



**AUDIT REPORT
ON
THE ACCOUNTS OF
CHIEF OFFICER, DISTRICT COUNCIL &
TALUKA MUNICIPAL ADMINISTRATIONS
DISTRICT BADIN
AUDIT YEAR 2012-13**

AUDITOR-GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Program
CC	Cement Concrete
CCB	Citizen Community Board
CMO	Chief Municipal Officer
CNG	Compressed Natural Gas
CPWD	Central Public Works Department
CTR	Central Treasury Rules
DAC	Departmental Accounts Committee
DGA	Director General Audit
EFW	Earth Filling Work
FD	Finance Department
GFR	General Financial Rules
IPSAS	International Public Sector Accounting Standards
M&R	Maintenance & Repair
MEFDAC	Memorandum for Departmental Accounts Committee
NTN	National Tax Number
PAO	Principal Accounting Officer
POL	Petroleum Oil and Lubricants
PWD	Public Works Department
S&GAD	Services and General Administration Department
SFR	Sindh Financial Rules
SLGO	Sindh Local Government Ordinance
SPPRA	Sindh Public Procurement Regulatory Authority
SRO	Statutory Rules and Orders
TMA	Taluka / Town Municipal Administration
TMO	Taluka / Town Municipal Officer
TO (F)	Taluka/Town Officer (Finance)
TO (I&S)	Taluka/Town Officer (Infrastructure & Services)
TO (P&C)	Taluka/Town Officer (Planning & Coordination)
TO (R)	Taluka/Town Officer (Regulation)
TS	Technical Sanction
TSE	Technically Sanctioned Estimate
UC	Union Council
GoS	Government of Sindh
NIT	Notice Inviting Tender

Preface

Articles 169 & 170 (2) of the Constitution of the Islamic Republic of Pakistan, 1973, read with Sections 8 and 12 of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, require the Auditor General of Pakistan to conduct audit of the receipts and expenditure of the Secretary Local Government Department, Karachi Metropolitan Corporation, Karachi Water & Sewerage Board, Taluka / Town Municipal Administrations and Union Councils.

The report is based on audit of Taluka Municipal Administrations of District Badin for the year 2011-12. The Directorate General of Audit Local Councils Sindh, Karachi, conducted audit during 2012-13 on test check basis with a view to reporting significant findings to relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs 1 million or more. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

Audit findings indicate need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities.

Observations included in this Report have been finalized without written responses.

The Audit Report is submitted to the Governor of the Sindh in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 116 of the Sindh Local Government Act 2013, for causing it to be laid before the Provincial Assembly of the Sindh.

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor-General of Pakistan

EXECUTIVE SUMMARY

The DG Audit, Local Councils, Sindh, Karachi is responsible to carry out the audit of 119 Taluka / Town municipal Administrations. This Directorate General has a human resource of 33 officers and staff, resulting in 2,937 man days and annual budget amounted to Rs 67.096 million for the financial year 2011-12. The office has a mandate to conduct regularity audit (compliance with authority audit) on test check basis with a view to report significant findings to the relevant stakeholders. This office also conduct performance audit of programmes / projects.

Each Taluka Municipal Administration in District Badin is headed by a Taluka Administrator and District is headed by Chief Municipal Officer who carries out operations as per Sindh Local Government Ordinance, 1979. Taluka Administrative Officer is the Principal Accounting Officer (PAO) and acts as coordinating and administrative officer and is responsible to control land use, its division and development and to enforce all laws including Municipal Laws, Rules and Bye-laws.

Audit of TMAs District Badin was carried out with the view to ascertain that the expenditure was incurred with proper authorization, in conformity with laws, rules, regulations and economy was ensured in procurement of assets and hiring of services and to review, analyze and comment on various Government policies regarding different sectors.

