



**AUDIT REPORT
ON THE ACCOUNTS OF
SECRETARY LOCAL GOVERNMENT,
KARACHI MUNICIPAL CORPORATION,
KARACHI WATER & SEWERAGE BOARD,
DISTRICT COUNCILS, MUNICIPAL
CORPORATION/COMMITTEES & TOWN
COMMITTEES OF SINDH**

AUDIT YEAR 2015-16

AUDITOR-GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AIR	Audit & Inspection Report
BPS	Basic Pay Scale
CDGK	City District Government Karachi
CDWP	Central Development Working Party
CDD	Community Development Department
CE	Chief Engineer
Cft	Cubic feet
CPWA Code	Central Public Works Accounts Code
CPWD Code	Central Public Works Department Code
CTR	Central Treasury Rules
CSR	Composite Schedule of Rates
DAC	Departmental Accounts Committee
DDO	Drawing & Disbursing Officer
DG	Director General
DMD	Deputy Managing Director
E&M	Electrical & Mechanical
F.A	Financial Advisor
FAO	Field Audit Office
F&A	Finance & Accounts
FBR	Federal Board of Revenue
FD	Finance Division / Department
F&P	Finance and Planning
FY	Financial Year
GoS	Government of Sindh
GPF	General Provident Fund
GST	General Sales Tax
HBA	House Building Advance
H.R	Hot rolled
HRD&A	Human Resource Development and Administration
HRA	House Rent Allowance
HRM	Human Resource Management
HS&TO	Hydrant Service & Tanker Operation
IPC'S	Interim Payment Certificate
IPSAS	International Public Sector Accounting Standards
KIHD	Karachi Institute of Heart Diseases
KMC	Karachi Municipal Corporation
KMDC	Karachi Medical & Dental College
KW&SB	Karachi Water & Sewerage Board
LG	Local Government

LGB	Local Government Board
LGD	Local Government Department
MD	Managing Director
MFDAC	Memorandum for Departmental Accounts Committee
M&I	Monitoring & Inspection
MS	Medical Superintendent/Services
MT&RI	Municipal Training & Research Institute
NAM	New Accounting Model
NBP	National Bank of Pakistan
NEK	North East Karachi
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PDWP	Provincial Development Working Party
PS	Personal Secretary
PC-I	Planning Commission Proforma-I
PD	Project Director
P&F	Pumping & Filter
P/L	Providing & Laying
P/F	Providing & Fixing
POL	Petroleum, Oil & Lubricants
MT&RI	Municipal Training & Research Institute
PWD	Public Works Department
RA	Running Account
R.E	Resident Engineer
Rft	Running feet
RO&DP	Reverse Osmosis & Desalination Plant
RRG	Revenue Resource Generation
R&T	Road & Transport
SE	Superintendent Engineer
S.S (HTP)	Special Secretary for Housing & Town Planning
SCS&LGTA	Sindh Civil Services & Local Government Training Academy
S/F	Supplying & Fitting
SFR	Sindh Financial Rules
Sft	Square Feet
SLG	Secretary Local Government
SLGB	Sindh Local Government Board
SMH	Sobhraj Maternity Hospital
SO	Section Officer
SPPRA	Sindh Public Procurement Regularity Authority
SR	Supplementary Rule

SRC	Standing Rates Committee
SUV	Sports Utility Vehicle
TMA	Town Municipal Administration
T&C	Transport & Communication
TR	Treasury Rules
TS	Technical Sanction/Services
VOL	Volume
WD	Water Distribution
XEN	Executive Engineer

PREFACE

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

This report is based on audit of the accounts of various offices of the Secretary Local Government Department, Karachi Metropolitan Corporation, Karachi Water & Sewerage Board, District Councils/District Municipal Corporations, Municipal Committees, Town Committees, for the financial year 2013-14 & 2014-15. The Directorate General of Audit, Local Councils, Sindh, conducted audit during 2014-15 & 2015-16 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings having value of Rs 1 million or more. Relatively less significant issues are listed in the MFDAC of the Audit Report. The audit observation listed in MFDAC shall be pursued with the Principal Accounting Officer at the Departmental Accounts Committee level and in all the cases where the PAO does not initiate appropriate action, the audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

Some of the observations included in this Report have been finalized in the light of written responses and discussion with the managements. PAO failed to convene DAC meeting for the audit year 2014-15 & 2015-16, despite pursuance by audit.

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

Islamabad
Dated:

Rana Assad Amin
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, including Karachi Metropolitan Corporation, Karachi Water & Sewerage Board, District Councils/District Municipal Corporations, Municipal Committees, Town Committees. This Directorate General has a human resource of 40 officers and staff for the purpose of conducting audit, which comprise 10,000 man days. The annual budget allocated to this office for the financial year 2015-16 is Rs 62.402 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.

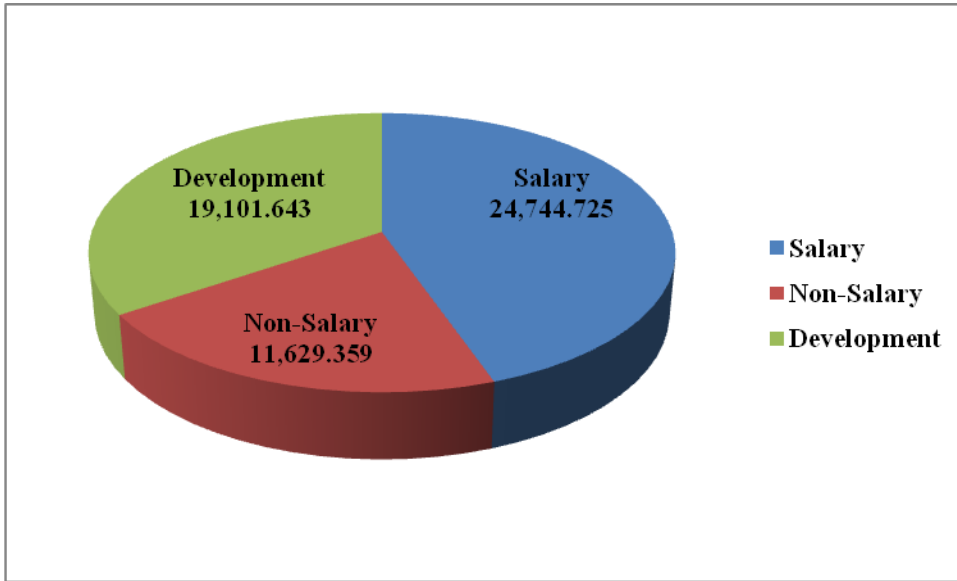
The Province of Sindh consists of six Divisions namely, Karachi, Hyderabad, Shaheed Benazirabad, Mirpurkhas, Larkana and Sukkur.

S. No.	Division	Name of Districts
1	Karachi	East, West, South, Central, Korangi, Malir
2	Hyderabad	Hyderabad, Badin, Dadu, Thatta, Jamshoro, Sujawal, Matiari, Tando Allahyar, Tando Muhammad Khan
3	Shaheed Benazirabad	Shaheed Benazirabad, Sanghar, Naushahro Feroze
4	Sukkur	Sukkur, Ghotki, Khairpur
5	Mirpurkhas	Mirpurkhas, Umerkot, Tharparkar
6	Larkana	Larkana, Shikarpur, Jacobabad, Kamber, Kashmore

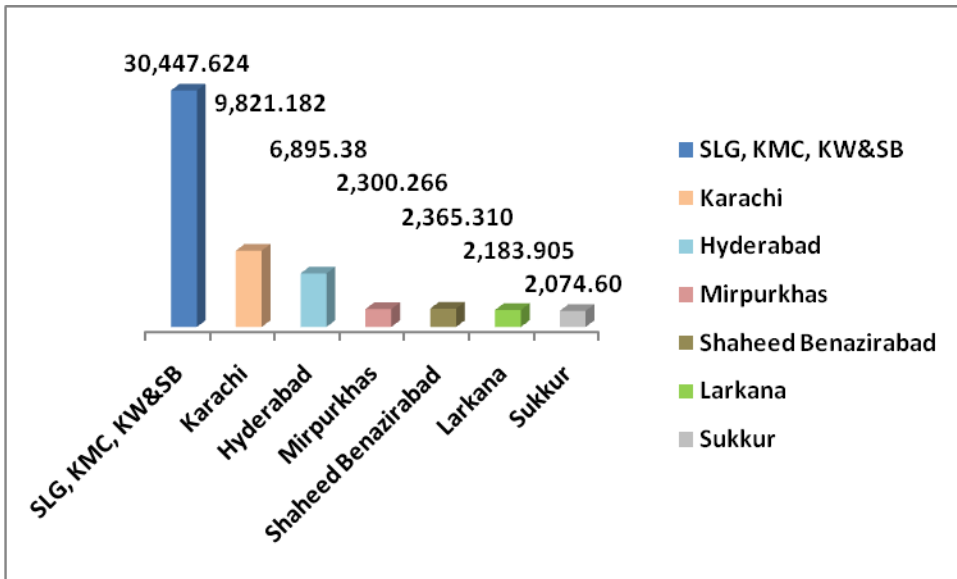
a. Scope of Audit

The combined expenditure of the Secretary Local Government Department, Karachi Metropolitan Corporation, Karachi Water & Sewerage Board, District Councils/District Municipal Corporations, Municipal Committees, and Town Committees of Province of Sindh for the financial year 2014-15, was Rs 97,379.991 million covering 370 formations including 01 Principal Accounting Officer (PAO). Out of this, DG Audit, Local Councils, Sindh, audited an expenditure of Rs 63,296.994 million, which in terms of percentage is 65% for the financial year 2014-15. Annex-II (Audit Impact Summary) provides additional information regarding the audit impact.

Expenditure 2014-15

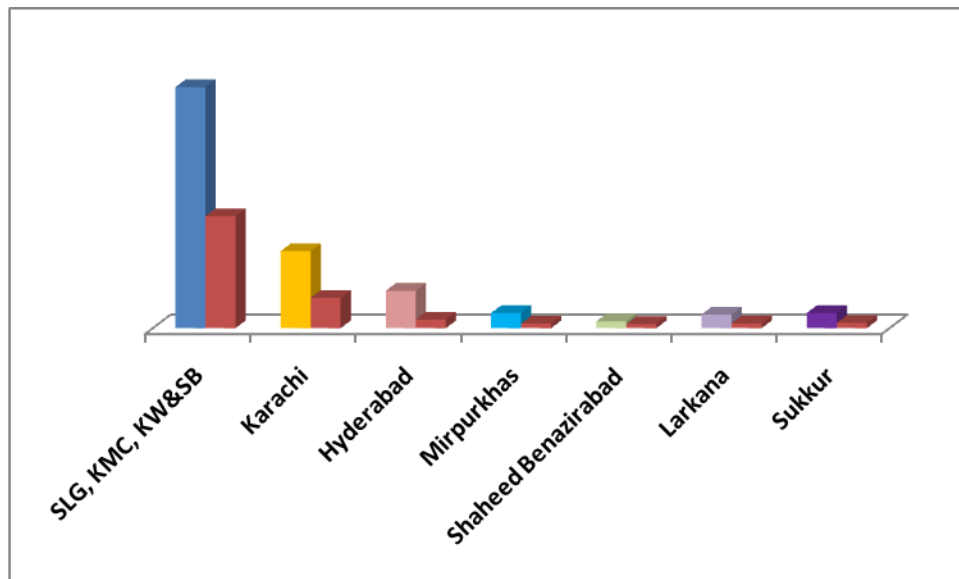


Division-wise Expenditure



Total budgeted receipts of the Secretary Local Government Department, Karachi Metropolitan Corporation, Karachi Water & Sewerage Board, District Councils/District Municipal Corporations, Municipal Committees, Town Committees for the financial year 2014-15 were Rs 90,520.217 million. Out of this, DG Audit, Local Councils, Sindh, audited receipts of Rs 49,786.119 million, in terms of percentage, is 55%. Besides, there is no budget for receipts of Secretary, Local Government Department.

Budgeted/Actual Revenue



The audited formations i.e. Drawing & Disbursing Officer (DDO) wise were selected keeping in view the significance and risk assessment. The samples were selected after prioritizing risk areas by determining significance and risk associated with identified key controls.

b. Recoveries at the instance of audit

Recoveries of Rs 791.213 million were pointed out during the audit. However, recoveries of Rs 0.274 million were affected till the finalization of this report. Less recoveries were due to non-holding of DAC meeting.

c. Audit Methodology

Audit was performed through understanding the business process with respect to functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field audit activity. Audit used desk audit techniques for analysis of compiled data and review of permanent files / record. Desk Audit greatly facilitated identification of high risk areas for substantive testing in the field. The selection of audited formations was carried out on the basis of materiality / significance & risk assessment. Selections of samples were made on the basis like financial outlay, weaknesses in internal controls, non-compliance of laws, rules, regulations, failure to achieve economy, efficiency & effectiveness and prescribed procedures and then reporting and follow up.

d. Audit Impact

On the pointation of audit, KW&SB has stopped the sanction of Petroleum, Oil and Lubricants (POL) to the employees for their private vehicles. Besides, authority has started deduction of house rent and electricity charges on fixed rates from the salaries of employees residing in official accommodation. Moreover, KW&SB has issued directives for preparation of Log Books, History Sheets, and Petrol Consumption Accounts of each vehicle to justify the expenditure.

e. Comment on Internal Controls and Internal Audit Department

Several loopholes in the internal control system noticed during the course of audit, has been included in the audit report for the year 2015-16. However, other observation regarding internal control weaknesses have been incorporated in MFDAC.

Of all departments audited by DG Audit, Local Councils, internal audit departments exist in KMC and KW&SB only, but are not functioning effectively. Whereas, Pre-Audit/Internal Audit of TMAs is being conducted by Local Fund Audit.

f. The key audit findings of the report

- i. Misappropriation/Fraud was pointed out in 20 cases amounting to Rs 267.657 million¹.
- ii. Non-Production of Record was pointed out in 07 cases amounting to Rs 12,660.787 million².

¹ Para 1.4.1.1, 1.4.1.2, 1.6.1.1, 1.6.1.2, 1.6.1.3, 1.6.1.4, 1.6.1.5, 1.6.1.6, 1.6.1.7, 1.6.1.8, 1.8.1.1, 1.8.1.2, 1.8.1.3, 1.10.1.1, 1.12.1.1, 1.12.1.2, 1.12.1.3, 1.12.1.4, 1.12.1.5, 1.14.1.1

² Para 1.2.1.1, 1.4.2.1, 1.6.2.1, 1.8.2.1, 1.10.2.1, 1.12.2.1, 1.14.2.1

- iii. Non-Compliance was pointed out in 166 cases amounting to Rs 24,948.893 million³.
- iv. Internal Control weakness was pointed out in 47 cases amounting to Rs 89,806.502 million⁴.

Audit paras for the audit year 2014-15 & 2015-16 involving procedural violations including internal control weakness and irregularities, not worth reporting to the Public Accounts Committee (PAC) have been included in MFDAC. Besides, MFDAC for the audit year 2014-15 has also been reproduced since paras were not discussed in DAC meeting and no replies were submitted by auditee departments.

g. Recommendations

- i. The Secretary Local Government Department, Karachi Metropolitan Corporation, Karachi Water & Sewerage Board, District Councils/District Municipal Corporations, Municipal Committees, Town Committees should comply with the SPPRA Rules 2010 for procurement of goods and services.
- ii. Recovery should be affected and disciplinary action be taken against the officials involved in cases of embezzlement of public money, violation of rules and regulations.

³ Para 1.2.2.4, 1.2.2.5, 1.2.2.6, 1.2.2.7, 1.2.2.10, 1.2.2.11, 1.2.2.12, 1.2.2.13, 1.2.2.14, 1.2.2.15, 1.2.2.16, 1.2.2.17, 1.2.2.18, 1.2.2.19, 1.2.2.20, 1.2.2.21, 1.2.2.22, 1.2.2.23, 1.2.2.24, 1.2.2.26, 1.2.2.27, 1.2.2.28, 1.2.2.29, 1.2.2.30, 1.2.2.31, 1.2.2.32, 1.2.2.33, 1.2.2.34, 1.2.2.36, 1.2.2.37, 1.2.2.38, 1.2.2.39, 1.2.2.40, 1.2.2.41, 1.2.2.42, 1.2.2.43, 1.2.2.44, 1.2.2.46, 1.2.2.47, 1.2.2.48, 1.4.3.3, 1.4.3.4, 1.4.3.5, 1.4.3.6, 1.4.3.7, 1.4.3.8, 1.4.3.9, 1.4.3.10, 1.4.3.11, 1.4.3.12, 1.4.3.13, 1.4.3.14, 1.4.3.15, 1.4.3.16, 1.4.3.17, 1.4.3.18, 1.4.3.19, 1.4.3.20, 1.4.3.21, 1.4.3.22, 1.4.3.23, 1.4.3.24, 1.4.3.27, 1.6.3.1, 1.6.3.2, 1.6.3.3, 1.6.3.4, 1.6.3.5, 1.6.3.6, 1.6.3.8, 1.6.3.11, 1.6.3.12, 1.6.3.13, 1.6.3.14, 1.6.3.15, 1.6.3.17, 1.6.3.18, 1.6.3.19, 1.6.3.20, 1.6.3.21, 1.6.3.22, 1.6.3.23, 1.6.3.24, 1.6.3.25, 1.6.3.26, 1.6.3.27, 1.6.3.28, 1.6.3.29, 1.6.3.30, 1.6.3.31, 1.6.3.32, 1.6.3.34, 1.6.3.35, 1.6.3.36, 1.8.3.2, 1.8.3.3, 1.8.3.4, 1.8.3.5, 1.8.3.6, 1.8.3.7, 1.8.3.8, 1.8.3.9, 1.8.3.10, 1.8.3.11, 1.8.3.12, 1.8.3.13, 1.8.3.14, 1.8.3.15, 1.10.3.1, 1.10.3.2, 1.10.3.3, 1.10.3.4, 1.10.3.5, 1.10.3.6, 1.10.3.7, 1.10.3.8, 1.10.3.9, 1.10.3.10, 1.10.3.11, 1.10.3.12, 1.10.3.13, 1.10.3.14, 1.10.3.15, 1.10.3.18, 1.10.3.19, 1.10.3.22, 1.12.3.1, 1.12.3.2, 1.12.3.3, 1.12.3.4, 1.12.3.5, 1.12.3.6, 1.12.3.7, 1.12.3.9, 1.12.3.11, 1.12.3.12, 1.12.3.13, 1.12.3.14, 1.12.3.15, 1.12.3.16, 1.12.3.17, 1.12.3.18, 1.12.3.19, 1.12.3.20, 1.12.3.21, 1.12.3.23, 1.12.3.24, 1.12.3.26, 1.12.3.27, 1.14.3.1, 1.14.3.2, 1.14.3.3, 1.14.3.4, 1.14.3.5, 1.14.3.8, 1.14.3.9, 1.14.3.10, 1.14.3.12, 1.14.3.13, 1.14.3.14, 1.14.3.15, 1.14.3.16, 1.14.3.17, 1.14.3.18, 1.14.3.19, 1.14.3.20

⁴ Para 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.2.2.8, 1.2.2.9, 1.2.2.25, 1.2.2.35, 1.2.2.45, 1.2.2.49, 1.2.2.50, 1.2.2.51, 1.2.2.52, 1.2.2.53, 1.2.2.54, 1.2.2.55, 1.2.2.56, 1.2.2.57, 1.2.2.58, 1.4.3.1, 1.4.3.2, 1.4.3.25, 1.4.3.26, 1.4.3.28, 1.4.3.29, 1.4.3.30, 1.6.3.7, 1.6.3.9, 1.6.3.10, 1.6.3.16, 1.6.3.33, 1.6.3.37, 1.6.3.38, 1.8.3.1, 1.8.3.16, 1.10.3.16, 1.10.3.17, 1.10.3.20, 1.10.3.21, 1.12.3.8, 1.12.3.10, 1.12.3.22, 1.12.3.25, 1.12.3.28, 1.14.3.6, 1.14.3.7, 1.14.3.11, 1.14.3.21

- iii. Inquiries should be held to fix responsibility for losses and wasteful expenditure.
- iv. There is need to strengthen internal controls to ensure that similar types of lapses reported are not repeated and fair value for money is obtained from public spending.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

[Rupees in Million]

Sr.	Description	No.	Budget	
			Expenditure	Revenue
1	Total Entities (PAOs)in Audit Jurisdiction	01	97,379.991	90,520.217
2	Total formations in Audit Jurisdiction	370	97,379.991	90,520.217
3	Total formations Audited including PAO	250	63,296.994	49,786.119
4	Audit & Inspection Reports	250	63,296.994	49,786.119
5	Special Audit Reports	-	0	0
6	Performance Audit Reports	-	0	0
7	Other Reports (Relating to Local Councils)	-	0	0

Table 2: Audit observation Classified by Categories

[Rupees in Million]

S. No.	Description	Amount under audit observation
1	Asset Management	-
2	Financial Management	-
3	Internal controls	89,806.502
4	Violation of rules	24,948.893
5	Others	12,928.444
Total		127,683.839

Table 3: Outcome Statistics

[Rupees in Million]

Sr.	Description	Expenditure on Acquiring Physical Assets (Procurement)	Salary	Non-Salary	Civil Works	Receipts (Revenue Targets)	Others	Total Current Year	Total Last year
1	Outlays Audited	-	22,517.698	12,850.441	27,928.855	49,786.119	-	113,083.113	89,332.909
2	Amount Placed under Audit Observation	47.408	1,606.494	9,581.475	14,265.321	89,254.697*	12,928.444	127,683.839	63,950.002
3	Recoveries Pointed Out at the instance of Audit	-	41.252	1,150.058	135.286	88,772.711	54.510	90,153.817	3,298.676
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-	-	3,298.676
5	Recoveries Realized at the instance of Audit	-	-	-	-	0.274	-	0.274	3.244

*The amount placed under observation is more than the outlays audited for the current year because the audit observations include observations pertaining to previous year's arrears also.

Table 4: Table of 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.	24,948.893
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	267.657
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.	89,806.502
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	-
6	Non-production of record.	12,660.787
7	Others, including cases of accidents, negligence etc.	-
Total		127,683.839

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

CHAPTER-1

**SECRETARY LOCAL GOVERNMENT DEPARTMENT,
KARACHI METROPOLITAN CORPORATION &
KARACHI WATER & SEWERAGE BOARD**

1.1 INTRODUCTION/PROFILE OF THE ENTITIES

1.1.1 Secretary Local Government

Secretary, Local Government Department (LGD), Sindh, being the PAO is the overall administrative head of KMC / Municipal Corporations, KW&SB, Chief Officer, District Councils, defunct Town / Taluka Municipal Administrations (TMAs) and Union Councils (UCs) etc.

1.1.2 Karachi Metropolitan Corporation

Activities of KMC are managed through offices of Administrator and Senior Directors under Sindh Local Government Ordinance, 1979. Each group of Office consists of a Senior Director. The Senior Director, by means of a standing order, distributes the work among the officers, branches, or sections of each office. Following is the list of departments which manage the activities of KMC.

- | | |
|--------------------------------|----------------------------------|
| 1. Administrator | 2. Senior Director (F&P) |
| 3. Senior Director (Revenue) | 4. Senior Director (IT) |
| 5. Senior Director (Education) | 6. Senior Director (Health) |
| 7. Senior Director (CDD) | 8. Senior Director (Agriculture) |
| 9. Senior Director (E&IP) | 10. Director General (KMTC) |
| 11. Senior Director (MS) | 12. Senior Director (T&C) |
| 13. Senior Director (Literacy) | 14. Senior Director (Law) |
| 15. Director General (P&H) | |

1.1.3 Karachi Water & Sewerage Board

The office of Chairman / Managing Director, Water & Sewerage Board, Karachi, comprises of five departments headed by Deputy Managing Directors. Besides, different projects are executed under Project Directors. Following is the list of departments which manage activities of KW&SB.

1. Deputy Managing Director, Planning,
2. Deputy Managing Director, Technical Services
3. Deputy Managing Director, Finance
4. Deputy Managing Director, Revenue Resource Generation
5. Deputy Managing Director, Human Resource Development and Administration

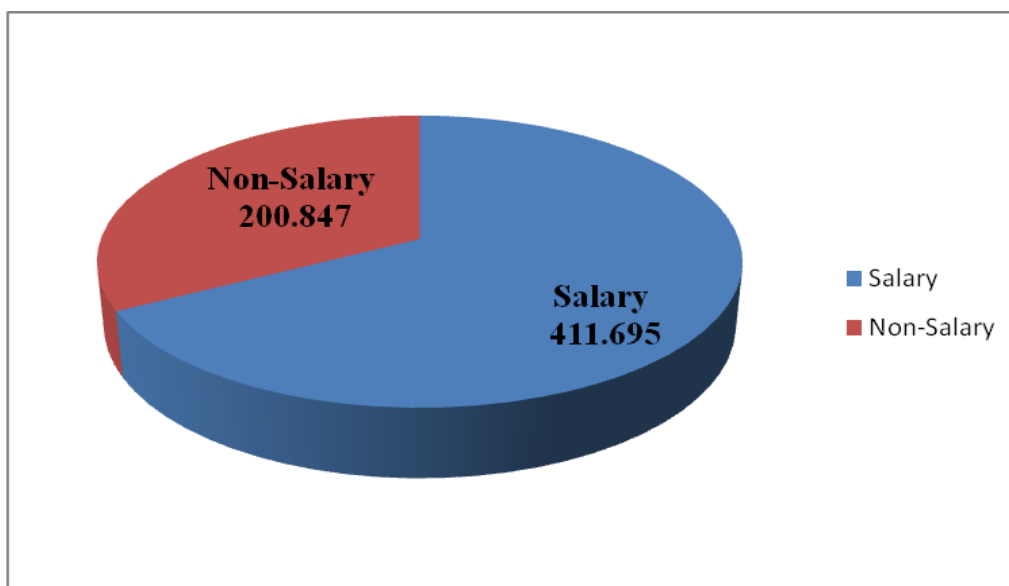
1.1.4 Comments on Budget and Accounts (Variance Analysis)

i. Budget of Secretary Local Government 2014-15

[Rupees in Millions]

Formation	Particulars	Budget	Expenditure / Revenue	Excess (+) Savings (-)
Secretary Local Government	Salary	686.158	411.695	(274.463)
	Non-Salary	378.956	200.847	(178.109)
Total		1,065.114	612.542	(452.572)

Expenditure 2014-15



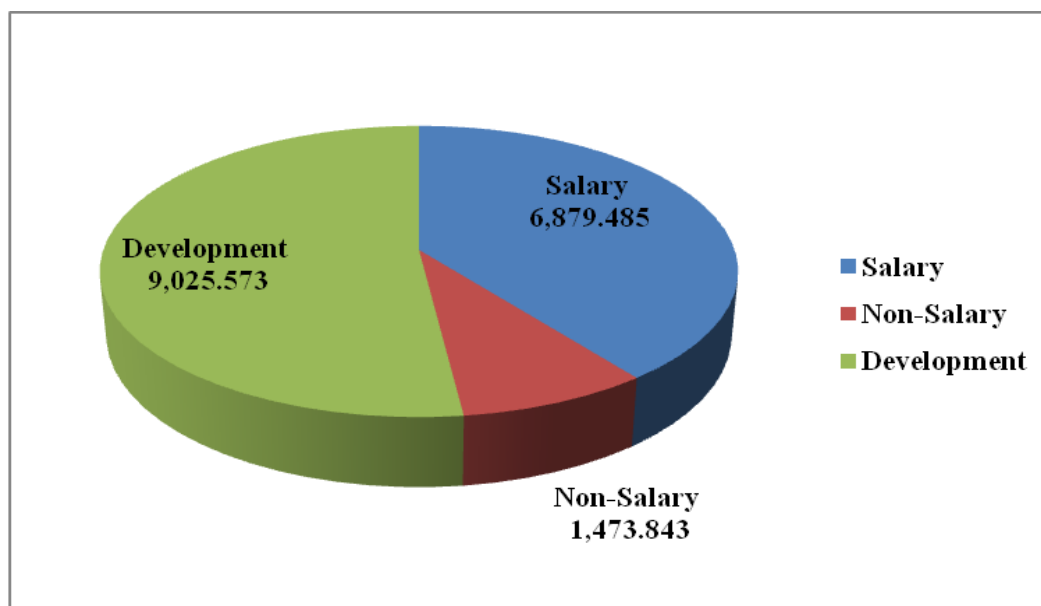
The original budget of Secretary, Local Government, during 2014-15, was Rs 1,065.114 million, against which the total expenditure incurred was Rs 612.542 million, resulting in overall savings of Rs 452.572 million, which was 42.49% of total budget.

ii. Budget of Karachi Metropolitan Corporation

(Rupees in Millions)

Formation	Particulars	Budget	Expenditure / Revenue	Excess (+) Savings (-)
Karachi Metropolitan Corporation	Salary	9,970.268	6,879.485	(3,090.783)
	Non-Salary	2,729.339	1,473.843	(1,255.496)
	Development	17,029.383	9,025.573	(8,003.810)
	Total	29,728.990	17,378.901	(12,350.089)
	Revenue	31,584.525	16,108.108	(15,476.417)

Expenditure 2014-15



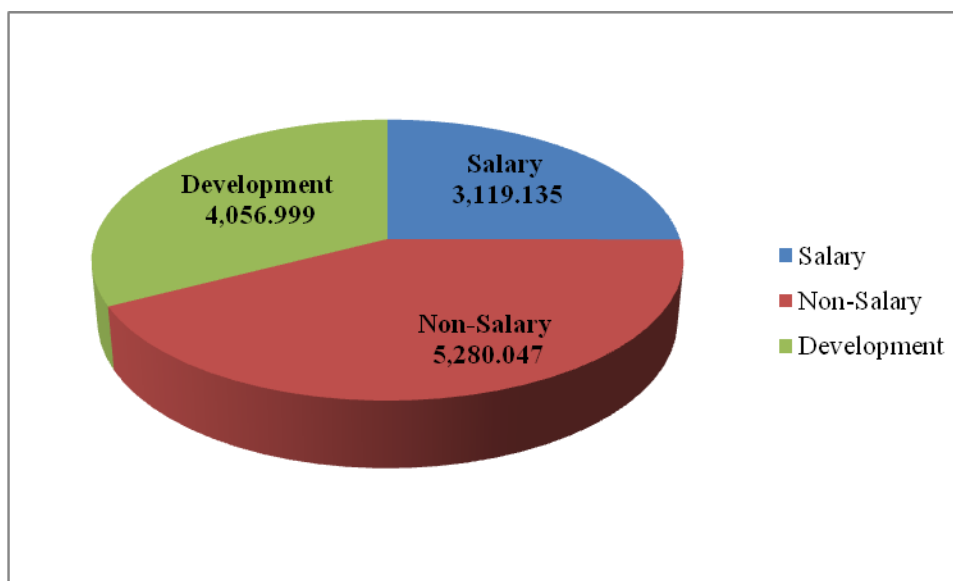
The original budget of Karachi Metropolitan Corporation, during 2014-15 was Rs 29,728.990 million. The total expenditure incurred was Rs 17,378.901 million, resulting into overall savings of Rs 12,350.089 million, which was 41.54% of total budget.

iii. Budget of Karachi Water & Sewerage Board 2014-15

[Rupees in Million]

Formation	Particulars	Budget	Expenditure / Revenue	Excess (+) Savings (-)
Karachi Water & Sewerage Board	Salary	4,393.148	3,119.135	(1,274.013)
	Non-Salary	9,777.865	5,280.047	(4,497.818)
	Development	7,954.900	4,056.999	(3,897.901)
	Total	22,125.913	12,456.181	(9,669.732)
	Revenue	22,125.913	8,850.365	(13,275.548)

Expenditure 2014-15



The total budget of Karachi Water & Sewerage Board during 2014-15 was Rs 22,125.913 million against the expenditure incurred was Rs 12,456.181 million. However, there were overall savings of Rs 9,669.732 million, which was 43.70% of total budget.

1.1.5 Brief comments on the status of compliance with PAC Directives

The audit reports pertaining to financial year 2011-12, 2012-13, 2013-14 and 2014-15 have been submitted to Governor of Sindh. Detail of PAC meetings is given below:

Sr.	Audit Year	No. of Paras	Status of PAC Meetings
1.	2011-12	44	Held on 23-01-2013
2.	2012-13	39	Nil
3.	2013-14	43	Nil
4.	2014-15	58	Nil

As indicated in the above table, no PAC meeting was convened to discuss the audit report of SLG, KMC and KW&SB for the year 2012-13 & 2013-14. Besides, the minutes of the PAC meeting held on 23-01-2013 could not be issued due to completion of the tenure of the said PAC. Therefore, the Secretariat of the Provincial Assembly Sindh has treated the meeting as null and void.

1.2 AUDIT PARAS

1.2.1 Non-Production of Record

1.2.1.1 Non-Production of Record - Rs 10,524.052 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

Moreover, “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 formations working under Secretary (LGD), KMC & KW&SB, incurred an expenditure of Rs 10,524.052 million but failed to provide record, for the year 2012-15, to audit, in violation of the above rule and instructions. Details are provided at Annex-III.

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 August-December, 2015, 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.

[AIR Paras: 1, 1, 1, 1, 1, 5, 1, 1, 1, 1, 1, 1, 1, 2, 1, 3]

1.2.2 Irregularity / Non-Compliance

A. Targeted receipts/Outstanding dues

1.2.2.1 Non-Recovery of Outstanding Dues – Rs 50,317.729 Million

According to Section 7 (Chapter-V, “Powers & Functions of the Board”) of the Karachi Water & Sewerage Board Act, 1996, the board shall;

(ii) Levy, collect or recover rates, charges of fees for water supply and sewerage services, including arrears thereof;

(iii) Have the power to reduce, suspend or disconnect the water supply in the event of contravention of the provisions of this Act or regulation;

(iv) Have the power to impose surcharge, not exceeding double the amount due, if rates, charges of fees for water supply or sewerage services or the arrears thereof are not paid within the fixed time by the Board;

Further, Rule 41 (a) of SFR Vol-I, states that, “The departmental Controlling Officer should see that all sums due to Government are regularly received and checked against demands and that they are paid into treasury claiming credit for so much paid into the treasury and compare with the figures in the statements supplied by the comptroller”.

Deputy Managing Director (RRG), KW&SB and Director Municipal Utility Charges & Taxes (MUCT) KMC, during 2014-15, failed to recover long outstanding dues amounting to Rs 50,317.729 million on account of water charges from government departments and utility bills from consumers, in violation of above rules. Details are provided at Annex-IV.

Audit was of the view that due to inaction by the management, KW&SB and KMC could not recover the outstanding revenue that also contributed towards poor financial health of these entities. Failure to implement prescribed rules resulted in non-recovery of Government Revenue that is a reflection of weak internal control.

The matter was reported to the management during December 2015, 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-recovery of longstanding dues, besides, effecting recovery of the Government Revenue without any further delay.

[AIR Paras: 10, 1]

1.2.2.2 Non-Achievement of Receipts/Arrears - Rs 24,912.881 Million

Rule 41 (a) of SFR Vol-I, states that, “The departmental Controlling Officer should see that all sums due to government are regularly received and checked against demands and that they are paid into treasury claiming credit for so much paid into the treasury and compare with the figures in the statements supplied by the comptroller”.

Various formations working under KMC & KW&SB failed to recover the arrears/targeted receipts on account of advertising, shops, tenants, utility charges and from various departments, amounting to Rs 24,912.881 million as provided in the budget, during 2013-15, in violation of the above rule. Details are provided at Annex-V.

Audit was of the view that management failed to take necessary steps and enforce the prescribed procedures for recovery of arrears/achievement of targeted revenue. Violation of prescribed rules and procedures was due to weak internal control.

The matter was reported to the management during August-December, 2015. Incharge Hydrant Services, Tanker Operations, KW&SB in its reply dated 26-01-2016 agreed to audit point of view and stated that office made all out efforts for recovery. Reply was not tenable as proof of recovery was not produced. Other formations 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, effecting recoveries against the government dues/targeted receipts.

[AIR Paras: 4, 3, 4, 2, 5, 1, 3, 4, 7, 2, 2]

1.2.2.3 Non-Recovery of Land Rents and Mutation Fee Rs 10,326.640 Million

Para 28 of GFR Volume-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”.

Further, according to section 41 (a) of Sindh Financial Rules Volume-1, “The departmental controlling officer should see that all sums due to Government are regularly received and checked against demands and that they are paid into treasury claiming credit for so much paid into the treasury and compare with the figures in the statements supplied by the comptroller”.

Director, Land Management-II, KMC, during 2013-14, failed to recover longstanding dues amounting to Rs. 10,326.64 million on account of land rent & mutation fees from various Government Departments and private organizations, in violation of above rule. Details are provided at Annex-VI.

Audit was of the view that inaction at the part of management resulted into non-recovery of longstanding dues and short receipt of Government Revenue. Non-recovery of Government Revenue was due to weak internal control.

The matter was reported to the management during January 2015 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 management for showing laxity in recovery of longstanding revenue. Besides, the same may be recovered.

[AIR Paras: 02, 03]

1.2.2.4 Non-Deduction of Sales Tax - Rs 1,017.589 Million

According to Sales Tax Special Procedure (Withholding) Rules, 2007 as amended by SRO.77(I)/2008, Dated:23rd January, 2008 “They shall apply to all taxable goods and services as are supplied by a supplier to the Government Departments, autonomous bodies and public sector organizations, hereinafter referred to as withholding agents responsible for deduction of an amount equal to one fifth of the total sales tax in case of registered supplier and total amount of sales tax in case of un-registered person at the prescribed rates”.

Further, according to section 41 (a) of Sindh Financial Rules Volume-1, “The departmental controlling officer should see that all sums due to Government are regularly received and checked against demands and that they are paid into treasury claiming credit for so much paid into the treasury and compare with the figures in the statements supplied by the comptroller”.

Management of KW&SB, during 2012-13, paid an amount of Rs 5,985.818 million to various suppliers/contractors for procurement of goods and services, but failed to provide any proof of deduction/deposit of sales tax into Government Treasury amounting to Rs 1,017.589 million, in violation of above rules. Details are provided at Annex-VII.

Audit was of the view that the contractors are either tax defaulters or non-registered. Further, on pointation of audit, the office of Assistant Commissioner (IR) E&C, WHT Zone, Unit-01, Regional Tax Office-II, Karachi had issued tax notice under section 11 (4) vide letter dated 05.10.2015. Due to non-deduction/deposit of sales tax into Government Treasury the government sustained loss of revenue. Non-observance of prescribed rules & procedures was due to weak internal controls.

The matter was reported to the management during February, 2014 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 person(s) at fault for non-deduction of sales tax, besides, recovers the amount without further delay.

[AIR Para: 15]

1.2.2.5 Non-Auctioning of Leasehold Rights for Recovery of Advertisement Fees - Rs 190.496 Million

According to Clause 7.2 (a) 1&2 of Government of Sindh, Local Government Public Health Engineering Rural Development & Katchi Abadies Department, Notification No. SOV/MC-V (25) / 2000 dated 24.6.2002 that:

(a)(1)“ Reserve or upset price for the auction will be fixed by adding fifteen percent to the average of last three years income”

(2)“If no successful bid is received on this upset price in consecutive three times open auctions, then the matter for reduction in the upset price be preferred to the concerned council for obtaining approval but the revised upset price as a result of such reduction shall not less than the average of last three years income plus ten percent”.

Senior Director, Local Taxes, KMC, Karachi, during 2014-15, failed to re-auction contract of “Leasehold Rights for recovery of advertisement fees for Shop Board, Sun Shed, and Companies Board” amounting to Rs 266.358 million, in violation of above rules. Subsequently, the department could only effect recovery amounting to Rs 75.862 million, resulting into short collection of Rs 190.496 million. Details are provided at Annex-VIII.

Audit was of the view that the management’s failure to re-auction Leasehold Rights for recovery of advertisement fees deprived the government targeted revenue. Deviation from prescribed rules & procedures was due to weak internal controls.

The matter was reported to the management during November 2015 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 persons at fault. Besides, outstanding dues/fees may be recovered.

[AIR Para: 5]

1.2.2.6 Loss Due to Non-Implementation of Rules/Laws - Rs 167.249 Million

Section 96 (1) of Sindh Local Government Act 2013, states that, “A council may levy, in the prescribed manner all or any taxes, rates, tolls, and fees mentioned in Schedule V”.

Further, Rule 41 (a) of SFR Vol-I, states that, “The departmental Controlling Officer should see that all sums due to Government are regularly received and checked against demands and that they are paid into treasury claiming credit for so much paid into the treasury and compare with the figures in the statements supplied by the comptroller”.

Project Director, Orangi Township Katchi Abadi (KMC), Karachi, during 2014-15, failed to realize targeted receipts amounting to Rs 167.249 million due to non-implementation of municipal rules & procedures regarding fees assessment,

collection, and remission under this jurisdiction, in violation of above rule. Details are provided at Annex-IX.

Audit was of the view that management failed to take action against defaulters due to non-extension/implementation of municipal rules due to which a potential revenue source could not be exploited for enhancing public revenue stream. Loss of public revenue occurred due to weak revenue-recognition policies and weak internal controls.

The matter was reported to the management during October to November 2015 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 management for laxity to frame rules and failure to realize targeted revenues. Besides, recovery of the same be effected.

[AIR Para: 5]

1.2.2.7 Loss Due to Non-Revision of Bid Amount - Rs 35.813 Million

According to Notification issued from Government of Sindh, Local Government Department, Karachi, vide No. SO-A/LG/4(82)/2013 dated 27th May, 2014 that “All Contracts shall be leased out for one year through Public auction which will be visualized under the supervision of auction committees,

Further, According to Clause 7.2.(a) 1&2 of Government of Sindh, Local Government Public Health Engineering Rural Development & Katchi Abadies Department, Notification No. SOV/MC-V (25) / 2000 dated 24.6.2002 that

(a)(1)“ Reserve or upset price for the auction will be fixed by adding fifteen percent to the average of last three years income”

Senior Director, Local Taxes, KMC, Karachi, during 2014-15, did not revise the reserve/upset price in accordance with the above rules. Instead the auctions for Hoardings, Billboards, Panels of Pedestrian, Bridges/Fly Over were made and contract executed without adding mandatory 15% increase in the reserve price. The contracts for these leases were signed for Rs 75.795 million per annum for three year instead of one year and without adding 15%.

(Rupees in Million)

Original Contract Price per Annum (A)	15% Increase (B)	Upset Price for 2 nd Year C=(A+B)	Loss for 2 nd Year D=C-A	15% Increase E=C×15%	Upset Price for 3 rd Year F=C+E	Loss for 3 rd Year G=F-A	Loss due to non-revision (G+D)
75.795	11.369	87.164	11.369	13.075	100.238	24.444	35.813

Audit was of the view that due to non-revision of rates by adding 15% incremental effect and the awarding of contract for three years instead of one year, the government sustained a financial loss 35.813 million. Violation of the prescribed rules &

procedures not only reflected weak internal control but also flagrant violation of laid down rules.

The matter was reported to the management during November 2015 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 management for violation of laid down rules and procedures.

[AIR Para: 6]

1.2.2.8 Non-Imposition of Penalty - Rs 28.978 Million

As per agreement made between contractor & Government that the time frame given for the completion of work is required to be observed and in case of failure/ delay, the penalty at the rate of 10% of sanctioned cost may be imposed & deducted from the bill of contractor.

Director General, Technical Services, KMC, Karachi executed development works amounting Rs 289.780 million, during 2012-13, but the contractor did not complete the same without any valid justification. The penalty @ 10% of total cost amounting to Rs 28.978 million was not imposed/recovered from the contractors, in violation of above rule.

Audit was of the view that undue favour was extended to contractors. Deviation from prescribed rules was due to weak internal control.

The matter was reported to the management during November 2014, 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 non-imposing penalty on contractors, besides, effecting recovery without further delay.

[AIR Para: 14]

1.2.2.9 Non-Deduction of Sales Tax on Services - Rs 4.020 Million

According to section 2 & 3 of the Sindh Sales Tax Special Procedure (Withholding) Rules, 2011 “Federal & Provincial government including local & district government, department & offices have been prescribed as withholding agent for the purpose of deduction & deposit of Sales Tax at applicable rate from un-registered persons and one fifth of applicable rate from registered persons”.

Further, Part-B of second schedule annexed to Sindh Sales Tax on services Act 2011 “Prescribed applicable rate of sales tax at 16% against services provided or rendered by persons engaged in contractual execution of work or furnishing supplies”.

Moreover, according to Sindh Finance Bill, 2014, the rate of Sindh sales tax on service reduced from 16% to 15%, w.e.f. 01-07-2014.

Various formations working under LGD & KMC, made payments of Rs 24.514 million, during 2014-15, to contractors against different purchases but failed to deduct sales tax amounting to Rs 4.020 million, in violation of above rules. Details are provided at Annex-X.

Audit was of the view that Government sustained loss due to non-deduction of sales tax. Non-observance of prescribed rules was due to weak internal control.

The matter was reported to the management during November, 2015 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 person(s) at fault for non-deduction of sales tax on services. Besides, same may be recovered.

[AIR Paras: 5, 9, 15, 1, 6, 1, 3, 4]

1.2.2.10 Loss Due to Non-Revision of Rent of Bachat Bazars Rs 1.939 Million

According to Sub Section (1) Section 8 of the Sindh Rented Premises Ordinance, 1979 “The controller shall, on application by the tenant or landlord determine fair rent of the premises after taking into consideration the following factors: -

The rent of similar premises situated in the similar circumstances, in the same or adjoining locality;

- a) The rise in cost of construction and repair charges;
- b) The imposition of new taxes, if any, after commence;
- c) The annual value of the premises, if any, on which property tax is levied”.

Further, according to Sub Section (1) Section 9 “Where the fair of any premises has been fixed, no further increase thereof shall be effected unless a period of three years has elapsed from the date of such fixation or commencement of this ordinance whichever is less.

Director (E&IP) KMC, failed to revise rents of spaces for Bachat Bazars, since 2004-05, resulting into loss of Rs 1.939 million as detailed below, in violation of above rules.

(Rupees in Million)			
Description	Actual Recovery FY 2012-13	Rent to be after 10% increase per year	Difference Prop. 10% Inc. After 3-Years
Bachat Bazars Rent	5.857	7.796	1.939

Audit was of the view that non-revision of rent as per prescribed law deprived the authority of public revenue. Deviation from prescribed rules was due to weak internal control.

The matter was reported to management during May, 2014 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 management for non-revision of rent and same may be enhanced.

[AIR Para: 3]

1.2.2.11 Overpayment of Salaries - Rs 1.176 Million

As per order No. (HRM)Director-II/KMC/2011/1101 Dated 19-12-2011, for revision of contractual medical staff, KMC extended the contract along with enhancement of 10% in previous fixed remuneration.

Medical Superintendent, Landhi Medical Complex, KMC, Karachi, during 2013-14, paid excess salaries to doctors appointed on contract amounting to Rs 1,176,120 as detailed below, in violation of above rules.

(Amount in Rupees)

Head of Account	Salary Paid Last year	Admissible after 10% increase	Paid	Excess Payment
Pay & Allowances	7,128,000	7,840,800	9,016,920	1,176,120

[Complete details are provided at Annex-XI.]

Audit was of the view that overpayment on account of salaries resulted into un-authorized expenditure. Non-observance of prescribed rules was due to weak internal control.

The matter was reported to the management during September, 2014 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 account of overpayment of salaries. Besides, amount of overpayment may be recovered.

[AIR Para: 02]

B. Violation of Rules

1.2.2.12 Splitting of works to avoid Approval from Competent Forum – Rs 5,985.969 Million

As per Rule 12 (1) of SPPR 2010 that “Limitation on Splitting or Regrouping of Proposed Procurement: Save as otherwise provided and subject to the regulations made by the Authority, a procuring agency shall prepare, in accordance with Rule 11 above, all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements already grouped, allocated and scheduled in the Procurement Plan (Rule – 11);”

Further, competent forum to sanction schemes as per Planning Commission Manual:

S No.	Competent Forum	Cost of Scheme up to
1	District Development Working Committee (DDWC)	Rs. 20 million
2	Departmental Development Working Party (DDWP)	Rs. 40 million
3	Provincial Development Working Party (PDWP)	Rs. Five billion
4	Central Development Working Party (CDWP)	Rs. One billion
5	Executive Committee of the National Economic Council (ECNEC). After clearance from CDWP	Above Rs. One billion

Project Director, S–III Project (KW&SB), splitted works of same nature costing Rs 5,985.969 million, related to construction of new RCC Conduits and Interceptors, to avoid approval from higher competent forum, in violation of above rule. Details are provided at Annex-XII.

Audit was of opinion that splitting of work of same nature in various components deprived the Government from achieving best competitive rates. Non-observance of prescribed rules and procedures resulted in violation of the competence of next higher forum and deprived Government from achieving economical rates for its procurements.

The matter was reported to the management during October 2015 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 person(s) at fault.

[AIR Para: 4]

1.2.2.13 Irregular Award of Work – 2,822.060 Million

According to Rule 38 of SPPRA 2010, Bid Validity: (1) A procuring agency, keeping in view nature of procurement, shall subject the bid to a validity period, which shall be specified in the bidding document and shall not be more than 90 days in case of

National Competitive Bidding and 120 days in case of International Competitive Bidding”.

Various formations working under KW&SB, during 2014-15, awarded various development works amounting to Rs 2,822.060 million to contractors after expiry of bid validity period instead of re-tendering, in violation of above rule. Details are provided at Annex-XIII.

Audit was of view that award of contracts after expiry of bid validity period was a serious violation of laid down rules and procedures. Violation of the prescribed rules was due to weak internal control.

The matter was reported to the management during December, 2014. XEN, Civil (E&M Sewerage), KW&SB in its reply dated 23-12-2015 stated that approval of the extension of bid validity was obtained from MD. The reply was not tenable as the extension in bid validity is not allowed as per SPPRA rules and re-tendering is required after expiry of bid validity. Other formations 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 irregular award of work and violation of laid down rules and regulation.

[AIR Paras: 11, 4, 6, 3]

1.2.2.14 Non-Remittance of Pension Contributions, Provident Fund and Group Insurance into Government Treasury - Rs 2.005 Billion

According to Treasury Rules, T. O. 13 “Unless in any case the Governor with the concurrence of the Auditor General, otherwise direct, moneys may not be withdrawn from the public account without the written permission of the Treasury Officer or of a Government servant of the Pakistan Audit Department authorized in this behalf by the Auditor General.”

Further, Treasury Rules T.O. Section III. “Moneys standing in the public account must be either retained in a treasury or deposited in the Bank. The conditions under which they are deposited in the Bank are governed by the provisions of the State Bank of Pakistan Act 1934.”

During audit of Senior Director Finance/Financial Advisor, KMC, 2014-15, it was observed that DMCs have deducted Pension / Provident Fund and Group Insurance, during financial year 2011-2015, from salaries of employees but the same were not deposited into public treasury and retained in their account. Thus, allowing the management to use the Pension Contributions, Provident Fund and Group Insurance of the employees for other than mandated purposes. Till 2014-15, an amount of Rs 2.005 billion has not been remitted into Government Treasury.

Audit was of the view that management of DMCs/KMC failed to comply with the orders of the government due to which sanctity and security of the Pension Contributions, provident fund and group insurance of the employees have been compromised. Deviation from prescribed rules & procedures was due to weak internal control system.

The matter was reported to the management during October-November 2015 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 of DMCs/TMAs for non-remittance of funds to the KMC.

[AIR Para: 16]

1.2.2.15 Un-Authorized Creation of Posts - Rs 1,038.710 Million

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.”

During the audit of DMD HRD&A, KW&SB, financial year 2012-13, it was revealed that the management of KW&SB had created 5,532 vacancies, during financial years 2008-2012, without approval from competent forum, against the rules. Details are provided at Annex-XIV. Further:

- The posts were created on adhoc basis
- Recruitment of posts in BPS 15 and above were not made via a transparent and competitive process under the Sindh Public Services Commission
- Proper authorization and approval were not taken from Government of Sindh.
- Police Verification, NADRA Verification of employees not produced.
- Verification of educational certificates was not done.
- Rules/Criteria were relaxed since many recruited employees were over age.
- Muslim Sanitary Workers were recruited

Audit was of the view that the management did not observe the prescribed rules & regulations, which resulted in not only violation of the procedures but unnecessary financial burden on public exchequer. Violation from prescribed rules was due to weak internal control.

The matter was reported to the management during February 2014 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 management for un-authorized creation of posts.

[AIR Para: 29]

1.2.2.16 Illegal Expenditure from Provident Fund – Rs 856.329 Million

According to Treasury Rules, T. O. 13 “Unless in any case the Governor with the concurrence of the Auditor General, otherwise direct, moneys may not be withdrawn from the public account without the written permission of the Treasury Officer or of a Government servant of the Pakistan Audit Department authorized in this behalf by the Auditor General.”

The management of KW&SB had deducted more than Rs 856.329 million from salaries of employees against of Provident fund since 1991. However the entity did not remit them in Public accounts and incurred expenditure from the same, resulting into creating huge liability of Rs 856.329 million.

Audit was of the view that management failed to comply with the orders of the Government due to which sanctity and security of the provident fund of the employees have been compromised. Deviation from prescribed rules & procedures was due to weak internal control system.

The matter was reported to the management during February, 2014 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 incurrence of expenditure in violation of rules from provident fund contribution of employees.

[AIR Para: 16]

1.2.2.17 Irregular Execution of Work without PC-I - Rs 842.858 Million

According to SPPRA’s Guidelines Section 2.21 Pre-requisite conditions: Procuring Agency/ Committee shall not invite bids for development works, unless following conditions are fulfilled:

- (i) Approval of PC-I/PC-II from Competent Forum;
- (ii) Issuance of Administrative Approval (A.A) for development schemes;
- (iii) Technical Sanction (TS) of a detailed estimate is obtained;
- (iv) Funds are either released or anticipated to be released before award of contract.

Further, according to Planning Commission Manual, competent forum to sanction schemes:

S No.	Competent Forum	Cost of Scheme up to
1	District Development Working Committee (DDWC)	Rs. 20 million
2	Departmental Development Working Party (DDWP)	Rs. 40 million
3	Provincial Development Working Party (PDWP)	Rs. Five billion
4	Central Development Working Party (CDWP)	Rs. One billion
5	Executive Committee of the National Economic Council (ECNEC). After clearance from CDWP	Above Rs. One billion

Moreover, Para 56 of CPW departmental code, states that, “For each individual work proposed to be carried out, except petty works petty repairs and repairs for which a lump sum provision has been sanctioned under paragraph 106, a properly detailed estimate must be prepared for sanction of competent authority this sanction is known as the technical sanction to the estimate”.

Director General (Technical Services) KMC, executed contract against a development scheme “Construction of 3–Lane flyover at Malir 15” at a cost of Rs 842.858 million without preparation of PC-I, obtaining approval from CDWP being the competent forum and without obtaining Technical Sanction, in violation of the above rules.

Audit was of the view that award of development work without preparation and approval of PC-I constitutes flagrant violation of rules and procedures. Violation from prescribed rule was due to weak internal controls and defective oversight mechanism being practiced by Planning & Development Department and Finance Department.

The matter was reported to the management during October, 2015 but they did not respond to audit observation. The PAO also failed to convene DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on management for irregular award and execution of work without PC-I.

[AIR Para: 11]

1.2.2.18 Award of Works beyond Competency - Rs 516.118 Million

According to rule 80(1)(d) of Sindh Local Government Act 2013, " The Mayor or Chairman, as the case may be, shall have power in cases of emergency to direct the execution or stoppage of any work or the doing of any act which requires the sanction of Government or the Council, and the immediate execution or stoppage or doing of which is, in his opinion, necessary for the service or safety of the public and the action so taken shall forthwith be reported to Government or, as the case may be, to the Council at its next meeting; provided that he shall not act under this clause in contravention of any provision of this Act or order of the Council or Government.

Further, according to Section- 3(2) of Sind Councils (Contract) Rules, 1980 states “No contract exceeding the value specified in column 2 of the First Schedule against the Council specified in column-1 thereof shall be made without the prior approval of the Council”.

“Value of amount of contract which can be entered into by Mayor” First Schedule		
[See rule 3(2)]		
1	Contracts for the acquisition, purchase or transfer by grant, gift, mortgage, lease, exchange or otherwise of immovable property or any interest or any right thereto.	
	Class of Council (1)	Amount of contract 2)
(1)	Karachi Metropolitan Corporation	4,000,000

Moreover, according to Planning Commission Manual, competent forum to sanction schemes:

S No	Competent Forum	Cost of Scheme up to
1	District Development Working Committee (DDWC)	Rs. 20 million
2	Departmental Development Working Party (DDWP)	Rs. 40 million
3	Provincial Development Working Party (PDWP)	Rs. Five billion
4	Central Development Working Party (CDWP)	Rs. One billion
5	Executive Committee of the National Economic Council (ECNEC). After clearance from CDWP	Above Rs. One billion

Administrator, Karachi Metropolitan Corporation, Karachi, during 2013-14 & 2014-15, approved various contracts amounting to Rs 516.118 million beyond his competency instead of referring to higher competent forum (PDWP), in violation of the above rules. Details are provided at Annex-XV.

Audit was of the view that approval of contracts beyond delegated financial powers resulted in violation of laid down rules and procedures. Violation of prescribed rules was due to weak internal control.

The matter was reported to the management during October, 2015 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 awarding work without delegated financial powers.

[AIR Para: 02]

1.2.2.19 Extension of Works without Retendering – Rs 413.756 Million

According to SPPRA Rules 2010, 16 (1)(e) states that procurement of additional quantities of the item(s) from the original contractor or supplier, where, after the items originally envisaged for the project or scheme have been procured through open competitive bidding, and such additional quantities of the same item(s) of goods or works are needed to meet the requirements of the project or scheme;

Provided that;

- (i) the cost of additional quantities of item(s) shall not exceed 15% of the original contract amount; and
- (ii) the original supplier and contractor are willing to supply goods or carry out additional work on the same prices as agreed in the original contract.
- (iii) in case of goods, it shall be permissible only within the same financial year, and in case of works, during the currency of the project(s) or scheme(s).

During audit of Director General, Technical Services, KMC and Director, Solid Waste Management, KMC, 2013-15, it was observed that the managements awarded extension of work orders amounting to Rs 413.756 million, exceeding prescribed limit,

without following fresh tendering process, in violation of above rules. Details are provided at Annex-XVI.

Further the following discrepancies were also noticed in office of Director, Solid Waste Management;

- Tender was awarded without hoisting on the Authority's website and advertising in main newspapers.
- Note sheet found to be endorsed, during Dec 2014, after three and half month from the expiry period of the contract.

Audit was of the view that management failed to observe Sindh Public Procurement Rules, 2010. Violation of prescribed rules was due to weak internal controls.

The matter was reported to the management during October, 2015. The Director, Solid Waste Management in its reply dated 21-12-2015 stated that the management continued the work as per previous conditions of agreement without re-tendering. The reply is not tenable as according to PPRA, fresh tendering process was required to be initiated on time. DG, Technical Services 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 account of unjustified extension of contract without re-tendering.

[AIR Paras: 12, 2]

1.2.2.20 Payment of Works without Maintenance of Measurement Books and Stock Register - Rs 359.423 Million

According to Rule 113(1) of the Sindh Local Council (Accounts) Rules, 1983 "The measurement book must be looked upon as a most important record since it is the basis of all accounts of quantities, whether of work done by labour or piece or by contract or of materials received which have to be counted or measured. The description of the work must be lucid, so as to admit easy identification and check. Details of every work executed departmentally shall be entered in the Measurement Book".

Further, according to Rule 113 of S.F.R Volume-I, "Purchases are required to be recorded in stock Register".

