of Road from Sujawal (30.00 kms)	1,168,938	93,515	1,075,423
					Total	187,568,843	16,161,649	171,352,194
					SST 13% (3)	24,383,950		
					Grand Total SST (1+2+3)	119,175,161		

(b) Non-deduction of Sales Tax on advertisement– Rs0.326 million

Abstract

Sr#	On account	Paid to	For the year	Amount	SST	At the rate
1	Advertisement	Director Information	2014-15	1,085,752	162,863	15%
2	Advertisement	Director Information	2015-16	1,261,511	163,996	13%
Total				2,347,263	326,859	

Sr. No.	ADP #	Cheque No.	Date	Name of Consultant	Amount
2014-15					
1	545	145083	26.05.15	Director Information	432,000
2	547	124340	18.11.14	Director Information	72,364
3	552	124339	18.11.14	Director Information	137,607
4	546	120890	25.09.14	Director Information	335,422
5	547	120889	25.09.14	Director Information	108,359
Total					1,085,752
2015-16					
1	321	172887	09.02.16	Director Information	54,958
2	321	172889	09.02.16	Director Information	600,000
3	322	172888	09.02.16	Director Information	50,000
4	322	172890	09.02.16	Director Information	556,553
Total					1,261,511

(c) Non-deduction of Sales Tax on services (O&M) – Rs120.709 million

Sr. #	Year	Paid to	Amount	SST	At the rate
1	2014-15	M/s Pak Oasis Industries Pvt Ltd	264,976,970	39,746,545	15%
2	2015-16		263,065,758	34,198,548	13%
3	2016-17		359,724,534	46,764,189	13%
Total			887,767,262	120,709,282	

S. No	Cheque No	Date	Head	Name of Beneficiary	Amount	SST 15%
2014-15						
1	112081	25.07.2014	M&R	M/s. Pak Oasis Industries	143,000,000	21,450,000
2	133489	07.04.2015	M&R	M/s. Pak Oasis Industries	111,604,788	16,740,718
3	145125	22.05.2015	M&R	Inland Revenue officer Income Tax Mirpurkhas	10,372,182	1,555,827
Total (1)					264,976,970	39,746,545
2015-16						
1	150879	09.02.16	M&R	M/s. Pak Oasis	65,000,000	8,450,000
2	150891	09.02.16	M&R	Inland Rev Off Income Tax	1,065,758	138,549
3	172954	11.05.16	M&R	M/s. Pak Oasis Industries	60,450,000	7,858,500
4	172981	0	M&R	Inland Revenue officer	4,550,000	591,500
5	195023	17.06.16	M&R	M/s. Pak Oasis	60,450,000	7,858,500
6	206213	17.06.16		Comm. Inland Karachi	4,550,000	591,500
7	206219	17.06.16		M/s. Pak Oasis Ind	62,310,000	8,100,300
8	206623	17.06.16	Income Tax	Comm. Inland Karachi	4,690,000	609,700
Total (2)					263,065,758	34,198,549
2016-17						
1	206269	05.10.16	M&R	Comm. Inland Rev. RTO Karachi	4,130,094	536,912
2	295912	23.05.17	M&R	Sindh Sales Tax	9,982,469	1,297,721
3	228068	26.04.17	M&R	M/s. Pak Oasis	19,652,063	2,554,768
4	206268	04.10.16	M&R	M/s. Pak Oasis Industries	78,114,971	10,154,946
5	218941	12.01.2017	M&R	M/s. Pak Oasis	78,818,106	10,246,354
6	228092	18.05.17	M&R	M/s. Pak Oasis Industries	156,000,000	20,280,000
7	218950	25-01-2017	M&R	Sindh Sales Tax	9,337,531	1,213,879.03
8	228069	26-04-2017	M&R	Inland Revenue RTO Karachi	3,692,300	479,999
Total (3)					359,727,534	46,764,579.03
Grand Total (1+2+3)					887,767,262	120,709,282

(Annex-XVI)

Excess payment on account of honorarium – Rs2.680 million

R#	Name	Designation	Cheque #	BPS	Subs/Basic Pay	No. of Basics Allowed	No. of Basics Paid	No. of Basics excess Paid	Due Amount	Amount Paid	Excess Amount paid
2016-17											
1	Ali Akbar Abro	XEN	295952	18	77,530	1	4	3	77,530	310,120	232,590
2	Miss. Noreen Ashraf	Junior Clerk	295952	11	13,470	1	3	2	13,470	40,410	26,940
3	Miss. Tanzeel Nazir	D.D(E) (BPS-18)	295946	18	43,890	1	4	3	43,890	175,560	131,670
4	Mr. Aamir Shahzad	Senior Clerk	295952	14	16,640	1	3	2	16,640	49,920	33,280
5	Mr. Abdul Karim	Naib Qasid	295952	2	10,815	1	2	1	10,815	21,630	10,815
6	Mr. Abdul Razak	Driver	295952	5	12,790	1	2	1	12,790	25,580	12,790
7	Mr. Amir	Sweeper	295952	2	10,815	1	2	1	10,815	21,630	10,815
8	Mr. Arjan Kumar	DD (F)	295952	18	63,090	1	4	3	63,090	252,360	189,270
9	Mr. Azhar Naseem	Cashier	295952	9	15,960	1	4	3	15,960	63,840	47,880
10	Mr. Azizullah	Assistant	295952	16	24,840	1	2	1	24,840	49,680	24,840
11	Mr. Badar Qureshi	Dir-Admin	295944	19	82,290	1	4	3	82,290	329,160	246,870
12	Mr. Bahadur Khan	Junior Clerk	295952	11	15,690	1	2	1	15,690	31,380	15,690
13	Mr. Deewan Das	Driver	295952	5	13,210	1	2	1	13,210	26,420	13,210
14	Mr. Dileep Kumar	Comp. Opt	295952	12	19,140	1	2	1	19,140	38,280	19,140
15	Mr. Farman Ali	Driver	295952	5	12,790	1	2	1	12,790	25,580	12,790
16	Mr. Ghulam Muhammad	Junior Clerk	295952	11	18,650	1	3	2	18,650	55,950	37,300
17	Mr. Ghulam Murtaza Shah	Assistant	295952	16	24,840	1	4	3	24,840	99,360	74,520
18	Mr. Inran Iqbal	Driver	295952	5	12,790	1	2	1	12,790	25,580	12,790
19	Mr. Innayatullah	Driver	295952	4	11,240	1	2	1	11,240	22,480	11,240
20	Mr. Jorakh	Driver	295952	5	13,210	1	2	1	13,210	26,420	13,210
21	Mr. Khan Mohammad	Malhi	295952	2	9,440	1	3	2	9,440	28,320	18,880
22	Mr. Laiq Khan	Driver	295952	5	12,790	1	3	2	12,790	38,370	25,580
23	Mr. Malik Matloob	Naib Qasid	295952	2	10,815	1	2	1	10,815	21,630	10,815
24	Mr. Mehbub Ali Abro	Senior Clerk	295952	14	17,620	1	2	1	17,620	35,240	17,620
25	Mr. Mohammad Akram	Naib Qasid	295952	2	10,815	1	3	2	10,815	32,445	21,630
26	Mr. Mohammad Anwar Butt	Comp. Opt / Steno	295952	12	19,140	1	3	2	19,140	57,420	38,280
27	Mr. Mohammad Hafeez ur Rehman		295952	14	21,540	1	3	2	21,540	64,620	43,080
28	Mr. Mohammad Imtiaz	Assistant	295952	16	24,840	1	2	1	24,840	49,680	24,840
29	Mr. Mohammad Salik	Driver	295952	5	12,790	1	2	1	12,790	25,580	12,790
30	Mr. Mohammad Shahid	Naib Qasid	295952	2	9,440	1	2	1	9,440	18,880	9,440
31	Mr. Mohammad Yaqoob Qazi	Div.Account Officer (BPS-17)	295948	17	62,110	1	4	3	62,110	248,440	186,330
32	Mr. Mumtaz Buledi	Senior Clerk	295952	14	27,420	1	2	1	27,420	54,840	27,420
33	Mr. Parwaiz Ahmed	Junior Clerk	295952	11	19,390	1	2	1	19,390	38,780	19,390
34	Mr. Qasim Shaikh	Accountant	295952	16	24,840	1	4	3	24,840	99,360	74,520
35	Mr. Ramzan	Peon / Cook	295952	2	11,090	1	2	1	11,090	22,180	11,090
36	Mr. Shahid Hussain Shaikh	Comp. Prog	295952	17	48,600	1	4	3	48,600	194,400	145,800
37	Mr. Wali Mohammad Bajeer	Naib Qasid	295952	2	11,090	1	2	1	11,090	22,180	11,090
38	Mr. Yousuf Shah	Senior Clerk	295952	14	16,640	1	2	1	16,640	33,280	16,640
39	Mr. Zaheer Abid Memon	D D (A) (BPS-18)	295945	18	51,000	1	4	3	51,000	204,000	153,000
40	Mr. Zahid Hassan	Junior Clerk	295952	11	12,730	1	2	1	12,730	25,460	12,730
41	Mr. Zahid Hussain Shah	Driver	295952	5	12,790	1	2	1	12,790	25,580	12,790