Audit of receipts was conducted to verify that the assessment, collection, reconciliation and allocation of revenue was made in accordance with laws and that there was no leakage of revenue and also that revenue did not remain outside Government account.

a. Scope of Audit

Out of total budget of the District Badin for the Financial Year 2011-12, auditable expenditure under the jurisdiction was Rs 994.409 million, out of which an expenditure of Rs 382.305 million was audited which in terms of percentage, was 38%. Total receipts of the TMAs for the financial year 2011-2012 was Rs 13.974 million out of this, an amount of Rs 7.968 million was audited which was 57% of the total amount.

b. Recoveries at the instance of audit

Recovery of Rs 5.531 million was pointed out during the audit but no recovery was affected till the time of compilation of this Report. Total recoverable amount of Rs 5.531 million was not in the notice of the executive before audit.

c. Audit Methodology

Audit was performed through understanding of the business process of TMAs with respect to internal control structure, prioritization of risk areas determining significance and identification of key internal controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field activity. The audit used intensive application of desk audit techniques facilitated through compiled data and review of permanent files/record. Desk Audit facilitated identification of high risk areas for substantive testing in the field.

d. Audit Impact

On the pointation of audit, TMAs have streamlined their work in accordance with rules & regulations and made efforts for realization of outstanding dues.

e. Comment on Internal Control and Internal Audit Department

Several loopholes in the internal control system were noticed during the audit years. Major internal control weaknesses have been reported in Chapter-1. Moreover, other internal control weaknesses have been incorporated in Annexure-A.

f. The key audit findings of the report

- i. Non- Production of record was noted in 02 cases - Rs 62.384 million.¹
- ii. Non-Compliance was noted in 04 cases - Rs 26.717 million.²
- iii. Internal Control Weaknesses were noted in 01 case - Rs 5.531 million.³

¹ Para 1.2.1.1, 1.2.2.1

² Para 1.2.3.1, 1.2.3.2, 1.2.3.3, 12.3.4

³ Para 1.2.4.1

Audit paras for the audit year 2011-12 involving procedural violations including internal control weaknesses and irregularities not considered worth reporting to the PAC are included in MEFDAC (Annexure-A).

g. Recommendations

Audit recommends the Taluka Municipal Administrations (TMAs) to focus on the following issues:

- i. Head of the Taluka Municipal Administrations needs to conduct physical stock taking of fixed and current assets.
- ii. The TMA needs to comply with the Public Procurement Rules for economical and rational purchase of goods and services.
- iii. Inquiries need to be held to fix responsibility for fraud, misappropriation, losses, theft and wasteful expenditure.
- iv. The PAO needs to make efforts for expediting the realization of various Government receipts.
- v. The PAO and their teams need to ensure implementation of proper monitoring system.
- vi. The PAO needs to take appropriate action against non-production of record.
- vii. The PAO needs to rationalize their budget with respect to utilization.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rupees in Million)

Sr.	Description	No.	Budget
1.	Total Entities (PAOs) in Audit Jurisdiction	06	994.409
2.	Total Entities (PAOs) Audited	02	382.305
3.	Audit & Inspection Reports	02	382.305
4.	Special Audit Reports	-	-
5.	Performance Audit Reports	-	-
6.	Other Reports (relating to TMAs)	-	-

Table 2: Audit observations Classified by Categories

(Rupees in Million)

Sr.	Description	Amount under audit observation
1	Asset Management	0
2	Financial Management	0
3	Internal controls	5.531
4	Violation of rules	26.717
5	Others	62.384
Total		94.632

Table 3: Outcome Statistics

(Rupees in Million)

Sr.	Description	Expenditure on Acquiring Physical Assets (Procurement)	Salary	Non-Salary	Civil Works	Receipts (Revenue Targets)	Total Current year	Total Last year
1.	Outlays Audited	0	109.540	88.079	184.686	13.974	396.279	-N/A-
2.	Amount Placed under Audit Observation of Audit	0	54.084	25.053	7.527	7.968	94.632	-N/A-
3.	Recoveries Pointed Out at the instance of Audit	0	0	0	5.531	0	5.531	-N/A-
4.	Recoveries Accepted /Established at the instance of Audit	0	0	0	0	0	0	-N/A-
5.	Recoveries Realized at the instance of Audit	0	0	0	0	0	0	-N/A-

*The amount mentioned against serial No. 1 in column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure is Rs 382.305 million for the current year.

