



**AUDIT REPORT
ON
THE ACCOUNTS OF
UNION COUNCILS
OF SINDH
AUDIT YEAR 2016-17**

AUDITOR-GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

| | |
|-------|-----------------------------------------------|
| CRMS | Customer Relation Management System |
| CTR | Central Treasury Rules |
| DAC | Departmental Accounts Committee |
| DG | Director General |
| EOI | Expression of Interest |
| FBR | Federal Board of Revenue |
| F.Y | Financial Year |
| GFR | General Financial Rules |
| GoS | Government of Sindh |
| GST | General Sales Tax |
| HBL | Habib Bank Limited |
| LFA | Local Fund Audit |
| LGD | Local Government Department |
| MB | Measurement Book |
| MFDAC | Memorandum for Department Accounts Committee |
| NBP | National Bank of Pakistan |
| OZT | Octroi Zila Tax |
| PAC | Public Accounts Committee |
| PAO | Principal Accounting Officer |
| SBR | Sindh Board of Revenue |
| SFR | Sindh Financial Rules |
| SNE | Schedule for New Expenditure |
| SPPRA | Sindh Public Procurement Regulatory Authority |
| TMA | Town/Taluka Municipal Administration |
| UA | Union Administration |
| UC | Union Council |

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, Secretary Public Health Engineering and Rural Development, Development authorities of Sindh, Karachi Metropolitan Corporation, Karachi Water & Sewerage Board, District Councils/District Municipal Corporations, Municipal Committees, Town Committees and Union Councils of Sindh.

The report is based on audit of Union Councils of 02 Districts of Karachi Division, 04 Districts of Hyderabad Division, 02 Districts of Larkana Division and 01 District of Sukkur Division for the year 2014-15 & 2015-16. The Directorate General of Audit Local Councils Sindh, Karachi, conducted audit during 2016-17 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. Relatively less significant issues are listed in the Annex-I of the Audit Report. The Audit observations listed in the Annex-I 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 observations 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.

The observations included in this Report have been finalized without written responses and discussion in DAC meetings.

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

Islamabad
Dated:

Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit, Local Councils, Sindh, Karachi is responsible to carry out the audit of 1,506 entities under the administrative control of Secretary Local Government Department, Secretary Public Health Engineering & Rural Development, including all Development Authorities, Karachi Metropolitan Corporation, Karachi Water & Sewerage Board, District Councils/District Municipal Corporations, Municipal Committees, Town Committees. This Directorate General has a human resource of 41 officers and staff for the purpose of conducting audit, which comprise 10,291 man days. The annual budget (Salaries, TA/DA, and Printing) allocated to this office for the financial year 2016-17 is Rs 64.402 million. The office has a mandate to conduct regularity audit (compliance with authority audit) on test check basis with a view to reporting significant findings to the stakeholders. This office also conducts performance audit of programmes / projects and Special studies/Special Audits.

Each Union Council conducts its operations as per Sindh Local Government Act, 2013. The Secretary is the Principal Accounting Officer (PAO). The financial provisions of the Sindh Local Government Act, 2013 require the establishment of Union Councils for which Annual Budget Statement is authorized by the Union Council/Administrator in the form of Budgetary Grants.

Audit of UCs was carried out with the view to ascertaining 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 UCs of Sindh province for the financial year 2015-16, auditable expenditure under the jurisdiction was Rs 1,363.200 million, out of which an expenditure of Rs 120.000 million was audited which in terms of percentage was 8.80%. Total receipts (OZT share) of the UCs for the financial year 2015-16 were Rs 1,363.200 million, out of this an amount of Rs 120.000 million was audited which was 8.80% of the total receipt (There is only monthly OZT share of Rs. 100,000/- per UC and same is expending for salary and non-salary components).

b. Recoveries at the Instance of Audit

No recovery was realized during the audit.

c. Audit Methodology

Audit was performed through understanding of the business process of UCs 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, UCs have streamlined their work in accordance with rules & regulations.

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 during Chapter-1. Moreover, other internal control weaknesses have been incorporated in Annex-I.

f. The Key Audit Findings of the Report

- i. Fraud/Misappropriation was noted in 01 case – Rs. 0.170 million.
- ii. Non- Production of record was noted in 04 cases - Rs 17.234 million.
- iii. Violation of Rules was noted in 12 cases - Rs 91.171 million.
- iv. Internal Control Weakness was noted in 01 case - Rs 0.380 million.

Audit paras for the audit year 2016-17 involving procedural violations including internal control weaknesses, unsound asset management and irregularities not considered worth reporting are included in MFDAC (Annex-I).

g. Recommendations

Audit recommends that the PAO/management of UAs should ensure resolution of the following issues:

- i. Non-observance of rules of Public Financial Management
- ii. Non-application of codal formalities before the commencement of official works.
- iii. Non-fixing of responsibility on the person (s) at fault.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rupees in Million)

| Sr. | Description | No. | Budget | |
|--------------------------------|--------------------------------------------|-------|----------------|---------------------|
| | | | Expenditure | Revenue (OZT Share) |
| 1. | Total Entities (UCs) in Audit Jurisdiction | 1,136 | 1,363.200 | 1,363.200 |
| 2. | Total Entities (UCs) Audited | 100 | 120.000 | 120.000 |
| 3. | Audit & Inspection Reports (District-wise) | 8 | 120.000* | 120.000* |
| 4. | Special Audit Reports | - | - | - |
| 5. | Performance Audit Reports | - | - | - |
| 6. | Other Reports | - | - | - |
| *Total Auditable Budget | | | 240.000 | |

Table 2: Audit Observations Classified by Categories

(Rupees in Million)

| Sr. | Description | Amount under audit observation |
|--------------|----------------------|--------------------------------|
| 1 | Asset Management | - |
| 2 | Financial Management | 6.856 |
| 3 | Internal control | 0.380 |
| 4 | Violation of rules | 84.315 |
| 5 | Others | 17.404 |
| Total | | 108.955 |

Table 3: Outcome Statistics

(Rupees in Million)

| Sr. | Description | Expenditure on Acquiring Physical Assets (Procurement) | Salary (60%) | Non-Salary (25%) | Civil Works (15%) | Receipts (OZT share) | Others | Total Current year | Total Last year |
|-----|-----------------------------------------------------------|--------------------------------------------------------|--------------|------------------|-------------------|----------------------|--------|--------------------|-----------------|
| 1. | Outlays Audited | - | 72.000 | 30.000 | 18.000 | 120.000 | - | 240.000 | 276.000 |
| 2. | Amount Placed under Audit Observation | - | 69.153 | 22.188 | - | 0.380 | 17.234 | 108.955 | 53.419 |
| 3. | Recoveries Pointed Out at the instance of Audit | - | - | - | - | - | - | - | - |
| 4. | Recoveries Accepted /Established at the instance of Audit | - | - | - | - | - | - | - | - |
| 5. | Recoveries Realized at the instance of Audit | - | - | - | - | - | - | - | - |

*The amount mentioned against serial No. 1 in column of “Total Current Year” is the sum of Expenditure and Receipts.

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. | 91.171 |
| 2 | Reported cases of fraud, embezzlement, thefts and misuse of public resources. | 0.170 |
| 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. | - |
| 4 | Quantification of weaknesses of internal control systems. | 0.380 |
| 5 | Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies | - |
| 6 | Non-production of record. | 17.234 |
| 7 | Others, including cases of accidents, negligence etc. | - |
| Total | | 108.955 |

Table 5: Cost Benefit

| (Rupees in Million) | | |
|---------------------|----------------------------------------------|-----------------------|
| S. No. | Description | Amount |
| 1 | Outlays Audited | 240.000 |
| 2 | Expenditure on Audit | 1.656 |
| 3 | Recoveries realized at the instance of Audit | - |
| Cost-Benefit Ratio | | Not Applicable |

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

CHAPTER-I

1.1.1 INTRODUCTION

Each Union Council conducts its operations as per Sindh Local Government Act, 2013. The Secretary is the Principal Accounting Officer (PAO). The financial provisions of the Sindh Local Government Act, 2013 require the establishment of Union Councils for which Annual Budget Statement is authorized by the Union Council/Administrator in the form of Budgetary Grants. In addition, Union Council consists of Secretary and Administrator. Each UC comprises one Drawing and Disbursing Officer i.e. Secretary.

The main functions of UCs are as follows:-

1. to collect and maintain statistical information for socio-economic surveys;
2. to consolidate village and neighbourhood development needs and prioritise them into union-wide development proposals with the approval of the Union Council and make recommendations thereof to the District Government or Taluka Municipal Administration, as the case may be;
3. to identify deficiencies in the delivery of services and make recommendations for improvement thereof to the Taluka Municipal Administration;
4. to register births, deaths and marriages and issue certificates thereof;
5. to make proposals to the Union Council for levy of rates and fees specified in the Second Schedule and to collect such rates and fees within the Union;
6. to execute the projects of the approved Union Annual Development Plan by contracting out to the private sector in the manner as may be prescribed and to obtain support of the Taluka Municipal Administration or District Government for such execution; and to assist the Village Councils or, as the case may be, Neighbourhood Councils in the Union to execute development projects.

1.1.1 Comments on Budget and Accounts (Variance Analysis)

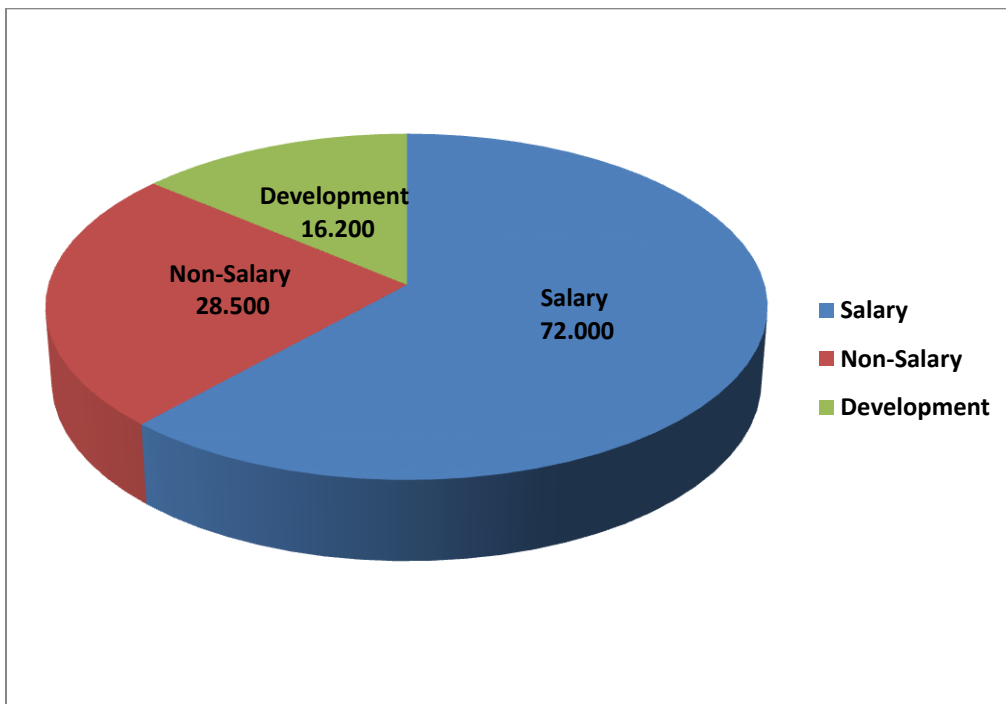
(Rupees in Million)

| Sr. | Entity | Head | Budgeted | Actual | Excess (+) / Savings (-) |
|-----|------------------------------------------------------|------------------|---------------|---------------|-----------------------------|
| 1 | Union Councils of District Central & East Karachi | Salary | 9.360 | 9.360 | - |
| | | Non-salary | 3.900 | 3.705 | (0.195) |
| | | Development | 2.340 | 2.106 | (0.234) |
| | | Sub Total | 15.600 | 15.171 | (0.429) |
| | | OZT Share | 15.600 | 15.600 | - |
| 2 | Union Councils of District Hyderabad | Salary | 15.120 | 15.120 | - |
| | | Non-salary | 6.300 | 5.985 | (0.315) |
| | | Development | 3.780 | 3.402 | (0.378) |
| | | Sub Total | 25.200 | 24.507 | (0.693) |
| | | OZT Share | 25.200 | 25.200 | - |
| 3 | Union Councils of District Dadu | Salary | 7.920 | 7.920 | - |
| | | Non-salary | 3.300 | 3.135 | (0.165) |
| | | Development | 1.980 | 1.782 | (0.198) |
| | | Sub Total | 13.200 | 12.837 | (0.363) |
| | | OZT Share | 13.200 | 13.200 | - |
| 4 | Union Councils of District Badin | Salary | 7.920 | 7.920 | - |
| | | Non-salary | 3.300 | 3.135 | (0.165) |
| | | Development | 1.980 | 1.782 | (0.198) |
| | | Sub Total | 13.200 | 12.837 | (0.363) |
| | | OZT Share | 13.200 | 13.200 | - |
| 5 | Union Councils of District Jamshoro | Salary | 7.920 | 7.920 | - |
| | | Non-salary | 3.300 | 3.135 | (0.165) |
| | | Development | 1.980 | 1.782 | (0.198) |
| | | Sub Total | 13.200 | 12.837 | (0.363) |
| | | OZT Share | 13.200 | 13.200 | - |
| 6 | Union Councils of District Ghotki | Salary | 7.920 | 7.920 | - |
| | | Non-salary | 3.300 | 3.135 | (0.165) |
| | | Development | 1.980 | 1.782 | (0.198) |
| | | Sub Total | 13.200 | 12.837 | (0.363) |
| | | OZT Share | 13.200 | 13.200 | - |
| 7 | Union Councils of District Jacobabad | Salary | 7.920 | 7.920 | - |
| | | Non-salary | 3.300 | 3.135 | (0.165) |
| | | Development | 1.980 | 1.782 | (0.198) |
| | | Sub Total | 13.200 | 12.837 | (0.363) |
| | | OZT Share | 13.200 | 13.200 | - |

(Rupees in Million)

| Sr. | Entity | Head | Budgeted | Actual | Excess (+) / Savings (-) |
|----------------------------------|---------------------------------------------------|------------------|----------------|----------------|-----------------------------|
| 8 | Union Councils of District Kamber @ Shahdadkot | Salary | 7.920 | 7.920 | - |
| | | Non-salary | 3.300 | 3.135 | (0.165) |
| | | Development | 1.980 | 1.782 | (0.198) |
| | | Sub Total | 13.200 | 12.837 | (0.363) |
| | | OZT Share | 13.200 | 13.200 | - |
| Total Salary | | | 72.000 | 72.000 | - |
| Total Non-Salary | | | 30.000 | 28.500 | (1.500) |
| Total Development | | | 18.000 | 16.200 | (1.800) |
| Grand Total (Expenditure) | | | 120.000 | 116.700 | (3.300) |
| Grand Total (Revenue) | | | 120.000 | 120.000 | - |

Expenditure 2015-16



Original budget of Rs 120.000 million was allocated to UCs, which were audited during 2016-17. Variance Analysis of the Final Grant and Actual Expenditure for the Financial Year 2015-16 for the audited entities depicted that there was a saving of Rs 3.300 million. Total OZT receipts of UCs was Rs 120.000 million (Rs. 0.100 million per UC/month).

1.1.3 Brief Comments on the Status of Compliance with PAC Directives

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

| Audit Year | No. of Reports | Status of PAC Meetings | Remarks |
|-------------------|-----------------------|-------------------------------|----------------------|
| 2012-13 | Nil | Nil | - |
| 2013-14 | 09 | Nil | District-wise Report |
| 2014-15 | 05 | Nil | Division-wise Report |
| 2015-16 | 01 | Nil | Single Report |

As indicated in the above table, no PAC meeting was convened to discuss the audit reports of UCs of Sindh Province.

AUDIT PARAS

CHAPTER-I

KARACHI DIVISION

2.1 AUDIT PARAS

2.1.1 Non-Production of Record

2.1.1.1 Non-Production of Record

Section 14 (1) (b) of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, The Auditor-General shall, in connection with the performance of his duties under this Ordinance, has authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection.

Further, “Chief Secretary vide letter No.DO.NO.SO(C-II)/SGA&CD/1-73/2012 dated 25th October, 2013 duly endorsed by Secretary of LGD vide letter No. SOA/(LG)LG/4/(77)2013, dated 21.11.2013 was pleased to direct to all Municipal organizations / Local Councils for immediately providing record to audit, so that, financial discipline may be restored to respective organizations. In case of failure to provide record to audit by auditee organizations, the cases may be taken up under disciplinary proceedings against officers concerned that may include suspension of officers”. Detail is provided at Annex-KHI1.