R#	Name	Designation	Cheque #	BPS	Subs/Basic Pay	No. of Basics Allowed	No. of Basics Paid	No. of Basics excess Paid	Due Amount	Amount Paid	Excess Amount paid
42	Mr. Zahid Nisar	D/R	295952	4	11,610	1	3	2	11,610	34,830	23,220
43	Mr. Zainullah Khan	Asst. Admin Officer	295952	16	28,680	1	3	2	28,680	86,040	57,360
Total					1,518,855	61	134	73	1,518,855	3,670,840	2,151,985
2015-16											
1	Ali Akbar Abro	XEN	195048	18	57,140	1	2	1	57,140	114,280	57,140
2	Danish Saeed	DG	195041	20	77,205	1	2	1	77,205	154,410	77,205
3	Miss. Tanzeel Nazir	D.D(E) (BPS-18)	195045	18	25,940	1	2	1	25,940	51,880	25,940
4	Mr. Aamir Shahzad	Senior Clerk	195048	14	11,480	1	2	1	11,480	22,960	11,480
5	Mr. Abdul Razak	Driver	195048	5	10,045	1	2	1	10,045	20,090	10,045
6	Mr. Dileep Kumar	Comp. Opt	195048	12	14,905	1	2	1	14,905	29,810	14,905
7	Mr. Farman Ali	Driver	195048	5	10,045	1	2	1	10,045	20,090	10,045
8	Mr. Ghulam Murtaza Shah	Assistant	195048	16	19,130	1	2	1	19,130	38,260	19,130
9	Mr. Laiq Khan	Driver	195048	5	10,045	1	2	1	10,045	20,090	10,045
10	Mr. Mohammad Anwar Butt	Comp. Opt / Steno	195048	12	14,905	1	2	1	14,905	29,810	14,905
11	Mr. Shahid Hussain Shaikh	Comp. Prog	195048	17	37,785	1	2	1	37,785	75,570	37,785
12	Mr. Zahid Nisar	D/R	195048	4	9,130	1	2	1	9,130	18,260	9,130
13	Mr. Zainullah Khan	Asst. Admin Officer	195048	16	22,225	1	2	1	22,225	44,450	22,225
Total (2)					319,980	13	26	13	319,980	639,960	319,980
2014-15											
1	Danish saeed	DG	145150	20	57,150	1	2	1	57,150	114,300	57,150
2	Ali Akbar Abro	XEN	145159	18	42,400	1	2	1	42,400	84,800	42,400
3	Mr. Zainullah Khan	Asst. Admin Officer	145159	16	16,400	1	3	2	16,400	49,200	32,800
4	Mr. Ghulam Murtaza Shah	Assistant	145159	16	12,880	1	2	1	12,880	25,760	12,880
5	Mr. Aamir Shahzad	Junior Clerk	145159	14	8,360	1	2	1	8,360	16,720	8,360
6	Mr. Mohammad Anwar Butt	Comp. Opt / Steno	145159	12	11,000	1	2	1	11,000	22,000	11,000
7	Mr. Laiq Khan	Driver	145159	5	7,480	1	2	1	7,480	14,960	7,480
8	Mr. Zahid Nisar	D/R	145159	4	6,600	1	2	1	6,600	13,200	6,600
9	Mr. M Hafeez ur Rehman	Steno Typist	145159		11,000	1	2	1	11,000	22,000	11,000
10	Miss Noreen	Junior Clerk	145159	11	6,760	1	2	1	6,760	13,520	6,760
11	Muhammad Akram	Naib Qasid	145159	2	6,430	1	2	1	6,430	12,860	6,430
12	Mr Khan Muhammad	Mali	145159	2	5,580	1	2	1	5,580	11,160	5,580
Total (3)					192,040	12	25	13	192,040	400,480	208,440
Grand Total (+2+3)											2,680,405

(Annex-XVII)

Irregular payment to third party monitoring charges - Rs59.669 million

Sr. No.	ADP #	Cost Centre	Project ID	Obj	Cheque No./Date	Name of Beneficiary	Name of work	Cheque Amount
2014-15								
1	544	KR9689	AAATA00002	A12470	135815/ 04.02.15	Third Party Monitoring (TPM)	Installation of 25 RO Plants In Tharparkar	100,000
2	546	KR9338	AAAMT000014	A12470	135816/ 04.02.15	Third Party Monitoring (TPM)	Construction of 50	1,000,000
3	547	KR9720	AAATA00011	A12470	135817/ 04.02.15	Third Party Monitoring (TPM)	Improvement of Road Phase-I	8,000,000
4	551	KR9338	AAAME00006	A12470	135819/ 04.02.15	Third Party Monitoring (TPM)	Up-Gradation of Two RO Plants at Islamkot & Mithi	300,000
5	552	KR9338	AAAME00008	A12470	135820/ 04.02.15	Third Party Monitoring (TPM)	Additional and External Development of Thar Lodge	170,000
6	554	KR9720	AAATA00011	A12470	135821/ 04.02.15	Third Party Monitoring (TPM)	Construction of Road From Islamkot Upto Singharo Thar Block V	50,000
7	554	KR9720	AAATA00011	A12470	04.02.15	Third Party Monitoring (TPM)		13,587,500
Sub-Total (a)								23,207,500
2015-16								
1	321	KR9338	AAAMT00014	A12470	196519/ 07.06.16	Third Party Monitoring (TPM)		36,462,000
Sub-Total (b)								36,462,000
Total (a+b)								59,669,500

(Annex-XVIII)

Unauthorized award of contract-Rs6,716.668 million

Sr. No.	ADP #	W/o # / Dated	Name of Contractor	Name of Work	Scheme Wise Amount	Total Cost of Package
1	2232	No.SCA-23-TW/DG/970/2017 / dt: 26-01-2017	M/s. Umer Jan & Co	Construction of Two Bypass Road (5 kms)	166,145,090	1,416,793,193
2	2232	No.SCA-23-TW/DG/970/2017 / dt: 26-01-2017	M/s. Umer Jan & Co	Construction of Two Bypass Road 12 kms)	378,319,888	
3	2230	No.SCA-23-TW/DG/970/2017 / dt: 26-01-2017	M/s. Umer Jan & Co	Construction of Road from Islamkot upto Singhario (06 kms)	253,393,660	
4	2236	No.SCA-23-TW/DG/970/2017 / dt: 26-01-2017	M/s. Umer Jan & Co	Rehabilitation/ Reconstruction of Road (08.00 kms)	618,934,555	
5	2228	No.SCA-23-TW/DG/971/2017 / dt: 26-01-2017	M/s. Naiz Mohammad Khan & Bro	Improvement of Road Network from Badin to Wango Mor (29.5 kms)	2,204,430,398	2,204,430,398
6	2233	No.SCA-23-TW/DG/976/2017 / dt: 26-01-2017	M/s. Sardar Ashraf D Baloch	Construction of Road from Mithi Intersection (42.00kms)	3,095,445,324	3,095,445,324
				Total	6,716,668,915	6,716,668,915

(Annex-XIX)

Unauthorized expenditure without inviting open tender– Rs887.767 million

Abstract			
2014-15	2015-16	2016-17	Total
264,976,970	263,065,758	359,724,534	887,767,262

Sr#	Year	Cheque#	Dated	Paid to	Amount
1	2014-15	112081	25/07/2014	M/S Pak Oasis Industries Private Limited	143,000,000
2	2014-15	133489	07/04/2015	M/S Pak Oasis Industries Private Limited	111,604,788
3	2014-15	145125	22/05/2015	Inland Revenue Office Unit VII Mirpurkhas	10,372,182
Sub-Total (a)					264,976,970
1	2015-16	150879	09/02/2016	M/S Pak Oasis Industries Private Limited	65,000,000
2	2015-16	150891	09/02/2016	Revenue Officer Income Tax Mirpurkhas	1,065,758
3	2015-16	172954	11/05/2016	M/S Pak Oasis Industries Private Limited	60,450,000
4	2015-16	172981	20/05/2016	Inland Revenue Officer Mirpurkhas	4,550,000
5	2015-16	195023	17/06/2016	M/S Pak Oasis Industries Private Limited	60,450,000
6	2015-16	206213	17/06/2016	Commissioner Inland Revenue WHT RTO III Karachi	4,550,000
7	2015-16	206219	17/06/2016	M/S Pak Oasis Industries Private Limited	62,310,000
8	2015-16	206223	17/06/2016	Commissioner Inland Revenue WHT RTO III Karachi	4,690,000
Sub-Total (b)					263,065,758
1	2016-17	206268	04/10/2016	M/S Pak Oasis Industries Private Limited	78,111,971
2	2016-17	206269	05/10/2016	Commissioner Inland Revenue WHT RTO III Karachi	4,130,094
3	2016-17	218941	12/01/2017	M/S Pak Oasis Industries Private Limited	78,818,106
4	2016-17	218950	25/01/2017	Sindh Sales Tax	9,337,531
5	2016-17	228068	26/04/2017	M/S Pak Oasis Industries Private Limited	19,652,063
6	2016-17	228069	26/04/2017	Inland Revenue RTO Karachi	3,692,300
7	2016-17	228092	18/05/2017	M/S Pak Oasis Industries Private Limited	156,000,000
8	2016-17	295912	23/05/2017	Sindh Sales Tax	9,982,469
Sub-Total (c)					359,724,534
Total (a+b+c)					887,767,262

(Annex-XX)

Irregular expenditure without monitoring mechanism - Rs887.767 million

Abstract			
2014-15	2015-16	2016-17	Total
264,976,970	263,065,758	359,724,534	887,767,262

Sr#	Year	Cheque#	Dated	Paid to	Amount
1	2014-15	112081	25/07/2014	M/S Pak Oasis Industries Private Limited	143,000,000
2	2014-15	133489	07/04/2015	M/S Pak Oasis Industries Private Limited	111,604,788
3	2014-15	145125	22/05/2015	Inland Revenue Office Unit VII Mirpurkhas	10,372,182
Sub-Total (a)					264,976,970
1	2015-16	150879	09/02/2016	M/S Pak Oasis Industries Private Limited	65,000,000
2	2015-16	150891	09/02/2016	Revenue Officer Income Tax Mirpurkhas	1,065,758
3	2015-16	172954	11/05/2016	M/S Pak Oasis Industries Private Limited	60,450,000
4	2015-16	172981	20/05/2016	Inland Revenue Officer Mirpurkhas	4,550,000
5	2015-16	195023	17/06/2016	M/S Pak Oasis Industries Private Limited	60,450,000
6	2015-16	206213	17/06/2016	Commissioner Inland Revenue WHT RTO III Karachi	4,550,000
7	2015-16	206219	17/06/2016	M/S Pak Oasis Industries Private Limited	62,310,000
8	2015-16	206223	17/06/2016	Commissioner Inland Revenue WHT RTO III Karachi	4,690,000
Sub-Total (b)					263,065,758
1	2016-17	206268	04/10/2016	M/S Pak Oasis Industries Private Limited	78,111,971
2	2016-17	206269	05/10/2016	Commissioner Inland Revenue WHT RTO III Karachi	4,130,094
3	2016-17	218941	12/01/2017	M/S Pak Oasis Industries Private Limited	78,818,106
4	2016-17	218950	25/01/2017	Sindh Sales Tax	9,337,531
5	2016-17	228068	26/04/2017	M/S Pak Oasis Industries Private Limited	19,652,063
6	2016-17	228069	26/04/2017	Inland Revenue RTO Karachi	3,692,300
7	2016-17	228092	18/05/2017	M/S Pak Oasis Industries Private Limited	156,000,000
8	2016-17	295912	23/05/2017	Sindh Sales Tax	9,982,469
Sub-Total (c)					359,724,534
Total (a+b+c)					887,767,262

(Annex-XXI)