Table 4: Irregularities pointed out

(Rupees in Million)		
Sr.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	26.717
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	0
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal control systems.	5.531
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	0
6	Non-production of record.	62.384
7	Others, including cases of accidents, negligence etc.	0
Total		94.632

¹ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash) compliant.

CHAPTER-1

1.1 CHIEF OFFICER, DISTRICT COUNCIL AND TALUKA MUNICIPAL ADMINISTRATIONS, BADIN

1.1.1 INTRODUCTION

As per 1998 population census, the population of District Badin is 1.136 million. District Badin comprises of One Chief Officer, District council Badin and Five TMAs namely Badin, Matli, Shaheed Fazil Rahu, Talhar and Tando Bago and Business of TMAs is run through the Administrator, TO (I&S), TO (Finance), TO (P&C) and TO (Regulations) under Sindh Local Government Ordinance, 1979. The functions of TMAs are as following:

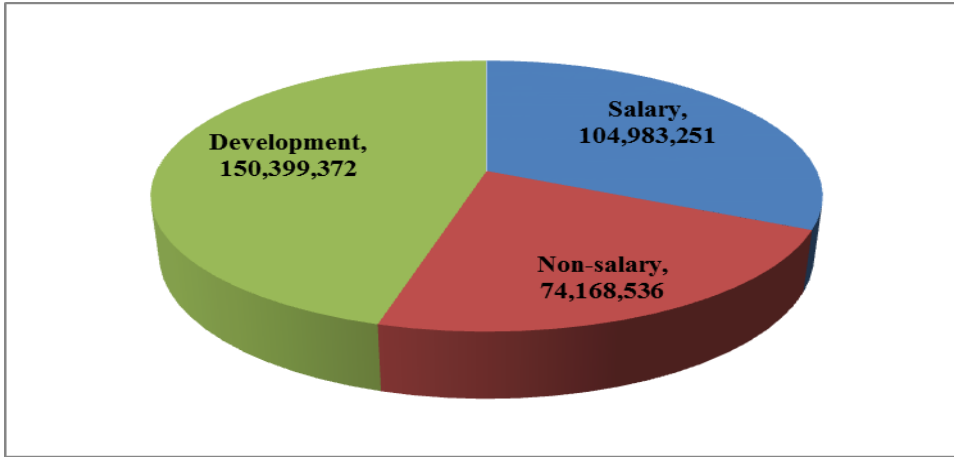
1. Prepare spatial plans for the Town including plans for land use, zoning and functions for which TMA is responsible.
2. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations.
3. Enforce all municipal laws, rules and bye-laws governing TMA's functioning.
4. Prepare budget, long term and annual municipal development programmes in collaboration with the Union Councils.
5. Collect approved taxes, cesses, user fees, rates, rents, tolls, charges, fines and penalties.
6. Manage properties, assets and funds vested in the Town Municipal Administration.
7. Develop and manage schemes, including site development in collaboration with Union Administration.
8. Issue notice for committing any municipal offence by any person and initiate legal proceedings for commission of such offence or failure to comply with the directions contained in such notice.
9. Prosecute, sue and follow up criminal, civil and recovery proceedings against violators of Municipal Laws in the courts of competent jurisdiction.
10. Maintain municipal records and archives.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Amount in Rupees)

Sr.	Name of TMAs	Nature of Expenditure	Original Grant	Suppl: Grant	Revised / Final Grant	Actual Expenditure	(+) Excess (-) Saving
1	Chief Officer, District Council, Badin	Salary	84,040,000	0	84,040,000	82,881,000	-1,159,000
		Non-Salary	1,000,000	0	1,000,000	991,536	-8,464
		Sub-Total	85,040,000	0	85,040,000	83,872,536	-1,167,464
		Development	0	0	0	0	0
		Total	85,040,000	0	85,040,000	83,872,536	-1,167,464
2	TMA Shaheed Fazil Rahu	Salary	25,500,000	0	25,500,000	22,102,251	-3,397,749
		Non-Salary	87,079,000	0	87,079,000	73,177,000	-13,902,000
		Sub-Total	112,579,000	0	112,579,000	95,279,251	-17,299,749
		Development	184,686,369	0	184,686,369	150,399,372	-34,286,997
		Total	297,265,369	0	297,265,369	245,678,623	-51,586,746
		Salary	109,540,000	0	109,540,000	104,983,251	-4,556,749
		Non-Salary	88,079,000	0	88,079,000	74,168,536	-13,910,464
		Non-Development	197,619,000	0	197,619,000	179,151,787	-18,467,213
		Development	184,686,369	0	184,686,369	150,399,372	-34,286,997
		Grand Total	382,305,369	0	382,305,369	329,551,159	-52,754,210