Senior Director, Information Technology, KMC, during 2013-15, executed various development schemes amounting to Rs 359.423 million without recording in the measurement books and stock register, in violation of the above rules. Details are provided at Annex-XVII.

Audit was of the view that execution of works without recording in measurement books and stock register resulted into irregular execution of works. Violation from prescribed rules was due to weak internal controls.

The matter was reported to the management during March, 2014 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 management for execution of works without recording in measurement books and stock registers.

[AIR Para: 10]

1.2.2.21 Undue Favour to the Contractors - Rs 282.070 Millions

According to Para 532 of PWD Manual Volume-I, duly adopted by GoS, “A revised estimate must be submitted duly approved by the competent authority when a sanctioned estimate is likely to exceed by more than 5% either due to rate being found insufficient or for any other reason”.

Further, as per SPPRA guidelines 11.2.2 Revised Technical Sanction (RTS): - Detailed Estimate needs revision when during execution it is anticipated that cost of completion is to exceed beyond the permissible limit (5%). Revised detailed estimate is timely prepared incorporating the work done and required to be done along with deviation statement for submission to competent authority”.

Moreover, as per SPPRA 2010, Rule 39(1) Procuring Agency shall, in all procurement of goods, works and services, carried out through open competitive bidding, require security in the form of pay order or demand draft or bank guarantee, an amount sufficient to protect the procuring agency in case of breach of contract by the contractor or supplier or consultant, provided that the amount shall not be more than 10% of contract price;

Director General (Technical Services), Karachi Metropolitan Corporation for the financial year 2014-15, executed following schemes and paid Rs. 186,011,992 on account of extra items without approval from competent authority. Further, it was observed that bank guarantees amounting to Rs 96,058,087 were not obtained from contractors to protect department from unforeseen losses/breach of contract, in violation of above rules. Details are as under:

(Amount in Rupees)

Name of work	Cost of Work	Bank Guarantee @10%	Amount of Extra items	Total
Construction of Madar-e-Jamhuriat Nusrat Bhutto Under Pass at Mehran Hotel	501,619,092	50,161,909	22,175,156	72,337,065
Construction of Flyover at Ayesha Manzil Karachi	458,961,780	45,896,178	163,836,836	209,733,014
Total		96,058,087	186,011,992	282,070,079

Audit was of view that the management did not observe the laid down procedures and violate Sindh Public Procurement Rules, 2010. Non-compliance of rules was due to weak internal controls.

The matter was reported to the management during October 2015 but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends that responsibility be fixed upon the person(s) at fault for execution of extra items of work without approval and non-obtaining of bank guarantees.

[AIR Paras: 2, 6]

1.2.2.22 Non-Maintenance of Log Books for Official Vehicles - Rs 249.923 Million

Rule-20 of the Staff Car Rules 1980, as amended in 2001, duly adopted by GoS, states that, “The Log Book, History Sheet, and Petrol Account Register shall be maintained for each official vehicle”.

Various formations working under Secretary, LGD, KMC & KW&SB incurred expenditure amounting to Rs 249.923 million, during 2013-15, on purchase of POL for official vehicles but did not prepare Log Books, Vehicle Maintenance Record, History Sheets and Petrol account Registers, in violation of above rule. Details are provided at Annex-XVIII.

Audit was of the view that expenditure on POL without preparation of log books, history sheets and petrol consumption account was violation of laid down procedures. Violation of prescribed procedure was due to weak internal control.

The matter was reported to the management during February-December 2015 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 incurring expenditure without supporting record. Besides, same be prepared to justify the expenditure.

[AIR Paras: 2, 4, 4, 8, 1, 7, 5, 5, 4, 5, 5, 8, 3, 1, 9, 7, 5, 11, 6, 6, 4]

1.2.2.23 Non-Completion of Works due to Insufficient Funds - Rs 239.858 Million

According to SPPRA’s Guidelines Section 2.21 Pre-requisite conditions: Procuring Agency/ Committee shall not invite bids for development works, unless following conditions are fulfilled:

- (v) Approval of PC-I/PC-II from Competent Forum;
- (vi) Issuance of Administrative Approval (A.A) for development schemes;
- (vii) Technical Sanction (TS) of a detailed estimate is obtained;
- (viii) Funds are either released or anticipated to be released before award of contract.

Further, according to para-527 of PWD Manual, Volume-I, states that, “no work shall begin unless proper detailed design and estimate have been sanctioned, allotment of funds made and order for its commencement issued by the competent authority”.

Director General, Technical Service, KMC, awarded 3 development schemes costing Rs 239.858 million to different contractors but the works were stop due to insufficient release of funds, in violation of above rules. Details are as under:

(Rupees in Million)

S #	ADP# 2013-14	Name of Scheme	Approved Cost	Progress		Remarks
				Financial	Physical	
1	1016	Constt: & repair of Nallah from Golden town to Azeempura road Shah Faisal Colony	141.783	64%	75%	Work holdup due to non-releasing of funds
2	1017	Constt: of Nallah road/ road from water pump road to café piyala F.B area Karachi	47.114	80%	95%	
3	1018	Constt: of reconditioning of Nallah from Karachi Institute of Heart disease Block-16 to water pump round about.	50.961	77%	100%	
Total			239.858			

Audit was of the view that due to insufficient release of funds the development schemes were not completed on time which will also result in cost overrun. Violation of prescribed procedures was due to weak internal control.

The matter was reported to the management during August, 2014, 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 management for insufficient release of funds and non-completion of works.

[AIR Para: 5]

1.2.2.24 Unauthorized Appointments - Rs 189.676 Million

Notification issued from Local Government Department, Government of Sindh vide No.SOA/(LG)1(27)/2011 dated 6-6-2011, states that, no appointment in any grade shall be made henceforth without consolidated advertisement and fresh approval of the Government approval, if any, earlier issued in this regard may be treated cancelled / withdrawn.

Further, Government of Sindh, Services, General Administration & Cooperation Department notification No.SOV(S&GAD)X-15/90-98 dated: 12-02-2008, states that, Advertisement should be given for all vacant posts & for Posts in BS-5 & above, there shall be a written test followed by interview, whereas, for posts in BS-1 to BS-4 only interviews shall be conducted through departmental selection committee.

Various formations working under Administrator KMC, made 392 appointments, during 2013-15, without going through prescribed procedures for appointment, incurred expenditure of Rs 189.676 million on account of their salaries, in violation of the above rules. Details are provided at Annex-XIX.

Audit was of the view that irregular appointments were made in violation of the above rules and in a totally non-transparent manner. Violation from prescribed rules was due to weak internal control.

The matter was reported to the management during November, 2015 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 expenditure on employees appointed in violation of rules.

[AIR Paras: 3, 5, 4, 5]

1.2.2.25 Irregular Execution of Development Schemes-Rs 163.710 Million

As per GoS, Local Government Department No.E&A (LG) 1(4)2008, dated 4th February, 2014, Director General (M&E), Local Government Department will perform the following Functions:-

1. Monitoring the progress and evaluation/examination of development schemes.
4. All matters pertaining to development projects / schemes related to Local Government including processing of PC-Is, issuance of Administrative approvals and financial releases.

According to Para 10 of GFR Vol-I, “Every Government Officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money and public money should not utilized for the benefits of a particular person or community”.

Director General, Monitoring & Evaluation, LGD, Karachi, failed to monitor and evaluate development schemes and issue M&E reports accordingly, in violation of above rule. Details are provided at Annex-XX.

Audit was of the view that schemes were executed without monitoring and evaluation reports. Non-performing of prescribed functions/duties was due to weak internal control system.

The matter was reported to the management during September, 2015 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 irregular execution of schemes without monitoring and evaluation reports.

[AIR Para: 01]

1.2.2.26 Non-Maintenance of Cash Book - Rs 133.562 Million

According to Rule-65(1) of Local Government Accounts Manual “After the several subsidiary registers have been written up and completed in respect cash and transfer items, the daily total of each register shall be carried out into the cash book”.

Further, as per Rule 34 (b) of SFR Vol-I, “The cash book should be closed and balanced each day and the balance of each column at the end of the month, should be verified with balance of cash in hand and a certificate to that effect recorded in the cash book under the signature of the government servant responsible for the money”.

Various formations working under KW&SB, incurred expenditure amounting to Rs. 133.562, during 2014-15, but did not maintain Cash Book, in violation of above rules. Details are provided at Annex-XXI.

Audit was of the view that due to non-maintenance of Cash Book, audit did not verify the authenticity of expenditure. Violation from prescribed rule was due to weak internal controls.

The matter was reported to the management during August-December, 2014 but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing responsibility for incurring expenditure without maintenance of Cash Book.

[AIR Paras: 18, 6, 5, 8, 1, 1, 5, 4, 5, 3, 5, 6, 2, 5, 4, 5, 6, 6]

1.2.2.27 Award of Contracts without Tender - Rs 132.262 Million

Rule-17(1) of SPPRA Rules 2010, states that, “Procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority’s website and in print media in the manner and format prescribed in these rules”.

Further, Rules (11)(1), *ibid*, states that, “All procuring agencies shall devise a mechanism for planning in detail for all proposed procurements, determining the requirement of the procuring agency, within its available resources, and prepare an annual or a longer term rolling plan, detailing the procurement methods applicable for specific procurements (12)(1) all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping”.

Various formations working under LGD & KMC incurred expenditure of Rs 132.262 million without calling tender, during 2012-15, in violation of above rules. Details are provided at Annex-XXII.

(Rupees in Million)

S. No.	Name of Formation	AIR Para	Amount
1	Senior Director, Information Technology Department	6(2013-14)	130.805
2	Secretary, Local Government, Sindh	3	0.512
3	Executive Engineer, (Sewerage) Scheme- 33	6	0.945
Total			132.262

Audit was of the view that managements did not invite tenders which resulted in award of contracts in a non-transparent manner. Violation from prescribed rules resulted into unauthorized expenditure and due to weak internal controls.

The matter was reported to the management during September-November, 2015 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 on account of procurements/execution of works without tenders.

[AIR Paras: 6, 3, 6]

1.2.2.28 Transfer of Plots without Verification - Rs 124.242 Million

As per Section 26 (Mutation of Names) of The Sindh People's Local Councils (Land) Rules, 1975, "The Council shall keep land register showing the names of the lessees, transferees or other persons who may acquire any right over the land or plot under these rules".

Director, Land Management-II, KMC, Karachi, during 2013-14, carried out leases/Land Rent, Mutation/Transfers of Land/plots amounting to Rs 124,242,243 without maintaining Land Register showing the names of the lessees, transferees or other person who have any right over the land or plot, in violation of above rule. Details are provided at Annex-XXIII.

Audit was of the view that mutation/transfer of plots/land without maintaining relevant record resulted into non-transparency in mutation/transfer of plots. Violation of laid down rules and procedures was due to weak internal control system.

The matter was reported to the management during November, 2014 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 account of mutation/transfer of plots without maintaining land register/record.

[AIR Para: 1]

1.2.2.29 Non-Recovery of Outstanding Dues from Contractor Rs 91.348 Million

Para 28 of GFR Volume-I, states that, "No amount due to Government should be left outstanding without sufficient reasons, and where any dues appear to be irrecoverable the orders of competent Authority for their adjustment must be sought".

Senior Director, Veterinary Services KMC, Karachi, during 2014-15, did not recover outstanding dues from M/s Multix International Corporation amounting to Rs 91.348 million and failed to take action against the defaulter, in violation of above rule. Details are as under;

(Amount in Rupees)

Sr.	Description	Period	Amount
1	Monthly outstanding dues	01-01-2013 to 30-06-2013	7,969,760
2	Monthly share instalment	01-07-2013 to 30-06-2014	20,101,440
3	Monthly share instalment	01-07-2014 to 30-06-2015	21,500,000
4	Electricity bills	2007 to 2015	28,510,186
5	Electricity bills paid by KMC		12,590,861
6	Stamp Duty		676,416
Total			91,348,663

Audit was of the view that management failed to take punitive action against the defaulter and recover outstanding dues. Violation of laid down procedures, terms and conditions of contract was due to weak internal controls.

The matter was reported to the management during October, 2015. Management vide its reply dated 16.11.2015 stated that KMC & (MICO) Contractor have a court case over dispute of share of installment and other outstanding dues of electricity and stamp duty, so the contractor is paying its share in o/o Nazir High Court Sindh. Reply was not convincing since no documentary evidence of the recovery was produced.

Audit recommends fixing of responsibility on management for laxity to recover outstanding dues, besides, effecting recovery without further delay.

[AIR Para: 05]

1.2.2.30 Unauthorized Clearance of Liabilities - Rs 85.510 Million

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.

Further, FD, GoS O.M No.FD/B&E –I/51/2007 dated 02-07-2007, states that, “liability of previous years shall not be allowed to be cleared unless concurrence is given by Finance Department (FD)”.

Senior Director, Information Technology Department, KMC, Karachi, during 2014-15, paid an amount Rs 85.510 million against liabilities of development works of previous years without concurrence of Finance Department, in violation of above rules. Details are provided at Annex-XXIV.

Audit was of the view that management failed to observe procedures of financial discipline. Violation from prescribed rule was due to weak internal controls.

The matter was reported to the management during March, 2014 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 payment of liabilities without concurrence of Finance Department.

[AIR Para: 04]

1.2.2.31 Un-authorized Appointments & Regularization of Contractual Doctors – Rs 81.123 Million

According to the following rules as prescribed in Part-III (Initial Appointment) and Part-IV (Adhoc and Temporary Appointments) of Civil Servant (Appointment, Promotion and Transfer) Rules, 1974;

Rule 19 “When the appointing authority considers it to be in the public interest to fill a post falling within the purview of the Commission urgently it may, pending nomination of a candidate by the Commission, proceed to fill such post on adhoc basis for a period not exceeding six months by advertising the same in accordance with the procedure laid down for initial appointment in Part II”

Rule 4 (1) Appointing Authority for BPS 12 to 15 is City Nazim, BPS 16 is Secretary, BPS 17 is Minister, BPS 18 is C.S and BPS 19 is C.M of the Province.

Medical Superintendents, Landhi Medical Complex & Sarfaraz Rafiqui Shaheed Hospital, KMC, during 2012-14, appointed 46 doctors in BPS-17, on contract basis initially and regularized them without going through prescribed procedure and incurred expenditure of Rs 81.123 million, on account of their salaries, in violation of above rule. Details are provided at Annex-XXV.

Audit was of the view that appointments and regularization of contractual employees without fulfilling codal formalities constitutes violation of rules. Non-observance of prescribed procedure was due to weak internal control.

The matter was reported to the management during the month of September, 2014 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 management on account appointments without fulfilling the codal formalities.

[AIR Paras: 05, 07]

1.2.2.32 Unauthorized Approval of Projects - Rs 59.854 Million

As per SPPRA Guideline for original works 2010 Rule. 2.22; PC-I/PC-II of schemes/projects prepared by the administrative department is required to be placed before the Development Working Party/committee according to the cost / competency of the forum as enumerate below:-

S No	Competent Forum	Cost of Scheme up to
1	District Development Working Committee (DDWC)	Rs. 20 million
2	Departmental Development Working Party (DDWP)	Rs. 40 million
3	Provincial Development Working Party (PDWP)	Rs. Five billion
4	Central Development Working Party (CDWP)	Rs. One billion
5	Executive Committee of the National Economic Council (ECNEC). After clearance from CDWP	Above Rs. One billion

Senior Director, Information Technology Department, KMC, Karachi, for the financial year 2014-15, executed IT works amounting to Rs 59.854 million by splitting

the scheme into 03 components by keeping the cost of each component below Rs 20.000 million to avoid approval from competent forum i.e. Provincial Development Working Party (PDWP), in violation of above rule. It was further noted that these components were awarded to the same contractor. Details are as under;

(Rupees in Million)

ADP No.	Name of Scheme	M/S	Work order No. & Date	Approved Cost	Date of DDWP Meeting Held
368	New I.T Infrastructure of KMC (Software)	Hitech Solution (Pvt) Ltd.	334/02-06-14	19.998	06-06-2013
369	New I.T Infrastructure of KMC (Hardware)		333/02-06-14	19.899	06-06-2013
370	New I.T Infrastructure of KMC (Networking)		335/02-06-14	19.957	06-06-2013
Total				59.854	

Audit was of the view that non-observance of the SPPRA rules resulted into unauthorized exercise of powers. Violation of prescribed rule was due to weak internal controls.

The matter was reported to the management during March, 2014 but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing responsibility on management for non-obtaining of approval of development schemes from competent forum.

[AIR Para: 01]

1.2.2.33 Irregular Award of Contract - Rs 57.326 Million

According to the Notification No. SRO/5681/1/87 dated. 8-7-1987, issued by the Federal Government of Pakistan defines, Pakistan Engineering Council is authority to issue certificate to contractor Government who execute the work of exceeding cost of Rs. 2.5 million and each year it is renewed.

Further according to Pakistan Engineering Council letter No. PEC/Consult/EF/1900017 dated 01-09-2005 Council (PEC). All consulting engineering services in Pakistan shall be entrusted only to consulting engineering duly registered as such with the Council (PEC)”.

Moreover, as per Planning and Development Department Government of Pakistan letter No. 1(693-A)/PP&H/PD/2005, dated 14th September 2005 “all respective Provincial Departments, City/ District Governments, Tehsil Municipal Administrations, Union Council Administrations, Housing, Water Supply & Sanitation Agencies must ensure compliance of the instructions given in PEC Bye-Laws 1986 and 1987 are fully implemented in all engineering contracts and procurement of engineering services and

works, in order to restrain from pre-qualifying all such local and foreign firms, which do not abide by P.E.C. laws and rules.”

Director, Solid Waste Management, KMC, awarded the contract amounting to Rs 57.326 million for operation and maintenance of landfill site deh Jam Chakro, Surjani Town, Karachi, for the period of 2014-15, to M/s. Astro Tech International registered by PEC under category C-6/O-6 with a maximum license limit of Rs 25.000 million. Details are as under:

(Rupees in Million)

Sr #	Name of Work	Name of contractor	Category of PEC license / Limit	Category of PEC license / Limit	Total license Limit	Amount of work awarded	Amount exceeding license limit
1	Operation and maintenance of landfill site deh Jam Chakro, Surjani Town, Karachi.	M/S Astro Tech International	C-6 / 15 million	O6 / 10 million	25	57.326	32.326

Examination of record revealed that the award of work amounting to Rs 57.326 million to a contractor was made over & above the prescribed limit approved by PEC. Audit therefore was of the view that award of contract was made to unqualified contractor that constituted violation of laid down rules and procedures. Violation from prescribed rule was due to weak internal controls.

The matter was reported to the management during October, 2015 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 management for irregular award of work to unqualified contractor.

[AIR Para: 01]

1.2.2.34 Award of Works against SPPRA withheld Tender IDs Rs 52.448 Million

As per SPPRA Notification No.Dir (A&F)/SPPRA/1-3(GEN)/13-14/087 dated 03-07-2013 “IDs of the NIT/EOI are released after receipt of the Bid Evaluation Report in terms of Rule-45 of SPP Rules, 2010.

2. SPPRA will release ‘SPPRA-ID’ to the procuring agencies (Pas), once PAs submit the following documents, complete in all respect, as required under the rules: -

- i. Annual Procurement Plan as required under Rule-11 of SPP Rules, 2010;
- ii. Notice Inviting Tender, Expression of Interest (EOI) and Pre-qualification Notice (Requirement of Rule 17);
- iii. Bid Evaluation Reports (Prescribed by Rule 45);
- iv. Contract Evaluation Form along with Letter of Award, Form of Contract (Agreement) and Bill of Quantities (Requirement of Rule 50); and

v. Integrity Pact (where applicable) (Requirement of Rule 89).

Further, as per Rule 41 (09) of the SPPRA Rules, 2010, “The procurement committee shall issue the minutes of the opening of the tenders and shall also mention over writing or cutting, if any”.

The formations under KW&SB & KMC uploaded/posted their tenders on SPPRA website. Due to certain deficiencies the SPPRA withheld the IDs of each such tender. The managements were required to remove the deficiencies and to get ID release in each case before proceeding further. However, the managements awarded the work for Rs 52.448 million, during 2014-15, in respect of the tenders against which SPPRA did not release the IDs. Details are provided at Annex-XXVI.

(Rupees in Million)

S. No.	Formation	AIR Para	Amount
1	Resident Engineer, NEK, K-II Division (Pumping & Water)	2	4.620
2	Senior Director MS	11	0.984
3	Director Zoo	4	46.844
Total			52.448

Audit was of the view that work was awarded without release of withheld tender IDs by SPPRA and without issuing and uploading/hoisting of minutes of bids opening meeting on the SPPRA website resulted in violation of prescribed rules and unauthorized award of contract. Violation from prescribed rule was due to weak internal controls.

The matter was reported to the management during November 2015, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing responsibility on management for award of work in withheld ID and without issuing & hoisting minutes of opening of bids on SPPRA.

[AIR Paras: 2, 11, 4]

1.2.2.35 Loss Due To Non-utilization of Hostel Facility – 40.000 Million

Rule 2(1)(jj) SPPRA Rules 2010, states that, “Value for Money” means best returns for each rupee spent in terms of quality, timeliness, reliability, after sales service, up-grade ability, price, source, and the combination of whole-life cost and quality to meet the procuring agency’s requirements”.

The Principal, KM&DC, KMC, Karachi constructed 42 rooms hostel building at the cost of Rs 40.000 million (excluding price of plot) in year 2000 for overseas students but KM&DC did not utilize the facility for the benefit of students till 2014-15, in violation of above rule.

Audit was of the view that non-functioning of hostel facility resulted into wastage of public assets, non-utilization of services from the available resources and loss of

estimated revenue of Rs 2.772 million per year. Non-Implementation of prescribed rules was due to weak internal controls.

The matter was reported to the management during March, 2014. Management vide their reply dated 22-09-2015, stated that the premises were being utilized as main store department and record room of administration and accounts department. The reply was not tenable as the premises were being used for the purpose other than hostel facility. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on management for utilization of hostel facility for other than mandated purposes.

[AIR Para: 06]

1.2.2.36 Excess Payment of House Rent Allowance - Rs 30.524 Million

Para 07 of Finance Division Office O. M. No.F.1/7/IMP.II/87 dated 01-07-1987, states that, "All employees not provided with Government accommodation shall continue to be entitled to house rent allowance @ 45% of the minimum of the relevant Basic Pay Scale".

The formations under KW&SB & KMC, paid excess house rent allowance amounting to Rs 30.524 million to employees (only illustrative not exhaustive), during 2014-15, in violation of above rule. Details are provided at Annex-XXVII.

Audit was of the view that over payment of house rent allowance to employees resulted into loss to public exchequer. Deviation from prescribed rule was due to weak internal control.

The matter was reported to the management during August to December, 2014. XEN (STP-I) and XEN (STP-III) on their replies dated 07-01-2016 stated that the House Rent Allowance was enhanced with the approval of Chairman KW&SB and in accordance with resolution of City District Council. The reply was not tenable as the enhancement of HR Allowance is in contradiction with the Government rules. Other formations 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 overpayment to employees, besides, recovery be effected without further delay.

[AIR Paras: 11, 2, 6, 6, 2, 4, 7, 2, 1, 1, 2, 2, 7, 4, 3, 6, 1, 4, 2, 3, 6, 6, 3, 1, 2, 5]

1.2.2.37 Unauthorized Payment of Leave Encashment - Rs 25.914 Million

Rule 18-A of Revised Leave Rules 1980, duly adopted by GoS, states that, "A civil servant may fifteen month before the date of superannuation or thirty years qualifying service on or after the 1st July, 1983, at his option, be allowed to encash his leave preparatory to retirement if he undertakes in writing to perform duty in lieu of the whole period of three hundred and sixty five days or lesser period which is due and admissible".

Various formations of KW&SB paid of Rs 25.914 million, during 2012-14, to officials on account of leave encashment on yearly basis, in violation of the above rule. Details are provided at Annex-XXVIII.

Audit was of the view that undue benefit was extended to employees on account of leave encashment on yearly basis which was not admissible. Violation of prescribed rule was due to weak internal control.

The matter was reported to the management during February-June, 2015. XEN (W), North Nazimabad in its reply dated 18-01-2016 stated that payment was made after approval of MD. The reply was not tenable as encashment of leave is allowed only at the time of retirement. Other formations 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 payments on account of leave encashment, besides, the practice may be discontinued in future.

[AIR Paras: 4, 2, 1, 3, 1, 5, 7, 1, 3, 1, 2, 5, 5, 3, 2, 3, 2, 5, 2, 13, 1]

1.2.2.38 Non-Hoisting of Bid Evaluation Reports on SPPRA Website Rs 23.173 Million

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

Various formations under Administrator of KMC & MD, KW&SB awarded different works costing 23.173 million through NIT, during 2014-15, but did not hoist bid evaluation reports on the SPPRA website, in violation of above rule. Details are provided at Annex-XXIX.

Audit was of the view that violation of SPPRA rule resulted into non-transparency in the award of contracts. Violation of prescribed rule was due to weak internal control.

The matter was reported to the management during November, 2014. XEN Civil, (E&M Sewerage) and XEN (Water), North Nazimabad on their replies dated 23-12-2015 & 18-01-2016 respectively stated that bid evaluation reports were hoisted on SPPRA website. It was evident from the SPPRA website that SPPRA IDs were withheld and reports were not hoisted. Other formations 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-hoisting of evaluation report on SPPRA website.

[AIR Paras: 1, 1, 2, 1, 1, 2, 3]

1.2.2.39 Non-Permissible Expenditure on Advertisements in Press Rs 14.820 Million

Para No. 08 (ii) (e) of the Advertisement Policy-2011 states “Display ads of commercial nature and awareness campaign shall be issued to 12 (twelve) newspapers including 03 (three) commerce newspapers and two leading and publically influential periodicals”. Further 08 (ii) (f) No display ads shall be released to any irregular newspaper.

Director, Media Management, KMC, Karachi, published advertisements of Rs 14.820 million, during 2014-15, of commercial nature and awareness campaign in less-circulated newspapers exceeding the prescribed limit, in violation of above rule. Details are provided at Annex-XXX.

Audit was of the view that publication of advertisements of commercial nature and awareness campaign in newspapers in excess to the prescribed limit resulted into unauthorized expenditure. Violation of prescribed rule was due to weak internal control.

The matter was reported to the management during September, 2015 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 management for publication of advertisements in newspapers in excess to the prescribed limit.

[AIR Para: 3]

1.2.2.40 Overpayment of Conveyance Allowance - Rs 9.552 Million

According to Para-4 of Finance Department O. M. No.FD(SR-I) 1(32)/2008-2011, Karachi the 10th July, 2012 states “ Revised rate of Conveyance Allowance shall be admissible to civil servants working in BPS 16-19 is Rs 5,000/- per month.

Further, according to Finance Division(Regulation wing) O.M No.F.3(1) Reg5/2010 dated 1st October, 2013, states “It has been decided that Conveyance allowance @ Rs.5,000/- per month will be admissible to officers in BPS-20-22 who are neither availing free transport facility nor have been allowed monetization of transport allowance”.

Principal, Karachi Medical & Dental College, KMC, during 2014-15, paid excess conveyance allowance amounting to Rs 9.552 million beyond permissible entitlement, in violation of above rules. Details are provided at Annex-XXXI.

Audit was of the view that excess payment of conveyance allowance to officers resulted into un-authorized expenditure. Deviation from prescribed was due to weak internal control system.

The matter was reported to the management during March, 2014. The department in its reply dated 21-09-2015 stated that Governing body accorded approval for payment of car maintenance allowance in lieu of car and petrol quota. Reply was not tenable as

decision of Governing body was in contradiction with Government Rules. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on management for overpayment on account of conveyance allowance, besides, recovery be effected without further delay.

[AIR Para: 01]

1.2.2.41 Failure to Transfer Possession of Plots – Rs 6.538 Million

As per DDO Handbook Rule-5.51 “As a general rule no work should be commenced or liability incurred until (a) Administrative approval has been obtained from an appropriate authority; (b) Expenditure sanction has been obtained; (c) A properly detailed design and estimate has been sanctioned; and (d) Funds to cover the charge during the year have been provided by a competent authority”.

Further, according to Rule 23 of General Financial Rule “Every Government Officer should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government ornament officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence”

Director, Land Management-II, KMC, during 2013-14 failed to transfer the possession of land to the 16 successful bidders of commercial plots who already cleared all their dues amounting to Rs 6,538,000, resulting into un-authorized creation of liabilities, in violation of above rules.

Audit was of the view that despite clearance of all the dues by bidders, possession of land/plot were not transferred resulted creation of liabilities. Violation of laid down rules and procedures was due to weak internal control.

The matter was reported to the management during November, 2014 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 account of non-transfer of possession and creation of liabilities.

[AIR Para-06]

1.2.2.42 Unjustified Payments from Imprest Account Rs 5.074 Million

According to Para-10 (i) of GFR Volume –I, “every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.”

Further, according to Para-10 (iv) of GFR Volume –I, “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”.

Administrator, KMC, Karachi made payments amounting to Rs 5.074 million, during 2014-15, under various heads to staff and vendors, in violation of above rules. Audit could not authenticate the veracity of the expenditure since no supporting vouchers, valid invoices, delivery challans, entry in stock register and measurement book were made available to audit. Details are provided at Annex-XXXII.

Audit was of the view that payment to staff and vendors in a non-transparent manner. Non-observance of rules was due to weak internal controls.

The matter was reported to the management during September 2015 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 management for unjustified payments from imprest account.

[AIR Para: 17]

1.2.2.43 Unauthorized Purchase of Vehicles – Rs 3.930 Million

According to Notification issued by Finance Department, Government of Sindh with the directives of Chief Minister, Sindh vide no. FD/B&E-1/2(360)/Ban/2012-13 dated 17-5-2013 that the ban was imposed by the Chief Minister for a. Procurement of vehicles of all categories & luxury items like air conditioners, furniture, computer etc. from non-development budget.

Director Vehicle, Karachi Metropolitan Corporation, purchased 2 vehicles costing Rs 3.930 million, during 2014-15, during ban period and without obtaining approval from the competent authority, in violation of Government instructions. Details are as under:

(Amount in Rupees)

S. No.	Description	Cheque no	Date	Amount
1	Purchase of Vehicle for KMC	3758887	08-12-2014	2,302,500
2	Purchase of Vehicle for KMC	3758888	08-12-2014	1,627,500
Total				3,930,000

Audit was of the view government orders/rules were violated as the vehicles were purchased during ban period without seeking exemption from competent authority, which constitutes violation of government instructions. The expenditure was incurred in violation of ban.

The matter was reported to the management during November 2015. The department in its reply dated 28-12-2015 stated that vehicles were purchased from insurance amount of a vehicle damaged in terrorist attack. Reply was not tenable as vehicles were purchased during ban period. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on management for purchase of vehicle without approval.

[AIR Para: 1]

1.2.2.44 Non-Hoisting of Auction Notice on SPPRA Website Rs 3.900 Million

As per SPPRA 2010, rule 17(1) Procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority's website and may in print media in the manner and format prescribed in these rules.

Further, as per SPPRA 2010, rule 2(z) "Notice Inviting Tender" means the notice issued by a Procuring Agency through publication in the newspapers or through electronic means for the purpose of inviting bids, or applications for pre-qualifications, or expression of interests, which may include Tender Notice, Invitation for Bids, Notice for Pre-qualifications or Request for Expression of Interests.

Senior Director, Veterinary Services KMC, Karachi, for the financial year 2014-15, auctioned several sites of KMC amounting to Rs 3.900 million but did not advertise the same on the Authority's website, in violation of above rules. Details are provided at Annex-XXXIII.

Audit was of the view that due to non-uploading/hoisting of tender(s) on SPPRA website, department failed to achieve competitive rates which constitutes violation of SPPRA rules. Violation of rules was due to weak internal controls.

The matter was reported to the management during October 2015. Management vide its reply dated 16.11.2015 stated that all revenue contracts & NITs are published through Media Management Department in all Newspapers and also on SPPRA Website. Reply was not tenable since no documentary evidence of uploading/hoisting of auction notice on SPPRA website was produced. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on management for deviation from SPPRA rules and non-competitive rates.

[AIR Para: 02]

1.2.2.45 Un-authorized Expenditure on POL without Entitlement Rs 2.102 Million

According to Rule 88 of Sindh Financial Rules "Every public officer should exercise the same vigilance in respect of expenditure incurred from Government Revenues, as a person of ordinary prudence would exercise in spending his own money".

Further according to Finance Department, Government of Sindh, O.M No.FD-B(15)/99-2000(POL) dated 12-01-2000, states that, "the petrol ceiling for head of subordinates office have been fixed at 180 liters per month"

Director Finance/Financial Advisor KMC, during 2014-15, incurred expenditure amounting to Rs. 2.102 million on account of POL. Examination of record revealed that the formation was not following any prescribed POL quota and even the officials who were not entitled for official vehicles were issued POL for use in private vehicles, in violation of the above rules. Details are provided at Annex-XXXIV.

Audit was of the view that formation incurred expenditure on account of POL in violation of rules. Violation of prescribed rules was due to weak internal controls.

The matter was reported to the management during December 2015 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 un-authorized expenditure on account of POL fixed for officials without entitlement, besides, effecting recovery without further delay.

[AIR Para: 06]

1.2.2.46 Irregular Grant of Rebate on New Connections Charges Rs 1.969 Million

Para-28 of General Financial Rules Volume-I states, “no amount due to Government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought”.

Deputy Managing Director (RRG), KW&SB, during financial year 2014-15, allowed unauthorized rebate on new connections @ 10% amounting to Rs 1.969 million, in violation of above rule. Details are provided at Annex-XXXV.

Audit was of the view that management unauthorizedly allowed rebate on new connections, which constitutes violation of rules. Violation of prescribed rules was due to weak internal controls.

The matter was reported to the management during August to December, 2014 but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing responsibility on management for allowing unauthorized rebate and amount be recovered.

[AIR Para: 02]

1.2.2.47 Unauthorized Payments through Open Cheques – Rs 1.713 Million

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 formations of Local Government Department made payments of Rs 1.713 million, during 2014-15, to various suppliers through open cheques, in violation of rule. Details are provided at Annex-XXXVI:

(Rupees in Million)

S. No.	Formation	AIR Para	Amount
1	DG Monitoring & Evaluation	13	0.308
2	Provincial Election Authority LGD Sindh	5	0.445
3	Chairman/ Judge, Appellate Tribunal	10	0.960
Total			1.713

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 management during December, 2015 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: 13, 5, 10]

1.2.2.48 Unauthorized Expenditure on account of Entertainment Rs 1.665 Million

SGA&CD, Government of Sindh, O.M No, CTC(SGA&CD)Mi&C /2010 dated 23-11-2010, states that, "I am directed to refer to the subject noted above that the competent authority has directed that no tea / refreshments should be served during office timings in all government offices, Autonomous Bodies, Semi-Autonomous Bodies, Corporations and Local Councils under the Administrative Control of Government of Sindh with immediate effect".

Administrator, KMC, incurred an expenditure amounting to Rs 1.665 million, during 2014-15, on account of entertainment for Administrator Office & Kitchen of Camp Office during ban period, in violation of above directives. Details are provided at Annex-XXXVII.

Audit was of the view that management incurred expenditure during ban that resulted into utilization of public money without authorization. Violation of prescribed rules was due to weak internal control.

The matter was reported to the management during October 2015 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 management for unauthorized expenditure made on entertainment.

[AIR Para: 16]

1.2.2.49 Unauthorized Allotment of Vehicles without Entitlement

S&GAD, GoS, O.M No.CTC (S&GAD)5(238)/97 dated 05-04-1997, states that, "(ii) All officers in BPS: 19 and 20 like Head of attached Departments/Regional Heads or equivalent in Autonomous Bodies/Corporations and Deputy Commissioners to use 1000 cc locally manufactured car.(iii)All officers pertaining to field duties in BPS:17 and 18 not included in above said categories who are otherwise entitled to Government vehicles to use 800 cc cars/Suzuki Jeep".

Administrator, KMC and Director, Solid Waste Management, KMC allotted

Government vehicles to officials without entitlement, during 2014-15, in violation of above rule. Details are provided at Annex-XXXVIII.

Audit was of the view that allotment of vehicles without entitlements resulted into misuse of Government vehicles. Violation from prescribed rule was due to weak internal control.

The matter was reported to the management during December 2014. Director, Solid Waste Management, KMC in its reply dated 21-12-2015 stated that allotment of vehicles was made by vehicle department of KMC. The reply was not tenable as allotment of vehicle beyond entitlements was in violation of Government directives. Management of Administrator, KMC did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing responsibility on management on account of allotment of vehicles without entitlements.

[AIR Paras: 7, 6, 5, 6]

1.2.2.50 Non-Billing of Water Charges in Industrial Units of S.I.T.E

As per Rule-28 of G.F.R. Vol-I, “No amount should be left out standing without sufficient reasons, and where any dues appear to be irrecoverable the orders of the competent authority for their adjustment must be sought.”

According to Para-23 of General Financial Rules Volume – I, “every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government Officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence”.

Deputy Managing Director (RRG), KW&SB billed/charged for water consumption to only sixty two (62) consumers out of 2,400 industrial units. Whereas remaining industries receive water through S.I.T.E association from seven (07) water connections provided to association. Further following discrepancies were also noted:

1. No master bulk meters are installed to calculate actual consumption
2. SITE association is charged on average billing of last many years

Audit was of the view that due to non-billing against actual consumption of every industrial unit, KW&SB is losing huge amount of revenue from SITE, which constitutes failure of KW&SB to safeguard public interest and recover actual public revenue from the consumers. Deviation from prescribed rule was due to weak internal control system.

The matter was reported to the management during August 2015 but management did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing responsibility on management for non-billing against actual consumption of each industrial unit.

[AIR Para: 8]

1.2.2.51 Theft of Water through Illegal Hydrants

As per Rule-28 of G.F.R. Vol-I, “No amount should be left out standing without sufficient reasons, and where any dues appear to be irrecoverable the orders of the competent authority for their adjustment must be sought”.

According to Para-23 of General Financial Rules Volume – I, “Every government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government Officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence”.

During the audit of Incharge Hydrant Services, Tanker Operations, KW&SB, it was revealed that 22 illegal hydrants were operating in different areas of District West, Karachi, but management did not take any action against illegal hydrant operators. Details are provided at Annex-XXXIX.

Audit was of the view that due to failure of management to safeguard public interest the government was losing millions of rupees annually on account of theft of water. Violation of prescribed rule was due to weak internal control system.

The matter was reported to the management during October 2015. The department in its reply dated 26-01-2016 agreed to audit point of view and stated that demolishing illegal hydrants is a continuous struggle and KW&SB is in process of demolishing illegal hydrants. The reply was not tenable as it was not supported by documentary evidence. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on management for its inaction against illegal hydrant operators.

[AIR Para: 8]

1.2.2.52 Unauthorized Retention of Government Vehicles

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”.

Further, Rule II (I) of Appendix 18, *ibid*, states that, “all losses must be reported forthwith by the officer concerned, not only to the Audit Officer, but also to his own

immediate official superior. Reports must be submitted as soon as reasonable ground exists for believing that a loss has occurred; they must not be delayed while detailed enquiries are made”.

Various formations under LGD, KMC & KW&SB, during 2014-15, did not recover 24 vehicles retained un-authorizedly by transferred officers and un-entitled persons, in violation of above rule. Details are provided at Annex-XLI.

Audit was of the view that unauthorized retention of official vehicles by transferred officers and unauthorized persons resulted into misuse of official vehicles at the cost of public exchequer. Violation from prescribed rule was due to weak internal controls and lack of accountability.

The matter was reported to the management during November 2015. Director, Vehicles, KMC in its reply dated 28-12-2015 has agreed to the audit point of view as vehicles were still not returned by the officers. Other formations 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 not recovering official vehicles against un-authorized retention by ex-officers. Moreover, all out efforts may be made to recover vehicles without further delay.

[AIR Paras: 1, 7, 13, 2]

1.2.2.53 Unjustified Detailment of 81 Ex-Cadre Employees in DMD (RRG)

According to Government of Sindh Services and General Administration Department letter No.SO-I(S&GAD)/92, dated: 26-05-1992, addressed to all departments, the staff should be posted at the places for which the posts have been sanctioned as in no case any officer / official be allowed to work on detailment basis to place other than original place of posting otherwise the post will be abolished under the orders of the Finance Department, Government of Sindh.

During the audit of DMD RRG, KW&SB it was revealed that 81 officers/officials were working on detailment basis, in violation of the above directives. Details are provided at Annex-XLII.

Audit was of the view that posting of staff on detailment resulted into violation of prescribed rules. Violation of prescribed procedure was due to weak internal controls.

The matter was reported to the management during October 2015 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 illegal detailment of staff.

[AIR Para: 4]

1.2.2.54 Appointments Over & Above the 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.”

During the course of audit of DMD HRDA in financial year 2012-13, it was observed that 57 officials in different capacities/posts were working over and above the sanctioned strength of various departments of KW&SB, against the rules. Details are provided at Annex-XLIII.

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

The matter was reported to the management during February 2014 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: 29]

1.2.2.55 Unauthorized Operation of Bank Accounts

According to Finance Department, Government of Sindh letter No.FD/PS/85/2010-11 dated 18th May, 2011 “it has been desired by the Honorable Chief Minister that different Departments/Projects/ Programs / Companies/ Endowment funds/Employees’ benefits & Charitable funds/ Autonomous & Semi-autonomous Bodies directly or indirectly under the control of the Government of Sindh now give preference to Sindh Bank Limited in their banking needs”.

The formations under Secretary Local Government, including Chief Officer Shaheed Benazirabad, Director Estate, KMC and DMD HRDA, during 2013-15, did not obtain permission from Finance Department, Government of Sindh, to open bank accounts for official transactions. Further, no detail was provided to audit whether these accounts have been opened in the name of particular Local Council or being operated by DDO. Details are provided at Annex-XLIV.

Audit was of the view that opening and maintaining of bank accounts in private commercial banks without obtaining permission/concurrence from Finance Department was irregular. Violation of prescribed rules & procedures was due weak internal control system.

The matter was reported to the management during October to November 2015 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 management for opening and maintaining of bank accounts in private commercial banks.

1.2.2.56 Non-Acquisition of KW&SB Land – 15,725 Acres & 38 Ghuntas

According to THE LAND ACQUISITION ACT, 1894 (Act I of 1894) as produced in Land Acquisition Rules 1982

‘47. Obligation to furnish information necessary for the preparation of records.– (1) Any person whose rights, interests or liabilities are required to be, or have been, entered in any record or register under this Chapter, shall be bound, on the requisition of any Revenue Officer or Patwari engaged in compiling or revising the record or register, to furnish or produce for his inspection, all such information or documents needed for the correct compilation or revision thereof as may be within his knowledge or in his possession or power.

5[48. Penalty.– (1) Subject to sub-section (2), a person who neglects to make, within three months from the date of his acquisition of a right referred to in section 42 or section 42-A, the report required to be made or who fails to furnish the information or produce the documents required under section 47, shall be liable, at the discretion of the Collector, to a fine not exceeding five hundred rupees.

(2) If a person acquires a right through a registered document, the Registering Authority shall, in the prescribed manner, make a report of the acquisition of the right to the Patwari or the Service Centre Official.].

The Management of Karachi Water & Sewerage Board has not acquired purchased lands in violation of above rules. Moreover, the board of revenue has not transferred the land against KW&SB.

Land for Haleji Water Supply	(allotted land) 5544 Acres 47 Ghuntas
Land for Greater Karachi Water Supply I from Deh Gujjo To Deh Kotirro	(allotted land)Total 3237 Acres 10 Ghuntas
Land for Greater Karachi Scheme II from Deh Sanharo To Deh Taiser	4637 Acres 17 Ghuntas
land for Hub Reservoir	906 Acres 3 Ghuntas ;
Miscellaneous projects under Greater Karachi Scheme - II	1400 Acres 17 Ghuntas

Mutation of land was not acquired in the name of Government Including:

1. There are no payment details / Treasury Challans either in custody of KW&SB or Board of revenue indicating any payment to original owners of the land in accordance with procedure of land award. Missing record includes
2. Notification of transfer of records-of-rights in Board of revenue record against the acquired land including (a) award statements, (b) the rent, land-revenue, rates, cesses or other payments, due from and to Government;(c)a statement of customs respecting rights and liabilities in the estate; (d) a map of the estate as issued by BOR.
3. No entry of acquired land in mutation register & (since KW&SB has not paid any mutation fee to BOR) absence of Form VII against compensation paid.

This condition is the main cause of continued encroachments on Strategic Lands of Water Main Trunks and Water/Sewerage Treatment Plant.

Audit was of the view that non-acquisition of land by KW&SB resulted into illegal encroachment and unauthorized occupation. Violation of policies and procedure was due to weak internal control system.

The matter was reported to the management during February 2015 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 non-completion of acquisition of KW&SB purchased land total 15724 acres and 78 ghuntas.

[AIR Para: 03]

1.2.2.57 Encroachment/Occupation of KW&SB Lands (More than 2,000 Acres)

According to the policy / SOP issued regarding protection of KW&SB land against encroachments adopted vide office memorandum no. PACE (BT) / KW&SB / 2007 / 349 / 313 dated 28 /04/2007, "PROCEDURE TO BE ADOPTED", Phase-1; Action of Executive Engineer, "The concerned executive engineer being actual custodian of land in the division should negotiate with encroachers / department and apprise him off the land record held with KW&SB with an in to get the land grabbers. In case of failure, would submit detailed report in written to his concerned superintending engineer in written with the copy to concerned chief executive and C.O.S.O. KW&SB."

MD (KW&SB) for the year 2012-14, did not remove encroachments on land/asset of KW&SB, in violation of above rules. Details are provided at Annex-XLV.

Further, DG Rangers Sindh and Pakistan Navy have also occupied 10 Acres of KW&SB property, which was awarded for Haleji, Greater Karachi Bulk and other water supply schemes, which is causing hindrance in further extension of these strategic water reservoirs.

Audit was of the view that encroachments and unauthorized occupation of land by private parties and law enforcing agencies on KW&SB lands is jeopardizing further extension of the water supply and sewerage schemes. Violation of laid down rules and procedures was due to weak internal control system.

The matter was reported to the management during February 2015 but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing responsibility on management for its failure to recover government property worth billions of rupees.

[AIR Para: 01]

1.2.2.58 Illegal Occupation of Government Quarters

According to Sindh Public Property (Removal of Encroachment) Bill, 2010, Section 5(1), “If any person refuses or fails to vacate the public property or remove the structure raised thereon after three days from the order under section 3 duly served on him, or if review petition is filed against such order, after such review petition is dismissed, he shall be evicted by such force as may be necessary, by an officer authorized by Government in this behalf and the structure, if any, raised by such person on the public property shall vest in Government, Council, autonomous body, or registered Cooperative Society as the case may be”.

During examination of record pertaining to MD (KW&SB) for the year 2012-14, it was observed that 136 government quarters in different colonies on pool of KW&SB were under illegal, un-authorized and adverse occupation. Details are provided at Annex-XLVI.

The KW&SB authorities failed to protect public property from unauthorized occupation and did not take any action for retrieval of these quarters since long.

The matter was reported to the management during February, 2015 but management did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing responsibility on management for its failure to recover government property worth billions of rupees.

[AIR Para: 02]

CHAPTER-II

Karachi Division

1.3 KARACHI DIVISION

1.3.1 INTRODUCTION

Karachi Division has been divided into 6 District Municipal Corporations, namely, Karachi East, West, South, Central, Malir & Korangi. Business of Municipal Corporation is run through the Administrator / Municipal Commissioner, Director, Deputy Director and officers namely TO (I&S), TO (Finance), TO (P&C) and TO (Regulations) under Sindh Local Government Ordinance, 1979. The functions of Municipal Corporation are as following:

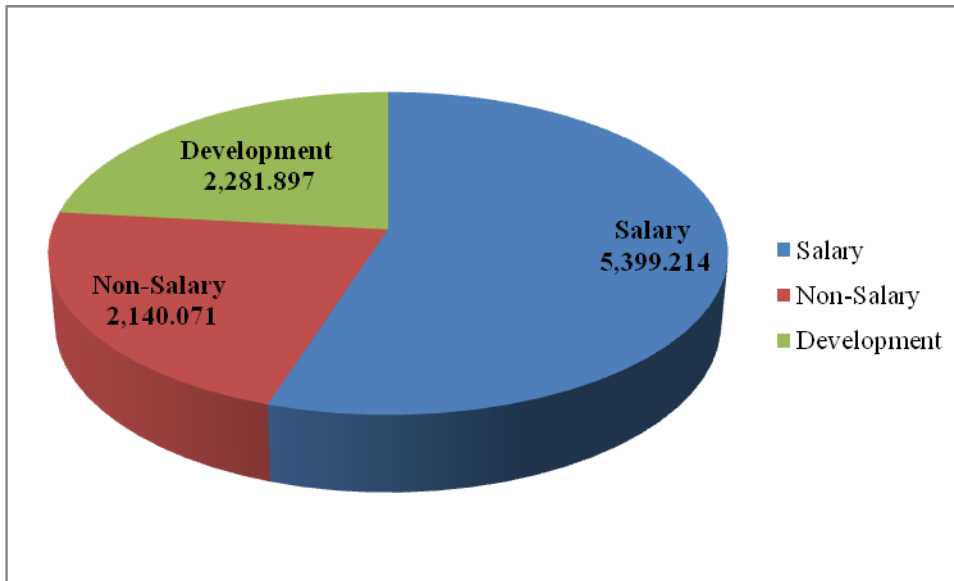
1. Prepare spatial plans for the Town including plans for land use, zoning and functions for which Municipal Corporation is responsible.
2. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry, commerce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

1.3.2 Comments on Budget and Accounts (Variance Analysis)

(Rupees in Million)

Sr.	Formation	Particulars	Budget	Expenditure / Revenue	Excess (+)
					Savings (-)
Karachi Division					
1	DMC Central Karachi	Salary	1,820.578	1,022.071	(798.507)
		Non-Salary	516.760	290.109	(226.651)
		Development	1,548.735	869.458	(679.277)
		Revenue	3,887.455	2,203.458	(1,683.997)
2	DMC South Karachi	Salary	1,791.777	1,218.543	(573.234)
		Non-Salary	1,023.922	245.176	(778.746)
		Development	976.130	139.137	(836.993)
		Revenue	3,797.517	1,607.812	(2,189.705)
3	DMC West Karachi	Salary	1,087.750	844.319	(243.431)
		Non-Salary	542.274	424.786	(117.488)
		Development	1,347.560	302.791	(1,044.769)
		Revenue	1,531.870	38.779	(1,493.091)
4	DMC East Karachi	Salary	1,067.980	730.498	(337.482)
		Non-Salary	377.269	176.880	(200.389)
		Development	1,181.150	417.822	(763.328)
		Revenue	2,626.700	1,445.360	(1,181.340)
5	DMC Malir Karachi	Salary	931.160	732.143	(199.017)
		Non-Salary	1,523.658	459.944	(1,063.714)
		Development	1,278.410	516.256	(762.154)
		Revenue	3,578.704	-	(3,578.704)
6	DMC Korangi Karachi	Salary	1,073.913	851.640	(222.273)
		Non-Salary	601.149	543.176	(57.973)
		Development	630.318	36.433	(593.885)
		Revenue	1,724.100	1,459.771	(264.329)
Salary			7,773.158	5,399.214	(2,373.944)
Non-Salary			4,585.032	2,140.071	(2,444.961)
Development			6,962.303	2,281.897	(4,680.406)
Grand Total			19,320.493	9,821.182	(9,499.311)
Revenue			17,146.346	6,755.180	(10,391.166)

Expenditure 2014-15



Original budget of Rs 19,320.493 million was allocated during 2014-15 to Municipal Corporations of Karachi Division under various grants. Variance Analysis of the Revised/Final Grant and Actual Expenditure for the Financial Year 2014-15 for the audited entities depicted that there was a savings of Rs 9,499.311 million.

1.3.3 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 Paras	Status of PAC Meetings
2012-13	08	Nil
2013-14	07	Nil
2014-15	70	Nil

As indicated in the above table, no PAC meeting was convened to discuss the audit reports of DMCs Karachi.

1.4 AUDIT PARAS

1.4.1 Fraud / Misappropriation

1.4.1.1 Doubtful advance payments to staff instead of vendors Rs 1.200 Million

Rule 95 of the West Pakistan Municipal Committees (Works) Rules, 1969, states that, “Under no circumstances shall an advance be made to a contractor for any work to be executed for a Municipal Committee”.

Furthermore, according to Rule 668 of Treasury Rules, states that, “Advances granted under special order of the competent authority to Government Officers for departmental or allied purpose may be drawn on the responsibility and receipt of the officers for whom they are sanctioned, subject to adjustment by submission of detailed accounts supported by vouchers or by refund, as may be necessary”.

Administrator, DMC Korangi, Karachi, during 2014-15, paid advance payments of Rs 1.200 Million to staff instead of vendors, in violation of above rules. Further, adjustment accounts were not produced against advance payments. Moreover, tender were also not invited. Details are as under:

(Amount in Rupees)

S. No.	Zone	Voucher #	Description	Paid to	Approval	Bill #	Cheque # Dated	Gross Amount
1	Landhi	105 July,14	Advance Payment for purchase of Dewatering Pumps	Executive Engineer (M&E)	Note Sheet	N.P	11197508 23-06-14	1,000,000
							11430946 25-07-14	
2	Korangi	46 Jan,15	Advance for Lime Powder / Strychnine Powder	D.D. Health	2	Nil	12046833 05-01-15	200,000
Total								1,200,000

Audit was of the view that advance payment to staff instead of supplier resulted into non-transparency in public funds, besides, chances of misappropriation of public money cannot be ruled out. Violation of prescribed rules was due to weak internal control.

The matter was reported to the management during September 2015 but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends holding inquiry to fix responsibility on person(s) at fault, besides, adjustment account can be produced for audit verification.

[AIR Para: 18]

1.4.1.2 Doubtful Payments to Staff Instead of Vendors Rs 0.605 Million

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”.

Administrator, DMC Korangi, Karachi, during 2014-15, paid Rs 605,460 to staff instead of vendors, in violation of above rule. Further, tender were also not invited. Details are provided at Annex-XLVII.

Audit was of the view that payment to staff instead of supplier resulted into non-transparency in public funds, besides, chances of misappropriation of public money cannot be ruled out. Violation of prescribed rules was due to weak internal control.

The matter was reported to the management during September 2015 but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends holding inquiry to fix responsibility on person(s) at fault. Besides, dead stock register and consumption/issuance register be produced to audit for verification.

[AIR Para: 29]

1.4.2 Non-Production of Record

1.4.2.1 Non-Production of Record – Rs 305.564 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”.

Administrators, DMC South, East & Korangi, Karachi incurred an expenditure of Rs 305.564 million (partial) but failed to provide record, for the year 2014-15, to audit, in

violation of the above rule and instructions as under (Details are provided at Annex-XLVIII):

(Rupees in Million)

S. No.	Name of DMC	Amount
1	South	169.842
2	East	18.266
3	Korangi	117.456
Total		305.564

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 the management during September-November 2015, 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.

[AIR Paras: 1, 2, 1, 6, 1]

1.4.3 Irregularity / Non-Compliance

1.4.3.1 Non-Achievement of Targeted Receipts - Rs 2,213.925 Million

Section 96 (1) of Sindh Local Government Act 2013, states that, “A council may levy, in the prescribed manner all or any taxes, rates, tolls, and fees mentioned in Schedule V”.

Further, Rule 41 (a) of SFR Vol-I, states that, “The departmental Controlling Officer should see that all sums due to Government are regularly received and checked against demands and that they are paid into treasury claiming credit for so much paid into the treasury and compare with the figures in the statements supplied by the comptroller”.

Administrators, DMC West, South, Malir, East, Central, Karachi, failed to recover the estimated/targeted receipts amounting to Rs 2,213.925 million as provided in the budget, during 2014-15, in violation of above rules. Details are provided at Annex-XLIX:

(Rupees in Million)

Sr.	DMC	Description	Target Revenue	Amount Recovered	Less Recovery
1	West	Revenue for own resources	1,531.867	38.780	1,493.087
2	South		128.100	6.636	121.464
3	Malir		175.554	0	175.554
4	East		352.158	129.057	223.101
5	Central		288.200	87.481	200.719
Total			2,475.879	261.954	2,213.925

Audit was of the view that management failed to take necessary steps and enforce the prescribed procedures for achievement of targeted revenue. Violation of prescribed rules and procedures was due to weak internal control.

The matter was reported to the management during October-November 2015 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, effecting recoveries against the targeted receipts.

[AIR Paras: 2, 2, 3, 15, 3, 2, 3, 5, 3]

1.4.3.2 Non-Remittance of Pension Contributions, Provident Fund and Group Insurance into Government Treasury – Rs 698.080 Million

According to Treasury Rules T.O. Section III, “Moneys standing in the public account must be either retained in a treasury or deposited in the Bank. The conditions under which they are deposited in the Bank are governed by the provisions of the State Bank of Pakistan Act 1934.”

Further, Rule 77 of CTR Volume-I, states that, “All money received on behalf of Government should be without undue delay be credited into Government account”.

Moreover, Rule 41 (a) of SFR Vol-I, states that, “The departmental Controlling Officer should see that all sums due to Government are regularly received and checked against demands and that they are paid into treasury claiming credit for so much paid into the treasury and compare with the figures in the statements supplied by the comptroller”.

Administrators, DMC West, South, Malir, Central, Karachi deducted Rs 698,080,153 from salaries of employees under various heads i.e. Pension Contribution, G.P.Fund, Group Insurance, Welfare Fund, etc. but the same were not deposited into Public Treasury and retained in their account. Thus, allowing the management to use the Pension Contributions, Provident Fund and Group Insurance of the employees for other than mandated purposes, in violation of above rule. Details are as under (Further details are provided at Annex-L):

(Amount in Rupees)			
S. No.	DMC	Amount	Head
1	West	71,262,550	Pension, Group Insurance, Provident Fund, Welfare Fund
2	South	292,379,742	
3	Malir	87,477,441	
4	Central	246,960,420	
Total		698,080,153	

Audit was of the view that management of DMCs failed to comply with the orders of the government due to which sanctity and security of the pension contributions, provident fund and group insurance of the employees have been compromised. Deviation from prescribed rules & procedures was due to weak internal control system.

The matter was reported to the management during October-November 2015 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 of DMCs for non-remittance of funds to the KMC.

[AIR Paras: 11, 12, 5, 10, 10, 12, 2]

1.4.3.3 Award of Works against SPPRA Withheld Tender IDs Rs 661.441 Million

As per SPPRA Notification No.Dir (A&F)/SPPRA/1-3(GEN)/13-14/087 dated 03-07-2013 "IDs of the NIT/EOI are released after receipt of the Bid Evaluation Report in terms of Rule-45 of SPP Rules, 2010.

2. SPPRA will release 'SPPRA-ID' to the procuring agencies (PAs), once PAs submit the following documents, complete in all respect, as required under the rules: -

- i. Annual Procurement Plan as required under Rule-11 of SPP Rules, 2010;
- ii. Notice Inviting Tender, Expression of Interest (EOI) and Pre-qualification Notice (Requirement of Rule 17);
- iii. Bid Evaluation Reports (Prescribed by Rule 45);
- iv. Contract Evaluation Form along with Letter of Award, Form of Contract (Agreement) and Bill of Quantities (Requirement of Rule 50); and
- v. Integrity Pact (where applicable) (Requirement of Rule 89).

Administrators, DMC South & Central, Karachi uploaded/posted their tenders on SPPRA website. Due to certain defencies the SPPRA withheld the IDs of each such tender. The managements were required to remove the deficiencies and to get ID release in each case before proceeding further. However, the managements awarded the works for Rs 661.441 million, during 2014-15, in respect of the tenders against which SPPRA did not release the IDs. Details are provided at Annex-LI.