Non-furnishing of information to National Accountability Bureau– Rs8.776 billion

Sr#	ADP #	Work Order #/ Date	Name of Scheme	Name of contractor	Contract award	Total
1	2233	No.SCA-23-TW/DG/976/2017 /26-01-2017	Const. road from Mithi intersection	M/s Sardar Ashraf	3,095,445,324	4,899,646,416
2	2234	No.SCA-23-TW/DG/976/2017 /26-01-2017	Const. road from Naukot ...		1,804,201,092	
3	2230	No.SCA-23-TW/DG/970/2017 /26-01-2017	Const.of road from Islamkot upto...	M/s Umer Jan & Co	253,339,366	253,339,366
4	2228	No.SCA-23-TW/DG/971/2017 /26-01-2017	Improve Road from Badin to wango...	M/s Niaz Muhammad Khan & Co	2,204,430,398	2,204,430,398
5	2235	No.SCA-23-TW/DG/972/2017 /26-01-2017	Reh.of Islamkot Nangarparkar ...	M/s Niaz Muhammad Khan & Co	799,879,948	799,879,948
6	2236	No.SCA-23-TW/DG/970/2017 /26-01-2017	Reh.Recon. Road ...	M/s Umer & Jan	618,934,555	618,934,555
Total						8,776,230,683

(Annex-XXII)

Unauthorized purchase of luxurious vehicles without provision-Rs8.747 million

S. No	Bill #	ADP #	Cheque No.	Dated	Work Order # / Date	Name of Contractor	Name of Work	Amount	Subtotal	1/5 GST WHT	Gross Amount	Total Amount spent of purchase of vehicles	Amount Allowed as per PC-I in 2016-17	Difference	Vehicles
1	Price	2233	288351	12.06.17	No.SCA-23-TW/DG/976/2017 / 26-01-2017	M/s. Pak Suzuki	Construction of Road from Mithi Intersection (42.00kms)	2,982,906	3,490,000		3,388,581	8,492,813	3,228,376	5,264,437	Vitara
2	Sales Tax						Construction of Road from Mithi Intersection (42.00kms)	507,094							
3	1/5th GST WHT														
4	Price	2233	288353	12.06.17	No.SCA-23-TW/DG/976/2017 / 26-01-2017	M/s. Indus Motors	Construction of Road from Mithi Intersection (42.00kms)	4,493,162	5,257,000	0	5,104,232	8,492,813	3,228,376	5,264,437	Fortuner
5	Sales Tax						Construction of Road from Mithi Intersection (42.00kms)	763,838							
6	1/5th GST WHT														
Total								8,747,000	8,747,000	254,187	8,492,813	8,492,813	3,228,376	5,264,437	

Unjustified expenditure on account of various head of account from single supplier- Rs4.947 million

Sr. No.	Cheque #	Date	Name of Beneficiary	Head	Category	Details	Gross	Deduction of IT	Amount
1	150829	28.10.15	M/s. Ayaan Enterprise	RMV	GS-5611	Battery	6,726	538	6,188
2	150839	17.11.15	M/s. Ayaan Enterprise	RMM	Repair	4 AC	32,450	4,596	29,854
3	150840	17.11.15	M/s. Ayaan Enterprise	Other	water	Tanker	6,000	480	5,520
4	150840	17.11.15	M/s. Ayaan Enterprise	Other	mobile bill	DG mobile	7,480	598	6,882
5	150840	17.11.15	M/s. Ayaan Enterprise	Other	Misc		14,910	1,193	13,717
6	150840	17.11.15	M/s. Ayaan Enterprise	Other	Purchase	Stationery	26,570	2,126	24,444
7	150840	17.11.15	M/s. Ayaan Enterprise	Other	Repair	machine, vehicle,	35,786	2,863	32,923
8	150862	03.12.15	M/s. Ayaan Enterprise	Other	Purchase	Powder copy 30X4 05	750	-	750
9	150862	03.12.15	M/s. Ayaan Enterprise	Other	Repair		3,500	-	3,500
10	150862	03.12.15	M/s. Ayaan Enterprise	Other	Purchase	HP Pro color Cartage Refill 04	4,800	384	4,416
11	150862	03.12.15	M/s. Ayaan Enterprise	Other	Water		6,600	-	6,600
12	150862	03.12.15	M/s. Ayaan Enterprise	Other	Purchase	Door lock 05 With Fitting	7,500	-	7,500
13	150862	03.12.15	M/s. Ayaan Enterprise	Other	Purchase	Computer LCD	9,500	760	8,740
14	150862	03.12.15	M/s. Ayaan Enterprise	Other	Purchase	New Panasonic Fax Machine	12,000	960	11,040
15	150862	03.12.15	M/s. Ayaan Enterprise	Other	Furniture	Office table set with chair	15,000	1,200	13,800
16	150862	03.12.15	M/s. Ayaan Enterprise	Other	Furniture	Almira Steel	15,000	1,200	13,800
17	150863	03.12.15	M/s. Ayaan Enterprise	Other	Gs-5611	Oil,Air-filter, Oil Change, Ac filter and services	6,136	491	5,645
18	150863	03.12.15	M/s. Ayaan Enterprise	Other	Water	03 Tanker	19,800	1,584	18,216
19	150869	14.12.15	M/s. Ayaan Enterprise	RMV	GL-8782	Tie rod, Linker Set, Steering Boat, Oil Change, Labour Charge	27,300	2,184	25,116
20	150870	14.12.15	M/s. Ayaan Enterprise	Other	Purchase	Powder copy 30X4, TCS, A4 Rim, Legal rim, Mobile Phone Dg (5000), Box File, Dispatch reg, Plan Reg Doc Folder	20,950	1,676	19,274
21	150870	14.12.15	M/s. Ayaan Enterprise	Other	Repair	Water Disp. Split AC. Committee room 2 AC Repair Minister room, Computer	27,000	2,160	24,840
22	150875	21.12.15	M/s. Ayaan Enterprise	Other	Furniture	Almira 3 door	77,010	6,160	70,849
23	150876	21.12.15	M/s. Ayaan Enterprise	Other	Repair	Refrigerator repair, sofa set, electric work and white wash	97,950	7,836	90,114
24	150877	06.01.16	M/s. Ayaan Enterprise	Other	Repair	committee project	11,000	880	10,120
25	150877	06.01.16	M/s. Ayaan Enterprise	Other	KCV-2630	Repair	12,000	960	11,040
26	150877	06.01.16	M/s. Ayaan Enterprise	Other	water	2 tanker	12,000	960	11,040
27	172905	09.02.16	M/s. Ayyan Enterprise	Other	Purchase and repair	Garden grass and repair main door area	25,000	2,000	23,000
28	172905	09.02.16	M/s. Ayyan Enterprise	Other	Repair	main door fridge, AC, water pump	25,000	2,000	23,000
29	172905	09.02.16	M/s. Ayyan Enterprise	Other	Repair	photostate, LCD, AC, machine	25,000	2,000	23,000
30	172906	09.02.16	M/s. Ayyan Enterprise	Other	Purchase	3 water tanker	24,000	1,920	22,080
31	172906	09.02.16	M/s. Ayyan Enterprise	Other	Repair	computer color cartridge	25,000	2,000	23,000
32	172906	09.02.16	M/s. Ayyan Enterprise	Other	Purchase	water tanker and mobile phone	25,000	2,000	23,000
33	172918	09.02.16	M/s. Ayyan Enterprise	RMV	GS-7025	tyre set complete	40,000	3,200	36,800
34	172918	09.02.16	M/s. Ayyan Enterprise	RMV	GL-8782	engine work complete	48,000	3,840	44,160
35	172919	09.02.16	M/s. Ayyan Enterprise	Other	Purchase	Dinner set, Tea Set, kitchen chulah exhaust fan sui gas line repair, white wash of first floor	77,700	6,216	71,484
36	172920	09.02.16	M/s. Ayyan Enterprise	RMM	Repair	computer photocopy AC fax machine, stationery items	49,100	2,964	46,136
37	172921	09.02.16	M/s. Ayyan Enterprise	water	water	4	28,000	1,120	26,880