Expenditure 2011-12



Original budget of Taluka and Chief Officer District Council Badin, Rs 382.305 million was allocated, TMA, Badin and Chief Officer District Council Badin under various grants and no supplementary grants/re-appropriation was provided. The revised/final budget of these TMAs was Rs 382.305 million. The total expenditure incurred by concerned TMAs during 2011-12 was Rs 329.551 million as detailed above.

The Variance analysis of the Revised/Final Grant and Actual Expenditure for the Financial Year 2011-12 depicted that there was a saving of Rs 52.754 million.

1.1.3 Brief comments on the status of compliance with PAC Directives

The audit reports of pertaining to following years have been submitted Governor of Sindh. Detail of PAC meeting is given below:

Audit Year	No. of Paras	Status of PAC Meetings
2011-12	Nil	Nil

As indicated in the above table, no PAC meeting was convened to discuss the audit report of TMAs, Badin.

1.2 AUDIT PARAS

Chief Officer, District Council, Badin

1.2.1 Non-Production

1.2.1.1 Non-Production of Record - Rs 54.084 Million

Article 170(2) of the Constitution of the Islamic Republic of Pakistan, inserted vide Constitution (Eighteenth Amendment) Act, 2010 w.e.f. 19-04-2010, states that, “The audit of accounts of the Federal and of the Provincial Government and the accounts of any authority or body established by, or under the control of, the federal or Provincial Government shall be conducted by the Auditor General, who shall determine the nature and extent of such audit”.

Further, the Constitutional provision was stressed upon by the Orders of the Honourable Supreme Court of Pakistan dated 07-05-2013 given in CMA No.2376/2013, “where the amount is charged on the Consolidated Fund or relates to the Public Accounts of the Federation or of the Provinces, the same may be audited by the Auditor- General without exception”.

Chief Officer, District Council, Badin, incurred expenditure of Rs 54.084 million, during 2011-12, on salary of officers and staff but failed to provide access of record to audit, in violation of the above rule.

Audit is of the view that due to non-provision of record, authenticity of expenditure is doubtful and chances of misappropriation of public funds cannot be ruled out.

Matter was reported during June 2013, but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss audit Para despite pursuance by audit.

Audit recommends fixing responsibility on account of non-provision of record.

[AIR Para: 2]

Taluka Municipal Administration, Shaheed Fazul Rahu

1.2.2 Non-Production

1.2.2.1 Non-Production of Record - Rs 8.300 Million

Article 170(2) of the Constitution of the Islamic Republic of Pakistan, inserted vide Constitution (Eighteenth Amendment) Act, 2010 w.e.f. 19-04-2010, states that, “The audit of accounts of the Federal and of the Provincial Government and the accounts of any authority or body established by, or under the control of, the federal or Provincial Government shall be conducted by the Auditor General, who shall determine the nature and extent of such audit”.

Further, the Constitutional provision was stressed upon by the Orders of the Honourable Supreme Court of Pakistan dated 07-05-2013 given in CMA No.2376/2013, “where the amount is charged on the Consolidated Fund or relates to the Public Accounts of the Federation or of the Provinces, the same may be audited by the Auditor- General without exception”.

TMA, Shaheed Fazil Rahu, incurred expenditure of Rs 8.300 million, during 2011-12, on account of various heads, but failed to provide access of record to audit, in violation of the above rule. Detail provided in Annexure-B.