Various Secretaires of Union Councils, District East and Central incurred expenditure on different head of accounts but failed to provide complete record to audit, for the year 2015-16, in violation of the above rule/ instructions. The audit was also denied access to record of issued Death/Birth/Marriage Certificates etc, which were printed on NADRA provided CRMS papers.

Audit was of the view that non-provision of record reflects total disregard to the rules, regulations and system of internal controls.

Due to non-provision of record, authenticity of expenditure cannot be ascertained by audit.

The matter was reported to managements during February 2017, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on the managements for non-provision of record in accordance with rules and regulations and record be produced to audit for verification.

CHAPTER-II

HYDERABD DIVISION

2.2 AUDIT PARAS

2.2.1 Misappropriation / Fraud

2.2.1.1 Suspected Misappropriation of Government Funds on “Removal of Filth”- Rs 0.170 Million

According to Section 17, Contract Act, 1872: "Fraud" means and includes acts committed by a party to a contract, or with his connivance, or by his agent, with intent to deceive another party thereto of his agent or to induce him to enter into the contract”.

Further, according to Sub Section (2) of Section 4 of the Sindh Financial Management and Accountability Act, 2011, states that, “The rules shall be consistent with the following principles:-

- a. All financial transactions shall be duly authorized;
- b. All financial transactions shall be recorded promptly, clearly, accurately, logically and coherently”.

Furthermore, according to Para-10 (iv) of GFR Vol-I, states that, “public money should not be utilized for the benefit of a particular person or section of community and also according to rule all the claims must be supported with full detail & documents”.

Union Council, Kakar, Taluka Khairpur Nathan Shah, District Dadu, during financial year 2015-16 suspiciously incurred an expenditure of Rs 0.170 million on removal of filth from various villages of UC. Detail is provided at Annex-HYD1.

Audit observed following deficiencies:

- i. Tender was not called and expenditure was incurred through splitting of work orders.
- ii. Voucher Nos & dates were not affixed on the bills/vouchers.
- iii. Sanction orders were not attached with the bills.
- iv. Purchase committees were not constituted for proper procurement.
- v. Copy of works orders were not attached with the bills/vouchers.
- vi. Physical verification report was also not attached.
- vii. Same Hand writing was observed.

Audit is of the view that fake & fictitious process was observed and said funds were misappropriated by management resulting into loss to government and weak

financial management.

Violation of prescribed rules resulted into embezzlement of public funds and was due to weak internal control system.

The matter was reported to the management during March 2017, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility for embezzlement of public money, besides, recovering the amount from official(s) / person(s) at fault, under intimation to audit.

[AIR Para: 2]

2.2.2 Non-Production of Record

2.2.2.1 Non-Production of Record – Rs 17.234 Million

Section 14 (1) (b) of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, The Auditor-General shall, in connection with the performance of his duties under this Ordinance, have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection.

Further, “Chief Secretary vide letter No.DO.NO.SO(C-II)/SGA&CD/1-73/2012 dated 25th October, 2013 duly endorsed by Secretary of LGD vide letter No. SOA/(LG)LG/4/(77)2013, dated 21.11.2013 was pleased to direct to all Municipal organizations / Local Councils for immediately providing record to audit, so that, financial discipline may be restored to respective organizations. In case of failure to provide record to audit by auditee organizations, the cases may be taken up under disciplinary proceedings against officers concerned that may include suspension of officers”.

Different Union Councils, District Hyderabad, Badin, Dadu and Jamshoro incurred expenditure of Rs 17.234 million, during financial years 2014-16, on different head of accounts but failed to provide complete record to audit, in violation of the above rule and instructions. Moreover, the audit was also denied access to record of issued Death/Birth/Marriage Certificates etc, which were printed on NADRA provided CRMS papers. Details are provided at Annex-HYD2.

Due to non-provision of record authenticity of expenditure cannot be ascertained by audit.

Audit was of the view that non-provision of record reflects total disregard to the rules, regulations and system of internal controls.

The matter was reported to managements during February and March, 2017, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on the managements for non-provision of record in accordance with rules and regulations and record be produced for verification.

[AIR Paras: 1, 12, 1, 1]

2.2.3 Irregularity / Non-Compliance

2.2.3.1 Improper Maintenance of Cash Book – Rs 19.016 Million

According to Rule 77 read with (i) and (ii) of CTR Vol-I, states that, “all monetary transactions should be entered in the Cash Book as soon as they occur and attested by the head of the office in token of cheque”.

Following Union Councils, District Badin and Dadu, during financial year 2015-16, incurred expenditure amounting to Rs 19.016 million on various heads of account but did not maintain cash book properly e.g. head of accounts was not mentioned, cash book was not closed daily, verification was not being carried out by DDO, revenue stamps and other various codal formalities were not fulfilled, in violation of rules. Details are provided at Annex-HYD3.

| [Rupees in Million] | | |
|---------------------|-------------------------|---------------|
| Sr. | Name of UCs of District | Amount |
| 1 | UCs, District Jamshoro | 14.216 |
| 2 | UCs, Dadu | 4.800 |
| Total | | 19.016 |

Audit was of the view that due to improper maintenance of cash book, audit could not verify the authenticity of expenditure.

Violation from prescribed rule was due to weak internal controls.

The matter was reported to the management during February-March 2017, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on managements for improper maintenance of cash book, besides, same be completed and produced to audit for verification.

[AIR Paras: 6, 9]

2.2.3.2 Unauthorized Payments through Open Cheques - Rs 16.927 Million

As per Rule 157 (1) & (2) of CTR, “The cheques for more than Rs 200/- drawn in favor of Corporate or Local Bodies, firms, private persons or Government servants (in respect of their personal claims) shall always be crossed”.

Following Union Councils, District Badin, Dadu and Jamshoro made payments of

Rs 16.927 million, during financial years 2014-16, to various suppliers/contractors through open cheques, in violation of rule. Details are provided at Annex-HYD4.

| [Rupees in Million] | | |
|---------------------|-------------------------|---------------|
| Sr. | Name of UCs of District | Amount |
| 1 | UCs, District Badin | 8.636 |
| 2 | UCs, Dadu | 1.035 |
| 3 | UCs, Jamshoro | 7.256 |
| Total | | 16.927 |

Audit was of the view that payments made through open cheques rendered the transactions doubtful.

Deviation from prescribed rule was due to weak internal controls.

The matter was reported to the managements during February-March 2017, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on official(s) at fault on account of payments through open cheques.

[AIR Paras: 2, 7, 3]

2.2.3.3 Payments without Pre-Audit – Rs 9.078 Million

As per Sub-Para 32(2) of the Local Government Accounts Manual, states that, “Every bill shall be pre-audited by the Accounts Office. The pre-audit shall ensure that the bill has been sanctioned and that funds are available to make payment. The pre-audit shall also involve scrutinizing the bill to identify possible fraud and irregularities”.

Further, Rule 111(4) & (5) of Sindh Local Government Act 2013, states that, “the Provincial Director, Local Fund Audit shall pre-audit all the payments from the Local Funds of the Councils and a Council shall not with draw or disburse money from the Local Fund unless it is pre-audited in the prescribed manner”.

Following Secretaries of Union Councils, District Badin and Dadu, incurred expenditure of Rs 9.078 million, during financial years 2011-13, on account of payments of salaries and other expenses without pre-audit by the Local Fund Audit, in violation of the above rule. Details are provided at Annex-HYD5.

| [Amount in Rupees] | | |
|--------------------|-------------------------|------------------|
| Sr. | Name of UCs of District | Amount |
| 1 | UCs, District Badin | 214,430 |
| 2 | UCs, District Dadu | 8,863,675 |
| Total | | 9,078,105 |

Audit is of the view that payments without pre-audit of bills resulted into non-transparency in public spending and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported to the management during February-March 2017, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility against the official(s) at fault for incurring expenditure without pre-audit, under intimation to audit.

[AIR Paras: 4, 6]

2.2.3.4 Non-Clearance of Outstanding Liabilities - Rs 6.856 Million

As per Rule 163 of the Sindh Local Council (Accounts) Rules, 1983, states that, “A Register of liabilities in Form No.121 shall be maintained by the Accounts Officer of the Council in which every liability against the Council shall be noted on the date on which it accrued showing full particulars thereof. This Register shall be placed before the Mayor or the Chairman as often as necessary, but not later than once in every quarter with a view to enable him to arrange early clearance of all the liabilities mentioned therein. It is also calculated to serve the purpose of preparing the Schedule of Liabilities (Form of the Budget Rules) to be appended with Budget Estimates for the ensuring year”.

Further, as per Para 289 of Treasury Rules (TR) Vol-I & II, states that, “all charges incurred must be paid and drawn at once and under no circumstances may be allowed to stand over to be paid from grant of another financial year”.

Various Union Councils, District Badin and Jamshoro incurred accrued expenditure on account of salaries of staff amounting to Rs 6.856 million, during financial year 2015-16, in violation of above rules. Details are provided at Annex-HYD6.

Audit is of the view that management failed to pay salaries and created liabilities

thus affecting the budget position of next financial year. Moreover, the efficiency of staff is also affected causing bad service delivery and public nuisance.

Deviation from laid down procedures was due to weak internal control.

The matter was reported to the management during March, 2017 but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on managements for creation of huge liabilities due to non-payment of salaries.

[AIR Paras: 3, 4]

2.2.3.5 Non-Achievement of Targeted Receipt - Rs 0.380 Million

As per 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, as per Para 28 of GFR Vol-I, states that, “No amount due to government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable orders of the competent authority for their adjustment must be sought”.

Following Union Councils, District Hyderabad, failed to achieve the targeted receipts amounting to Rs 0.380 million, during financial years 2014-16, in violation of the above rule. Details are as under:

| [Amount in Rupees] | | | | |
|----------------------------|--------------|-----------------|-----------------|-----------------------|
| Name of Office | Description | Targeted Amount | Actual Recovery | Shortfall of receipts |
| City Union Council (UC-01) | Other Income | 381,000 | 192,700 | 188,300 |
| City Union Council (UC-04) | Other Income | 60,000 | 12,000 | 48,000 |
| City Union Council (UC-06) | Other Income | 140,000 | 80,350 | 59,650 |
| City Union Council (UC-09) | Other Income | 140,000 | 130,000 | 10,000 |
| City Union Council (UC-15) | Other Income | 150,000 | 75,600 | 74,400 |
| Total | | 871,000 | 490,650 | 380,350 |

Audit is of the view that management failed to take necessary steps and enforce the prescribed procedures for recovery of targeted revenue.

Weak internal control system had resulted into non-compliance of prescribed

rules and procedures.

The matter was reported to the managements during March, 2017, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on the concerned official(s), besides, measures be taking to achieve the targeted revenue.

[AIR Para: 6]

2.2.3.6 Irregular Appointment beyond Sanctioned Strength

According to SFR, Rule 68, states that, “When the entertainment of a new establishment or a change, temporary or permanent, is proposed in an office, a letter fully explaining the proposal and the conditions which have given rise to them, together with the proposition statement, if necessary under Para III, should be submitted to the competent authority. In this letter should be set out inter alia:-

- i. The present cost, either the section or sections affected of the total establishment as the circumstances of the case may indicate to be necessary;
- ii. Details of the pay of the post or posts and the number of posts which it is proposed to add or modify.”

Further, As per Government of Sindh, Local Government Department office letter No.SOA/LG/4 (18)/2011 Dated 18-05-2012 “The sanctioned strength was revised for Union Councils of Karachi as per Schedule of Establishment Rules as under: -

| Sr. No. | Designation | Scale | Quantity |
|----------------|--------------------------|--------------|-----------------|
| 01 | Secretary, Union Council | 07/08 | 01 |
| 02 | Computer Operator | 09 | 01 |
| 03 | Jr. Clerk | 07 | 02 |
| 04 | Naib Qasid | 01 | 02 |
| 05 | Malhi | 01 | 02 |
| 06 | Chowkidar | 01 | 02 |
| Total | | | 10 |

Union Councils, District Hyderaabd and Jamshoro, during financial years 2014-16, appointed 91 officials on different posts over and above the sanctioned strength, against the rules. Details are provided at Annex-HYD7.

Violation of prescribed rules & procedures was due to weak internal control system.

Audit was of the view that appointments over and above the sanctioned strength were made without any legal authority and in violation of the rules.

The matter was reported to the managements during March-April, 2017 but management did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on managements for unauthorized appointments over and above the sanctioned strength under intimation to audit.

[AIR Paras: 2, 2]

CHAPTER-III
SUKKUR DIVISION

2.3 AUDIT PARAS

2.3.1 Non-Production of Record

2.3.1.1 Non-Production of Record

Section 14 (1) (b) of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, The Auditor-General shall, in connection with the performance of his duties under this Ordinance, have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection.

Further, “Chief Secretary vide letter No.DO.NO.SO(C-II)/SGA&CD/1-73/2012 dated 25th October, 2013 duly endorsed by Secretary of LGD vide letter No. SOA/(LG)LG/4/(77)2013, dated 21.11.2013 was pleased to direct to all Municipal organizations / Local Councils for immediately providing record to audit, so that, financial discipline may be restored to respective organizations. In case of failure to provide record to audit by auditee organizations, the cases may be taken up under disciplinary proceedings against officers concerned that may include suspension of officers”.

Various Union Councils, Districts Ghotki @ Mirpur Mathelo did not produce the record to audit for verification for the financial year 2015-16. The audit was also denied access to record of issued Death/Birth/Marriage Certificates etc, which were printed on NADRA provided CRMS papers. Details are provided at Annex-SUK1.

Audit is of the view that non-provision of record reflects total disregard to the rules, regulations and system of internal controls.

Due to non-provision of record authenticity of expenditure cannot be ascertained by audit.

The matter was reported to managements during March, 2017, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on the managements for non-provision of record in accordance with rules and regulations and record be produced to audit for verification.

[AIR Para: 1]

2.3.2 Irregularity / Non-Compliance

2.3.2.1 Non-Maintenance of Cash Book – Rs 26.113 Million

According to Rule 77 read with (i) and (ii) of CTR Vol-I, states that, “all monetary transactions should be entered in the Cash Book as soon as they occur and attested by the head of the office in token of cheqcks”.

Various Union Councils of District Ghotki @ Mirpur Mathelo made payment of Rs 26.113 million, during financial year 2015-16, on account of various heads but cash book for financial transations was not maintained, in violation of rules. Details are as provided at Annex-SUK2.

Audit is of the view that due to non-maintenance of cash book, audit could not verify the authenticity and completion of expenditure.

Violation from prescribed rule was due to weak internal controls.

The matter was reported to the management during February and March 2017, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on managements for non-maintenance of cash book, besides, same be completed and produced to audit for verification.

[AIR Para: 2]

2.3.2.2 Unauthorized Payments through Open Cheques – Rs 11.202 Million

Rule 157 (1) & (2) of CTR, states that, “The cheques for more than Rs 200/- drawn in favor of Corporate or Local Bodies, firms, private persons or Government servants (in respect of their personal claims) shall always be crossed”.

Various Union Councils, District Ghotki @ Mirpur Mathelo paid an amount of Rs 11.202 million, during financial year 2015-16, on account of pay and allowances throught open cheques, in violation of above rule. Details are provided at Annex-SUK3.

Audit is of the view that payments made through open cheques rendered the transactions doubtful and chances of misappropriation cannot be ruled out.

Deviation from prescribed rule was due to weak internal controls.

The matter was reported to management during March, 2017, but they did not

respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on official(s) at fault on account of withdrawal of public funds through open cheques, under intimation to audit.

[AIR Para: 4]

2.3.2.3 Irregular Appointment beyond Sanctioned Strength

According to SFR, Rule 68, “When the entertainment of a new establishment or a change, temporary or permanent, is proposed in an office, a letter fully explaining the proposal and the conditions which have given rise to them, together with the proposition statement, if necessary under Para III, should be submitted to the competent authority. In this letter should be set out inter alia:-

- i. The present cost, either the section or sections affected of the total establishment as the circumstances of the case may indicate to be necessary;
- ii. Details of the pay of the post or posts and the number of posts which it is proposed to add or modify.”

Further, As per Government of Sindh, Local Government Department office letter No.SOA/LG/4 (18)/2011 Dated 18-05-2012 “The sanctioned strength was revised for Union Councils of Karachi as per Schedule of Establishment Rules as under: -

| Sr. No. | Designation | Scale | Quantity |
|---------|--------------------------|-------|----------|
| 01 | Secretary, Union Council | 07/08 | 01 |
| 02 | Computer Operator | 09 | 01 |
| 03 | Jr. Clerk | 07 | 02 |
| 04 | Naib Qasid | 01 | 02 |
| 05 | Malhi | 01 | 02 |
| 06 | Chowkidar | 01 | 02 |
| Total | | | 10 |

Various Union Councils, District Ghotki @ Mirpur Mathelo, during financial years 2015-16, appointed 33 officials in different posts over and above the sanctioned strength, against the rules. Details are provided at Annex-SUK4.