Sr. No.	Cheque #	Date	Name of Beneficiary	Head	Category	Details	Gross	Deduction of IT	Amount
38	172922	09.02.16	M/s. Ayyan Enterprise	rmm	Repair	repair generator and purchase of water pump	73,200	4,876	68,324
39	172923	09.02.16	M/s. Ayyan Enterprise	RMV	GS-6325	5 vigo tyre set	89,000	3,560	85,440
40	172924	09.02.16	M/s. Ayyan Enterprise	Other	Repair	HP Pro color Cortage and front wall	24,500	1,960	22,540
41	172985	23.05.16	M/s. Ayaan Enterprise	RMV	GL-4821	Self, Wiper, seat cover, mat set, break shoe, labour charges	17,300	1,384	15,916
42	172986	23.05.16	M/s. Ayaan Enterprise	other	Repair	Whitewash first floor HO	49,000	1,960	47,040
43	172987	23.05.16	M/s. Ayaan Enterprise	RMV	GS-087-B	Breakpad, Break Shoe, AC & Gas service, AIR FILTER	24,700	1,976	22,724
44	172988	23.05.16	M/s. Ayaan Enterprise	stationery	Purchase	Color and black cartridge	24,000	960	23,040
45	172989	23.05.16	M/s. Ayaan Enterprise	RMM	Repair	Computer (motherboard & Hard disk), Photostat machine (drum change, cartridge refill)	24,500	1,960	22,540
46	172990	23.05.16	M/s. Ayaan Enterprise	RMM	Repair	Photostat machine Cartridge, book binding set, Split Ac Haier	24,500	1,960	22,540
47	172991	23.05.16	M/s. Ayaan Enterprise	RMM	Repair	AC & Water dispenser of reception area, file folder dispatch register	24,600	1,968	22,632
48	172992	23.05.16	M/s. Ayaan Enterprise	RMM	Repair	PS to CE AC Toner	12,500	1,000	11,500
49	172993	23.05.16	M/s. Ayaan Enterprise	RMV	KBC-1404	Complete color, Engine & Body parts, wiring	23,500	1,880	21,620
50	172994	23.05.16	M/s. Ayaan Enterprise	stationery	Purchase	A4 & Legal rim, ball & Dollar pointers and pencil	24,420	977	23,443
51	172995	23.05.16	M/s. Ayaan Enterprise	Printing & Publication	Translation	Translation Book in sindhi language	47,200	3,776	43,424
52	195019	09.06.16	M/s. Ayaan Enterprise	RMV	GS-6325	Ac Compressor change (14000), bumper danting painting	24,000	1,920	22,080
53	195020	09.06.16	M/s. Ayaan Enterprise	water	Water	3	24,000	948	23,040
54	195021	09.06.16	M/s. Ayaan Enterprise	RMM	Repair	Ac repair (Admin, Committee and reception)	24,000	1,920	22,080
55	195022	09.06.16	M/s. Ayaan Enterprise	RMV	GS-6325	Excel, Tie rod, Bush	24,500	1,960	22,540
56	195024	09.06.16	M/s. Ayaan Enterprise	RMM	Repair	Fridge (Denting, painting & gas recharge)	24,000	1,920	22,080
57	195025	09.06.16	M/s. Ayaan Enterprise	RMV	Repair	Gas Refill 03 Ac (ps dg, Committee & account branch)	24,500	1,960	22,540
58	195026	09.06.16	M/s. Ayaan Enterprise	water	Water	3	24,500	980	23,520
59	195027	09.06.16	M/s. Ayaan Enterprise	other	Purchase	Dinner set, Tea Set, Water Glass Set sugar & MilkPot	24,500	980	23,520
60	195028	09.06.16	M/s. Ayaan Enterprise	other	Purchase	Power flash light tube set 03	24,000	960	23,040
61	195029	09.06.16	M/s. Ayaan Enterprise	other	Repair	Washroom Xen, Office chair, Internet Connection	22,000	1,760	20,240
62	195030	09.06.16	M/s. Ayaan Enterprise	other	Purchase	Itercome telephone set (15000), LCD Repair (8000)	23,000	920	22,080
63	195031	09.06.16	M/s. Ayaan Enterprise	RMM	Repair	Printer, scanner and photostate machine repair	22,000	1,766	20,240
64	195032	09.06.16	M/s. Ayaan Enterprise	RMM	Repair	Photostate machine Cartridge & Drum	23,000	1,840	21,160
65	195056	13.06.16	M/s. Ayaan Enterprise	other	Repair	Whitewash/Distemper fine quality 1st Floor (Left side)	70,000	2,496	67,504
66	195056	13.06.16	M/s. Ayaan Enterprise	other	Repair	Whitewash/Distemper fine quality 1st Floor (Right side)	75,000	2,675	72,325
67	195057	13.06.16	M/s. Ayaan Enterprise	other	Repair	Whitewash/Distemper fine quality 1st Floor (Left side)	70,000	2,496	67,504
68	195057	13.06.16	M/s. Ayaan Enterprise	other	Repair	Whitewash/Distemper fine quality Ground plus 1st Floor roof of left side	75,000	2,675	72,325
69	195058	13.06.16	M/s. Ayaan Enterprise	Po Furn	Purchase	02 Photostat Machine M 99800	99,800	3,800	96,000
70	195059	13.06.16	M/s. Ayaan Enterprise	Po Furn	Purchase	PC Dell	39,000	1,560	37,440
71	195059	13.06.16	M/s. Ayaan Enterprise	Po Furn	Purchase	Laptop HP Core i3	61,000	2,440	58,560
72	195060	13.06.16	M/s. Ayaan Enterprise	Po Machinery	Purchase	04 Chairs @ 5000/-	20,000	800	19,200
73	195060	13.06.16	M/s. Ayaan Enterprise	Po Machinery	Purchase	01 sofa seven seater	80,000	3,200	76,800
74	195061	13.06.16	M/s. Ayaan Enterprise	Po Machinery	Purchase	05 Chairs for conference hall 5000/ch	25,000	1,000	24,000
75	195061	13.06.16	M/s. Ayaan Enterprise	Po Machinery	Purchase	Dinning table with 8 chairs @ 9375	75,000	3,000	72,000
76	195064	13.06.16	M/s. Ayaan Enterprise	RMM	Repair	Cartridge refill and service printer	5,535	442	5,092

Sr. No.	Cheque #	Date	Name of Beneficiary	Head	Category	Details	Gross	Deduction of IT	Amount
77	195065	13.06.16	M/s. Ayaan Enterprise	F&F	Repair	01 Repair of Shelf @ 10000,50 chair repair @ 1200,01 Computer table and side rack @ 10390	80,390	6,432	73,958
78	195065	13.06.16	M/s. Ayaan Enterprise	F&F	Repair	02 Sofa Set of conference and hall @ 40000,10 Chairs repair @ 1200, 01 Cabinete repair @ 1000	93,000	7,440	85,560
79	195066	13.06.16	M/s. Ayaan Enterprise	other	Purchase	30 Coffee 200 G@1005, 137 tube lights @ 150,	50,700	2,291	48,409
80	195066	13.06.16	M/s. Ayaan Enterprise	other	Purchase	32 Wall clock @ 1200, 472 Duster @ 20, 1875 Tissue roll @80, 45 towel @3000	76,340	3,450	72,890
81	195066	13.06.16	M/s. Ayaan Enterprise	other	Purchase	100 Bowl @300, 100 Table spoon @ 10, 40 Water set @900, 600 Duster @ 200	79,000	3,570	75,430
82	195066	13.06.16	M/s. Ayaan Enterprise	other	Purchase	80 Tray @ 500, 600 Soap @500, 80 Sugar Pot set 50	80,000	3,615	76,385
83	195066	13.06.16	M/s. Ayaan Enterprise	other	Purchase	512 Tissue roll @80, 55 rice plat large @ 300, 25 Rice dish @500, 20 Emergency light 700	83,960	3,794	80,166
84	195067	13.06.16	M/s. Ayaan Enterprise	other	Purchase	4 Coffee 200 G @1005, 48 Rice plat Small @150, 70 Rice plat Large @300	32,220	1,473	30,747
85	195067	13.06.16	M/s. Ayaan Enterprise	other	Repair	Whitewash/Distemper fine quality 1st Floor	80,000	3,661	76,339
86	195067	13.06.16	M/s. Ayaan Enterprise	other	Repair	Whitewash/Distemper fine quality 1st Floor	80,000	3,661	76,339
87	195067	13.06.16	M/s. Ayaan Enterprise	other	Purchase	200 Tea Bags @250, 15 Jug Glass set @1800, 50 Rice plate Large 200	87,000	3,981	83,019
88	195067	13.06.16	M/s. Ayaan Enterprise	other	Purchase	200 Energy Saver @ 180 ,100 Tube lite @ 150, 160 Hand wash @250	91,000	4,164	86,836
89	195068	13.06.16	M/s. Ayaan Enterprise	other	Purchase	168 Rice Plat Large @300, 20 Coffee 200 G 1005, 200 Rice plate small @100,	90,500	4,113	86,387
90	195068	13.06.16	M/s. Ayaan Enterprise	other	Purchase	180 Room spray @300, 40 Glass set 950	92,000	4,181	87,819
91	195068	13.06.16	M/s. Ayaan Enterprise	other	Purchase	400 tubelite @ 150, 96 Towel @300, 48 Vim powder @ 100,	93,600	4,254	89,346
92	195068	13.06.16	M/s. Ayaan Enterprise	other	Purchase	80 Sugar pot set @50, 500 phenyl@100, 200 Green tea Box@200	94,000	4,272	89,728
93	195069	13.06.16	M/s. Ayaan Enterprise	other	Purchase	500 Sugar bag 250 g @ 100, 150 Dustbin @250,	87,500	3,952	83,548
94	195069	13.06.16	M/s. Ayaan Enterprise	other	Purchase	02 Dinner sets @ 46200	92,400	4,174	88,226
95	195069	13.06.16	M/s. Ayaan Enterprise	other	Purchase	40 Tea Set @1000, 180 Room Spray 300,	94,000	4,246	89,754
96	195069	13.06.16	M/s. Ayaan Enterprise	other	Purchase	400 energy saver @180, 25 Rice dish @ 500, 552 Match box 21	96,092	4,340	91,752
97	195070	13.06.16	M/s. Ayaan Enterprise	other	Purchase	25 Glass Set @1800, 60 Emergency light @700,	87,000	3,698	83,302
98	195070	13.06.16	M/s. Ayaan Enterprise	other	Purchase	300 Tea Bags @220, 70 Room spray @300	87,000	3,698	83,302
99	195070	13.06.16	M/s. Ayaan Enterprise	other	Purchase	240 Rice Plat Large @200, Dinner set 01 @48500	96,500	4,103	92,397
100	195070	13.06.16	M/s. Ayaan Enterprise	other	Purchase	250 Dustbin @250, 96 Bowl @300, 80 Milkpot @ 100,	99,300	4,221	95,079
101	206204	13.06.16	M/s. Ayaan Enterprise	Lavies		BPS-1 to 6	75,000	-	75,000
102	206208	13.06.16	M/s. Ayaan Enterprise	RmV	KCV-2630	Complete repair & Body and engine parts	15,000	-	15,000
103	206217	16.06.16	M/s. Ayaan Enterprise	other	Purchase	Small towel (200)	80,000	3,200	76,800
104	206217	16.06.16	M/s. Ayaan Enterprise	other	Purchase	02 Dinner sets	87,440	3,498	83,942
105	206217	16.06.16	M/s. Ayaan Enterprise	other	Purchase	Large Towel (130)	91,000	3,752	87,248
106	206218	16.06.16	M/s. Ayaan Enterprise	Other	Purchase	250 DustBin, 100 ricedish, 200 Phynle, 200 Soap, 96 Bowel, 80 milk pot	182,000	7,000	175,000
Total							4,947,715	261,898	4,687,809

(Annex-XXIV)

Irregular award of work without execution of contract agreement - Rs4.002 billion

Sr	Name of Scheme	Work order#	Dated	Name of Contractor	Work awarded
1	Laying of HDPE pipeline from Nabisar to thar coal field Block-II Km30 to 40	TC/G-55/WCWD/MP S/707/2014	03-08-2017	M/s Shahrulkh Engineers & Contractors	1,957,248,628
2	Laying of HDPE pipeline from Nabisar to thar coal field Block-II KM50 to 60	TC/G-55/WCWD/MP S/709/2014	03-08-2014	M/s Haji Sirajuddin	2,045,559,414
Total					4,002,808,042

(Annex-XXV)

Non recovery of stamp duty - Rs4.088 million

S. No	Work Award #	Dated	Name of Contractor	Name of Work	Total Cost of contract award	Stamp duty due 0.3%
1	TC/G-55/WCWD/MPS/3 45/2014	9/5/2014	M/S Haji Muhkumdin Solangi	Construction of Reservoir Pond including inspection/Access road water carrier from Nabisar Reservoir to Thar Coalfield Block II	1,136,551,000	3,409,653
2	TC/G-55/WCWD/MPS/3 44/2014	9/5/2014	M/S Saeed Khan Construction Company	Construction of Pump House Power House Diesel Storage Tank at Nabisar	101,639,000	304,917
3	TC/G-55/WCWD/MPS/3 43/2014	9/5/2014	M/S Saeed Khan Construction Company	Construction Accommodation Office Block at Mirpurkhas Islamkot & Nabisar	124,507,000	373,521
Total					1,362,697,000	4,088,091