Audit is of the view that due to non-provision of record authenticity of expenditure cannot be verified and chances of misappropriation of public funds cannot be ruled out.

The matter was reported during June, 2013 but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss audit para despite pursuance by audit.

Audit recommends fixing responsibility on account of non-provision of record.

[AIR Para: 24]

1.2.3 Non-Compliance

1.2.3.1 Non-Posting of Evaluation Report

Rule 10 of Sindh Public Procurement Rules 2010, states that, “The procuring agency shall, immediately upon award of contract, make the evaluation report of the bid, and the contract agreement to public through hoisting on the Authority’s website as well as on procuring agency’s website, if the procuring agency has such a website.

TMA, Shaheed Fazil Rahu, awarded development schemes to various contractors of Rs 136.900 million, during 2011-12, through N.I.T but failed to post evaluation report on SPPRA website, in violation of above rule.

Audit is of the view that non-posting of evaluation report resulted into non transparency in public spending and non-achievement of competitive rates which constitutes weak financial management.

Non-posting of bid evaluation report constitutes weak internal control.

The matter was reported during June, 2013 but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss audit para despite pursuance by audit.

Audit recommends fixing responsibility on management of TMA for non-posting of evaluation report on SPPRA website.

[AIR Para: 43]

1.2.3.2 Non-Transparency in Government Spending - Rs 16.753 Million

Rule 20 of the Staff Car Rules 1980, as amended in 2001, states that, “The log book, History Sheet, and Petrol Account Register shall be maintained for each official vehicle”.

TMA, Shaheed Fazil Rahu, incurred expenditure of Rs 16.753 million, during 2011-12, on purchase of POL for official vehicles but the log books, history sheets and petrol account registers were not maintained to justify the expenditure, in violation of the above rule. Detail is as under:

(Rupees in million)	
Description	Amount
POL Charges (All Vehicles of TMA)	16.753

Audit is of the view that expenditure incurred on POL without preparation of log books, history sheets and petrol consumption account resulted into non transparency in spending from public funds which constitute weak financial management.

The expenditure on POL without preparation of log books which constitutes weak internal control.

Matter was reported during June, 2013, but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss audit para despite pursuance by audit.

Audit recommends fixing responsibility for incurring expenditure without supporting record and same be prepared to justify the expenditure, under intimation to audit.

[AIR Para: 35]

1.2.3.3 Non-Achievement of Targeted Receipts - Rs 7.968 Million

Section 60 (1) of SLGO 1979, states that, “A council may levy in the prescribed manner any of the taxes, fees, rates, tolls, and fees mentioned in Schedule IV”.

Further, Para-28 of GFR Vol-I, states that, “No government amount should be left outstanding without sufficient reason and where any dues appear to be irrecoverable, the order of competent authority for its adjustment must be obtained”.

TMA, Shaheed Fazil Rahu, failed to recover outstanding revenue on various accounts of Rs 7.968 million, during 2011-12, in violation of the above rules. Detail provided in Annexure-C.

Audit is of the view that due to non-realization of estimated receipts authority was deprived of genuine public revenue which constitutes weak financial management.

Non-realization of targeted revenue constitutes weak internal control.

The matter was reported during June, 2013 but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends fixing responsibility on account of laxity of management to realize targeted revenues.

[AIR Paras: 8, 9, 10, 11, 13, 14]

1.2.3.4 Un-authorized Award of works - Rs 1.996 Million

Rule 12 (1) of SPPRA 2010, states that, “Save as otherwise provided and subject to the regulations made by the Authority a procuring agency shall prepare in accordance with Rule 11 above all proposed procurements for each financial year and shall proceed

accordingly without any splitting or regrouping of the procurements already grouped allocated and scheduled in the Procurement Plan”.

TMA, Shaheed Fazil Rahu, incurred expenditure of Rs 1.996 million, by awarding various works by splitting-up sanction orders to avoid the sanction of competent authority, during 2011-12, in violation of the above rule. Detail provided in Annexure-D.