Audit was of the view that work was awarded without release of withheld tender IDs by SPPRA and without issuing and uploading/hoisting of minutes of bids opening meeting on the SPPRA website resulted in violation of prescribed rules and unauthorized award of contract. Violation from prescribed rule was due to weak internal controls.

The matter was reported to the management during November 2015, 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 management for award of work on withheld NIT and without issuing & hoisting minutes of opening of bids on SPPRA.

[AIR Paras: 13, 20, 1]

1.4.3.4 Non-Clearance of Outstanding Liabilities - Rs 508.392 Million

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”.

Administrators, DMC West, South, Malir, Central, Karachi incurred expenditure of Rs 508.392 million, during 2014-15, from various heads of account, but failed to pay huge liabilities of different contractors & suppliers, in violation of above rule. Details are as under (Further details are provided at Annex-LII):

(Rupees in Millions)			
Sr.	DMC	Description	Amount
1	West	Outstanding amount at year end	105.693
2	South		226.584
3	Malir		89.497
4	Central		86.618
Total			508.392

Audit was of the view that management failed to clear outstanding amount and created liabilities thus affecting the budget position of next financial year. Deviation from laid down procedures was due to weak internal control.

The matter was reported to the management during October-November, 2015, 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.

[AIR Paras: 1, 1, 11, 1, 5]

1.4.3.5 Non-Maintenance of Log Books for Official Vehicles Rs 505.575 Million

Rule-20 of the Staff Car Rules 1980, as amended in 2001, duly adopted by GoS, states that, “The Log Book, History Sheet, and Petrol Account Register shall be maintained for each official vehicle”.

Administrators, DMC, West, South, Malir, Central, East & Korangi, Karachi incurred an expenditure amounting to Rs 505.575 million, during 2014-15, on purchase of POL for official vehicles but did not prepare Log Books, Vehicle Maintenance Record,

History Sheets and Petrol account Registers, in violation of above rule. Details are as under:

(Rupees in Million)		
S. No.	DMC	POL Expenditure
1	West	77.701
2	South	187.276
3	Malir	52.896
4	Central	61.067
5	East	106.186
6	Korangi	20.449
Total		505.575

Audit was of the view that expenditure on POL without preparation of log books, history sheets and petrol consumption account was violation of laid down procedures. Violation of prescribed procedure was due to weak internal control.

The matter was reported to the management during September-November, 2015 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 management for incurring expenditure without supporting record. Besides, same be prepared to justify the expenditure.

[AIR Paras: 15, 12, 6, 7, 6, 17]

1.4.3.6 Un-authorized deduction by KMC from Property Tax Share of DMC – Rs 314.737 Million

Section 3A of the Sind Urban Immovable Property Tax Act, 1958, states that, “The tax collected from a rating area shall, after deducting two percent thereof as collection charges, be shared by Government and the Local Council or as the case may be, the Cantonment Board of such rating area in the ratio of 3:17”.

Administrator, DMC South & Central, Karachi, during 2014-15, received Property Tax Share of Rs 441.809 million out of total release of Rs 756.546 million from GoS in KMC account for onward transfer to DMCs resulting into short receipt of Rs 314.737 million. KMC unauthorisedly deducted 10% collection charges and Pension fund up to 50%, in violation of above rule. Details are provided at Annex-LIII.

Audit was of the view that unauthorized deductions was made by KMC from property tax share of DMCs. Violation of prescribed rules was due to weak internal control.

The matter was reported to the management during November, 2015 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 management of KMC for unauthorized deduction from property tax share of DMCs, besides, undue amount deducted by KMC be paid to DMCs.

[AIR Paras: 17, 8]

1.4.3.7 Award of Contracts without Tender - Rs 191.792 Million

Rule-17(1) of SPPRA Rules 2010, states that, “Procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority’s website and in print media in the manner and format prescribed in these rules”.

Further, Rules (11)(1), *ibid*, states that, “All procuring agencies shall devise a mechanism for planning in detail for all proposed procurements, determining the requirement of the procuring agency, within its available resources, and prepare an annual or a longer term rolling plan, detailing the procurement methods applicable for specific procurements (12)(1) all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping”.

Administrators, DMC West, Malir & Korangi, Karachi, during 2014-15, incurred an expenditure of Rs 141.473 million without calling tenders and incurred Rs 50.319 million by splitting to avoid tender, during 2014-15, in violation of above rules. Details are provided at Annex-LIV. Moreover, machinery was hired despite having adequate machinery.

(Rupees in Million)		
S. No.	Zone	Cost of works
1	West	123.731
2	Malir	5.004
3	Korangi	45.908
4	South	10.892
5	East	6.257
Total		191.792

Audit was of the view that managements did not invite tenders which resulted in award of contracts in a non-transparent manner. Violation from prescribed rules resulted into unauthorized expenditure and due to weak internal controls.

The matter was reported to the management during September-November, 2015 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 on account of execution of works without tenders/by splitting.

[AIR Paras: 16, 16, 8, 15, 7, 5, 18, 13, 20, 9]

1.4.3.8 Payment of Liabilities without Concurrence of Finance Department – Rs 116.321 Million

According to instructions issued by the Finance Department Government of Sindh vide letter No. FD-B12 (48)/1996-97 dated 21-10-1996, the expenditure of the previous years cannot be met from the allocation of the current financial year. Moreover, as per Para 6 (k) of the Government of Sindh Finance Department Letter No. FD(B&E-I/4)-I/51/2009 dated 01-07-2009, “Liability of previous years may not be allowed to be cleared unless concurrence is given by the Finance Department”.

Administrators, DMC West, South & Korangi, Karachi paid an amount of Rs 116,321,360 on account of the liabilities of previous years without concurrence of Finance Department, in violation of above rules. Details are as under (Further details are provided at Annex-LV):

(Amount in Rupees)

S. No.	DMC	Amount
1	West	10,631,322
2	South	70,304,681
3	Korangi	35,385,357
Total		116,321,360

Audit was of the view that management failed to observe procedures of financial discipline, which constituted weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported to the management during September to November, 2015 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 payment of liabilities without concurrence of Finance Department.

[AIR Paras: 13, 16, 3]

1.4.3.9 Unauthorized Renewal of Contracts without Tenders 114.972 Million

According to SPPRA Rules 2010, 16 (1)(e) states that procurement of additional quantities of the item(s) from the original contractor or supplier, where, after the items originally envisaged for the project or scheme have been procured through open competitive bidding, and such additional quantities of the same item(s) of goods or works are needed to meet the requirements of the project or scheme;

Provided that;

- (i) the cost of additional quantities of item(s) shall not exceed 15% of the original contract amount; and
- (ii) the original supplier and contractor are willing to supply goods or carry out additional work on the same prices as agreed in the original contract.

- (iii) in case of goods, it shall be permissible only within the same financial year, and in case of works, during the currency of the project(s) or scheme(s).

Administrators, DMC East & Korangi, Karachi paid an amount of Rs 114.972 million, during 2014-15, to Security Company and contractors against security services, garbage lifting, Nallah cleaning and "Annual Contract of R/M of Parks and Roundabouts in the jurisdiction of Shah Faisal Zone" after renewal/extension of previous contracts without following fresh tendering process, in violation of above rules. Details are provided at Annex-LVI. Further, extension of contract in DMC Korangi was at 57.137% over & above the previous contract amount.

Audit was of the view that management failed to invite tenders to obtain competitive rates and observe Sindh Public Procurement Rules, 2010. Violation of prescribed rules was due to weak internal control.

The matter was reported to the management during September-November, 2015 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 account of unjustified extension of contract without re-tendering.

[AIR Paras: 20, 21, 22, 4]

1.4.3.10 Execution of Work without Technical Sanction Rs 96.643 Million

Para 56 of CPW departmental code, states that, "For each individual work proposed to be carried out, except petty works petty repairs and repairs for which a lump sum provision has been sanctioned under paragraph 106, a properly detailed estimate must be prepared for sanction of competent authority this sanction is known as the technical sanction to the estimate".

Further, Para-527 of PWD Manual, Volume-I, states that, "no work shall begin unless proper detailed design and estimate have been sanctioned, allotment of funds made and order for its commencement issued by the competent authority".

Administrator, DMC East, Karachi executed works worth Rs 96.643 million, during 2014-15, without obtaining technical sanction from competent authority, in violation of the above rules. Details are provided at Annex-LVII.

Audit was of the view that award of work without sanction of detailed design and estimate from competent authority resulted into unauthorized expenditure. Violation of laid down procedures was due to weak internal control system.

The matter was reported to the management during November, 2015 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 management for execution of works without obtaining technical sanction from competent authority.

[AIR Para: 11]

1.4.3.11 Wasteful Expenditure on Outsourcing of Sanitation Work Rs 86.579 Million

Rule No.10 (a) of the Sindh Local Councils (Accounts) Rules, 1983, states that, “the same vigilance shall be exercised in respect of expenditure from the Local Fund as a person of ordinary prudence would exercise in respect of his own money”.

Further, according to Rule-88 of SFR Volume-I “every Government Officer is expected to exercise same vigilance in respect of expenditure incurred from public money, as a person of ordinary prudence would exercise in respect of expenditure of his own money”.

Administrator, DMC Korangi, Karachi estimated to incur expenditure amounting to Rs 437.485 million on the salaries of 1,759 sanitation staff, during year 2014-15, but failed to utilize their services, in violation of above rules, as the sanitation work regarding “Lifting of Garbage, Desilting of Nallahs etc.” was outsourced to contractors and payment of Rs 86,578,691 was made on this account during the year. Details are as under:

(Amount in Rupees)

Estimate Exp. Salaries	POL on Sanitation Vehicles	Paid to Contractors	Expenditure on Offals
437,484,976	140,616,717	86,578,691	13,379,900

Audit was of the view that management failed to utilize services of 1,759 sanitary workers resultantly public funds were wasted on outsourcing of sanitation work. Non-observing of prescribed procedure was due to weak internal control system.

The matter was reported to the management during September, 2015 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 management on account of non-utilization of services of staff and wastage of public funds through outsourcing.

[AIR Para: 21]

1.4.3.12 Non-deposit of Income Tax – Rs 28.929 Million

Rule 77 of CTR Volume-I, states that, “All money received on behalf of Government should be without undue delay be credited into Government account”.

Further, Para 41(a) of SFR Vol-I, states that, “The departments controlling office should see that all sums due to government are regularly received and checked against demands and that they are paid into the treasury”.

Administrator, DMC West, Karachi, paid an amount of Rs 482.154 million, during 2014-15, to contractors/suppliers on different accounts and deducted income tax at source, amounting to Rs 28.929 million, but failed to deposit the same into government treasury, in violation of the above rules.

(Amount in Rupees)

S. No.	Zone	Amount Paid	I. Tax @ 6%
1	Site	103,805,367	6,228,322
2	Baldia	106,267,890	6,376,073
3	Orangi	272,080,724	16,324,801
Total		482,153,981	28,929,196

Audit was of the view that non-deposit of deducted income tax into government treasury resulted into loss of public revenue. Violation of prescribed rules was due to weak internal controls.

The matter was reported to management in October, 2015 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 management for unauthorized retention of deducted income tax, besides, same be deposited without further delay.

[AIR Paras: 3, 3, 8]

1.4.3.13 Unauthorized Appointments - Rs 24.372 Million

Notification issued from Local Government Department, Government of Sindh vide No.SOA/(LG)1(27)/2011 dated 6-6-2011, states that, no appointment in any grade shall be made henceforth without consolidated advertisement and fresh approval of the Government approval, if any, earlier issued in this regard may be treated cancelled / withdrawn.

Further, Government of Sindh, Services, General Administration & Cooperation Department notification No.SOV(S&GAD)X-15/90-98 dated: 12-02-2008, states that, Advertisement should be given for all vacant posts & for Posts in BS-5 & above, there shall be a written test followed by interview, whereas, for posts in BS-1 to BS-4 only interviews shall be conducted through departmental selection committee.

Administrator, DMC South, Karachi appointed employees (Regular & Temporary), during 2014-15, without going through prescribed procedures for appointment, incurred an expenditure of Rs 24.372 million on account of their salaries, in violation of the above rules. Calculations were made by audit on random sample basis, as the department failed to provide details of all such appointments.

Audit was of the view that recruitments were made without following prescribed procedure resulting into non-transparency into recruitment. Further, audit cannot authenticate the veracity of bonafide government officials in the absence of muster roll and a proper payroll. Deviation from prescribed rules was due to weak internal control.

The matter was reported to the management during November, 2015 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 expenditure on employees appointed in violation of rules.

[AIR Paras: 22, 23]

1.4.3.14 Unauthorized Withdrawal of Advance without Detailed Adjustments – Rs 13.000 Million

According to Rule 668 of Treasury Rules, states that, “Advances granted under special order of the competent authority to Government Officers for departmental or allied purpose may be drawn on the responsibility and receipt of the officers for whom they are sanctioned, subject to adjustment by submission of detailed accounts supported by vouchers or by refund, as may be necessary”.

Further, as per Rule-23 of Sindh Financial Rules, “Every Payment including repayment of money previously lodged with Government for whatever purpose must be supported by a voucher setting forth full and clear particulars of the claim”.

Administrators, West & Malir, Karachi allowed advance payments of Rs 13.000 million on different accounts and adjustment details/supporting vouchers of payments were not provided to the audit, in violation of above rules. Details are as under:

(Rupees in Million)		
S. No.	DMC	Amount
1	West	2.750
2	Malir	10.250
Total		13.000

Due to non-adjustment of advance payment and non-provision of detailed account, audit could not verify the authenticity of expenditure thus chances of misappropriation cannot be ruled out. Deviation from prescribed rule was due to weak internal controls.

The matter was reported to the management during October-November, 2015 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 and detailed account of advance payment be produced for audit verification.

[AIR Paras: 09, 18, 09]

1.4.3.15 Un-authorized Up-gradation of Posts without approval of Competent Authority – Rs 10.227 Million

Sindh Civil Servants (Appointments, Promotions & Transfer) Rules 1974, as amended, vide Sindh Government Notification No. SORI(SGA&CD)2-10/2005 dated 29.05.2009 in sub-Rule 8-B, states that,

- (1) No department shall recommend a civil servant for out of turn promotion award or reward under Section 9-A of the Sindh Civil Servants Act, 1973 except in accordance with this rule.
- (3) Where a civil servant is granted out of turn promotion he shall maintain his seniority in the lower grade and shall not further be promoted to the higher post until, according to his inter-seniority he becomes eligible for promotion.
- (8) The recommendation shall be placed before a committee consisting of the Chief Secretary as Chairman and (i) Provincial Police officer, Sindh (ii) Senior Member, Board of Revenue, Sindh (iii) Secretary (Services) SGA&CD (iv) Secretary to Chief Minister Sindh and (v) Administrative Secretary of the concerned department as members.
- (9) The Chairman shall submit the report of the committee to the Chief Minister for orders.

Administrator, DMC Central Karachi, during 2014-15, up-graded posts of council employees from their actual scales, merely on the basis of Council Resolutions, without obtaining approval from competent authority, in violation of the above rule. Details are provided at Annex-LVIII.

Audit was of the view that up-gradation of posts one scale above without obtaining approval from competent authority resulted into unauthorized upgradation. Violation of prescribed rules was due to weak internal controls.

The matter was reported to the management during November, 2015 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 management for up-gradation of posts one scale above without obtaining approval from competent authority. Besides, reversing the promotions and recovery of excess payment be made.

[AIR Para: 9]

1.4.3.16 Non-Deduction of Taxes - Rs 6.661 Million

Section 8 (1) of the Sindh Sales Tax on Services Act 2011, states that, “Subject to the provision of this Act, there shall be charged, levied and collected a tax known as sales tax on the value of taxable service at the rate of 16% specified in the schedule in which the taxable service is listed”.

Rule 2 (3) of the Sales Tax Special Procedure (Withholding) Rules, 2007, states that, “a withholding agent having free tax number (FTN) and falling under clause (a) (b) and (c) of sub-rule (2) of Rule-1, shall on purchase of taxable goods from unregistered persons, deduct sales tax at the applicable rate (17%) of the value of taxable supplies made to him from the payment due to the supplier and unless otherwise specified in the contract between the buyer and the supplier, the amount of sales tax for the purpose of this rule shall be worked out on the basis of gross value of taxable supply”.

Administrators, DMC South, Central & Korangi, Karachi, paid an amount of Rs 48.940 million, during 2014-15, to various suppliers/contractors for procurement of goods & services, but failed to provide any proof of deduction /deposit of sales tax into Government Treasury amounting to Rs 6.661 million, in violation of above rules. Details are as under: (Further Details are provided at Annex-LIX).

(Amount in Rupees)

S. No.	DMC	Amount of Tax	Remarks
1	South	5,738,631	Sales Tax
2	Central	80,886	Sales Tax
3	Korangi	841,466	Sales & Income Tax
Total		6,660,983	

Audit was of the view that due to non-deduction/deposit of sales tax/income tax into Government Treasury the government sustained loss of revenue. Non-observance of prescribed rules & procedures was due to weak internal controls.

The matter was reported to the management during September-November, 2015 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 person(s) at fault for non-deduction of sales tax/income tax, besides, recovers the amount without further delay.

[AIR Paras: 40, 41, 19, 5, 12]

1.4.3.17 Payments of Financial Assistance without Supporting Vouchers Rs 5.587 Million

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

Administrators, DMC West & Malir, Karachi paid financial assistance to the heirs of the employees who died during service amounting to Rs 5.587 million, during 2014-15, without fulfilling the codal formalities, in violation of above rule. The following necessary documents were not found attached:

- i) Death Certificate issued from Hospital / Graveyard / U.C
- ii) Medical Report from the doctor / hospital
- iii) Heirship Certificate / Succession Certificate from the Court of Law
- iv) Public Notice in newspapers for legal heirs
- v) NOC from other legal heirs for payment in favour of the recipient
- vi) Obituary / Gazette Notification of Death from department
- vii) Copies of CNIC and Service Card of the deceased
- viii) Copies of CNIC of legal heirs
- ix) Acknowledgment of the recipient

Due to non-availability of necessary documents, audit could not verify the authenticity of the expenditure incurred on account of financial assistance therefore chances of mis-appropriation cannot be ruled out. Violation of prescribed rule was due to weak internal controls.

The matter was reported to the management during October-November, 2015 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 such lapse and all necessary documents be produced to audit for verification.

[AIR Para: 10, 5, 3]

1.4.3.18 Un-authorized Procurement through Non-generic Specification Rs 4.827 Million

Rule 13 (1) of the Sindh Public Procurement Rules, 2010, states that, "Specifications shall allow the widest possible competition and shall not favour any single contractor or supplier nor put others at a disadvantage. Specifications shall be generic and shall not include references to brand names, model numbers, catalogue numbers or similar classifications. However, if the procuring agency is convinced that the use of a reference to a brand name or a catalogue number is essential to complete an otherwise incomplete specification, such use or reference shall be qualified with the words "or equivalent".

Administrator, DMC South, Karachi, procured goods of Rs 4.827 million, during 2014-15, with specific brand name, in violation of above rule. Further, Certificate of Sole Agent issued by M/s International Electric Co. to M/s Samsui International Co. was bearing the same address, casting doubts on the authenticity of transaction. Details are provided at Annex-LX.

Audit was of the view that procurement without open competition resulted into unauthorized award of contract thus depriving the government of competitive rates. Deviation from prescribed rules was due to weak internal controls.

The matter was reported to the management during November, 2015 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 procurements without open competition.

[AIR Para: 26]

1.4.3.19 Un-authorized Issuance of Corrigendum – Rs 4.163 Million

According to Para-d (i) of the SPRRA Notification No.Dir(CB)/SPPRA/1-3(GEN)/08-09/2617 Dated 1st March, 2011 “Corrigendum is the continuation of already published NIT with no new items (s) or work is added. However, corrigendum is issued when any change, modification or deletion in the information already publicized through the NIT becomes necessary. The corrigendum shall be publicized in a timely manner, on equal opportunity basis in a manner similar to the original advertisement”.

Administrator, DMC South, Karachi, during 2014-15, issued corrigendum on 07-11-2014 against NITs already invited through SPPRA for work amounting Rs 4.163 million but the same were not issued to the newspapers in a similar manner to original advertisement where the same NITs were initially published, in violation of the above rule. Details are as under:

Name of Work	Name of Zone	Date of Original Advertisement	Date of Corrigendum	Amount (Rs.)
RCC Pipe Drain	Keamari Zone	20-10-2014	07-11-2014	4,163,548 + (Offer Rate)
Total				4,163,548

Audit was of the view that publication of Corrigendum not in a similar manner to original advertisement created less awareness to public which resulted into undue favour to contractor. Violation of prescribed rules was due to weak internal controls.

The matter was reported to the management during November, 2015 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 management for not publishing corrigendum in same newspapers where original advertisement was published.

[AIR Para: 27]

1.4.3.20 Unjustified Bonus during Eid-ul-Azha – Rs 1.743 Million

According to Sr. No.15 of Appendix under Rule 3 of the West Pakistan Local Councils Municipal Committees (Power of Appointing Authorities) Rules, 1965 “An appointing authority has following powers to accord permission for honorarium or fees: -

Sr. No.	Nature of Powers	Extent of Powers
15	Power to permit an official to receive honorarium or fees up to Rs 10,000/- in a year.	Full powers, provided the service rendered does not fall within the course of the ordinary duties of the official.

Further, according to Para-10 (iv) of GFR Volume –I, “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”.

Administrator, DMC Korangi, Karachi paid bonus amounting to Rs 1,742,920 to Solid Waste Management Staff on Eid-ul-Azha, during 2014-15, despite work of Collection, Transportation and Burial of Offals’ on Eid-ul-Azha was outsourced to contractors. Details are as under:

(Amount in Rupees)

S. No.	Voucher #	Paid to	No. of Employee	Approval	Cheque # Dated	Part Payment	Gross Amount
1	319 Dec,14	Respective Bank Accounts	All Solid Waste Management Staff, Shah Faisal Zone	Note Sheet	12046810 29-12-2014	1,419,000	1,742,920
2	145A Feb,15				12046810 29-12-2014	323,920	

Audit was of the view that unauthorized bonus was paid without justification resulted into misappropriation of public funds. Non-exercise of vigilance in respect of expenditure was due to weak internal controls.

The matter was reported to the management during September 2015 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 management for unjustified award of bonus to the staff, besides, recover the same.

[AIR Para: 22]

1.4.3.21 Unauthorized Release of Ads through an Advertising Agency Rs 1.489 Million

Para No. 08 (f) of the Advertisement Policy-2011, states that, “All classified Ads i.e. Notice Inviting Tenders, Gallop Tender Notices, Expression of Interest, Vacancies in Government Departments and such other Ads shall be issued/ released directly to the print media through Information Department, Government of Sindh and not through any Advertising Agency what so ever”.

Further, Para No. 09 (iii) of ibid, states that, “If any client Department wants any advertisement agency (ies) for the advertising purpose, it can only recommend and not

appoint the same. Eventually, the agency (ies) has to follow the same procedure of observance of all codal formalities. The final decision again rests with Information Department for the purpose”.

Administrator, DMC South, Karachi, released advertisements of Rs 1.489 million, during 2014-15, through an advertising agency without approval of Information Department, GoS, in violation of above rules. Details are provided at Annex-LXI.

Audit was of the view that direct release of ads without approval of Information Department, GoS, resulted into unauthorized expenditure. Deviation from prescribed rules was due to weak internal controls.

The matter was reported to the management during November, 2015 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) for direct release of ads through advertisement agency without approval of Information Department, GoS.

[AIR Para: 37]

1.4.3.22 Un-authorized Appointments during Ban Period – Rs 1.299 Million

As per S&GAD letter No.SO (C-IV)S&GAD/6-52/97 dated 14-01-2001 “There was ban on appointments during the period 04-12-1990 to 07-02-1992, 20-10-1993 to 15-05-1995 and 01-12-1996 to date”.

Administrator, DMC South, Karachi, paid Rs 1.299 million, during 2014-15, on account of salaries of staff appointed during ban period, in violation of above rule. Details are as under:

(Amount in Rupees)

Sr. No.	Name of Employee	Designation	BPS	Date of Appointment	Gross Pay	Months	Amount
Lyari Zone							
1	Mr. Saleem Khan	S-Typist	14	29-11-1997	25,897	12	310,764
2	Mr. Khurram Nisar	M.O	17	29-11-1997	42,204	12	506,448
3	Mst. Asma Rauf	D.D	17	28-11-1997	40,133	12	481,596
Total							1,298,808

Audit was of the view that appointment of staff during ban period constituted unauthorized appointments. Non-Compliance of government instructions was due to weak internal controls.

The matter was reported to the management during November, 2015 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 management for appointment of staff during ban period.

[AIR Para: 42]

1.4.3.23 Non-Imposition of Penalty - Rs 0.739 Million

As per agreement made between contractor & Government that the time frame given for the completion of work is required to be observed and in case of failure/ delay, the penalty at the rate of 10% of sanctioned cost may be imposed & deducted from the bill of contractor.

Administrator, DMC East, Karachi executed development work “Construction of Park at Block-4/A, Sahafi Colony, Gulshan e Iqbal Zone, Karachi” amounting Rs 7.394 million, during 2014-15, but the contractor did not complete the work within stipulated time without any valid justification. The penalty @ 10% of total cost amounting to Rs 0.739 million was not imposed/recovered from the contractor, in violation of above rule.

Audit was of the view that undue favour was extended to contractors. Deviation from prescribed rules was due to weak internal control.

The matter was reported to the management during November 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 non-imposing penalty on contractors, besides, effecting recovery without further delay.

[AIR Para: 12]

1.4.3.24 Un-authorized Posting of Non-Cadre Staff on SCUG Reserved Seats

Rule 03 (01) of the Sindh Councils Unified Grades Service Rules, 1982, states that, “There shall consist of the following branches namely: -

- a) Administrative Branch
- b) Engineering Branch
- c) Accounts/ Audit Branch
- d) Medical Branch including Health sub branch; and
- e) Any other branch as may be specified by Government from time to time.

Furthermore, Rule 03 (04) of *ibid*, states that “Member of one branch or sub branch shall not be eligible for transfer to a post in another branch or sub branch”.

Furthermore, as per Honorable Supreme Court of Pakistan decision dated 12-06-2013, “Government of Sindh was directed to terminate contract of all employees effecting others promotions, cancel all out-of-turn promotions since 2002 and all absorptions since 1994 and repatriate them to their parent departments within three weeks”.

Administrator, DMC South, Karachi, during 2014-15, posted various employees on reserved seats of SCUG cadre who were not employees of that cadre, in violation of the above rules. Details are as under:

Sr. No.	Period		Employee Posted				Actual Post	
	From	To	Name of Employee	Actual Designation	Posted as	BPS	Group	BPS
AIR Para No.03								
1	09-04-2015	30-06-2015	Mr. Ghulam Farooq Langove	Non SCUG (Baluchistan Government)	Administrator	19	SCUG (Admin)	19
AIR Para No.04								
2	28-02-2013	04-05-2015	Mr. Mohammad Raisi	Non SCUG (BPS-18)	Municipal Commissioner	19	SCUG (Admin)	19
AIR Para No.05								
3	03-12-2013	05-05-2015	Mr. Adnan Razi	SCUG (Admin) (BPS-17)	Accounts Officer	17	SCUG (Accounts)	18

Audit was of the view that unauthorized postings on reserved seats of SCUG employees of specific branch resulted into unauthorized postings. Violation of prescribed rules was due to weak internal controls.

The matter was reported to the management during November, 2015, 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 posting of non-cadre employees on reserved seats of SCUG cadre.

[AIR Paras: 3, 4, 5]

1.4.3.25 Non-Removal of Encroachment from Limits of Municipal Corporation

Rule-52 (f) Sindh Peoples Local Government Act 2012, states that, “function of Taluka Municipal Council is to prevent encroachments”.

Further, according to section-III of Sindh Public Property (Removal of Encroachment) Act, 1975, “Government or any authority or officer authorized by the Government in this behalf may require the person directly or indirectly responsible for encroachment to remove such encroachment together with the structure, if any, raised by him on the public property, within the period not less than three days as may be specified in the order”.

Administrators, DMC West & Malir, Karachi, during 2014-15, failed to remove encroachments from roads, footpaths, construction over limits of streets, Nallahs, etc. established on permanent and semi-permanent basis in the shape of shops, houses and fruits & vegetables carts, in violation of above rules. Pictorial evidence attached at Annex-LXII.

Audit was of the view that due to inaction of the management government interest was not safeguarded resulting into loss of public property and traffic blockade. Non-compliance of prescribed rules was due to weak internal controls.

The matter was reported to the management during October-November, 2015 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 account of failure of management to initiate action against encroachers. Besides, same may be removed immediately.

[AIR Paras: 6, 10, 12]

1.4.3.26 Improper Sanitation and Solid Waste Management in DMCs

According to repeal SLGO-2001, SECTION 54 (1) the functions and powers of the Taluka Municipal Administration shall be to:

- (i) Provide, manage, operate, maintain and improve the municipal infrastructure and services, including- Sewerage, sewage and sewage treatment and disposal;
- (iii) Storm water drainage;
- (iv) Sanitation and solid waste collection and sanitary disposal of solid, liquid, industrial and hospital wastes;
- (v) Roads and streets, other than roads falling under the jurisdiction of, and maintained by the District Government or Government and streets maintained by the Union Administration or Village Council;

Administrators, DMC West & Malir, Karachi, during 2014-15, failed to provide proper sewage and sewerage system despite having necessary human resources and machinery, in violation of above rules. Pictorial evidence attached at Annex-LXIII. Following irregularities were noticed:

- a) Sewerage Lines were seen blocked despite having sufficient workforce which is deemed as poor performance
- b) No proper system for disposal of waste from limits of DMC
- c) Drainage system was found over flowing thus resulting in inconvenience and unhealthy environment to the public and causing damage to the roads

Audit was of the view that management failed to provide basic municipal services to the public despite having sufficient resources. Violation from prescribed rules was due to weak internal controls.

The matter was reported to the management during October-November, 2015 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 management for non-provision of necessary municipal services to the public.

[AIR Paras: 11, 11, 13]

1.4.3.27 Non-Deduction of General Provident Fund & Benevolent Fund from Salaries

Rule 82 of the Sindh Local Councils (Accounts) Rules, 1983, states that, “Only the following classes of recoveries shall be made by deduction from pay bills: -

- i. Recoveries on account of Provident Fund subscriptions;
- ii. Income tax;
- iii. Benevolent Fund and
- iv. Pension Contribution”.

Administrators, DMC South & Central, Karachi, during 2014-15, did not deduct General Provident Fund & Benevolent Fund from salaries of employees, in violation of the above rule. Details are provided at Annex-LXIV.

Audit was of the view that non-deduction of General Provident Fund & Benevolent Fund from salaries resulted into unauthorized excess payment. Violation of prescribed rules was due to weak internal controls.

The matter was reported to the management during November, 2015 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 management for non-deduction of General Provident Fund & Benevolent Fund, besides, same be recovered from employees.

[AIR Paras: 39, 16]

1.4.3.28 Loss due to Non-Maintenance of Council Vehicles

According to Section 116 (07) of the Sindh Local Government Act, 2013 “Every Member or Employee of a Council and every person, charged with the administration of the affairs of a Council, or acting on behalf of a Council shall be personally liable for the loss, waste, misapplication or unauthorized application of any moneys or property belonging to the Council which is a direct consequence of his negligence or misconduct,

and the liability of such member, employee or person shall be determined by the Government in the prescribed manner”.

Administrator, DMC South, Karachi, during 2014-15, failed to maintain 52 Council vehicles, which were non-operational in different Zones since long, in violation of the above rule. Details are provided at Annex-LXV.

Audit was of the view that non-maintenance of Council vehicles resulted into loss of public assets and non-utilization of resources. Deviation from prescribed rule was due to weak internal controls.

The matter was reported to the management during November, 2015 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 management for loss of public assets, besides efforts be taken for their proper maintenance and utilization.

[AIR Para: 55]

1.4.3.29 Unauthorized Retention of Government Vehicles

Rule 159 (2) of the Sindh Local Councils (Accounts) Rules, 1983, states that, “Council vehicles shall be used for Council duty only. Council vehicles are meant for Office use only within Council limits and shall not take on tour outside the limit without the express permission of the Mayor or Chairman in writing”.

Administrator Municipal Corporation, DMC Malir, during 2014-15, did not recover vehicles retained un-authorizedly by officers/officials after their transfer from DMC Malir, in violation of above rule. Details are provided at Annex-LXVI.

Audit was of the view that unauthorized retention of official vehicles by transferred officers and unauthorized persons resulted into misuse of official vehicles at the cost of public exchequer. Violation from prescribed rule was due to weak internal controls and lack of accountability.

The matter was reported to the management during November, 2015 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 not recovering official vehicles against un-authorized retention by ex-officers. Moreover, all out efforts may be made to recover vehicles without further delay.

[AIR Para: 2]

1.4.3.30 Loss due to Non-Functioning of Asphalt Plant

Rule 2(1)(jj) SPPRA Rules 2010, states that, “Value for Money” means best returns for each rupee spent in terms of quality, timeliness, reliability, after sales service, up-grade ability, price, source, and the combination of whole-life cost and quality to meet the procuring agency’s requirements”.

Further, according to Section 116 (07) of the Sindh Local Government Act, 2013 “Every Member or Employee of a Council and every person, charged with the administration of the affairs of a Council, or acting on behalf of a Council shall be personally liable for the loss, waste, misapplication or unauthorized application of any moneys or property belonging to the Council which is a direct consequence of his negligence or misconduct, and the liability of such member, employee or person shall be determined by the Government in the prescribed manner”.

Administrator, DMC Central, Karachi, failed to operationalize asphalt plant for the benefit of organization, during 2014-15, in violation of above rule.

Audit was of the view that non-functioning of Asphalt Plant resulted into non-utilization of available resources and a loss of expected revenue of Rs 2.5 million to the exchequer. Deviation from prescribed rule was due to weak internal controls.

The matter was reported to the management during November, 2015 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 management for non-functioning of asphalt plant. Besides, all-out efforts be taken for optimal utilization of facility to enhance the revenue of DMC.

[AIR Para: 12]

CHAPTER-III
HYDERABAD DIVISION

1.5 HYDERABAD DIVISION

1.5.1 INTRODUCTION

Hyderabad Division consists of 09 Districts namely Hyderabad, Badin, Dadu, Thatta, Matiari, Jamshoro, Sujawal, Tando Allah Yar and Tando Muhammad Khan. Each Corporation / District Council / Municipal Committee / Town Committee in Hyderabad Division is headed by an Administrator/ Municipal Commissioner /Chief Officer / Chief Municipal Officer/ Town officer who carries out operations as per Sindh Local Government Ordinance, 1979.

The functions of Municipal Corporation/Committees are as following:

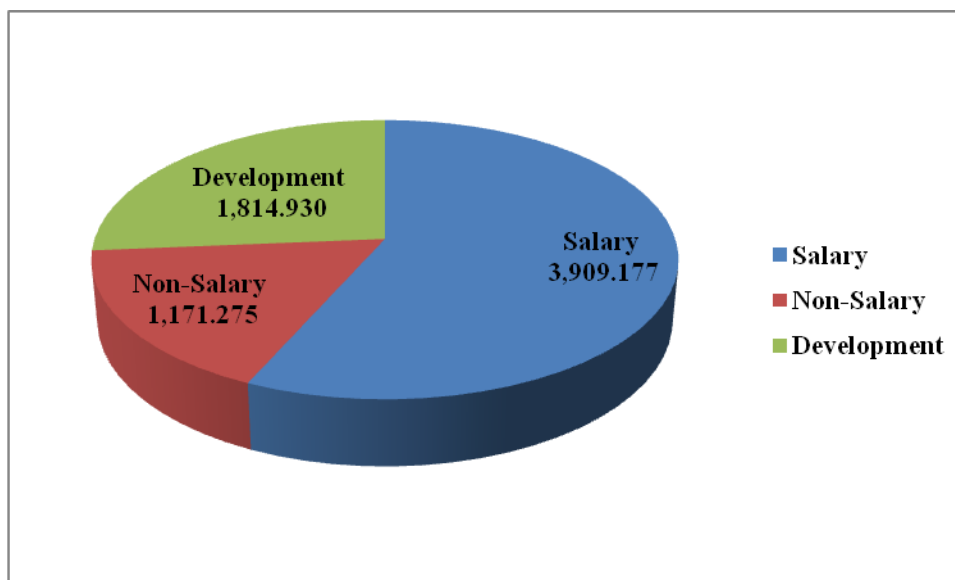
1. Prepare spatial plans for the Town including plans for land use, zoning and functions for which Municipal Corporation/Committees is responsible.
2. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry,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

1.5.2 Comments on Budget and Accounts (Variance Analysis)

(Rupees in Million)

S. No.	Formation	Particulars	Budget	Expenditure / Revenue	Excess (+) Savings (-)
1	Hyderabad	Salary	1,566.669	1,354.146	(212.523)
		Non-Salary	481.411	461.396	(20.015)
		Development	900.533	595.868	(304.664)
		Revenue	1,815.934	453.983	(1,361.950)
2	Badin	Salary	534.501	309.105	(225.396)
		Non-Salary	140.198	51.518	(88.681)
		Development	531.172	154.553	(376.620)
		Revenue	880.912	193.801	(687.111)
3	Dadu	Salary	674.168	457.378	(216.789)
		Non-Salary	136.445	364.982	228.537
		Development	449.365	107.965	(341.400)
		Revenue	1,044.538	261.135	(783.404)
4	Thatta	Salary	568.920	375.834	(193.086)
		Non-Salary	94.820	62.639	(32.181)
		Development	284.460	187.917	(96.543)
		Revenue	824.505	288.577	(535.928)
5	Matari	Salary	434.824	201.101	(233.723)
		Non-Salary	83.650	31.092	(52.558)
		Development	321.415	89.602	(231.813)
		Revenue	688.883	37.279	(651.603)
6	Jamshoro	Salary	869.197	445.423	(423.774)
		Non-Salary	144.005	73.500	(70.505)
		Development	525.276	313.762	(211.514)
		Revenue	960.280	240.070	(720.210)
7	Sujawal	Salary	22.614	35.663	13.049
		Non-Salary	3.769	4.394	0.625
		Development	11.307	-	(11.307)
		Revenue	411.525	-	(411.525)
8	Tando Allahyar	Salary	517.928	315.626	(202.302)
		Non-Salary	86.321	52.604	(33.717)
		Development	258.964	157.813	(101.151)
		Revenue	608.089	152.022	(456.067)
9	Tando Muhammad Khan	Salary	333.695	414.901	81.206
		Non-Salary	55.616	69.150	13.534
		Development	166.848	207.450	40.603
		Revenue	1,111.905	277.976	(833.929)
Salary			5,522.515	3,909.177	(1,613.338)
Non-Salary			1,226.235	1,171.275	(54.960)
Development			3,449.339	1,814.930	(1,634.409)
Grand Total			10,198.089	6,895.382	(3,302.707)
Revenue			8,346.571	1,904.843	(6,441.728)

Budget 2014-15



Original budget of Rs 10,198.089 million was allocated during 2014-15 to District Councils, Municipal Corporations & Town Committees of Hyderabad Division under various grants. Variance analysis of the revised/final grant and actual expenditure for the financial year 2014-15 for the audited entities depicted that there was saving of Rs 3,302.707 million. This budget and expenditure exclude the figures of entities not provided record for audit.

1.5.3 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 Paras	Status of PAC Meetings
2012-13	81	Nil
2013-14	39	Nil
2014-15	80	Nil

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

1.6 AUDIT PARAS

1.6.1 Fraud / Misappropriation

1.6.1.1 Suspected withdrawal of Public Money- Rs 50.156 Million

Rule 23 of SFR, states that, “Every Payment including repayment of money previously lodged with Government for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim”.

Further, as per Para 155 of GFR Vo-I read with Para 113 of SFR Vol-I “A reliable list, inventory or account of all stores in the custody of Government Officers should be maintained in a form prescribed by competent Authority, to enable a ready verification of stores and check of accounts at any time and transactions must be recorded in it as they occur”.

Following formations incurred unauthorized expenditure of Rs 50.156 million, during 2014-15, under different heads without proper justification and supporting vouchers, in violation of above rule. Details are as under:

(Rupees in Million)

S. No.	Formation	Particulars	Amount
1	Town Officer, Town Committee, Chamber	Drawn of POL for Fumigation Spray without any purchase of chemical	1.432
2	Town Officer, Town Committee, Manjhand, District Jamshoro	Suspicious withdrawal of funds in the name of Mr.Bhooro Khoso through 10 cheques on same day without justification	1.775
3	Town Officer, Town Committee, Tando	Suspicious Payment through Collusive Practices to General Order Supplier without any justification	27.462
4	Ghulam Hyder	Doubtful Payment Of POL and water supply to General Order Supplier	2.425
5	Town Officer, Town Committee, Bulri Shah	Suspected Misappropriation on account of purchase & distribution of hand pumps	2.787
6	Karim	Suspected Embezzlement on account of fake computer generated bills	14.275
Total			50.156

Audit was of the view that expenditure was incurred by management on different heads without proper justification. Weak internal controls resulted into deviation from prescribed rules and loss of public money.

The matter was reported to the management during October-December 2015, 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 management on account of suspected misappropriation of public money.

[AIR Paras: 22, 6, 5, 8, 16, 21]

1.6.1.2 Doubtful Payments from Public Money – 23.098 Million

According to Para-10 (iv) of GFR Volume-I, “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”.

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 formations of Hyderabad Division made payments of Rs 23.098 million, during 2014-15, without proper details to authenticate the veracity of the expenditure i.e. supporting vouchers, valid invoices, delivery challans and entry in stock register/measurement books, in violation of above rules. Details are provided at Annex-LXIX.

Audit was of the view that dubious withdrawal of huge amount by management resulted into illegal withdrawal of public funds. Violation of laid down procedures was due to weak internal control system.

The matter was reported to the management during September-December, 2015. Town Officer, Town Committee, Ghorabari, in its reply dated 04-12-2015 stated that file from S. No. 1 to 20 were provided to LFA for post audit and were not received back. The reply was not tenable as the statement of the department has not been supported by documentary evidence as well as details of payments were also not provided to audit. Other formations 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 illegal withdrawal of public money besides, recovering the amount from official(s) / person(s).

[AIR Paras: 5, 9, 9, 8, 9]

1.6.1.3 Doubtful/Unjustified Payment of Monthly Pension Rs 10.643 Million

According to SI No.85 (vii) of Pension Manual 2006, Personal appearance of pensioners and payment through life certificate, a pensioner must take payment in person after identification by comparison with the Pension Payment Order, at least once a year.

During the audit of Chief Municipal Officer, Municipal Committee, Kotri, District Jamshoro, for financial year 2014-15, it was observed that the pension amounting to Rs 10,642,908 was paid to retired employees and families of deceased employees without personal appearance, Copy of CNIC, Life Certificate and No-Marriage Certificate. Further, payment was made in cash instead of bank accounts of respective pensioners, in violation of above rules. Details are as under:

(Amount in Rupees)

S. No.	Date	Ch. No	Particulars	Nos.	Amount	Remarks
1	28/10/2014	11457712	Pension oct-2014	66 nos	554,099	Cash
2	28/10/2014	Nil	Pension oct-2014	37 nos	240,359	Cash
3	Nil	Nil	Advance Pension Oct-2014	15 nos	92,451	Cash
Total for one month					886,909	
Total for the year					10,642,908	

Audit was of the view that pension payment to retired employees/families of deceased employees without personal appearance and fulfilling codal formalities constitutes violation of rules. Non-observing of prescribed rules was due to weak internal controls.

The matter was reported to the management during September 2015 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 person(s) at fault. Besides, measures be taken to avoid such practice in future and ensure payments through bank accounts of pensioners.

[AIR Para: 07]

1.6.1.4 Doubtful Execution of Schemes – Rs 8.934 Million

According to Rule 2 (1) (d) of SPPR 2010, “Bid: means a tender, or an offer by a person, consultant, firm, company or an organization expressing willingness to undertake a specified task at a price, in response to an invitation by a Procuring Agency;”

Further, according to Rule 45 of SPPR 2010, “Announcement of evaluation reports - Procuring agencies shall announce the results of bid evaluation in the form of a report giving reasons for acceptance or rejection of bids. The report shall be hoisted on website of the Authority and that of the procuring agency if its website exists and intimated to all the bidders at least seven (07) days prior to the award of contract.”

Town Officer, Town Committee, Jhando Mari & Chamber incurred expenditure amounting Rs 8,933,842 against execution of 10 schemes. Examination of record revealed that works were awarded on the basis of blank and unsigned tender forms, no comparative statements were prepared and without recording proper proceedings of the purchase and procurement committee. It was also observed that project/works files and measurement books were not being maintained. Details are provided at Annex-LXX.

Moreover, in office of Town Officer, Chamber audit could not find any trail to verify the veracity of these financial transactions as:

1. Payments against these works were made 15 days after issuance of work order despite that fact that completion period was 6 months.

2. Measurement Books were not made.
3. Tender files were not available.
4. 10% Check measurement was not done by concerned XEN
5. Completion certificates were not obtained
6. The audit was denied physical inspection of the completed schemes

Audit was of view that management executed schemes unauthorizedly resulted into unauthorized payments. Non-observance of prescribed rules and procedures was due to weak internal control.

The matter was reported to the management during October, 2015 but they did not respond to audit observation. The PAO failed to convene DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on account of doubtful execution of schemes without following proper procedures.

[AIR Paras: 05, 11]

1.6.1.5 Doubtful Expenditure on Account of Removal of Encroachment Rs 5.316 Million

As per section 3 (1) of Sindh Public Property (Removal of Encroachment) Act 2010, "Government or any authority or an officer authorize by government in this behalf may require the person directly or indirectly responsible for encroachment to remove such encroachment together with structure if any raised by him by the public property, within the period not less than two days as may be specified in the order".

Further, according to the section 6 of Sindh Public Property (Removal of Encroachment), Act 2010, "Where any structure demolished or removed on evacuation under section 5, the cost of demolish or removal of such structure shall be recovered as arrears of land revenue from the person responsible of encroachment".

Town Officer, Town Committee Jhando Mari, District Tando Allahyar, during 2014-15, incurred expenditure of Rs 5.316 million on removal of encroachment without serving notices on persons directly or indirectly responsible for encroachment and cost of demolish or removal of such structure was also not recovered from them, in violation of above rules. Details are provided at Annex-LXXI. Further, the following discrepancies were also noted:

1. Payment on computer generated bills without invoice number & date.
2. Columns for outward numbers and dates were found blank.
3. Identical bills were prepared for removal of encroachment in different villages.
4. All the payments were made on the same date i.e. April 8, 2015.

Audit was of view that management made unjustified and baseless expenditure on removal of encroachment and same was also not recovered from the encroachers. Violation of laid down procedures was due to weak internal controls.

The matter was reported to the management during October, 2015 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 management, besides, expenditure on account of removing encroachment be recovered from encroachers.

[AIR Para: 16]

1.6.1.6 Fraudulent Withdrawal of Public Money – 3.974 Million

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".

Town Officer, Town Committee, Chamber, made payment of Rs 3,973,587 against bills/invoices without invoice number and NTN number, during 2014-15, in violation of above rule. Moreover, the details of payment to authenticate the veracity of the expenditure i.e. supporting vouchers, delivery challans, entry in stock register and measurement books were not produced for audit verification. Details are provided at Annex-LXXII.

Audit was of the view that that huge amount was withdrawn and misappropriated by 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 October, 2015, 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).

[AIR Para: 8]

1.6.1.7 Suspicious Payment on Revised Estimates – Rs 2.900 Million

According to Para No.532 of the Public Works Department Manual Volume-I states: "A revised estimate must be submitted when a sanctioned estimate is likely to be exceeded by more than 5% either from the rate being found insufficient or from any cause whatever".

According to Rule 16 (e) of SPPR 2010, Alternate Methods of Procurements: procurement of additional quantities of the item(s) from the original contractor or supplier, where, after the items originally envisaged for the project or scheme have been procured through open competitive bidding, and such additional quantities of the same item(s) of goods or works are needed to meet the requirements of the project or scheme.

Town Officer, Town Committee, Chamber originally awarded the scheme “Construction of CC Block at different place of UC Sanjar Chang” on 23-04-2011 for an amount of Rs 1.500 million for a stipulated completion period of 09 months. The scheme was revised to Rs 2.900 million after lapse of four year. During examination of record, audit observed that:

1. 3rd& Final Payment was made to M/S Ali Const. & Co. on fabricated Power of Attorney (Stamp Paper was issued on 09/07/2014, which was unregistered, unsigned and without any Endorsement by the Notary Public).
2. The revised estimates were signed by incumbent TO and Engineer, while both of them were posted at their current position recently.
3. Revised work order was not issued.
4. Measurement Books were not prepared.

Audit was of view that the Town Officer, Town Committee, Chamber was not authorized to re-activate a dormant and time barred contract after lapse of four year by enhancing its estimated cost and without calling fresh tenders. Violation of prescribed procedure was resulted into unauthorized expenditure and was due to weak internal control.

The matter was reported to the management during October, 2015 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 person (s) at fault and the inquiry to be initiated to unveil true facts.

[AIR Para: 15]

1.6.1.8 Doubtful payments to staff - Rs 2.006 Million

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”.

Further, 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”.

Following formations made payments amounting to Rs 2.006 million, during 2014-15, to staff involving expenditure incurred on contingencies and salaries to ex-Accounts Officer. The audit couldn't authenticate the veracity of the expenditure, since there were no supporting vouchers, valid invoices, delivery challans, and entry in stock register/ measurement book etc., in violation of above rules. Details are as under (Further details are provided at Annex-LXXIII):

(Amount in Rupees)

S. No.	Name of Formation	Amount	Remarks
1	Chief Officer, District Council, Matiari	793,977	Payment to employees on account of different contingencies
2	Chief Municipal Officer, Municipal Committee, Kotri, District Jamshoro	794,458	Payment to Accountant
3	Town Officer, Town Committee, Chamber	417,578	Salaries to Ex-Accounts Officer vide cheque No. 1457712 dt: 28-10-2014
Total		2,006,013	

Audit was of the view that payment to staff instead of supplier and salaries to ex-Accounts Officer resulted into non-transparency in public funds, besides, chances of misappropriation of public money cannot be ruled out. Non-observance of prescribed rules was due to weak internal control.

The matter was reported to the management during October-December 2015 but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends holding inquiry to fix responsibility on person(s) at fault.

[AIR Paras: 04, 13, 27]

1.6.2 Non-Production of Record

1.6.2.1 Non-Production of Record – Rs 1,053.961 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 formations of Hyderabad Division incurred an expenditure of Rs 1,053.961 million but failed to provide record, for the year 2014-15, to audit, in violation of the above rule and instructions. Details are provided at Annex-LXXIV.

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 the management during September-December, 2015, 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.

[AIR Paras:1,1,24,9,1,1,8,14,23,1,9,12,1,1,1,1,1,1,1,2,1,1,1,1,1,1]

1.6.3 Irregularity / Non-Compliance

1.6.3.1 Improper Maintenance of Cash Book – Rs 482.964 Million

According to Rule 77 read with (i) and (ii) of CTR Vol-I, 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 check.

Various formations of Hyderabad Division incurred an expenditure of Rs 482.964 million, during 2014-15, on account of salary and non-salary heads but did not maintain cash book properly, in violation of rules.

(Rupees in Millions)	
Formation	Amount
Chief Municipal Officer, Municipal Committee, Tando Jam	178.142
Town Officer, Town Committee, Ghorabari, District Thatta	-
Chief Officer District Council Thatta	64.943
Chief Officer, District Council, District Badin	-
Chief Municipal Officer, Municipal Committee, District Thatta	239.879
Town Officer, Town Committee, Manjhand, District Jamshoro	-
Town Officer, Town Committee, Thana Bula Khan, District Jamshoro	-
Total	482.964

Audit was of the view that due to non-maintenance of Cash Book, audit did not verify the authenticity of expenditure. Violation from prescribed rule was due to weak internal controls.

The matter was reported to the management during September-December, 2015, 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.

[AIR Paras: 14, 15, 15, 10, 8, 23, 19]

1.6.3.2 Award of Contracts without Tender - Rs 335.658 Million

Rule-17(1) of SPPRA Rules 2010, states that, “Procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority’s website and in print media in the manner and format prescribed in these rules”.

Further, Rules (11)(1), *ibid*, states that, “All procuring agencies shall devise a mechanism for planning in detail for all proposed procurements, determining the requirement of the procuring agency, within its available resources, and prepare an annual or a longer term rolling plan, detailing the procurement methods applicable for specific procurements (12)(1) all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping”.

Various formations of Hyderabad Division incurred an expenditure of Rs 237.495 million without calling tender and incurred Rs 98.163 million by splitting to avoid tender, during 2014-15, in violation above rules. Details are provided at Annex-LXXV.

Audit was of the view that managements did not invite tenders which resulted in award of contracts in a non-transparent manner. Violation from prescribed rules resulted into unauthorized expenditure and due to weak internal controls.

The matter was reported to the management during September-December, 2015 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 on account of procurements/execution of works without tenders and by splitting.

[AIR Paras: 02, 02, 13, 03, 06, 02,,04, 18, 17, 06, 11, 06, 10, 04, 11, 03, 03, 05, 06, 06, 10, 13, 06, 02, 03, 06, 01, 05, 10, 11, 20, 10, 05]

1.6.3.3 Award of Works against SPPRA Withheld Tender IDs - Rs 216.924 Million

As per SPPRA Notification No.Dir (A&F)/SPPRA/1-3(GEN)/13-14/087 dated 03-07-2013 “IDs of the NIT/EOI are released after receipt of the Bid Evaluation Report in terms of Rule-45 of SPP Rules, 2010.

2. SPPRA will release ‘SPPRA-ID’ to the Procuring Agencies (PAs), once PAs submit the following documents, complete in all respect, as required under the rules: -

- i. Annual Procurement Plan as required under Rule-11 of SPPRA Rules, 2010;
- ii. Notice Inviting Tender, Expression of Interest (EOI) and Pre-qualification Notice (Requirement of Rule 17);
- iii. Bid Evaluation Reports (Prescribed by Rule 45);
- iv. Contract Evaluation Form along with Letter of Award, Form of Contract (Agreement) and Bill of Quantities (Requirement of Rule 50); and
- v. Integrity Pact (where applicable) (Requirement of Rule 89).

Administrator, Hyderabad Municipal Corporation, Hyderabad, Town Officers, Town Committees, Chuhar Jamali @ Shah Bundar, District Sujawal and Shaheed Fazil Rahu (Golarchi), District Badin uploaded/posted their tenders on SPPRA website. Due to certain deficiencies the SPPRA withheld the IDs of each such tender. The managements were required to remove the deficiencies and to get ID release in each case before proceeding further. However, the managements awarded the works for Rs 216.924 million, during 2014-15, in respect of the tenders against which SPPRA did not release the IDs. Details are provided at Annex-LXXVI.

Audit was of the view that work was awarded without release of withheld tender IDs by SPPRA and without issuing and uploading/hoisting of minutes of bids opening meeting on the SPPRA website resulted in violation of prescribed rules and unauthorized award of contract. Violation from prescribed rule was due to weak internal controls.

The matter was reported to the management during September-November 2015, 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 award of work in withheld NIT and without issuing & hoisting minutes of opening of bids on SPPRA.

[AIR Paras: 03, 02, 01]

1.6.3.4 Non-Hoisting of Bid Evaluation Reports on SPPRA Website - Rs 168.926 Million

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

Administrator, Hyderabad Municipal Corporation and Town Officer, Town Committee, Mirpur Sakro, District Thatta, awarded different works costing Rs 168.926 million through NIT, during 2014-15, but did not hoist bid evaluation reports on the SPPRA website, in violation of above rule. Details are provided at Annex-LXXVII.

Audit was of the view that violation of SPPRA rule resulted into non-transparency in the award of contracts. Violation of prescribed rule was due to weak internal control.

The matter was reported to the management during September, 2015, 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 management for non-hoisting of evaluation report on SPPRA website.

[AIR Paras: 2, 2]

1.6.3.5 Non-Maintenance of Log Books for Official Vehicles – Rs 150.599 Million

Rule-20 of the Staff Car Rules 1980, as amended in 2001, duly adopted by GoS, states that, “The Log Book, History Sheet, and Petrol Account Register shall be maintained for each official vehicle”.

Various formations of Hyderabad Division incurred expenditure amounting to Rs 150.599 million, during 2013-15, on purchase of POL for official vehicles but did not prepare Log Books, Vehicle Maintenance Record, History Sheets and Petrol account Registers, in violation of above rule. Details are provided at Annex-LXXVIII.

Audit was of the view that expenditure on POL without preparation of log books, history sheets and petrol consumption account was violation of laid down procedures. Violation of prescribed procedure was due to weak internal control.

The matter was reported to the management during September-December, 2015. Chief Municipal Officer, Municipal Committee, Tando Jam in its reply dated 30-11-2015 stated that expenditure was incurred after fulfilling all codal formalities. Reply was not tenable as duly completed log books were not produced to audit. Other formations 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 incurring expenditure without supporting record. Besides, same be prepared to justify the expenditure.

[AIR Paras: 21, 20, 21, 09, 07, 11, 09, 15, 11, 05, 07, 07, 24, 02, 07, 09, 01, 02, 15, 07, 10, 11]

1.6.3.6 Unjustified Expenditure in Excess of Budget Grant – Rs 89.166 Million

Rule 4(3) of Sindh District Government Budget Rules, 2002 states that: The head of the office is personally responsible for ensuring that total expenditure is kept within the limits of appropriation and Rule 75 (i) ibid states that “in the event that a grant is likely to be exceeded the head of office shall take immediate steps to prevent the excess expenditure by adopting prescribed effective measures”.

Further, Rule 88 (iii, iv) of SFR volume-I & ii states that “Drawing & Disbursing officer is responsible for seeing that expenditure is within available appropriation and that all steps have been taken with a view to obtain an additional appropriation, if the original appropriation has either been exceeded or is likely to be exceeded”.

Chief Municipal Officer, Municipal Committee, District Thatta and Town Officer, Town Committee, Mirpur Sakro incurred expenditure of Rs 89,166,293, during 2014-15, in excess of budget grant as per expenditure statements, in violation of above rules. Details are as under;

(Amount in Rupees)

Head of Account	Budget	Expenditure	Excess
Chief Municipal Officer, Municipal Committee, District Thatta			
Contingencies Exp:	40,550,000	41,981,309	1,431,309
Repair & Maintenance	35,985,000	53,031,740	17,046,740
Total	76,535,000	95,013,049	18,478,049
Town Officer, Town Committee, Mirpur Sakro			
Contingency Expenditure	12,266,000	38,822,130	26,556,130
Development Expenditure	66,290,200	91,957,464	25,667,264
Others (R&M, Social Welfare and Capital)	22,093,283	40,558,133	18,464,850
Total	100,649,483	171,337,727	70,688,244
Grand Total	177,184,483	266,350,776	89,166,293

Audit was of the view that expenditure incurred in excess of budget grant constituted violation of system of budgetary controls.

The matter was reported to the management during September, 2015 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 account of expenditure incurred in excess of budget grant.

[AIR Paras: 4, 5]

1.6.3.7 Non-Achievement of Targeted Receipts - Rs 74.139 Million

Rule 41 (a) of SFR Vol-I, states that, “The departmental Controlling Officer should see that all sums due to Government are regularly received and checked against demands and that they are paid into treasury claiming credit for so much paid into the treasury and compare with the figures in the statements supplied by the comptroller”.