**Unauthorized excess execution of items of work – Rs286.425 million
ADP# 2228**

Sr#	W/o # / Dated	Name of Contractor	Name of work	Bill #	Description of items	BOQ Qty	Bill Qty	Excess Qty	Rate	Excess Amount	Excess Qty %
1	No.SCA-23-TW/DG/971/2017 Karachi / dt: 26-01-2017	M/s. Naiz Mohammad Khan & Bro	Improvement Of Road Network from Badin to Wango Mor (29.5 kms)	IPC # 01	Dismantling of structure and obstruction	271	916.312	645.312	1950	1,258,358.4	238%
2	No.SCA-23-TW/DG/971/2017 Karachi / dt: 26-01-2017	M/s. Naiz Mohammad Khan & Bro	Improvement Of Road Network from Badin to Wango Mor (29.5 kms)	IPC # 01	Concrete class A1	120	326	206	14430	2,972,580	172%
3	No.SCA-23-TW/DG/971/2017 Karachi / dt: 26-01-2017	M/s. Naiz Mohammad Khan & Bro	Improvement Of Road Network from Badin to Wango Mor (29.5 kms)	IPC # 01	Concrete class A3	240	461	221	13160	2,908,360	92%
4	No.SCA-23-TW/DG/971/2017 Karachi / dt: 26-01-2017	M/s. Naiz Mohammad Khan & Bro	Improvement Of Road Network from Badin to Wango Mor (29.5 kms)	IPC # 01	Lean Concrete	55	165.744	110.744	7500	830,580	201%
5	No.SCA-23-TW/DG/971/2017 Karachi / dt: 26-01-2017	M/s. Naiz Mohammad Khan & Bro	Improvement Of Road Network from Badin to Wango Mor (29.5 kms)	IPC # 01	Reinforcement asp AASHTO m Gradeto	28	37.769	9.769	138200	1,350,075.8	35%
6	No.SCA-23-TW/DG/971/2017 Karachi / dt: 26-01-2017	M/s. Naiz Mohammad Khan & Bro	Improvement Of Road Network from Badin to Wango Mor (29.5 kms)	IPC # 01	RCC Pipe	70	248.926	178.926	28400	5,081,487.04	256%
									Total	14,401,441.24	

Sr#	IPC#	Bill #	Name of work	W/o #	dated	Name of Contractor	Description of items	As per BOQ	Bill Qty Executed	Excess Qty	Rate	Bill Amount	Excess Amount	Excess Qty%
ADP # 2221														
1	IPC-06	4A Box Culverts	Construction of sujawal Bypass (08km)	No.SCA-23-TW/DG/156/2014 Karachi	20-05-2014	M/s. Shahrukh Engineering	Re-enforcement as per AASHTO M31 Grade 60	169	291.22	122.22	150,000	43,683,000	18,333,000	72%
2	IPC-06	4A Box Culverts	Construction of sujawal Bypass (08km)	No.SCA-23-TW/DG/156/2014 Karachi	20-05-2014	M/s. Shahrukh Engineering	Lean Concrete	20	30.43	10.43	7,500	228,225	78,225	52%
3	IPC-06	4B Bridge Structure	Construction of sujawal Bypass (08km)	No.SCA-23-TW/DG/156/2014 Karachi	20-05-2014	M/s. Shahrukh Engineering	Re-enforcement as per AASHTO M31 Grade 60	55	72.03	17.03	150,000	10,804,500	2,554,500	31%
4	IPC-06	4B Bridge Structure	Construction of sujawal Bypass (08km)	No.SCA-23-TW/DG/156/2014 Karachi	20-05-2014	M/s. Shahrukh Engineering	Cast in Place Concrete pile (dia 760 mm)	240	391	151	70,000	27,370,000	10,570,000	63%
5	IPC-06	4B Bridge Structure	Construction of sujawal Bypass (08km)	No.SCA-23-TW/DG/156/2014 Karachi	20-05-2014	M/s. Shahrukh Engineering	Pile Integrity Test	12	16	4	100,000	1,600,000	400,000	33%
6	IPC-06	5 Drainage & Erosion works	Construction of sujawal Bypass (08km)	No.SCA-23-TW/DG/156/2014 Karachi	20-05-2014	M/s. Shahrukh Engineering	Re-enforcement as per AASHTO M31 Grade 60	0.005	2.77	2.765	150,000	415,500	414,750	55%
7	IPC-06	4A Box Culverts	Construction of sujawal Bypass (08km)	No.SCA-23-TW/DG/156/2014 Karachi	20-05-2014	M/s. Shahrukh Engineering	Concrete Class A3 (Underground)	1372	2095.89	723.89	12,000	25,150,680	8,686,680	53%
							Total	1,868	2,899	1,031	639,500	109,251,905	41,037,155	

Sr#	ADP #	W/o # / Date	Name of Contractor	Name of work	Bill #	Description of items	BOQ Qty	Bill Qty	Excess Qty	Rate	Excess Amount	%
1	547	No.SCA-23/TW/DG/140/2012 dt : 05-10-2012	M/s. Zarghoon Enterprises	Construction of Nindo and Badin Bypass, including repair/rehabilitation /construction of structure (Culverts & Bridges) from Noori Goth to Goth Hassan Mangrio SCA Phase-1/CP-II.	IPC-19 th	Concrete class	10	14.6	4.6	11500	52,900	46
2	547	No.SCA-23/TW/DG/140/2012 dt : 05-10-2012	M/s. Zarghoon Enterprises	Construction of Nindo and Badin Bypass, including repair/rehabilitation /construction of structure (Culverts & Bridges) from Noori Goth to Goth Hassan Mangrio SCA Phase-1/CP-II.	IPC-19 th	Lean Concrete	14	21	7.47	7200	53,784	53
3	547	No.SCA-23/TW/DG/140/2012 dt : 05-10-2012	M/s. Zarghoon Enterprises	Construction of Nindo and Badin Bypass, including repair/rehabilitation /construction of structure (Culverts & Bridges) from Noori Goth to Goth Hassan Mangrio SCA Phase-1/CP-II.	IPC-19 th	Rip Rap Class A	100	161.71	61.71	3000	185,130	62
4	547	No.SCA-23/TW/DG/140/2012 dt : 05-10-2012	M/s. Zarghoon Enterprises	Construction of Nindo and Badin Bypass, including repair/rehabilitation /construction of structure (Culverts & Bridges) from Noori Goth to Goth Hassan Mangrio SCA Phase-1/CP-II.	IPC-19 th	Reinforcement as per AASHTO M31 Grado 60	71	119.68	48.68	125000	6,085,000	69
5	547	No.SCA-23/TW/DG/140/2012 dt : 05-10-2012	M/s. Zarghoon Enterprises	Construction of Nindo and Badin Bypass, including repair/rehabilitation /construction of structure (Culverts & Bridges) from Noori Goth to Goth Hassan Mangrio SCA Phase-1/CP-II.	IPC-19 th	Lean Concrete	10	18.82	8.82	7200	63,504	88
6	547	No.SCA-23/TW/DG/140/2012 dt : 05-10-2012	M/s. Zarghoon Enterprises	Construction of Nindo and Badin Bypass, including repair/rehabilitation /construction of structure (Culverts & Bridges) from Noori Goth to Goth Hassan Mangrio SCA Phase-1/CP-II.	IPC-19 th	Reinforcement as per AASHTO M31 Grado 60	43	81.06	38.06	125000	4,757,500	89
7	547	No.SCA-23/TW/DG/140/2012 dt : 05-10-2012	M/s. Zarghoon Enterprises	Construction of Nindo and Badin Bypass, including repair/rehabilitation /construction of structure (Culverts & Bridges) from Noori Goth to Goth Hassan Mangrio SCA Phase-1/CP-II.	IPC-19 th	Lean Concrete	134	257.55	123.55	7200	889,560	92
8	547	No.SCA-23/TW/DG/140/2012 dt : 05-10-2012	M/s. Zarghoon Enterprises	Construction of Nindo and Badin Bypass, including repair/rehabilitation /construction of structure (Culverts & Bridges) from Noori Goth to Goth Hassan Mangrio SCA Phase-1/CP-II.	IPC-19 th	Pile Integrity & Testing	8	16	8	25000	200,000	100
9	547	No.SCA-23/TW/DG/140/2012 dt : 05-10-2012	M/s. Zarghoon Enterprises	Construction of Nindo and Badin Bypass, including repair/rehabilitation /construction of structure (Culverts & Bridges) from Noori Goth to Goth Hassan Mangrio SCA Phase-1/CP-II.	IPC-19 th	Reinforcement as per AASHTO M31 Grado 60	31	62	31	125000	3,875,000	100