Audit is of the view that non-compliance of the prescribed procedure against SPPRA resulted into non-obtaining of competitive rates and non-transparency in public spending which constitutes weak financial management.

Non-observance of rules as per delegated financial powers constitutes weak internal control.

The matter was reported during June, 2013 but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss audit para despite pursuance by audit.

Audit recommends fixing responsibility on account of unauthorized expenditure.

[AIR Para: 32, 33]

1.2.4 Internal Control Weaknesses

1.2.4.1 Non-Imposition of Penalty - Rs 5.531 Million

Clause II of the contract agreement, states that, “The time frame given for completion of the work is required to be observed and in case of failure/delay, penalty at the rate of 10% may be imposed on the total cost of the work”.

TMA, Shaheed Fazil Rahu, failed to impose penalty upon the contractors of Rs 5.531 million, during 2011-12, for not completing works within the stipulated time, in violation of the above. Detail provided in Annexure-E.

Audit is of the view that management ignored rules and procedures set forth by the government and failure to impose penalty led to delay in completion of work.

Non observance of rules constitutes weak internal control.

The matter was reported during June, 2013 but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss audit Para despite pursuance by audit.

Audit recommends fixing of responsibility for delays in completion of work besides recovery of the amount of penalty, under intimation to audit.

[AIR Para: 36]

ANNEXURES

Memorandum for Departmental Accounts Committee (MFDAC) Paras

Sr.	Name of entity	Para	Description	Amount
1	Chief Officer District Council	3	Improper maintenance of cash book	0
2	-do-	4	Non-maintenance of dead stock register	0
3	-do-	5	Non production of record regarding shops/plots	0
4	TMA, Shaheed Fazil Rahu	5	No-recovery of rent of TMA staff quarter situated near water supply scheme golarchi.	60,000
5	-do-	6	Non-recovery of government dues from the tenants of shops	411,160
6	-do-	7	Non-recovery of water charges	281,608
7	-do-	15	Suspected embezzlement in quotation fees.	397,800
8	-do-	16	Suspected embezzlement in tender fee	412,500
9	-do-	18	Mis-use of funds on account of rent of tractor for level and removal of dump	115,500
10	-do-	21	Mis-use of TMA property	110,000
11	-do-	38	Award of contract by favoritism by unfair means	100,000
12	-do-	17	Loss due to suspected embezzlement in petrol	108,018

Details of Non-Production of Record

(Amount in Rupees)

Sr.	Head Of Account	Amount
1	Grant of Thalassemia Badin	200,000
2	Grant of Press Club	400,000
3	Grant of Electronic media	200,000
4	Unforeseen and Disaster Management	7,500,000
Total		8,300,000

Details of Non-Achievement of Targeted Receipts

(Amount in Rupees)

Sr.	Target	Amount Recovered	Less Collection
1	3,618,750	70,000	3,548,750
2	230,000	28,050	201,950
3	225,400	18,700	206,700
4	7,000,000	3,294,522	3,705,478
5	5,000	-	5,000
6	300,000	-	300,000
Total	11,379,150	11,379,150	7,967,878

Annexure-D

Details of Irregular Expenditure Splitting up Work Orders

(Amount in Rupees)