Audit is of the view that appointments over and above the sanctioned strength were made without any legal authority and in violation of the rules.

Violation of prescribed rules & procedures was due to weak internal control

system.

The matter was reported to the management during March 2017 but management did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on management for unauthorized appointments over and above the sanctioned strength.

[AIR Para: 3]

CHAPTER-IV
LARKANA DIVISION

2.4 AUDIT PARAS

2.4.1 Non-Production of Record

2.4.1.1 Non-Production of Record

Section 14 (1) (b) of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, The Auditor-General shall, in connection with the performance of his duties under this Ordinance, have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection.

Further, “Chief Secretary vide letter No.DO.NO.SO(C-II)/SGA&CD/1-73/2012 dated 25th October, 2013 duly endorsed by Secretary of LGD vide letter No. SOA/(LG)LG/4/(77)2013, dated 21.11.2013 was pleased to direct to all Municipal organizations / Local Councils for immediately providing record to audit, so that, financial discipline may be restored to respective organizations. In case of failure to provide record to audit by auditee organizations, the cases may be taken up under disciplinary proceedings against officers concerned that may include suspension of officers”.

Various Union Councils, Districts Jacobabad and Kamber-Shahdad Kot did not produce record to audit for verification during financial years 2011-16. The audit was also denied access to record of issued Death/Birth/Marriage Certificates etc, which were printed on NADRA provided CRMS papers. Details are provided at Annex-LRK1.

Audit is of the view that non-provision of record reflects total disregard to the rules, regulations and system of internal controls.

Due to non-provision of record authenticity of expenditure cannot be ascertained by audit.

The matter was reported to managements during February, 2017, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on the managements for non-provision of record in accordance with rules and regulations and record be produced to audit for verification.

[AIR Paras: 1, 1]

2.4.2 Irregularity / Non-Compliance

2.4.2.1 Improper Maintenance of Cash Book – Rs 9.155 Million

According to Rule 77 read with (i) and (ii) of CTR Vol-I, states that, “all monetary transactions should be entered in the Cash Book as soon as they occur and attested by the head of the office in token of cheque”.

Following Union Councils of District Kamber-Shahdadkot and Jacobabad made payment of Rs 9.155 million, during financial year 2015-16, on account of salaries and without signing cash book from Administrator and ADLG District Kamber-Shahdadkot, in violation of rules. Details are as provided at Annex-LRK2.

| [Rupees in Million] | | |
|---------------------|--------------------------------------------------|--------------|
| Sr. | Name of Offices | Amount |
| 1. | UC No.1, City Kamber, District Kamber-Shahdadkot | 1.339 |
| 2. | UCs, District Jacobabad | 7.816 |
| Total | | 9.155 |

Audit is of the view that due to improper maintenance of cash book, audit could not verify the authenticity of expenditure.

Violation from prescribed rule was due to weak internal controls.

The matter was reported to the managements during February-March 2017, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on managements for improper maintenance of cash book, besides, the same may be completed and produced to audit for verification.

[AIR Paras: 6, 2]

2.4.2.2 Unauthorized Payments through Open Cheques – Rs 1.026 Million

Rule 157 (1) & (2) of CTR Vol-I, states that, “The cheques for more than Rs 200/- drawn in favor of Corporate or Local Bodies, firms, private persons or Government servants (in respect of their personal claims) shall always be crossed”.

Union Council No.1, City Kamber, District Kamber-Shahdadkot made payment of Rs 1.026 million, during financial year 2015-16, on account of pay and allowances through open cheques, in violation of above rule. Details are provided at Annex-LRK3.

Audit is of the view that payments made through open cheques rendered the transactions doubtful and chances of misappropriation cannot be ruled out.

Deviation from prescribed rule was due to weak internal controls.

The matter was reported to management during February, 2017, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on official(s) at fault on account of withdrawal of public funds through open cheques, under intimation to audit.

[AIR Para: 5]

2.4.2.3 Payment of Bills without Pre-Audit – Rs 0.384 Million

As per Sub-Para 32(2) of the Local Government Accounts Manual, states that, “Every bill shall be pre-audited by the Accounts Office. The pre-audit shall ensure that the bill has been sanctioned and that funds are available to make payment. The pre-audit shall also involve scrutinizing the bill to identify possible fraud and irregularities”.

Further, as per Rule 111(4) & (5) of Sindh Local Government Act 2013, states that, “the Provincial Director, Local Fund Audit shall pre-audit all the payments from the Local Funds of the Councils and a Council shall not with draw or disburse money from the Local Fund unless it is pre-audited in the prescribed manner”.

Union Council No.1, City Kamber-Shahdadt Kot incurred expenditure of Rs 0.384 million, during financial years 2014-16, on account of pay and allowances without Pre-Audit by the Local Fund Audit, in violation of the above rules. Detail is as under:

[Amount in Rupees]

| Sr. | Particulars | C.V No & Date | Amount |
|-----|------------------------------------------|-----------------------|----------------|
| 1 | Pay of Staff for the month of Feb-2016 | 142 to 148/16-03-2016 | 99,570 |
| 2 | Pay of Staff for the month of March-2016 | 149 to 154/22-04-2016 | 99,890 |
| 3 | Pay of Staff for the month of May-2015 | 86 to 90/15-06-2015 | 92,323 |
| 4 | Pay of Staff for the month of March-2015 | 72 to 77/16-04-2015 | 92,323 |
| | Total | | 384,106 |

Audit is of the view that payments without pre-audit of bills resulted into non-transparency in public spending and weak financial management.

Deviation from prescribed rules was due to weak internal controls.

The matter was reported to management during February, 2017, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility against the official(s) at fault for incurring expenditure without pre-audit, under intimation to audit.

[AIR Para: 2]

2.4.2.4 Unjustified Expenditure without details– Rs 0.328 Million

As per Rule 134 of SFR Vol-I, states that, “No detailed bills need be submitted to a higher authority for contingent charges, which are not classed as countersigned contingencies, each bill presented at a treasury should, therefore, contain full details of the expenditure, supported by necessary sub-vouchers for individual payments included in the bill.”

As per Section(I) of Appendix 18-A of SFR Vol-I, 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 also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence”.

Various UCs, District Jacobabad paid Rs 0.328 million, during financial year 2015-16, on various accounts. Details are as Annex-LRK4. Audit observed following deficiencies:

- i. Most of bills were unsigned by Secretary concerned as well as ADLG.
- ii. Nature of works was not specified.
- iii. CNIC copies of residents who verified the work were not found.
- iv. Consumable items register was not maintained.

Audit is of the view that payment made without setting forth full details resulted into doubtful expenditure which constituted weak financial management.

Deviation from prescribed rules constituted weak internal control.

The matter was reported to managements during February 2017, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility for payments without justification under intimation to audit.

[AIR Para: 3]

ANNEXES

**Memorandum for departmental accounts Committee (MFDAC)
Audit Year 2015-16**

[Rupees in Million]

| Para | Caption of Para | Amount |
|-----------------------------------------|---------------------------------------------------------------------------------------------------|--------|
| District Jamshoro | | |
| 5 | Wasteful expenditure without performing functions assigned under SLGA-2013 | 13.634 |
| 7 | Non-conducting of annual physical verification of dead stock items. | - |
| District Hyderabad | | |
| 3 | Non-achievement of Targeted Receipts. | 0.38 |
| 4 | Expenditure without performing functions assigned under SLGA-2013. | - |
| 5 | Non-Deduction of Mandatory Deductions from Pay of Staff. | - |
| 6 | Non-Maintenance of Dead Stock Register. | - |
| District Badin | | |
| 1 | Unauthorized Operation of Account in NBP instead of Sindh Bank Limited | 0.454 |
| 5 | Unjustified payment of salaries due to non-verification of pay in service books | 12.146 |
| 6 | Irregular payment of pension without codal formalities | 0.044 |
| 7 | Non-maintenance of cash book | - |
| 8 | Non-maintenance of establishment check register (ECR) | - |
| 9 | Non-maintenance of dead stock registers | - |
| 10 | Non-verification of stock & stores at the close of financial year | - |
| 11 | Internal audit & inspection not conducted by controlling officer | - |
| District Dadu | | |
| 3 | Loss To Government Due To Non Deduction Of Sindh Sales Tax On Services | 0.024 |
| 4 | Recovery Of Washing Allowance | 0.022 |
| 5 | Loss To Government Due To Non Deduction Of Income Tax | 0.017 |
| 8 | Non Maintenance Of Dead Stock Article Register & Non Conducting of Annual Physical Verification | - |
| 10 | Non Maintenance Of Property Register / Record | - |
| District Ghotki @ Mirpur Mathelo | | |
| 5 | Nonperformance of core functions assigned under SLGA 2013 | 0 |
| 6 | Non deduction of mandatory deductions from pay of staff. | 0 |
| 7 | Non maintenance of dead stock Register | 0 |
| 8 | Unauthorized appointment of muslim as sanitary workers against the posts reserved for non-muslims | 0 |
| District Jacobabad | | |
| 4 | Loss to Government due to unauthorized payment of Adhoc Allowance | 83,472 |

[Rupees in Million]

| Para | Caption of Para | Amount |
|------------------------------------|----------------------------------------------------------------------------------------------------------------|---------|
| 5 | Unauthorized appointment of muslim as sanitary workers against the posts reserved for non-muslims Rs.222,528/- | 222,528 |
| 6 | Unauthorized Clearance of Liabilities Rs.142,408/- | 142,408 |
| 7 | Non deposit of Income Tax Rs.18,213/- | 18,213 |
| 8 | Unjustified creation of liabilities on account of pay & allowances | Nil |
| District Kamber @ Shabdakot | | |
| 3 | Unauthorized Appointments of Junior Clerk | - |
| 4 | Non-maintenance of the leave account of the council employees | - |

Audit Year 2014-15

| UC-1 | Union Councils of Matiari For F.Y 2014-15 | |
|---------|------------------------------------------------------------------------|---------|
| Para No | Para | Amount |
| 6 | Non-maintenance of dead stock register | |
| 8 | Internal audit inspection not conducted | |
| UC-2 | Union Councils of Tando Muhammad Khan For F.Y 2014-15 | |
| 5 | Improper maintenance of cash book | |
| 6 | Internal audit and inspection not conducted | |
| UC-3 | Union Councils of Tando Allahyar For F.Y 2014-15 | |
| 1 | Non-Reconciliation of revenue | 240,000 |
| 4 | Non accountal of procured articles into stock register | 262,754 |
| 6 | Non-maintenance of dead stock register | |
| 7 | Annual physical verification of stock and stores not conducted | |
| 8 | Internal audit & inspection not conducted | |
| UC-4 | Union Councils of District South, Karachi For F.Y 2014-15 | |
| 4 | Non-maintenance of dead stock register | 125,300 |
| 5 | Non-production of service books | |
| 6 | Annual physical verification of stocks & stores not conducted | |
| 7 | Internal audit and inspection not conducted by the controlling officer | |
| UC-5 | Union Councils of District West, Karachi For F.Y 2014-15 | |
| 3 | Expenditure without supporting vouchers | 293,595 |
| 4 | Non-maintenance of pre audit register | |
| 5 | Non-conducting of internal audit & inspection | |
| UC-6 | Union Councils of District Central, Karachi For F.Y 2014-15 | |
| 6 | Irregular/ unauthorized expenditure without approved budget | |
| 7 | Annual physical verification of stocks & stores not conducted | |
| 9 | Payment without payees acknowledgement | 145,000 |
| 10 | Irregular expenditure without pre audit | 88,000 |
| UC-7 | Union Councils of District East, Karachi For F.Y 2014-15 | |

| | | |
|-------------|-----------------------------------------------------------------------|---------|
| 7 | Internal inspection not conducted by the controlling officer | |
| 8 | Annual physical verification of stocks & stores not conducted | |
| UC-9 | Union Councils of District Shaheed Benazirabad For F.Y 2014-15 | |
| 4 | Non-deduction of GST | 26,636 |
| 5 | Loss to Government due to non-deposit of income tax | 7,599 |
| 6 | Non accountal of material | 156,683 |
| 7 | Annual physical verification of stocks & stores not conducted | |
| 8 | Improper maintenance of cash book | |

Non-Production of Record

| Sr. | Name of Districts | Name of UCs |
|-----|-------------------|--------------------|
| 1. | Karachi Central | UC Abbasi Shaheed |
| | | UC Abuzar Ghafari |
| | | UC Ancholi |
| | | UC Aisha Manzil |
| | | UC Azizabad |
| | | UC Bandani Colony |
| | | UC Bufferzone-1 |
| | | UC Bufferzone-2 |
| | | UC Commercial Area |
| | | UC DakKhana |
| | | UC Faisal Colony |
| 2 | Karachi East | UC Alfalah Society |
| | | UC Awami Colony |

Suspected Misappropriation

[Amount in Rupees]

| Sr. | Name of UC | Voucher No | Name of Contractor | On A/c of | Chequ No & Date | Gross Amount |
|-----|----------------------------|--------------|--------------------|--------------------------------------------|------------------|----------------|
| 1 | UC Kakar, Taluka K.N. Shah | 1 | M/s Ahmed Bux | Removal of Filth at Village Kakar | 11572922 Dt. Nil | 8,000 |
| 2 | | 2 | M/s Buxil | Removal of Filth at Village Kakar | 11572916 Dt.Nil | 9,000 |
| 3 | | 3 | M/s Buxil | Removal of Filth at Village Boriri | 11572916 Dt.Nil | 9,000 |
| 4 | | 10 | M/s Buxil | Removal of Filth at Village Kakar | 11572918 Dt. NIL | 9,000 |
| 5 | | 11 | M/s Buxil | Removal of Filth at Village peer Jug Sheen | 11572918 Dt. NIL | 9,000 |
| 6 | | 12 | M/s Ahmed Bux | Removal of Filth at Village Leaker | 11572926 Dt. Nil | 5,500 |
| 7 | | 13 | M/s Ahmed Bux | Removal of Filth at Village Kakar | 11572926 Dt. Nil | 5,000 |
| 8 | | 14 | M/s Buxil | Removal of Filth at Village Kakar | 11572925 Dt. Nil | 9,900 |
| 9 | | 15 | M/s Buxil | Removal of Filth at Village Boriri | 11572925 Dt. Nil | 9,900 |
| 10 | | 17 | M/s Ahmed Bux | Removal of Filth at Village Jakharo | 11572931 Dt. Nil | 8,400 |
| 11 | | 18 | M/s Ahmed Bux | Removal of Filth at Village Boriri | 11572929 Dt. NIL | 9,900 |
| 12 | | 19 | M/s Ahmed Bux | Removal of Filth at Village Boriri | 11572929 Dt. NIL | 9,900 |
| 13 | | 20 | M/s Buxil | Removal of Filth at Village peer Jug Sheen | 11572930 Dt. NIL | 9,900 |
| 14 | | 21 | M/s Buxil | Removal of Filth at Village peer Jug Sheen | 11572930 Dt. NIL | 9,900 |
| 15 | | 24 | M/s Ahmed Bux | Removal of Filth at Village Wahoree | 11572935 Dt. NIL | 9,900 |
| 16 | | 25 | M/s Buxil | Removal of Filth at Village Boriri | 11572935 Dt. NIL | 9,900 |
| 17 | | 27 | M/s Ahmed Bux | Removal of Filth at Village Kalo | 11572936 Dt. NIL | 9,900 |
| 18 | | 32 | M/s Buxil | Removal of Filth at Village Haji Khan Abro | 11572937 Dt. NIL | 8,400 |
| 19 | | 33 | M/s Buxil | Removal of Filth at Village Kalo | 11572940 Dt. NIL | 9,900 |
| | | Total | | | | 170,300 |