Further, Section 96 (1) of Sindh Local Government Act 2013, states that, “A council may levy, in the prescribed manner all or any taxes, rates, tolls, and fees mentioned in Schedule V”.

Various formations of Hyderabad Division, failed to recover the estimated/targeted receipts amounting to Rs 74.139 million as provided in the budget, during 2014-15, in violation of the above rules. Details are provided at Annex-LXXIX.

Audit was of the view that management failed to take necessary steps and enforce the prescribed procedures for achievement of targeted revenue. Violation of prescribed rules and procedures was due to weak internal control.

The matter was reported to the management during October-December, 2015 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, effecting recoveries against the targeted receipts.

[AIR Paras: 28, 02, 11, 18, 9, 14, 11, 02, 13]

1.6.3.8 Irregular Award of Work to Unregistered Contractors - Rs 52.077 Million

Section 24(1) of Sindh Sales Tax on Services Act 2011, states that, “Registration will be required for all persons who: (a) are residents; (b) provide any of the services listed in the Second Schedule from their registered office or place of business in Sindh”.

Chief Municipal Officer, Municipal Committee, Tando Muhammad Khan and Town Officer, Town Committee, Thana Bula Khan awarded various works amounting to Rs 52.077 million, during 2014-15, to contractors who were not registered with Sindh Revenue Board, in violation of above rule. Details are provided at Annex-LXXX.

Audit was of the view that management awarded contracts to contractors who were not registered with Sindh Revenue Board in violation of the rules. Violation of prescribed procedure was due to weak internal control.

The matter was reported to the management during October-November, 2015 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 management for awarding work to contractors not registered with SRB.

[AIR Paras: 28, 04]

1.6.3.9 Non-Accountal of Stores – Rs 51.236 Million

According to Rule 113 of S.F.R Volume-I “Purchases are required to be recorded in stock Register” and Rule 114 of S.F.R Volume-I states that, “Issue Account must be maintained”.

Different formations of Hyderabad Division incurred an expenditure of Rs 51.236 million, during 2014-15, on purchase of different items but proper stock register were not maintained. Details are at Annex-LXXXI.

Audit was of view that due to non-maintenance of stock registers audit was unable to verify the accountal of stores. Violation of prescribed rules was due to weak

internal controls.

The matter was reported to the management during September to December, 2015 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 non-maintenance of stock record. Besides, same be prepared and produced to audit for verification.

[AIR Paras: 19, 5, 19, 17, 17, 9, 17, 15, 13]

1.6.3.10 Non-Recovery of Government Dues - Rs 32.994 Million

Section 96 (1) of Sindh Local Government Act 2013, states that, “A council may levy, in the prescribed manner all or any taxes, rates, tolls, and fees mentioned in Schedule V”.

Further, Rule 41 (a) of SFR Vol-1, states that, “The departmental Controlling Officer should see that all sums due to Government are regularly received and checked against demands and that they are paid into treasury claiming credit for so much paid into the treasury and compare with the figures in the statements supplied by the comptroller”.

Different formations of Hyderabad Division failed to recover Rs 32.994 million, during 2014-15, from various defaulters, in violation of above rules. Details are provided at Annex-LXXXII.

Audit was of the view that due to inaction by the management, they could not recover the outstanding revenue that also contributed towards poor financial health. Failure to implement prescribed rules resulted in non-recovery of Government Revenue that is a reflection of weak internal control.

The matter was reported to the management during September-December, 2015 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-recovery of dues, besides, effecting recovery of the Government Revenue without any further delay.

[AIR Paras: 29, 12,3, 15, 4, 17, 2, 11, 5, 10]

1.6.3.11 Non-Imposition of Penalty - Rs 8.471 Million

As per agreement made between contractor & Government that the time frame given for the completion of work is required to be observed and in case of failure/ delay, the penalty at the rate of 10% of sanctioned cost may be imposed & deducted from the bill of contractor.

Various formations of Hyderabad Division executed development works amounting Rs 84.709 million, during 2014-15, but the contractors failed to complete the same within stipulated time without any valid justification. The penalty @ 10% of total

cost amounting to Rs 8.471 million was not imposed/recovered from the contractors, in violation of above rule. Details are as under (Further, details are provided at Annex-LXXXIII):

(Rupees in Million)	
Formation	Amount
Town Officer, Town Committee Shaheed Fazil Raho (Golarchi), District Badin	0.850
Town Officer, Town Committee, Ghorabari, District Thatta	1.825
Chief Municipal Officer, Municipal Committee, Badin, District Badin	3.263
Town Officer, Town Committee, Thana Bula Khan, District Jamshoro	2.533
Total	8.471

Audit was of the view that undue favour was extended to contractors. Deviation from prescribed rules was due to weak internal control.

The matter was reported to the management during September-November 2015, 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 non-imposing penalty on contractors, besides, effecting recovery without further delay.

[AIR Paras: 4, 2, 2, 7]

1.6.3.12 Unauthorized Appointments – Rs 30.703 Million

Local Government Department letter No. SOA/(LG)1(27)/2011 Dated: 6.6.2011, in continuation of letters dated: 27.5.2011 and 28.5.2011, states that, “no appointment in any grade shall be made henceforth without consolidated advertisement and fresh approval of Government. Approval, if any, earlier issued in this regard may be treated cancelled/withdrawn.

According to Rule 2 of APT Rules 1974 “In these rules, unless there is any, thing repugnant in the subject or context:

(a) "Appointing authority", in relation to a post, means the person authorized under rule 6 to make appointment to that post;

2[(aa) “Basic Scale” means a basic scale of pay sanctioned by Government in which a post or group of posts. is placed;

Various formations of Hyderabad Division, made appointments, during 2014-15, without going through prescribed procedures for appointment, and incurred expenditure of Rs 30.703 million on account of their salaries, in violation of the above rules. Details are provided at Annex-LXXXIV.

Audit was of the view that irregular appointments were made in violation of the above rules and in a totally non-transparent manner. Violation from prescribed rules was due to weak internal control.

The matter was reported to the management during September-December, 2015 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 expenditure on employees appointed in violation of rules.

[AIR Paras: 04, 08, 04]

1.6.3.13 Irregular Award of Works - Rs 30.125 Million

According to Rule-8 of SPPRA, 2010, “Procurement committee(s) shall be responsible for (1) Preparing bidding documents; (2) Carrying out technical as well as financial evaluation of the bids; (3) Preparing evaluation report as provided in Rule 45; (4) Making recommendations for the award of contract to the competent authority; and (5) perform any other function ancillary and incidental to the above.”

Further, as per SPPRA Guideline for original works 2010 Rule. 2.22; PC-I/PC-II of schemes/projects prepared by the administrative department is required to be placed before the Development Working Party/committee according to the cost / competency of the forum as enumerate below:-

S No	Competent Forum	Cost of Scheme up to
1	District Development Working Committee (DDWC)	Rs. 20 million
2	Departmental Development Working Party (DDWP)	Rs. 40 million
3	Provincial Development Working Party (PDWP)	Rs. Five billion
4	Central Development Working Party (CDWP)	Rs. One billion
5	Executive Committee of the National Economic Council (ECNEC). After clearance from CDWP	Above Rs. One billion

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

Administrator, Town Committee, Johi, District Dadu, during 2013-14, awarded 05 schemes costing Rs 30,125,406 without hoisting Bid Evaluation Report on SPPRA website, constitution of procurement committee, preparation of PC-I and approval of competent authority, in violation of above rules. Details are provided at Annex- LXXXV.

Audit was of the view that award of work without fulfilling the codal formalities resulted into unauthorized and unjustified award of work. Violation of the laid down rules and procedures was due to weak internal controls.

The matter was reported to the management during December 2015 but they did not respond to audit observation. The PAO also failed to convene DAC meeting despite pursuance by audit.

Audit recommends fixing responsibility on management for violation of rules and procedures in award of works.

[AIR Para: 5]

1.6.3.14 Unjustified Expenditure on Salaries of Detailment Staff – Rs 27.545 Million

According to Government of Sindh Services and General Administration Department letter No.SO-I(S&GAD)/92, dated: 26-05-1992, addressed to all departments, the staff should be posted at the places for which the posts have been sanctioned as in no case any officer / official be allowed to work on detailment basis to place other than original place of posting otherwise the post will be abolished under the orders of the Finance Department, Government of Sindh.

Chief Officer, District Council, District Thatta, paid salaries of Rs 27,544,610 to Medical staff, during 2014-15, who were on detailment in B.H.U. and Rural Health Centre under control of provincial government, in violation of above rule. Details are provided at Annex-LXXXVI. Besides, dispensaries of defunct District Council were found non-functional despite having adequate resources.

Audit was of the view that salaries were being paid to medical staff on detailment resulted into unjustified expenditure. Deviation from prescribed rules was due to weak internal control system.

The matter was reported to the management during September, 2015 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 management for non-functioning of dispensaries. Besides, dispensaries of District Councils be made functional and services of the Medical staff on detailment may be cancelled immediately.

[AIR Para: 8]

1.6.3.15 Unauthorized Payments through Open Cheques – Rs 17.418 Million

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”.

Various formations of Hyderabad Division made payments of Rs 17.418 million, during 2014-15, to various suppliers through open cheques, in violation of rule. Details are as under: (Further details are provided at Annex-LXXXVII):

(Rupees in Million)

Formation	Amount
Chief Municipal Officer, Municipal Committee, Tando Muhammad Khan	2.031
Town Officer, Town Committee, Chuhar Jamali @ Shah Bundar, District Sujawal	6.312
Chief Municipal Officer, Municipal Committee, Tando Jam	0.892

(Rupees in Million)

Formation	Amount
Chief Officer, District Council Thatta	0.720
Chief Officer, District Council, District Badin	0.367
Administrator, Hyderabad Municipal Corporation, Hyderabad City	5.845
Chief Municipal Officer, Municipal Committee, Mehar, District Dadu	1.251
Total	17.418

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 management during September-December, 2015 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: 19, 09, 07, 06, 05, 17, 24]

1.6.3.16 Non-Utilization of Services of Medical Staff – Rs 12.368 Million

According to Rule-23 of General Financial Rules, Volume-I, “every Government Officer should realized 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 Officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.”

Chief Officer, District Council, Jamshoro, paid salaries amounting to Rs 12,368,160, during 2014-15, to 43 idle medical staff due to closure of Local Council dispensaries, in violation of above rules. Details are provided as Annex-LXXXVIII:

Audit was of the view that management failed to utilize services of medical staff of closed dispensaries, which resulted into wasteful expenditure. Deviation from prescribed rules was due to weak internal controls.

The matter was reported to the management during November, 2015 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 management for non-functioning of dispensaries and non-utilization of medical staff. Besides, all out efforts may be made for optimal utilization of available resources.

[AIR Para: 1]

1.6.3.17 Non-deposit of Income Tax / Sales Tax – Rs 11.496 Million

Section 160 (Payment of tax collected or deducted) of the Income Tax Ordinance 2001 states, “Any tax that has been collected or purported to be collected shall be paid to the Commissioner by the person making the collection or deduction within the time and in the manner as may be prescribed”, Further, rule 77 of CTR Volume-I, states that, “All money received on behalf of Government should be without undue delay be credited into Government account”.

Different formations of Hyderabad Division paid an amount of Rs 113.407 million, during 2014-15, to contractors/suppliers on different accounts and deducted income tax/sales tax at source, amounting to Rs 11.496 million, but failed to deposit the same into Government Treasury, in violation of the above rules. Details are provided at Annex-LXXXIX.

Audit was of the view that non-deposit of deducted tax into Government Treasury resulted into loss of public revenue. Violation of from prescribed rules was due to weak internal control.

The matter was reported to the management during September-December, 2015 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 management on account of unauthorized retention of deducted tax, besides, same be deposited into Government Treasury without delay.

[AIR Paras: 5, 13, 10, 2, 9, 12]

1.6.3.18 Execution of Work without Technical Sanction - Rs 11.385 Million

Para 56 of CPW departmental code, states that, “For each individual work proposed to be carried out, except petty works petty repairs and repairs for which a lump sum provision has been sanctioned under paragraph 106, a properly detailed estimate must be prepared for sanction of competent authority this sanction is known as the technical sanction to the estimate”.

Further, Para-527 of PWD Manual, Volume-I, states that, “no work shall begin unless proper detailed design and estimate have been sanctioned, allotment of funds made and order for its commencement issued by the competent authority”.

Administrator, Hyderabad Municipal Corporation, & Chief Municipal Officer, Municipal Committee, District Thatta executed works worth Rs 11.385 million, during 2014-15, without obtaining technical sanction from competent authority, in violation of the above rules. Moreover, administrative approval was also not obtained by C.M.O.,

Thatta. It was also observed that multiple payments were made on same dates, creating doubt on authenticity of expenditure. Details are provided at Annex-XC.

Audit was of the view that award of work without sanction of detailed design and estimate from competent authority resulted into unauthorized expenditure. Violation of laid down procedures for award of development schemes was due to weak internal control system.

The matter was reported to the management during September-November, 2015 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 management for execution of works without obtaining technical sanction from competent authority.

[AIR Paras: 5, 5]

1.6.3.19 Approval of Blank Estimates – RS 9.700 Million

According to Section 2.10 (1) & (3) of SPPRA Guidelines, “Commencement of work in anticipation of detailed estimates of the complete project: For each such work or component part there must be a fully prepared detailed estimate and, in the administrative approval as a whole, there must be a clear and specific amount corresponding to the work or component part in question. The sanctioning authority must be satisfied, before according sanction, that the amount of technical sanction for the whole project is not likely to exceed the amount of the administrative approval and then work or component part in the question can be appropriately commenced without affecting, or being affected by, any other part of the project, financially or otherwise.

Further, according to Rule 2 (1) (q) (3) of SPPR 2010, “Fraudulent Practice: means any act or omission, including a misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial or other benefit or to avoid an obligation;”

Town Officer, Town Committee, Chamber incurred expenditure on development schemes amounting to Rs 9.700 million, during 2014-15; however the estimates were found without names of schemes and other details as per schedule of items. Subsequently on these incomplete estimates, technical sanctions were endorsed by the Director General Rural Development Sindh, in violation of above rule. Details are provided at Annex-XCI.

Violation of the prescribed rules resulted in non-transparent utilization of public money.

The matter was reported to the management during October, 2015 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 person (s) at fault and the inquiry to be initiated to ascertain the reasons for gross violation of rules.

[AIR Para: 3]

1.6.3.20 Unjustified Expenditure on Various Accounts – Rs 8.959 Million

Rule 23 of SFR Vol-I, states that, “Every Payment including repayment of money previously lodged with Government for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim”.

Further, according to Para-10 (iv) of GFR Volume –I, “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”.

Following formations of Hyderabad Division incurred an expenditure of Rs 8.959 million, during 2014-15, on different head of accounts without proper details and justification, in violation of above rules. Details are as under:

(Rupees in Million)

Formation	Particulars	Amount
Administrator, Hyderabad Municipal Corporation, Hyderabad City	De-silting of Nallahs despite having sufficient sanitation staff and Machinery	2.973
	Legal fee despite having own legal department and state prosecution department	3.126
Chief Municipal Officer, Municipal Committee, Kotri, District Jamshoro	Frequent repair of same motors within short intervals.	1.873
Town Officer, Town Committee, Manjhand, District Jamshoro	Unjustified expenditure on supply of water through water tankers	0.987
Total		8.959

Audit was of the view that unauthorized expenditure was incurred without proper details and justification. Violation of prescribed rules was due to weak internal control system.

The matter was reported to the management during October, 2015 but they did not respond to audit observation. The PAO failed to convene DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on management for incurring expenditure without proper justification.

[AIR Paras: 14, 10, 14, 15, 04, 36]

1.6.3.21 Unauthorized Payments without Execution of Contract Agreements - Rs 8.490 Million

According to Para 89(c) of CPWD Code, “The agreement with the contractors selected must be in writing and should be precisely and definitely expressed; it should state the quantity and quality of the work to be done, the specifications to be complied with, the time within which the work is to be completed”.

Administrator, Hyderabad Municipal Corporation, Hyderabad awarded and release payments against various development works costing Rs 8.490 million, during 2014-15, to various contractors without execution of contract agreements, in violation of the above rule. The blank agreements were found in the record. The details are as under:

(Rupees in Million)

S. No.	W.O	Name of Work	Name of Contractor	Estimate
1	IBF(city)/HMC/04/E/34 /28-6-2015	Construction of CC Drain at Al Mashriq Library wali Gali Qazi Qayoom road Hyderabad	Imran Khan.	1.490
2	IBF(city)/HMC/04/E/26 /15-6-2015	Raising compound wall and well 03 Nos. and CC flooring including reconstruction of room at Pinyari Pumping station, Hyderabad	Shah & enterprise	4.000
3	IBF(city)/HMC/04/E/ / -6-2015	Raising wall Nallah at both sides from Ocean Plaza to Zawar Hardware shop City Hyd.	Shahzad Traders	3.000
Total				8.490

Audit was of the view that management mis-used its authority at the cost of public interest and government interest was not safeguard. Violation of prescribed rules was due to weak internal controls.

The matter was reported to the management during November 2015, 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 execution of schemes and making payment without execution of contract agreement.

[AIR Para: 15]

1.6.3.22 Loss Due to Non-Revision of Rent– Rs 8.023 Million

Rule 9(1) of Sindh Rental Premises Ordinance 1979, states that, “where the fair rent of any premises has been fixed, no further increase thereof shall be effected unless a period of three years has elapsed from the date of such fixation or commencement of this ordinance whichever is later”.

Further, *ibid*, Rule 9(2), states that, “the increase is allowed @ 10% per annum on the existing rent”.

Chief Officer, District Council, Jamshoro, Chief Municipal Officers, Municipal Committees, Tando Muhammad Khan & Kotri and Town Officer Town Committee, Sehwan Sharif, did not revise rent of shops allotted to tenants since 2000-2001, in violation of the above rules, resulting into loss to public revenue of Rs 8.023 million till 2014-15. Details are provided at Annex-XCII.

Audit was of the view that non-revision of rent as per provisions of rental act resulted into loss to public revenue. Non-compliance of prescribed rules resulted into less realization of public revenue and due to weak internal controls.

The matter was reported to the management during September-December, 2015 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-enhancement of rent, besides, same be revised as per provisions of rental act.

[AIR Paras: 16, 02, 03, 18]

1.6.3.23 Collusive Practice in Award of Work – Rs 8.000 Million

According to rule 2(q)(2) of SPPRA, “Collusive Practice” means any arrangement between two or more parties to the procurement process or contract execution, designed to achieve with or without the knowledge of the procuring agency to establish prices at artificial, non-competitive levels for any wrongful gain;”.

Further, SFR 88 Vol-I states that, “Every public officer should exercise the same vigilance in respect of expenditure incurred from Government Revenues, as a person of ordinary prudence would exercise in spending his own money”.

Town Officer, Town Committee, Chamber awarded works amounting Rs 8.000 million, during 2014-15, but failed to take action against the contractors, who were involved in quoting non-competitive rates through collusive practice. Moreover, it was revealed that the contractors distributed the schemes among themselves, after the award of work, through power of attorney, in violation of above rules. Details are provided at Annex-XCIII.

Audit was of the view that payments made to contractors by way of collusive practice deprived the government of competitive rates. Non-compliance of prescribed rule was due to weak internal controls.

The matter was reported to the management during September-October, 2015 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 management.

[AIR Para: 9]

1.6.3.24 Un-authorized Expenditure without Obtaining Revised Technical Sanction - Rs 7.876 Million

As per Director General (Technical) Local Government Department, Government of Sindh Hyderabad letter No.DB/ 329/ 2005 Hyderabad Dated 16-08-2005, “officers of grade-18 and above have the powers as under: -

S #	Category	Financial Powers
1	Assistant Engineer/ TO (I&S) (of B-17/ Below)	No Powers
2	Executive Engineer/ TO (I&S) (of B-18)	The work having A.A cost of Rs.0.6 Million.
3	Superintending Engineer (of B-19)	The work having A.A cost of Rs.3.0 Million
4	Director General/ Chief Engineer (of B-20)	No limit (full powers)

Town Officer, Town Committee, Jhandomari, District Tando Allahyar incurred expenditure amounting to Rs.7.876 million, during 2014-15, on account of execution of development scheme without obtaining revised technical sanction of detailed estimate from the competent authority, in violation of above rule. Details are provided as under:

(Amount in Rupees)

Name of Work	Work No.	Contractor	Actual TS	Revised
Construction Of Metaled Road Of Village Mir Munawar Ali Khan Talpur Farm	59	M/S Muhammad Yaqoob & Co	5,000,000	7,876,300

Apart from above following discrepancies were also noted:

1. The scheme was not administratively approved.
2. Approval of rate analysis (by standing committee) was not found in record.
3. Improper bidding documents were used for bidding procedure over 2.5 million contract cost.
4. PEC registration certificates of interested contractors were not found in record.
5. Proper tender Forms & comparative Statements were not found in record.

Audit was of the view that expenditure on execution of development scheme without obtaining revised technical sanction from competent authority resulted into un-authorized expenditure. Violation of prescribed rules resulted was due to weak internal control system.

The matter was reported to the management during October, 2015 but they did not respond to audit observation. The PAO failed to convene DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on account of execution of development scheme/work without obtaining technical sanction from the competent authority and fulfillment of other codal formalities.

[AIR Para: 09]

1.6.3.25 Un-authorized Execution of Work without Re-Tendering - Rs 7.557 Million

Rule-17(1) of SPPRA Rules 2010, states that, "Procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority's website and in print media in the manner and format prescribed in these rules".

Further, SPPRA Rules 2010 (16)(1)(e), states that, “Repeat Orders means procurement of additional quantities of the item(s) from the original contractor or supplier, where, after the items originally envisaged for the project or scheme have been procured through open competitive bidding, and such additional quantities of the same item(s) of goods or works are needed to meet the requirements of the project or scheme; Provided that: - (i) the cost of additional quantities of item(s) shall not exceed 15% of the original contract amount”.

Town Officer, Town Committee, Jhandomari, District Tando Allahyar, during 2014-15, awarded works/contracts (initiated in financial year 2013-14) to different contractors which were revised up-to 50% to 150% over & above of original estimate but management allowed contractor to continue works without retendering, in violation of above rules. Details are as under;

(Amount in Rupees)

S. No.	Name Of Work	Scheme No.	Original Estimate	Revised Estimate	Increased in %	Actual Exp. as Original Estimate	Excess Exp. (G – D)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Construction Of Compound Wall At Village Shahpur Rizvi	58	2,997,100	7,697,984	Above 150%	7,697,984	4,700,884
2	Construction Of Metaled Road Of Village Mir Munawar Ali Khan Talpur Farm	59	5,000,000	7,876,270	Above 50%	7,876,270	2,876,270
Total						15,574,254	7,577,154

Audit was of the view that cost of additional quantities/work exceeded from 15% of the original estimates resulting into unauthorized payment. Deviation from prescribed rules was due to internal control system.

The matter was reported to the management during October, 2015 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 unauthorized revision of work without retendering.

[AIR Para: 8]

1.6.3.26 Irregular Expenditure on Repairs - Rs 7.157 Million

Rule-20 of the Staff Car Rules 1980, as amended in 2001, duly adopted by GoS, states that, “The Log Book, History Sheet, and Petrol Account Register shall be maintained for each official vehicle”.

Further, Rule 23 of SFR Vol-I, states that, “Every Payment including repayment of money previously lodged with Government for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim”.

Moreover, according to Para-23 of General Financial Rules Volume – I, “every government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government Officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence”.

Chief Municipal Officer, Municipal Committee, District Thatta made unjustified payments of Rs 7,156,613 to various contractors/suppliers on repair of transformers, but no justification was provided against such huge expenditure. Further, expenditure on POL and repair of Tractor Trolley and Fire Brigade Tender was made without maintaining history sheet, in violation of above rules. Details are provided at Annex-XCIV:

Audit was of the view that expenditure incurred without proper details and justification. Violation of prescribed rules was due to weak internal controls.

The matter was reported to the management during September, 2015 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 unjustified expenditure.

[AIR Paras: 12, 13, 20]

1.6.3.27 Non-Deduction of Taxes - Rs 5.895 Million

According to Income Tax Ordinance, 2001 (Amended upto 30th June, 2014) vide Finance Act, 2014 to Section 153. Payment for goods and services (1) “Every prescribed person making a payment in full or part including payment by way of advance to a resident person or (a) for the sale of goods; (b) for the rendering or providing of services; (c) on the execution a contract [but not including] a contract for the sale of goods or the rendering of or providing services, shall , at the time of making the payment, deduct tax from the gross amount payable (including sales tax, if any) at the rate specified in Division III of Part-III of the First Schedule.

Further, Rule 2 (3) of the Sales Tax Special Procedure (Withholding) Rules, 2007, states that, “a withholding agent having free tax number (FTN) and falling under clause (a) (b) and (c) of sub-rule (2) of Rule-1, shall on purchase of taxable goods from unregistered persons, deduct sales tax at the applicable rate (17%) of the value of taxable supplies made to him from the payment due to the supplier and unless otherwise specified in the contract between the buyer and the supplier, the amount of sales tax for the purpose of this rule shall be worked out on the basis of gross value of taxable supply”.

Various formations of Hyderabad Division, during 2014-15, paid an amount of Rs 22.847 million to different contractors/suppliers/employees but failed to provide any proof of deduction/deposit of Sales tax and Income tax into Government Treasury amounting to Rs 5.895, in violation of above rules. Details are as under: (Further details are provided at Annex-XCV).

Audit was of the view that due to non-deduction/deposit of sales tax into Government Treasury the government sustained loss of revenue. Non-observance of prescribed rules & procedures was due to weak internal controls.

The matter was reported to the management during September-December, 2015. Town Officer, Town Committee, Ghorabari in its reply dated 04-12-2015 agreed to audit point of view and stated that proof of payment will be produced by the concerned employees. The reply was not tenable as according to Income Tax Ordinance, 2001, employer is responsible to deduct income tax, at source, from the salaries of employees. Other formations 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 person(s) at fault for non-deduction of sales tax, besides, recovers the amount without further delay.

[AIR Paras: 33, 34, 35, 7, 15, 16, 11, 03, 04, 06, 02, 03, 02, 09]

1.6.3.28 Irregular Execution of Work without Approval of PC-I Rs 3.997 Million

According to Planning Commission Manual Para 1.52 states, “A separate PC-I form for the small development projects costing upto Rs 1.00 million (non-recurring) should be used in respect of all the sectors, instead of comprehensive PC-I form for each sector.”

Further, According to SPPRA’s Guidelines Section 2.21 Pre-requisite conditions: Procuring Agency/ Committee shall not invite bids for development works, unless following conditions are fulfilled:

- (i) Approval of PC-I/PC-II from Competent Forum;
- (ii) Issuance of Administrative Approval (A.A) for development schemes;
- (iii) Technical Sanction (TS) of a detailed estimate is obtained;
- (iv) Funds are either released or anticipated to be released before award of contract.

Town Officer, Town Committee, Jhandomari, District Tando Allahyar executed contract against a development scheme costing Rs 3.997 million, during 2014-15, without preparation of PC-I, obtaining approval from CDWP being the competent forum and without obtaining Technical Sanction, in violation of the above rules. Details are as under;

(Rupees in Million)

S. No.	Name of Work	Contractor	Estimated Cost	Expenditure
01	Construction of 2 furling metaled road at village Muhammad Yousuf Thebo UC Dasori, Taluka Jhando Mari at Piyaro Lund	M/S Atiq Baloch & Co	4.0	3.997

Audit was of the view that award of development work without preparation and approval of PC-I constitutes flagrant violation of rules and procedures. Violation from prescribed rule was due to weak internal controls and defective oversight mechanism being practiced by Planning & Development Department and Finance Department.

The matter was reported to the management during October, 2015 but they did not respond to audit observation. The PAO failed to convene DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on management for irregular award and execution of work without PC-I.

[AIR Para: 6]

1.6.3.29 Non-deposit of Call Deposit – Rs 2.969 Million

According to Rule-39 of SPPRA-2010, “Procuring agency shall, in all procurement goods, works and services carried out through open competitive bidding, require security in the form of pay order or demand draft or bank guarantee, an amount of sufficient to protect the procuring agency in case of breach contract by the contractor or supplier or consultant, provided that amount shall not be more than 10% of contract price”. Further, according to rule 77 of CTR Vol-I, “All money received on behalf of Government should be without undue delay be credited into Government account”.

Moreover,, according to rule 41 (a) of SFR volume-I, ” the department Controlling Officers should see that all sums due to government are regularly received and checked against demands and that they are paid into the treasury”.

Town Officer, Town Committee, Thana Bula Khan, District Jamshoro, received call deposits amounting to Rs 2,969,040 from contractors and same were not deposited in bank account, in violation of above rules. Details are provided at Annex-XCVI.

Audit was of the view that management retained call deposits unauthorizedly. Non-observance of prescribed rules was due to weak internal control system.

The matter was reported to the management during November, 2015 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 management for non-deposit of amounts in Government Treasury. Besides, steps be taken to avoid such lapses in future.

[AIR Para: 6]

1.6.3.30 Non-Obtaining Bank Guarantee from Contractor – Rs 2.171 Million

According to Agreement executed between Town Officer & Auctioneer/ Contractor that “the bid of the lessee has been accepted by Council and the lessee has remitted:

- i. For cattle piri Rs. 14,205,000/-
- ii. For Sabzi & Fruit Dalali Rs. 182,500
- iii. For Katcha Piri Rs. 88,100) equal to 10% of his bid amount as Security Deposited and has produced 15% valid bank guarantee”.

Contrary to the above, it was revealed that Town Officer, Town Committee, Chamber did not obtain 15% bank guarantee amounting to Rs 2.171 million, during 2014-15. Moreover, it was also observed that contractors submitted less security deposit instead of 10% of their bid amount. Details are as under:

(Amount in Rupees)

Sr.	Description	Name Of Contractor	Auction Amount	15% Bank Guarantee
01.	Cattle Piri	M/S Ghulam Ali Nizamani	14,205,000	2,130,750
02.	Sabzi Fruit Dalali	M/S Akber Ali Memon	182,500	27,375
03.	Katcha Piri	M/S Abdul Ghani	88,100	13,215
Total			14,475,600	2,171,340

Audit was of view that management did not safeguard government interest and undue favour was extended to contractors. Deviation from prescribed rules was due to weak internal controls.

The matter was reported to the management during October, 2015, 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 person (s) at fault.

[AIR Para: 32]

1.6.3.31 Non-Recovery of Advance Income Tax plus Additional Income Tax from Contractor – Rs 1.695 Million

According to the Section 147 (8) of Income tax Ordinance 2001 amended 2009, “Advance tax paid by the taxpayer: A taxpayer who has paid advance tax under this section for a tax year shall be allowed a tax credit for that tax in computing the tax due by the taxpayer on the taxable income of the taxpayer for that year.

Further, according to the Section 236-A of Income tax Ordinance 2001 amended 2009, “Advance tax at the time of sale by auction. – (1) Any person making sale by public auction, of any property or goods confiscated or attached either belonging to or not belonging to the Government, local Government, any authority, a company, a foreign association declared to be a company under sub-clause (vi) of clause (b) of sub-section.

Moreover, according to the section 205 (1A) of Income Tax Ordinance 2001 amended in 2009, “a person who fails to pay advance tax under section 147 shall be liable for additional tax at a rate equal to 2[KIBOR plus three per cent per quarter] on the amount of tax unpaid computed for the period commencing on the date on which it was due and ending on the date on which it was paid or date on which the return of income for the relevant tax year was due, whichever is earlier.”

Town Officer, Town Committee, Chamber awarded Cattle Piri contract by auction to Ghulam Ali S/o Khuda Bux Nizamani, but management failed to recover advance income tax amounting to Rs 1.695 million, during 2014-15, from contractor and also failed to recover additional Income Tax on failing to pay advance income tax, in violation of above rules. Details are provided at Annex-XCVII.

Audit was of the view that management failed to recover government taxes resulting into loss of revenue. Non-compliance of prescribed rules of Income Tax Ordinance was due to weak internal controls.

The matter was reported to the management during October, 2015 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 management, besides, amount be recovered from concerned without delay.

[AIR Para: 30]

1.6.3.32 Payment of Liabilities without Concurrence of Finance Department –Rs 1.452 Million

According to instructions issued by the Finance Department Government of Sindh vide letter No. FD-B12 (48)/1996-97 dated 21-10-1996, the expenditure of the previous years cannot be met from the allocation of the current financial year. Moreover, as per Para 6 (k) of the Government of Sindh Finance Department Letter No. FD(B&E-I/4)-I/51/2009 dated 01-07-2009, “Liability of previous years may not be allowed to be cleared unless concurrence is given by the Finance Department”.

Town Officer, Town Committee, Tando Ghulam Hyder paid an amount of Rs 1.452 million, during 2014-15, against the liabilities of previous years without concurrence of Finance Department, in violation of above rules. Details are provided at Annex-XCVIII.

Audit was of the view that management failed to observe procedures of financial discipline. Violation from prescribed rule was due to weak internal controls.

The matter was reported to the management during December, 2015 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 payment of liabilities without concurrence of Finance Department.

[AIR Para: 09]

1.6.3.33 Loss to Government due to Unauthorized Occupation of Government Property – Rs 1.344 Million

According to Para-4 of Sindh Local Government (Property) Rules 2001 “All the local Government shall take such steps as may be necessary to ensure that the property vested in it is managed and maintained in the best interest of the public.

Further, Rule II (I) of Appendix 18, *ibid*, states that, “all losses must be reported forthwith by the officer concerned, not only to the Audit Officer, but also to his own immediate official superior. Reports must be submitted as soon as reasonable ground exists for believing that a loss has occurred; they must not be delayed while detailed enquiries are made”.

During the audit of Chief Officer, District Council, District Thatta, it was observed that 28 residential quarters were un-authorizedly occupied by private persons and employees of other departments without paying rent, due to which government sustained huge loss, and depriving staff of Local Government of official accommodation, in violation of above rules. Details are provided at Annex-XCIX.

(Amount in Rupees)

Total Resd. Quarters	Monthly Rent (Approx.)	Total Rent per month	Total Rent per Year
28	4,000	112,000	1,344,000

Audit was of the view that unauthorized occupation of government property resulted loss of government property. Non-compliance of prescribed rules was due to weak internal control system.

The matter was reported to the management during September, 2015 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 management for not taking efforts to vacate government property against un-authorized occupation. Besides getting the government property vacated, financial impact of retention of property may also be worked out from the date of illegal occupation and recovery be effected.

[AIR Para: 7]

1.6.3.34 Loss Due to Non-Recovery of Shrinkage Charges Rs 1.280 Million

As per Para 5(II) (a) of the Schedule of the rates of Highway Works-2004 “The deduction for the shrinkage, from the measurements when the earth works done by the manual labour should be 10%, while 5% when the work is done by the machinery”.

Town Officers, Town Committees, Shaheed Fazil Raho (Golarchi) & Ghorabari, during 2014-15, paid an amount of Rs 21,798,107 to contractors on account of earth work but the shrinkage charges amounting Rs 1,279,811 at the rate of 5%-10% were not deducted. Moreover, the multiple payments against the works were made on the same dates. Details are provided at Annex-C.

Audit was of the view that due to non-deduction of shrinkage charges, the government sustained financial loss. Violation of prescribed rules was due to weak internal controls.

The matter was reported to the management during September-November, 2015 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 non-deduction of shrinkage charges, besides, same be recovered without delay.

[AIR Paras: 12, 16]

1.6.3.35 Undue favour to Contractor by Allowing Excess Rates Rs 1.201 Million

According to Para No.532 of the Public Works Department Manual Volume-I states: "A revised estimate must be submitted when a sanctioned estimate is likely to be exceeded by more than 5% either from the rate being found insufficient or from any cause whatever".

Town Officer, Town Committee, Jhandomari, District Tando Allahyar, during 2014-15, made undue payment of Rs 1.201 million to the contractor over and above scheduled rates, in violation of above rule. Details are provided at Annex-CI. Furthermore, the following shortcomings were also noted:

1. Execution of work without proper administrative approval.
2. General power of Attorney (GPOA) was not registered at registrar and also found un-signed.

Audit was of view that unauthorized expenditure was incurred over and above schedule rates. Non-observance of rule was due to weak internal control.

The matter was reported to the management during October, 2015 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 person (s) at fault on account of excess payment to contractor.

[AIR Para: 07]

1.6.3.36 Less Deduction of Sales Tax – Rs 0.800 Million

According to Rule 2(3) of Sales Tax Special Procedure (Withholding) Rules, 2007, “A withholding Agent, having Free Tax Number (FTN) and falling under clause (a), (b) or (c) of sub-rule (2) of rule 1, shall on purchase of taxable goods from unregistered persons, deduct sales tax at the applicable rate of the value of taxable supplies made to him from the payment due to the supplier and unless otherwise specified in the contract between the buyer and the supplier, the amount of sales tax for the purpose of this rule shall be worked out on the basis of gross value of taxable supply”.

Chief Municipal Officer, Municipal Committee, Tando Muhammad Khan incurred expenditure of Rs 20.000 million, during 2014-15, on purchase of hand pumps but deducted 13% sales tax instead of 17% resulting into less deduction of 0.800 million from the suppliers, in violation of the above rule.

Audit was of the view that due to management’s failure to deduct tax on prescribed rates resulted into loss of public revenue. Deviation from prescribed rule was due to weak internal control.

The matter was reported to the management during January, 2014, 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 management for less-deduction of sales tax. Besides, same be recovered without delay.

[AIR Para: 6]

1.6.3.37 Non-Removal of Illegal Encroachment

Rule-52 (f) Sindh Peoples Local Government Act 2012, states that, “function of Taluka Municipal Council is to prevent encroachments”.

Further, according to section-III of Sindh Public Property (Removal of Encroachment) Act, 1975, “Government or any authority or officer authorized by the Government in this behalf may require the person directly or indirectly responsible for encroachment to remove such encroachment together with the structure, if any, raised by him on the public property, within the period not less than three days as may be specified in the order”.

Town Officers, Town Committees, Talhar & Thana Bula Khan, during 2014-15, failed to remove encroachments from roads, foot paths, construction over limits of streets, Nallahs, etc. established on permanent and semi-permanent basis in the shape of shops, houses and fruits & vegetables carts, in violation of above rules.

Audit was of the view that due to management’s inaction it failed to safeguard government property resulting into loss of public property and traffic blockade. Non-compliance of prescribed rules was due to weak internal controls.

The matter was reported to the management during October-November, 2015 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 account of failure of management to initiate action against illegal encroachers. Besides, same be removed immediately.

[AIR Paras: 22, 15]

1.6.3.38 Non-Maintenance of Property Record

According to Para-4 of Sindh Local Government (Property) Rules 2001 “All the local Government shall take such steps as may be necessary to ensure that the property vested in its managed and maintained in the best interest of the public.

Further, as per Para-6(a) & (b) of the Sindh Local Government (property) Rules 2001 “Particular as the property vested in a council shall be in case of movable property in the register in Form-I and in case of immovable form-III”

Different formations of Hyderabad Division have not maintained any record of government property, in violation of above rule. The audit has found that in many formations, there are reports of government property being encroached.

S. No.	Name of Formation	AIR Para
1	Chief Officer, District Council, Jamshoro	07
2	Chief Municipal officer, Municipal committee, Tando Jam, District Hyderabad.	19
3	Chief Municipal Officer, Municipal Committee, District Thatta	21
4	Chief Municipal Officer, Municipal Committee, Tando Muhammad Khan.	25
5	Town Officer, Town Committee, Mirpur Sakro, District Thatta.	18
6	Town Officer, Town Committee, Chamber, District Tando Allahyar	39
7	Town Officer, Town Committee, Ghorabari, District Thatta.	18

Audit was of the view that the absence of property record reflects poor asset management. Further, encroachment cannot be defended in court of law. Violation of prescribed procedure was due to weak internal control system.

The matter was reported to the management during September-December, 2015 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 management for non-maintenance of property record. Besides, same be prepared without further delay.

[AIR Paras: 25, 39, 19, 18, 18, 07, 21]

CHAPTER-IV
SHAHEED BENAZIRABAD DIVISION

1.7 SHAHEED BENAZIRABAD DIVISION

1.7.1 INTRODUCTION

Shaheed Benazirabad Division consists of 03 Districts namely Shaheed Benazirabad, Sanghar and Naushahro Feroze. Each Corporation / District Council / Municipal Committee / Town Committee in Shaheed Benazirabad Division is headed by an Administrator/ Municipal Commissioner /Chief Officer / Chief Municipal Officer/ Town officer who carries out operations as per Sindh Local Government Ordinance, 1979.

The functions of Municipal Corporation/Committees are as following:

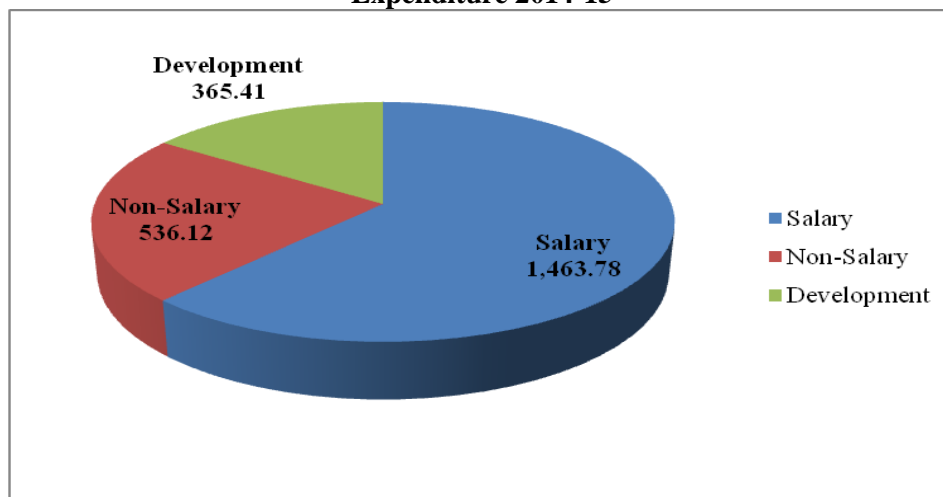
1. Prepare spatial plans for the Town including plans for land use, zoning and functions for which Municipal Corporation/Committees is responsible.
2. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry,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

1.7.2 Comments on Budget and Accounts (Variance Analysis)

(Rupees in Million)

S. No.	Formation	Particulars	Budget	Expenditure / Revenue	Excess (+) Savings (-)
1	District, Shaheed Benazirabad	Salary	499.14	411.03	-88.11
		Non-Salary	481.95	178.81	-303.14
		Development	796.57	292.60	-503.97
		Revenue	268.79	39.90	-228.89
2	District, Sanghar	Salary	503.11	524.90	21.80
		Non-Salary	247.46	102.60	-144.86
		Development	312.03	41.67	-270.36
		Revenue	76.65	27.61	-49.04
3	District Naushahro Feroze	Salary	604.34	527.85	-76.49
		Non-Salary	398.22	254.71	-143.51
		Development	307.30	31.14	-276.16
		Revenue	1175.38	859.18	-316.20
Total		Salary	1,606.58	1,463.78	-142.81
		Non-Salary	1,127.62	536.12	-591.50
		Development	1,415.90	365.41	-1,050.48
		Grand Total	4,150.10	2,365.31	-1,784.79
		Revenue	1,520.82	926.69	-594.13

Expenditure 2014-15



Original budget of Rs 4,150.10 million was allocated to Chief Officers, Municipal Corporation & Town Committees of Shaheed Benazirabad Division under various grants. Variance Analysis of the Revised/Final Grant and Actual Expenditure for the Financial Year 2014-15 for the audited entities depicted that there was a saving of Rs 1,784.79 million.

1.7.3 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 Paras	Status of PAC Meetings
2012-13	20	Nil
2013-14	06	Nil
2014-15	25	Nil

As indicated in the above table, no PAC meeting was convened to discuss the audit reports of TMAs of Shaheed Benazirabad Division.

1.8 AUDIT PARAS

1.8.1 Fraud/Embezzlement/ Misappropriation

1.8.1.1 Doubtful Withdrawal of Public Money – Rs 12.915 Million

As per SPPRA 2010. Rule-2 (1) (q)“Corrupt and Fraudulent Practices” means either one or any combination of the practices; (ii) “Collusive Practice” means any arrangement between two or more parties to the procurement process or contract execution, designed to achieve with or without the knowledge of the procuring agency to establish prices at artificial, non-competitive levels for any wrongful gain; (iv) “Fraudulent Practice” means any act or omission, including a misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial or other benefit or to avoid an obligation”

Rule 23 of SFR, states that, “Every Payment including repayment of money previously lodged with Government for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim”.

Town Officer, Town Committee Bhiria, District Naushahro Feroze, during 2014-15, paid a huge amount of Rs 12.915 million to the staff without supporting vouchers and justification. Details are provided at Annex-CII.

Audit was of the view that payment to the staff without supporting documents resulted into suspicious withdrawal of funds. Violation of prescribed rules was due to weak internal control system.

The matter was reported to the management during November, 2015 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 management for suspicious payment to staff. Besides, inquiry be initiated and recovered amount.

[AIR Para: 11, 12, 13, 14]

1.8.1.2 Embezzlement of Public Funds by Multiple Payments against Same Bills– Rs 1.534 Million

As per Rule-2 (1) (q) of SPPRA 2010, “Corrupt and Fraudulent Practices” means either one or any combination of the practices; (ii) “Collusive Practice” means any arrangement between two or more parties to the procurement process or contract execution, designed to achieve with or without the knowledge of the procuring agency to establish prices at artificial, non-competitive levels for any wrongful gain; (iv) “Fraudulent Practice” means any act or omission, including a misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial or other benefit or to avoid an obligation”

As per Rule-297 of Central Treasury Rule, Vol-I “all the bills and vouchers were required to be stamped as paid & cancelled”.

According to Sindh Local Councils (Accounts) Rules, 1983, Rule-76 “The Accounts officer shall be personally responsible to see that (i) all rules/orders in force have been duly observed”.

During audit of Chief Municipal Officer, Municipal Committee Nawabshah, District Shaheed Benazirabad, during 2014-15, it was observed that re-payment of Rs 1.534 million was made against the bills which had already been paid without cancelling the same, in violation of rules. Details are provided at Annex-CIII.

Audit was of the view that public funds were embezzled by presenting same bill repeatedly resulted into fraudulent practices. Violation of prescribed procedures was due to weak internal control system.

The matter was reported to the management during December, 2015, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing responsibility on the management for making fraudulent payments. Besides, amount embezzled be recovered.

[AIR Para: 23]

1.8.1.3 Suspicious payments against Bogus bills – Rs 0.794 Million

As per Rule-297 of Central Treasury Rule, Vol-I “all the bills and vouchers were required to be stamped as paid & cancelled”.

According to Sindh Local Councils (Accounts) Rules, 1983, Rule-76 “The Accounts officer shall be personally responsible to see that (i) all rules/orders in force have been duly observed”

Town Officer, Town Committee Daur, District Shaheed Benazirabad, during 2014-15, paid an amount of Rs 0.794 million against bogus quotations and bills without serial numbers date, address and tax registration number, instead of printed bills with seal, in violation of rules. Details are provided at Annex-CIV.

Audit was of the view that public funds were withdrawn through fictitious claims. Violation of prescribed rules was due to weak internal controls.

The matter was reported to the management during November, 2015, 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 management for making payments against bogus bills.

[AIR Para: 06]

1.8.2 Non-Production of Record

1.8.2.1 Non-Production of Record – Rs 259.350 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, 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”.

Following formations of Shaheed Benazirabad Division, incurred an expenditure of Rs 259.350 million but failed to provide record (Partially), during 2014-15, to audit, in violation of the above rule and instructions. Details are provided at Annex-CV.

(Amount in Rupees)

Para No.	Formation	Amount
1	Municipal Committee Nawabshah	29,011,860
1	Town Committee Daur	145,401,114
1	Town Committee Qazi Ahmed	Complete record
1	Town Committee, Bhiria	8,072,00
1	District Council Sanghar	2,588,376
1	Municipal Committee Sanghar	18,847,323
1	Municipal Committee Shahdadpur	50,272,395
1	Municipal Committee Tando Adam	5,157,035
TOTAL		259,350,103

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 the management during September-December, 2015, 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.

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

1.8.3 Irregularity / Non-Compliance

1.8.3.1 Non-Recovery of Government Dues/Targeted Receipts - Rs 778.923 Million

Section 96 (1) of Sindh Local Government Act 2013, states that, “A council may levy, in the prescribed manner all or any taxes, rates, tolls, and fees mentioned in Schedule V”.

Further, Rule 41 (a) of SFR Vol-I, states that, “The departmental Controlling Officer should see that all sums due to Government are regularly received and checked against demands and that they are paid into treasury claiming credit for so much paid into the treasury and compare with the figures in the statements supplied by the comptroller”.

Various formations of Shaheed Benazirabad Division, failed to recover the government dues/targeted receipts amounting to Rs 778.923 million as provided in the budget, during 2014-15, in violation of the above rule. Details are provided at Annex-CVI.

(Amount in Rupees)

Para No.	Formation	Targeted	Collected	Short Recovery
17	District Council Shaheed Benazirabad	6,002,011	3,912,198	2,089,813
40	Municipal Committee Nawabshah	726,389,000	25,356,169	701,032,831
15	Town Committee Sakrand	3,339,342	1,501,222	1,838,120
15	Town Committee Daur	18,439,179	8,651,867	9,787,312
4	District Council Sanghar	9,500,000	8,000,000	1,500,000
16	Municipal Committee Sanghar	9,567,140	6,716,133	2,851,007
16	Municipal Committee Shahdadpur	65,314,653	8,325,170	56,989,483
23	Municipal Committee Tando Adam	7,270,384	4,435,508	2,834,876
TOTAL		845,821,709	66,898,267	778,923,442

Audit was of the view that management failed to take necessary steps and enforce the prescribed procedures for recovery of government dues and achievement of targeted revenue. Violation of prescribed rules and procedures was due to weak internal control.

The matter was reported to the management during September-December, 2015, 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, effecting recoveries against the government dues/targeted receipts.

[AIR Paras: 17, 40, 15, 15, 4, 16, 16, 23]

1.8.3.2 Unauthorized Payments without Pre-Audit – Rs 75.092 Million

According to Sub Para (2) of Para-32 of the Local Government Accounts Manual “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 according to rule 111(4) &(5) of Sindh Local Government Act 2013,"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 formations of Shaheed Benazirabad Division, during 2014-15, paid an amount of Rs 75.092 million to staff & contractors without pre-auditing bills from concerned Local Fund Audit Departments, in violation of above rules. Details are provided at Annex-CVII.

(Amount in Rupees)

Para No.	Formation	Amount
3	Town Committee, Naushahro Feroze	6,764,039
5	Municipal Committee, Moro	34,370,722
7	Town Committee, Kandiaro	7,280,379
2	Town Committee, Mehrabpur	6,023,353
2	District Council Sanghar	6,591,398
14	Municipal Committee Sanghar	5,892,224
17	Municipal Committee Tando Adam	8,170,150
Total		75,092,265

Audit was of the view that payments without pre-audited bills resulted into unauthorized expenditure. Non-observance of prescribed control procedures was due to weak internal control system.

The matter was reported to the management during September-December, 2015, 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 management for making payments without pre-audit.

[AIR Paras: 3, 5, 7, 2, 2, 14, 17]

1.8.3.3 Non-Maintenance of Log Books for Official Vehicles Rs 72.369 Million

According Rule-20 of the Staff Car Rules 1980, as amended in 2001, duly adopted by GoS, states that, “The Log Book, History Sheet, and Petrol Account Register shall be maintained for each official vehicle”.

Different formations of Shaheed Benazirabad Division, incurred expenditure amounting to Rs 72.369 million, during 2014-15, on purchase of POL for official

vehicles but did not prepare Log Books, Vehicle Maintenance Record, History Sheets and Petrol account Registers, in violation of above rule. Details are provided at Annex-CVIII.

Audit was of the view that expenditure on POL without preparation of log books, history sheets and petrol consumption account was violation of laid down procedures. Violation of prescribed procedure was due to weak internal control.

The matter was reported to the management during September-December, 2015. Town Officer, Town Committee, Naushahro Feroze in its reply dated 30-12-2015 stated that log book and petrol account register have been prepared now. Reply was not tenable as no documentary evidence was produced to audit. Other formations 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 incurring expenditure without supporting record. Besides, same be prepared to justify the expenditure.

[AIR Paras: 11, 26, 12, 12, 1, 4, 3, 5, 2, 9, 11, 10, 14]

1.8.3.4 Irregular Administrative Approval & Execution of Schemes without Availability of Funds – Rs 47.265 Million

According to Procurement Regulation (Works) Para-1.1 “Administrative Approval (AA)” It is a concurrence and formal acceptance of the Administrative Department concerned to the incurring of the proposed expenditure to execute specified works at a stated amount to meet the requirements of the Administrative Department.

As per Para-527 of PWD Manual, Volume-I & Sindh Local Councils (Accounts) Rules, 1983, Rule-109, stated that “No work shall begin unless proper detailed design and estimate have been sanctioned, allotment of funds made and order for its commencement issued by the competent authority”

Further, According to Finance Department, GoS letter No. FD/CW&M-I)(26)91-92(P.T.II) dated 24-6-1993 “all charges incurred must be paid at once and under no circumstances may be allowed to stand over to be paid from the grant of subsequent year”.

Different formations of Shaheed Benazirabad Division awarded and executed various development schemes/works against irregular administrative approval and without availability of enough funds. The schemes were awarded and executed during 2011-14, but liabilities amounting to Rs 47.265 million were not cleared even in the financial year 2014-15, in violation of rules. Details are provided at Annex-CIX.

Audit was of the view that management failed to clear payments and created liabilities above the budgetary allocations of respective years. Violation of prescribed rules was due to weak internal control system.

The matter was reported to the management during August-December, 2015 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 creating liabilities and executing works without availability of funds.

[AIR Paras: 7, 16, 3, 13]

1.8.3.5 Splitting of Works to Avoid Tender – Rs 43.340 Million

As per Rule 12(1) of SPPRA Rules 2010 “Save as otherwise provided and subject to the regulations made by the Authority, a procuring agency shall prepare, in accordance with Rule 11 above, all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements already grouped, allocated and scheduled in the Procurement Plan;

Further as per Rule 17(1) of SPPRA Rules 2010 “Procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority’s website and may in print media in the manner and format prescribed in these rules”.

Different formations of Shaheed Benazirabad Division, during 2014-15, awarded works amounting to Rs 43.340 million to contractors/suppliers by splitting work orders to avoid tender, in violation of rules. Details are provided at Annex-CX.

Audit was of opinion that splitting of work orders deprived the government from achieving best competitive rates. Non-observance of prescribed rules and procedures deprived government from achieving economical rates for its procurements.

The matter was reported to the management during September-December, 2015. Town Officer, Town Committee, Naushahro Feroze in its reply dated 30-12-2015 stated that works were done on emergency basis after observing all codal formalities and there was no splitting. Reply was not tenable as huge purchases were made on same date by splitting to avoid tender. Other formations did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing responsibility on managements on account of procurements/execution of works by splitting.

[AIR Paras: 19, 11, 1, 1, 2, 3, 1, 8, 7, 12]

1.8.3.6 Irregular Award of Works after Expiry of Bid Validity - Rs 21.423 Million

As per Rule 38(1) of Sindh Public Procurement Rules, 2010, Bid Validity “A procuring agency, keeping in view nature of procurement, shall subject the bid to a validity period, which shall be specified in the bidding document and shall not be more than 90 days in case of National Competitive Bidding”

Sindh Local Councils (Accounts) Rules, 1983, Rule-10(a) “same vigilance shall be exercised in respect of expenditure incurred from Local Fund as a person of ordinary prudence would exercise in respect of expenditure of his own money”

Chief Municipal Officer, Municipal Committee Nawabshah, District Shaheed Benazirabad, awarded various development works amounting to Rs 21.423 million to contractors after expiry of bid validity period instead of re-tendering, in violation of above rule. Details are provided at Annex-CXI.

Audit was of view that award of contracts after expiry of bid validity period was a serious violation of laid down rules and procedures. Violation of the prescribed rules was due to weak internal control.

The matter was reported to the management during December, 2015, 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 irregular award of work and violation of laid down rules and regulation.

[AIR Para: 06]

1.8.3.7 Irregular Withdrawal of Funds through Open Cheques - Rs 16.778 Million

According to Rule-09(1) of the Sindh Local Councils (Accounts) Rules, 1983 “Payments of all money to be made by a council shall be made by cheques”.

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

According to Rule 23 of SFR, states that, “Every Payment including repayment of money previously lodged with Government for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim”.

Following formations of Shaheed Benazirabad Division, during 2014-15, made payments of Rs 16.778 million to various suppliers/contractors through open cheques, in violation of rules. Details are provided at Annex-CXII.

(Amount in Rupees)

Para No.	Formation	Amount
2	Municipal Committee, Moro	4,204,273
6	Town Committee, Mehrabpur	7,620,795
15	Municipal Committee Shahdadpur	4,953,442
Total		16,778,510

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 management during September-December, 2015, 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 withdrawal of funds through open cheques.

[AIR Para: 02, 06, 15]

1.8.3.8 Non-Hoisting of Bid Evaluation Reports on SPPRA Website - Rs 13.737 Million

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

Following formations of Shaheed Benazirabad Division, awarded different works costing Rs 13.737 million through NIT, during 2014-15, but did not hoist bid evaluation reports on the SPPRA website, in violation of above rule. Details are provided at Annex-CXIII.

(Amount in Rupees)

Para No.	Description	Amount
13	Municipal Committee Nawabshah	12,736,926
5	Municipal Committee Tando Adam	1,000,000
TOTAL		13,736,926

Audit was of the view that violation of SPPRA rule resulted into non-transparency in the award of contracts. Violation of prescribed rule was due to weak internal control.

The matter was reported to the management during December, 2015, 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 management for non-hosting of evaluation report on SPPRA website.

[AIR Paras: 13, 5]

1.8.3.9 Irregular Procurement without Integrity Pact Rs 13.284 Million

According to Rule-89 of SPPRA-2010 “Integrity Pact - Procurements exceeding Rs. 10 million for goods and works, and Rs. 2.5 million for services shall be subject to an integrity pact, as specified by regulations, between the procuring agency and the suppliers or contractors or consultants.”

Chief Municipal Officer, Municipal Committee Nawabshah, District Shaheed Benazirabad, awarded tender for procurement of “Tractor Trolley, and Loader Hydraulic System at Municipal Committee Nawabshah” to M/S Zafar Agriculture, worth Rs 13.284 million. The delivery was made in installments but management did not execute Integrity

Pact with contractor to safeguard government interest, in violation of above rules. Details are as under;

(Amount in Rupees)

NIT #	Scheme #	Duration of Work	T.S Amount	Work Order	Paid Amount
EB/ME/MCN/588 23-07-2014	15	06-Months	13,284,000	61 02-02-15	13,265,400

Audit was of the view that department failed to safeguard government interest by not executing integrity pact with contractors resulting into undue favor. Non-observance of SPPRA Rules was due to weak internal controls.

The matter was reported to the management during December, 2015, 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 management for non-execution of integrity pact with contractor.

[AIR Para: 12]

1.8.3.10 Non-Recovery of Outstanding Dues - Rs 14.492 Million

According to Rule 41 (a) of SFR Vol-I, “The departmental Controlling Officer should see that all sums due to Government are regularly received and checked against demands and that they are paid into treasury claiming credit for so much paid into the treasury and compare with the figures in the statements supplied by the comptroller”.