Sr#	ADP #	W/o # / Date	Name of Contractor	Name of work	Bill #	Description of items	BOQ Qty	Bill Qty	Excess Qty	Rate	Excess Amount	%
10	547	No.SCA-23/TW/DG/140/2012 dt : 05-10-2012	M/s. Zarghoon Enterprises	Construction of Nindo and Badin Bypass, including repair/rehabilitation /construction of structure (Culverts & Bridges) from Noori Goth to Goth Hassan Mangrio SCA Phase-1/CP-II.	IPC-19 th	confirmatory boring & Testing	1	2	1	250000	250,000	100
11	547	No.SCA-23/TW/DG/140/2012 dt : 05-10-2012	M/s. Zarghoon Enterprises	Construction of Nindo and Badin Bypass, including repair/rehabilitation /construction of structure (Culverts & Bridges) from Noori Goth to Goth Hassan Mangrio SCA Phase-1/CP-II.	IPC-19 th	Lean Concrete	10	22.24	12.24	7200	88,128	122
12	547	No.SCA-23/TW/DG/140/2012 dt : 05-10-2012	M/s. Zarghoon Enterprises	Construction of Nindo and Badin Bypass, including repair/rehabilitation /construction of structure (Culverts & Bridges) from Noori Goth to Goth Hassan Mangrio SCA Phase-1/CP-II.	IPC-19 th	Concrete Class A3 (UG)	542	1255.96	713.96	11800	8,424,728	132
13	547	No.SCA-23/TW/DG/140/2012 dt : 05-10-2012	M/s. Zarghoon Enterprises	Construction of Nindo and Badin Bypass, including repair/rehabilitation /construction of structure (Culverts & Bridges) from Noori Goth to Goth Hassan Mangrio SCA Phase-1/CP-II.	IPC-19 th	Reinforcement as per AASHTO M31 Grado 60	31	92.24	61.24	125000	7,655,000	198
14	547	No.SCA-23/TW/DG/140/2012 dt : 05-10-2012	M/s. Zarghoon Enterprises	Construction of Nindo and Badin Bypass, including repair/rehabilitation /construction of structure (Culverts & Bridges) from Noori Goth to Goth Hassan Mangrio SCA Phase-1/CP-II.	IPC-19 th	Scarification	5840	20933.3	15093.3	75	1,131,994	258
15	547	No.SCA-23/TW/DG/140/2012 dt : 05-10-2012	M/s. Zarghoon Enterprises	Construction of Nindo and Badin Bypass, including repair/rehabilitation /construction of structure (Culverts & Bridges) from Noori Goth to Goth Hassan Mangrio SCA Phase-1/CP-II.	IPC-19 th	Steel Post of Metal G Rail	375	2,268	1893	4500	8,518,500	505
16	547	No.SCA-23/TW/DG/140/2012 dt : 05-10-2012	M/s. Zarghoon Enterprises	Construction of Nindo and Badin Bypass, including repair/rehabilitation /construction of structure (Culverts & Bridges) from Noori Goth to Goth Hassan Mangrio SCA Phase-1/CP-II.	IPC-19 th	Metal Guard Rail	702	4,288	3586	3500	12,551,000	511
17	547	No.SCA-23/TW/DG/140/2012 dt : 05-10-2012	M/s. Zarghoon Enterprises	Construction of Nindo and Badin Bypass, including repair/rehabilitation /construction of structure (Culverts & Bridges) from Noori Goth to Goth Hassan Mangrio SCA Phase-1/CP-II.	IPC-19 th	Rip Rap Class B	6650	30,352	23702	3500	82,957,000	356
18	547	No.SCA-23/TW/DG/140/2012 dt : 05-10-2012	M/s. Zarghoon Enterprises	Construction of Nindo and Badin Bypass, including repair/rehabilitation /construction of structure (Culverts & Bridges) from Noori Goth to Goth Hassan Mangrio SCA Phase-1/CP-II.	IPC-19 th	Lean Concrete	14	89.68	75.68	7200	544,896	541
19	547	No.SCA-23/TW/DG/140/2012 dt : 05-10-2012	M/s. Zarghoon Enterprises	Construction of Nindo and Badin Bypass, including repair/rehabilitation /construction of structure (Culverts & Bridges) from Noori Goth to Goth Hassan Mangrio SCA Phase-1/CP-II.	IPC-19 th	Reinforcement as per AASHTO M31 Grado 60	43	281.42	238.42	125000	29,802,500	554

Sr#	ADP #	W/o # / Date	Name of Contractor	Name of work	Bill #	Description of items	BOQ Qty	Bill Qty	Excess Qty	Rate	Excess Amount	%
20	547	No.SCA-23/TW/DG/140/2012 dt : 05-10-2012	M/s. Zarghoon Enterprises	Construction of Nindo and Badin Bypass, including repair/rehabilitation /construction of structure (Culverts & Bridges) from Noori Goth to Goth Hassan Mangrio SCA Phase-1/CP-II.	IPC-19 th	Lean Concrete	22	157.07	135.07	7200	972,504	614
21	547	No.SCA-23/TW/DG/140/2012 dt : 05-10-2012	M/s. Zarghoon Enterprises	Construction of Nindo and Badin Bypass, including repair/rehabilitation /construction of structure (Culverts & Bridges) from Noori Goth to Goth Hassan Mangrio SCA Phase-1/CP-II.	IPC-19 th	Filter Layer of Granular	1150	8,735	7585.11	1500	11,377,665	660
22	547	No.SCA-23/TW/DG/140/2012 dt : 05-10-2012	M/s. Zarghoon Enterprises	Construction of Nindo and Badin Bypass, including repair/rehabilitation /construction of structure (Culverts & Bridges) from Noori Goth to Goth Hassan Mangrio SCA Phase-1/CP-II.	IPC-19 th	Concrete class A3 OG	16	218.26	202.26	11800	2,386,668	1264
23	547	No.SCA-23/TW/DG/140/2012 dt : 05-10-2012	M/s. Zarghoon Enterprises	Construction of Nindo and Badin Bypass, including repair/rehabilitation /construction of structure (Culverts & Bridges) from Noori Goth to Goth Hassan Mangrio SCA Phase-1/CP-II.	IPC-19 th	Granular Backfill	30	287	256.66	1200	307,992	856
24	547	No.SCA-23/TW/DG/140/2012 dt : 05-10-2012	M/s. Zarghoon Enterprises	Construction of Nindo and Badin Bypass, including repair/rehabilitation /construction of structure (Culverts & Bridges) from Noori Goth to Goth Hassan Mangrio SCA Phase-1/CP-II.	IPC-19 th	Asphalt weaving Course	5950	6038	88	18000	1,584,000	
25	547	No.SCA-23/TW/DG/140/2012 dt : 05-10-2012	M/s. Zarghoon Enterprises	Construction of Nindo and Badin Bypass, including repair/rehabilitation /construction of structure (Culverts & Bridges) from Noori Goth to Goth Hassan Mangrio SCA Phase-1/CP-II.	IPC-19 th	Structural Excavation in Common Material	330	3803.62	3473.62	450	1,563,129	1053
26	547	No.SCA-23/TW/DG/140/2012 dt : 05-10-2012	M/s. Zarghoon Enterprises	Construction of Nindo and Badin Bypass, including repair/rehabilitation /construction of structure (Culverts & Bridges) from Noori Goth to Goth Hassan Mangrio SCA Phase-1/CP-II.	IPC-19 th	Concrete class B	45	632	586.94	8500	4,988,990	1304
											191,267,072	

Sr#	IPC#	Bill #	Name of work	W/o # / Date	Name of Contractor	Description of items	As per BOQ	Bill Qty Executed	Excess Qty	Rate	Bill Amount	Excess Amount	Excess Qty%
ADP # 547													
1	13th IPC/R.A Bill	1	Rehabilitation of section from Dewan Sugar mills to Pinnu Baran from Km 110+250 to 125+500 (15.25Km), CP IV	No.SCA-23-TW/DG/294/2012 Karachi Dated 20-12-2012	M/s. Rakshani Builders	Filling of Rain cut from roadway excavation in common material	70,000	91,453.36	21453.36	340	31,094,142	7,294,142	31%
2	13th IPC/R.A Bill	2	Rehabilitation of section from Dewan Sugar mills to Pinnu Baran from Km 110+250 to 125+500 (15.25Km), CP IV	No.SCA-23-TW/DG/294/2012 Karachi Dated 20-12-2012	M/s. Rakshani Builders	Granular Sub-Base	38,400	55,546.2	17146.2	1,700	94,428,540	29,148,540	45%
3	13th IPC/R.A Bill	4	Rehabilitation of section from Dewan Sugar mills to Pinnu Baran from Km 110+250 to 125+500 (15.25Km), CP IV	No.SCA-23-TW/DG/294/2012 Karachi Dated 20-12-2012	M/s. Rakshani Builders	Concrete Class A-3 (Underground)	1,273	1,560.5	287.5	11,400	17,790,375	3,277,500	23%
Total							109,673	148,560	38,887	13,440	143,313,058	39,720,182	

(Annex-XXVII)**Unauthorized expenditure on execution on extra items of work-Rs326.654 million**

Sr#	ADP#	Name of work	W/o # / Date	Name Of Contractor	Bill #	Description of items	QTY	Rate	Unit	Amount
1	2227	Improvement Of Road from Sujawal to Badin (52.00 kms)	No.SCA-23-TW/DG/970/2017 / dt: 26-01-2017	M/s. Umer Jan & Co	IPC # 01	Bill # 04 A Box Culverts & Pipe Culverts 1. Concrete class A 1 (Elevated)	1154.57	13000	CU.M	15,009,371
Total (a)										15,009,371
1	2228	Improvement Of Road Network from Badin to Wango Mor (29.5 kms)	No.SCA-23-TW/DG/971/2017 Karachi / dt: 26-01-2017	M/s. Naiz Mohammad Khan & Bro	IPC # 01	<u>Formation of Embankment Sand</u>	299573.8	886	Cu.m	265,422,411
2	2228	Improvement Of Road Network from Badin to Wango Mor (29.5 kms)	No.SCA-23-TW/DG/971/2017 Karachi / dt: 26-01-2017	M/s. Naiz Mohammad Khan & Bro	IPC # 01	Cold mining	94690.0	75	sqm	7,101,750
Total (b)										272,524,161
1	2237	Rehabilitation/ Reconstruction of Road FROM Sujawal (30.00 kms)	No.SCA-23-TW/DG969/2017 / dt : 26-01-2017	M/S Sachal Engineering works	IPC # 01	<u>Cold Mining</u>	115620.9	334	Sqm	38,617,381
Total (c)										38,617,381
1	547	Rehabilitation of section from Dewan Sugar mills to Pinnu Baran from Km 110+250 to 125+500 (15.25Km), CP IV	No.SCA-23-TW/DG/294/2012 Karachi / dt 20-12-2012	M/s. Rakshani Builders	13th IPC/R.A Bill	RCC Pipe (Dia 910mm)	15577.24	22.24		346,453
2	547	Rehabilitation of section from Dewan Sugar mills to Pinnu Baran from Km 110+250 to 125+500 (15.25Km), CP IV	No.SCA-23-TW/DG/294/2012 Karachi / dt 20-12-2012	M/s. Rakshani Builders	13th IPC/R.A Bill	Concrete Class "B"	22.25	7056.8		157,014
Total (d)										503,467
Grand Total (a+b+c+d)										326,654,380

(Annex-XXVIII)

Unauthorized allowing of excess rate against rate quoted in bill of quantity Rs 1,109.139 million