Non-Production of Record

District Hyderabad

| Sr. | UC Name | Detail |
|-----|----------------------------|------------------------------------------------------------------------|
| 1 | City Union Council (UC-01) | Personal files / service books of the staff. |
| | | Budget books 2014-15 & 2015-16 |
| | | Copy of Notification regarding Govt fees of all types of certificates. |
| | | Detail of arrears / Liability |
| 2 | City Union Council (UC-02) | Complete non production of record. |
| 3 | City Union Council (UC-03) | Complete non production of record. |
| 4 | City Union Council (UC-04) | Personal files / service books of the staff. |
| | | Budget books 2014-15 & 2015-16 |
| | | Copy of Notification regarding Govt fees of all types of certificates. |
| | | Detail of arrears / Liability |
| 5 | City Union Council (UC-05) | Personal files / service books of the staff. |
| | | Budget books 2014-15 & 2015-16 |
| | | Copy of Notification regarding Govt fees of all types of certificates. |
| | | Detail of arrears / Liability |
| 6 | City Union Council (UC-06) | Personal files / service books of the staff. |
| | | Budget books 2014-15 & 2015-16 |
| | | Copy of Notification regarding Govt fees of all types of certificates. |
| | | Detail of arrears / Liability |
| 7 | City Union Council (UC-07) | Personal files / service books of the staff. |
| | | Budget books 2014-15 & 2015-16 |
| | | Detail of arrears / Liability |
| | | Bank Statements for the period under audit |
| | | Copy of Notification regarding Govt fees of all types of certificates. |
| | | Copy of Pay bills |
| 8 | City Union Council (UC-08) | Personal files / service books of the staff. |
| | | Budget books 2014-15 & 2015-16 |
| | | Copy of Notification regarding Govt fees of all types of certificates. |
| | | Detail of arrears / Liability |

| Sr. | UC Name | Detail |
|------------|---------------------------------|------------------------------------------------------------------------|
| 9 | City Union Council (UC-09) | Personal files / service books of the staff. |
| | | Budget books 2014-15 & 2015-16 |
| | | Bank Statements for the period under audit |
| | | Copy of Notification regarding Govt fees of all types of certificates. |
| | | Detail of arrears / Liability |
| 10 | City Union Council (UC-10) | Personal files / service books of the staff. |
| | | Budget books 2014-15 & 2015-16 |
| | | Copy of Notification regarding Govt fees of all types of certificates. |
| | | Detail of arrears / Liability |
| 11 | City Union Council (UC-12) | Personal files / service books of the staff. |
| | | Budget books 2014-15 & 2015-16 |
| | | Copy of Notification regarding Govt fees of all types of certificates. |
| | | Detail of arrears / Liability |
| | | Bank Staement |
| | | Detail of Sanction & Working strength |
| | | Pay bills |
| 11 | City Union Council (UC-15) | Personal files / service books of the staff. |
| | | Budget books 2014-15 & 2015-16 |
| | | Copy of Notification regarding Govt fees of all types of certificates. |
| | | Detail of arrears / Liability |
| | | Bank Staement |
| | | Pay bills |
| 11 | Latifabad Union Council (UC-01) | Personal files / service books of the staff. |
| | | Budget books 2014-15 & 2015-16 |
| | | Copy of Notification regarding Govt fees of all types of certificates. |
| | | Detail of arrears / Liability |
| | | Bank Statements for the period under audit |
| 12 | Latifabad Union Council (UC-02) | Copy of Income & Expenditure statement for the period under audit. |
| | | Personal files / service books of the staff. |
| | | Budget books 2014-15 & 2015-16 |
| | | Copy of Notification regarding Govt fees of all types of certificates. |
| | | Detail of arrears / Liability |
| | | Bank Statements for the period under audit |
| 13 | Latifabad Union Council (UC-03) | Personal files / service books of the staff. |
| | | Budget books 2014-15 & 2015-16 |

| Sr. | UC Name | Detail |
|-----|---------------------------------|------------------------------------------------------------------------|
| | | Copy of Notification regarding Govt fees of all types of certificates. |
| | | Detail of arrears / Liability |
| | | Bank Statements for the period under audit |
| 14 | Latifabad Union Council (UC-04) | Personal files / service books of the staff. |
| | | Budget books 2014-15 & 2015-16 |
| | | Copy of Notification regarding Govt fees of all types of certificates. |
| | | Detail of arrears / Liability |
| | | Bank Statements for the period under audit |
| 15 | Latifabad Union Council (UC-05) | Personal files / service books of the staff. |
| | | Budget books 2014-15 & 2015-16 |
| | | Copy of Notification regarding Govt fees of all types of certificates. |
| | | Detail of arrears / Liability |
| | | Bank Statements for the period under audit |
| 16 | Latifabad Union Council (UC-06) | Complete non production of record. |
| 17 | Latifabad Union Council (UC-07) | Complete non production of record. |
| 18 | Latifabad Union Council (UC-08) | Personal files / service books of the staff. |
| | | Budget books 2014-15 & 2015-16 |
| | | Copy of Notification regarding Govt fees of all types of certificates. |
| | | Detail of arrears / Liability |
| | | Bank Statements for the period under audit |
| 19 | Latifabad Union Council (UC-09) | Complete non production of record. |
| 20 | Latifabad Union Council (UC-10) | Personal files / service books of the staff. |
| | | Budget books 2014-15 & 2015-16 |
| | | Copy of Notification regarding Govt fees of all types of certificates. |
| | | Detail of arrears / Liability |
| | | Bank Statements for the period under audit |

District Badin

| Sr. | Name of UC | Taluka | Record not Produced |
|-----|-------------------|--------|-------------------------------|
| 1 | U.C Matli-1 | Matli | 2014-2015 |
| 2 | U.C Hasji Sawan | Matli | 2014-2015 |
| 3 | U.C Kario Ghanwar | SFR | 2014-2015 2015-2016 |

District Dadu

| Sr. | Name of UC | FY | Partial or Whole Record | Amount of Record not Provided | Detail of Record not Provided |
|-----|--------------------------------|---------|-------------------------|-------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | UC Bali Shah, Taluka Mehar | 2015-16 | Partial Record | Not Provided | Service Books, Personal Files of Whole Staff, Approved Sanctioned & working Strength, Budget Book, Detail of Revenue Collected from Certificates issued duly verified & Reconciled from NADRA, ECR Copy, Dead Stock Register, Counter Foils of Cheques, Copy of Muster Roll, Property Register etc |
| 2 | UC Bhugia, Taluka K.N. Shah | 2015-16 | Partial Record | Not Provided | Service Books, Personal Files of Whole Staff, Approved Sanctioned Strength, Budget Book, Detail of Revenue Collected from Certificates issued duly verified & Reconciled from NADRA, ECR Copy, Dead Stock Register, Counter Foils of Cheques, Copy of Muster Roll, Property Register etc |
| 3 | UC Dadu-I, Taluka Dadu | 2015-16 | Whole Record | 1,200,000 | Whole record including Detail Budget Expenditure Statement, Incumbency Period, Service Books, Personal Files of Whole Staff, Approved Sanctioned Strength, Budget Book, Detail of Revenue Collected from Certificates issued duly verified & Reconciled from NADRA, ECR Copy, Dead Stock Register, Counter Foils of Cheques, Copy of Muster Roll, Vouchers, Bank Statement, Cash Books, Incumbency list, Expenditure Statement, Property Register etc |
| 4 | UC Dadu-II, Taluka Dadu | 2015-16 | Partial Record | Not Provided | Service Books, Personal Files of Whole Staff, Approved Sanctioned Strength, Budget Book, Detail of Revenue Collected from Certificates issued duly verified & Reconciled from NADRA, ECR Copy, Dead Stock Register, Counter Foils of Cheques, Vouchers, Copy of Muster Roll, Property Register etc |
| 5 | UC Dadu-III, Taluka Dadu | 2015-16 | Partial Record | Not Provided | Service Books, Personal Files of Whole Staff, Approved Sanctioned Strength, Budget Book, Detail of Revenue Collected from Certificates issued duly verified & Reconciled from NADRA, ECR Copy, Dead Stock Register, Counter Foils of Cheques, Vouchers, Copy of Muster Roll, Property Register etc |

| Sr. | Name of UC | FY | Partial or Whole Record | Amount of Record not Provided | Detail of Record not Provided |
|-----|----------------------------------|---------|-------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6 | UC Dadu-IV, Taluka Dadu | 2015-16 | Whole Record | 1,200,000 | Whole record including, Detail Budget Expenditure Statement, Incumbency Period, Service Books, Personal Files of Whole Staff, Approved Sanctioned Strength, Budget Book, Detail of Revenue Collected from Certificates issued duly verified & Reconciled from NADRA, ECR Copy, Dead Stock Register, Counter Foils of Cheques, Copy of Muster Roll, Vouchers excuding salary, Bank Statement, Cash Books, Incumbency list, Expenditure Statement, Property Register etc |
| 7 | UC Drigh Bala, Taluka Jahi | 2015-16 | Partial Record | Not Provided | Service Books, Personal Files of Whole Staff, Approved Sanctioned Strength, Budget Book, Detail of Revenue Collected from Certificates issued duly verified & Reconciled from NADRA, ECR Copy, Dead Stock Register, Counter Foils of Cheques, Vouchers, Copy of Muster Roll, Property Register etc |
| 8 | UC, Gozo, Taluka K.N. Shah | 2015-16 | Whole Record | 1,200,000 | Whole record including Detail Budget Expenditure Statement, Incumbency Period, Service Books, Personal Files of Whole Staff, Approved Sanctioned Strength, Budget Book, Detail of Revenue Collected from Certificates issued duly verified & Reconciled from NADRA, ECR Copy, Dead Stock Register, Counter Foils of Cheques, Copy of Muster Roll, Vouchers, Bank Statement, Cash Books, Incumbency list, Expenditure Statement, Property Register etc |
| 9 | UC Johi, Taluka Jahi | 2015-16 | Partial Record | Not Provided | Service Books, Personal Files of Whole Staff, Approved Sanctioned Strength, Detail of Revenue Collected from Certificates issued duly verified & Reconciled from NADRA, Property Register etc |
| 10 | UC Kakar, Taluka K.N.Shah | 2015-16 | Partial Record | Not Provided | Service Books, Personal Files of Whole Staff, Approved Sanctioned Strength, Budget Book, Detail of Revenue Collected from Certificates issued duly verified & Reconciled from NADRA, ECR Copy, Dead Stock Register, Counter Foils of Cheques, Copy of Muster Roll, Property Register etc |

| Sr. | Name of UC | FY | Partial or Whole Record | Amount of Record not Provided | Detail of Record not Provided |
|--------------|------------------------------------|---------|-------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 11 | UC K.N.Shah, Taluka K.N.Shah | 2015-16 | Partial Record | Not Provided | Service Books, Personal Files of Whole Staff, Approved Sanctioned Strength, Budget Book, Detail of Revenue Collected from Certificates issued duly verified & Reconciled from NADRA, ECR Copy, Dead Stock Register, Counter Foils of Cheques, Copy of Muster Roll, Property Register etc |
| Total | | | | 3,600,000 | |

District Jamshoro

[Amount in Rupees]

| Sr. | Name of UC | Description | Salary Paid |
|--------------|------------------------------|----------------------------------------|-------------------|
| 1 | Union Council Bhan | Service Books | 1,087,658 |
| | | Approved sanctioned & working strength | - |
| 2 | Union Council Bubak | Service Books | 1,399,657 |
| | | Approved sanctioned & working strength | - |
| 3 | Union Council Channa | Service Books | 1,200,000 |
| | | Approved sanctioned & working strength | - |
| 4 | Union Council Dal | Service Books | 1,184,148 |
| | | Approved sanctioned & working strength | - |
| 5 | Union Council Jhangara | Service Books | 1,434,500 |
| | | Approved sanctioned & working strength | - |
| 6 | Union Council Manjhoo Shoro | Service Books | 1,330,329 |
| | | Approved sanctioned & working strength | - |
| 7 | Union Council Jamshoro | Service Books | 1,200,000 |
| | | Approved sanctioned & working strength | - |
| | | Budget Book | - |
| 8 | Union Council Khuda ki Basti | Service Books | 1,200,000 |
| | | Approved sanctioned & working strength | - |
| | | Budget Book | - |
| | | Pay Bills | - |
| 9 | Union Council Kotri | Service Books | 1,197,801 |
| | | Approved sanctioned & working strength | - |
| | | Budget Book | - |
| 10 | Union Council Manjhand | Service Books | 1,199,688 |
| | | Approved sanctioned & working strength | - |
| | | Bank Statement 2015-16 | - |
| | | Budget Book | - |
| 11 | Union Council Manzooraabd | Service Books | 1,200,000 |
| | | Approved sanctioned & working strength | - |
| | | Bank Statement 2015-16 | - |
| | | Budget Book | - |
| Total | | | 13,633,781 |

Improper / Non-Maintenance of Cash Book**District Jamshoro**

[Amount in Rupees]

| Sr. | Name of UC | Name of Secretary | Salary | Non-salary | Total |
|--------------|------------------------------|---------------------------|-------------------|----------------|-------------------|
| 1 | Union Council Bhan | Mr. Ghulam Akbar | 1,087,658 | 127,000 | 1,214,658 |
| 2 | Union Council Bubak | Mr. Ghulam Akbar | 1,399,657 | 7,500 | 1,407,157 |
| 3 | Union Council Channa | Mr. Ghulam Akbar | 1,200,000 | 159,900 | 1,359,900 |
| 4 | Union Council Dal | Mr. Ghulam Shabir | 1,184,148 | 23,352 | 1,207,500 |
| 5 | Union Council Jhangara | Mr. Ghulam Mustafa | 1,434,500 | 5,000 | 1,439,500 |
| 6 | Union Council Manjhoo Shoro | Mr. Zaheer Hussain Baladi | 1,330,329 | 30,173 | 1,360,502 |
| 7 | Union Council Jamshoro | Mr. Mumtaz Ali Soomro | 1,200,000 | 72,500 | 1,272,500 |
| 8 | Union Council Khuda Ki Basti | Mr. Zakir Hussain Baloch | 1,200,000 | 91,000 | 1,291,000 |
| 9 | Union Council Kotri | Mr. Arsalan Dastageer | 1,197,801 | 43,500 | 1,241,301 |
| 10 | Union Council Manjhand | Mr. Shoukat Ali Memon | 1,199,688 | 15,000 | 1,214,688 |
| 11 | Union Council Manzoorabad | Mr. Shoukat Ali Memon | 1,200,000 | 7,500 | 1,207,500 |
| Total | | | 13,633,781 | 582,425 | 14,216,206 |

District Dadu

[Amount in Rupees]

| Sr. | Name of UC | FY | Status of Cash Book | Amount |
|--------------|--------------------------------|---------|-----------------------------------|------------------|
| 1 | UC Bali Shah, Taluka Mehar | 2015-16 | Improper Maintenance of Cash Book | - |
| 2 | UC Bhugia, Taluka K.N. Shah | 2015-16 | Improper Maintenance of Cash Book | - |
| 3 | UC Dadu-I, Taluka Dadu | 2015-16 | Cash Book Not Provided | 1,200,000 |
| 4 | UC Dadu-II, Taluka Dadu | 2015-16 | Cash Book Not Provided | 1,200,000 |
| 5 | UC Dadu-III, Taluka Dadu | 2015-16 | Cash Book Not Provided | 1,200,000 |
| 6 | UC Dadu-IV, Taluka Dadu | 2015-16 | Improper Maintenance of Cash Book | - |
| 7 | UC Drigh Bala, Taluka Jahi | 2015-16 | Improper Maintenance of Cash Book | - |
| 8 | UC, Gozo, Taluka K.N. Shah | 2015-16 | Cash Book Not Provided | 1,200,000 |
| 9 | UC Johi, Taluka Jahi | 2015-16 | Improper Maintenance of Cash Book | - |
| 10 | UC Kakar, Taluka K.N. Shah | 2015-16 | Improper Maintenance of Cash Book | - |
| 11 | UC K.N. Shah, Taluka K.N. Shah | 2015-16 | Improper Maintenance of Cash Book | - |
| Total | | | | 4,800,000 |