Further Rule 39 (1) of SPPRA states “Procuring Agency shall, in all procurement of goods, works and services, carried out through open competitive bidding, require security in the form of pay order or demand draft or bank guarantee, an amount sufficient to protect the procuring agency in case of breach of contract by the contractor or supplier or consultant, provided that the amount shall not be more than 10% of contract price;”

Following Formations of Shaheed Benazirabad Division, during 2014-15, leased out rights of municipal property to contractors worth Rs 32.721 million, but did not recover outstanding dues amounting to Rs 14.492 million. Moreover, bank guarantees @ 10% of the auction amount to secure council from unforeseen losses were also not obtained, in violation of rules. Details are provided at Annex-CXIV.

(Amount in Rupees)

Para No.	Description	Bid Offered	Less Deposited
39	Municipal Committee Nawabshah	8,715,000	6,123,210
18	Town Committee Daur	14,900,000	6,820,000
18	Municipal Committee Shahdadpur	9,106,000	1,548,900
Total		32,721,000	14,492,110

Audit was of the view that due to inaction by the management, they could not recover the outstanding revenue that also contributed towards poor financial health of these entities. Failure to implement prescribed rules resulted in non-recovery of Government Revenue that is a reflection of weak internal control.

The matter was reported to the management during November-December, 2015, 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-recovery of dues and obtaining bank guarantee, besides, effecting recovery of the Government Revenue without any further delay.

[AIR Para: 39, 18, 18]

1.8.3.11 Irregular Appointment of Staff without Sanctioned Posts (SNE) Rs 6.208 Million

As per Government of Sindh, Local Government Department's Letter No.SOA/(LG)1(27)/2011 dated: 6th June, 2011, states that "no appointment in any grade shall be made henceforth without consolidated advertisement and fresh approval of the Government. Approval, if any, earlier issued in this regard may be treated cancelled/withdrawn"

According to APT Rules, Sindh 1973, Rule-3(2) "The method of appointment and the qualification and other condition applicable to a posts shall be as laid down by the department concerned in consultation with the Services and General Administration Department".

Chief Municipal Officer, Municipal Committee Tando Adam, District Sanghar, during 2014-15, appointed staff over and above the sanctioned strength without fulfilling codal formalities and incurred expenditure amounting to Rs 6.208 million on account of salaries, in violation of rules. Details are provided at Annex-CXV.

Audit was of the view that the appointment of the staff over and above SNE, without the approval of competent authority resulted into irregular appointments. Non-observance of prescribed procedure for approval of SNE was due to weak internal control system.

The matter was reported to the management during January, 2016 but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends that inquiry may be initiated against person(s) at fault for irregular appointments.

[AIR Para: 18]

1.8.3.12 Non-deduction of Income Tax - Rs 3.910 Million

a) Less-deduction of income tax from contractors bills - Rs 0.430 Million

According to Income Tax Ordinance, 2001 (Amended upto 30th June, 2014) vide Finance Act, 2014 to Section 153. Payment for goods and services (1) “Every prescribed person making a payment in full or part including payment by way of advance to a resident person or (a) for the sale of goods; (b) for the rendering or providing of services; (c) on the execution a contract [but not including] a contract for the sale of goods or the rendering of or providing services, shall , at the time of making the payment, deduct tax from the gross amount payable (including sales tax, if any) at the rate specified in Division III of Part-III of the First Schedule.

Following Formations of Shaheed Benazirabad Division paid Rs 13.692 million to contractors but deducted less income tax @ 4.5% & 6.5% instead of @ 7.5% resulting into loss to Government amounting Rs.0.429 million, during 2014-15, in violation of rules. Details are provided at Annex-CXVI (a)

(Amount in Rupees)

Para No.	Description	Amount Paid	Tax
10	Municipal Committee Sanghar (2014-15)	4,855,900	131,875
9	Municipal Committee Shahdadpur (2014-15)	8,836,342	298,098
Total		13,692,242	429,973

Audit was of the view that due to less-deduction of Income Tax, government sustained financial loss. Violation of prescribed rules was due to into weak internal controls.

The matter was reported to the management during December, 2015, 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 persons at fault for less-deduction of income tax. Besides, recovery of income tax be effected.

[AIR Paras: 19, 9]

b) Non-Collection of Advance Income Tax on Auctions – Rs 3.136 Million

According to Income Tax Ordinance, 2001 (Amended upto 30th June, 2014) vide Finance Act, 2013 to Section 1[236A. Advance tax at the time of sale by auction. (1) “Any person making sale by public auction 2[or auction by a tender] of any property or goods 3[(including property or goods confiscated or attached)] either belonging to or not belonging to the Government, local Government, any authority, a company, a foreign association declared to be a company under sub-clause (vi) of clause (b)of sub-section (2) of section 80, or a foreign contractor or a consultant or a consortium or Collector of Customs or Commissioner of 4[Inland Revenue] or any other authority, shall collect

advance tax, computed on the basis of sale price of such property and at the rate specified in Division VIII of Part IV of the First Schedule, from the person to whom such property or goods are being sold”

1[Division VIII of Part IV of the First Schedule, “The rate of collection of tax under section 236A shall be 2[10] % of the gross sale price of any [property or goods sold by auction.]

Following formations of Shaheed Benazirabad, during 2014-15, awarded contracts of cattle piri at Rs 31,363,500 million but failed to recover advance income tax amounting to Rs 3.136 million @ 10% from contractors, in violation of rules. Details are provided at Annex-CXVI (b)

(Amount in Rupees)

Para No.	Formation	Amount (Bid)	Tax
17	Town Committee Daur	14,900,000	1,490,000
17	Municipal Committee Sanghar	6,510,000	651,000
17	Municipal Committee Shahdadpur	9,953,500	995,350
Total		31,363,500	3,136,350

Audit was of the view that management failed to recover government taxes which resulted into loss of Government Revenue. Violation of prescribed rules was due to weak internal controls.

The matter was reported to the management during September-December, 2015, 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 non-recovery of advance income tax from contractors, besides, same be recovered without delay.

[AIR Paras: 17, 17, 17]

c) Non-Recovery of Income Tax from Salaries of Staff – Rs 0.344 Million

According to Circular No.6 Of 2013, Finance Act 2013, vide C.No.4 (36) ITP/2013 dated: 19 July, 2013, 41. “Income tax rates for salaried individuals have been revised. The revised rates are as per the ‘TABLE’ below:

S. No.	Taxable income.	Rate of tax.
1	0 to Rs. 400,000	0%
2	Rs.400,000 to Rs.750,000	5% of the amount exceeding Rs.400,000
3	Rs. 750,000 to Rs.1,400,000	10% of the amount exceeding Rs.750,000

Following formations of Shaheed Benazirabad, during 2014-15, failed to deduct income tax amounting to Rs 0.344 million on the taxable salaries of employees, in violation of above rules. Details are provided at Annex-CXVI (C).

(Amount in Rupees)

Para No.	Formation	Amount
14	Town Committee Sakrand	40,032
3	District Council Sanghar	168,297
15	Municipal Committee Sanghar	38,334
13	Municipal Committee Shahdadpur	43,558
19	Municipal Committee Tando Adam (2014-15)	53,614
	Total	343,835

Audit was of the view that non-deduction of income tax from salaries of employees resulted into Government Revenue. Violation of prescribed rules was due to weak internal controls.

The matter was reported to the management during September-December, 2015, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing responsibility on the managements for non-deduction of income tax from taxable salaries of staff. Besides, same be recovered without delay.

[AIR Paras: 14, 3, 15 13, 19]

1.8.3.13 Non-deduction of Sales Tax on Services – Rs 2.863 Million

According to Sindh Sales Tax on Services Act, 2011 Amended upto 1st July, 2014, Section-8(1) sales tax on the value of a taxable service at the rate specified in the Schedule in which the taxable service is listed.

SECOND SCHEDULE (Taxable Services Section 3 & 8 as of 1st July 2014) Part - B

Tariff Heading	Description	Rate of Tax
53[9814.2000	Contractor of building (including water supply, gas supply and sanitary works), electrical and mechanical works (including air conditioning), multi-disciplinary works (including turn-key projects) and similar other works	15%

Various formations of Shaheed Benazirabad Division, during 2014-15, paid an amount of Rs 19.090 million to various contractors/suppliers on the purchase of taxable articles but failed to provide any proof of deduction/deposit of sales tax into Government Treasury amounting to Rs 2.863 million @ 15%, in violation of above rules. Details are provided at Annex-CXVII.

(Amount in Rupees)

Para No.	Formation	Expenditure	Amount
9	District Council Shaheed Benazirabad	5,000,000	750,000
20	Municipal Committee Nawabshah	3,729,288	559,393
7	Town Committee Daur	2,220,266	333,040
9	Municipal Committee Sanghar	2,370,533	355,580
8	Municipal Committee Shahdadpur	3,566,082	534,912
9	Municipal Committee Tando Adam	2,204,380	330,657
	TOTAL	19,090,549	2,863,582

Audit was of the view that due to non-deduction/deposit of sales tax into Government Treasury the government sustained loss of revenue. Non-observance of prescribed rules & procedures was due to weak internal controls.

The matter was reported to the management during September-December, 2015, 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 person(s) at fault for non-deduction of sales tax, besides, recovers the amount without further delay.

[AIR Paras: 9, 20, 7, 9, 8, 9]

1.8.3.14 Non-Revision of Rent of Shops – Rs 2.492 Million

According to Para 05 of Letter No.SOA/LG/1/(102)/2010 Dated: 24th May, 2012 Government of Sindh, Local Government Department's "The rent/rates and other recoveries may be reviewed / revised to improve the resources of Local Councils"

According to Sub Section (1) Section 9 "Where the fair of any premises has been fixed, no further increase thereof shall be effected unless a period of three years has elapsed from the date of such fixation or commencement of this ordinance whichever is less. Further, according to Sub Section (2) of Section-9 "the increase shall not, in any case exceed 10% per annum on the existing rent".

Town Officer, Town Committee Sakrand, failed to revise rent of shops allotted to tenants since 2001 resulting into loss to public revenue amounting to Rs 2.492 million, in violation of rules. Details are provided at Annex-CXVIII.

Audit was of the view that non-revision of rent resulted into loss of Government Revenue. The failure of management to revise the rent in accordance with provision of Rent Act was due to weak internal control system.

The matter was reported to the management during December, 2015, 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 account of non-enhancement of rent, besides same be revised in accordance with relevant provisions.

[AIR Para: 16]

1.8.3.15 Non-Accountal of Assets into Stock Register – Rs 1.829 Million

According to rule 113 of SFR Vol-I & Sindh Local Councils (Accounts) Rules, 1983, Rule-95 "All materials received from the supplies, workshops, manufacturers, departments of Government and any other agency, should be examined, counted, measured or weighed as the case may be when delivery is taken they should be taken by a

responsible government Officer who should see that the quantities are correct and their quality is good and record certificate that he has actually received as the materials and recorded them in the appropriate stock register”

Chief Officer, District Council, District Shaheed Benazirabad, during 2014-15, procured physical assets worth Rs 1.829 million, but failed to enter/account for procured articles in dead stock register, in violation of above rules. Details are provided at Annex-CXIX.

Audit was of the view that non-accountal of purchased articles into dead stock register resulted in non-authentication and verification of assets. Violation of prescribed rules was due to weak administrative management.

The matter was reported to the management during December, 2015, 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 management for non-accountal of assets. Besides same may physically be verified and entered into dead stock register.

[AIR Para: 10]

1.8.3.16 Irregular Allotment of Council Property

Para 4 of Sindh Local Government (Property) Rules 2001 states “All the Local Government shall take such steps as may be necessary to ensure that property vested in it, is managed and maintained in the best interest of the public.”

In contrary to above, was observed that the management of Municipal Committee, Nawabshah, allotted fire brigade property, for construction of Plaza over Fire Station without going through prescribed procedure and without safeguarding the interest of Government Following discrepancies were noted;

1. No mechanism was determined by the Taluka Municipal Administration, Nawabshah for allotment of Fire Station Property.
2. Allotment was awarded without obtaining expression of interest through open auction/tender.
3. No working/feasibility was undertaken to prevent valuable assets (Fire Brigades) due to unforeseen electrical short circuit in Plaza.
4. During the visit of fire station it was noticed that fire vehicle was parked out of fire station’s jurisdiction
5. No interest of council was safeguarded as the monthly rent of each flat& shop was determined in 2012 without taking into account prevailing market rates of the locality and without assessment of rent through relevant authority.

Details are provided at Annex-CXX.

Audit was of the view that undue favour was extended to contractor by allotting valuable property situated at prime location on nominal rent. Non-compliance of prescribed procedure was due to weak internal control system.

The matter was reported to the management during December, 2015, 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 management for irregular/ unjustified allotment and construction of plaza over fire brigade station without observing prescribed procedure, feasibility and safety measure as well as non-assessment of rent through controller.

[AIR Para: 41]

CHAPTER-V
SUKKUR DIVISION

1.9 SUKKUR DIVISION

1.9.1 INTRODUCTION

Sukkur consists of 03 Districts namely Sukkur, Ghotki and Khairpur. Each Corporation / District Council / Municipal Committee / Town Committee in Sukkur Division is headed by an Administrator/ Municipal Commissioner /Chief Officer / Chief Municipal Officer/ Town officer who carries out operations as per Sindh Local Government Ordinance, 1979.

The functions of Municipal Corporation/Committees are as following:

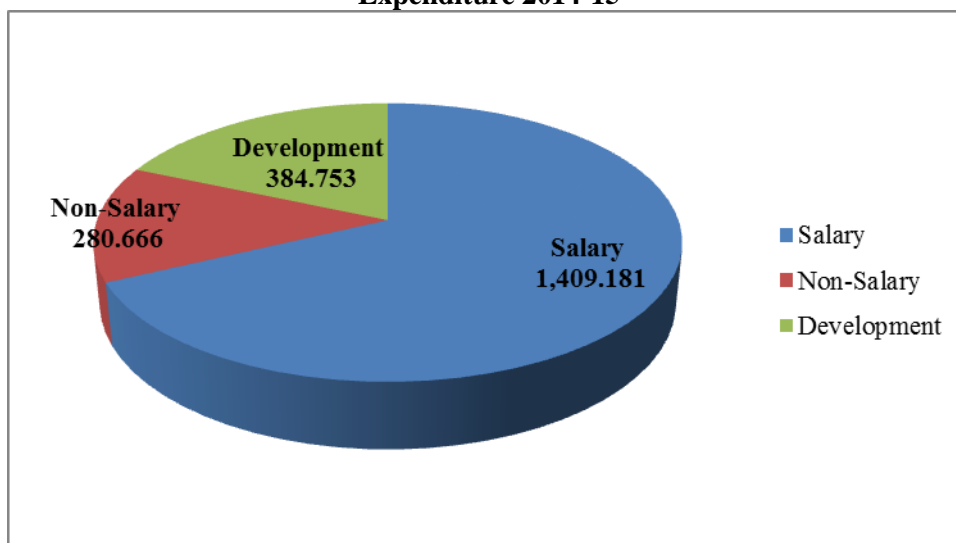
1. Prepare spatial plans for the Town including plans for land use, zoning and functions for which Municipal Corporation/Committees is responsible.
2. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry,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

1.9.2 Comments on Budget and Accounts (Variance Analysis)

(Rupees in Million)

S. No.	Formation	Particulars	Budget	Expenditure / Revenue	Excess (+) Savings (-)
1	District Sukkur	Salary	723.6196	470.353	(253.267)
		Non-Salary	216.4999	97.425	(119.075)
		Development	347.7848	139.114	(208.671)
		Revenue	1,159.66	405.882	(753.782)
2	District Ghotki	Salary	487.9424	317.163	(170.780)
		Non-Salary	251.5623	113.203	(138.359)
		Development	204.2403	81.696	(122.544)
		Revenue	680.9594	238.336	(442.624)
3	District Khairpur	Salary	956.4093	621.666	(334.743)
		Non-Salary	155.639	70.038	(85.601)
		Development	409.8578	163.943	(245.915)
		Revenue	1,551.42	542.996	(1,008.420)
Salary			2,167.971	1,409.181	(758.790)
Non-Salary			623.701	280.666	(343.036)
Development			961.883	384.753	(577.130)
Grand Total			3,753.555	2,074.600	(1,678.955)
Revenue			3,392.039	1,187.214	(2,204.825)

Expenditure 2014-15



Original budget of Rs 3,753.555 million was allocated during 2014-15 to Chief Officers, Municipal Corporation & Town Committees of Sukkur Division under various grants. Variance Analysis of the Revised/Final Grant and Actual Expenditure for the Financial Year 2014-15 for the audited entities depicted that there was a saving of Rs 1,678.955 million.

1.9.3 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 Paras	Status of PAC Meetings
2012-13	29	Nil
2013-14	06	Nil
2014-15	64	Nil

As indicated in the above table, no PAC meeting was convened to discuss the audit reports of TMAs of Sukkur Division.

1.10 AUDIT PARAS

1.10.1 Misappropriation / Fraud

1.10.1.1 Doubtful and unjustified Payments through Cash – Rs 1.464 million

Rule 157 of CTR, duly adopted by GOS, States that, “The cheques for more than Rs 200/- drawn in favour of Corporate of Local Bodies, firms, private persons or Government servants (in respect of their personal claims) shall always be crossed”

Town Officer, Town Committee, Kot Diji, incurred expenditure of Rs 1.464 million, during 2014-15, under various heads of accounts by issuing open cheques without details, in violation of above rule. Details are provided at Annex-CXXI.

Audit was of the view that cheques drawn in favor of staff members without justification resulted in non-transparency in public spending, besides, chances of misappropriation of public money cannot be ruled out. Violation of prescribed rules was due to weak internal controls.

The matter was reported to the management during November, 2015 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 on account of unauthorized withdrawal of public funds through cash instead of crossed-cheque. Besides, amount paid unauthorizedly be either justified or recovered from concerned officials.

[AIR Para: 13]

1.10.2 Non-Production of Record

1.10.2.1 Non-Production of Record – Rs 341.083 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”.

Various District Councils, Municipal Corporations, Municipal Committees & Town Committees of Sukkur Division, incurred an expenditure of Rs 341.083 million but failed to provide record, for the year 2014-15, to audit, in violation of the above rule and instructions. Details are provided at Annex-CXXII.

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 September-November 2015, 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.

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

1.10.3 Irregularity / Non-Compliance

1.10.3.1 Irregular Payments against Unapproved ADP Schemes Rs 145.424 Million

Para 2.21 of the Procurement Regulations (Works), states that, “Procuring Agency/ Committee shall not invite bids for development works, unless following conditions are fulfilled:

- i. Approval of PC-I/PC-II from Competent Forum;
- ii. issuance of Administrative Approval (A.A) for development schemes;
- iii. Technical Sanction (TS) of a detailed estimate is obtained;
- iv. Funds are either released or anticipated to be released before award of contract”.

Chief Municipal Officers, Municipal Committees, Khairpur and Gambat, during 2014-15, executed contracts against ADP schemes costing Rs 145.424 million without preparation of PC-I, obtaining approval from competent forum and obtaining Technical Sanction, in violation of the above rules. Details are provided at Annex-CXXIII.

Audit was of the view that award of development work without preparation and approval of PC-I constitutes flagrant violation of rules and procedures. Violation from prescribed rule was due to weak internal controls and defective oversight mechanism being practiced by Planning & Development Department and Finance Department.

The matter was reported to the management during November, 2015 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 management for irregular award and execution of work without PC-I and other codal formalities.

[AIR Paras: 22, 22]

1.10.3.2 Un-Authorized Transfer of Funds – Rs 144.897 Million

Rule 3 (v) of Sindh District Government and Taluka/Town Municipal Administration (Budget) Rules 2002, states that, “TMO is responsible for ensuring that funds allocated are spent on the activities for which the money was provided”.

Further, According to Treasury Rules-13 stated that “Unless in any case the Governor with the concurrence of the Auditor General. Otherwise direct, money may not be withdrawn from the public account without the written permission of the Treasury Officer or of a Government servant of Pakistan Audit Department authorized in this behalf by the Auditor General.”

Chief Officer, District Council Sukkur, Chief Municipal Officer, Municipal Committee, Rohri and Town Officer, Town Committee Saleh Pat, during 2014-15, unauthorizedly transferred funds amounting to Rs 144.897 million without justification, in violation of above rules. Details are provided at Annex-CXXIV.

Audit was of the view that unauthorized transfer of funds resulted into non-transparency in public expenditure. Violation of prescribed rules was due to weak internal controls.

The matter was reported to the management during November, 2015 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 management at fault on account of unauthorized transfer of funds.

[AIR Paras: 9, 18, 6]

1.10.3.3 Non-Maintenance of Log Books for Official Vehicles Rs 48.139 Million

As per rule- 20 of the Staff Car Rules 1980, as amended in 2001, duly adopted by GoS, states that, “The Log Book, History Sheet, and Petrol Account Register shall be maintained for each official vehicle”.

Chief Officer, District Council, Ghotki, Chief Municipal Officers, Municipal Committees, Rohri, Khairpur, Gambat, Kingri, Town Officers, Town Committees, Pano Akil, Saleh Pat, Kot Diji and Thari Mir Wah incurred expenditure amounting to Rs 48.139 million, during 2014-15, on purchase of POL for official vehicles but did not

prepare Log Books, Vehicle Maintenance Record, History Sheets and Petrol account Registers, in violation of above rule. Details are provided at Annex-CXXV.

Audit was of the view that expenditure on POL without preparation of log books, history sheets and petrol consumption account was violation of laid down procedures. Violation of prescribed procedure was due to weak internal control.

The matter was reported to the management November, 2015 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 incurring expenditure without supporting record. Besides, same be prepared to justify the expenditure.

[AIR Paras: 2,21,16,12,12,14,4,8,10]

1.10.3.4 Non-Accountal of Material into Stock Register Rs 46.075 Million

According to rule 113 of SFR Vol-I & Sindh Local Councils (Accounts) Rules, 1983, Rule-95 “All materials received from the supplies, workshops, manufacturers, departments of Government and any other agency, should be examined, counted, measured or weighed as the case may be when delivery is taken they should be taken by a responsible Government Officer who should see that the quantities are correct and their quality is good and record certificate that he has actually received as the materials and recorded them in the appropriate stock register”

Chief Municipal Officers, Municipal Committees, Rohri, Khairpur, Gambat and Kingri, during 2014-15, incurred expenditure of Rs 46.075 million on account of purchase of electrical items, Hand Pumps, RCC Pipes & other items but did not enter those items in dead stock register, in violation of above rule. Details are provided at Annex-CXXVI.

Audit was of the view that non-accountal of purchased articles into dead stock register resulted in non-authentication and verification of assets. Violation of prescribed rules was due to weak internal controls.

The matter was reported to the management during November, 2015 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 management for non-accountal of assets. Besides same may physically be verified and entered into dead stock register.

[AIR Paras: 46,19,15,17]

1.10.3.5 Award of Contracts without Tender – Rs 34.889 Million

Rule-17(1) of Sindh Public Procurement Rules 2010, states that, “Procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority’s website and in print media in the manner and format prescribed in these rules”.

Chief Municipal Officer, Municipal Committee, Rohri and Town Officer, Town Committee, Pano Akil awarded works amounting to Rs 34.889 million to various contractors without calling tender, in violation of above rule. Details are provided at Annex-CXXVII.

Audit was of the view that managements did not invite tenders which resulted in award of contracts in a non-transparent manner. Violation from prescribed rules resulted into unauthorized expenditure and due to weak internal controls.

The matter was reported to the managements during December, 2015 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 on account of procurements/execution of works without tenders.

[AIR Paras: 20,11]

1.10.3.6 Non-Deduction of Sales Tax/Service Tax – Rs 30.575 Million

Rule 2(4) of Sales Tax Special Procedure (Withholding) Rules, 2007, states that, “Where the purchases are made by a Government Department, the following procedure shall be observed, namely:--

The Drawing and Disbursing Officer (DDO) preparing the bill for the accounting office shall indicate the amount of sales tax withheld”.

Further, according to Rule 2(3) of Sales Tax Special Procedure (Withholding) Rules, 2007 “A withholding Agent, having Free Tax Number (FTN) and falling under clause (a), (b) or (c) of sub-rule (2) of rule 1, shall on purchase of taxable goods from unregistered persons, deduct sales tax at the applicable rate (16%) of the value of taxable supplies made to him from the payment due to the supplier and unless otherwise specified in the contract between the buyer and the supplier, the amount of sales tax for the purpose of this rule shall be worked out on the basis of gross value of taxable supply”.

Chief Municipal Officers, Municipal Committees, Rohri, Khairpur, Gambat, Kingri, Town Officers, Town Committees, Pano Akil, Saleh Pat, Kot Diji and Thari Mir wah, failed to provide any proof of deduction/deposit of sales tax/service tax into Government Treasury amounting to Rs 30.575 million, during 2014-15, in violation of the above rules. Details are provided at Annex-CXXVIII.

Audit was of the view that due to non-deduction/deposit of sales tax into Government Treasury the government sustained loss of revenue. Non-observance of prescribed rules & procedures was due to weak internal controls.

The matter was reported to the management during November, 2015 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 person(s) at fault for non-deduction of sales tax, besides, recovers the amount without further delay.

[AIR Paras: 7,13,8,5,4,5,2,2,19,25,26]

1.10.3.7 Non-Hoisting of Bid Evaluation Reports on SPPRA Website - Rs 28.050 Million

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

Town Officer, Town Committee, Kot Diji, awarded different works costing Rs 28.050 million through NIT, during 2014-15, but did not hoist bid evaluation reports on the SPPRA website, in violation of above rule. Details are provided at Annex-CXXIX.

Audit was of the view that violation of SPPRA rule resulted into non-transparency in the award of contracts. Violation of prescribed rule was due to weak internal control.

The matter was reported to the management during November, 2015 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 management for non-hoisting of evaluation report on SPPRA website.

[AIR Para: 23]

1.10.3.8 Irregular Award of Work to Unregistered Contractors Rs 26.483 Million

Section 24(1) of Sindh Sales Tax on Services Act 2011, states that, “Registration will be required for all persons who: (a)are residents; (b)provide any of the services listed in the Second Schedule from their registered office or place of business in Sindh”.

Town Officer, Town Committee, Kot Diji, awarded various works amounting to Rs 26.483 million, during 2014-15, to contractors not registered with Sindh Revenue Board, in violation of above rule. Details are provided at Annex-CXXX.

Audit was of the view that management awarded contracts to unregistered

contractors with SRB resulting into non-transparency in award of contracts. Besides, chances of tax evasion cannot be ruled out. Violation of prescribed rule was due to weak internal control system.

The matter was reported to the management during November, 2015 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 management for awarding work to unregistered contractors with SRB.

[AIR Para: 22]

1.10.3.9 Unjustified Excess Payment – Rs 22.793 Million

As per Rule 163 of Sindh Budget Manual, “the authority administering a grant is ultimately responsible for watching the progress of expenditure on public service under its control and for keeping the expenditure within the grant.

Further, Para 6 of Part-II of the Sindh District Government and Taluka/Town Municipal Administration (Budget) Rules 2002 each Drawing and Disbursing Officer is required to prepare the estimates of expenditure for his office, incur the expenditure as per rules, co-ordinate with concerned higher level officials and monitor his budget.

Moreover, Rule-88 of SFR Volume-I, “every Government Officer is expected to exercise same vigilance in respect of expenditure incurred from public money, as a person of ordinary prudence /would exercise in respect of expenditure of his own money”.

Town Officer, Town Committee, Thari Mir Wah, during 2014-15, incurred expenditure of Rs 22.793 million, during 2014-15, in excess of budget grant, in violation of above rules. Details are provided at Annex-CXXXI.

(Amount in Rupees)

Budget grant	Expenditure	Excess Payment
1,475,000	24,267,803	22,792,803

Audit was of the view that expenditure incurred in excess of budget grant constituted violation of system of budgetary controls.

The matter was reported to the management during November, 2015 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 management on account of excess expenditure.

[AIR Para: 2]

1.10.3.10 Execution of Works without Technical Sanction Rs 19.544 Million

Para 56 of CPW departmental code, states that, “For each individual work proposed to be carried out, except petty works petty repairs and repairs for which a lump sum provision has been sanctioned under paragraph 106, a properly detailed estimate must be prepared for sanction of competent authority this sanction is known as the technical sanction to the estimate”.

Further, Para-527 of PWD Manual, Volume-I, states that, “no work shall begin unless proper detailed design and estimate have been sanctioned, allotment of funds made and order for its commencement issued by the competent authority”.

Town Officer, Town Committee, Thari Mir Wah, executed works worth Rs 19.544 million without technical sanction from competent authority, in violation of the above rule. Details are provided at Annex-CXXXII.

Audit was of the view that exercise of powers by authority without delegation of financial powers resulted into unauthorized sanction. Violation of prescribed rules was due to weak internal controls.

The matter was reported in November, 2015 but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing responsibility on management on account of execution of work without technical sanction from the competent authority.

[AIR Para: 24]

1.10.3.11 Un-Authorized Utilization of Security Deposit Rs 17.900 Million

According to Treasury Rules, T. O. 13 “Unless in any case the Governor with the concurrence of the Auditor General, otherwise direct, moneys may not be withdrawn from the public account without the written permission of the Treasury Officer or of a Government servant of the Pakistan Audit Department authorized in this behalf by the Auditor General.”

Further, Treasury Rules T.O. Section III. “Moneys standing in the public account must be either retained in a treasury or deposited in the Bank. The conditions under which they are deposited in the Bank are governed by the provisions of the State Bank of Pakistan Act 1934.”

Chief Municipal Officer, Municipal Committee, Rohri, during 2014-15, made unauthorized payments amounting to Rs 17.900 million from Security Deposit, in violation of above rules. Details are as under:

(Amount in Rupees)

Total Development Expenditure	Total Deposits Utilized
179,001,705	17,900,170

Audit was of the view that withdrawal of security deposit resulted into unauthorized spending of public funds. Deviation from prescribed rules was due to weak internal controls.

The matter was reported to the management during November, 2015 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 management for illegal utilization of funds from Security Deposit.

[AIR Para: 3]

1.10.3.12 Payment without Pre-Audit – Rs 15.366 Million

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, "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”.

Town Officer, Town Committee, Kot Diji, , incurred expenditure of Rs 15.366 million, during 2014-15, without pre-audit by the Local Fund Audit, in violation of the above rules. Details are provided at Annex-CXXXIII.

Audit was of the view that payments without pre-audit resulted into unauthorized expenditure. Violation of prescribed rules was due to weak internal controls.

The matter was reported to management during November, 2015 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 management for payments made without pre-audit.

[AIR Paras: 2, 3]

1.10.3.13 Non-Utilization of Services of Medical Staff – Rs 15.190 Million

According to Rule-23 of General Financial Rules, Volume-I, “every Government Officer should realized 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 Officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.”

Further, according to PARA-10 (iv) of GFR Volume-I, “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”.

Chief Officer, District Council, Khairpur, paid salaries of Rs 15.190 million, during 2014-15, to the idle staff of medical branch/medical dispensaries due to closure of dispensaries, in violation of above rules. Details are provided at Annex-CXXXIV.

Audit was of the view that management failed to utilize services of medical staff of closed dispensaries, which resulted into wasteful expenditure. Deviation from prescribed rules was due to weak internal controls.

The matter was reported to the management during November, 2015 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 management for non-functioning of dispensaries and non-utilization of medical staff. Besides, all out efforts may be made for optimal utilization of available resources.

[AIR Para: 2]

1.10.3.14 Expenditure by Splitting – Rs 10.948 Million

Rule-17(1) of Sindh Public Procurement Rules 2010, states that, “Procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority’s website and in print media in the manner and format prescribed in these rules”.

Further, as per Rule 12(1) of SPPRA Rules 2010, “Save as otherwise provided and subject to the regulations made by the Authority, a procuring agency shall prepare, in accordance with Rule 11 above, all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements already grouped, allocated and scheduled in the Procurement Plan”.

Chief Municipal Officers, Municipal Committees, Khairpur, Kingri, Town Officers, Town Committees, Kot Diji and Thari Mir Wah incurred expenditure amounting to Rs 10.948 million without calling tender and by splitting to avoid tender, during 2014-15, in violation above rules. Details are provided at Annex-CXXXV.

Audit was of opinion that splitting of work deprived the government from achieving best competitive rates. Non-observance of prescribed rules and procedures deprived government from achieving economical rates for its procurements.

The matter was reported to the management during November, 2015 but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends for fixing of responsibility on managements on account of procurements/execution of works without tenders/by splitting.

[AIR Paras: 3,3,6,15]

1.10.3.15 Un-Authorized Appointments – Rs 7.669 Million

As per Government of Sindh APT Rules 1974 (11), “Initial appointment to the post in BPS-3 to 15 shall be made on the recommendation of the Departmental Selection Committee after the vacancies in these BPSs have been advertised in the newspaper. (16) Posts in BPS-1 and 2 shall ordinarily be filled on local basis”.

Chief Municipal Officers, Municipal Committees, Rohri and Khairpur, during 2014-15, made 74 contracted & contingent paid staff, without going through prescribed procedures for appointment, incurred expenditure of Rs 7.669 million on account of their salaries, in violation of the above rule. Details are attached at Annex-CXXXVI.

Audit was of the view that irregular appointments were made in violation of the above rules and in a totally non-transparent manner. Violation from prescribed rules was due to weak internal control.

The matter was reported to the management during November, 2015 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 expenditure on employees appointed in violation of rules.

[AIR Paras: 26,8]

1.10.3.16 Non-Achievement of Targeted Receipts – Rs 5.608 Million

Rule 41 (a) of SFR Vol-I, states that, “The departmental Controlling Officer should see that all sums due to Government are regularly received and checked against demands and that they are paid into treasury claiming credit for so much paid into the treasury and compare with the figures in the statements supplied by the comptroller”.

Chief Municipal Officer, Municipal Committee Rohri and Town Officer, Town Committee Saleh Pat, failed to recover the estimated/targeted receipts amounting to Rs 5.608 million as provided in the budget, during 2014-15, in violation of the above rule. Details are provided at Annex-CXXXVII.

Audit was of the view that management failed to take necessary steps and enforce the prescribed procedures for achievement of targeted revenue. Violation of prescribed rules and procedures was due to weak internal control.

The matter was reported to the management December, 2015 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, effecting recoveries against the targeted receipts.

[AIR Paras: 29, 8]

1.10.3.17 Non-Recovery of Outstanding Arrears – Rs 3.821 Million

Section 96 (1) of Sindh Local Government Act 2013, states that, “A council may levy, in the prescribed manner all or any taxes, rates, tolls, and fees mentioned in Schedule V”.

Further, Rule 41 (a) of SFR Vol-I, states that, “The departmental Controlling Officer should see that all sums due to Government are regularly received and checked against demands and that they are paid into treasury claiming credit for so much paid into the treasury and compare with the figures in the statements supplied by the comptroller”.

Chief Officer, District Council, Ghotki, Chief Municipal Officer, Municipal Committee, Rohri and Town officer, Town Committee, Kot Diji failed to recover Rs 3.821 million from various defaulters, during 2014-15, in violation of above rule. Details are provided at Annex-CXXXVIII.

Audit was of the view that managements failed to recover outstanding arrears from various defaulters resulted into loss to Government Revenue. Violation of prescribed rules was due to weak internal controls.

The matter was reported to the management during November, 2015 but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing responsibility on account of laxity of managements, besides, recovery of arrears may be affected without further delay.

[AIR Paras: 8,10,20]

1.10.3.18 Less Recovery of Income Tax – Rs 2.625 Million

Income Tax Ordinance 2001- Section 160 states that, “Payment of tax collected or deducted.-Any tax that has been collected or purported to be collected under Division II of this Part or deducted or purported to be deducted under Division III of this Part 5[or deducted or collected, collected, or purported to be deducted or collected under Chapter XII] shall be paid to the Commissioner by the person making the collection or deduction within the time and in the manner as may be prescribed”.

Further, Income Tax Ordinance 2001- Section 161, “Failure to pay tax collected or deducted- Where a person (1) (b) having collected tax under Division II of this Part 1[or Chapter XII] or deducted tax under Division III of this Part 2[or Chapter XII] fails to pay the tax to the Commissioner as required under section 160”

Moreover, Para 41(a) SFR Volume-I, states that, “All money received on behalf of Government should be without undue delay be credited into Government account”.

Chief Municipal Officer, Municipal Committee, Rohri, during 2014-15, paid Rs 56.951 million to various contractors on account of development works/auctions but failed to recover income tax amounting to Rs 2.625 million, in violation of above rules. Details are provided at Annex-CXXXIX.

Audit was of the view that due to failure of management to deduct income tax, government sustained loss of public revenue. Violation of prescribed rules was due to weak internal controls.

The matter was reported to the management during November, 2015 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 management for less deduction/ non-deduction of income tax, besides, amount be recovered without further delay.

[AIR Paras: 9, 14]

1.10.3.19 Unjustified Outsourcing of Sanitation Work – Rs 2.495 Million

Rule-88 of SFR Volume-I, states that, “every Government Officer is expected to exercise same vigilance in respect of expenditure incurred from public money, as a person of ordinary prudence would exercise in respect of expenditure of his own money”

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”.

Town Officer, Town Committee, Kot Diji, executed sanitation work by outsourcing at cost of Rs 2.495 million despite availability of its own staff of Sanitary Workers, in violation of above rules. Details are provided at Annex-CXL.

Audit was of the view that management failed to utilize services of sanitary workers and unauthorized expenditure was incurred on outsourcing of sanitation work. Violation of laid down procedures was due to weak internal control.

The matter was reported to the management during November, 2015 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 management on account of outsourcing sanitation work despite availability of enough sanitation staff.

[AIR Para: 5]

1.10.3.20 Unauthorized Retention of Government Vehicles

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".

Further, Rule II (I) of Appendix 18, *ibid*, states that, "all losses must be reported forthwith by the officer concerned, not only to the Audit Officer, but also to his own immediate official superior. Reports must be submitted as soon as reasonable ground exists for believing that a loss has occurred; they must not be delayed while detailed enquiries are made".

Chief Officer, District Council, Khairpur, during 2014-15, did not recover five official vehicles retained un-authorizedly by Ex-Chairman District Councils & other officers, in violation of rule. Details are attached at Annex-CXLI.

Audit was of the view that unauthorized retention of official vehicles by transferred officers and unauthorized persons resulted into misuse of official vehicles at the cost of public exchequer. Violation from prescribed rule was due to weak internal controls and lack of accountability.

The matter was reported to the management during November, 2015, 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 not recovering official vehicles against un-authorized retention by ex-officers. Moreover, all out efforts may be made to recover vehicles without further delay.

[AIR Para-6]

1.10.3.21 Non-Removal of Illegal Encroachment from Limits of Municipal Committees

Rule-52 (f) Sindh Peoples Local Government Act 2012, states that, "function of Taluka Municipal Council is to prevent encroachments".

Further, according to section-III of Sindh Public Property (Removal of Encroachment) Act, 1975, “Government or any authority or officer authorized by the Government in this behalf may require the person directly or indirectly responsible for encroachment to remove such encroachment together with the structure, if any, raised by him on the public property, within the period not less than three days as may be specified in the order”.

Chief Officers, Municipal Committees, Rohri, Khairpur, Gambat & Kingri, during 2014-15, failed to remove encroachments established on permanent and semi-permanent basis in the shape of shops, houses and huts on Council’s land, in violation of above rules. Details are provided at Annex-CXLII.

Audit was of the view that due to inaction of the management government interest was not safeguarded resulting into loss of public property and traffic blockade. Non-compliance of prescribed rules was due to weak internal controls.

The matter was reported to the management during November, 2015 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 account of failure of management to initiate action against encroachers. Besides, same may be removed immediately.

[AIR Paras: 44,24,16,22]

1.10.3.22 Un-Authorized Appointment of Staff Over & Above the 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.”

During 2014-15, in office of Chief Officer, District Council, Sukkur, 265 employees were working over and above the sanctioned strength, in violation of the above rule. Details are provided at Annex-CXLIII.

Sanctioned strength	Working strength	Excess appointment
254	519	265

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

The matter was reported to the management during November, 2015. Departmental reply dated 11-01-2016 was irrelevant. 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: 8]

CHAPTER-VI
MIRPURKHAS DIVISION

1.11 MIRPURKHAS DIVISION

1.11.1 INTRODUCTION

Mirpurkhas Division comprises of 03 Districts namely Mirpurkhas, Tharparkar and Umerkot. Each Corporation / District Council / Municipal Committee / Town Committee in Mirpurkhas Division is headed by an Administrator/ Municipal Commissioner /Chief Officer / Chief Municipal Officer/ Town officer who carries out operations as per Sindh Local Government Ordinance, 1979. The functions of Municipal Committees are as following:

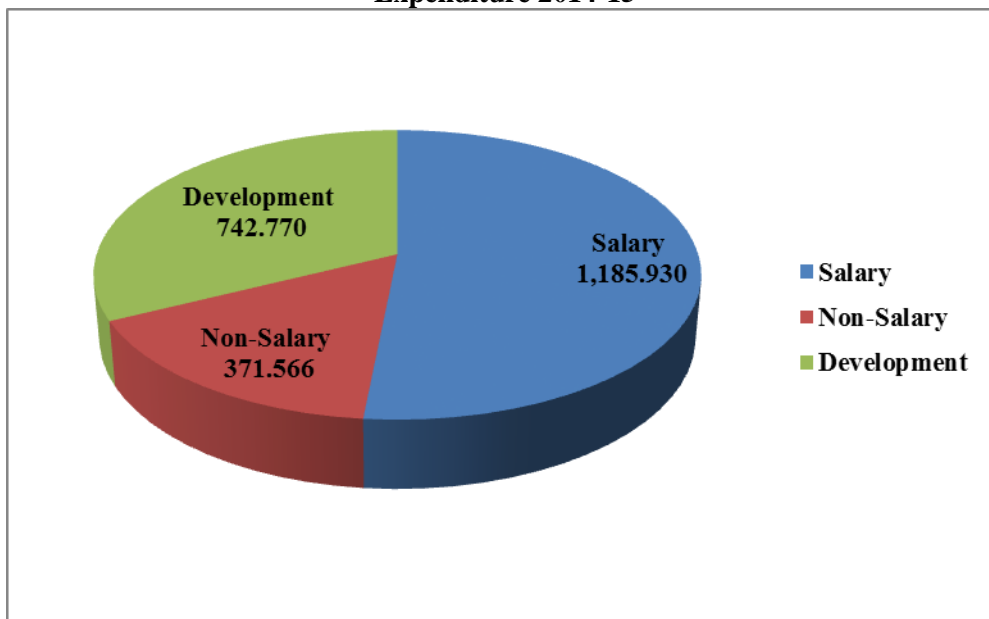
1. Prepare spatial plans for the Town including plans for land use, zoning and functions for which Municipal Committees is responsible.
2. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry, commerce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

1.11.2 Comments on Budget and Accounts (Variance Analysis)

(Rupees in Million)

S. No.	Formation	Particulars	Budget	Expenditure / Revenue	Excess (+) Savings (-)
1	Mirpurkhas	Salary	656.279	459.395	(196.884)
		Non-Salary	242.179	108.981	(133.199)
		Development	636.215	273.572	(362.642)
		Revenue	1,559.713	467.914	(1,091.799)
2	Tharparkar	Salary	668.246	467.772	(200.474)
		Non-Salary	107.855	48.535	(59.320)
		Development	321.224	138.126	(183.098)
		Revenue	981.542	294.463	(687.079)
3	Umerkot	Salary	369.660	258.762	(110.898)
		Non-Salary	475.668	214.051	(261.617)
		Development	769.934	331.072	(438.862)
		Revenue	820.200	246.060	(574.140)
Salary			1,694.185	1,185.930	(508.256)
Non-Salary			825.702	371.566	(454.136)
Development			1,727.373	742.770	(984.603)
Grand Total			4,247.260	2,300.266	(1,946.994)
Revenue			3,361.455	1,008.437	(2,353.019)

Expenditure 2014-15



Original budget of Rs 4,247.260 million was allocated during 2014-15 to District Councils, Municipal Corporation & Town Committees of Mirpurkhas Division under

various grants. Variance Analysis of the Revised/Final Grant and Actual Expenditure for the Financial Year 2014-15 for the audited entities depicted that there was a saving of Rs 1,946.994 million.

1.11.3 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 Paras	Status of PAC Meetings
2012-13	31	Nil
2013-14	11	Nil
2014-15	41	Nil

As indicated in the above table, no PAC meeting was convened to discuss the audit reports of TMAs of Mirpurkhas Division.

1.12 AUDIT PARAS

1.12.1 Fraud / Misappropriation

1.12.1.1 Suspected Misappropriation in Public Money - Rs 100.271 Million

According to rule 2(q)(ii) of SPPRA, “Collusive Practice” means any arrangement between two or more parties to the procurement process or contract execution, designed to achieve with or without the knowledge of the procuring agency to establish prices at artificial, non-competitive levels for any wrongful gain;”.

Further rule 2(q)(iv) of SPPRA states “Fraudulent Practice” means any act or omission, including a misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial or other benefit or to avoid an obligation;

Administrator / Town Officer, Town Committee, Kot Ghulam Muhammad, awarded various works amounting to Rs 100.271 million, during the year 2014-15 (Details are provided at Annex-CXLIV), to different contractors with following deficiencies:

- i. Most of the B-I tendering documents (Rate quoted) filled by the single person as same hand writing on all documents.
- ii. SBR, NTN and CNIC of most contractors were not available on record.
- iii. Sealed envelopes were not available on record.
- iv. No Administrative approvals from competent authority.
- v. Variation in minutes of tender opening meeting.
- vi. Absence of attendance sheet of contractors/ participants on record.
- vii. Different rates quoted by same contractor for the same nature of works.
- viii. Unnecessary delay in awarding of works.
- ix. Overwriting on B-I tendering documents.
- x. Detail estimate prepared by unauthorized official/ Sub-engineer (BPS-11).

Audit was of the view that unauthorized award of works to contractors without open competition resulted into undue favour. Violation of prescribed rules was due to weak internal controls.

The matter was reported to the management during February 2016 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 suspected misappropriation in public funds.

[AIR Para: 3]

1.12.1.2 Doubtful Execution of Schemes - Rs 24.218 Million

According to rule-53 of SPPRA 2010, “Confidentiality - The procuring agency shall keep all information regarding the bid evaluation confidential until the time of announcement of evaluation report in accordance with the requirements of Rule 45”. Further, according to SPPRA guidelines 7.9.ii Bid opening check list.

Moreover, according to rule 2, (Q-ii) of SPPRA 2010, “Collusive Practice” means any arrangement between two or more parties to the procurement process or contract execution, designed to achieve with or without the knowledge of the procuring agency to establish prices at artificial, noncompetitive levels for any wrongful gain”.

Administrator / Town Officer, Town Committee, Kunri, District Umer Kot, during the year 2014-15, called tender for 10 works costing Rs 24.218 million and awarded to contractors without fulfilling following conditions:

1. Tender were required to be in a sealed envelope but envelopes were not available in record.
2. Same hand writing found on almost all the tenders/quotations by all the participants.
3. Contracts were awarded by collusive practice.
4. Unsigned quotations were submitted by respective contractors.
5. Un-verified Call deposits found in record.
6. Selected contractors with different names participated in competition.

Hence, in view of above observations neither the tendering process remained confidential nor it complied with rules of SPPRA. Details are provided at Annex-CXLV.

Audit was of the view that management failed to safeguard government interest and ignored rules and procedures set forth by the government. Violation of prescribed rules was due to weak internal controls.

The matter was reported to the management during November, 2015, 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 person(s) at fault for fake tendering procedure.

[AIR Para: 1]

1.12.1.3 Doubtful Payment to Staff instead of Vendor - Rs 8.583 Million

According to Para-23 of General Financial Rules Volume – I, “every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the

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

Administrator / Chief Municipal Officer, Municipal Committee Mirpurkhas, during the Year 2014-15, made payment amounting to Rs 8.583 million to staff instead of vendors. Details are provided at Annex-CXLVI.

Audit was of the view that payments to staff instead of supplier resulted into non-transparency in public funds, besides, chances of misappropriation of public money cannot be ruled out. Violation of prescribed rules and procedures was due to weak internal control system.

The matter was reported to the management during January, 2016 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 person(s) at fault. Besides, detailed accounts against payments be produced for audit verification.

[AIR Para: 12]

1.12.1.4 Suspected Embezzlement through Fake Vouchers Rs 2.939 Million

Rule 134 of SFR states, “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.”

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”.

Town Officer, Town Committee, Kot Ghulam Muhammad, District Mirpurkhas, during the year 2014-15, paid Rs 2.939 million on various accounts against fake vouchers to M/s Ali Raza & Co. and M/s Mohammadi Traders, in violation of above rules. Details are provided at Annex-CXLVII. The following deficiencies were also found:

- i. Payments were made on computer generated bills without invoice Nos and NTN.
- ii. Delivery challans, stock register and measurement books were not produced for audit verification.
- iii. Same hand writing on Quotations and bills were found.
- iv. Same outward number was found on all quotations.
- v. Splitting was made to avoid tendering process.

- vi. No completion/acknowledgement receipts were attached.
- vii. No signature of Engineer on any document.
- viii. No record of distribution/ consumption of DDT powder and Hand pumps.
- ix. The budget on heads was allocated for whole financial year but expenditure was incurred during first month of the financial year

Audit was of the view that huge amount was withdrawn and misappropriated by management resulting into loss to government. 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 February, 2016, 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).

[AIR Para: 2]

1.12.1.5 Suspected Embezzlement through Dubious Rubber Stamped Vouchers - Rs 2.740 Million

Rule 134 of SFR states, “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.”

Further rule 2(q)(iv) of SPPRA states “Fraudulent Practice” means any act or omission, including a misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial or other benefit or to avoid an obligation;

Different formations of District Mirpurkhas during the Year 2014-15, paid Rs 2.740 on various accounts through fake computer generated bills without contractors’ addresses, contact numbers and Sales/Income Tax numbers etc. Furthermore, payments were made to the contractors on fake rubber stamped bills, in violation of rule. Details are provided at Annex-CXLVIII.

(Rupees in Million)		
S. No.	Name of Formation	Amount
1	Municipal Committee, Mirpurkhas	1.241
2	Town Committee, Kot Ghulam Muhammad	1.499
Total		2.740

Audit was of the view that the management failed to comply with the rule set forth by the government and chances of embezzlement of government funds could not be ruled out. Deviation of prescribed procedures was due to weak internal control system.

The matter was reported to the management during January-February, 2016, 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, besides, payments be justified to audit.

[AIR Paras: 6, 9]

1.12.2 Non-Production of Record

1.12.2.1 Non-Production of Record - Rs 143.277 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”.

Following formations of Mirpurkhas Division, incurred an expenditure of Rs 143.277 million (partial) but failed to provide record, for financial year 2014-15, to audit, in violation of the above rule and instructions. Details are provided at Annex-CXLIX.

(Rupees in Million)		
S. No.	Name of Formation	Amount
1	Municipal Committee, Umer Kot (Complete)	-
2	Town Committee, Chhacharo (Complete)	-
3	Municipal Committee, Tharparkar at Mithi	68.528
4	Municipal Committee, Tharparkar at Mithi	57.455
5	District Council, Tharparkar at Mithi	17.294
6	Municipal Committee, Mirpurkhas	-
Total		143.277

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 the managements during October 2015-January 2016, 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.

[AIR Paras: 1, 1, 1, 17, 1, 1]

1.12.3 Irregularity / Non-Compliance

1.12.3.1 Improper Maintenance of Cash Book - Rs 304.000 Million

According to Rule 77 read with (i) and (ii) of CTR Vol-I, 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 check.

Various formations of Mirpurkhas Division, incurred an expenditure of Rs 304.000 million, during 2014-15, but did not maintain the cash book properly, in violation of rules. Details are provided at Annex-CL.

(Rupees in Million)		
S. No.	Name of Formation	Amount
1	Municipal Committee, Mirpurkhas	286.706
2	District Council, Tharparkar at Mithi	17.294
Total		304.000

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 October 2015 and January 2016 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.

[AIR Paras: 25, 7]

1.12.3.2 Unauthorized Creation of Liabilities - Rs 165.154 Million

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.

Further, FD, GoS O.M No.FD/B&E –I/51/2007 dated 02-07-2007, states that, “liability of previous years shall not be allowed to be cleared unless concurrence is given by Finance Department (FD)”.

Following formations of Mirpurkhas Division, created the liabilities on account of Salary, Pension and Commutation etc. amounting to Rs 165.154 million, during 2014-15, in violation of above rules. Details are provided at Annex-CLI.

(Rupees in Million)		
S. No.	Formation	Amount
1	District Council, Mirpurkhas	43.042
2	Chief Officer, District Council, Tharparkar at Mithi	122.112
Total		165.154

Audit was of the view that creation of liabilities on account of salaries, pension and commutation was due to lack of internal controls.

The matter was reported to the management during October 2015 and January 2016 but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends an effective Internal Control System should be devised to avoid such lapses in future.

[AIR Paras: 2, 2]

1.12.3.3 Non-Hoisting of Bid Evaluation Reports on SPPRA Website - Rs 73.951 Million

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

Following formations of District Umer Kot, awarded different development works costing Rs 73.951 million through NIT, during 2014-15, but did not hoist bid evaluation reports on the SPPRA website, in violation of above rule. Details are provided at Annex-CLII.

(Rupees in Million)		
S. No.	Name of Formation	Amount
1	Town Committee, Samaro	34.370
2	Town Committee, Pithoro	39.581
Total		73.951

Audit was of the view that violation of SPPRA rule resulted into non-transparency in the award of contracts. Violation of prescribed rule was due to weak internal controls.

The matter was reported to the management during November 2015 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-hoisting of evaluation report on SPPRA website.

[AIR Paras: 2, 16]

1.12.3.4 Non-Completion of Development Schemes - Rs 67.111 Million

As per Rule 10 (i) of GFR Vol-I, “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from the public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.(ii) The expenditure should not be prima facie more than the occasion demands”.

Further, according to Rule 57(1) of SPPRA, “Except for defect liability or maintenance by the supplier, consultant or contractor, as specified in the conditions of contract, performance of the contract shall be deemed close on the issue of overall delivery certificate, certificate of completion of deliverables, or taking over certificate which shall be issued within thirty days of final taking over of goods or receiving the deliverables or completion of works enabling the supplier or contractor to submit final bill and the procuring agency to carry out any inspection of goods, works or services related thereto, as provided in the contract agreement and auditors to do substantial audit”.

Administrator / Chief Municipal Officer, Municipal Committee, Mirpurkhas, paid an amount of Rs 28.835 million out of Rs 67.111 million against 23 schemes under MPA grant in 2009-10 and all the schemes have not been completed till the finalization of report, in violation of above rule. Details are provided at Annex-CLIII.

Audit was of the view that non-completion of development schemes resulted in financial loss to government. Non-observance of rules was due to weak internal control system.

The matter was reported to the management during January 2016 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 management, besides, works be completed without further delay.

[AIR Para: 4]

1.12.3.5 Non-Maintenance of Log Books for Official Vehicles Rs 54.851 Million

Rule-20 of the Staff Car Rules 1980, as amended in 2001, duly adopted by GoS, states that, “The Log Book, History Sheet, and Petrol Account Register shall be maintained for each official vehicle”.

Various formations of Mirpurkhas Division, incurred expenditure amounting to Rs 54.851 million, during 2014-15, on purchase of POL for official vehicles but did not prepare Log Books, Vehicle Maintenance Record, History Sheets and Petrol account Registers, in violation of above rule. Details are provided at Annex-CLIV.

Audit was of the view that expenditure on POL without preparation of log books, history sheets and petrol consumption account was violation of laid down procedures. Violation of prescribed procedure was due to weak internal control.

The matter was reported to the management during October 2015-February 2016 but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing responsibility on managements for incurring expenditure without supporting record. Besides, same be prepared to justify the expenditure.

[AIR Paras: 10, 4, 19, 1, 10, 6, 11, 14, 7]

1.12.3.6 Payment without Pre-Audit - Rs 29.164 Million

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”.

Different formations of District Umer Kot incurred expenditure of Rs 29.164 million without pre-audit by the Local Fund Audit, during 2014-15, in violation of the above rules. Details are provided at Annex-CLV.

Audit was of the view that payments without pre-audit resulted into unauthorized expenditure. Violation of prescribed rules was due to weak internal controls.

The matter was reported to the management during November, 2015 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 payments without pre-audit.

[AIR Paras: 2, 15, 18, 19]

1.12.3.7 Award of Contracts without Tender - RS 16.086 Million

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

shall proceed accordingly without any splitting or regrouping of the procurements already grouped, allocated and scheduled in the Procurement Plan;

Following formations of Mirpurkhas Division, during 2014-15, incurred expenditure of Rs 16.086 million on various procurements by splitting to avoid tender, in violation of above rule. Details are provided at Annex-CLVI.

(Rupees in Million)		
S. No.	Name of Formation	Amount
1	Municipal Committee, Mirpurkhas	3.380
2	Town Committee, Digri	1.266
3	Town Committee, Kot Ghulam Muhammad	1.526
4	Town Committee, Kunri	8.705
5	Municipal Committee, Tharparkar at Mithi	1.209
Total		16.086

Audit was of opinion that splitting of work deprived the government from achieving best competitive rates. Non-observance of prescribed rules and procedures deprived government from achieving economical rates for its procurements.

The matter was reported to the management during November 2015 and January 2016 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 on account of execution of works without tenders/by splitting.

[AIR Paras: 11, 3, 12, 17, 09]

1.12.3.8 Non-Achievement of Targeted Receipts - Rs 15.252 Million

Section 96 (1) of Sindh Local Government Act 2013, states that, “A council may levy, in the prescribed manner all or any taxes, rates, tolls, and fees mentioned in Schedule V”.

Further, Rule 41 (a) of SFR Vol-I, states that, “The departmental Controlling Officer should see that all sums due to Government are regularly received and checked against demands and that they are paid into treasury claiming credit for so much paid into the treasury and compare with the figures in the statements supplied by the comptroller”.

Various formations of Mirpurkhas Division, failed to recover the estimated/targeted receipts amounting to Rs 15.252 million as provided in the budget, during 2014-15, in violation of above rules. Details are provided at Annex-CLVII.

(Rupees in Million)

S. No.	Name of Formation	Amount
1	Municipal Committee, Mirpurkhas	1.537
2	Municipal Committee, Mirpurkhas	2.719
3	Town Committee, Digri	2.009
4	Town Committee, Digri	5.771
5	Town Committee, Pithoro	2.117
6	Town Committee, Kunri	1.099
Total		15.252

Audit was of the view that management failed to take necessary steps and enforce the prescribed procedures for achievement of targeted revenue. Violation of prescribed rules and procedures was due to weak internal control.

The matter was reported to the management during November 2015 and January 2016 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, effecting recoveries against the targeted receipts.

[AIR Paras: 15, 16, 8, 9, 19, 43]

1.12.3.9 Unauthorized Payments to Contractors - Rs 13.408 Million

Rule 134 of SFR states, “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.”

According to Rule-23 of General Financial Rules, Volume-I, “every Government Officer should realized 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 Officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.”

Further, according to rule 10 (1) of GFR Volume-I, “every Government Officer is expected to exercise same vigilance in respect of expenditure incurred from public money, as a person of ordinary prudence would exercise in respect of expenditure of his own money”.

Moreover, according to Para-10 (iv) of GFR Volume-I, “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”.

Administrator / Town Officer, Town Committee, Kunri, District Umer Kot, during the year 2014-15, made unauthorized payments amounting to Rs 13,408,095 to various contractors without administrative approval, in violation of above rules. Details are provided at Annex-CLIX.

Audit was of the view that unauthorized payments were made without administrative approval from competent authority. Non-observance of prescribed rules was due to weak internal controls.

The matter was reported to the management during November 2015 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 management for making payments without administrative approval.