Sr.	Description	Work Order No.	Date	Estimated Cost	Expenditure
1	Earth Filling Ward No. 3 Gunj regulator Phase I	84	10/2/2012	100,000	99,262
2	Earth Filling Ward No. 3 Gunj regulator	85	10/2/2012	100,000	99,292
3	Earth Filling at ward No.3 Gunj Regulator Phase 4	87	10/2/2012	100,000	99,262
4	Construction of Band Around Village Khanani Jat TMA SF Rahu PH-7	83	10/2/2012	100,000	99,262
5	Construction of RCC Slab and drain at ward no.3	530-b	25/11/2011	100,000	99,770
6	Construction of RCC Slab and drain at water course opposite Mukhtiarkar residence	536	25/11/2011	100,000	99,840
7	Construction of RCC Slab and drain at DDO Residence	536-B	25/11/2011	100,000	99,840
8	Construction of Band Around Village Khanani Jat TMA SF Rahu PH-8	84	10/2/2012	100,000	99,641
9	Payment for Excavator machine	Nil	6/9/2011	100,000	100,000
10	Payment for Excavator machine	Nil	6/9/2011	100,000	100,000
11	Payment for Excavator machine	Nil	6/9/2011	100,000	100,000
12	Payment for Excavator machine	Nil	6/9/2011	100,000	100,000
13	Payment for Excavator machine	Nil	6/9/2011	100,000	100,000
14	Payment for Excavator machine	Nil	6/9/2011	100,000	100,000
15	Payment for Excavator machine	Nil	16/9/2011	100,000	100,000
16	Payment for Excavator machine	Nil	16/9/2011	100,000	100,000
17	Payment for Excavator machine	Nil	16/9/2011	100,000	100,000
18	Payment for Excavator machine	Nil	16/9/2011	100,000	100,000
19	Payment for Excavator machine	Nil	16/9/2011	100,000	100,000
20	Payment for Excavator machine	Nil	16/9/2011	100,000	100,000
Total				2,000,000	1,996,169

Annexure-E

Details of Non-Imposition of Penalty

(Amount in Rupees)

NIT No.	Name of Development Scheme	W.O No.& Date	Date of Start	Stipulated date of completion	% of completion	Actual date of completion	Estimated cost	10% Penalty
101	Construction of Bridge over Imam wah at Village Shevo Kolhi UC Gharo	213/18-6-2011	19-6-2011	18-12-11	24	WIP	1,300,000	130,000
59	Construction of culverts Village Muhammad Nasir UC Ahmed Rajo	181/18-6-2011	19-6-2011	18-12-11	32	WIP	1,500,000	150,000
87	Construction of Pacca Water Pond at Village Ahmed samoo Deh Kakejani UC Rahooki	242/28-6-2011	29-6-2011	28-12-11	32	WIP	1,000,000	100,000
32	Construction of Mettled Road Village Ghulam Muhammad Jatoi UC Golarchi	249/28-6-2011	29-6-2011	28-12-11	40	WIP	1,000,000	100,000
38	Construction of bridge at Kario wah at RD-93 opposite village qasim smejo i/c RD-79 Village Hadi Bux Nohani UC Trai	280/28-6-2011	29-6-2011	28-12-11	41	WIP	2,000,000	200,000
58	Construction of metteld Road at Chak No. 32 Uc Ahmed Rajo	243/28-6-2011	29-6-2011	28-12-11	44	WIP	1,485,300	148,530

(Amount in Rupees)

NIT No.	Name of Development Scheme	W.O No.& Date	Date of Start	Stipulated date of completion	% of completion	Actual date of completion	Estimated cost	10% Penalty
10	Construction of Kacha W/Pond at Different Villages at Different UC,S & Chak No.2 of TMA SF Rahu	262/28-6-2011	29-6-2011	28-12-11	46	WIP	1500,000	150,000
31	Construction of Mettled Road from Mohla Ahmed memon ward no.3 with Culverts UC Golarchi	224/28-6-2011	29-6-2011	28-12-11	46	WIP	1,000,000	100,000
36	Construction of mettled road/Cc Road inside water works of TMA SF Rahu	164/18-6-2011	19-6-2011	18-12-11	46	WIP	3,000,000	300,000
13	Construction of RCC Slabs and drains at Different streets of SF Rahu i/c Khorwah/Trari/Kario Ghanwar of TMA SF Rahu	264/28-6-2011	29-6-2011	28-12-11	47	WIP	1,000,000	100,000
50	Construction of CC Street Noor Muhammad memon at Trai town UC Trai	174/18-6-2011	19-6-2011	18-12-11	47	WIP	800,000	80,000
77	Brick Soling road at Village Eidan Mughal & at Village Mulla Hassan to Makhdoom Niaz & Other Villaages of Khrwah	246/28-6-2011	29-6-2011	28-12-11	47	WIP	1,000,000	100,000
3	Slaughter House at S.F Rahu Golarchi	257/28-6-2011	29-6-2011	28-12-12	48	WIP	800,000	80,000