Unauthorized Payments through Open Cheques

[Amount in Rupees]

| Sr. | U.C | Date | Particular | Instrument | Amount |
|-----|-----------|------------------|-------------------|------------|---------|
| 1 | Badin-I | 16-07-15 | WITHDRL | 73650 | 93,149 |
| | | 24-08-15 | WITHDRL | 73653 | 93,149 |
| | | 15-09-15 | WITHDRL | 73658 | 93,149 |
| | | 23-09-15 | WITHDRL | 73659 | 93,149 |
| | | 12/11/2015 | WITHDRL | 73663 | 93,149 |
| | | 10/12/2015 | WITHDRL | 73665 | 93,149 |
| | | 14-01-16 | WITHDRL | 73669 | 93,149 |
| | | 16-02-16 | WITHDRL | 73671 | 93,500 |
| | | 14-03-16 | WITHDRL | 73674 | 93,500 |
| | | 13-04-16 | WITHDRL | 73677 | 93,500 |
| | | 12/5/2016 | WITHDRL | 73681 | 93,500 |
| | | 14-06-16 | WITHDRL | 73683 | 93,500 |
| | | 30-06-16 | WITHDRL | 73686 | 93,500 |
| | | Sub-total | | | |
| 2 | Badin-II | 16-07-15 | WITHDRL | 642382 | 97,154 |
| | | 20-08-15 | WITHDRL | 642383 | 97,154 |
| | | 15-09-15 | WITHDRL | 642387 | 100,000 |
| | | 23-09-15 | WITHDRL | 642388 | 100,000 |
| | | 12/11/2015 | WITHDRL | 642390 | 99,980 |
| | | 10/12/2015 | WITHDRL | 642392 | 99,980 |
| | | 10/12/2015 | WITHDRL | 642392 | 99,980 |
| | | 14-01-16 | WITHDRL | 642393 | 99,980 |
| | | 16-02-16 | WITHDRL | 642395 | 99,980 |
| | | 14-03-16 | WITHDRL | 642397 | 99,980 |
| | | 13-04-16 | WITHDRL | 642398 | 99,980 |
| | | 12/5/2016 | WITHDRL | 73756526 | 99,980 |
| | | 14-06-16 | WITHDRL | 73756527 | 99,980 |
| | | Sub-total | | | |
| 3 | Badin-III | 16-07-15 | WITHDRL | 376444 | 99,911 |
| | | 8/8/2015 | WITHDRL | 376447 | 86,250 |
| | | 15-09-15 | WITHDRL | AP00805876 | 99,908 |
| | | 23-09-15 | CASH WITHDRAWL | AP00805878 | 99,908 |
| | | 12/11/2015 | WITHDRL | AP00805880 | 99,908 |
| | | 10/12/2015 | WITHDRL | AP00805882 | 99,908 |
| | | 14-01-16 | WITHDRL | AP00805883 | 98,000 |
| | | 16-02-16 | WITHDRL | AP00805885 | 98,000 |
| | | 14-03-16 | WITHDRL | AP00805887 | 98,500 |
| | | 13-04-16 | WITHDRL | AP00805888 | 98,500 |
| | | 12/5/2016 | WITHDRL | AP00805890 | 98,500 |
| | | 14-06-16 | WITHDRL | AP00805892 | 99,500 |

[Amount in Rupees]

| Sr. | U.C | Date | Particular | Instrument | Amount |
|----------|--------------|------------------|------------|------------------|------------------|
| | | 30-06-16 | WITHDRL | AP00805893 | 99,500 |
| | | Sub-total | | | 1,276,293 |
| 4 | Abdulahshah | 16-07-15 | WITHDRL | 10157224 | 92,341 |
| | | 20-08-15 | WITHDRL | 10157223 | 92,341 |
| | | 17-09-15 | WITHDRL | 49229302 | 92,341 |
| | | 12/11/2015 | WITHDRL | 49229304 | 99,980 |
| | | 11/12/2015 | WITHDRL | 49229305 | 100,000 |
| | | 14-01-16 | WITHDRL | 49229307 | 99,980 |
| | | 17-02-16 | WITHDRL | 49229309 | 99,990 |
| | | 17-02-16 | WITHDRL | 49229309 | 99,990 |
| | | 14-03-16 | WITHDRL | 49229310 | 99,975 |
| | | 13-04-16 | WITHDRL | 49229311 | 99,975 |
| | | 12/5/2016 | WITHDRL | 49229314 | 99,990 |
| | | 14-06-16 | WITHDRL | 49229316 | 99,975 |
| | | 30-06-16 | WITHDRL | 49229317 | 99,975 |
| | | | | Sub-total | |
| 5 | Luari Sharif | 16-07-15 | WITHDRL | AZC00064467 | 80,155 |
| | | 21-08-15 | WITHDRL | AZC00064474 | 80,125 |
| | | 23-09-15 | WITHDRL | AZC00064471 | 66,474 |
| | | 23-09-15 | WITHDRL | AZC00064472 | 66,474 |
| | | 25-11-15 | WITHDRL | AZC00064478 | 93,776 |
| | | 26-11-15 | WITHDRL | AZC00064479 | 54,604 |
| | | 15-12-15 | WITHDRL | AZC00064480 | 93,776 |
| | | 15-01-16 | WITHDRL | AZC00064484 | 93,776 |
| | | 17-02-16 | WITHDRL | AZC00064486 | 93,776 |
| | | 14-03-16 | WITHDRL | AZC00064483 | 93,776 |
| | | 13-04-16 | WITHDRL | AZC00064482 | 81,906 |
| | | 13-04-16 | WITHDRL | AZC00064490 | 93,776 |
| | | 12/5/2016 | WITHDRL | AZC00064492 | 93,776 |
| | | 14-06-16 | WITHDRL | AZC00064493 | 93,500 |
| 30-06-16 | WITHDRL | AZC00064495 | 93,776 | | |
| | | Sub-total | | | 1,273,446 |
| 6 | Ahmed Raju | 17-08-15 | WITHDRL | AP00806996 | 99,115 |
| | | 25-08-15 | WITHDRL | AP00806998 | 45,000 |
| | | 17-09-15 | WITHDRL | AP00806999 | 99,115 |
| | | 28-09-15 | WITHDRL | AP00807000 | 99,115 |
| | | 17-011-15 | WITHDRL | 53668477 | 67,000 |
| | | 25-11-15 | WITHDRL | 53668478 | 37,000 |
| | | 14-12-15 | WITHDRL | 53668479 | 60,180 |
| | | 18-12-15 | WITHDRL | 53668480 | 39,000 |
| | | 15-01-16 | WITHDRL | 53668481 | 60,636 |
| | | 20-01-16 | WITHDRL | 53668482 | 39,300 |
| | | 20-02-16 | WITHDRL | 53668484 | 60,636 |
| | | 23-02-16 | WITHDRL | 53668485 | 39,000 |
| | | 31-03-16 | WITHDRL | 53668488 | 43,944 |
| | | 5/4/2016 | WITHDRL | 53668489 | 25,000 |

[Amount in Rupees]

| Sr. | U.C | Date | Particular | Instrument | Amount |
|------------------|-------------|------------|------------|------------|------------------|
| | | 13-04-16 | WITHDRL | 53668491 | 43,944 |
| | | 18-04-16 | WITHDRL | 53668492 | 55,000 |
| | | 18-05-16 | WITHDRL | 53668494 | 43,944 |
| | | 8/6/2016 | WITHDRL | 53668497 | 43,944 |
| | | 9/6/2016 | WITHDRL | 53668496 | 16,500 |
| | | 16-06-16 | WITHDRL | 53668499 | 20,000 |
| | | 29-06-16 | WITHDRL | 53668498 | 35,000 |
| | | 30-06-16 | WITHDRL | 53668493 | 50,076 |
| Sub-total | | | | | 1,122,449 |
| 7 | Khoski | 17-11-15 | WITHDRL | 42567683 | 100,000 |
| | | 14-01-16 | WITHDRL | 42567684 | 100,000 |
| | | 17-02-16 | WITHDRL | 42567685 | 100,000 |
| | | 14-03-16 | WITHDRL | 42567686 | 100,000 |
| | | 14-04-16 | WITHDRL | 42567688 | 100,000 |
| | | 14-04-16 | WITHDRL | 42567688 | 100,000 |
| Sub-total | | | | | 600,000 |
| 8 | Dai Khadero | 11/12/2015 | WITHDRL | 63562354 | 100,000 |
| | | 14-01-16 | WITHDRL | 63562355 | 100,000 |
| | | 17-02-16 | WITHDRL | 63562357 | 100,000 |
| | | 14-03-16 | WITHDRL | 63562358 | 100,000 |
| | | 13-05-16 | WITHDRL | 63562362 | 100,000 |
| | | 15-06-16 | WITHDRL | 63562363 | 80,000 |
| Sub-total | | | | | 580,000 |
| Total | | | | | 8,636,212 |

District Dadu

[Amount in Rupees]

| Sr. | Name of UC | A/c No & Bank | Date of Transactin | Detail | Doc ID | Amount |
|-----------|-----------------------------|------------------------------------------|--------------------|----------------|----------|--------|
| 1 | UC Bali Shah, Taluka Mehar | 0106-012784-1000, Sindh Bank Dadu Branch | 13.11.2015 | Cheque Payment | 1248159 | 10,956 |
| 2 | UC Bhugia, Taluka K.N. Shah | 0106-012568-1000, Sindh Bank Dadu Branch | 3.8.2015 | Cheque Payment | 11933557 | 2,000 |
| 3 | UC Dadu-II, Taluka Dadu | 0106-011716-1000, Sindh Bank Dadu Branch | 22.9.2015 | Cheque Payment | 13152554 | 17,966 |
| | | | 22.9.2015 | Cheque Payment | 13152555 | 17,426 |
| | | | 22.9.2015 | Cheque Payment | 13152560 | 12,000 |
| | | | 22.9.2015 | Cheque Payment | 13152556 | 14,675 |
| | | | 22.9.2015 | Cheque Payment | 13152557 | 14,675 |
| | | | 22.9.2015 | Cheque Payment | 13152558 | 14,675 |
| 22.9.2015 | Cheque Payment | 13152559 | 8,000 | | | |

[Amount in Rupees]

| Sr. | Name of UC | A/c No & Bank | Date of Transactin | Detail | Doc ID | Amount |
|------------|----------------------------------|------------------------------------------------|--------------------|----------------|----------|--------|
| | | | 18.2.2016 | Cheque Payment | 13152595 | 12,000 |
| | | | 7.4.2016 | Cheque Payment | 13152599 | 17,421 |
| | | | 7.4.2016 | Cheque Payment | 13152597 | 17,966 |
| | | | 8.4.2016 | Cheque Payment | 13152604 | 8,000 |
| | | | 8.4.2016 | Cheque Payment | 13152605 | 12,000 |
| | | | 8.4.2016 | Cheque Payment | 13152602 | 17,675 |
| 4 | UC Dadu-III, Taluka Dadu | 0106-010764-1000, Sindh Bank Dadu Branch | 22.9.2015 | Cheque Payment | 13902589 | 16,500 |
| | | | 7.4.2016 | Cheque Payment | 13902633 | 16,700 |
| | | | 8.4.2016 | Cheque Payment | 13902638 | 12,275 |
| 5 | UC Drigh Bala, Taluka Jahi | 0106-012458-1000, Sindh Bank Dadu Branch | 3.8.2015 | Cheque Payment | 1249853 | 7,000 |
| | | | 3.8.2015 | Cheque Payment | 1249854 | 11,000 |
| | | | 3.8.2015 | Cheque Payment | 1249856 | 7,000 |
| | | | 3.8.2015 | Cheque Payment | 1249858 | 11,000 |
| | | | 10.9.2015 | Cheque Payment | 1249866 | 7,000 |
| | | | 23.9.2015 | Cheque Payment | 1249872 | 7,000 |
| | | | 2.12.2015 | Cheque Payment | 1249885 | 18,000 |
| | | | 15.12.2015 | Cheque Payment | 1249891 | 7,000 |
| | | | 18.2.2016 | Cheque Payment | 1249895 | 7,000 |
| | | | 29.3.2016 | Cheque Payment | 1249897 | 7,000 |
| 6 | UC Kakar, Taluka K.N.Shah | 0106-012594-1000, Sindh Bank Dadu Branch | 8.7.2015 | Cheque Payment | 11572899 | 13,000 |
| | | | 8.7.2015 | Cheque Payment | 11572898 | 10,800 |
| | | | 3,8,2015 | Cheque Payment | 11572902 | 13,000 |
| | | | 5.8.2015 | Cheque Payment | 11572901 | 10,800 |
| | | | 4.9.2015 | Cheque Payment | 11572906 | 9,000 |
| | | | 4.9.2015 | Cheque Payment | 11572904 | 10,800 |
| | | | 21.9.2015 | Dur Muhammad | 11572908 | 10,800 |
| | | | 21.9.2015 | Buxal | 11572909 | 14,000 |
| | | | 6.10.2015 | Dur Muhammad | 11572912 | 10,800 |
| | | | 6.10.2015 | Cheque Payment | 11572913 | 8,000 |
| | | | 6.10.2015 | Gh. Shabir | 11572911 | 17,430 |
| | | | 12.11.2015 | Ahmed Bux | 11572922 | 8,000 |
| | | | 12.11.2015 | Buxal | 11572916 | 18,000 |
| | | | 13.11.2015 | Dur Muhammad | 11572915 | 10,800 |
| 14.12.2015 | Cheque Payment | 11572918 | 18,000 | | | |

[Amount in Rupees]

| Sr. | Name of UC | A/c No & Bank | Date of Transactin | Detail | Doc ID | Amount |
|--------------|------------------------------|------------------------------------------------|--------------------|----------------|----------|------------------|
| | | | 14.12.2015 | Cheque Payment | 11572926 | 10,500 |
| | | | 14.12.2015 | Cheque Payment | 11572925 | 19,800 |
| | | | 14.12.2015 | Cheque Payment | 11572924 | 10,800 |
| | | | 14.1.2016 | Cheque Payment | 11572931 | 8,400 |
| | | | 14.1.2016 | Cheque Payment | 11572929 | 19,800 |
| | | | 14.1.2016 | Cheque Payment | 11572930 | 19,800 |
| | | | 18.2.2016 | Cheque Payment | 11572935 | 19,800 |
| | | | 18.2.2016 | Cheque Payment | 11572937 | 19,800 |
| | | | 19.2.2016 | Cheque Payment | 11572934 | 10,800 |
| | | | 14.3.2016 | Cheque Payment | 11572941 | 19,000 |
| | | | 14.3.2016 | Cheque Payment | 11572937 | 8,400 |
| | | | 14.3.2016 | Cheque Payment | 11572940 | 19,800 |
| | | | 15.3.2016 | Cheque Payment | 11572939 | 10,800 |
| | | | 8.4.2016 | Cheque Payment | 11572943 | 10,800 |
| 7 | UC K.N.Shah, Taluka K.N.Shah | 0106-012584-1000, Sindh Bank Dadu Branch | 8.7.2015 | Cheque Payment | 1248293 | 18,000 |
| | | | 24.7.2015 | Cheque Payment | 1248292 | 16,075 |
| | | | 3.8.2015 | Cheque Payment | 1248296 | 18,000 |
| | | | 5.8.2015 | Cheque Payment | 1248297 | 16,075 |
| | | | 4.9.2015 | Cheque Payment | 1248300 | 13,000 |
| | | | 4.9.2015 | Cheque Payment | 1248290 | 17,312 |
| | | | 21.9.2015 | Buxal | 1248308 | 12,000 |
| | | | 23.9.2015 | Cheque Payment | 1248305 | 17,312 |
| | | | 7.10.2015 | Ahmed Bux | 15318321 | 12,000 |
| | | | 7.10.2015 | M.Ramzan | 15318319 | 17,312 |
| | | | 25.11.2015 | Cheque Payment | 15318322 | 17,312 |
| | | | 14.12.2015 | Cheque Payment | 15318328 | 15,000 |
| | | | 14.12.2015 | Cheque Payment | 15318327 | 9,000 |
| | | | 14.12.2015 | Cheque Payment | 15318326 | 17,312 |
| | | | 14.1.2016 | Cheque Payment | 15318320 | 12,000 |
| | | | 19.1.2016 | Cheque Payment | 15318329 | 17,532 |
| | | | 9.3.2016 | Cheque Payment | 15318333 | 17,532 |
| | | | 14.3.2016 | Cheque Payment | 15318334 | 12,000 |
| 14.3.2016 | Cheque Payment | 15318338 | 17,532 | | | |
| 8.4.2016 | Cheque Payment | 15318341 | 12,000 | | | |
| Total | | | | | | 1,034,746 |

District Jamshoro

[Amount in Rupees]

| Sr. | Name of UC | Amount |
|------------|------------------------------|------------------|
| 1 | Union Council Bhan | 815,000 |
| 2 | Union Council Bubak | 1,016,720 |
| 3 | Union Council Channa | 919,500 |
| 4 | Union Council Dal | 807,500 |
| 5 | Union Council Jhangara | 1,039,960 |
| 6 | Union Council Manjho Shoro | 716,331 |
| 7 | Union Council Jamshoro | 726,000 |
| 8 | Union Council Khuda ki Basti | 500,000 |
| 9 | Union Council Kotri | 715,000 |
| | Total | 7,256,011 |

Payments without Pre-Audit

District Badin

[Amount in Rupees]

| Sr. | U.C | Name of Employee | Cadre | Amount (July, 2015) |
|--------------------|---------------|------------------------|--------------|------------------------|
| 1 | Matli-I | Mr. Aurban Ali Khuwaja | Secretary | 0 |
| | | Mr. Mohd Imran | Junior Clerk | 15,616 |
| | | Mr. Hafizullah | Junior Clerk | 14,701 |
| | | Mr. Noor Ahmed | Junior Clerk | 15,532 |
| | | Mr. Rashid Ali | Naib Qasid | 13,493 |
| | | Mr. Muhammad Ali | Malhi | 13,193 |
| | | Mr. Muhammad Ibrahim | Chowkidar | 13,193 |
| | | Mr. Muhammad Faheem | Malhi | 13,193 |
| | | Total | | |
| Sr. | U.C | Name of Employee | Cadre | Amount (Jan,16) |
| 2 | Haji Sawan | Mr. Qurban Ali Chahcar | Secretary | 18,346 |
| | | Mr. Javed Ali | Junior Clerk | 14,397 |
| | | Mr. Moh Amin | Chowkidar | 13,216 |
| | | Mr. Ali Hassan | S/Jamadar | 13,216 |
| | | Mr. Javed Ali | Junior Clerk | 15,067 |
| | | Mr. Fida Hussain | Malhi | 13,350 |
| | | Mr. Imam Bux | Naib Qasid | 13,216 |
| | | Mr. Lal Chand | Junior Clerk | 14,701 |
| | | Total | | |
| Grand Total | | | | 214,430 |