Sr#	ADP	W/o # / Dated	Name Of Contractor	Name of Work	Description of items	Bill #	BOQ Rate	Bill Rate	difference	Qty	Excess Amount
1	2222	No.SCA-23/TW/DG/157/2014 Karachi / 20-05-2014	M/s. Niaz Mohammad Khan Bro	widening & improvement of Road from Wango Mor to Thar Coal Field area via Mithi Islamkot Phase-II, Contract Package SCA	Excavation & Suitable / surplus common material	1	253.62	535	281.38	828,215.91	233,043,393
2	2222	No.SCA-23/TW/DG/157/2014 Karachi / 20-05-2014	M/s. Niaz Mohammad Khan Bro	widening & improvement of Road from Wango Mor to Thar Coal Field area via Mithi Islamkot Phase-II, Contract Package SCA	Formation of Embakment for Road Way common material	1	338.13	470	131.87	77,512.68	10,221,598
3	2222	No.SCA-23/TW/DG/157/2014 Karachi / 20-05-2014	M/s. Niaz Mohammad Khan Bro	widening & improvement of Road from Wango Mor to Thar Coal Field area via Mithi Islamkot Phase-II, Contract Package SCA	Formation from Embakment for borrow material	1	349.96	480	130.04	143,471.94	18,657,091
4	2222	No.SCA-23/TW/DG/157/2014 Karachi / 20-05-2014	M/s. Niaz Mohammad Khan Bro	widening & improvement of Road from Wango Mor to Thar Coal Field area via Mithi Islamkot Phase-II, Contract Package SCA	Granular sub base	2	1,714.58	3,200	1,485.42	40,522.80	60,193,378
5	2222	No.SCA-23/TW/DG/157/2014 Karachi / 20-05-2014	M/s. Niaz Mohammad Khan Bro	widening & improvement of Road from Wango Mor to Thar Coal Field area via Mithi Islamkot Phase-II, Contract Package SCA	Aggregate base	2	2,237.93	3,960	1,722.07	84,646.76	145,767,646
6	2222	No.SCA-23/TW/DG/157/2014 Karachi / 20-05-2014	M/s. Niaz Mohammad Khan Bro	widening & improvement of Road from Wango Mor to Thar Coal Field area via Mithi Islamkot Phase-II, Contract Package SCA	Asphalt base course plant mix	2	14,705.49	18,000	3,294.51	12,863.26	42,378,139
7	2222	No.SCA-23/TW/DG/157/2014 Karachi / 20-05-2014	M/s. Niaz Mohammad Khan Bro	widening & improvement of Road from Wango Mor to Thar Coal Field area via Mithi Islamkot Phase-II, Contract Package SCA	Reuse of existing water bond	2	607.78	1,600	992.22	6,610.59	6,559,160
8	2222	No.SCA-23/TW/DG/157/2014 Karachi / 20-05-2014	M/s. Niaz Mohammad Khan Bro	widening & improvement of Road from Wango Mor to Thar Coal Field area via Mithi Islamkot Phase-II, Contract Package SCA	Bituminous Prime Coat	3	76.59	90	13.41	164,621.21	2,207,570

Sr#	ADP	W/o # / Dated	Name Of Contractor	Name of Work	Description of items	Bill #	BOQ Rate	Bill Rate	difference	Qty	Excess Amount
9	2222	No.SCA-23/TW/DG/157/2014 Karachi / 20-05-2014	M/s. Niaz Mohammad Khan Bro	widening & improvement of Road from Wango Mor to Thar Coal Field area via Mithi Islamkot Phase-II, Contract Package SCA	Bituminous tacl Coat	3	33.30	40	6.70	159,084.50	1,065,866
10	2222	No.SCA-23/TW/DG/157/2014 Karachi / 20-05-2014	M/s. Niaz Mohammad Khan Bro	widening & improvement of Road from Wango Mor to Thar Coal Field area via Mithi Islamkot Phase-II, Contract Package SCA	Triple surface treatment	3	335.58	500	164.42	85,799.70	14,107,187
11	2222	No.SCA-23/TW/DG/157/2014 Karachi / 20-05-2014	M/s. Niaz Mohammad Khan Bro	widening & improvement of Road from Wango Mor to Thar Coal Field area via Mithi Islamkot Phase-II, Contract Package SCA	Bituminous concrete for wearing course	3	16,665.27	19,000	2,334.73	8,019.37	18,723,064
12	2222	No.SCA-23/TW/DG/157/2014 Karachi / 20-05-2014	M/s. Niaz Mohammad Khan Bro	widening & improvement of Road from Wango Mor to Thar Coal Field area via Mithi Islamkot Phase-II, Contract Package SCA	Structural Excavation in Common Material	4	262.61	300	37.39	1,712.14	64,017
13	2222	No.SCA-23/TW/DG/157/2014 Karachi / 20-05-2014	M/s. Niaz Mohammad Khan Bro	widening & improvement of Road from Wango Mor to Thar Coal Field area via Mithi Islamkot Phase-II, Contract Package SCA	Stone Masonry with mortar	4	4,459.85	6,000	1,540.15	79.51	122,463
14	2222	No.SCA-23/TW/DG/157/2014 Karachi / 20-05-2014	M/s. Niaz Mohammad Khan Bro	widening & improvement of Road from Wango Mor to Thar Coal Field area via Mithi Islamkot Phase-II, Contract Package SCA	Dinsman of strucuter and obstruction	4	873.10	1,000	126.90	105.12	13,340
15	2222	No.SCA-23/TW/DG/157/2014 Karachi / 20-05-2014	M/s. Niaz Mohammad Khan Bro	widening & improvement of Road from Wango Mor to Thar Coal Field area via Mithi Islamkot Phase-II, Contract Package SCA	Filter layer of garunular	5	1,362.42	2,000	637.58	185.54	118,295
16	2222	No.SCA-23/TW/DG/157/2014 Karachi / 20-05-2014	M/s. Niaz Mohammad Khan Bro	widening & improvement of Road from Wango Mor to Thar Coal Field area via Mithi Islamkot Phase-II, Contract Package SCA	Reinforced concrete pipe	5	2,345.90	4,000	1,654.10	13.60	22,496
17	2222	No.SCA-23/TW/DG/157/2014 Karachi / 20-05-2014	M/s. Niaz Mohammad Khan Bro	widening & improvement of Road from Wango Mor to Thar Coal Field area via Mithi Islamkot Phase-II, Contract Package SCA	common back filling	5	165.79	200	34.21	12.67	433
Sub-Total (a)											553,265,134

Sr#	ADP#	W/o # / Dated	Name of Contractor	Name of work	Description of items	Bill #	BOQ Rate	Bill Rate	Difference	Bill Qty	Excess Amount
1	2222	No.SCA-23-TW/DG/158/2014 / dt : 20-05-2014	M/S Umar Jan & Company	Widening and improvement of road from wango mor to thar coal field area via Mithi, Islamkot (Phase-II), contract package No.SCA/PHASE-II/CP-V, Near Thakur Ji Dhani to Islamkot bypass (km 84+200 to 106+300)	Excavate Unsuitable/Surplus Common Material	FPC Bill # 01	253.62	600	347	744,001.90	258,048,131
2	2222	No.SCA-23-TW/DG/158/2014 / dt : 20-05-2014	M/S Umar Jan & Company	Widening and improvement of road from wango mor to thar coal field area via Mithi, Islamkot (Phase-II), contract package No.SCA/PHASE-II/CP-V, Near Thakur Ji Dhani to Islamkot bypass (km 84+200 to 106+300)	Formation of Embankment from Road Way Excavation in Common material	FPC Bill # 01	349.96	750	400	18,251.63	7,301,382
3	2222	No.SCA-23-TW/DG/158/2014 / dt : 20-05-2014	M/S Umar Jan & Company	Widening and improvement of road from wango mor to thar coal field area via Mithi, Islamkot (Phase-II), contract package No.SCA/PHASE-II/CP-V, Near Thakur Ji Dhani to Islamkot bypass (km 84+200 to 106+300)	Granular Subase	FPC Bill # 02	1,714.58	3,500	1,785	42,407.09	75,714,472
4	2222	No.SCA-23-TW/DG/158/2014 / dt : 20-05-2014	M/S Umar Jan & Company	Widening and improvement of road from wango mor to thar coal field area via Mithi, Islamkot (Phase-II), contract package No.SCA/PHASE-II/CP-V, Near Thakur Ji Dhani to Islamkot bypass (km 84+200 to 106+300)	Aggregate Base (Grading A)	FPC Bill # 02	2,237.93	4,500	2,262	81,484.37	184,323,338
5	2222	No.SCA-23-TW/DG/158/2014 / dt : 20-05-2014	M/S Umar Jan & Company	Widening and improvement of road from wango mor to thar coal field area via Mithi, Islamkot (Phase-II), contract package No.SCA/PHASE-II/CP-V, Near Thakur Ji Dhani to Islamkot bypass (km 84+200 to 106+300)	Asphalie Base Course Plant Mix	FPC Bill # 02	14,705.49	16,500	1,795	13,509.76	24,243,390
6	2222	No.SCA-23-TW/DG/158/2014 / dt : 20-05-2014	M/S Umar Jan & Company	Widening and improvement of road from wango mor to thar coal field area via Mithi, Islamkot (Phase-II), contract	Bituminous Tack Coat (Emulsified Asphalt)	FPC Bill # 03	33.30	50	17	167,406.37	2,795,686

Sr#	ADP#	W/o # / Dated	Name of Contractor	Name of work	Description of items	Bill #	BOQ Rate	Bill Rate	Difference	Bill Qty	Excess Amount
				package No.SCA/PHASE-II/CP-V, Near Thakur Ji Dhani to Islamkot bypass (km 84+200 to 106+300)							
7	2222	No.SCA-23-TW/DG/158/2014 / dt : 20-05-2014	M/S Umar Jan & Company	Widening and improvement of road from wango mor to thar coal field area via Mithi, Islamkot (Phase-II), contract package No.SCA/PHASE-II/CP-V, Near Thakur Ji Dhani to Islamkot bypass (km 84+200 to 106+300)	Asphalt Concrete for Wearing Course	FPC Bill # 03	16,665.27	17,000	335	8,363.53	2,799,524
8	2222	No.SCA-23-TW/DG/158/2014 / dt : 20-05-2014	M/S Umar Jan & Company	Widening and improvement of road from wango mor to thar coal field area via Mithi, Islamkot (Phase-II), contract package No.SCA/PHASE-II/CP-V, Near Thakur Ji Dhani to Islamkot bypass (km 84+200 to 106+300)	Structural Excavation in Common Material	FPC Bill # 04	262.61	350	87	1,263.95	110,457
9	2222	No.SCA-23-TW/DG/158/2014 / dt : 20-05-2014	M/S Umar Jan & Company	Widening and improvement of road from wango mor to thar coal field area via Mithi, Islamkot (Phase-II), contract package No.SCA/PHASE-II/CP-V, Near Thakur Ji Dhani to Islamkot bypass (km 84+200 to 106+300)	Stone Masonry	FPC Bill # 04	4,460	7,000	2,540	21.20	53,851
10	2222	No.SCA-23-TW/DG/158/2014 / dt : 20-05-2014	M/S Umar Jan & Company	Widening and improvement of road from wango mor to thar coal field area via Mithi, Islamkot (Phase-II), contract package No.SCA/PHASE-II/CP-V, Near Thakur Ji Dhani to Islamkot bypass (km 84+200 to 106+300)	Concrete Class B	FPC Bill # 05	8,828	9,000	172	1,679.32	289,112
11	2222	No.SCA-23-TW/DG/158/2014 / dt : 20-05-2014	M/S Umar Jan & Company	Widening and improvement of road from wango mor to thar coal field area via Mithi, Islamkot (Phase-II), contract package No.SCA/PHASE-II/CP-V, Near Thakur Ji Dhani to Islamkot bypass (km 84+200 to 106+300)	Structural Excavation in Common Material	FPC Bill # 05	263.00	300	37	210.38	7,866
12	2222	No.SCA-23-TW/DG/158/2014 / dt : 20-05-2014	M/S Umar Jan & Company	Widening and improvement of road from wango mor to thar coal field area via Mithi,	Common Backfilling	FPC Bill # 05	165.79	400	234	76.75	17,973