(Amount in Rupees)

NIT No.	Name of Development Scheme	W.O No.& Date	Date of Start	Stipulated date of completion	% of completion	Actual date of completion	Estimated cost	10% Penalty
	Town							
70	Construction of Mettled road at Village Mettla Khorwah Chowk	189/18-6-2011	19-6-2011	18-12-11	51	WIP	1,996,600	199,660
83	Brick soling Road at Village Haji Juman Uc Khorwah	199/18-6-2011	19-6-2011	18-12-11	52	WIP	800,000	80,000
21	Construction of CC Road at village Soomar Samejo Chak No. 25 UC SF Rahu	270/28-6-2011	29-6-2011	28-12-11	58	WIP	2,000,000	200,000
26	Construction of Metteld Road from Yousaf Kunbhar Shop to Kokri Mohalla SF Rahu Town	254/28-6-2011	29-6-2011	27-12-11	62	WIP	9,870,000	987,000
52	Construction of Kacha water Pond at Village Masroor Shah UC Trai	176/18-6-2011	19-6-2011	17-12-11	62	WIP	598,896	59,889.6
29	Construction of CC Roads in Jakhra Mohalla SF Rahu Town	275/28-6-2011	29-6-2011	27-12-11	64	WIP	1,500,000	150,000
5	Construction of C.C Streets in Different Streets of TMA. S.F Rahu	259/28-6-2011	29-6-2011	27-12-11	68	WIP	1,000,000	100000
33	Construction of CC Bloc Road from Bhange & Menghwar mohalla Ward no.4 SF Rahu	277/28-6-2011	29-6-2011	28-12-11	70	WIP	1,000,000	100,000

(Amount in Rupees)

NIT No.	Name of Development Scheme	W.O No.& Date	Date of Start	Stipulated date of completion	% of completion	Actual date of completion	Estimated cost	10% Penalty
12	Construction of Bricks Soling i/c E/work at different Streets of Different Uc,s of TMA SF Rahu	244/28-6-2011	29-6-2011	28-12-11	71	WIP	2,000,000	200,000
68	Construction of CC Block Road at Chak 48, UC Ahmed Rajo	187/18-6-2011	19-6-2011	18-12-11	73	WIP	1,000,000	100,000
92	Installation of PVC Pipe 3" for village Sohrab Khan Maheri UC Dubi	205/18-6-2011	19-6-2011	18-12-11	74	WIP	500,000	50,000
75	Construction of surface drains at lund,solangi,jat,kumbhar and kokri Mohalla of khorwah town UC Khrwah	247/28-6-2011	29-6-2011	28-12-11	75	WIP	999,500	99,950
91	Culvert on water Course at village Sodho Khan Maheri UC dubi	204/18-6-2011	19-6-2011	18-12-11	77	WIP	500,000	50000
51	Construction of Pakka water pond at Village Muhammad Yousaf Zindpur Deh Patehla UC Trai	175/18-6-2011	19-6-2011	18-12-11	78	WIP	1,000,000	100,000
99	Brick Soling at Village Ismail Panhwar Deh Jakheji, UC Ghara	211/18-6-2011	19-6-2011	18-12-11	83	WIP	700,000	70,000
24	Construction of Mettled Road from Shamas Din House to	250/28-6-2011	29-6-2011	28-12-11	84	WIP	9,960,000	996,000

(Amount in Rupees)

NIT No.	Name of Development Scheme	W.O No.& Date	Date of Start	Stipulated date of completion	% of completion	Actual date of completion	Estimated cost	10% Penalty
	Haji Allah Bachayo house SF Rahu Town Via rafique Memon House							
66	Construction of mettled Road from ahmed Rajo Road to Village Mirza Naseer ahmed Chak 48, UC Ahmed rajo	166/18-6-2011	19-6-2011	18-12-11	84	WIP	1,999,100	199,910
93	Excavation at Sim Nali near village Sohrab khan & Baghli Maheri UC Dubi	206/18-6-2011	19-6-2011	18-12-11	85	WIP	500,000	50,000
Total								5,530,940