District Dadu

[Amount in Rupees]

| Sr. | Name of UC | FY | Voucher No & Date | Description | Amount |
|-----|--------------------------------|---------|----------------------|-------------------|-----------|
| 1 | UC Bali Shah, Taluka Mehar | 2015-16 | All Vouchers | Whole Expenditure | 1,290,000 |
| 2 | UC Bhugia, Taluka K.N. Shah | 2015-16 | All Vouchers | Whole Expenditure | 1,279,505 |
| 3 | UC Dadu-II, Taluka Dadu | 2015-16 | All Vouchers | Whole Expenditure | 1,278,775 |
| 4 | UC Dadu-III, Taluka Dadu | 2015-16 | All Vouchers | Whole Expenditure | 1,275,799 |

[Amount in Rupees]

| Sr. | Name of UC | FY | Voucher No & Date | Description | Amount |
|--------------|---------------------------------|-----------|------------------------------|--------------------|------------------|
| 5 | UC Dadu-IV, Taluka Dadu | 2015-16 | All Vouchers | Whole Expenditure | 1,200,000 |
| 6 | UC Kakar, Taluka K.N.Shah | 2015-16 | All Vouchers | Whole Expenditure | 1,255,093 |
| 7 | UC K.N.Shah, Taluka K.N.Shah | 2015-16 | All Vouchers | Whole Expenditure | 1,284,503 |
| Total | | | | | 8,863,675 |

Unauthorized Creation of Liabilities

District Badin

[Amount in Rupees]

| U.C | S. Strength | W. Strength | Head of Liabilities | Outstanding Liabilities | Paid During 2015-16 | Unpaid upto 30-06-16 |
|-----------------|-------------|-------------|---------------------|-------------------------|---------------------|----------------------|
| UC. Abdulahshah | 05 | 06 | Salary | 146,496 | 0 | 146,496 |
| U.C Dai Khadaru | 05 | 07 | Salary | 1,766,184 | 1,298,748 | 467,436 |
| Total | | | | | | 613,932 |

District Jamshoro

[Amount in Rupees]

| Sr. | Name of Union Council | Short fall/Month | Short fall/Year |
|--------------|-----------------------------|------------------|------------------|
| 1 | Union Council Channa | 28,312 | 339,744 |
| 2 | Union Council Dal | 20,560 | 246,720 |
| 3 | Union Council Jhangara | 1,518 | 18,216 |
| 4 | Union Council Manjhoo Shoro | 44,919 | 539,028 |
| 5 | Union Council Jamshoro | 18,421 | 221,052 |
| 6 | Union Council Kotri | 558 | 6,696 |
| 7 | Union Council Manjhand | 74,580 | 894,960 |
| 8 | Union Council Manzoorabad | 91,136 | 1,093,632 |
| Total | | 280,004 | 3,360,048 |

Irregular Appointment beyond Sanctioned Strength

District Hyderabad

| Sr. | Name of UC | Name of Post | 2014-15 | | | 2015-16 | | |
|-----|---------------------------------|--------------|------------------|--------------|-------------|------------------|--------------|-------------|
| | | | Sanctioned posts | Working Post | Excess post | Sanctioned posts | Working Post | Excess post |
| 1 | City Union Council (UC-01) | Jr. Clerk | 1 | 2 | 1 | 1 | 2 | 1 |
| 2 | City Union Council (UC-04) | Jr. Clerk | 1 | 2 | 1 | 1 | 1 | 0 |
| | | Chokidar | 1 | 2 | 1 | 1 | 2 | 1 |
| 3 | City Union Council (UC-05) | Jr. Clerk | 1 | 2 | 1 | 1 | 2 | 1 |
| 4 | City Union Council (UC-06) | Jr.Clerk | 1 | 2 | 1 | 1 | 2 | 1 |
| | | Naib asid | 1 | 2 | 1 | 1 | 2 | 1 |
| | | Chokidar | 1 | 2 | 1 | 1 | 2 | 1 |
| 5 | City Union Council (UC-07) | Jr.Clerk | 1 | 4 | 3 | 1 | 4 | 3 |
| | | Chokidar | 1 | 2 | 1 | 1 | 2 | 1 |
| 6 | City Union Council (UC-08) | Jr.Clerk | 1 | 2 | 1 | 1 | 2 | 1 |
| | | NaibQasid | 1 | 2 | 1 | 1 | 2 | 1 |
| 7 | City Union Council (UC-09) | Jr.Clerk | 1 | 2 | 1 | 1 | 2 | 1 |
| | | Malhi | 1 | 2 | 1 | 1 | 2 | 1 |
| 8 | City Union Council UC-10 | Jr.Clerk | 1 | 2 | 1 | 1 | 2 | 1 |
| | | Malhi | 1 | 2 | 1 | 1 | 2 | 1 |
| | | Chokidar | 1 | 2 | 1 | 1 | 2 | 1 |
| 9 | City Union Council (UC-15) | Jr.Clerk | 1 | 3 | 2 | 1 | 3 | 2 |
| 10 | Latifabad Union Council (UC-01) | Jr.Clerk | 1 | 2 | 1 | 1 | 2 | 1 |
| | | Malhi | 1 | 2 | 1 | 1 | 2 | 1 |
| 11 | latifabad Union Council (UC-02) | Jr.Clerk | 1 | 3 | 2 | 1 | 3 | 2 |
| | | Malhi | 1 | 2 | 1 | 1 | 2 | 1 |
| 12 | latifabad Union Council (UC-03) | Chokidar | 1 | 2 | 1 | 1 | 2 | 1 |
| | | Malhi | 1 | 2 | 1 | 1 | 2 | 1 |

| Sr. | Name of UC | Name of Post | 2014-15 | | | 2015-16 | | |
|--------------------------------------|---------------------------------|--------------|-------------------|--------------|-------------|------------------|--------------|-------------|
| | | | Sanctioned posts | Working Post | Excess post | Sanctioned posts | Working Post | Excess post |
| 13 | latifabad Union Council (UC-04) | Jr.Clerk | 1 | 2 | 1 | 1 | 2 | 1 |
| | | Malhi | 1 | 2 | 1 | 1 | 2 | 1 |
| 14 | latifabad Union Council (UC-05) | Jr.Clerk | 1 | 2 | 1 | 1 | 1 | 0 |
| | | Malhi | 1 | 2 | 1 | 1 | 2 | 1 |
| 15 | latifabad Union Council UC-08 | Jr.Clerk | 1 | 2 | 1 | 1 | 2 | 1 |
| | | NaibQasid | 1 | 2 | 1 | | | |
| Total | | | 29 | 62 | 33 | 28 | 58 | 30 |
| Total [2014-15 & 2015-16] | | | 30+33 = 63 | | | | | |

District Jamshoro

| Sr. | Designation | Grade | Sanctioned | Working | Excess |
|------------------------------|--------------|-------|------------|---------|--------|
| Union Council, Bhan | | | | | |
| 1 | Secretary | 8 | 1 | 1 | 0 |
| 2 | Junior Clerk | 7 | 1 | 1 | 0 |
| 3 | Naib Qasid | 2 | 1 | 1 | 0 |
| 4 | Chowkidar | 1 | 1 | 2 | 1 |
| 5 | Malhi | 2 | 1 | 1 | 0 |
| Union Council, Bubak | | | | | |
| 1 | Secretary | 8 | 1 | 1 | 0 |
| 2 | Junior Clerk | 7 | 1 | 1 | 0 |
| 3 | Naib Qasid | 1 | 1 | 1 | 0 |
| 4 | Chowkidar | 1 | 1 | 1 | 0 |
| 5 | Malhi | 1 | 1 | 3 | 2 |
| Union Council, Channa | | | | | |
| 1 | Secretary | 8 | 1 | 1 | 0 |
| 2 | Junior Clerk | 7 | 1 | 1 | 0 |
| 3 | Naib Qasid | 1 | 1 | 1 | 0 |
| 4 | Chowkidar | 2 | 1 | 1 | 0 |
| 5 | Malhi | 2 | 1 | 1 | 0 |
| 6 | GYC | 1 | 0 | 2 | 2 |
| 7 | Sweeper | 1 | 0 | 1 | 1 |
| Union Council, Dal | | | | | |
| 1 | Secretary | 8 | 1 | 1 | 0 |
| 2 | Junior Clerk | 7 | 1 | 1 | 0 |
| 3 | Naib Qasid | 2 | 1 | 1 | 0 |
| 4 | Chowkidar | 2 | 1 | 1 | 0 |
| 5 | GYC | 2 | 0 | 1 | 1 |
| 6 | Malhi | 1 | 1 | 1 | 0 |

SUKKUR DIVISION

Annex-SUK1

Non-Production of Record

| Sr. | Name of Union Council | Detail of Record |
|-----|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | UC-Ghotki-03 | Complete Record |
| 2 | UC- Dehrki | Cheque issue register, details of fees realized from certificates/own source income, service books of staff, sanctioned strength, Budget Book |
| 3 | UC-Kenjhar | Cheque issue register, details of fees realized from certificates/own source income, service books of staff, sanctioned strength, Keenjhar Bank Statement 2014-15, Budget Book |
| 4 | UC-Ghotki-01 | Cheque issue register, details of fees realized from certificates/own source income, service books of staff, sanctioned strength, Budget Book |
| 5 | UC-Ali Bagh | Cheque issue register, details of fees realized from certificates/own source income, service books of staff, sanctioned strength, Budget Book |
| 6 | UC-Ghotki-02 | Cheque issue register, details of fees realized from certificates/own source income, service books of staff, sanctioned strength, Bank Statement 01.07.14 to 30.06.15, Budget book |
| 7 | Uc-Khambra | Cheque issue register, details of fees realized from certificates/own source income, service books of staff, sanctioned strength, Budget Book |
| 8 | Uc-Kamu Shaheed | Cheque issue register, details of fees realized from certificates/own source income, service books of staff, sanctioned strength, Complete Record 01.07.14 to 23.10.14, Budget Book |
| 9 | Uc-Hussain Beli | Cheque issue register, details of fees realized from certificates/own source income, service books of staff, sanctioned strength. |

| Sr. | Name of Union Council | Detail of Record |
|------------|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| 10 | UC-GhariChakar | Cheque issue register, details of fees realized from certificates/own source income, service books of staff, sanctioned strength, Budget Book |
| 11 | UC-Dhangro | Cheque issue register, details of fees realized from certificates/own source income, service books of staff, sanctioned strength, Budget Book |

Annex-SUK2

Non-Maintenance of Cash Book

| [Amount in Rupees] | | | | |
|---------------------|-------------------|-------------------|---------------|-------------------|
| Sr. | Name of UC | Income | Salary | Non Salary |
| 1 | UC- Dehrki | 3,394,764 | 2,477,326 | 834,076 |
| 2 | UC-Kenjhar | 2,456,484 | 1,963,749 | 315,107 |
| 3 | UC-Ghotki-01 | 2,512,795 | 2,400,803 | 10,470 |
| 4 | UC-Ali Bagh | 2,429,874 | 2,414,522 | 700 |
| 5 | UC-Ghotki-02 | 2,570,274 | 2,455,963 | 11,237 |
| 6 | Uc-Khambra | 2,446,985 | 2,435,218 | 4,500 |
| 7 | Uc-Kamu Shaheed | 2,404,261 | 2,406,667 | 0 |
| 8 | Uc-Hussain Beli | 2,676,164 | 2,353,065 | 43,837 |
| 9 | UC-GhariChakar | 2,621,198 | 2,299,874 | 0 |
| 10 | UC-Dhangro | 2,600,000 | 0 | 0 |
| Total Income | | 26,112,799 | 0 | 0 |

Payment through Open Cheques

[Amount in Rupees]

| Sr. | Date | Classification | Instrument No: | Amount | Name of Union Council |
|------------------|----------|----------------|----------------|----------------|-----------------------|
| 1 | 28.04.15 | Withdrawal | 27247681 | 15,724 | UC- Hussain Beli |
| 2 | 14.05.15 | Withdrawal | 274247683 | 83,324 | |
| 3 | 09.06.15 | Withdrawal | 27247682 | 15,724 | |
| 4 | 15.06.15 | Withdrawal | 27247685 | 83,324 | |
| 5 | 11.12.15 | Withdrawal | 27247700 | 101,639 | |
| 6 | 11.12.15 | Withdrawal | 58518228 | 68,596 | |
| 7 | 11.12.15 | Withdrawal | 58518227 | 17,886 | |
| 8 | 11.12.15 | Withdrawal | 58518229 | 87,505 | |
| 9 | 08.05.16 | Withdrawal | 58518232 | 90,672 | |
| Sub Total | | | | 564,394 | |
| 10 | 15.12.15 | Withdrawal | 4843666 | 99,858 | UC-Kamu Shaheed |
| 11 | 22.01.16 | Withdrawal | 4843667 | 99,858 | |
| 12 | 20.02.16 | Withdrawal | 4843668 | 99,858 | |
| 13 | 15.03.16 | Withdrawal | 4843670 | 99,858 | |
| 14 | 14.04.16 | Withdrawal | 4843671 | 99,858 | |
| 15 | 19.05.16 | Withdrawal | 4843672 | 99,858 | |
| 16 | 30.06.16 | Withdrawal | 4843674 | 99,858 | |
| Sub Total | | | | 699,006 | |
| 17 | 08.12.15 | Withdrawal | 4842688 | 4,000 | UC-Khambra |
| 18 | 08.12.15 | Withdrawal | 4842690 | 14,000 | |
| 19 | 08.12.15 | Withdrawal | 4842689 | 88,774 | |
| 20 | 01.01.16 | Withdrawal | 4842692 | 14,000 | |
| 21 | 01.01.16 | Withdrawal | 4842691 | 86,028 | |
| 22 | 02.02.16 | Withdrawal | 4842693 | 88,253 | |
| 23 | 02.02.16 | Withdrawal | 4842694 | 14,000 | |
| 24 | 16-Mar | Withdrawal | 4842698 | 14,000 | |
| 25 | 16-Mar | Withdrawal | 4842697 | 86,253 | |
| 26 | 16-Apr | Withdrawal | 4842699 | 87,253 | |
| 27 | 16-Apr | Withdrawal | 4842700 | 14,000 | |

[Amount in Rupees]

| Sr. | Date | Classification | Instrument No: | Amount | Name of Union Council |
|------------------|----------|-----------------|----------------|----------------|-----------------------|
| 28 | 16-May | Withdrawal | 79763852 | 14,000 | |
| 29 | 16-May | Withdrawal | 79763851 | 85,978 | |
| 30 | 16-May | Withdrawal | 79763852 | 86,753 | |
| 31 | 16-Jun | Withdrawal | 79763854 | 14,000 | |
| 32 | 16-Jun | Withdrawal | 79763855 | 86,253 | |
| Sub Total | | | | 797,545 | |
| 33 | 16.07.15 | Withdrawal | 6349145 | 78,396 | UC-Ghotki-02 |
| 34 | 16.07.15 | Withdrawal | 6349146 | 21,000 | |
| 35 | 24.07.15 | Withdrawal | 6349144 | 5,450 | |
| 36 | 20.08.15 | Withdrawal | 6349147 | 78,990 | |
| 37 | 20.08.15 | Withdrawal | 6349149 | 3,100 | |
| 38 | 21.08.15 | Withdrawal | 6349148 | 21,000 | |
| 39 | 16.09.15 | Withdrawal | 6349150 | 78,990 | |
| 40 | 17.09.15 | Withdrawal | 48305926 | 21,000 | |
| 41 | 29.09.15 | Withdrawal | 48305928 | 21,000 | |
| 42 | 30.09.15 | Withdrawal | 48305927 | 78,990 | |
| 43 | 25.11.15 | Withdrawal | 48305930 | 21,000 | |
| 44 | 15.12.15 | Withdrawal | 48305931 | 78,990 | |
| 45 | 15.12.15 | Withdrawal | 48305932 | 21,000 | |
| 46 | 18.12.15 | Withdrawal | 48305934 | 21,000 | |
| 47 | 19.01.16 | Withdrawal | 48305933 | 79,446 | |
| 48 | 18.02.16 | Withdrawal | 48305938 | 18,500 | |
| 49 | 18.02.16 | Withdrawal | 48305937 | 83,003 | |
| 50 | 05.05.16 | Withdrawal | 48305943 | 90,503 | |
| 51 | 16.05.16 | Withdrawal | 48305941 | 83,003 | |
| Sub Total | | | | 904,361 | |
| 52 | 24.07.14 | Cash | 614789 | 8,500 | UC-Ali Bagh |
| 53 | 18.09.14 | Cash | 636808 | 15,000 | |
| 54 | 25.11.14 | Cash | 636817 | 8,000 | |
| 55 | 19.12.14 | Cash | 636822 | 6,000 | |
| 56 | 21.01.15 | Cash | 636829 | 12,000 | |
| 57 | 21.01.15 | Cash | 636831 | 12,000 | |
| 58 | 09.02.15 | Cash withdrawal | 636833 | 4,000 | |
| 59 | 20.02.15 | Cash withdrawal | 636840 | 12,000 | |