[AIR Para: 22]

1.12.3.10 Non-Recovery of Outstanding Dues - Rs 11.373 Million

Rule 41 (a) of SFR Vol-I, states that, “The departmental Controlling Officer should see that all sums due to Government are regularly received and checked against demands and that they are paid into treasury claiming credit for so much paid into the treasury and compare with the figures in the statements supplied by the comptroller”.

Following formations of Mirpurkhas Division, failed to recover outstanding rent of shops & water charges amounting to Rs 11.373 million, during 2014-15, from defaulters, in violation of above rules. Details are provided at Annex-CLX.

(Rupees in Million)		
S #	Formation	Amount
1	District Council, Mirpurkhas	0.124
2	Town Committee, Digri	7.544
3	Town Committee, Kunri (Auction)	2.198
4	Town Committee, Kunri	1.507
Total		11.373

Audit was of the view that due to inaction by the management, they could not recover the outstanding revenue that also contributed towards poor financial health of these entities. Failure to implement prescribed rules resulted in non-recovery of Government Revenue that is a reflection of weak internal control.

The matter was reported to the management during November 2015 and January 2016 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-recovery of longstanding dues, besides, effecting recovery of the Government Revenue without any further delay.

[AIR Paras: 04, 10, 42, 44]

1.12.3.11 Purchases without Constitution of Procurement Committee - Rs 7.675 Million

Rule 7 of SPPRA 2010, states that, “The procuring agency shall, with approval of its Head of the Department, Constitute as many procuring committees, as it deems fit, each comprising odd number of persons and headed by the gazetted officer not below the rank of BPS-18, or if not available, the officer of the highest grade, and shall ensure that at least one third of the members of a procurement committee are from the agencies or departments other than the procuring agency”.

Administrator / Chief Municipal Officer, Municipal Committee, Tharparkar at Mithi, procured electrical and sanitation material amounting to Rs 7.675 million without constitution of procurement committee, during the year 2014-15, in violation of above rule. Details are provided at Annex-CLXI.

Audit was of the view that violation of SPPRA rules resulted into non-transparency in the award of contracts. Violation of laid down procedures of SPPRA was due to weak internal controls.

The matter was reported to the management during October, 2015 but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing responsibility on the management for non-transparency in awarding of contracts.

[AIR Para: 10]

1.12.3.12 Non-Deduction of Taxes - Rs 2.983 Million

Section 8 (1) of the Sindh Sales Tax on Services Act 2011, states that, “Subject to the provision of this Act, there shall be charged, levied and collected a tax known as sales tax on the value of taxable service at the rate of 16% specified in the schedule in which the taxable service is listed”.

Rule 2 (3) of the Sales Tax Special Procedure (Withholding) Rules, 2007, states that, “a withholding agent having free tax number (FTN) and falling under clause (a) (b) and (c) of sub-rule (2) of Rule-1, shall on purchase of taxable goods from unregistered persons, deduct sales tax at the applicable rate (17%) of the value of taxable supplies made to him from the payment due to the supplier and unless otherwise specified in the contract between the buyer and the supplier, the amount of sales tax for the purpose of this rule shall be worked out on the basis of gross value of taxable supply”.

Administrator / Chief Municipal Officer, Municipal Committee, Tharparkar at Mithi and Town Officer, Town Committee, Kunri, paid an amount of Rs 17.914 million to different contractors/suppliers/employees for procurement of goods and services, but

failed to provide any proof of deduction/deposit of Sales Tax of Rs 2.983 million, during 2014-15, in violation of above rules. Details are provided at Annex-CLXII.

(Rupees in Million)

Formation	Particulars	Amount
Municipal Committee, Tharparkar at Mithi	Loss due to less deduction of sales tax on services	0.791
Municipal Committee, Tharparkar at Mithi	Loss due to less deduction of sales tax	0.998
Town Officer, Town Committee, Kunri	Non-Deduction of Sales Tax	1.194
Total		2.983

Audit was of the view that due to non-deduction/deposit of sales tax into Government Treasury the government sustained loss of revenue. Non-observance of prescribed rules & procedures was due to weak internal controls.

The matter was reported to the management during October, 2015 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 person(s) at fault for non-deduction of sales tax, besides, recovers the amount without further delay.

[AIR Paras: 2, 3, 29]

1.12.3.13 Unauthorized Payments of Liabilities - Rs 7.193 Million

FD, GoS O.M No.FD/B&E –I/51/2007 dated 02-07-2007, states that, “liability of previous years shall not be allowed to be cleared unless concurrence is given by Finance Department (FD)”.

Further, Para 289 of Treasury Rules volume-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”

Administrator / Chief Municipal Officer, Municipal Committee Mirpurkhas, paid an amount of Rs 7.193 million, during 2014-15, against liabilities of previous years without concurrence of Finance Department, in violation of above rules. Details are provided at Annex-CLXIII.

Audit was of the view that management failed to observe procedures of financial discipline. Violation from prescribed rule was due to weak internal controls.

The matter was reported to the management during January, 2016 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 payment of liabilities without concurrence of Finance Department.

[AIR Para: 2]

1.12.3.14 Un-authorized Payments through Open Cheques - Rs 6.082 Million

Rule 157 (1) & (2) of CTR, , duly adopted by GoS, 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”.

Following formations of Mirpurkhas Division paid Rs 6.082 million to various suppliers/firms of through open cheques, during 2014-15, in violation of above rule. Details are provided at Annex-CLXIV.

(Rupees in Million)		
S. No.	Formation	Amount
1	Municipal Committee, Mirpurkhas	2.265
2	Town Committee, Kot Ghulam Muhammad	0.278
3	Town Committee, Pithoro	3.539
Total		6.082

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 management during November 2015-February 2016 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 payments through open cheques.

[AIR Paras: 9, 18, 14]

1.12.3.15 Unauthorized Appointment of Daily Wages/Contract Staff Rs 5.787 Million

According to Notification Issued from Local Government Department Government of Sindh vide No.SOA/(LG)1(27)/2011 dated 6-6-2011, “no appointment in any grade shall be made henceforth without consolidated advertisement and fresh approval of the Government. Approval, if any, earlier issued in this regard may be treated cancelled / withdrawn.”

Further, according to rule 10 (i) of GFR Vol-I, “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from the public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.”

Following formations of Mirpurkhas Division, made appointments on daily wages/contract basis, during 2014-15, without going through prescribed procedures for appointment, incurred expenditure of Rs 5.787 million on account of their salaries, in violation of above rules. Details are provided at Annex-CLXV.

(Rupees in Million)

S. No.	Formation	No. of employees	Amount
1	Town Committee, Kot Ghulam Muhammad	-	2.931
2	Town Committee, Samaro	15	1.260
3	Town Committee, Pithoro	19	1.596
Total			5.787

Audit was of the view that irregular appointments were made in violation of the above rules and in a totally non-transparent manner. Violation from prescribed rules was due to weak internal control.

The matter was reported to the management during November, 2015 and February, 2016 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 expenditure on employees appointed in violation of rules.

[AIR Paras: 5, 17, 9]

1.12.3.16 Non-Accountal of Procured Articles into Stock Register Rs 5.780 Million

Para 113 of SFR Vol-I, states that, “A reliable list, inventory or account of all stores in the custody of Government Officers should be maintained in a form prescribed by competent Authority, to enable a ready verification of stores and check of accounts at any time and transactions must be recorded in it as they occur”.

Administrator / Chief Municipal Officer, Municipal Committee, Tharparkar at Mithi, incurred an expenditure of Rs 5.780 million, during 2014-15, on the purchases of various items but failed to enter/account for procured material in the relevant stock register, in violation of above rule.

Audit was of the view that non-accountal of purchased articles into dead stock register resulted in non-authentication and verification of assets. Violation of prescribed rules was due to weak administrative management.

The matter was reported to the management during October, 2015 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 management for non-accountal of assets. Besides same may physically be verified and entered into dead stock register.

[AIR Para: 20]

1.12.3.17 Non-Imposition of Penalty - Rs 4.470 Million

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

Administrator / Chief Municipal Officer, Municipal Committee Mirpurkhas, awarded various development works costing Rs 44.700 million, during 2014-15, with stipulated completion dates but contractor did not complete the works without any valid justification. The penalty @ 10% of total cost amounting to Rs 4.470 million was not imposed/recovered from contractors, in violation of the above rule. Details are provided at Annex-CLXVI.

Audit was of the view that undue favour was extended to contractors. Deviation from prescribed rules was due to weak internal control.

The matter was reported to the management during January, 2016 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 non-imposing penalty on contractors, besides, effecting recovery without further delay.

[AIR Para: 5]

1.12.3.18 Unjustified Payment of Pension - Rs 3.660 Million

According to SI No.85 (vii) of Pension Manual 2006, Personal appearance of pensioners and payment through life certificate, a pensioner must take payment in person after identification by comparison with the Pension Payment Order, at least once a year.

Administrator / Town Officer, Town Committee Samaro, District Umer Kot, made payment of Rs. 3.660 million on account of payment of pension to retired employees and deceased families, during 2014-15, without personal appearance and producing life certificate of pensioners, in violation of rules. Details are provided at Annex-CLXVII.

Following observation raised by audit in this regard:

1. Payment without obtaining no marriage certificates of pensioners issued by notable/gazette officer.
2. Variation in number of pensioners and amount of pension paid was noted.
3. Payment to some pensioners was not made through bank, in violation of above rules.

Audit was of the view that pension payment to retired employees/families of deceased employees without personal appearance and fulfilling codal formalities constitutes violation of rules. Non-observing of prescribed rules was due to weak internal controls.

The matter was reported to the management during November, 2015 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 person(s) at fault. Besides, measures be taken to avoid such practice in future.

[AIR Para: 18]

1.12.3.19 Loss to Government due to Non-deposit of Income Tax Rs 3.442 Million

According to Section 160 (Payment of tax collected or deducted) of the Income Tax Ordinance 2001 “Any tax that has been collected or purported to be collected shall be paid to the Commissioner by the person making the collection or deduction within the time and in the manner as may be prescribed”,

Administrator / Town Officer, Town Committee, Pithoro, District Umer Kot, deducted Income Tax from contractors’ bills amounting to Rs 3.442 million but failed to deposit into government exchequer, during 2014-15, in violation of above rule. Details are provided at Annex-CLXVIII.

Audit was of the view that non-deposit of deducted income tax into Government Treasury resulted into loss of Government Revenue. Violation of prescribed rules was due to weak internal control system.

The matter was reported to the management during November, 2015 but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing responsibility on account of unauthorized retention of income tax, besides, same may be deposited without further delay.

[AIR Para: 10]

1.12.3.20 Expenditure by Splitting - Rs 2.927 Million

Rule-17(1) of SPPRA Rules 2010, states that, “Procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority’s website and in print media in the manner and format prescribed in these rules”.

Further, Rules (11) (1), *ibid*, states that, “All procuring agencies shall devise a mechanism for planning in detail for all proposed procurements, determining the requirement of the procuring agency, within its available resources, and prepare an annual or a longer term rolling plan, detailing the procurement methods applicable for specific procurements (12) (1) all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping”.

Administrator / Chief Municipal Officer, Municipal Committee, Tharparkar at Mithi, incurred an expenditure of Rs 2.927 million without calling tender by splitting, during 2014-15, in violation above rules. Details are provided at Annex-CLXIX.

(Rupees in Million)

S. No.	Formation	Amount
1	Municipal Committee, Tharparkar at Mithi	1.718
2	Municipal Committee, Tharparkar at Mithi	1.209
Total		2.927

Audit was of opinion that splitting of work deprived the government from achieving best competitive rates. Non-observance of prescribed rules and procedures deprived government from achieving economical rates for its procurements.

The matter was reported to the management during October, 2015 but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends for fixing of responsibility on managements on account of procurements/execution of works without tenders/by splitting.

[AIR Paras: 8, 21]

1.12.3.21 Loss Due to Non-Revision of Rent - Rs 2.428 Million

Rule 9(1) of Sindh Rental Premises Ordinance 1979, states that, “where the fair rent of any premises has been fixed, no further increase thereof shall be effected unless a period of three years has elapsed from the date of such fixation or commencement of this ordinance whichever is later”.

Further, *ibid*, Rule 9(2), states that, “the increase is allowed @ 10% per annum on the existing rent”.

Following formations of Mirpurkhas Division, failed to revise rents, during 2014-15, of government property i.e. shops / stores, in violation of above rules. Details are provided at Annex-CLXX.

(Rupees in Million)

S. No.	Formation	Amount
1	District Council, Mirpurkhas	0.130
2	Town Committee, Samaro	1.898
	Town Committee, Pithoro	0.400
Total		2.428

Audit was of the view that non-increase of rent in accordance with provisions of rental act resulted into loss of public revenue. Non-compliance of prescribed rules was due to weak internal controls.

The matter was reported to the management during November, 2015 and January, 2016 but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing responsibility on management on account of non-enhancement of rent. Besides, same be enhanced without delay.

[AIR Paras: 3, 20, 20]

1.12.3.22 Unjustified Use of Fire Tenders - Rs 2.134 Million

Rule (45) (1) of SLGA 2013, states that, “For the prevention and extinction of fire a Corporation, Municipal Committee or Town Committee may, and if so required by Government, shall maintain a fire brigade, consisting of such staff and such number of fire stations, and such implements, machinery, equipment and means of communicating intelligence as may be prescribed”.

Further, Para 88 of SFR Volume-I, states that, “every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by the Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government Officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence”.

During the audit of Administrator / Town Officer, Town Committee, Kot Ghulam Muhammad, District Mirpurkhas, it was observed that no case of fire was reported, during 2014-15, but unjustified expenditure of Rs 2.134 million was incurred on POL/R&M of fire tenders, in violation of above rules. Details are provided at Annex-CLXXI.

Audit was of the view that management engaged fire tenders unauthorizedly in activities other than firefighting. Deviation from prescribed rules was due to weak internal controls.

The matter was reported to the management during February, 2016 but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing responsibility on management on account of mis-utilization of fire brigade vehicles.

[AIR Para: 10]

1.12.3.23 Non-verification/Non-deposit of Call Deposit - Rs 2.246 Million

According to Rule-39 of SPPRA-2010, “Procuring agency shall, in all procurement goods, works and services carried out through open competitive bidding, require security in the form of pay order or demand draft or bank guarantee, an amount of sufficient to protect the procuring agency in case of breach contract by the contractor or

supplier or consultant, provided that amount shall not be more than 10% of contract price”. Further, according to rule 77 of CTR Vol-I, “All money received on behalf of Government should be without undue delay be credited into Government account”.

Moreover, , according to rule 41 (a) of SFR volume-I, ” the department Controlling Officers should see that all sums due to government are regularly received and checked against demands and that they are paid into the treasury”.

Administrator / Town Officer, Town Committee Samaro, District Umer Kot, received call deposits from contractors amounting to Rs 2.062 million and failed to verify from respective issuing bank and deposit in government account, during 2014-15. Furthermore, tender fee account of sale of tender documents of amounting to Rs 183,600 was not deposited/accounted for in bank account, in violation of above rules. Details are provided at Annex-CLXXII.

Audit was of the view that non-deposit of call deposit/tender fees into government account resulted into loss to public exchequer. Violation of prescribed rules was due to weak internal control system.

The matter was reported to the management during November, 2015 but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing responsibility on management for non-deposit of amounts in Government Treasury. Besides, same be deposited into government account without further delay.

[AIR Para: 5]

1.12.3.24 Expenditure without Technical Sanction by Competent Authority - Rs 1.425 Million

Para 56 of CPW departmental code, states that, “For each individual work proposed to be carried out, except petty works petty repairs and repairs for which a lump sum provision has been sanctioned under paragraph 106, a properly detailed estimate must be prepared for sanction of competent authority this sanction is known as the technical sanction to the estimate”.

Further, Para-527 of PWD Manual, Volume-I, states that, “no work shall begin unless proper detailed design and estimate have been sanctioned, allotment of funds made and order for its commencement issued by the competent authority”.

Administrator/Town Officer, Town Committee Samaro, District Umerkot failed to obtain technical sanction of works amounting to Rs 1.425 million from competent authority, during 2014-15, in violation of above rule. Details are provided at Annex-CLXXIII.

Audit was of the view that unauthorized sanction of works resulted into unauthorized payments. Violation of prescribed rules was due to weak internal controls.

The matter was reported to the management during November, 2015 but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing responsibility on management for execution of works without approval of technical sanction from competent authority.

[AIR Para: 7]

1.12.3.25 Wasteful Expenditure on Outsourcing of Sanitation Work Rs 1.364 Million

According to SLGO 2001, SECTION 54 (1), "The functions and powers of the Taluka Municipal Administration shall be to - (h) provide, manage, operate, maintain and improve the municipal infrastructure and services, including-

- (i) Sewerage, sewage and sewage treatment and disposal;
- (ii) Storm water drainage;
- (iii) Sanitation and solid waste collection and sanitary disposal of solid, liquid, industrial and hospital wastes;

Administrator / Town Officer, Town Committee, Kot Ghulam Muhammad, District Mirpurkhas, incurred expenditure of amounting to Rs 1,364,500 on account of outsourcing of sanitation work instead of utilizing own sources (Sanitary Worker/Sweepers), during the Year 2014-15, in violation of above rule. Details are provided at Annex-CLXXIV.

Audit was of the view that management failed to utilize services of sanitary workers/sweepers resultantly public funds were wasted on outsourcing of sanitation work. Non-observing of prescribed procedure was due to weak internal control system.

The matter was reported to the management during February, 2016 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 management on account of non-utilization of services of staff and wastage of public funds through outsourcing.

[AIR Para: 7]

1.12.3.26 Unauthorized Payments Made During Ban Period Rs 1.209 Million

According to letter issued by LGD vide No.SOI/LG/MISC/10-7/2013 dated: 30-01-2014 on the subject Ban on payment(s) of Development works on quotation basis, "I am directed to refer to the subject noted above and to inform that the honorable Minister to LGD has been pleased to impose ban on payments of all types of expenditure excluding salary and pension components in all local councils and other sub ordinate

offices of LGD. No other payment shall be made till issuance of such orders/ instructions by the competent authority.”

According to Letter No.SOA/LG/4(820)/2013 Dated 29-04-2013, Local Government Department, GoS, “It has been observed that in past, the sanctity of the works carried out on quotation basis has not been reliable. Therefore, for the maintenance of financial discipline, you are advised to avoid from carrying out the works through quotations except it is unavoidable”.

Chief Municipal Officer, Municipal Committee, Tharparkar at Mithi, paid Rs 1.209 million on account of Development through Quotations during ban on payments of Development on Quotation basis, in violation of above rule. Details are provided at Annex-CLXXV.

Audit was of the view that expenditure incurred during the period ban period resulted into failure of management to abide by instructions/orders issued by the competent authority and weak administrative management.

The matter was reported to the management during October, 2015 but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing responsibility on account of failure of management to abide by the instructions/orders of competent authority.

[AIR Para: 6]

1.12.3.27 Award of Works against SPPRA Withheld Tender IDs

As per SPPRA Notification No.Dir (A&F)/SPPRA/1-3(GEN)/13-14/087 dated 03-07-2013 “IDs of the NIT/EOI are released after receipt of the Bid Evaluation Report in terms of Rule-45 of SPP Rules, 2010.

2. SPPRA will release ‘SPPRA-ID’ to the procuring agencies (Pas), once PAs submit the following documents, complete in all respect, as required under the rules: -

- i. Annual Procurement Plan as required under Rule-11 of SPP Rules, 2010;
- ii. Notice Inviting Tender, Expression of Interest (EOI) and Pre-qualification Notice (Requirement of Rule 17);
- iii. Bid Evaluation Reports (Prescribed by Rule 45);
- iv. Contract Evaluation Form along with Letter of Award, Form of Contract (Agreement) and Bill of Quantities (Requirement of Rule 50); and
- v. Integrity Pact (where applicable) (Requirement of Rule 89).

Further, as per Rule 41 (09) of the SPPRA Rules, 2010, “The procurement committee shall issue the minutes of the opening of the tenders and shall also mention over writing or cutting, if any”.

Administrator, Town Committee, Kot Ghulam Muhammad, District Mirpurkhas, uploaded/posted their tenders on SPPRA website. Due to certain deficiencies the SPPRA

withheld the IDs of each such tender. The managements were required to remove the deficiencies and to get ID release in each case before proceeding further. However, the managements awarded the work for Rs 100.271 million, during 2014-15, in respect of the tenders against which SPPRA did not release the IDs, in violation of the above rules.

Audit was of the view that work was awarded without release of withheld tender IDs by SPPRA and without issuing and uploading/hoisting of minutes of bids opening meeting on the SPPRA website resulted in violation of prescribed rules and unauthorized award of contract. Violation from prescribed rule was due to weak internal controls.

The matter was reported to the management during February, 2016 but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing responsibility on management for award of work in withheld ID and without issuing & hoisting minutes of opening of bids on SPPRA.

[AIR Para: 4]

1.12.3.28 Non-Removal of Illegal Encroachment from Limits of Town Committee

According to rule-52 (f) Sindh Peoples Local Government Act 2012, “function of of Taluka Municipal Council is to prevent encroachments”.

Further, according to section-III of Sindh Public Property (Removal of Encroachment) Act, 1975, “Government or any authority or officer authorized by the Government in this behalf may require the person directly or indirectly responsible for encroachment to remove such encroachment together with the structure, if any, raised by him on the public property, within the period not less than three days as may be specified in the order”.

Following formations of Mirpurkhas Division, failed to remove encroachments established on permanent and semi-permanent basis in the shape of shops, houses and huts on council’s land at various places, during the year 2014-15.

S. No.	Name of formation
1	Municipal Committee, Mirpurkhas
2	Municipal Committee, Tharparkar at Mithi

Audit was of the view that due to inaction of the management government interest was not safeguarded resulting into loss of public property and traffic blockade. Non-compliance of prescribed rules was due to weak internal controls.

The matter was reported to the management during October, 2015 and January, 2016 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 account of failure of management to initiate action against encroachers. Besides, same may be removed immediately.

[AIR Paras: 26, 34]

CHAPTER-VII
LARKANA DIVISION

1.13 LARKANA DIVISION

1.13.1 INTRODUCTION

Larkana Division consists of 05 Districts namely Larkana, Shikarpur, Jacobabad, Kamber and Kashmore. Each Corporation / District Council / Municipal Committee / Town Committee in Larkana Division is headed by an Administrator/ Municipal Commissioner /Chief Officer / Chief Municipal Officer/ Town officer who carries out operations as per Sindh Local Government Ordinance, 1979.

The functions of Municipal Corporation/Committees are as following:

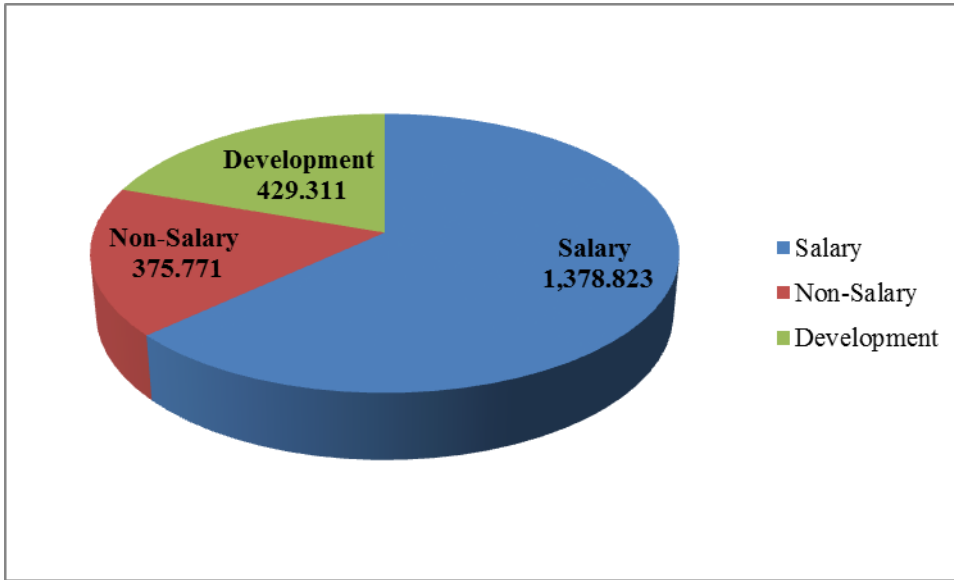
1. Prepare spatial plans for the Town including plans for land use, zoning and functions for which Municipal Corporation/Committees is responsible.
2. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry,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

1.13.2 Comments on Budget and Accounts (Variance Analysis)

(Rupees in Million)

S. No.	Formation	Particulars	Budget	Expenditure / Revenue	Excess (+) Savings (-)
1	Larkana	Salary	507.254	344.933	(162.321)
		Non-Salary	121.809	52.378	(69.431)
		Development	195.141	87.813	(107.328)
		Revenue	885.598	309.959	(575.639)
2	Shikarpur	Salary	354.478	241.045	(113.433)
		Non-Salary	181.862	78.201	(103.661)
		Development	136.128	61.258	(74.871)
		Revenue	453.532	158.736	(294.796)
3	Jacobabad	Salary	250.060	170.041	(80.019)
		Non-Salary	47.864	20.582	(27.283)
		Development	87.869	39.541	(48.328)
		Revenue	303.835	106.342	(197.493)
4	Kamber	Salary	634.740	431.623	(203.117)
		Non-Salary	180.985	77.824	(103.162)
		Development	334.277	150.425	(183.852)
		Revenue	827.913	289.770	(538.144)
5	Kashmore	Salary	281.149	191.181	(89.968)
		Non-Salary	341.365	146.787	(194.578)
		Development	200.609	90.274	(110.335)
		Revenue	571.669	200.084	(371.585)
Total		Salary	2,027.681	1,378.823	(648.858)
		Non-Salary	873.885	375.771	(498.115)
		Development	954.025	429.311	(524.713)
		Grand Total	3,855.591	2,183.905	(1,671.686)
		Revenue	3,042.548	1,064.892	(1,977.656)

Expenditure 2014-15



Original budget of Rs 3,855.591 million was allocated during 2014-15 to Chief Officers, Municipal Corporation & Town Committees of Larkana Division under various grants. Variance Analysis of the Revised/Final Grant and Actual Expenditure for the Financial Year 2014-15 for the audited entities depicted that there was a saving of Rs 1,671.686 million.

1.13.3 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 Paras	Status of PAC Meetings
2012-13	21	Nil
2013-14	03	Nil
2014-15	69	Nil

As indicated in the above table, no PAC meeting was convened to discuss the audit reports of TMAs of Larkana Division.

1.14 AUDIT PARAS

1.14.1 Misappropriation / Fraud

1.14.1.1 Suspected Payment on Account of POL of Vehicles Rs 3.363 million

Rule-20 of the Staff Car Rules 1980, as amended in 2001, duly adopted by GoS, states that, “The Log Book, History Sheet, and Petrol Account Register shall be maintained for each official vehicle”.

Following formations of Larkana Division, incurred expenditure of Rs 3.363 million, during 2014-15, on account of POL of fire brigade vehicles without having details of incidents/emergencies including on non-operational vehicles, in violation of above rule. Details are provided at Annex-CLXXVI.

(Amount in Rupees)

S. No.	Name of Formation	AIR Para	Amount
1	Municipal Committee, Shikarpur	10	2,486,607
2	Municipal Corporation Larkana	9	352,901
2	Municipal Committee, Ratodero P-I	6	523,685
	Total		3,363,193

Audit was of the view that expenditure without justification resulted in non-transparency in public spending, besides, chances of misappropriation of public money cannot be ruled out. Violation of prescribed rule was due to weak internal controls.

The matter was reported to the management September-December, 2015 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 on account of unauthorized payment of POL without justification.

[AIR Paras: 10, 9, 6]

1.14.2 Non-Production of Record

1.14.2.1 Non-Production of Record – Rs 33.500 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”.

Various formations of Larkana Division, incurred an expenditure of Rs 33.500 million but failed to provide record, for the year 2014-15, to audit, in violation of the above rule and instructions. Details are provided at Annex-CLXXVII.

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 the management September-November 2015. Chief Officer, District Council, Shikarpur in its reply dated 06-01-2016 stated that service books were verified by LFA and I. Tax was deducted from salaries and paid to I. Tax department. Reply was not tenable as service books and any documentary evidence were not produced to audit. Other formations 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.

[AIR Paras: 1, 1, 1, 1, 1, 1, 1, 1,1,1,2, 1, 1]

1.14.3 Irregularity / Non-Compliance

1.14.3.1 Un-authorized Creation of Liabilities-Rs 117.249 million

According to Rule 12 of GFR, “A Controlling Officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided In order to maintain a proper control he should arrange to be kept informed not only of what has actually been spent from an appropriation but also what commitments and liabilities have been and will be incurred against it. He must be in a position to assume before Government and the Public Accounts Committee if necessary complete responsibility for departmental expenditures and to explain or justify any instance of excess or financial irregularity that may be brought to notice as a result of audit scrutiny or otherwise”

Following formations of Larkana Division, during 2014-15, failed to pay monthly salaries and pensions thus creating liabilities amounting to Rs 117.249 million, in violation of above rules. Details are provided at Annex-CLXXVIII.

(Rupees in Million)

S. No.	Name of Formation	AIR Para	Amount
1	District Council, Shikarpur	5	43.199
2	Town Committee, Khanpur	7	23.570
3	Larkana Municipal Corporation	15	50.480
Total			117.249

Audit was of the view that non-payment of monthly salaries and pensions caused hardship to the employees and senior citizens which resulted into creation of liabilities. Deviation from prescribed rules was due to weak internal control system.

The matter was reported to the management September 2015-January 2016 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 non-payment of monthly salaries and pensions and creation of liabilities.

[AIR Paras: 5, 7, 15]

1.14.3.2 Payment of Bills without Pre-Audit - Rs 68.546 Million

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,"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”.

Different formations of Larkana Division incurred expenditure of Rs 68.546 million, during 2014-15, on account of salary and non-salary without pre-audit by the Local Fund Audit, in violation of the above rules. Details are provided at Annex-CLXXIX.

Audit was of the view that payments without pre-audit resulted into unauthorized expenditure. Violation of prescribed rules was due to weak internal controls.

The matter was reported to the management September 2015-January 2016 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 management for payments without pre-audit.

[AIR Paras: 6, 11, 10, 3, 4, 3, 4, 5]

1.14.3.3 Non-Maintenance of Log Books for Official Vehicles Rs 61.656 Million

As per Rule- 20 of the Staff Car Rules 1980, as amended in 2001, duly adopted by GoS, states that, “The Log Book, History Sheet, and Petrol Account Register shall be maintained for each official vehicle”.

Various formations of Larkana Division, incurred expenditure amounting to Rs 61.656 million, during 2014-15, on purchase of POL for official vehicles but did not prepare Log Books, Vehicle Maintenance Record, History Sheets and Petrol account Registers, in violation of above rule. Details are provided at Annex-CLXXX.

Audit was of the view that expenditure on POL without preparation of log books, history sheets and petrol consumption account was violation of laid down procedures. Violation of prescribed procedure was due to weak internal control.

The matter was reported to the management September 2015-January 2016 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 incurring expenditure without supporting record. Besides, same be prepared to justify the expenditure.

[AIR Paras: 8, 8, 9, 8, 5, 2, 2, 2, 1, 1]

1.14.3.4 Non-Hoisting of Bid Evaluation Reports on SPPRA Website - Rs 55.000 Million

Rule 45 of SPPRA Rules 2010, states that, “Procuring agencies shall announce the results of bid evaluation in the form of a report giving reasons for acceptance or rejection of bids. The report shall be hoisted on website of the Authority and that of the procuring agency if its website exists and intimated to all the bidders at least seven (07) days prior to the award of contract”.

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

Town Officer, Town Committee, Kashmore, District Kashmore @ KandhKot, during 2014-15, awarded and executed 10 development schemes costing Rs. 55.000 million through open tender but did not hoist bid evaluation reports on the SPPRA website, in violation of above rules. Details are provided at Annex-CLXXXI.

Audit was of the view that violation of SPPRA rule resulted into non-transparency in the award of contracts. Violation of prescribed rule was due to weak internal control.

The matter was reported to the management during September, 2015 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-hoisting of bid evaluation reports on SPPRA website.

[AIR Para: 17]

1.14.3.5 Un-Authorized Appointments- Rs. 48.788 Million

Notification issued from Local Government Department, Government of Sindh vide No.SOA/(LG)1(27)/2011 dated 6-6-2011, states that, “no appointment in any grade shall be made henceforth without consolidated advertisement and fresh approval of the Government. Approval, if any, earlier issued in this regard may be treated cancelled / withdrawn”.

Further, Government of Sindh, Services, General Administration & Cooperation Department notification No.SOV(S&GAD)X-15/90-98 dated: 12-02-2008, states that, “Advertisement should be given for all vacant posts & for Posts in BP-5 & above, there shall be a written test followed by interview, whereas, for posts in BS-1 to BS-4 only interviews shall be conducted through departmental selection committee”.

Different formations of Larkana Division, during 2014-15, made 266 appointments without going through prescribed procedures for appointment and incurred expenditure of Rs 48.788 million on account of their salaries, in violation of the above rules. Details are provided at Annex-CLXXXII.

Audit was of the view that irregular appointments were made in violation of the above rules and in a totally non-transparent manner. Violation from prescribed rules was due to weak internal controls.

The matter was reported to the management November 2015-January 2016. Chief Officer, District Council, Shikarpur in its reply dated 18-01-2016 stated that appointments were made by GoS. Reply was not tenable as no documentary evidence was produced to audit. Other formations 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 appointments in violation of rules.

[AIR Paras: 3, 4, 7, 4]

1.14.3.6 Non-Recovery of Outstanding Dues - Rs 45.097 Million

Section 96 (1) of Sindh Local Government Act 2013, states that, “A council may levy, in the prescribed manner all or any taxes, rates, tolls, and fees mentioned in Schedule V”.

Further, Rule 41 (a) of SFR Vol-I, states that, “The departmental Controlling Officer should see that all sums due to Government are regularly received and checked against demands and that they are paid into treasury claiming credit for so much paid into the treasury and compare with the figures in the statements supplied by the comptroller”.

Following formations of Larkana Division, failed to recover previous arrears/outstanding charges/dues amounting to Rs 45.097 million, on various accounts, during 2014-15, in violation of above rules. Details are provided at Annex-CLXXXIII.

(Rupees in Million)			
S. No.	Name of Formation	AIR Para	Amount
1	Municipal Committee, Shikarpur	7	4.438
2	Municipal Committee, Kandhkot	13, 14	9.173
3	Municipal Corporation Larkana	16,17,18	28.018
4	Municipal Committee, Ratodero P-II (Naudero)	6	0.992
5	Municipal Committee, Kamber	5	2.476
	Total		45.097

Audit was of the view that due to inaction by the managements, recovery of the outstanding revenue could not be effected which also contributed towards poor financial health of these entities. Failure to implement prescribed rules resulted in non-recovery of Government Revenue that is a reflection of weak internal control.

The matter was reported to the management during September 2015-January, 2016 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-recovery of longstanding dues, besides, effecting recovery of the Government Revenue without any further delay.

[AIR Paras: 7, 13, 14, 16, 17, 18, 6, 5]

1.14.3.7 Wasteful Expenditure on Outsourcing of Sanitation Work - Rs 42.758 Million

Rule-88 of SFR Volume-I, states that, “every Government Officer is expected to exercise same vigilance in respect of expenditure incurred from public money, as a person of ordinary prudence would exercise in respect of expenditure of his own money”

Section(I) of Appendix 18-A of SFR Vol-I, states that, "Means should be devised to ensure that every government servant realises 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”.

Following formations of Larkana Division, during 2014-15, incurred an expenditure of Rs 42.758 million on account of sanitation work through contractor despite availability of Sanitary Workers/Sweepers, in violation of above rules. Details are provided at Annex-CLXXXIV.

(Rupees in Million)			
S. No.	Name of Formation	AIR Para	Amount
1	Town Committee, Khanpur, Distt. Shikarpur	13	2.629
2	Municipal Committee, Kandhkot	4	2.72
3	Town Committee, Tangwani	2, 3	10.443
4	Town Committee, Dokri	4	18.312
5	Town Committee, Bakrani	8	8.654
	Total		42.758

Audit was of the view that management failed to utilize services of sanitary workers resultantly public funds were wasted on outsourcing of sanitation work. Non-observing of prescribed procedure was due to weak internal control system.

The matter was reported to the management during September 2015-January 2016 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 management on account of non-utilization of services of staff and wastage of public funds through outsourcing.

[AIR Paras: 13, 4, 2, 3, 4, 8]

1.14.3.8 Avoiding Tender by Splitting – Rs 27.313 Million

As per Rule 12(1) of SPPRA Rules 2010, “Save as otherwise provided and subject to the regulations made by the Authority, a procuring agency shall prepare, in accordance with Rule 11 above, all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements already grouped, allocated and scheduled in the Procurement Plan”.

Various formations of Larkana Division, incurred expenditure amounting to Rs 27.313 million during 2014-15, on various development works by splitting work orders to avoid tenders, in violation of above rule. Details are provided at Annex-CLXXXV.

Audit was of the opinion that splitting of work deprived the government from achieving best competitive rates. Non-observance of prescribed rules and procedures was due to weak internal controls.

The matter was reported to management during September 2015-January 2016 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 account of splitting of work orders.

[AIR Paras: 5, 4, 5, 5, 2]

1.14.3.9 Expenditure incurred without Constitution of Procurement Committee – Rs 23.514 Million

Rule 7 of SPPRA 2010 states that, “The procuring agency shall, with approval of its Head of the Department, Constitute as many procuring committees, as it deems fit, each comprising odd number of persons and headed by the gazetted officer not below the rank of BPS-18, or if not available, the officer of the highest grade, and shall ensure that at least one third of the members of a procurement committee are from the agencies or departments other than the procuring agency”.

Different formations of Larkana Division, during 2014-15, incurred expenditure of Rs 23.514 million on account of purchase of various materials and different works without constitution of procurement committee, in violation of above rule. Details are provided at Annex-CLXXXVI.

Audit was of the view that purchases were made without constitution of procurement committee which resulted into non-transparency in public spending. Violation of prescribed rule was due to weak internal controls.

The matter was reported to managements during September-December 2015, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing responsibility on managements on account of expenditure without constitution of procurement committee.

[AIR Paras: 11, 7, 7, 9]

1.14.3.10 Non-Utilization of Services of Staff - Rs 19.968 million

As per Para 10(1) of GFR Volume-I “Every public officer is expected to exercise same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money”.

Different formations of Larkana Division, during 2014-15, incurred expenditure of Rs 19.968 million on account of salaries of employees whose services were not utilized as all the fire tenders were non-operational and Octroi Branch was closed, in violation of above rule. Details are provided at Annex-CLXXXVII.

Audit was of the view that to non-utilization of services of employees resulted into wastage of public funds. Deviation of prescribed rules was due to weak internal controls.

The matter was reported to the management during September, 2015 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 managements for non-utilization of human resource.

[AIR Paras: 12, 3, 3]

1.14.3.11 Non-Achievement of Targeted Receipts – Rs 19.837 Million

Section 96 (1) of Sindh Local Government Act 2013, states that, “A council may levy, in the prescribed manner all or any taxes, rates, tolls, and fees mentioned in Schedule V”.

Further, Rule 41 (a) of SFR Vol-I, states that, “The departmental Controlling Officer should see that all sums due to government are regularly received and checked against demands and that they are paid into treasury claiming credit for so much paid into the treasury and compare with the figures in the statements supplied by the comptroller”.

Various formations of Larkana Division, failed to recover the estimated/targeted receipts amounting to Rs 19.837 million as provided in the budget, during 2014-15, in violation of the above rule. Details are provided at Annex-CLXXXVIII:

Audit was of the view that management failed to take necessary steps and enforce the prescribed procedures for achievement of targeted revenue. Violation of prescribed rules and procedures was due to weak internal controls.

The matter was reported to the managements during October-November 2015 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, effecting recoveries against the targeted receipts.

[AIR Paras: 8, 9, 18, 10]

1.14.3.12 Un-authorized Appointments on Daily Wages-Rs 15.120 Million

As per Government of Sindh APT Rules 1974 (11), “Initial appointment to the post in BPS-3 to 15 shall be made on the recommendation of the Departmental Selection Committee after the vacancies in these BPSs have been advertised in the newspaper. (16) Posts in BPS-1 and 2 shall ordinarily be filled on local basis”.

Rule 88 of SFR Vol-I, states that, “every public officer should exercise the same vigilance in respect of expenditure incurred from Government Revenues, as a person of ordinary prudence would exercise in spending his own money”.

Following formations of Larkana Division, during 2014-15, appointed 140 employees over and above sanctioned strength on contract/daily wages basis and incurred expenditure amounting Rs. 15.120 million on account of their salaries, in violation of the above rule. Details are provided at Annex-CLXXXIX.

(Rupees in Million)			
S. No.	Name of Formation	AIR Para	Amount
1	Municipal Committee, Ratodero P-II (Naudero)	5	0.978
2	Municipal Committee, Kandhkot	2	11.880
3	Town Committee, Kashmore	2	2.262
	Total		15.120

Audit was of the view that irregular appointments were made in violation of the above rules and in a totally non-transparent manner. Violation from prescribed rules was due to weak internal control.

The matter was reported to managements during September-November, 2015 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 expenditure on employees appointed in violation of rules.

[AIR Paras: 5, 2, 2]

1.14.3.13 Payment of Liabilities without Concurrence of Finance Department – Rs 15.080 Million

According to instructions issued by the Finance Department Government of Sindh vide letter No. FD-B12 (48)/1996-97 dated 21-10-1996, the expenditure of the previous years cannot be met from the allocation of the current financial year. Moreover, as per Para 6 (k) of the Government of Sindh Finance Department Letter No.FD(B&E-I/4)-I/51/2009 dated 01-07-2009, “Liability of previous years may not be allowed to be cleared unless concurrence is given by the Finance Department”.

Larkana Municipal Corporation Larkana and Town Committee Tangwani, Larkana Division paid an amount of Rs 15.080 million, during 2014-15, against liabilities of previous years without concurrence of Finance Department, in violation of above rules. Details are as under:

(Rupees in Million)

S. No.	Name of Formation	AIR Para	Amount
1	Municipal Corporation Larkana	11	1.023
2	Town Committee, Tangwani	9	14.057
	Total		15.08

Audit was of the view that management failed to observe procedures of financial discipline. Violation from prescribed rule was due to weak internal controls.

The matter was reported to the management during September, 2015 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 payment of liabilities without concurrence of Finance Department.

[AIR Paras: 11, 9]

1.14.3.14 Award of Contracts without Tender - Rs 8.719 Million

As per Rule-17(1) of Sindh Public Procurement Rules 2010, “Procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely

notifications on the Authority’s website and in print media in the manner and format prescribed in these rules”.

Various formations of Larkana Division, during 2014-15, incurred expenditure of Rs 8.719 million on account of purchase of RCC pipes on quotation basis instead of calling tender(s), in violation of above rules. Details are provided at Annex-XCC.

(Rupees in Million)

S. No.	Name of Formation	AIR Para	Amount
1	Town Committee, Khanpur	11	5.678
2	Municipal Committee, Kandhkot	9	3.041
	Total		8.719

Audit was of the view that managements did not invite tenders which resulted in award of contracts in a non-transparent manner. Violation from prescribed rules resulted into unauthorized expenditure and was due to weak internal controls.

The matter was reported to the managements during September 2015-January 2016, 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 on account of purchases without tender(s).

[AIR Paras: 11, 9]

1.14.3.15 Loss Due to Non-Revision of Rent – Rs 6.849 Million

Rule 9(1) of Sindh Rental Premises Ordinance 1979, states that, “where the fair rent of any premises has been fixed, no further increase thereof shall be effected unless a period of three years has elapsed from the date of such fixation or commencement of this ordinance whichever is later”.

Further, ibid, Rule 9(2), states that, “the increase is allowed @ 10% per annum on the existing rent”.

Following formations of Larkana Division failed to revise rent of shops allotted to tenants since 2001, resulting into loss of Rs 6.849 million, in violation of above rule. Details are provided at Annex-XCCI.

(Rupees in Million)

S. No.	Name of Formation	AIR Para	Amount
1	Municipal Committee, Ratodero P-II (Naudero)	7	1.381
2	District Council, Kamber-Shahdadkot @ Kamber	3	0.107
3	Municipal Committee, Kamber	6	5.361
	Total		6.849

Audit was of the view that non-revision of rent as per provisions of rental act resulted into loss to public revenue. Non-compliance of prescribed rules resulted into less realization of public revenue and due to weak internal controls.

The matter was reported to the managements during November 2015-January 2016, 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-enhancement of rent, besides, same be revised as per provisions of rental act.

[AIR Paras: 7, 3, 6]

1.14.3.16 Non-Publication of Notice Inviting Tender in Leading Newspapers – Rs 55.000 Million

According to Sindh Public Procurement Rules - 2010, “Procurements over Rupees one hundred thousand and up to Rupees one million shall be advertised by timely notifications on the Authority’s website and may in print media in the manner and format specified by regulations issued by the Authority from time to time, or If no such formats have been specified by the authority, in the manner and format, which conforms most closely to the principles of procurements i.e. openness of competition, fairness, transparency etc. and to procedural requirements given in these rules and regulations, issued in pursuance of these rules”.

(2) The advertisement in the newspapers shall appear in at least three widely circulated leading dailies of English, Urdu and Sindhi languages.

Town Officer, Town Committee, Kashmore, District Kashmore @ Kandh Kot, during 2014-15, invited tender for various development works amounting Rs 55.000 million but failed to publish it in three widely circulated leading dailies of English, Urdu and Sindhi languages, in violation of above rules. Details are provided at Annex-XCCII.

Audit was of the view that non-observance of the SPPRA rules resulted into non-obtaining of competitive rates and non-transparency in public spending. Non-observance of prescribed rules was due to weak internal controls.

The matter was reported to the management during September, 2015 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 account of inviting tender without publishing in three widely circulated leading dailies of English, Urdu and Sindhi languages.

[AIR Para: 16]

1.14.3.17 Wasteful Expenditure on Overtime Allowance-Rs 2.832 Million

According to Rule-88 of SFR Volume-I, “every Government Officer is expected to exercise same vigilance in respect of expenditure incurred from public money, as a person of ordinary prudence /would exercise in respect of expenditure of his own money”.

Municipal Commissioner, Municipal Corporation Larkana, during 2014-15 paid an amount of Rs 2.832 million on account of overtime allowance to fire brigade staff; despite the fact that most of the fire tenders were reportedly burnt during a political incident in 2007 and remaining were non-operational, in violation of above rule. Details are as under:

(Amount in Rupees)

S. No.	Description	Amount	Remarks
1	Payment of Over Time Allowance to Fire Brigade Staff	2,832,624	Wasteful Expenditure, as all the six fire tenders were non-operational

Audit was of the view that unjustified expenditure incurred on account of overtime allowance. Violation of prescribed rules was due to weak internal controls.

The matter was reported to the management during September, 2015 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 unjustified expenditure on account of overtime allowance.

[AIR Para: 13]

1.14.3.18 Non-Deduction of Sales Tax on Services - Rs 2.387 Million

Section 8 (1) of the Sindh Sales Tax on Services Act 2011, states that, “Subject to the provision of this Act, there shall be charged, levied and collected a tax known as sales tax on the value of taxable service at the rate of 16% specified in the schedule in which the taxable service is listed”.

Administrator, Municipal Committee, Shikarpur, Larkana Division, during 2014-15, awarded contracts of Mall piri, slaughter house and Sabzazar Marriage Hall amounting Rs.14.918 million to different contractors but failed to provide any proof of deduction/deposit of sales tax on services into Government Treasury amounting to Rs 2.387 million, in violation of above rules. Details are provided at Annex-XCCIII.

Audit was of the view that due to non-deduction/deposit of sales tax into Government Treasury the government sustained loss of revenue. Non-observance of prescribed rules & procedures was due to weak internal controls.

The matter was reported to the management during December, 2015 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 person(s) at fault for non-deduction of sales tax, besides, effecting recovery without further delay.

[AIR Para: 3]

1.14.3.19 Loss Due to Non-Accountal of Receipts - Rs.1.686 Million

According to rule 77 of CTR Vol-I, “All money received on behalf of Government should be without undue delay be credited into Government account”.

Further, according to SFR Rule 41, “The departmental Controlling Officer should see that all sums due to Government are regularly received and checked again demands and that they are paid into the treasury”

Moreover, Rule 28 of GFR Volume-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”.

Administrator, Town Committee, Dokri, during 2014-15, collected an amount of Rs 1.686 million on account of taxes/fees/rent but failed to account for and deposit the same into government account, in violation of above rules. Details are provided at Annex-XCCIV.

Audit was of the view that non-accountal of collected fee, taxes, rates and rent resulted into loss of revenue, besides, chances of misappropriation of public revenue cannot be ruled out. Violation of prescribed rules was due to weak internal controls.

The matter was reported to the management during January, 2016 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 non-accountal of collected revenue. Besides, the same be deposited into Government Treasury without further delay.

[AIR Para: 06]

1.14.3.20 Non-Deduction of Income Tax- Rs 1.114 Million

Income Tax Ordinance 2001- Section 160 states that, “Payment of tax collected or deducted.-Any tax that has been collected or purported to be collected under Division II of this Part or deducted or purported to be deducted under Division III of this Part 5[or deducted or collected, collected, or purported to be deducted or collected under Chapter XII] shall be paid to the Commissioner by the person making the collection or deduction within the time and in the manner as may be prescribed”.

Further, Income Tax Ordinance 2001- Section 161, “Failure to pay tax collected or deducted- Where a person (1) (b) having collected tax under Division II of this Part 1[or Chapter XII] or deducted tax under Division III of this Part 2[or Chapter XII] fails to pay the tax to the Commissioner as required under section 160”

Moreover, Para 41(a) SFR Volume-I, states that, “All money received on behalf of Government should be without undue delay be credited into Government account”.

Administrator, Municipal Committee, Shikarpur, Larkana Division, during 014-15, awarded contracts of Mall piri, slaughter house and Sabzazar Marriage Hall to

various contractors but failed to deduct income tax Rs 1.114 million resulting a loss to public exchequer, in violation of rules. Detailed is provided at Annex-XCCV.

Audit was of the view that due to non-deduction of income tax the Government sustained loss of revenue. Non-observance of prescribed rules & procedures was due to weak internal controls.

The matter was reported to the management during December, 2015 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 person(s) at fault for non-deduction of income tax, besides, recovers the amount without further delay.

[AIR Para: 2]

1.14.3.21 Illegal Encroachment on Government Property

Schedule III, Section 72 (Compulsory Functions 22) of Sindh Local Government Act 2013, states that, “prevention, regulation and removal of encroachments” are the functions of the Council.

Chief Officer, District Council, Kamber-Shahdadkot @ Kamber, failed to prevent illegal encroachment on Government property, in violation of above rules. Detail attached at Annex-XCCVI.

Audit was of the view that management did not prevent encroachment on government property resulting in loss of government property. Violation of prescribed procedure was due to weak internal control system.

The matter was reported to the management during January, 2014 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 management for their inaction against the encroachers. Besides, illegal encroachment may be removed without delay.