Sr#	ADP#	W/o # / Dated	Name of Contractor	Name of work	Description of items	Bill #	BOQ Rate	Bill Rate	Difference	Bill Qty	Excess Amount
				Islamkot (Phase-II), contract package No.SCA/PHASE-II/CP-V, Near Thakur Ji Dhani to Islamkot bypass (km 84+200 to 106+300)							
13	2222	No.SCA-23-TW/DG/158/2014 / dt : 20-05-2014	M/S Umar Jan & Company	Widening and improvement of road from wango mor to thar coal field area via Mithi, Islamkot (Phase-II), contract package No.SCA/PHASE-II/CP-V, Near Thakur Ji Dhani to Islamkot bypass (km 84+200 to 106+300)	Reinforcement as per AASHTO M31 Grade 60	FPC Bill # 05	125,858.00	200,000	74,142	0.61	45,152
14	2222	No.SCA-23-TW/DG/158/2014 / dt : 20-05-2014	M/S Umar Jan & Company	Widening and improvement of road from wango mor to thar coal field area via Mithi, Islamkot (Phase-II), contract package No.SCA/PHASE-II/CP-V, Near Thakur Ji Dhani to Islamkot bypass (km 84+200 to 106+300)	Reinforcement as per AASHTO as per ASTM-30	FPC Bill # 05	112,780.96	120,000	7,219	5.10	36,817
15	2222	No.SCA-23-TW/DG/158/2014 / dt : 20-05-2014	M/S Umar Jan & Company	Widening and improvement of road from wango mor to thar coal field area via Mithi, Islamkot (Phase-II), contract package No.SCA/PHASE-II/CP-V, Near Thakur Ji Dhani to Islamkot bypass (km 84+200 to 106+300)	Reinforcement Concrete Pipe AASHTO M 170 Class II Dia 310mm	FPC Bill # 05	2,345.90	3,000	654	122.40	80,062
16	2222	No.SCA-23-TW/DG/158/2014 / dt : 20-05-2014	M/S Umar Jan & Company	Widening and improvement of road from wango mor to thar coal field area via Mithi, Islamkot (Phase-II), contract package No.SCA/PHASE-II/CP-V, Near Thakur Ji Dhani to Islamkot bypass (km 84+200 to 106+300)	Concrete Class B	FPC Bill # 05	8,827.84	9,000	172	43.60	7,506
Sub-Total (b)										555,874,719	
Total (a+b)										1,109,139,853	

(Annex-XXIX)

Expenditure incurred without recording of measurement-Rs7.000 million

Name of work	W/o #	Dated	Name of Contractor	Bill #	Description of items	Qty	Rate	Unit	Amount
Improvement Of Road from Sujawal to Badin (52.00 kms)	No.SCA-23-TW/DG/970/2017	26/01/2017	M/s. Umer Jan & Co.	IPC # 01	Provide new Equipment Engg for Lab	1	7,000,000	Ps	7,000,000

(Annex-XXX)

Non-conducting of Laboratory Test of water samples of RO plants - Rs887.767 million

Sr#	Year	Cheque#	Dated	Paid to	Amount
1	2014-15	112081	25/07/2014	M/S Pak Oasis Industries Private Limited	143,000,000
2	2014-15	133489	07/04/2015	M/S Pak Oasis Industries Private Limited	111,604,788
3	2014-15	145125	22/05/2015	Inland Revenue Office Unit VII Mirpurkhas	10,372,182
Sub-Total (a)					264,976,970
1	2015-16	150879	09/02/2016	M/S Pak Oasis Industries Private Limited	65,000,000
2	2015-16	150891	09/02/2016	Revenue Officer Income Tax Mirpurkhas	1,065,758
3	2015-16	172954	11/05/2016	M/S Pak Oasis Industries Private Limited	60,450,000
4	2015-16	172981	20/05/2016	Inland Revenue Officer Mirpurkhas	4,550,000
5	2015-16	195023	17/06/2016	M/S Pak Oasis Industries Private Limited	60,450,000
6	2015-16	206213	17/06/2016	Commissioner Inland Revenue WHT RTO III Karachi	4,550,000
7	2015-16	206219	17/06/2016	M/S Pak Oasis Industries Private Limited	62,310,000
8	2015-16	206223	17/06/2016	Commissioner Inland Revenue WHT RTO III Karachi	4,690,000
Sub-Total (b)					263,065,758
1	2016-17	206268	04/10/2016	M/S Pak Oasis Industries Private Limited	78,111,971
2	2016-17	206269	05/10/2016	Commissioner Inland Revenue WHT RTO III Karachi	4,130,094
3	2016-17	218941	12/01/2017	M/S Pak Oasis Industries Private Limited	78,818,106
4	2016-17	218950	25/01/2017	Sindh Sales Tax	9,337,531
5	2016-17	228068	26/04/2017	M/S Pak Oasis Industries Private Limited	19,652,063
6	2016-17	228069	26/04/2017	Inland Revenue RTO Karachi	3,692,300
7	2016-17	228092	18/05/2017	M/S Pak Oasis Industries Private Limited	156,000,000
8	2016-17	295912	23/05/2017	Sindh Sales Tax	9,982,469
Sub-Total (c)					359,724,534
Total (a+b+c)					887,767,262

(Annex-XXXI)

Non-maintenance of contractor ledger-Rs 6.754 billion

Sr#	ADP #	W/o #	Dated	Name of Contractor	Name of work	Contract Amount
1	2227	No.SCA-23-TW/DG/970/2017	26-01-2017	M/s. Umer Jan & Co	Improvement Of Road from Sujawal to Badin (52.00 kms)	2,291,354,940
2	2228	No.SCA-23-TW/DG/971/2017 Karachi	26-01-2017	M/s. Naiz Mohammad Khan & Bro	Improvement Of Road Network from Badin to Wango Mor (29.5 kms)	2,204,430,398
3	2237	No.SCA-23-TW/DG696/2017	26-01-2017	M/S Sachal Engineering works	Rehabilitation/ Reconstruction of Road from Sujawal (30.00 kms)	1,630,127,760
4	547	No.SCA-23-TW/DG/294/2012 Karachi	20-12-2012	M/s. Rakshani Builders	Rehabilitation of section from Dewan Sugar mills to Pinnu Baran from Km 110+250 to 125+500 (15.25Km)	629,061,219
Total						6,754,974,317

(Annex-XXXII)

Irregular award of work to the contractors not registered with PEC - Rs 4,634.437 million

Sr#	ADP #	W/o # / Dated	Name of Contractor	Name of Work	Total Cost of contract award	License No.	Category	License Validity
1	2228	No.SCA-23-TW/DG/971/2017 / dt: 26-01-2017	M/s. Naiz Mohammad Khan & Bro	Improvement Of Road Network from Badin to Wango Mor (29.5 kms)	2,204,430,398	133	CA	31-12-2016
2	2237	No.SCA-23-TW/DG696/2017 / dt: 26-01-2017	M/S Sachal Engineering works	Rehabilitation/ Reconstruction of Road FROM Sujawal (30.00 kms)	1,630,127,760	00008	CA	31-12-2016
3	2235	No.SCA-23-TW/DG/972/2017 / dt: 26-01-2017	M/s. Naiz Mohammad Khan & Bro	Rehabilitation of Islamkot Nagarparkar Road (10.00 kms)	799,879,476	133	CA	31-12-2016
Total					4,634,437,634			

(Annex-XXXIII)

Short-obtaining of performance security - Rs438.814 million

Sr. No	ADP #	W/o # / Dated	Name of Contractor	Name of Work	Total Cost of contract award	Total Cost of Package	Performance Security Due 10%.	Performance Security Obtained	Difference
1	2233	No.SCA-23-TW/DG/976/2017 /dt : 26.01.17	M/s. Sardar Ashraf D Baloch	Construction of Road from Mithi Intersection (42.00kms)	3,095,445,324	4,899,646,416	489,964,642	244,983,000	244,981,642
2	2234	No.SCA-23-TW/DG/976/2017 /dt : 26.01.17	M/s. AA Associates	Construction of Road from Naukot & Tando Jan Mohammad (20 kms)	1,804,201,092				
3	2230	No.SCA-23-TW/DG/970/2017 /dt : 26.01.17	M/s. Umer Jan & Co	Construction of Road from Islamkot upto Singharo (06 kms)	253,393,660	253,393,660	25,339,366	12,669,683	12,669,683
4	2228	No.SCA-23-TW/DG/971/2017 /dt : 26.01.17	M/s. Naiz Mohammad Khan & Bro	Improvement Of Road Network from Badin to Wango Mor (29.5 kms)	2,204,430,398	2,204,430,398	220,443,040	110,221,520	110,221,520
5	2235	No.SCA-23-TW/DG/972/2017 /dt : 26.01.17	M/s. Niaz Mohammad Khan & Bro	Rehabilitation of Islamkot Nagarparkar Road (10.00 kms)	799,879,476	799,879,476	79,987,948	39,993,974	39,993,974
6	2236	No.SCA-23-TW/DG/970/2017 /dt : 26.01.17	M/s. Umer Jan & Co	Rehabilitation/ Reconstruction of Road (08.00 kms)	618,934,555	618,934,555	61,893,456	30,946,728	30,946,728
Total					8,776,284,505	8,776,284,505	877,628,452	438,814,905	438,813,547

(Annex-XXXIV)

Unauthorized excess expenditure beyond PC-I - Rs54.000 million

ADP #	W/o # / Dated	Name of Contractor	Name of Work	Detail of extra Work Added	Provision in PC-I	Actual Amount Spent	Excessive Amount Spent	% Change
2221	No.SCA-23/TW/DG/___/2015/dt:03-02-15	M/s. Sachal Engineering	Construction of 4-lane bridge over river Indus on Thatta Sujawal Road EPC/Trunkway Basis, Contract Package No. SCA/Phase-I/CP-VII	Electrification of Bridge	25,000,000	54,000,000	29,000,000	116%