[Amount in Rupees]

| Sr. | Date | Classification | Instrument No: | Amount | Name of Union Council |
|-----|----------|-----------------|----------------|--------|-----------------------|
| 60 | 20.02.15 | Cash withdrawal | 636836 | 12,000 | |
| 61 | 21.02.15 | Withdrawal | 636837 | 12,000 | |
| 62 | 23.02.15 | Withdrawal | 636839 | 32,840 | |
| 63 | 25.02.15 | Withdrawal | 636834 | 34,500 | |
| 64 | 13.03.15 | Cash withdrawal | 636846 | 6,000 | |
| 65 | 13.03.15 | Cash withdrawal | 636845 | 12,000 | |
| 66 | 13.03.15 | Cash withdrawal | 636838 | 4,000 | |
| 67 | 13.03.15 | Withdrawal | 636843 | 34,500 | |
| 68 | 13.03.15 | Withdrawal | 636842 | 32,840 | |
| 69 | 16.03.15 | Withdrawal | 636844 | 12,000 | |
| 70 | 18.03.15 | Withdrawal | 636847 | 5,000 | |
| 71 | 21.04.15 | Withdrawal | 636848 | 32,840 | |
| 72 | 23.04.15 | Withdrawal | 636849 | 34,500 | |
| 73 | 24.04.15 | Withdrawal | 636852 | 12,000 | |
| 74 | 27.04.15 | Withdrawal | 636850 | 4,000 | |
| 75 | 27.04.15 | Withdrawal | 636853 | 12,000 | |
| 76 | 15.05.15 | Withdrawal | 636854 | 47,340 | |
| 77 | 15.05.15 | Withdrawal | 636856 | 12,000 | |
| 78 | 16.05.15 | Withdrawal | 636855 | 34,500 | |
| 79 | 15.07.15 | Withdrawal | 636864 | 34,500 | |
| 80 | 16.07.15 | Withdrawal | 636865 | 20,000 | |
| 81 | 16.07.15 | Withdrawal | 636863 | 47,340 | |
| 82 | 19.08.15 | Withdrawal | 636867 | 49,896 | |
| 83 | 25.08.15 | Withdrawal | 636869 | 16,000 | |
| 84 | 26.08.15 | Withdrawal | 636868 | 34,500 | |
| 85 | 16.09.15 | Withdrawal | 636872 | 57,396 | |
| 86 | 17.09.15 | Withdrawal | 636879 | 7,000 | |
| 87 | 18.09.15 | Withdrawal | 636871 | 33,000 | |
| 88 | 29.09.15 | Withdrawal | 636877 | 4,000 | |
| 89 | 29.09.15 | Withdrawal | 636875 | 61,896 | |
| 90 | 30.09.15 | Withdrawal | 63686 | 34,500 | |
| 91 | 13.10.15 | Withdrawal | 636880 | 20,000 | |
| 92 | 13.10.15 | Withdrawal | 636878 | 45,396 | |
| 93 | 13.10.15 | Withdrawal | 636879 | 34,500 | |

[Amount in Rupees]

| Sr. | Date | Classification | Instrument No: | Amount | Name of Union Council |
|------------------|-----------|----------------|----------------|------------------|-----------------------|
| 94 | 15.12.15 | Withdrawal | 636883 | 35,396 | |
| 95 | 16.12.15 | Withdrawal | 636884 | 25,000 | |
| 96 | 23.12.15 | Withdrawal | 636882 | 34,500 | |
| 97 | 19.01.16 | Withdrawal | 636886 | 36,308 | |
| 98 | 20.01.16 | Withdrawal | 636888 | 24,000 | |
| 99 | 23.01.16 | Withdrawal | 636887 | 34,500 | |
| 100 | 09.02.16 | Withdrawal | 636874 | 6,000 | |
| 101 | 09.02.16 | Withdrawal | 636881 | 6,000 | |
| 102 | 29.02.16 | Withdrawal | 636892 | 36,308 | |
| 103 | 03.03.16 | Withdrawal | 636891 | 31,000 | |
| 104 | 18.03.16 | Withdrawal | 636894 | 33,000 | |
| 105 | 18.03.16 | Withdrawal | 636890 | 33,000 | |
| 106 | 18.03.16 | Withdrawal | 636895 | 30,789 | |
| 107 | 18.03.16 | Withdrawal | 636893 | 36,308 | |
| Sub Total | | | | 1,366,393 | |
| 108 | 18.08.15 | Cash | 129141 | 5,000 | UC-Keenjhar |
| 109 | 18.11.15 | Withdrawal | 129155 | 15,150 | |
| 110 | 20.11.15 | Withdrawal | 129158 | 5,000 | |
| 111 | 20.11.15 | Withdrawal | 129157 | 47,334 | |
| 112 | 03.12.15 | Withdrawal | 129161 | 9,553 | |
| 113 | 19..01.16 | Withdrawal | 129164 | 5,000 | |
| 114 | 19..01.16 | Withdrawal | 129163 | 65,300 | |
| 115 | 19..01.16 | Withdrawal | 129167 | 66,185 | |
| 116 | 26.01.16 | Withdrawal | 129162 | 8,300 | |
| 117 | 18.02.16 | Withdrawal | 129170 | 5,000 | |
| 118 | 18.02.16 | Withdrawal | 129169 | 69,766 | |
| 119 | 19.02.16 | Withdrawal | 129172 | 9,621 | |
| 120 | 23.02.16 | Withdrawal | 129150 | 38,600 | |
| 121 | 03.05.16 | Withdrawal | 129178 | 224,298 | |
| 122 | 14.06.16 | Withdrawal | 129173 | 69,766 | |
| 123 | 15.06.16 | Withdrawal | 129174 | 5,000 | |
| Sub Total | | | | 648,873 | |
| 124 | 10.07.15 | Cash | 181269 | 4,700 | UC-Ghotki-01 |
| 125 | 15.07.15 | Cash | 181271 | 40,000 | |

[Amount in Rupees]

| Sr. | Date | Classification | Instrument No: | Amount | Name of Union Council |
|-----|----------|----------------|----------------|--------|-----------------------|
| 126 | 16.07.15 | Cash | 181270 | 45,877 | |
| 127 | 24.07.15 | Cash | 181272 | 7,000 | |
| 128 | 24.07.15 | Cash | 181273 | 7,000 | |
| 129 | 19.08.15 | Cash | 181274 | 4,050 | |
| 130 | 19.08.15 | Cash | 181279 | 40,000 | |
| 131 | 20.08.15 | Cash | 181275 | 45,877 | |
| 132 | 21.08.15 | Cash | 181277 | 7,000 | |
| 133 | 21.08.15 | Cash | 181278 | 7,000 | |
| 134 | 15.09.15 | Cash | 181281 | 42,000 | |
| 135 | 16.09.15 | Cash | 181280 | 45,046 | |
| 136 | 18.09.15 | Cash | 181282 | 7,000 | |
| 137 | 18.09.15 | Cash | 181283 | 7,000 | |
| 138 | 28.09.15 | Cash | 181285 | 42,000 | |
| 139 | 29.09.15 | Cash | 181284 | 45,046 | |
| 140 | 29.09.15 | Cash | 181284 | 45,046 | |
| 141 | 01.10.15 | Cash | 181286 | 7,000 | |
| 142 | 02.10.15 | Cash | 181287 | 7,000 | |
| 143 | 25.11.15 | Cash | 181289 | 42,000 | |
| 144 | 26.11.15 | Cash | 181288 | 44,046 | |
| 145 | 30.11.15 | Cash | 181291 | 7,000 | |
| 146 | 16.12.15 | Cash | 181290 | 7,000 | |
| 147 | 21.12.15 | Cash | 62323753 | 42,000 | |
| 148 | 22.12.15 | Cash | 62323752 | 44,064 | |
| 149 | 28.12.15 | Cash | 62323751 | 7,000 | |
| 150 | 12.01.16 | Cash | 62323754 | 7,000 | |
| 151 | 18.01.16 | Cash | 62323757 | 42,000 | |
| 152 | 18.01.16 | Cash | 62323758 | 44,046 | |
| 153 | 20.01.16 | Cash | 62323758 | 7,000 | |
| 154 | 22.01.16 | Cash | 62323755 | 7,000 | |
| 155 | 19.02.16 | Cash | 62323760 | 44,046 | |
| 156 | 24.02.16 | Cash | 62323764 | 7,000 | |
| 157 | 01.03.16 | Cash | 62323763 | 7,000 | |
| 158 | 17.03.16 | Cash | 62323768 | 7,000 | |
| 159 | 18.03.16 | Cash | 62323767 | 7,000 | |

[Amount in Rupees]

| Sr. | Date | Classification | Instrument No: | Amount | Name of Union Council |
|------------------|----------|----------------|----------------|------------------|-----------------------|
| 160 | 03.05.16 | Cash | 62323770 | 42,000 | |
| 161 | 04.05.16 | Cash | 62323769 | 44,046 | |
| 162 | 04.05.16 | Cash | 62323771 | 7,000 | |
| 163 | 05.05.16 | Cash | 62323772 | 7,000 | |
| 164 | 20.05.16 | Cash | 62323774 | 7,000 | |
| 165 | 17.06.16 | Cash | 62323776 | 7,000 | |
| 166 | 21.04.15 | Cash | 181260 | 7,000 | |
| 167 | 22.04.15 | Cash | 181259 | 7,000 | |
| 168 | 14.05.15 | Cash | 181262 | 40,000 | |
| 169 | 19.05.15 | Cash | 182161 | 45,877 | |
| 170 | 26.05.15 | Cash | 181264 | 7,000 | |
| 171 | 26.05.15 | Cash | 181263 | 7,000 | |
| 172 | 15.06.15 | Cash | 181266 | 40,000 | |
| 173 | 16.06.15 | Cash | 181265 | 45,877 | |
| 174 | 18.06.15 | Cash | 181268 | 7,000 | |
| Sub Total | | | | 1,148,644 | |
| 176 | 25.07.14 | Cash | 99510 | 26,762 | Uc-Dehrki |
| 177 | 28.07.14 | Cash | 99509 | 7,000 | |
| 178 | 05.08.14 | Cash | 99513 | 24,125 | |
| 179 | 18.09.14 | Cash | 99516 | 9,650 | |
| 180 | 02.10.14 | Cash | 99517 | 26,762 | |
| 181 | 30.12.14 | Cash | 99525 | 28,659 | |
| 182 | 31.12.14 | Cash | 99526 | 38,600 | |
| 183 | 21.01.15 | Cash | 99529 | 28,950 | |
| 184 | 21.01.15 | Cash | 99530 | 6,500 | |
| 185 | 26.02.15 | Cash | 99533 | 28,950 | |
| 186 | 26.02.15 | Cash | 99534 | 13,028 | |
| 187 | 10.03.15 | Cash | 99537 | 28,950 | |
| 188 | 15.06.15 | Cash | 99546 | 28,419 | |
| 189 | 15.06.15 | Cash | 99547 | 34,740 | |
| 190 | 14.07.15 | Cash | 99550 | 28,709 | |
| 191 | 17.11.15 | Cash | 41128391 | 38,600 | |
| 192 | 17.11.15 | Cash | 41128392 | 19,300 | |
| 193 | 18.11.15 | Cash | 41128390 | 97,227 | |

[Amount in Rupees]

| Sr. | Date | Classification | Instrument No: | Amount | Name of Union Council |
|------------------|----------|----------------|----------------|------------------|------------------------|
| 194 | 24.11.15 | Cash | 41128389 | 10,650 | |
| 195 | 18.12.15 | Cash | 41128395 | 38,600 | |
| 196 | 21.12.15 | Cash | 41128394 | 97,227 | |
| 197 | 21.12.15 | Cash | 41128394 | 97,227 | |
| 198 | 19.01.16 | Withdrawal | 41128397 | 97,227 | |
| 199 | 26.01.16 | Cash | 41128396 | 6,250 | |
| 200 | 18.02.16 | Withdrawal | 41128400 | 109,111 | |
| 201 | 22.03.16 | Withdrawal | 41128402 | 115,004 | |
| 202 | 18.04.16 | Withdrawal | 41128404 | 115,004 | |
| 203 | 16.05.16 | Withdrawal | 41128405 | 115,004 | |
| 204 | 30.05.16 | Withdrawal | 41128407 | 30,600 | |
| 205 | 13.06.16 | Withdrawal | 41128408 | 115,004 | |
| Sub Total | | | | 1,461,839 | |
| 206 | 19.09.14 | Cash | 633107 | 16,900 | UC-GharkiChakar |
| 207 | 19.01.15 | Cash | 633113 | 50,208 | |
| 208 | 12.02.15 | Cash | 633112 | 16,735 | |
| 209 | 12.02.15 | Withdrawal | 633114 | 66,782 | |
| 210 | 06.03.15 | Withdrawal | 633117 | 16,736 | |
| 211 | 09.03.15 | Withdrawal | 633118 | 66,782 | |
| 212 | 20.04.15 | Withdrawal | 633120 | 82,020 | |
| 213 | 28.05.15 | Withdrawal | 633122 | 17,159 | |
| 214 | 16.06.15 | Withdrawal | 633121 | 82,020 | |
| 215 | - | Withdrawal | 633124 | 17,159 | |
| 216 | 30.06.15 | Withdrawal | 633123 | 82,020 | |
| 217 | 24.07.15 | Withdrawal | 633125 | 82,020 | |
| 218 | 24.07.15 | Withdrawal | 633126 | 17,159 | |
| 219 | 13.08.15 | Withdrawal | 633127 | 17,159 | |
| 220 | 17.08.15 | Withdrawal | 633128 | 82,020 | |
| 221 | 26.08.15 | Withdrawal | 633129 | 82,020 | |
| 222 | 26.08.15 | Withdrawal | 633130 | 17,159 | |
| 223 | 15.09.15 | Withdrawal | 633131 | 17,159 | |
| 224 | 15.09.15 | Withdrawal | 633132 | 82,020 | |
| 225 | 29.09.15 | Withdrawal | 633133 | 82,020 | |
| 226 | 02.10.15 | Withdrawal | 633134 | 17,159 | |

[Amount in Rupees]

| Sr. | Date | Classification | Instrument No: | Amount | Name of Union Council |
|--------------------|----------|----------------|----------------|-------------------|-----------------------|
| 227 | 14.11.15 | Withdrawal | 633135 | 82,020 | |
| 228 | 19.11.15 | Withdrawal | 633136 | 17,159 | |
| 229 | 14.12.15 | Withdrawal | 633137 | 82,020 | |
| 230 | 15.12.15 | Withdrawal | 633138 | 17,159 | |
| 231 | 15.02.16 | Withdrawal | 633140 | 17,159 | |
| 232 | 15.02.16 | Withdrawal | 633139 | 82,020 | |
| 233 | 18.03.16 | Withdrawal | 633142 | 99,179 | |
| 234 | 15.04.16 | Withdrawal | 633143 | 99,179 | |
| 235 | 22.04.16 | Withdrawal | 633144 | 99,179 | |
| 236 | 17.05.16 | Withdrawal | 633145 | 99,179 | |
| 237 | 11.06.16 | Withdrawal | 633146 | 99,179 | |
| Sub Total | | | | 1,803,848 | |
| 238 | 03.10.14 | Cash | 5594 | 9,000 | UC-Dhangro |
| 239 | 29.01.15 | Withdrawal | 5596 | 99,369 | |
| 240 | 06.03.15 | Withdrawal | 5597 | 99,369 | |
| 241 | 16.04.15 | Withdrawal | 5598 | 99,369 | |
| 242 | 12.06.15 | Withdrawal | 5599 | 99,369 | |
| 243 | 17.06.15 | Withdrawal | 5600 | 99,369 | |
| 244 | 15.07.15 | Withdrawal | 43142401 | 99,369 | |
| 245 | 24.07.15 | Withdrawal | 43142402 | 99,369 | |
| 246 | 18.08.15 | Withdrawal | 43142403 | 99,369 | |
| 247 | 15.09.15 | Withdrawal | 43142404 | 99,369 | |
| 248 | 28.09.15 | Withdrawal | 43142405 | 99,369 | |
| 249 | 13.11.15 | Withdrawal | 43142406 | 99,369 | |
| 250 | 14.12.15 | Withdrawal | 43142408 | 102,400 | |
| 251 | 16.01.16 | Withdrawal | 43142409 | 102,400 | |
| 252 | 16.02.16 | Withdrawal | 43142410 | 102,400 | |
| 253 | 02.05.16 | Withdrawal | 43142411 | 99,369 | |
| 254 | 11.05.16 | Withdrawal | 43142412 | 99,369 | |
| 255 | 09.06.16 | Withdrawal | 43142413 | 99,369 | |
| 256 | 11.06.16 | Withdrawal | 43142414 | 99,369 | |
| Sub Total | | | | 1,806,735 | |
| Grand Total | | | | 11,201,638 | |