[AIR Para: 1]

ANNEXES

Annex-I
(f of Executive Summary)

Memorandum for departmental accounts Committee (MFDAC)

Part-i Paras related to current Audit Year 2015-16

(Rupees in Million)

Para No	Para	Amount
LGD-4	DG Monitoring & Evaluation, Department	
4	Irregular use of Government vehicle beyond entitlement	
5	Unjustified expenditure on conveyance allowance	0.025
6	Irregular posting of Junior Clerk (BS-07) against the post of Senior Clerk (BS-09)	
7	Irregular posting of DPA (BS-12) against the post of computer operator (BS-12)	
8	Irregular expenditure against repair of transport	0.084
9	Non reconciliation of expenditure from AG Sindh	6.809
10	Irregular payment in excess of budget grant	0.035
11	Excess expenditure over and above the budget grant	0.386
12	Non surrendering of saving	1.414
14	Annual physical verification of stock and stores not conducted	
LGD-5	Provincial Election Authority, Sindh	
2	Loss to Government due to theft of Government vehicle	
6	Non recording of cash transaction in cash book	0.013
7	Irregular reimbursement of medical claim without special medical board report	0.025
8	Unjustified payment of NIPA allowance	0.007
9	Unauthorized change in date of birth of employee after appointment	
12	Improper annual physical verification of stock and stores	
LGD-7	Municipal Training & Research Institute	
2	Overpayment of special pay	0.001
3	Unjustified expenditure against conveyance charges	0.062
5	Non deduction of sales tax on services	0.013
6	Doubtful expenditure through cash/ open cheques	0.307
7	Violation of supreme courts orders by not repatriating junior clerk (BS-07) working against the post of audio visual operator (BS-10)	
8	Unjustified handing over of MTRI building to ATC court	
9	Mis-classification of funds	0.079
12	Annual physical verification of stock and stores not conducted	
LGD-9	Chairman/ Judge, Appellate Tribunal Local Councils Sindh, Karachi	
2	Recovery of reimbursement of medicine bills	0.094
4	Irregular reimbursement of medical claim without special medical board report	0.048
5	Unjustified expenditure without calling tender	0.100
6	Purchase of furniture despite ban	0.100
11	Non accountal of purchased items into stock register	0.299
12	Unjustified expenditure on conveyance allowance	0.046
13	Excess expenditure over and above the budget grant	2.050
15	Improper maintenance of cash book	1.598
16	Overpayment of honoraria	0.044

(Rupees in Million)

Para No	Para	Amount
17	Annual physical verification of stock and stores not conducted	
LGD-11	Secretary, Local Government Department, Sindh	
4	Irregular expenditure without constitution of procurement committee	0.861
10	Transgression of financial power	0.861
11	Non accountal of purchased items into stock register	1.499
12	Non maintenance of dead stock register	
16	Non maintenance of dead stock register	
LGD-13	Secretary, Local Government Board, Sindh	
9	Recovery against un-authorized payment of honorarium	0.272
10	Recovery against payment of honorarium to un-authorized persons.	0.382
12	Non deduction of income tax from the payment of hiring paid to employees against rent payment.	0.037
14	Splitting of bills to avoid tender.	0.130
15	Doubtful expenditure through cash/open cheques.	0.960
17	Undue payment to staff.	0.196
19	Failure to prepare annual procurement plan.	0.737
20	Improper maintenance of cheque registers.	
22	Improper maintenance of seniority list	
Details of AIR Pars Of KMC		
KMC-05	Administrator, KMC, 2014-15	
9	Loss to government due to non-recovery of computer allowance	0.018
10	irregular payment of POL beyond prescribed ceiling (limit) per month	1.750
18	Non remittance of Government taxes into public exchequer	0.170
20	Irregular payment without acknowledgement receipts	2.685
21	Irregular and undue favor in fixation of contract employees pay	
KMC-13	Principal, Karachi Medical & Dental College, KMC	
7	Non deduction of general provident fund	0.369
KMC-17	MS Spencer Eye Hospital	
2	Non reconciliation of challans from relevant authorities	0.574
8	Non maintenance of consumption account register	0.027
KMC-17	MS Spencer Eye Hospital	
7	Non recovery of house rent allowance	0.094
10	Non maintenance of dead stock register	
KMC-21	MS Landhi Medical Complex	
3	Non reconciliation of challans from relevant authorities	0.473
7	Wasteful expenditure on purchased of X-Ray machine	0.224
KMC-3	Director Media Management	
4	Irregular payment of advertisements bills prior to maturity period	2.722
KMC-4	Director Safari Park & Aladdin Park	
6	Non adjustment of advance	1.500
7	Non maintenance of livestock register by the curator	
KMC-6	Director Solid Waste Management	
4	Collection of insulation fee from few Hospitals/ Labs/ Private practitioners	
8	Non maintenance of dead stock register	

(Rupees in Million)

Para No	Para	Amount
KMC-7	Senior Director, Veterinary Services	
8	Recovery against irregular payment of POL beyond prescribed ceiling (Limit)	
9	Posting of Sr. Director veterinary without veterinary qualification	
10	Non appointment of project coordinator in violation of contract agreement	
KMC-8	Senior Director, Transport & Communication	
3	Payment of salaries to idle staff	
KMC-10	Executive Director, Institute of Heart Disease	
4	Irregular creation of liabilities	
KMC-11	Senior Director, Information Technology	
3	Irregular expenditure by way of splitting procurements to avoid tender	0.198
8	Unauthorized allotment of government vehicles beyond entitlement	
9	Unauthorized entitlement of POL beyond ceiling fixed by Sindh Govt:	0.275
KMC-12	Director, Store & Procurement	
3	Unauthorized payment without evaluation report and other documents hoisting on authority website	0.979
5	Non execution of performance security	0.098
7	Irregular expenditure without obtaining proper acknowledgement receipts	2.472
8	Non accountal of various items in relevant stock register	
KMC-14	Director, Katchi Abadis	
7	Non accountal of various items in stock register	0.184
KMC-15	Director, Charged Parking	
5	Non maintenance of cash book	
KMC-19	Director Estate	
7	Non utilization of funds	0.600
KMC-22	Senior Director, Finance / Financial Advisor	
11	Non-accountal of Procured items	7.025
13	Non-maintenance of dead stock register	-
14	No-conducting of annual physical verification of stock & store	
KMC-24	Senior Director, Municipal Services	
6	Unauthorized payment of adhoc relief	0.092
10	Irregular expenditure on account of execution of work	
15	Non maintenance of security deposit register	
16	Non-Preparing of procurement plan	
17	Non maintenance of appropriation/ disbursement	
18	Non conducting of annual physical verification of stock and stores	
19	Non recovery of house maintenance / electricity charges	0.032
20	Non maintenance of dead stock register	
21	Non maintenance of stationery and consumable articles register	
KMC-25	Senior Director, Health & Medical Services	
2	Expenditure without preparing annual procurement plan	
3	Non recovery of stamp duty	0.028
5	Appointment of staff without approval of competent authority	
7	Non accountal of stores	0.210
8	Non maintenance of dead stock register	
KMC-26	Director, Health & Medical Services	

(Rupees in Million)

Para No	Para	Amount
4	Non accountal of stores	0.210
5	Non maintenance of dead stock register	
Details of AIR Pars Of KW&SB		
KW&SB - 40	Managing Director KW & SB 2014-15	
7	Consumption of POL beyond authorized ceiling	0.949
9	Misuse budget head of miscellaneous	0.232
14	Payment without enlistment	0.379
15	Non reconciliation of accounts statement	
16	Payments without acknowledgement of receipts from payees	
18	Improper maintenance of personal files and non-completion of service books	-
19	Non conducting of annual physical verification of dead stock articles	
20	Non-maintenance of dead stock register	
21	Non-utilization of funds	
22	Unauthorized expenditure on entertainment from imprest account	
KW&SB - 01	Deputy Managing Director (RRG) KW & SB 2014-15	
6	Unauthorized use of government vehicle beyond entitlement	
KW&SB - 15	Deputy Managing Director (Finance) KW & SB 2014-15	
7	Irregular payment on account of financial assistance without supporting documents	0.500
9	Irregular expenditure on repair & maintenance of government vehicles	0.274
10	Non accountal of stationary	0.907
KW&SB - 29	Deputy Managing Director (TS) KW & SB 2014-15	
4	Recovery on account of payment of over time allowance	0.046
KW&SB - 09	Chief Engineer (E&M) KW&SB 2014-15	
2	Recovery on account of payment of over time allowance	0.200
3	Non surrender of savings	4.471
KW&SB - 21	Chief Engineer (Central) KW & SB 2014-15	
3	Unauthorized payment on account of salary to adhoc employees	0.434
KW&SB - 22	Chief Engineer (Malir) KW & SB 2014-15	
3	Irregular preparation of estimate	0.945
KW&SB - 07	Resident Engineer, Hub Pumping Station	
3	Irregular payment on account of leave encashment to officer/ Officials	1.265
4	Expenditure incurred in excess of budget grant	10.009
KW&SB - 08	Resident Engineer, Hub Filter Plant	
4	Non utilization of funds	1.040
5	Non surrendering of saving	5.064
KW&SB - 30	Resident Engineer, Dhabeji (Pumping)	
2	Non execution of performance security	0.150
8	Recovery on account of electricity charges from the allottees of staff quarters	0.234
KW&SB - 10	Annual Development, Program Scheme, KW & SB 2014-15	
	CE (Construction of new 100 MGD Pumping House, Equipped with M&E Pumping Machine) at Dhabeji	
	CE (Providing / Laying & Replacement of Power Feeder 300 MM 11 KV. HT armored Cable along with Upgradation with KESC Substation of KW&SB Bulk Pumping Station)	
	Executive Engineer (Sewerage), North Karachi Town	

(Rupees in Million)

Para No	Para	Amount
5	Execution of works without executing integrity pact	
	Executive Engineer (Water) Site Town (Construction of new pumping station at Mianwali Colony UC# 9, Site Town)	
12	Non revision of performance guarantee	
	Executive Engineer (Civil) Canal Maintenance Division (Establishment of Water Testing Laboratory at Chilys)	
KW&SB - 03	Reverse Osmosis Water & Desalination Plants, Lyari, Keamari Town, KW & SB 2014-15	
4	Non setting up of performance indicators and benchmarks to judge the quality / quantity of water supplied	
KW&SB - 04	Director Medical Services	
10	Non deduction of benevolent fund	0.060
KW&SB - 05	Project Director S-III	
10	Delayed submission of performance security after 14 days from letter of acceptance	
15	Execution of project without environmental impact assessment	
16	Limiting scope of tender to national bidders only	
KW&SB - 6	Executive Engineer, Hub Division Civil	
3	Non reconciliation of expenditure from finance department of KW&SB	
4	Non utilization of funds	1.310
5	Non surrender of savings	13.399
KW&SB - 11	Executive Engineer, STP – III	
1	Non transparency of government spending due to non-maintenance of log book	0.357
5	Irregular payment on account of leave encashment	0.546
6	Non utilization of funds	6.186
KW&SB - 13	Executive Engineer, STP – II	
5	Irregular payment on account of leave encashment	0.749
KW&SB - 14	Executive Engineer, STP – I	
3	Irregular payment on leave encashment	
5	Non utilization of funds on account of purchase of material	0.200
KW&SB - 17	Executive Engineer, (E&M) Korangi Town	
4	Irregular payment on account of leave encashment	0.347
5	Non utilization of funds	1.594
KW&SB - 18	Executive Engineer, (E&M- Water) Jamshed Town	
1	Expenditure over & above budget grant	6.679
2	Irregular payment on account of leave encashment to employees	0.901
KW&SB - 19	Executive Engineer, Sewer Cleaning Equipment & Services Division	
3	Non maintenance of cash book	
5	Unauthorized payment on account of salary to adhoc employees	0.397
KW&SB - 20	Executive Engineer, (E&M - Water) Gulshan e Iqbal	
2	Unauthorized payment on account of salary to adhoc employees	0.651
KW&SB - 24	Executive Engineer, (Water Distribution) Jamshed Town	
1	Expenditure over & above budget grant	9.791
KW&SB - 27	Executive Engineer, Civil (E&M - Sewerage)	
4	Unjustified completion of work within one day	0.442
KW&SB - 28	Executive Engineer, Civil, Gharo Division	

(Rupees in Million)

Para No	Para	Amount
6	Expenditure incurred in excess of budget grant	22.781
7	Non surrender of savings	2.944
KW&SB - 34	Executive Engineer, (Water Distribution) North Nazimabad	
4	Defective and inaccurate budgeting causing non utilization of Rs. 5.403 Million and excess expenditure of Rs. 3.166 Million	8.569
KW&SB - 36	Executive Engineer, Purification Plant Division	
4	Defective and inaccurate budgeting causing non utilization of Rs. 21.935 Million and excess expenditure of Rs. 7.286 Million	29.222
KW&SB - 38	Executive Engineer, Canal Maintenance Division,	
3	Defective and inaccurate budgeting causing non utilization of Rs. 2.570 (m) and excess expenditure of Rs. 4.972 (m)	7.542
KW&SB - 39	Executive Engineer, (Sewerage) North Nazimabad	
4	Defective and inaccurate budgeting causing non utilization of Rs. 2.231 Million and excess expenditure of Rs. 3.658 Million	5.889
5	Non recovery of professional tax	0.003
KW&SB - 42	Executive Engineer, (Sewerage) Gulshan e Iqbal Town	
2	Irregular expenditure on replacement of sunk down sewerage	0.399
5	Unauthorized appointment of staff on adhoc basis	
KW&SB - 43	Executive Engineer, (E&M) Malir Town	
4	Non surrender of savings	1.806
KW&SB - 44	Executive Engineer, (E&M) Shah Faisal Town	
1	Expenditure incurred in excess of the budget grant	0.661
KW&SB - 45	Executive Engineer, (Water) Shah Faisal Town	
1	Expenditure incurred in excess of the budget grant	1.547
2	Non surrendering of savings	6.776
KW&SB - 46	Executive Engineer, (Sewerage) Shah Faisal Town	
2	Non utilization of funds	2.803
KW&SB - 47	Executive Engineer, (Water Distribution) Scheme- 33	
2	Non utilization of funds	8.973
KW&SB - 48	Executive Engineer, (Sewerage) Malir Town	
1	Expenditure incurred in excess of the budget grant	1.877
2	Non surrendered of savings	9.969
KW&SB - 16	XEN, K.D, Civil – I	
1	Irregular expenditure due to non-ratification of Board	
5	Irregular award of contract without procurement plan	
KW&SB - 02	Incharge Hydrant Services/ Tanker Operations KW & SB 2014-15	
2	Irregular posting of staff without sanctioned strength	

Karachi Division

Para No	Para	Amount
TMA-17	Administrator, District Municipal corporation, Korangi	
11	Non-accountal of procured articles into stock register	
13	Miss-procurement due to non-preparation of Annual Procurement Plan	

Para No	Para	Amount
14	Irregular payment of Security Deposit without maintenance of Work Registers/Security Deposit Register	
15	Unauthorized procurements without constitution of procurement committee	
16	Wasteful expenditure on removal of wall chalking with distemper instead of whitewash	0.459
19	Loss to Government due to avoid of sale proceed of used Oil & Lubricant	0.397
23	Unauthorized & unjustified hire of Private Security Guards	
24	Unjustified hiring and extension to legal advisor instead of having own legal staff/Law Department	0.273
25	Irregular payment of conveyance allowance in intervening period	0.112
26	Unauthorized reimbursement of medical charges without Medical Board	0.681
27	Unjustified payment of Medical Charges of BS-20 Officer out of DMC Korangi	0.661
28	Unauthorized expenditure on account of monthly imprest to Departments/Sections	0.345
30	Non-deduction of Income Tax	0.047
31	Irregular payment of salaries of intervening period	
32	Unverified expenditure on account of salaries of staff due to non-provision of service books and Personal Files.	
Detail of Audit Para F-Y 2014-15 of DMC (West)		
TMA-20	Administrator, DMC West (Site, Baldia & Orangi)	
DMC West (Baldia Zone)		
6	irregular award of contract without procurement plan	
7	Irregular award of contracts without constitution of procurement committee	
9	Non preparation of monthly reports of expenditure	
10	Non removal of illegal encroachment from limits of Baldia Town/ Zone	
11	Improper sanitation system in the limits of Baldia Town/ Zone	
7	Non preparation of monthly reports of expenditure	
13	Irregular award of contract without procurement plan	
14	Irregular award of contracts without constitution of procurement committee	
15	Non maintenance of pre audit register of payments	
Detail of Audit Para F-Y 2014-15 of DMC (Central)		
TMA-29	DMC (Central)	
17	Allotment of council vehicle to ADLFA without entitlement	0.240
18	Award of computer allowance without entitlement	0.180
21	Non transfer of contributions towards LCAC & SLG training institute Tando Jam	0.034
TMA-32	DMC (East)	
17	Irregular payment to Mr. Ghulam Mustafa Hulio, on a/c of awaiting period	
19	Unauthorized & unjustified payment on a/c of medical reimbursement to staff instead of having health insurance agreement with insurance companies	0.761
24	Non maintenance of record for deducted earnest money & security deposits	
Detail of Audit Para F-Y 2014-15 of DMC Malir		
TMA-35	DMC (Bin Qasim & Gadap Zone)	
4	Excess expenditure incurred under medical reimbursement	
11	Non allocation of funds @ 10% of development budget for maintenance of TMA property	
DMC (Malir Zone) Part – II		
13	Excess expenditure incurred under over time / bonus	
14	Unjustified expenditure on account of "Bonus Salary / over time Honorarium"	

Para No	Para	Amount
	payments to Malir zone staff	
Detail of Audit Para F-Y 2014-15 of District South		
TMA-41	DMC (South)	
6	Un-authorized grant of personal pay	0.028
7	Un-authorized grant of utility allowance to Baluchistan LG employee	0.070
8	Un-justified award of conveyance allowance	0.015
14	Procurement without constitution & hoisting of complaint redressal committee (CRC)	
31	Un-authorized nomination of officer rank employee for performance of hajj on government expense	0.465
33	Un-authorized award of HBA without prescribed criteria	
35	Un-authorized utilization of security deposit fund	0.550
43	Un-authorized posting without sanctioned strength	0.515
44	Un-justified payment of medical charges without criteria	
45	Un-justified award of conveyance allowance	0.180
47	Appointment without verification of antecedents	
49	Un-justified award of pre-mature increments	0.151
50	Non-transfer of contributions towards Icaac & SLG training institute Tando Jam	0.032
51	Un-authorized posting of staff	-
52	Un-justified different transactions with single cheque	0.060
53	Award of computer allowance without entitlement	0.036
56	Non-disposal of condemned vehicles	-

Hyderabad Division

(Rupees in Million)

Para No	Para	Amount
LGD-2	Director Local Government Department, Hyderabad	
2	Irregular use of Government vehicle beyond entitlement	
3	Non surrendering of non-salary savings	0.037
4	Non accountal of stock & store articles	0.045
5	Non disposal of old newspapers	0.013
6	Non reconciliation of expenditure from DAO	
7	Irregular expenditure on account of repair of transport	0.021
8	Irregular expenditure on purchase of uniform / liveries	0.006
9	internal check not conducted	
10	Annual physical not conducted	
LGD-3	Chief Officer District Councils, Hyderabad	
4	Non clearance of outstanding liabilities	0.280
6	Non achievement of targeted receipts	0.600
7	Unjustified transfer of funds from one account to other	0.068
8	Unauthorized drawl of POL by engineer	0.149
9	Doubtful expenditure on hand pump installation	0.040
10	Non maintenance of dead stock register	
15	Unjustified expenditure on non-practice allowance	0.180
16	Annual physical verification of store and stock not conducted	
Detail of Audit Para F-Y 2014-15 of District Hyderabad		

(Rupees in Million)

Para No	Para	Amount
TMA-16	Administrator, Hyderabad, Municipal corporation, Hyderabad	
11	Improper sanitation system in the limits of MC instead of huge consumption of POL and huge sanitation staff	
16	Non- maintenance of tendering process record-	
19	Unjustified expenditure on services beyond the purview of HMC (city)–	
21	Non-accountal of procured articles into stock register –	
23	Non-disposal of unserviceable/condemned vehicles -	
24	Un-satisfactory performance of municipal hospitals of HMC Hyderabad	
25	un-satisfactory performance of municipal schools of HMC Hyderabad	
27	Unjustified expenditure on non-practice allowance	0.384
28	Loss of public money due to non-prevention of govt property & non-removal of illegal occupation from municipal property.	-
29	improper maintenance of cash book	
30	Irregular use of government vehicle beyond entitlement	-
31	Loss to government on possession of un-registered vehicle –	
33	Unjustified progress of fire brigade	-
34	Non-recovery of water supplied by fire brigade	0.485
37	Posting of civil servant from non-cadre to cadre post-	-
40	Non-removal of illegal encroachment from limits of city.	-
41	Non maintenance of pre-audit registers	-
42	Non maintenance of contract & work register	-
43	Non-production of personal files and service books	-
HYDERABAD MUNICIPAL CORPORATION(SUB-DIVISION LATIFABAD)		
9	Unjustified appointment on reserved seats –	
14	Wasteful release of salaries to staff of the closed Dispensaries	
15	Wasteful release of salaries to staff of the closed workshop	
19	Unjustified expenditure on services beyond the purview of HMC (Latifabad)	
20	Non-accountal of procured articles into stock register	
24	Non maintenance of pre-audit registers	-
25	Non maintenance of contract & work register	-
26	Unjustified payment on a/c of difference	0.110
Detail of Audit Para F-Y 2014-15 of District Hyderabad		
TMA-4	CMO/ MC Hyderabad Rural/ Tando Jam	
16	Non maintenance of stock and usage register of purchased electrical items	
17	Non accountal of purchased items in relevant stock register	
18	Non maintenance of pre audit registers	
20	Annual physical verification of store and stock not conducted	
Detail of Audit Para F-Y 2014-15 of District Hyderabad		
TMA	Administrator, Hyderabad, Municipal corporation, Qasimabad	
6	Unauthorized extension of lease of plot near Poonam Petrol Pump Qasimabad	-
8	Waste of public money due to outsourcing of sanitation work	0.779
9	Improper sanitation system in the limits of municipal committee instead of huge consumption of POL and huge sanitation staff	-
13	Improper maintenance of Zoo (Rani Bagh)	-

(Rupees in Million)

Para No	Para	Amount
14	Loss to Government due to misuse Fire Brigade	-
15	Improper maintenance of Cash Book	
16	Non-accountal of purchased items in relevant stock register	
17	Non-removal of illegal encroachments from limits of town	-
18	Non maintenance of Property register	-
19	Non maintenance of pre-audit registers	-
20	Non maintenance of Dead Stock Registers	-
21	Non production of record	-
Detail of Audit Para F-Y 2014-15 of District Jamshoro		
LGD-19	Chief Officer, District Council, Jamshoro	
8	Non-maintenance of dead stock register	-
9	Annual physical verification of stock and stores not conducted	-
10	Internal audit and inspection not conducted by Provincial Local Govt Commission Sindh.	-
Detail of Audit Para F-Y 2014-15 of District Jamshoro		
TMA-42	Town Officer, Town Committee, Sehwan	
6	Non-recovery of Professional Tax	0.045
12	Non-Maintenance of Dead Stock Register.	-
19	Physical verification of stock and stores not conducted	-
20	Internal audit and inspection not conducted by the controlling office	-
Detail of Audit Para F-Y 2014-15 of District Jamshoro		
TMA-43	Town Officer, Town Committee, Thana Bula Khan	
14	Physical verification of stock and stores not conducted	
16	Improper sanitation and drainage system in the limits of town	
17	Internal audit and inspection not conducted by the controlling office	
18	Non maintenance of dead stock register	
Detail of Audit Para F-Y 2014-15 of District Jamshoro		
TMA-46	Chief Municipal Officer, Municipal Committee, Kotri	
5	Unauthorized advance payment/ by making payments without execution of work.	0.845
9	Non-deduction of Services Tax	0.935
10	Loss due to non-disposal of unserviceable material	0.351
11	Recovery on account of unauthorized payment of conveyance allowance	0.060
12	Unauthorized payment of pension contribution in salary	0.312
16	Physical verification of stock and stores not conducted	
17	Non-removal of illegal encroachment from limits of town committee	
18	Improper sanitation and drainage system in the limits of town	
19	Internal audit and inspection not conducted by the controlling office	
20	Improper maintenance of cash book	
Detail of Audit Para F-Y 2014-15 of District Jamshoro		
TMA-47	Town Officer, Town Committee, Manjhand	
13	Loss to Government due to non-deposit of Income Tax	1.105
16	Non-deduction of General Sales Tax	0.991
19	Physical verification of stock and stores not conducted	-
20	Non-removal of illegal encroachment from limits of town committee	-
21	Improper sanitation and drainage system in the limits of town	-

(Rupees in Million)

Para No	Para	Amount
22	Internal audit and inspection not conducted by the controlling office	-
	Detail of Audit Para F-Y 2014-15 of District Dadu	
LGD-24	Chief Officer, District Council, Dadu	
7	Non maintenance of dead stock register	
8	Non verification of stock & stores at the close of financial year	
9	Internal audit & inspection not conducted by controlling officer	
TMA-51	Chief Municipal Officer, Municipal Committee, Khairpur Nathan Shah	
2	Non provision of 10 % share for the maintenance immovable property	
3	Unauthorized expenditure without approval of budget 2014-15	
5	Irregular award of work (Earth Filling) without estimation	
10	Non preparation of annual procurement plan	
11	Unauthorized procurement without constitution of procurement committee	1.158
12	Non accountal of procurement articles into stock register	
15	Unjustified expenditure on repair maintenance without estimation & technical sanction	
16	Irregular & Unjustified repair of vehicles	0.125
26	Non maintenance of property record of immovable property	
27	Non maintenance of pre audit registers (Budget Control Registers)	
28	Non maintenance of dead stock register	
29	Non verification of stock & stores at the close of financial year	
30	Internal audit & inspection not conducted by controlling officer.	
TMA-52	Chief Municipal Officer, Municipal Committee, Dadu	
2	Non provision of 10% share for the maintenance of immovable property	
3	Non-preparation of annual procurement plan	
5	Irregular execution of scheme out of domain/purview	
22	Irregular payment of salaries against intervening period	0.229
26	Non-improve resources of local council	-
28	Non-maintenance of property record of immovable property.	-
29	Non-maintenance of pre-audit registers (budget control registers)	-
30	Non-maintenance of dead stock register	-
31	Non-verification of stock & stores at the close of financial year	-
32	Internal audit & inspection not conducted by controlling officer	-
TMA-	Chief Municipal Officer, Municipal Committee, Mehar	
2	Block public funds instead of utilization	
3	Non provision of 10% share for the maintenance of immovable property	
4	Non-preparation of annual procurement plan	
8	Unauthorized procurements without constitution of procurement committee	
9	Non-accountal of procured articles into stock register	
12	Irregular award of work (rehandling earth filling) without estimation in detail	0.996
16	Non-registration of Government Vehicles & non-payment of annual tax of vehicles	-
18	Irregular expenditure on liveries/uniform to staff	0.981
19	Misuse of local councils funds on account of purchase of sweets without justification	0.265
20	Unauthorized purchase of physical assets from non-development funds	0.439

(Rupees in Million)

Para No	Para	Amount
21	Irregular & unjustified purchase of stationery by transgressing powers	0.044
26	Irregular absorption of non-SCUG staff transferred from other councils.	
33	Improper maintenance of cash book	-
34	Non-maintenance of pre-audit registers (budget control registers)	-
35	Non-maintenance of dead stock register	-
36	Non-verification of stock & stores at the close of financial year	-
37	Internal audit & inspection not conducted by controlling officer.	-
Detail of Audit Para F-Y 2014-15 of District Thatta		
LGD-1	Chief Officer District Councils, Thatta	
10	Failure to maintenance of pre audit register	
11	Annual physical verification of store and stock not conducted	
TMA-1	Chief Municipal Officer, Municipal Committee, Thatta	
16	Non maintenance of electric items register and its utilization	
18	Non disposal of old parts replaced by repairs	-
TMA-3	Town Officer, Town Committee, Ghorabari	
13	Non deduction of Professional Tax of Contractor	0.015
16	Unauthorized submission of bids without sealed envelops	
19	Non maintenance of Pre-Audit registers	-
20	Non maintenance of Dead Stock Register	-
21	Annual physical verification of store and stock not conducted	-
TMA-11	Town Officer, Town Committee, Mirpur Sakro	
15	Non disposal of old parts against expenditure on repair and replaced items	
18	Non maintenance of property register	-
19	Non-maintenance of Pre-Audit Registers	-
Detail of Audit Para F-Y 2014-15 of District Matiari		
LGD-14	Chief Officer, District Council, Matiari	
10	Late submission of budget estimates to Government	
TMA-45	Town Officer, Town Committee, New Saeedabad	
8	Non forfeit of lapsed deposit	0.447
9	Misuse of public fund on account of renovation of press club	0.200
19	Loss to government due to unauthorized appointment of staff without approval	0.651
20	Unauthorized provision payment on account of salary to Ex Town Officer	0.849
21	Irregular reimbursement of medical claim without special medical board report	0.086
22	Loss to government due to non-registration of official vehicles	0.400
23	Recovery on account of unauthorized drawn of POL for unauthorized vehicles	0.022
24	Unauthorized payment on account of salary without approval of government	0.103
25	Unjustified drawl of conveyance allowance	0.060
26	Recovery on account of TA/ DA drawn without counter signature	0.038
TMA-48	Chief Municipal Officer, Municipal Committee, Hala	
5	Non reconciliation of revenue collected on account of property tax on transfer of immovable property	0.977
11	Unauthorized payment on account of silt cleaning without preparing estimates	0.687
15	Payment of food for providing outside staff without providing attendance sheet	0.441
17	Wastage of public funds on account of payment of daily wages staff	0.396
19	Irregular payment through open cheques	0.669
20	Non-recovery of conveyance allowance of chief officer	0.060

(Rupees in Million)

Para No	Para	Amount
21	Unauthorized payment on account of salary to absence employees	0.028
22	Loss to Govt; due to non-deduction of income tax from salaries of employees	0.018
23	Unauthorized provisional payment due to late submission of budget estimates	
24	Non maintenance of important registers	
Detail of Audit Para F-Y 2014-15 of District Tando Allahyar		
LGD-10	Chief Officer District Councils, Tando Allahyar	
1	Non – reconciliation of revenue collected on account of property tax on transfer of immovable property	5.000
6	Recovery of over–payment made to contractor	0.164
7	Wasteful expenditure on account of payment to daily wages staff	1.890
8	Unjustified payment to employees without obtaining LPC	0.986
10	Unauthorized payment of salary to absent employees	0.314
12	Unjustified payment of withheld salary	0.155
15	Unauthorized payment on account of honoraria	0.081
16	Loss to Government due to non–deduction of income tax from salaries of employees	0.089
17	Unjustified expenditure on advertisement charges	0.080
18	Irregular payment on account repair & maintenance of official vehicle	0.059
19	Recovery of excess payment on account of pay & allowances	0.007
20	Non – deduction of pension contribution	-
21	Doubtful payment to daily wages staff without bank accounts	0.070
22	Late submission of budget estimates to Government	-
23	Unauthorized usage of govt vehicle (Toyota corolla) by chief officer beyond entitlement	-
25	Loss to government due to less-deduction of income tax	0.029
Detail of Audit Para F-Y 2014-15 of District Tando Allahyar		
TMA-12	Chief Municipal, Officer Municipal Committee, Tando Allahyar	
15	Unauthorized provisional payment on account of salary to engineer	0.479
16	Loss to government due to less-deduction of income tax	0.106
17	Loss to Government due to non–deduction of income tax from salaries of employees	0.047
18	Non – recovery of advance income tax	0.130
19	Unauthorized change in auction committee without approval	-
20	Procurement of works & services without registration of board of revenue	-
21	Non – maintenance of important registers	-
22	Non – maintenance of property record	-
TMA-24	Town Officer, Town Committee, Chamber	
14	Misrepresentation by the contractor by submitting two different bids for the same scheme	0.999
16	Non – forfeit of lapsed deposit	0.959
23	Excess payment made on account of rural Octroi share	0.547
24	Undue payment to director information/advertisement deptt. gos without publishing nits in newspapers	0.400
26	Unauthorized drawn of cash salaries by town engineer	0.393
31	Non – recovery of it from auctioneers /contractors	0.432
36	Unauthorized provisional payment due to late submission & non–approval of	-

(Rupees in Million)

Para No	Para	Amount
	budget estimates	
37	Procurement of works & services without registration of board of revenue	-
40	Recovery on account of less-deduction of income tax	0.625
41	Recovery / non deduction of professional tax	0.035
TMA-19	Town Officer, Town Committee, Jhando Mari	
14	Use of sub-standard bitumen	0.058
15	Unauthorized procurements without preparing annual procurement plan	-
19	Misuse of public money on account of purchase of hand pumps	0.752
20	Award of electrification work to contractor not registered with electric power department Sindh	0.359
21	Irregular payment through open cheques	0.407
22	Loss to Government due to non-deduction of income tax from salaries of employees	0.013
23	Recovery on account of unauthorized use of pol by unauthorized vehicles	0.467
26	Recovery on account of less-deduction of income tax	0.277
27	Recovery of conveyance allowance during intervening	0.013
29	Non-deduction of conveyance allowance	0.120
30	Unauthorized direct payment to employees on account of repair of vehicles	0.414
31	Unauthorized provisional payment made due to late approval of budget	-
32	Procurement of works & services without registration of board of revenue	-
33	Non – maintenance of property record	
	Detail of Audit Para F-Y 2014-15 of District Tando Muhammad Khan	
TMA-25	Chief Municipal Officer, Municipal Committee, Tando Muhammad Khan	
22	Unauthorized appointment of legal advisor without consultation of law department	0.200
24	Non accountal of material purchased on account of various heads in the relevant stock register	
26	Irregular purchase of electrical material	0.036
27	Unjustified expenditure incurred on transformer and electric motors	0.073
29	Annual physical verification of stock and stores not conducted	Nil
TMA-49	Town Officer, Town Committee, Tando Ghulam Hyder	
13	Wasteful expenditure on account of pay of contract/ temporary employees	0.029
20	Non maintenance of property record due to which land set free for encroachment	
22	Annual physical verification of stock and stores not conducted	
23	Non preparation of annual finance account	
24	Failure to conduct pre audit of non-salary expenditure	
TMA-28	Town Officer, Town Committee, Bulri Shah Karim	
18	Unauthorized/ irregular payment of conveyance allowance	0.120
22	Irregular use of government vehicle beyond entitlement	
	Detail of Audit Para F-Y 2014-15 of District Badin	
LGD-15	Chief Officer, District Council, Badin	
7	Unjustified payments on accounts of TA/DA without supporting documents	0.078
8	Non deduction of conveyance allowance	0.017
11	Non maintenance of pre audit register	

(Rupees in Million)

Para No	Para	Amount
12	Non accountal of purchased items in relevant stock register	
13	Non maintenance of dead stock register	
TMA-22	Chief Municipal Officer, Municipal Committee, Badin	
10	Improper sanitation system in the limits of municipal committee instead of huge consumption of POL and huge sanitation staff	-
16	Loss to government due to cancellation of NIT	0.320
17	Non disposal of old parts against repairs	1.119
20	Non-removal of illegal encroachments from limits of town	-
21	Non maintenance of Property register	-
22	Non maintenance of Pre-Audit registers	-
23	Non maintenance of Dead Stock Registers	-
TMA-39	Chief Municipal Officer, Municipal Committee, Matli	
3	Unauthorized usage of same CDs in different works	-
12	Waste of public money due to outsourcing of sanitation work	0.688
14	Unauthorized expenditure against the salary of daily wages staff	0.458
15	Non maintenance of Property Register	-
16	Improper maintenance of measurement book	1.165
17	Failure to maintain contingent expenditure register	-
18	Improper maintenance of cash book	-
19	Non-accountal of purchased items in relevant stock register	-
20	Non maintenance of Pre-Audit Registers	-
TMA-27	Town Officer, Town Committee, Shaheed Fazal Raho	
8	Payment of difference of cost of bitumen without supporting invoice	0.089
12	Waste of public money due to outsourcing of sanitation work	0.829
14	Unjustified expenditure in excess of Budget Grant	5.917
19	Improper maintenance of cash book	
20	Failure to maintain contingent expenditure register	
22	Improper sanitation system in the limits of municipal committee instead of huge consumption of POL and huge sanitation staff	-
TMA-23	Town Officer, Town Committee, Talhar	
16	Non disposal of old parts against repairs	
17	Improper maintenance of cash book	
18	Failure to maintain contingent expenditure register	
20	Unjustified expenditure in excess of budget grant	0.100
23	Non maintenance of property register	-
24	Non maintenance of pre-audit registers	-
25	Non maintenance of dead stock register	-
	Detail of Audit Para F-Y 2014-15 of District Sujawal	
LGD-27	Chief Officer, District Council, Sujawal	
4	Loss to govt due to non-deduction of income tax from salaries of employees	0.209
7	Non-reconciliation of revenue collected on account of property tax on transfer of immovable property	0.483
8	Loss to government due to less deduction of income tax	0.058
9	Loss to government due to unauthorized appointment of staff without approval	0.312
10	Procurement of works & service without following eligibility certificate	
TMA-2	Town Officer, Town Committee, Chuhar Jamali @ Shah Bundar	

(Rupees in Million)

Para No	Para	Amount
10	Non-deduction of sales tax on supplies	0.798
11	Payment of bills without pre-audit	0.600
12	Un-authorized payment of salary without posting period	0.449
14	Un-authorized posting of secretary in town committee	0.182
15	Irregular expenditure on repair of transport without maintenance of sheet	0.160
16	Un-justified award of conveyance allowance	0.060
17	Un-authorized consumption of petrol on gazette holidays	0.018
18	Non-accountal of purchases in the stock register	-
19	Internal inspection not conducted by the controlling officer	-
20	Annual physical verification of stock & store not conducted	-

Shaheed Benazirabad Division

(Amount in Rupees)

Para No.	Description	Amount
(a)	District Council Shaheed Benazirabad (2014-15)	
1	Non provision of 10% share for the maintenance of immovable property	
2	Irregular award of contracts to unregistered contractors	-
3	Non-cancellation/abandon the works not awarded within bid validity	
5	Execution of work without executing integrity pact with contractor	
8	Irregular payment of liabilities without maintenance of work registers	
13	Irregular absorption of non-SCUG staff transferred from other councils.	-
14	Non-prevention & non-removal of illegal encroachment from govt property (land)	-
16	Unauthorized operation from other banks instead of Sindh bank	-
18	Non-verification of stock & stores at the close of financial year	-
19	Non-maintenance of dead stock register.	-
20	Non-verification of stock & stores at the close of financial year	-
(b)	Municipal Committee Nawabshah (2014-15)	
2	Block public funds due to non-utilization	-
3	Non provision of 10% share for the maintenance of immovable property	-
4	Award of works without prequalification of the contractor's	-
5	Irregular award of contracts to unregistered contractors	-
11	Loss to govt on account of stamp duty	39,852
15	Defective planning due to unrealistic & overestimation of scheme	-
17	Irregular payment of liabilities without maintenance of work register	-
18	Miss-procurement due to non-preparation of annual procurement plan	-
21	Unauthorized procurements without constitution of procurement committee	-
22	Non-accountal of procured articles into stock register	-
27	Non-registration of Government vehicles & non-payment of annual tax of vehicles	-
28	Unauthorized & irregular repair of vehicles	166,792
29	Loss to Government on account of non-disposal of surplus store & condemn vehicles	-
31	Unauthorized operation from other banks instead of Sindh bank	-
32	Irregular payment of salaries against intervening period	524,110

(Amount in Rupees)

Para No.	Description	Amount
33	Irregular payment of conveyance allowance in intervening period	58,568
35	Irregular absorption of Non-SCUG staff transferred from other councils	-
36	Unauthorized & unjustified payment of honorarium to staff	128,000
37	Irregular & unjustified hire of legal advisor as regular consultant	135,000
38	Undue favour to contractor due to auction awarded by reducing official bid	-
42	Non-maintenance dead stock register	-
43	Non-verification of stock & stores at the close of financial year	-
44	Internal audit & inspection not conducted by controlling officer.	-
45	Non-maintenance of property record of immovable property.	-
(c)	Town Committee Sakrand (2014-15)	
1	Wasted public funds on account of advertisement charges	350,000
2	Non provision of 10% share for the maintenance of immovable property	
4	Irregular payment of liabilities without maintenance of work registers	
5	Irregular & unjustified award & extension in sanitation contract	
8	Unjustified repair of tractor	789,387
9	Non-accountal of procured articles into stock register	-
13	Non-registration of Government Vehicles & annual tax of vehicles	-
17	Non-maintenance of pre-audit registers (budget control registers)	-
18	Non-maintenance of dead stock register.	-
19	Non-verification of stock & stores at the close of financial year	-
20	Internal audit & inspection not conducted by controlling officer.	-
(d)	Town Committee Daur (2014-15)	
2	Non provision of 10% share for the maintenance of immovable property	
4	Irregular development work on quotation instead of inviting tender	580,500
5	Unjustified expenditure on outsourcing of sanitation work	151,200
8	Irregular payment through demand drafts	787,929
9	Unauthorized procurements without constitution of procurement committee	-
10	Non-accountal of procured articles into stock register	-
13	Non-registration of Government Vehicles & annual tax of vehicles	-
16	Loss to Government on account of stamp duty due to non-execution of agreement of cattle pirri	44,700
19	Non-maintenance of pre-audit registers (budget control registers)	-
20	Non-maintenance of dead stock register.	-
21	Non-verification of stock & stores at the close of financial year	-
22	Internal audit & inspection not conducted by controlling officer.	-
(e)	District Council Naushahro Feroze (2014-15)	
2	Unauthorized appointment of Muslims as sweeper	
4	Wasteful expenditure on salaries of medical branch/dispensaries staff without performing duties	
5	Non-accountal of materials in stock register	597,981
6	Unauthorized appointment of legal advisor	105,000
7	Printing materials without obtaining NOC from Government press	388,345
8	Non recovery of outstanding dues from tenants	113,120

(Amount in Rupees)

Para No.	Description	Amount
9	Annual physical verification of stock/stores not conducted	Nil
10	Internal audit and inspection not conducted by the controlling office	Nil
11	Non-maintenance of property record of movable and immovable property	Nil
12	Improper maintenance of cash book	Nil
(f)	Town Committee, Naushahro Feroze (2014-15)	
5	Appointment of Muslims as sanitary workers	
13	Wasteful expenditure on salaries of sanitation staff without utilizing their services	
15	Waste of public money due to outsourcing of sanitation work	
16	Non-accountal of materials in stock register	
17	Physical verification of stock and stores not conducted	
18	Non-removal of illegal encroachment from limits of town committee	Nil
19	Improper sanitation and drainage system in the limits of town	Nil
20	Internal audit and inspection not conducted by the controlling office	Nil
21	Improper maintenance of cash book	Nil
(g)	Municipal Committee, Moro (2014-15)	
6	Appointment of Muslims as sanitary workers	-
9	Unauthorized appointment of daily wages staff	0
10	Unauthorized appointment of adhoc employees	0
12	Unauthorized purchases without constitution of procurement committee	
17	Physical verification of stock and stores not conducted	
18	Non-accountal of materials in stock register	
19	Non-removal of illegal encroachment	0
20	Improper sanitation and drainage system	0
21	Internal audit and inspection not conducted by the controlling office	0
22	Improper maintenance of cash book	0
(h)	Town Committee, Bhiria (2014-15)	
6	Unauthorized appointment of Muslims as S.Worker	0
7	Unauthorized appointment of daily wages staff	0
21	Non recovery of outstanding dues from tenants	67,014
24	Unauthorized excess payment made on account of POL rates	150,151
25	Unauthorized appointments	0
27	Wasteful expenditure on salaries of sanitation staff without performing duties	
28	Undue favor to selected contractors by pooling	
29	Unauthorized purchase of POL from petrol agency	0
33	Physical verification of stock and stores not conducted amounting	501,077
34	Non-accountal of materials in stock register	501,077
35	Non-removal of illegal encroachment from limits of town committee	0
36	Improper sanitation and drainage system in the limits of town	0
37	Internal audit and inspection not conducted by the controlling office	0
38	Improper maintenance of cash book	0
(i)	Town Committee, Kandiaro (2014-15)	
1	Payment of development works without maintaining work register	

(Amount in Rupees)

Para No.	Description	Amount
8	Incurrence of expenditure without maintaining tendering process record	
9	Non accountal/non-deposit of Call Deposit fee in bank account	460,000
11	Unauthorized outsourcing of sanitation works	
15	Wasteful expenditure on salaries of sanitation staff without performing	
16	Non-deposit of tender fee in bank account	115,000
17	Non-recovery of Professional Tax	93,000
18	Unauthorized purchases without constitution of procurement committee	998,735
21	Physical verification of stock and stores not conducted	998,735
22	Non-accountal of materials in stock register	998,735
23	Non-removal of illegal encroachment from limits of town committee	Nil
24	Improper sanitation and drainage system in the limits of town	Nil
25	Internal audit and inspection not conducted by the controlling office	Nil
26	Improper maintenance of cash book	Nil
(j)	Town Committee, Mehrabpur (2014-15)	
3	Unauthorized appointment of daily wages staff	0
11	Wasteful expenditure on salaries of sanitation staff without utilizing their services	
14	Appointment of Muslims as sanitary workers	
15	Physical verification of stock and stores not conducted amounting	
16	Non-accountal of materials in stock register	
17	Non-removal of illegal encroachment from limits of town committee	0
18	Improper sanitation and drainage system in the limits of town	0
19	Internal audit and inspection not conducted by the controlling office	0
20	Improper maintenance of cash book	0
(k)	District Council Sanghar (2014-15)	
5	Non-maintenance of property record of immovable property.	0
6	Non-maintenance of cash book	0
7	Non-maintenance of pre-audit registers (budget control registers).	0
8	Non-maintenance of dead stock register	0
9	Non-verification of stock & stores at the close of financial year	0
10	Internal audit & inspection not conducted by controlling officer.	0
(l)	Municipal Committee Sanghar (2014-15)	
2	Non-maintenance of property record of immovable property.	0
4	Unjustified expenditure on outsourcing of sanitation work	
6	Non-accountal of procured articles into stock register	
7	Non-preparation of annual procurement plan	
12	Irregular procurement of liveries/uniform to staff	974,400
13	Improper maintenance of cash book	-
18	Non-maintenance of dead stock register	-
19	Non-verification of stock & stores at the close of financial year	-
(m)	Municipal Committee Shahdadpur (2014-15)	
2	Non provision of 10% share for the maintenance of immovable property	
3	Non-maintenance of property record of immovable property	

(Amount in Rupees)

Para No.	Description	Amount
5	Non-accountal of procured articles into stock register	
6	Non-preparation of annual procurement plan	
11	Non-registration of Government Vehicles	-
19	Non-maintenance of pre-audit registers (budget control registers).	-
20	Non-maintenance of dead stock register	-
21	Non-verification of stock & stores at the close of financial year	-
22	Internal audit & inspection not conducted by controlling officer.	-
23	Internal audit & inspection not conducted by controlling officer.	-
(n)	Municipal Committee Tando Adam (2014-15)	
2	Block funds instead of utilization	
3	Non provision of 10% share for the maintenance of immovable property	
4	Deprived public due to no-execution of development during 2014-15	
6	Irregular execution of scheme out of domain	581,248
7	Unauthorized & unjustified expenditure through quotation instead of open tender	258,821
8	Non-maintenance of dead stock register	0
15	Non-registration of Government Vehicles & non-payment of annual tax of vehicles	
20	Irregular absorption of non-SCUG staff transferred from other councils	
22	Wasted public funds on salaries of Muslim sanitary workers	

Sukkur Division

(Rupees in million)

Para No	Description	Amount
LGD-6	Chief Officer, District Council, Sukkur	
1	Recovery of Electric Charges from the NADRA & Benazir Income Support Programme offices situated at District Council office	
2	Recovery of Electric Charges from the residents of district council colony	0.133
3	Loss due to non-recovery of rent charges from unauthorized occupied NADRA & Benazir Income Support Programme offices	
4	Loss due to non-recovery of outstanding rent dues from shops	0.114
5	Non transparency in government spending	0.362
6	Unauthorized occupied council property by NADRA & Benazir Income Support Programme offices	-
7	Irregular expenditure on a/c of gratuity, commutation & financial assistance without supporting documents/evidences	2.858
10	Non Payment of Salaries / Pension to Employees of District Council	
11	Wasteful expenditure on salaries of staff	
12	Non maintenance of property register	-
TMA-40	Chief Municipal Officer, Municipal Committee, Rohri	
11	Loss to government due to non-recovery of house rent allowance (HRA), conveyance and electricity charges from chief municipal officer being the resident of CMO bungalow	0.866
12	Loss to government due to unauthorized drawl of monthly fixed permanent travelling allowance (PTA)	0.715
15	Loss to government due to unauthorized payment of electric charges of CMO	0.077

(Rupees in million)

Para No	Description	Amount
	bungalow from government account	
16	Loss to government due to free supply of water	-
19	Irregular expenditure on development work without physically verification of the schemes	
23	Irregular expenditure on procurement without constitution of purchase & inspection committees	
24	Non reconciliation of cheques deposited / transferred to income tax department	
35	Unauthorized payment to officials instead of concerned contractors/suppliers on a/c of contingent expenditure	0.226
38	Irregular & unauthorized promotions of officials	-
40	Irregular & unjustified agreement with north Sindh urban services corporation (NSUSC)	-
41	Unauthorized running of government vehicles without having registration numbers	-
42	Unauthorized possession of municipal committee vehicle by deputy commissioner	-
43	Failure to perform functions by controlling authority	-
45	Non maintenance of property register	-
TMA-13	Town Officer, Town Committee, Pano Akil	
3	Loss due to non-recovery of professional tax	0.070
5	Unjustified expenditure on account of salaries to unauthorized excess staff without approval from competent authorities	
6	Non-utilization of services of tax staff & paid salary thereof	
7	Irregular expenditure on development work without physically verification of the schemes	
8	Unauthorized expenditure incurred for clearance of development liabilities without approval from higher authorities	
9	Irregular expenditure on development without obtaining completion certificate	
10	Unauthorized drawl of funds from government account without signature on bills by administrator	
13	Irregular & unjustified purchase of fire brigade tractor, electricity Mazda with stairs, garbage Mazda vehicles & water bouzer without approval	
15	Non reconciliation of cheques	
19	Unauthorized running of government vehicles without having registration Number	
21	Non accountal of material purchased in the relevant stock register	
22	Non maintenance of property register	
TMA-18	Town Officer, Town Committee, Saleh Pat	
5	Irregular expenditure on development work without physically verification of the schemes	
7	Suspicious transfer of funds from Sindh Bank to various contractors	
9	Irregular expenditure on procurement without constitution of purchase committee & inspection committee	0.794
10	Irregular & unauthorized payment to Muslim sanitary worker	
11	Non reconciliation of cheques deposited/ transferred to income tax department	
12	Non accountal of material purchased in the relevant stock register	0.931
15	Non maintenance of property register	
LGD-22	Chief Officer, District Council, Khairpur	
3	Suspicious Expenditure on Pay of New Appointed Employees	0.705

(Rupees in million)

Para No	Description	Amount
5	Non Recovery of Government Dues on account of Shop Rent	0.176
7	Unauthorized Occupation of Government Accommodation By Private Persons	-
TMA-	Chief Municipal Officer, Municipal Committee, Khairpur	
2	Unauthorized payments made during ban on development works on quotation basis	
4	Doubtful payment to wasif ali pathan sanitary inspector nsusc khp on account of purchase of chiagchi rikshaw	1.100
5	Financial loss to the government due to non-deposit of income tax.	0.941
7	Wasteful expenditure on account of silt clearance	0.284
10	Irregular expenditure on development work without physically verification of the schemes	
12	Loss to government due to non-revision of rent of shops	0.308
26	Irregular payment without payee acknowledgement.	
TMA-	Chief Municipal Officer, Municipal Committee, Gambat	
2	Unauthorized payments made during ban on development works on quotation basis	0.509
3	Financial loss to the government due to non-deposit of income tax.	2.133
8	Loss to government due to non-revision of rent of shops	0.268
10	Unjustified payment of salaries to Muslims as sanitary worker	
19	Irregular appointment and payment of salaries to untrained fire-fighting staff	
21	Unauthorized expenditure on account of purchase of liveries/ uniform cloth	0.214
23	Unauthorized expenditure with-out constitution of purchase committee for purchase of electric material and sanitation material	
TMA-63	Chief Municipal Officer, Municipal Committee, Kingri	
8	Loss to government due to non-revision of rent of shops	0.033
9	Unjustified payment of salaries to Muslims as sanitary worker	
16	Irregular expenditure on earth filling by quotations with-out inviting open tenders	1.284
18	Non-maintenance of property record due to which land set free for encroachment.	-
TMA-26	Town Officer, Town Committee, Kot Diji	
7	Irregular expenditure on procurement without constitution of procurement committee	
24	Non maintenance of property register	-
TMA-44	Town Officer, Town Committee, Thari Mirwah	
3	Non-Surrendering of savings	
4	Irregular payment to contingent paid staff	
7	Doubtful expenditure on account of supply of electric water coolers to hospitals	0.300
8	Doubtful expenditure on account of supply of lime with-out number & date on supply orders	0.391
9	Suspected fraudulent payment on account of excavation of ponds of disposals	0.693
11	Miss-use of town committee funds by deputy commissioner Khairpur	0.550
12	Unjustified expenditure without vouched account	0.705
14	Miss-use of town committee funds	0.758
16	Irregular purchase of liveries	0.490
18	Doubtful payment made to employees of town committee instead of suppliers	0.264
LGD-12	Chief Officer, District Council, Ghotki	
3	Irregular expenditure on establishment charges	

(Rupees in million)

Para No	Description	Amount
4	Non invitation of tenders (Unauthorized Expenditure)	
5	Unauthorized expenditure on salary of contingent paid staff	
7	Non recovery of rent of shops and their arrears	1.100
9	Poor performance of district council Ghotki	
11	Unauthorized expenditure on hiring if legal consultant	0.150
12	Non deposit of withheld income tax	0.082
13	Non maintenance / designed MAP of municipal property	-
14	Quotation not obtained on purchase of cost of others store	0.440

MIRPURKHAS DIVISION

(Amount in Rupees)

Para No.	Description	Amount
<u>District Mirpurkhas</u>		
TMA-09	District Council, Mirpurkhas 2014-15	
3	Loss Due To Non-Revision / Increases Of Rent	-
6	Improper maintenance of Cash Book	
7	Non-accountal of purchased articles in relevant stock register	59,398
8	Non maintenance of Property Register	-
9	Non maintenance of Pre-Audit Register.	
10	Non maintenance of dead stock register	-
TMA-10		
Municipal Committee, Mirpurkhas 2014-15		
Para No.	Description	Amount
13	Waste of public money due to outsourcing of sanitation work	
18	Non production of details of TMA hotel on rent	-
19	Unjustified expenditure on repair vehicles without obtaining NOC from Government workshop	
20	Non production of detail deduction of conveyance allowance against allotment of Government vehicles to officer	-
21	Non reconciliation of submission of taxes into government exchequers	
22	Unjustified disbursement of salary to officials against awaiting period without providing details	395,062
24	Improper sanitation system in the limits of municipal committee instead of huge consumption of pol and huge sanitation staff	-
25	Improper maintenance of cash book	
26	Non-removal of illegal encroachments from limits of town	
27	Non-accountal of purchased items in relevant stock register	
28	Failure to maintain contingent expenditure register	
29	Non maintenance of property register	-
30	Non maintenance of pre-audit registers	-
TMA-10		
Town Committee, Kot Ghulam Muhammad 2014-15		
Para No.	Description	Amount
4	Un-authorized award of work on withheld NIT	-

(Amount in Rupees)

Para No.	Description	Amount
6	Un-authorized expenditure on self-publicity by administrator	0.063
7	Waste of public money due to outsourcing of sanitation work (de-silting)	1.364
11	Unjustified expenditure on account earth leveling	0.48
13	Unjustified expenditure on purchase of bamboo	0.645
14	Unjustified payment without adjustment account	0.2
15	Unjustified expenditure on heavy purchase of news papers	0.186
16	Non production of record	-
17	Unjustified expenditure without providing measurement book	1.132
18	Unauthorized payments through open cheques	0.278
20	Less deduction of income tax	0.048
21	Less recovery of shops rent	0.567
22	Loss to Government due to non-recovery of outstanding water supply charges	0.894
23	Non-achievement of targeted receipts 0.	0.166
24	Unjustified expenditure on repair vehicles without obtaining NOC from Government workshop	
25	Unauthorized award of work on unsigned documents	0.68
26	Loss to government due to non-deduction of conveyance allowance against allotment of Government vehicles	0.06
27	Non reconciliation of submission of taxes into Government exchequers	
29	Improper sanitation system in the limits of municipal committee instead of huge consumption of pol and huge sanitation staff	-
30	Improper maintenance of cash book	
31	Non-removal of illegal encroachments from limits of town	-
32	Non-accountal of purchased items in relevant stock register	
33	Failure to maintain contingent expenditure register	
34	Non maintenance of property register	-
35	Non maintenance of pre-audit registers	-
TMA-10 Town Committee, Digri 2014-15		
Para No.	Description	Amount
1	Fixed deposit account operated without proper authority	
6	Improper sanitation system in the limits of municipal committee instead of huge consumption of POL and huge sanitation staff	-
7	Non-utilization of development funds	-
11	Non recovery of rent from NADRA	-
12	Unjustified expenditure on daily wages staff/labour	1.295
13	Unjustified payment without adjustment account	0.2
14	Unauthorized payments without proper acknowledgement receipts	1.195
15	Improper maintenance of cash book	
16	Non-accountal of purchased items in relevant stock register	
17	Non-removal of illegal encroachments from limits of town	-
18	Non maintenance of property register	-
19	Non maintenance of pre-audit registers	-
20	Non production of record	-

(Amount in Rupees)

Para No.	Description	Amount
TMA-09	District Council, Umer Kot 2014-15	
4	Loss due to non-revision of shop rent	74,020
5	Loss to Government due to non-deduction of Income Tax from salaries	244,911
6	Loss to Government due to non-deduction/deposit of I.T	19,125
7	Non accountal of material	477,199
8	Annual physical verification of stock/stores not conducted	Nil
9	Internal audit and inspection not conducted by the controlling office	Nil
10	Non-maintenance of property record of movable and immovable property	Nil
11	Improper maintenance of cash book	Nil
TMA-10	Town Committee, Samaro 2014-15	
6	Unauthorized provision of premium	320,630
8	Payment of development works without maintaining work register	
9	Improper maintenance of measurement books	
13	Non-deposit of tender fee in bank account	528,000
14	Non-recovery of Professional Tax	189,000
15	Loss due to non-affixing of stamp duty	65,064
16	Unauthorized appointment of Muslims as sanitary workers against the posts reserved for non-Muslims	
19	Recovery on account of Conveyance allowance	120,000
22	Non-accountal of materials in stock register	
TMA-10	Town Committee, Pithoro 2014-15	
1	Non accountal/non-deposit of Call Deposit fee in bank account	
2	Payment of development works without maintaining work register	
3	Incurrence of expenditure without maintaining tendering process record	
5	Non-deposit of tender fee in bank account	54,000
7	Irregular use of government vehicle beyond entitlement	-
8	Unauthorized appointment of Muslims as sanitary workers against the posts reserved for non-Muslims	925,704
12	Waste of public money due to hire of disposal	953,809
13	Non-accountal of materials in stock register	
17	Internal audit and inspection not conducted by the controlling office	-
18	Improper maintenance of cash book	-
TMA-10	Town Committee, Kunri 2014-15	
6	Unauthorized provision of premium on cartage	157,417
7	Recovery on account of unauthorized premium on cartage	157,417
8	Undue favor to contractors by unauthorized payment of premium	792,179
12	Payment of development works without maintaining work register	
13	Improper maintenance of measurement books	
21	Loss to Government due to non-deduction of Income Tax from salaries	34,154
22	Unauthorized drawl of funds without approval by administrator	
23	Non-deposit of tender fee in bank account	73,500

(Amount in Rupees)

Para No.	Description	Amount
24	Non-recovery of Professional Tax	65,500
25	Wasteful expenditure on salaries of sanitation staff without performing duties/sanitation work	
26	Unauthorized appointment of Muslims as sanitary workers against the posts reserved for non-Muslims	
28	Unauthorized purchases without constitution of procurement committee	
30	Recovery on account of Conveyance allowance	60,000
31	Excess payment on account of salary	397,388
32	Physical verification of stock and stores not conducted	-
33	Non-accountal of materials in stock register	-
34	Non-removal of illegal encroachment from limits of town committee	-
35	Improper sanitation and drainage system in the limits of town	-
36	Internal audit and inspection not conducted by the controlling office	-
37	Improper maintenance of cash book	-
38	Unauthorized payment on account of excess execution of item of work Rs.1,145,644/-	-
45	Non-maintenance of cash book	-
47	Unauthorized advance payment	500,000
TMA-09 District Council, Tharparkar at Mithi 2014-15		
3	Non deduction of income tax from employees' salaries at source	0.019
4	Non recovery of arrears on account of rent of government shops	2.058
5	Irregular expenditure through cash/open	0.135
6	Annual physical verification of record not conducted	-
TMA-10 Municipal Committee, Tharparkar at Mithi 2014-15		
4	Non-Remittance of Income Tax in Govt Treasury	0.507
11	Rush of Expenditure in water supply scheme	1.057
12	Un justified payment through Excess of Budget grant	1.172
14	Purchase made without procurement plan	
18	Waste of public money due to out sourcing of silt clearance	0.515
22	Non-maintenance of property register	-
23	Annual Physical verification not conducted	-

LARAKANA DIVISION

(Amount in million)

Para No.	Description	Amount
LGD-25 Chief Officer, District Council, Shikarpur 2014-15		
2	Wasteful expenditure due to non-utilization of services	
6	Non deposit of income tax	0.075
7	Unauthorized retention of Govt; vehicles	Nil
8	Non maintenance of pre audit register	Nil
9	Annual physical verification of stock & store not conducted	Nil
10	Improper maintenance of cash book	Nil

(Amount in million)

Para No.	Description	Amount
TMA-53	Municipal Committee, Shikarpur 2014-15	
5	Non monitoring of performance of NSUSC	
12	Non accountal of misc.: items	1.047
13	Failure of preparing annual procurement plan	-
16	Wasteful expenditure due to non-utilization of services	
17	Unjustified variation of excess in SNE	Nil
18	Irregular & unauthorized repair of vehicles	0.351
19	Non reconciliation of tax deposited	
20	Wasteful expenditure of over time paid	0.846
21	Non maintenance of pre audit register	
22	Annual physical verification of stock & store not conducted	
TMA-	Town Committee, Khanpur FY 2014-15	
2	Loss due to less deduction of income tax	0.157
3	Loss due to less deduction of Sindh sales tax on services	0.971
6	Doubtful purchase & distribution of sewing machines	0.858
9	Doubtful purchase & distribution of hand pumps	1.891
12	Non reconciliation of tax deposited with income tax dept:	1.924
14	Loss of govt: revenue due to fixing of targeted receipts at lower side	0.810
16	Loss due to non-recovery of professional tax	0.014
17	Loss due to less recovery of targeted receipts	0.880
19	Non maintenance of property register	-
20	Annual physical verification of stock & store not conducted	-
21	Improper sanitation system in the vicinity of town committee	-
22	Non removal of illegal encroachment from limits of town committee	-
LGD-	Chief Officer, District Council, Kashmore @ Kandhkot	
4	Non maintenance of pre-audit register	
5	Annual physical verification of stock/stores not conducted	-
6	Non-maintenance of dead stock register	-
7	Improper maintenance of cash book	-
TMA-05	Municipal Committee, Kandhkot 2014-15	
10	Non-deduction of sales tax on purchase of DDT powder	0.614 (m)
11	Loss due to less deduction of income tax on removal of debris	0.108 (m)
12	Loss due to non-recovery of professional tax amounting to	0.016 (m)
16	Illegal retention of Cultus car by ex-administrator	-
17	Loss due to non-auction of, off road, road roller	-
18	Non maintenance of pre-audit register	
19	Failure to conduct pre-audit of receipts	
20	Non maintenance of property register	-
21	Annual physical verification of stock/stores not conducted	-
22	Improper sanitation system in the limits of town committee	-
TMA-06	Town Committee, Tangwani 2014-15	
7	Payment without payee acknowledgement	
11	Loss due to less deduction of income tax on removal of debris	0.181 (m)
12	Loss due to non-recovery of professional tax	0.013 (m)
13	Loss due to less recovery of targeted receipts	0.120 (m)
14	Non maintenance of pre-audit register	

(Amount in million)

Para No.	Description	Amount
16	Non maintenance of property register	-
17	Annual physical verification of stock/stores not conducted	-
18	Improper sanitation system in the limits of town committee	-
19	Non-removal of illegal encroachment from limits of town	-
16	Non maintenance of property register	-
20	Non appointment of internal auditor	-
TMA-09	Town Committee, Kashmore 2014-15	
10	Non-deduction of sales tax on purchase of iron carts	0.767 (m)
11	Loss due to less deduction of income tax on removal of solid waste	0.154 (m)
12	Financial loss due to non-imposition of various taxes & fees	-
13	Loss due to non-recovery of professional tax amounting to	0.040 (m)
14	Loss due to less recovery of targeted receipts	0.448 (m)
15	Loss to government due to non-revision of rent of shops	0.101 (m)
18	Non maintenance of pre-audit register	
19	Failure to conduct pre-audit of receipts	0.363 (m)
20	Non maintenance of property register	-
21	Annual physical verification of stock/stores not conducted	-
22	Improper maintenance of cash book	-
23	Improper sanitation system in the limits of town committee	-
LGD-	Chief Officer, District Council, Larkana 2014-15	
6	Non-recovery of government dues on account of shop rent	0.240
8	Unauthorized occupation of government property by private persons	-
9	Illegal allotment of government plots at nominal rates	-
10	Illegal allotment of government quarters	-
11	Loss due to non-auction of off-road vehicles	-
TMA-10	Larkana Municipal Corporation 2014-15	
4	Irregular purchase of liveries	0.349
6	Loss to government on account of de-silting of big nullahs	0.672
7	Un-justified expenditure on account of donation to poor people	0.100
19	Non-utilization of office generator 32 kva	-
20	Non-monitoring of performance of north Sindh urban services corporation (nsusc) by Larkana municipal corporation (lmc)	-
22	Non-dumping of solid waste by the north Sindh urban services corporation (nsusc) can cause hazardous effects on surrounding environment	-
25	Annual physical verification of stock/stores not conducted	-
TMA-34	Municipal Committee, Ratodero & Naudero Part-I 2014-15	
12	Irregular expenditure on procurement without constitution of purchase and inspection committee	0.758 (m)
13	Doubtful expenditure on account of repair of tractor trolleys	0.556 (m)
14	Extra burden due to appointment of contract employees	0.588 (m)
15	Non-deposit of taxes	0.032 (m)
17	Improper maintenance of cash book	-
TMA-34	Municipal Committee, Ratodero & Naudero Part-II 2014-15	
14	Annual physical verification of stock / stores not conducted	99.337
TMA-57	Town Committee, Dokri F.Y 2014-15	
3	Irregular award of electrical work without take in account of electrical contractor license	

(Amount in million)