Appointment of Staff Over & Above Sanctioned Strength

| Sr. | Name of Employee | Sanctioned | Working | Excess | Name of UC |
|-----|-------------------|------------|---------|--------|-----------------|
| 1 | Secretary | 1 | 1 | — | UC-Keenjhur |
| | Jr Clerk | 1 | 1 | — | |
| | Chowkidar | 1 | 1 | — | |
| | Malhi | 1 | 1 | — | |
| 2 | Secretary | 1 | 1 | — | Uc-Dehrki |
| | Jr Clerk | 1 | 1 | — | |
| | Computer Operator | 1 | 1 | — | |
| | N.Qasid | 1 | 2 | 1 | |
| | Chowkidar | 1 | 2 | 1 | |
| | Malhi | 1 | 2 | 1 | |
| 3 | Secretary | 1 | 1 | — | UC-Ghotki-01 |
| | Jr Clerk | 1 | 4 | 3 | |
| | N.Qasid | 1 | 2 | 1 | |
| | Malhi | 1 | 3 | 2 | |
| | Chowkidar | 1 | 1 | — | |
| 4 | Secretary | 1 | 1 | — | UC-Ali Bagh |
| | Jr Clerk | 1 | 3 | 2 | |
| | N.Qasid | 1 | 1 | — | |
| | Malhi | 1 | 4 | 3 | |
| | Chowkidar | 1 | 1 | — | |
| 5 | Secretary | 1 | 1 | — | UC-Ghotki-02 |
| | Jr Clerk | 1 | 4 | 3 | |
| | N.Qasid | 1 | 1 | — | |
| | Malhi | 1 | 2 | 1 | |
| | Chowkidar | 1 | 2 | 1 | |
| 6 | Secretary | 1 | 1 | — | UC-Khambra |
| | Jr Clerk | 1 | 2 | 1 | |
| | N.Qasid | 1 | 1 | — | |
| | Malhi | 1 | 2 | 1 | |
| | Chowkidar | 1 | 2 | 1 | |
| 7 | Secretary | 1 | 1 | — | Uc-Kamu Shaheed |
| | Jr Clerk | 1 | 2 | 1 | |
| | N.Qasid | 1 | 1 | — | |

| | | | | | |
|----|--------------|-----------|-----------|-----------|------------------------|
| | Chowkidar | 1 | 1 | – | |
| | Malhi | 1 | 2 | 1 | |
| 8 | Secretary | 1 | 1 | – | UC-Hussain Beli |
| | Jr Clerk | 1 | 3 | 2 | |
| | N.Qasid | 1 | 1 | – | |
| | Malhi | 1 | 2 | 1 | |
| | Chowkidar | 1 | 1 | – | |
| 9 | Secretary | 1 | 1 | – | GhariChakar |
| | Jr Clerk | 1 | 2 | 1 | |
| | N.Qasid | 1 | 2 | 1 | |
| | Malhi | 1 | 2 | 1 | |
| | Chowkidar | 1 | 1 | – | |
| 10 | Secretary | 1 | 1 | – | UC-Dhangro |
| | Jr Clerk | 1 | 2 | 1 | |
| | N.Qasid | 1 | 1 | – | |
| | Malhi | 1 | 3 | 2 | |
| | Chowkidar | 1 | 1 | – | |
| | Total | 50 | 83 | 33 | |

LARKANA DIVISION

Annex-LRK1

Non-Production of Record

| Sr. | Name of District | Name of Ucs | Details |
|-----|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | District Jacobabad | 1. UC Garhi Chand, Jacobabad 2. UC Family lane, JCD 3. UC Jaffarabad Muhalla, JCD 4. UC Dastageer colony, JCD 5. UC Dasti, JCD 6. UC Ahmed pur, JCD 7. UC Garhi Hassan, Thull 8. UC Balochabad, Thull 9. UC Dinpur, Thull 10. UC Allahabad, Garhi Khairo 11. UC Garhi Khairo, Garhi Khairo | · Cheque issue register. · Details of account maintained with Sindh Bank. · Complete detail of certificate fees/other than OZT. · Service books/personal files of officials. · Sanctioned Strength of Union Council. · Internal audit report. |
| | | | Bank Statements partial |
| 2. | District Kamber-Shahdad Kot | 1. UC Bhago Dero, 2. UC Dera, 3. UC Gaji Khuhawar, 4. UC Hazar Wah, 5. UC Kamber-2, 6. UC Chosul, 7. UC Dingano Mahesar, 8. UC Ghaibi Dero, 9. UC Kalar, 10. UC Kamber-3 | Non-production of complete record |

Improper Maintenance of Cash Book

District Kamber-Shahdaddkot

[Amount in Rupees]

| Sr. | Date | To whom Paid (Particulars) | Amount |
|--------------|------------|-------------------------------|------------------|
| 1 | 15.06.2015 | Riaz Hussain, Pay | 20,000 |
| 2 | 16.06.2015 | Badar.ul.din, Naib Qasid, Pay | 15,000 |
| 3 | 16.06.2015 | Pay of Staff | 72,323 |
| 4 | 17.06.2015 | Pay of Staff | 7,500 |
| 5 | 14.07.2015 | Pay of Staff | 99,823 |
| 6 | 18.07.2015 | Pay of Staff | 20,000 |
| 7 | 19.08.2015 | Pay of Staff | 69,570 |
| 8 | 20.08.2015 | Irshad Ali J.Clerk | 10,000 |
| 9 | 24.08.2015 | Riaz Hussain, Pay | 25,000 |
| 10 | 21.09.2015 | Pay of Staff | 99,570 |
| 11 | 21.10.2015 | Pay of Staff | 99,570 |
| 12 | 23.11.2015 | Gada Hussain, Pay | 28,070 |
| 13 | 24.11.2015 | Pay of Staff | 61,500 |
| 14 | 10.12.2015 | Pay of Staff | 99,070 |
| 15 | 12.01.2016 | Pay of Staff | 31,000 |
| 16 | 13.01.2016 | Pay of Staff | 69,570 |
| 17 | 25.02.2016 | Pay of Staff | 81,024 |
| 18 | 26.02.2016 | Pay of Staff | 20,000 |
| 19 | 14.03.2016 | Bank Charges | 700 |
| 20 | 16.03.2016 | Pay of Staff | 99,570 |
| 21 | 19.04.2016 | Pay of Staff | 30,000 |
| 22 | 22.04.2016 | Pay of Staff | 69,890 |
| 23 | 11.05.2016 | Pay of Staff | 99,985 |
| 24 | 13.06.2016 | Pay of Staff | 93,000 |
| 25 | 13.06.2016 | Irshad Ali J.Clerk | 17,000 |
| Total | | | 1,338,735 |

District Jacobabad

[Amount in Rupees]

| Sr. | UC detail | Budgeted Income | Actual Income | Salary | Non salary |
|-------------------------|--------------------------|-----------------|---------------|-----------|------------|
| Taluka Jacobabad | | | | | |
| 1 | UC Family lane | 2,700,000 | 1,200,000 | 1,158,168 | 59,000 |
| 2 | UC Jaffarabad Muhalla | 2,700,000 | 1,200,000 | 1,014,591 | 173,485 |
| 3 | UC Dastageer colony | 2,700,000 | 1,200,000 | 756,475 | 629,226 |
| 4 | UC Dasti | 2,700,000 | 1,200,000 | | |

[Amount in Rupees]

| Sr. | UC detail | Budgeted Income | Actual Income | Salary | Non salary |
|-----|--------------------------------------|-----------------|---------------|------------------|------------------|
| 5 | UC Ahmed pur | 2,700,000 | 1,200,000 | | |
| 6 | UC Garhi chand | 2,700,000 | 1,200,000 | | |
| | Total | | | | |
| | Taluka Thull | | | | |
| 7 | UC Garhi Hassan | 2,700,000 | 1,200,000 | 1,278,445 | 38,950 |
| 8 | UC Balochabad | 2,700,000 | 1,200,000 | 1,263,534 | 115,000 |
| 9 | UC Dinpur | 2,700,000 | 1,200,000 | 1,186,642 | 142,000 |
| | Total | | | | |
| | Taluka Garhi Khairo | | | | |
| 10 | UC Allahabad | 2,700,000 | 1,200,000 | | |
| 11 | UC Garhi Khairo | 2,700,000 | 1,200,000 | | |
| | Total | | | | |
| | Grand Total | | | 6,657,855 | 1,157,661 |
| | Total Salary & Non Salary | | | 7,815,516 | |

Unauthorized Payments through Open Cheques

Union Council No.1, City Kamber, District Kamber-Shahdadkot

[Amount in Rupees]

| Sr. | Date | Chque No | Amount |
|-----|------------|----------|--------|
| 1 | 15.07.2015 | 914620 | 25,823 |
| 2 | 15.07.2015 | 914625 | 10,000 |
| 3 | 15.07.2015 | 914622 | 11,500 |
| 4 | 15.07.2015 | 914621 | 15,000 |
| 5 | 15.07.2015 | 914627 | 7,500 |
| 6 | 16.07.2015 | 914629 | 10,000 |
| 7 | 18.08.2015 | 914638 | 20,000 |
| 8 | 19.08.2015 | 914632 | 15,000 |
| 9 | 19.08.2015 | 914630 | 28,070 |
| 10 | 19.08.2015 | 914639 | 5,000 |
| 11 | 19.08.2015 | 914635 | 10,000 |
| 12 | 19.08.2015 | 914631 | 11,500 |
| 13 | 20.08.2015 | 914636 | 10,000 |
| 14 | 24.08.2015 | 914640 | 25,000 |
| 15 | 23.09.2015 | 914641 | 28,070 |
| 16 | 23.09.2015 | 914642 | 11,500 |
| 17 | 23.09.2015 | 914648 | 20,000 |
| 18 | 23.09.2015 | 914646 | 10,000 |
| 19 | 23.09.2015 | 914654 | 30,000 |
| 20 | 22.10.2015 | 914663 | 20,000 |
| 21 | 22.10.2015 | 914661 | 11,500 |
| 22 | 22.10.2015 | 914666 | 10,000 |
| 23 | 23.11.2015 | 914669 | 28,070 |
| 24 | 24.11.2015 | 914674 | 11,500 |
| 25 | 24.11.2015 | 914670 | 20,000 |
| 26 | 24.11.2015 | 914673 | 10,000 |
| 27 | 25.11.2015 | 914647 | 10,000 |
| 28 | 27.11.2015 | 914677 | 20,000 |
| 29 | 12.01.2016 | 914700 | 31,000 |
| 30 | 13.01.2016 | 914688 | 11,500 |
| 31 | 13.01.2016 | 914687 | 28,070 |
| 32 | 13.01.2016 | 914692 | 10,000 |
| 33 | 25.02.2016 | 914695 | 20,000 |
| 34 | 25.02.2016 | 892818 | 12,954 |
| 35 | 25.02.2016 | 914694 | 28,070 |
| 36 | 25.02.2016 | 914696 | 10,000 |
| 37 | 25.02.2016 | 914697 | 10,000 |

[Amount in Rupees]

| Sr. | Date | Chque No | Amount |
|--------------|-------------|-----------------|------------------|
| 38 | 25.02.2016 | 914659 | 20,000 |
| 39 | 16.03.2016 | 72626778 | 20,000 |
| 40 | 16.03.2016 | 72626781 | 10,000 |
| 41 | 16.03.2016 | 72626777 | 11,500 |
| 42 | 16.03.2016 | 72626776 | 28,070 |
| 43 | 16.03.2016 | 72626782 | 10,000 |
| 44 | 16.03.2016 | 72626783 | 20,000 |
| 45 | 18.04.2016 | 72626789 | 10,000 |
| 46 | 19.04.2016 | 72626791 | 20,000 |
| 47 | 22.04.2016 | 72626786 | 20,000 |
| 48 | 22.04.2016 | 72626784 | 28,390 |
| 49 | 22.04.2016 | 72626785 | 11,500 |
| 50 | 22.04.2016 | 72626790 | 10,000 |
| 51 | 11.05.2016 | 72626797 | 10,000 |
| 52 | 11.05.2016 | 72626792 | 28,485 |
| 53 | 11.05.2016 | 72626793 | 11,500 |
| 54 | 12.05.2016 | 72626794 | 20,000 |
| 55 | 12.05.2016 | 72626798 | 10,000 |
| 56 | 24.05.2016 | 72626799 | 20,000 |
| 57 | 13.06.2016 | 72626804 | 10,000 |
| 58 | 13.06.2016 | 72626802 | 20,000 |
| 59 | 13.06.2016 | 72626801 | 10,000 |
| 60 | 13.06.2016 | 72626806 | 33,000 |
| 61 | 13.06.2016 | 72626803 | 20,000 |
| 62 | 21.06.2016 | 72626805 | 7,000 |
| Total | | | 1,026,072 |

Unjustified Expenditure

[Amount in Rupees]

| Sr. | UC detail | To whom paid | Details | bill amount | Remarks |
|----------------------------|-----------------------|--------------|------------------------------------------------------------------------|----------------|-------------------------------------------------------------------|
| Taluka Jacobabad | | | | | |
| 1. | UC Jaffarabad Muhalla | Vijay Kumar | Supply of copper mathrine finis oil 15 bottles | 12,042 | unsigned by ADLG, Sec, pre audit |
| 2. | do | Vijay Kumar | Supply of saver bulbs 40@150, 2 coil wire@1350 holder etc | 9,424 | unsigned by ADLG, Sec, pre audit |
| 3. | UC Dastageer colony | Vijay Kumar | Supply of copper mathrine finis oil 18 bottles @1000, 14 finis@800 etc | 31,414 | unsigned by ADLG, Sec |
| 4. | do | Vijay Kumar | Supply of copper mathrine finis oil 20 bottles @1000, 15 finis@800 etc | 33,508 | unsigned by ADLG, Sec |
| 5. | UC Dasti | Vijay Kumar | Supply of copper mathrine finis oil 8 bottles @1000, 5 finis@800 etc | 12,565 | unsigned by ADLG, Sec |
| 6. | do | Vijay Kumar | Supply of copper mathrine finis oil 15 bottles @1000, 8 finis@800 etc | 15,707 | unsigned by ADLG, Sec |
| 7. | UC Ahmed pur | Vijay Kumar | Supply of copper mathrine finis oil 12 bottles @1000, 12 finis@800 etc | 23,037 | unsigned by ADLG, Sec |
| 8. | do | Vijay Kumar | Supply of copper mathrine finis oil 8 bottles @1000, 6 finis@800 etc | 13,613 | unsigned by ADLG, Sec |
| Taluka Thull | | | | | |
| 9. | UC Balochabad | Vikay Kumar | Supply of copper mathrine finis oil 12 bottles @1000, 11 finis@750 etc | 20,942 | unsigned by secretary, previous year |
| 10. | UC Balochabad | Vikay Kumar | Supply of Mitti trolley 45 @ 1000, tractor blade work 5 @ 900 etc | 52,356 | Completion certificate, NICs of applicants, previous year payment |
| Taluka Garhi Khairo | | | | | |
| 11. | UC Allahabad | Vijay Kumar | Supply of Mitti trolley 28 @ 1000, tractor blade work 4 @ 800 etc | 31,414 | Completion certificate, NICs of applicants |
| 12. | do | Vijay Kumar | Supply of Mitti trolley 23 @ 1000, tractor blade work 3 @ 800 etc | 25,654 | Completion certificate, NICs of applicants |
| 13. | UC Garhi Khairo | Vijay Kumar | Supply of Mitti trolley 20 @ 1000, tractor blade work 4 @ 800 etc | 24,084 | Completion certificate, NICs of applicants |
| 14. | do | Vijay Kumar | Supply of Mitti trolley 20 @ 1000, tractor blade work 3 @ 800 etc | 22,513 | Completion certificate, NICs of applicants |
| Total | | | | 328,273 | |