Para No.	Description	Amount
9	Irregular expenditure due to non-maintenance of Proposed Development Plan	
10	Unauthorized purchases without constitution of procurement committee	
12	Non-accountal of materials in stock register	
14	Physical verification of stock and stores not conducted	-
15	Non-removal of illegal encroachment from limits of town committee	-
16	Non maintenance of property register	-
17	Non-Maintenance of Dead Stock Register	-
18	Internal audit and inspection not conducted by the controlling office	-
19	Improper maintenance of cash book	-
TMA-60	Town Committee, Bakrani F.Y 2014-15	
12	Non-accountal of materials in stock register	
13	Unauthorized purchases without constitution of procurement committee	
14	Unauthorized appointment of Muslims as sanitary workers against the posts reserved for non-Muslims	-
15	Physical verification of stock and stores not conducted	-
16	Non maintenance of property register	-
17	Non-removal of illegal encroachment from limits of town committee	-
18	Internal audit and inspection not conducted by the controlling office	-
19	Improper maintenance of cash book	-
20	Non-Maintenance of Dead Stock Register	-
LGD-26	Chief Officer, District Council, Kamber Shahdadt @ Kamber 2014-15	
4	Loss to Government due to non-deduction of Income Tax from salaries Rs.42,277/-	0.042
5	Non recovery of rent of shops from tenants Rs.38,400/-	0.038
7	Annual physical verification of stock/stores not conducted	-
8	Internal audit and inspection not conducted by the controlling office	-
9	Improper maintenance of cash book	-
TMA-62	Municipal Committee, Kamber 2014-15	
8	Unauthorized appointment of Muslims as sanitary workers against the posts reserved for non-Muslims	-
10	Unauthorized posting of officers on OPS basis in contravention to orders of Honorable Supreme Court of Pakistan.	-
11	Undue favor to contractors by unauthorized payment of premium Rs.651,867/-	0.652
15	Unauthorized purchases without constitution of procurement committee Rs.11,984,439/-	
16	Loss due to non-affixing of stamp duty Rs.59,452/-	0.059
17	Loss due to less recovery of bid security Rs.610,236/-	0.610
18	Non-accountal of materials in stock register Rs.11,984,439/-	
19	Physical verification of stock and stores not conducted	-
20	Internal audit and inspection not conducted by the controlling office	-
TMA-61	Municipal Committee, Shahdadt 2014-15	
7	Loss to Government due to non-deduction of Income Tax from salaries Rs.21,576/-	0.002
10	Undue favor to contractor due to non-obtaining of bank guarantee Rs.422,700/-	0.423
11	Wasteful expenditure on salaries of sanitation staff without performing duties/sanitation work Rs.24,401,838/-	
13	Unauthorized payments through open cheques Rs.746,989/-	0.747
14	Doubtful expenditure on repair & maintenance of TMA vehicles Rs.566,180/-	0.566
16	Non-accountal of materials in stock register Rs.9,760,547/-	

(Amount in million)

Para No.	Description	Amount
17	Poor performance of regulation/taxation branch staff	-
18	Non-removal of illegal encroachment from limits of Municipal committee	-
19	Internal audit and inspection not conducted by the controlling office	-
20	Improper maintenance of cash book	-

Annex-I
(f of Executive Summary)

Part-ii Paras related to previous Audit Year 2014-15

[Amount in Rupees]

Unit	Sr.	Para	Caption	Amount
SLGD				
Director General Sindh Civil Services & Local Govt: Academy Tando Jam				
1	1	5	Non deposited utility	118,740
	2	6	Non recovery of stamp duty	9,000
	3	9	Non recovery of sales tax	22,258
Assistant Director Local Government Karachi				
2	4	3	Failure to conduct internal audit and inspection of union councils	
	5	5	Unjustified award of deputation allowance	108,642
	6	6	Unjustified award of allowance	1,080
	7	7	Loss due to non-deduction of income tax	1,484
	8	8	Loss due to non-deduction of sales tax	1,632
Assistant Director Local Government Mirpurkhas				
3	9	3	Saving not surrendered	1,897,969
	10	4	Excess expenditure incurred over and above the budget allocation	333,973
	11	5	Irregular expenditure without obtaining the necessary acknowledgment receipt	11,350
Principal Training & Research Institute Karachi				
4	12	4	Irregular maintenance of account balance in Habib Bank Limited instead of Sindh Bank limited	1,151,900
	13	6	Irregular / Unjustified payment on account of POL issued to vehicle not pertain to MTRI	47,995
	14	9	Doubtful / irregular appointment of Junior clerk (BS-7) for Municipal training research institute.	
Secretary Election Authority Sindh Karachi				
5	15	2	Irregular purchase of vehicle	154,900
	16	5	Expenditure without inviting open tender and payment made in haste without removing fault on account of repair of transport.	212,888
Director General Monitoring & Evaluation Cell Karachi				
6	17	9	Expenditure beyond financial power under various heads.	203,915
	18	10	Irregular and uneconomical repair of vehicle without codal formalities	337,603
	19	11	Expenditure incurred without maintaining contingent register	832,400
Secretary Local Department & HTP Wing				
7	20	4	Non adjustment of Grant-in-aid advances	123,050,000
	21	10	Doubtful payment on account of POL on vehicles not pertain to department	401,246
Assistant Director, Local Government Naushahro Feroze				
8	22	2	Irregular purchase of POL	170,000
	23	3	Suspected payment of conveyance allowance	50,000
	24	4	Saving not surrender Government well in time	6,375,000
KMC				
Senior Director (Transport & Communication)				
9	25	5	Irregular appointment of consultant.	6,122,000
	26	7	Non reconciliation of figures of exp: from AG Sindh.	6,608,412

[Amount in Rupees]

Unit	Sr.	Para	Caption	Amount
	27	8	Non-surrendering of saving in time.	6,811,588
Assistant Director (Education) Lyari Zone Karachi				
10	28	1	Non production of record related of contingency of the ADOE Office.	-
	29	2	Recoverable amount of conveyance allowance paid to PST(s) during Summer vacation.	18,400
	30	3	Payment of salaries without pay fixation in service books.	148,360
Assistant Director (Education) Liaquatabad Zone Karachi				
11	31	1	Recoverable amount of conveyance allowance paid to PST (s) during Summer vacation.	8,500
	32	3	Non production of service books.	68,780
Assistant Director (Education) Gulberg Zone Karachi				
12	33	2	Annual physical verification of stock and stores not conducted.	-
	34	3	Payment of salaries without pay fixation in service books.	-
Assistant Director (Education) Site Zone Karachi				
13	35	2	Recoverable amount of conveyance allowance paid to PST (s) during Summer vacation.	15,600
	36	3	Payment of salaries without pay fixation in service books.	210,128
Assistant Director (Education) Keamari Zone Karachi				
14	37	1	Recoverable amount of conveyance allowance paid to PST (s) during Summer vacation.	15,600
	38	4	Non production of service books.	218,417
Assistant Director (Education) Shah Faisal Zone Karachi				
15	39	2	Recoverable amount of conveyance allowance paid to PST (s) during Summer vacation.	15,000
	40	4	Non production of service books.	317,130
Assistant Director (Education) Orangi Town Karachi				
16	41	3	Recoverable amount of conveyance allowance paid to PST (s) during Summer vacation.	-
	42	4	Annual physical verification of stock and stores not conducted.	-
Assistant Director (Education) Malir Zone Karachi				
17	43	3	Non production of service books.	298,288
Director (Land Management-II)				
18	44	4	Expenditure on repair of Government vehicle.	223,680
	45	8	Challan not verified from the treasury.	9,584,000
MS Spencer Eye Hospital, Lyari				
19	46	3	Wastage of Government funds on a/c of yearly salary to director without performance of any services.	1,192,944
	47	4	Irregular & unauthorized payment on a/c of salaries to regular staff working on detailment.	19,905,000
	48	5	Non reconciliation of challans from relevant authorities.	334,610
MS Landhi Medical Complex				
20	49	1	Unauthorized payment of salaries to newly appointed contractual staff.	2,131,000
21	50	2	Irregular & unauthorized payment on a/c of salaries to regular & contractual staff working on detailment.	16,427,000
	51	3	Non reconciliation of challans from relevant authorities.	726,510
Director Printing Press				

[Amount in Rupees]

Unit	Sr.	Para	Caption	Amount
22	52	2	Un-authorized payment of salaries to newly appointed contractual staff without observing of codal formalities.	875,000
	53	3	Un-authorized payment of salaries to the staff who were appointed over age without age relaxation.	2,360,112
	54	4	Irregular & unauthorized payment on a/c of salaries to staff working on detailment/deputation.	4,538,000
	55	6	Unauthorized drawl of special performance allowance without approval from higher authorities.	530,905
	56	7	Non accountal of material purchased in relevant register.	1,604,214
Senior Director veterinary Services, KMC				
23	57	4	Misuse of Government funds.	269,900
	58	6	Loss to Government due to non-depositing of installment.	1,458,440
	59	7	Award to contract by ignoring response time for the bidders.	7,984,500
Senior Director veterinary Services, KMC				
24	60	2	Unauthorized deduction of KCPT from the salaries of KMC employees.	59,400
	61	3	Non collection of Government receipts from M/S philosophy advertising	506,250
	62	6	Irregular exp: on POL.	1,680,000
	63	7	Irregular exp: on repair & maintenance of Government vehicle.	137,066
Director Zoo, KMC,				
25	64	1	Loss of Money due to non-collection of development work	6,000,000
	65	4	Non collection of Government Revenue	1,123,600
	66	5	Award of work without executing contract agreements	4,185,000
	67	7	Irregular expenditure without making payment	38,391,430
Senior Director Charged Parking				
26	68	1	Undue Favor to contractor due to non-recovery of stamp duty	369,362
Senior Director HRM				
27	69	3	Overpayment of allowances	25,200
	70	6	Non-surrendering of savings	1,287,886
	71	8	Non-maintenance of cash book	144,933
Chief City Warden, Municipal Services Department				
28	72	2	Extra burden of salaries of drivers appointment in BPS-07 instead of BPS-05	416,160
	73	3	Overpayment of adhoc allowance	277,716
	74	4	Unauthorized expenditure without maintaining history of sheet of vehicle	2,000,000
	75	5	Less recovery of stamp duty	15,500
Senior Director, Finance & Accounts				
29	76	3	Expenditure without inviting open tender on account of computerization.	329,500
	77	6	Irregular & Uneconomical repair of vehicle amounting to Rs. 670,400/- without codal formalities.	670,400
	78	7	Overpayment due to un-authorized award of grades to staff Rs. 123,135/-	123,135
KW&SB				
Executive Engineer (WD), Keamari Town,				
30	79	2	Exp: in excess of budget grant.	4,571,376
	80	3	Recovery on account of payment of over time allowance.	550,726
Executive Engineer (WD) Keamari Town				
31	81	2	Exp: in excess of budget grant.	1,382,615
	82	3	Non utilization of funds.	1,384,421

[Amount in Rupees]

Unit	Sr.	Para	Caption	Amount
Executive Engineer (Sewerage) Keamari Town				
32	83	2	Exp: in excess of budget grant.	5,586,051
	84	3	Recovery on account of payment of over time allowance.	606,717
Resident Engineer Hub Filter Plant				
33	85	3	Non utilization of funds.	18,578,054
	86	5	Irregular exp: on repair of Government: vehicles.	190,700
Resident Engineer Hub Division Civil				
34	87	1	Non utilization of funds.	148,776,405
	88	4	Constitution of invalid procurement committee for works.	989,017
	89	6	Non deduction of retention money.	6,201,045
Resident Engineer, Nek K-II (P&F)				
35	90	1	Irregular NIT published without mentioning category of the contractor.	851,700
	91	5	Irregular payment of overtime allowances.	812,209
	92	6	Exp: on account of uniform without budget grant.	179,500
Executive Engineer (E&M) Korangi Town				
36	93	1	Non utilization of funds.	102,507
	94	2	Non surrender of saving.	1,016,879
Resident Engineer Hub Mechanical (Pumping)				
37	95	1	Unauthorized exp: in excess of sanctioned estimate.	2,327,200
	96	3	Irregular excess payment on account of excess rates above the estimated rates despite of rate analysis.	561,869
	97	6	Irregular payment on overtime to employees.	-
Resident Engineer Dhabeji & Gharo				
38	98	3	Non execution of performance security.	712,888
	99	4	Irregular payment in excess rates above the estimates.	654,800
	100	5	Less collection of quotation / tender fee.	19,100
Executive Engineer Hub trunk Main Division				
39	101	2	Irregular exp: on repair of leakages.	988,800
	102	3	Irregular exp: without proper advertisement.	897,348
Superintending Engineer Gulshan-e-Iqbal Town				
40	103	1	Non Surrendering of saving amount.	1,661,774
	104	2	Non utilization of funds.	500,000
Executive Engineer (Water) Gulshan-e-Iqbal Town				
41	105	1	Recovery on account of payment of overtime allowance.	527,483
	106	2	Non Surrendering of saving amount.	1,513,874
	107	3	Irregular payment on account of purchase of uniform and liveries.	211,381
Executive Engineer (Sewerage) Gulshan-e-Iqbal Town				
42	108	1	Recovery on account of payment of overtime allowance.	182,882
	109	2	Non Surrendering of saving amount.	3,089,580
	110	3	Non utilization of funds.	250,000
Resident Engineer Gharo Division Civil				
43	111	1	Unauthorized exp: by execution of agreement after completion of work.	3,353,979
	112	4	Un-authorized payment without obtaining revised estimates and revised technical sanction.	2,202,822
	113	5	Non-execution of performance security amount.	159,740
DMD Finance				

[Amount in Rupees]

Unit	Sr.	Para	Caption	Amount
44	114	3	Recovery on account of payment of overtime allowance.	690,509
	115	4	Exp: on a/c of repair of vehicle without history sheet.	183,655
	116	5	Non Surrendering of saving amount.	22,934,622
Chairman Office				
45	117	2	Un authorized use of KW&SB vehicles by Mr. Zulfiqar Dahar.	1,980,000
	118	3	Un authorized irregular re-appropriation of appropriation accounts.	20,000,000
	119	4	Irregular exp: on repair of Government vehicles.	109,000
Director (A&E), KW&SB				
46	120	1	Un authorized exp: without allocation in the budget book of schedule of authorized exp:	1,049,000
	121	4	Non-maintenance of stock register.	500,000
Executive Engineer (E & M) New Karachi Town				
47	122	1	Exp: incurred in excess of budget grant.	3,067,322
	123	2	Non surrender of savings amount.	463,565
	124	3	Non utilization of funds.	1,459,943
	125	4	Non accountal of uniform liveries	156,793
Chief Engineer (E & M), KW&SB				
48	126	3	Unjustified payment of mobile phone bills.	37,563
Executive Engineer (W) North Nazimabad				
49	127	1	Non accountal of stationary.	14,500
	128	2	Exp: incurred in excess of budget grant.	7,930,311
	129	3	Irregular payment of overtime allowances.	33,250
	130	4	Non utilization of funds.	4,487,614
Executive Engineer (Sewerage) Gulberg Town				
50	131	2	Exp: incurred in excess of budget grant.	1,103,157
	132	3	Undue Payment of Permanent Travelling Allowance to Employees	6,557
Executive Engineer (Water) Gulberg Town				
51	133	2	Non-Utilization of Funds	515,000
	134	3	Exp: incurred in excess of budget grant.	3,364,590
DMD (RRG)				
52	135	8	Unauthorized salaries paid to staff on irregular detailment	4,346,000
Director Medical Services				
53	136	1	Excess POL consumption beyond prescribed ceiling	1,292,000
	137	2	Purchase of medicine availing less discount	1,306,032
	138	4	Un-authorized expenditure on hospital bills after expiry date	17,477,285
	139	5	Unauthorized payment to medical store, specialists & laboratories	4,137,468
	140	6	Unauthorized expenditure on laboratories bills submitted after expiry date	3,142,785
Managing Director				
54	141	1	Overpayment due to un-authorized award of grades to staff	123,135
XEN (Water) Saddar Town				
55	142	3	Irregular NIT published without mentioning category of the contractor.	969,004
XEN (Sewerage) Saddar Town				
56	143	3	Constitution of invalid procurement committee for works.	821,816
XEN (Water) Jamshed Town				
57	144	2	Expenditure in excess of budget grant.	7,186,688
XEN (E&M) Jamshed Town				

[Amount in Rupees]

Unit	Sr.	Para	Caption	Amount
58	145	1	Expenditure in excess of budget grant.	1,373,378
Director Bulk Government Properties				
59	146	6	Unauthorized POL beyond prescribed ceiling (limit) per month	480,000

Karachi Division

(Rupees in Million)

Para No.	Description	Amount
TMA-20	Municipal Commissioner (South) Saddar Town Karachi 2012-13	
14	Irregular & unauthorized repair of vehicles	0.798
17	Irregular & unauthorized expenditure on world environment day	0.459
18	Irregular & unauthorized payment on account of medical reimbursement charges	0.214
22	Loss due to excess rate payment from lowest supplier	0.260
23	Loss due to excess execution of item of work for development schemes	0.167
24	Non removal of encroachment from TMA Jurisdiction	-
TMA-24	Administrator, DMC, Orangi Zone, Karachi 2012-13	
1	Non deduction of sales tax	0.052
2	Loss due to non-deduction of stamp duty	0.003
15	Unjustified expenditure on private vehicle	0.301
TMA-25	Administrator, DMC, Baldia Zone, Karachi 2012-13	
1	Loss due to non-deduction of water charges	0.295
2	Loss due to non-deduction of Sales tax	0.030
3	Loss due to non-deduction of Professional tax	0.006
4	Loss due to non-deduction of Stamp duty	0.001
TMA-30	Administrator, DMC, Lyari Zone, Karachi 2012-13	
17	Unauthorized medical reimbursement bill	0.760
20	Non Recovery of professional tax	0.005
TMA-35	TMA/ Municipal Commissioner Korangi 2012-13	
6	Unauthorized use of Government vehicles beyond entitlement	-
17	Non Recovery of water charges	0.256
26	Unauthorized payments on account of contingencies from house building loan account	0.693
27	Irregular appointment of staff	0.930
TMA-52	TMA/ Administrator Municipal Commissioner, Gulberg Zone	
1	Non production of record	553.395
TMA-53	TMA/ Administrator Municipal Commissioner, Liaquatabad Zone	
1	Non production of record	778.605
TMA-56	Administrator/ MC DMC (Malir) Bin Qasim Zone Karachi 2012-13	
10	Non Recovery of professional tax	0.108
19	Doubtful payment on account of Financial Assistance	0.800
22	Non utilization of development funds	0.185
26	Non preparation of annual finance accounts	0.190
27	Non-preparation of annual appropriation accounts	0.190
TMA-57	Municipal Commissioner Korangi, Shah Faisal Zone, Karachi 2012-13	
5	Unauthorized use of Government vehicles beyond entitlement	-
10	Unauthorized payment of premium beyond permissible limit	0.543
21	Non accountal of stationery in relevant register	1.243
TMA-60	Municipal Commissioner Korangi, Landhi Zone	

(Rupees in Million)

Para No.	Description	Amount
3	Unauthorized use of Government vehicles beyond entitlement	-
8	Unauthorized payment of premium beyond permissible limit	0.991
21	Recovery of water charges	0.118
22	Non-maintenance of annual appropriation account	1.025
TMA-84	TMA/ Administrator/MC DMC (Malir)	
22	Non-account of various purchase in stock register	0.585
24	Non-preparation of annual finance accounts	0.178
25	Non preparation of annual appropriation account	0.178
TMA-96	Municipal Commissioner Malir, Malir Zone	
3	Unauthorized use of Government vehicle beyond entitlement	-
8	Unauthorized payment of premium Beyond permissible limit	0.293
22	Recovery of water charges	0.125
25	Improper maintenance of cash book	-
TMA-106	Municipal Commissioner (East), Gulshan-e-Iqbal Zone	
3	Irregular expenditure on payment of leave encashment to staff without supporting documents / evidences	1.052
14	Non maintenance of property record	-
TMA-107	TMA Jamshed Town	
8	Recovery of Water Charges	0.291
9	Unauthorized refund of security deposits before completion of defect liability period	0.737
TMA-108	TMA Bin Qasim Town	
10	Recovery of unauthorized POL granted to staff	0.619
18	Failure to comply with mandatory procurement plan	-
TMA-110	DMC (West) Site Zone Karachi 2013-2014	
5	Loss due to non-deduction of sales tax on purchases from unregistered person	0.832
6	Loss to Government due to non-recovery of conveyance allowance	0.685
7	Loss due to non-recovery of professional tax	0.089
8	Recovery of unjustified Bhatta payment	0.139
9	Late deposition of tender fee & earnest money	0.892
TMA-111	Municipal Commissioner (East), Jamshed Zone	
5	Irregular & unjustified promotion	-
6	Irregular expenditure on payment of leave encashment to staff without supporting documents / evidences	0.638
7	Irregular expenditure on payment of financial assistance without supporting documents / evidence	0.800
TMA-118	Administrator/ MC Malir	
15	Non accountal of purchased material in stock register	0.870

Hyderabad Division

[Amount in Rupees]

Sr.	Name of Formation	Para No.	Title of Para	Amount
District Hyderabad (2013-14)				
1	District Council	2	Doubtful expenditure incurred on national & religious celebration	118,600

[Amount in Rupees]

Sr.	Name of Formation	Para No.	Title of Para	Amount
2	- do -	8	Non-execution of rent agreements with tenants	-
3	Hyderabad (City)	9	Unjustified expenditure on non-practice allowance	216,000
4	- do -	14	Non-accountal of procured articles into stock register	1,618,000
5	- do -	16	Wasteful release of salaries to staff of the closed dispensaries	2,235,192
6	Hyderabad (Latifabad)	13	Wasteful release of salaries to staff of the closed dispensaries	8,241,000
7	- do -	17	Unjustified appointment of contractual staff	51,622,740
8	- do -	19	Un-authorized donation of govt vehicle of amounting to	7,000,000
9	Hyderabad (Rural)	2	Irregular payment to contractors without maintaining the work and tender registers	28,146,000
10	- do -	3	Irregular execution of electrical installation works	2,550,000
11	Qasimabad	4	Irregular use of government vehicle beyond entitlement	-
12	- do -	5	Irregular pol beyond prescribed ceiling (limit) per month.	216,381
13	- do -	6	Doubtful expenditure incurred on pol on off road vehicles	327,911
14	District Hyderabad (2012-13)			
15	Hyderabad (Rural)	9	Missing Lap Top	126,000
16	-do-	21	Unjustified payment of hire charges	3,397,000
17	-do-	24	Loss to Government on possession of unregistered vehicle	695,000
18	Latifabad	3	Hiring of consultants without setting up consultant selection committee	429,000
19	-do-	25	Loss to Government on possession of unregistered vehicle	5,711,000
20	Hyderabad City	6	Hiring of Consultants without Setting Up Consultant Selection Committee	3,388,000
21	-do-	15	Exorbitant Expenditure on Administrator Vehicle	841,000
22	Qasimabad	23	Doubtful expenditure on Repair of Vehicles.	2,048,000
23	-do-	26	Doubtful expenditure on arrangements of festivals.	1,051,000
24	District Matiari (2013-14)			
25	District Council	3	Unauthorized expenditure on electric material purchased	305,000
26	Matiari	9	Un authorized refund of security deposit	131,000
27	- do -	10	Non-adjustment of advance salary paid to sanitation staff.	389,000
28	- do -	20	Doubtful expenditure on repair of vehicles	704,000
29	Saeedabad	14	Un authorized expenditure on salaries of contracted legal advisor	-
30	- do -	16	Irregular & un authorized expenditure of TA/DA	-
31	District Matiari (2012-13)			
32	New Saeedabad	9	Unjustified expenditure on silt clearance	5,388,813
33	New Saeedabad	18	Doubtful expenditure on purchase of hand pumps	288,000
34	-do-	34	Loss of revenue due to non-registration Government vehicles with Excise and Taxation Department	600,000

[Amount in Rupees]

Sr.	Name of Formation	Para No.	Title of Para	Amount
35	Matiari	22	Recovery / unauthorized payment to Mr. Faheem Shaikh (PRO)	504,540
36	-do-	29	Unauthorized expenditure on account of quotation works	12,187,857
37	-do-	33	Unjustified expenditure on silt clearance	6,820,712
38	District Shaheed Benazirabad (2012-13)			
39	Nawabshah	7	Doubtful expenditure on purchase of street light material	601,684
40	-do-	10	Non accountal/ maintenance of dead stock register	2,664,027
41	District Thatta (2013-14)			
42	Ghorabari	15	Non-deduction of shrinkage charges	539,000
43	- do -	16	Unauthorized direct release of advertisements to media	24,000
44	Jati	4	Provision of development schemes in budget without approval of development plan	160,000,000
45	- do -	15	Unauthorized payment of salary without verified record	111,000
46	- do -	16	Unjustified appointment of legal adviser	200,000
47	District Thatta (2012-13)			
48	Thatta	18	Waste of Public Money due to out-sourcing of garbage removal	471,000
49	-do-	40	Expenditure on development without maintaining the work register	72,929,000
50	Mirpur Sakro	11	Failure to clear HESCO liabilities	57,489,000
51	-do-	22	Non Accountal of Hand Pumps	2,613,000
52	-do-	23	Non-accountal of water supply material	2,503,000
53	Mirpur Bathoro	6	Recovery of default surcharge on unpaid Income Tax	52,000
54	-do-	13	Payment for lifting of garbage without maintaining record	1,433,000
55	-do-	24	Non accountal of water supply material	316,000
56	District Jamshoro (2013-14)			
57	Manjhand	7	Unauthorized posting of Town Officer	-
58	- do -	9	Un-justified procurement without purchase committee	6,597,000
59	- do -	14	Non-production of shop rent record	225,000
60	Thana Bola Khan	4	Non-provision 10% share for the maintenance of Immovable Property out of Development Budget	7,330,000
61	- do -	7	Non-maintenance of Tendering process record	6,800,000
62	- do -	13	Non-accountal of purchased items in relevant Stock Register	8,602,000
63	Kotri	5	Non-maintenance of Security Deposit Register	1,186,000
64	- do -	11	Irregular expenditure incurred on unsigned Quotation & Work orders	555,500
65	Sehwan	7	Unjustified expenditure on account of rent for Cattle Piri Plot without Rent agreement	205,000
66	- do -	9	Unjustified payment to consultant without supporting documents	390,000
67	District Jamshoro (2012-13)			

[Amount in Rupees]

Sr.	Name of Formation	Para No.	Title of Para	Amount
68	Sehwan (2011-12)	1	Extra payment due to Quantities of work executed beyond permissible Limit.	1,803,275
69	-do-	11	Not deposition of 2% call deposit into bank	7,365,100
70	Sehwan	6	Unapproved differentiate cost of cement due to not referring matter to standing rates committee	957,812
71	Sehwan	10	Irregular procurement of material due to non-constitution procurement committee	4,520,880
72	District Badin (2012-13)			
73	Matli	4	Irregular award of auction of animal piri ridumbalo M.C Matli	136,500
74	-do-	6	Irregular award of work auction a parking fee M.C Matli	400,000
75	-do-	8	Irregular award of auction of a fruit Dalal feedefunt T.C Tando Ghulam Ali fee M.C Matli	845,000
76	Badin	5	Non-deposit of 2% security deposit from contractors	1,809,440
77	-do-	25	Non-account for purchased items in stock register	5,924,019
78	-do-	28	Non-revision of 10% share for the maintenance of immovable property out of development budget	19,850,236
79	Tando Bago	2	Doubtful execution of work without work order	8,146,600
80	-do-	31	Non-allocation of for CCBS schemes from annual development budget	89,008,601
81	-do-	32	Non-provision 10% share for the maintenance of immovable property out of development budget	35,603,440
82	District Tando Allahyar (2013-14)			
83	Tando Allahyar	12	Irregular expenditure without constitution of procurement committee	3,570,000
84	- do -	13	Undue favour to contractor by reducing the rent of marriage hall / garden	200,000
85	- do -	16	Non-account for purchased items in relevant stock register	2,123,000
86	District Tando Allahyar (2012-13)			
87	Tando Allahyar	7	Non-maintenance of tendering process record	34,800,000
88	-do-	8	Non-deposit of 2% security deposit from contractors bills	696,000
89	-do-	19	Non-clearing of liabilities of expired employees	2,825,000
90	Jhando Mari	7	Non-deposit of 2% security deposit from contractors bills	276,000
91	-do-	8	Non-maintenance of tendering process record	11,100,000
92	-do-	10	Undue favour to contractor due to less deduction of stamp duty	174,000
93	District Tando Muhammad Khan (2012-13)			
94	T.M. Khan	1	Doubtful & unjustified balances	9,621,000
95	-do-	5	Mollified expenditure	102,638,000
96	-do-	13	Unjustified payment of pay & allowances to staff of Fire Brigade	3,368,000
97	Burli Shah Kareem	12	Irregular Expenditure on Purchase Of Uniform / Liveries	854,000
98	-do-	17	Irregular Expenditure on Purchase Of Uniform / Liveries	854,000

[Amount in Rupees]

Sr.	Name of Formation	Para No.	Title of Para	Amount
99	-do-	23	Doubtful Expenditure on Account of Purchases of Electric Material	6,863,000
100	District Dadu (2013-14)			
101	Mehar	17	Non-recovery of conveyance allowance	101,000
102	- do -	18	Non accountal of security deposits in the relevant register	1,907,000
103	Dadu	15	Non-maintenance of pre audit register	187,750,000
104	- do -	16	Unjustified payment without vouched account	915,000
105	- do -	24	Irregular execution of works in parts to avoid tender	378,000
106	District Dadu (2012-13)			
107	Mehar	11	Non-Recovery of conveyance allowance	60,000
108	Dadu	3	Unauthorized clearance of liabilities	3,521,050
109	Dadu	4	Unauthorized clearance of liabilities	3,521,050
110	Johi	6	Irregular payment of bitumen in absence of invoice from national refinery	2,712,807
111	-do-	18	Non-imposition of penalty on delay completion	3,000,000
112	-do-	19	Irregular expenditure incurred on repair of vehicle	634,330

SUKKUR DIVISION

(Amount in Rupees)

Para No.	Description	Amount
TMA-05	TMA Gambat FY-2011-12	
18	Improper maintenance of cash book	
TMA-06	TMA Naushahro Feroze FY 2012-13	
16	Non/ less deduction of security deposit	0.249 (m)
17	Non-deduction of conveyance allowance	0.051 (m)
20	Non accountal of Misc. Items	1.443 (m)
28	Failure to remove encroachment	
TMA-07	TMO Kingri FY 2011-12	
24	Non-registration of Government vehicle	
TMA-08	TMA Naushahro Feroze 2011-12	
12	Non-deduction of security deposit	0.142 (m)
20	Non-maintenance map of TMA property	
TMA-23	TMA/TO Kandiaro 2012-13	
17	Non-Recovery of Shrinkage Charges	31,717
19	Extra payment due to Quantities of work executed beyond permissible Limit.	56,385
33	Irregular & unjustified rapid promotion of Mr. Shahnawaz Depar from Junior Clerk (BPS-07) to Senior Clerk (BPS-09) and again to the post of Assistant (BPS-14).	-
34	Irregular posting of Mr. Zulfiqar Ali Channa Town Officer (Admn Branch) against the post of Accountant (Finance Branch).	-
38	Loss to government due to non- deduction of sales tax on the purchases of taxable liveries.	34,012
40	Poor performance of Town Officer due to Non-achieving Revenue Target	-
45	Non-Recovery of government dues on account of various heads	690,146

(Amount in Rupees)

Para No.	Description	Amount
TMA-59	Taluka Municipal Administration, Rohri, Sukkur	
16	Unauthorized expenditure on account of repair of vehicle	0.996 (m)
20	Less recovery of income tax	93,695
21	Recovery / Non deduction of Professional Tax	17,500
22	Less recovery on account of rent of Government shops	305,842
TMA-72	Town Committee, Town Officer Kot Diji	
5	Loss due to non-deduction of sales tax on purchase from unregistered person	0.653 (m)
6	Non-recovery of stamp duty from the contractors	0.119 (m)
15	Wasteful expenditure on salaries of drivers over & above the vehicles available	0.616 (m)
TMA-74	Municipal Officer Municipal Committee Gambat, Khairpur	
9	Recovery of excess payment on purchase of fire brigade vehicle on higher rate	0.500 (m)
10	Loss due to non-recovery of professional tax	0.128 (m)
11	Loss to Government due to non-recovery of conveyance allowance	0.060 (m)
30	Irregular & unauthorized distribution of material purchased	0.663 (m)
34	Irregular & unauthorized exercising of financial powers of TO (Finance) & accounts officer BPS-17 by accountant of BPS-1	
35	Irregular & unauthorized exercising of financial powers of TO (I&S) BPS-17 by Sub Engineer of BPS-11	
37	Non accountal of call deposits	0.233 (m)
TMA-75	Chief Municipal Officer Municipal Committee Khairpur, Khairpur	
4	Suspected Misappropriation On A/C Of Pol Consumed For Vehicle Which Was Handed Over To Nsusc	0.260
7	Loss Due To Non-Deduction Of Sales Tax On Purchases From Unregistered Person	0.979
10	Loss To Government Due To Unauthorized Drawl Of Funds For Personal Vehicle Of Administrator	0.670
12	Loss Due To Non-Recovery Of Professional Tax	0.112
13	Loss To Government Due To Excess Payment Made To Contractor On A/C Of Premium	0.090
14	Non-Recovery Of Stamp Duty From The Contractors	0.057
15	Recovery Of Excess Payment To Mr. Sobdar Ali, Assistant Over & Above The Sanctioned Post	0.018
16	Loss To Government Due To Non-Recovery Of House Rent Allowance, Conveyance Allowance & Professional Tax	0.288
42	Irregular & Unauthorized Payment To Mst Sardaran	0.732
43	Unauthorized Payment To Police Department For Purchase Of Motor Cycles	0.475
44	Suspicious Payment To Mr. Nawaz Ali Jumani Junior Clerk	0.400
45	Irregular & Unauthorized Expenditure On A/C Of Ta/Da	0.207
46	Unauthorized Payment On Account Of Scholarship	0.448
47	Unauthorized & Unjustified Payment On A/C Of Advertisement Charges Directly To News Agency / Reporter Instead Of Information Department	0.257
48	Unauthorized Operation Of Financial Transactions In Hbl & Fwb Khairpur Instead Of Nbp & Sindh Bank	0.753
49	Unauthorized Expenditure On Salary Of Contracted Legal Advisor	0.360

(Amount in Rupees)

Para No.	Description	Amount
	Without Consultation Of Law Department	
50	Irregular & Unauthorized Exercising Of Financial Powers Of To (Finance) & Accounts Officer Bps-17 By Newly Appointed Accountant / Deputy Town Officer Of Bps-11	-
TMA-97	TMA Pano Akil	
15	Payment of cost of bitumen without supporting invoice	0.231 (m)
25	Irregular purchase of motor cycle CG-125	0.096 (m)
26	Unjustified purchased of news papers	
TMA-98	Town Officer, Town Committee, Thari Mirwah	
11	Loss due to non-recovery of professional tax	0.200 (m)
18	Loss due to non-deduction of stamp duty	0.029 (m)
20	Loss due to missing of one Desk Top and one Lap Top computer	0.150 (m)
21	Unjustified estimate by allowing premium on carriage	0.412 (m)
22	Less execution of items of work without revised estimates	0.112 (m)
23	Excess execution of items of work without revised estimates	0.085 (m)
24	Non-consolidation of monthly account	
25	Non-appointment of internal auditor	
26	Non-maintenance of pre-audit register	
27	Non-maintenance of contractor register	
28	Non-maintenance of property record due to which land set free for encroachment	
29	Non-maintenance of register of call deposit/ security deposit	
30	Non-maintenance of tender / Quotation register	
31	Non-maintenance of income tax / Sales tax register	
32	Improper sanitation system in the vicinity of Municipal Committee	
TMA-101	TMA Moro	
3	Unauthorized revision of SNE without proper approval	
4	Appointment over & above SNE mentioned in budget book	
5	Non-constitution of procurement committee in violation of SPPRA rules	
6	Unauthorized expenditure on purchase of Government vehicle	938,000
17	Non-imposition of penalty on contractors due to delay	172,500
18	Irregular & unjustified appointments of staff without codal formalities	
20	Doubtful expenditure on purchase of street light material	326,194
22	Less/ Non recovery of Government taxes	584,342
24	Less/ non-recovery of Government property rent	651,027
26	Non accountal/ Maintenance of dead stock register	
28	Non-maintenance of tendering process record	
30	Loss to Government on possession of un registered vehicle	
35	Non production of accounting record	
TMA-104	TMA (Old) Sukkur	
8	Doubtful expenditure on account of repair of vehicle No. GS-7592	0.271 (m)
11	Unauthorized payment of liabilities	0.479 (m)
12	Execution of work beyond the preview of TMA	0.298 (m)
13	Non maintenance of form 78 & 79	
14	Non appointment of internal auditor	
15	Irregular use of Government vehicle beyond entitlement	

(Amount in Rupees)

Para No.	Description	Amount
16	Non maintenance of property record	
TMA-105	TMA New Sukkur	
8	Loss to Government due to non-deduction of stamp duty	0.190 (m)
10	Unauthorized execution of work without revision of call deposit	0.116 (m)
11	Non recovery of shrinkage charges	0.052 (m)
16	Payment of cost of bitumen without supporting invoice	0.381 (m)
18	Loss to Government due to non-deposit of income tax	0.280 (m)
24	Unjustified purchased of Iron main hole without calling tender	0.200 (m)
26	Unauthorized payment of liability	0.565 (m)
27	Unjustified payment for the agreement of vehicles for POLIO campaign	0.110 (m)
TMA-113	Taluka Municipal Administrator, Nara	
9	Non imposition of penalty	0.335 (m)
14	Loss to Government due to non-deduction of sales tax	0.348 (m)
15	Less deduction of income tax	0.075 (m)
17	Non recovery of stamp duty	0.030 (m)
18	Execution of work without technical sanction	
20	Irregular expenditure on account of printing of office stationery from local Market	0.395 (m)
TMA-116	Administrator, Town Committee, Saleh Pat	
3	Loss due to non-deduction of stamp duty	0.003 (m)
15	Irregular expenditure on repair of transport	0.189 (m)
16	Unauthorized purchase of new vehicle	0.980 (m)
17	Unauthorized award of grants	0.133 (m)
18	Irregular expenditure through staff than prescribed limit	0.310 (m)
19	Suspected fake billing in the name of polio campaign	0.106 (m)
20	Unauthorized use of vehicle than entitlement	
21	Non maintenance of insurance register	
22	Improper maintenance of service books	

MIRPURKHAS DIVISION

Para No.	Description	Amount
TMA-09	TMO Dighri 2011-12	
16	Non-Recovery of stamp duty	108,047
19	Irregular expenditure on purchase of liveries/ uniform	0.328 (m)
20	Irregular expenditure on repair of government vehicles from private workshop	309,705
21	Non-deduction of income tax	47,500
TMA-10	TMO Juddho 2011-12	
10	Non-Recovery of stamp duty.	84,205
18	Non-deduction of income tax.	54,873
21	Irregular exp: on repair of Government vehicle from private workshop.	388,520
TMA-34	TMA Pitoro (Defunct) District Umerkot 2012-13	
6	Non-production of detail of Hand Pumps	0.500 (m)
14	Un due favour to contractor due non-deduction of stamp duty	0.035 (m)

Para No.	Description	Amount
28	Non-deduction of professional tax	0.051 (m)
30	Loss of revenue due to non-registration Government vehicles with Excise and Taxation Department	0.400 (m)
31	Unjustified award of work conveyance allowance	0.101 (m)
TMA-44	TMA, Sindhri	
20	Non-removal of encroachment from TMA Jurisdiction	
TMA-73	Taluka Municipal Administrator, Mirpurkhas	
17	Unauthorized payment of liability	0.851 (m)
25	Failure to remove encroachment	
26	Unauthorized usage of Government vehicles beyond entitlement	
30	Expenditure without maintaining tender process record	
32	Failure to provide requisite information to SPPRA	
TMA-76	TMA Dighri	
19	Recovery against excess payment of washing allowance to staff	0.182 (m)
20	Recovery against excess payment of conveyance allowance	0.065 (m)
21	Non-recovery of shrinkage charges	0.012 (m)
TMA-79	TMA Juddho	
2	Irregular constitution of procurement committee	
14	Irregular change of site/scope of work	5,000,000
17	Non-preparation of procurement plan	
19	Expenditure on schemes not shown in the budget book	
TMA-80	TMA Kot Ghulam Muhammad	
7	Irregular constitution of procurement committee in violation of SPPRA rules	
12	Unauthorized awarded of work without securing bank guarantee	204,000
15	Unjustified payment of for sports activities	953,863
TMA-81	TMA Kukri	
13	Loss to Government on possession of unregistered vehicle	660,000
TMA-92	TMA Umerkot	
18	Non-maintenance of pre audit register	
19	Non-maintenance of contract register	
20	Non-production of accounting record	

LARKANA DIVISION

(Amount in Rupees)

Para No.	Description	Amount
TMA-05	TMA Gambat FY-2011-12	
18	Improper maintenance of cash book	
TMA-06	TMA Naushahro Feroze FY 2012-13	
16	Non/ less deduction of security deposit	0.249 (m)
17	Non-deduction of conveyance allowance	0.051 (m)
20	Non accountal of Misc. Items	1.443 (m)
28	Failure to remove encroachment	
TMA-07	TMO Kingri FY 2011-12	
24	Non-registration of Government vehicle	

(Amount in Rupees)

Para No.	Description	Amount
TMA-08	TMA Naushahro Feroze 2011-12	
12	Non-deduction of security deposit	0.142 (m)
20	Non-maintenance map of TMA property	
TMA-23	TMA/TO Kandiaro 2012-13	
17	Non-Recovery of Shrinkage Charges	31,717
19	Extra payment due to Quantities of work executed beyond permissible Limit.	56,385
33	Irregular & unjustified rapid promotion of Mr. Shahnawaz Depar from Junior Clerk (BPS-07) to Senior Clerk (BPS-09) and again to the post of Assistant (BPS-14).	-
34	Irregular posting of Mr. Zulfiqar Ali Channa Town Officer (Admn Branch) against the post of Accountant (Finance Branch).	-
38	Loss to government due to non- deduction of sales tax on the purchases of taxable liveries.	34,012
40	Poor performance of Town Officer due to Non-achieving Revenue Target	-
45	Non-Recovery of government dues on account of various heads	690,146
TMA-59	Taluka Municipal Administration, Rohri, Sukkur	
16	Unauthorized expenditure on account of repair of vehicle	0.996 (m)
20	Less recovery of income tax	93,695
21	Recovery / Non deduction of Professional Tax	17,500
22	Less recovery on account of rent of Government shops	305,842
TMA-72	Town Committee, Town Officer Kot Diji	
5	Loss due to non-deduction of sales tax on purchase from unregister person	0.653 (m)
6	Non-recovery of stamp duty from the contractors	0.119 (m)
15	Wasteful expenditure on salaries of drivers over & above the vehicles available	0.616 (m)
TMA-74	Municipal Officer Municipal Committee Gambat, Khairpur	
9	Recovery of excess payment on purchase of fire brigade vehicle on higher rate	0.500 (m)
10	Loss due to non-recovery of professional tax	0.128 (m)
11	Loss to Government due to non-recovery of conveyance allowance	0.060 (m)
30	Irregular & unauthorized distribution of material purchased	0.663 (m)
34	Irregular & unauthorized exercising of financial powers of to (Finance) & accounts officer BPS-17 by accountant of BPS-1	
35	Irregular & unauthorized exercising of financial powers of TO (I&S) BPS-17 by Sub Engineer of BPS-11	
37	Non accountal of call deposits	0.233 (m)
TMA-75	Chief Municipal Officer Municipal Committee Khairpur, Khairpur	
4	Suspected Misappropriation On A/C Of Pol Consumed For Vehicle Which Was Handed Over To Nsusc	0.260
7	Loss Due To Non-Deduction Of Sales Tax On Purchases From Unregistered Person	0.979
10	Loss To Government Due To Unauthorized Drawl Of Funds For Personal Vehicle Of Administrator	0.670
12	Loss Due To Non-Recovery Of Professional Tax	0.112
13	Loss To Government Due To Excess Payment Made To Contractor On A/C Of Premium	0.090

(Amount in Rupees)

Para No.	Description	Amount
14	Non-Recovery Of Stamp Duty From The Contractors	0.057
15	Recovery Of Excess Payment To Mr. Sobdar Ali, Assistant Over & Above The Sanctioned Post	0.018
16	Loss To Government Due To Non-Recovery Of House Rent Allowance, Conveyance Allowance & Professional Tax	0.288
42	Irregular & Unauthorized Payment To Mst Sardaran	0.732
43	Unauthorized Payment To Police Department For Purchase Of Motor Cycles	0.475
44	Suspicious Payment To Mr. Nawaz Ali Jumani Junior Clerk	0.400
45	Irregular & Unauthorized Expenditure On A/C Of Ta/Da	0.207
46	Unauthorized Payment On Account Of Scholarship	0.448
47	Unauthorized & Unjustified Payment On A/C Of Advertisement Charges Directly To News Agency / Reporter Instead Of Information Department	0.257
48	Unauthorized Operation Of Financial Transactions In Hbl & Fwb Khairpur Instead Of Nbp & Sindh Bank	0.753
49	Unauthorized Expenditure On Salary Of Contracted Legal Advisor Without Consultation Of Law Department	0.360
50	Irregular & Unauthorized Exercising Of Financial Powers Of To (Finance) & Accounts Officer Bps-17 By Newly Appointed Accountant / Deputy Town Officer Of Bps-11	-
TMA-97	TMA Pano Akil	
15	Payment of cost of bitumen without supporting invoice	0.231 (m)
25	Irregular purchase of motor cycle CG-125	0.096 (m)
26	Unjustified purchased of news papers	
TMA-98	Town Officer, Town Committee, Thari Mirwah	
11	Loss due to non-recovery of professional tax	0.200 (m)
18	Loss due to non-deduction of stamp duty	0.029 (m)
20	Loss due to missing of one Desk Top and one Lap Top computer	0.150 (m)
21	Unjustified estimate by allowing premium on carriage	0.412 (m)
22	Less execution of items of work without revised estimates	0.112 (m)
23	Excess execution of items of work without revised estimates	0.085 (m)
24	Non-consolidation of monthly account	
25	Non-appointment of internal auditor	
26	Non-maintenance of pre-audit register	
27	Non-maintenance of contractor register	
28	Non-maintenance of property record due to which land set free for encroachment	
29	Non-maintenance of register of call deposit/ security deposit	
30	Non-maintenance of tender / Quotation register	
31	Non-maintenance of income tax / Sales tax register	
32	Improper sanitation system in the vicinity of Municipal Committee	
TMA-101	TMA Moro	
3	Unauthorized revision of SNE without proper approval	
4	Appointment over & above SNE mentioned in budget book	
5	Non-constitution of procurement committee due to violation of SPPRA rules	
6	Unauthorized expenditure on purchase of Government vehicle	938,000

(Amount in Rupees)

Para No.	Description	Amount
17	Non-imposition of penalty on contractors due to delay	172,500
18	Irregular & unjustified appointments of staff without codal formalities	
20	Doubtful expenditure on purchase of street light material	326,194
22	Less/ Non recovery of Government taxes	584,342
24	Less/ non-recovery of Government property rent	651,027
26	Non accountal/ Maintenance of dead stock register	
28	Non-maintenance of tendering process record	
30	Loss to Government on possession of un registered vehicle	
35	Non production of accounting record	
TMA-104	TMA (Old) Sukkur	
8	Doubtful expenditure on account of repair of vehicle No. GS-7592	0.271 (m)
11	Unauthorized payment of liabilities	0.479 (m)
12	Execution of work beyond the preview of TMA	0.298 (m)
13	Non maintenance of form 78 & 79	
14	Non appointment of internal auditor	
15	Irregular use of Government vehicle beyond entitlement	
16	Non maintenance of property record	
TMA-105	TMA New Sukkur	
8	Loss to Government due to non-deduction of stamp duty	0.190 (m)
10	Unauthorized execution of work without revision of call deposit	0.116 (m)
11	Non recovery of shrinkage charges	0.052 (m)
16	Payment of cost of bitumen without supporting invoice	0.381 (m)
18	Loss to Government due to non-deposit of income tax	0.280 (m)
24	Unjustified purchased of Iron main hole without calling tender	0.200 (m)
26	Unauthorized payment of liability	0.565 (m)
27	Unjustified payment for the agreement of vehicles for POLIO campaign	0.110 (m)
TMA-113	Taluka Municipal Administrator, Nara	
9	Non imposition of penalty	0.335 (m)
14	Loss to Government due to non-deduction of sales tax	0.348 (m)
15	Less deduction of income tax	0.075 (m)
17	Non recovery of stamp duty	0.030 (m)
18	Execution of work without technical sanction	
20	Irregular expenditure on account of printing of office stationery from local Market	0.395 (m)
TMA-116	Administrator, Town Committee, Saleh Pat	
3	Loss due to non-deduction of stamp duty	0.003 (m)
15	Irregular expenditure on repair of transport	0.189 (m)
16	Unauthorized purchase of new vehicle	0.980 (m)
17	Unauthorized award of grants	0.133 (m)
18	Irregular expenditure through staff than prescribed limit	0.310 (m)
19	Suspected fake billing in the name of polio campaign	0.106 (m)
20	Unauthorized use of vehicle than entitlement	
21	Non maintenance of insurance register	
22	Improper maintenance of service books	

Audit Impact Summary

1. Non-Recovery of Outstanding Dues – Rs 50,317.729 Million

Deputy Managing Director (RRG), KW&SB and Director Municipal Utility Charges & Taxes (MUCT) KMC, during 2014-15, failed to recover long outstanding dues amounting to Rs 50,317.729 million on account of water charges and utility bills from defaulters.

2. Non-Realization of Targeted Receipts - Rs 24,912.881 Million

Various formations working under KMC & KW&SB failed to recover the estimated/targeted receipts on account of advertising, shops, tenants, utility charges and from various departments, amounting to Rs 24,912.881 million as provided in the budget, during 2013-15

3. Non-Recovery of Land Rents and Mutation Fee – Rs 10,326.640 Million

Director, Land Management-II, KMC, during 2013-14, failed to recover long outstanding dues amounting to Rs. 10,326.64 million on account of land rent & mutation fees from various Government departments and private organizations.

4. Non-Deduction of Sales Tax - Rs 1,017.589 million

Management of KW&SB, during 2012-13, paid an amount of Rs 5,985.818 million to various suppliers/contractors for procurement of goods and services, but failed to provide any proof of deduction/deposit of sales tax into Government Treasury amounting to Rs 1,017.589 million

5. Non-Auctioning of Leasehold Rights for Recovery of Advertisement Fees - Rs 190.496 Million

Senior Director, Local Taxes, KMC, Karachi, during 2014-15, failed to re-auction contract of “Leasehold Rights for recovery of advertisement fees for Shop Board, Sun Shed, and Companies Board” amounting to Rs 266.358 million, in violation of above rules. Subsequently, the department could only effect recovery amounting to Rs 75.862 million, resulting into short collection of Rs 190.496 million.

6. Loss Due to Non-Implementation of Rules/Laws - Rs 167.249 Million

Project Director, Orangi Township Katchi Abadi (KMC), Karachi, during 2014-15, failed to realize targeted receipts amounting to Rs 167.249 million due to non-implementation of municipal rules & procedures regarding fees assessment, collection, and remission under this jurisdiction.

7. Loss Due to Non-Revision of Bid Amount - Rs 35.813 Million

Senior Director, Local Taxes, KMC, Karachi, during 2014-15, did not revise the reserve/upset price in accordance with the above rules. Instead the auctions for Hoardings, Billboards, Panels of Pedestrian, Bridges/Fly Over were made and contract executed without adding mandatory 15% increase in the reserve price. The contracts for these leases were signed for Rs 75.795 million per annum for three year instead of one year and without adding 15%.

8. Non-Imposition of Penalty - Rs 28.978 Million

Director General, Technical Services, KMC, Karachi executed development works amounting Rs 289.780 million, during 2012-13, but the contractor did not complete the same without any valid justification. The penalty @ 10% of total cost amounting to Rs 28.978 million was not imposed/recovered from the contractors.

9. Non-Deduction of Sales Tax on Services Rs. 4.209 million

Various formations working under LGD & KMC, made payments of Rs 24.514 million, during 2014-15, to contractors against different purchases but failed to deduct sales tax amounting to Rs 4.020 million.

10. Loss Due to Non-Revision of Rent of Bachat Bazars – Rs 1.939 Million

Director (E&IP) KMC, failed to revise rents of spaces for Bachat Bazars, since 2004-05, resulting into loss of Rs 1.939 million

Non-Production of Record

[Rupees in Millions]

Formation	Name of Formation	AIR Para	Amount
LGD	Secretary, Local Government, Sindh	01	2,034.453
	Secretary, Local Government Board, Sindh, Karachi	01	0
	DG, Provincial Local Government Commission (IM&C)	01	0
KMC	Administrator KMC	01 (2013-14)	0
	Administrator KMC	01	140.534
	Land Management-II	5 (2013-14)	0.896
	Director, Safari Park & Aladdin Park	01	157.400
	Executive Director, Institute of Heart Disease	01	8.689
	Senior Director, Finance/ Financial Advisor	01	0
	Senior Director MS	01	0
	Senior Director, Local Taxes	01	545.000
	MS, Landhi Medical complex	01	3.757
KW&SB	DMD Finance	01 (2012-13)	18.020
	Incharge, Hydrant Services/Tanker Operations KW&SB	01	160.000
	Project Director S-III	02	3,830.516
	Managing Director KW&SB	01	9.226
	Project Director S-III	03	3,615.561
TOTAL			10,524.052

Details of Outstanding dues

DMD (RRG), KW&SB (Government Departments)

(Amount in Rupees)

Government	Total #	Total Current	Arrears Water	Arrears Sewerage	Arrears Conservancy	Arrears Fire	Total Arrears	Total Demand
Government of Pakistan	547	220,525,978	9,800,841,305	2,054,380,215	2,224,734,621	2,184,207,993	16,264,164,134	16,484,690,112
Government of Sind	542	42,307,450	2,855,025,038	172,585,412	198,009,121	176,491,043	3,402,110,614	3,444,418,064
Local Government	69	37,500,686	3,887,449,910	353,357,793	303,316,381	263,686,176	4,807,810,260	4,845,310,946
Grand Total	1158	300,334,114	16,543,316,253	2,580,323,420	2,726,060,123	2,624,385,212	24,474,085,008	24,774,419,122

(Amount in Rupees)

Total #	Ministry	Total Current	Arrears Water	Arrears Sewerage	Arrears Conservancy	Arrears Fire	Total Arrears	Total Demand
GOVERNMENT OF PAKISTAN								
1	Bureau Of Statistics	7,140	444,026	14,231	-	-	458,257	465,397
8	Central Board Of Revenue	629,408	49,419,661	2,714,973	2,827,261	2,423,837	57,385,732	58,015,140
3	Civil Aviation Authority	3,037,777	94,321,149	22,369,239	23,111,679	31,199,095	171,001,162	174,038,939
2	Export Promotion Bureau	260,478	21,211,776	4,122,121	4,055,057	4,866,081	34,255,035	34,515,513
3	Ministry Of Commerce	195,248	1,783,337	5,845	2,197	2,636	1,794,015	1,989,263
16	Ministry Of Culture & Tourism	1,449,757	235,577,516	13,502,749	14,984,983	15,806,976	279,872,224	281,321,981
133	Ministry Of Defence	73,109,051	2,507,784,812	971,748,688	975,912,907	846,065,835	5,301,512,242	5,374,621,293
22	Ministry Of Education	394,033	41,503,794	1,498,583	1,725,349	1,444,195	46,171,921	46,565,954
6	Ministry Of Finance	1,214,479	61,238,877	4,007,465	3,057,803	35,967,912	104,272,057	105,486,536
28	Ministry Of Food Agr.Livestock	836,801	59,509,215	4,156,709	3,686,401	1,731,735	69,084,060	69,920,861
9	Ministry Of Health	5,473,949	89,704,443	28,399,430	23,195,681	5,610,926	146,910,480	152,384,429

(Amount in Rupees)

Total #	Ministry	Total Current	Arrears Water	Arrears Sewerage	Arrears Conservancy	Arrears Fire	Total Arrears	Total Demand
8	Ministry Of Information	248,045	37,372,562	2,495,103	1,729,577	689,958	42,287,200	42,535,245
9	Ministry Of Interior	377,954	9,169,967	261,160	214,989	271,320	9,917,436	10,295,390
23	Ministry Of Ports&Shipping	20,489,234	846,967,642	319,092,392	333,511,899	290,297,899	1,789,869,832	1,810,359,066
14	Ministry Of Production	93,954,308	4,446,198,759	630,067,462	783,559,436	859,570,189	6,719,395,846	6,813,350,154
1	Ministry Of Revenue	-	970,560	28,800	-	-	999,360	999,360
12	Ministry Of Science & Technology	3,759,279	21,087,114	9,699,567	8,957,179	6,285,546	46,029,406	49,788,685
145	Ministry Of Works	5,735,561	865,568,258	29,635,472	27,895,713	30,380,073	953,479,516	959,215,077
5	Misc. Ministry	1,188,840	25,616,023	4,113,235	4,072,905	4,647,739	38,449,902	39,638,742
28	Pakistan Postal Services	390,718	29,348,288	409,306	437,399	426,572	30,621,565	31,012,283
20	Pakistan Railway	5,205,329	123,910,030	2,001,968	5,879,583	41,089,406	172,880,987	178,086,316
47	Pakistan Telecommunication	2,095,340	209,813,661	3,756,438	3,908,734	3,917,408	221,396,241	223,491,581
1	Social Welfare	41,821	3,430,150	36,000	438,420	601,259	4,505,829	4,547,650
3	Ushar & Zakat	431,428	18,889,685	243,279	1,569,469	911,396	21,613,829	22,045,257
547	Sub-total	220,525,978	9,800,841,305	2,054,380,215	2,224,734,621	2,184,207,993	16,264,164,134	16,484,690,112
GOVERNMENT OF SINDH								
2	Department Of Livestock	-	110,914,960	6,886,349	6,315,950	6,128,993	130,246,252	130,246,252
68	Health Department	4,321,928	133,605,356	10,541,160	11,966,269	9,762,928	165,875,713	170,197,641
121	Home Department	8,396,715	382,322,319	18,193,608	23,855,214	18,124,649	442,495,790	450,892,505
78	Karachi Electric Supply	14,193,571	1,215,237,492	45,847,761	61,218,211	52,672,642	1,374,976,106	1,389,169,677
204	Ministry Of Education	10,839,622	432,101,628	50,311,582	53,731,308	41,018,588	577,163,106	588,002,728
16	Ministry Of Law	245,686	28,711,958	611,198	578,374	553,035	30,454,565	30,700,251
4	Ministry Of Public Health Engineering	2,213,400	224,906,925	18,490,794	17,281,586	25,108,034	285,787,339	288,000,739
11	Ministry Of Revenue	106,002	25,959,060	474,816	438,336	470,511	27,342,723	27,448,725
1	Ministry Of Welfare	9,049	208,742	-	-	-	208,742	217,791
1	Misc. Ministry	-	21,664,669	7,925,197	7,925,197	9,568,532	47,083,595	47,083,595
22	Provincial P.W.D	1,403,087	245,898,980	10,031,225	10,492,234	10,063,022	276,485,461	277,888,548
2	Sind Govt Printing Press	71,400	2,584,402	-	-	-	2,584,402	2,655,802
2	Sind Small Industries	18,098	2,046,133	113,777	106,481	90,433	2,356,824	2,374,922
7	Sindh Assembly Building	122,843	4,106,187	112,398	1,172,889	504,780	5,896,254	6,019,097
1	Sindh Chief Minster House		1,604,738	912	-	-	1,605,650	1,605,650

(Amount in Rupees)

Total #	Ministry	Total Current	Arrears Water	Arrears Sewerage	Arrears Conservancy	Arrears Fire	Total Arrears	Total Demand
2	Sindh Governor House	366,049	23,151,489	3,044,635	2,927,072	2,424,896	31,548,092	31,914,141
542	Sub-Total	42,307,450	2,855,025,038	172,585,412	198,009,121	176,491,043	3,402,110,614	3,444,418,064
LOCAL GOVERNMENT								
58	City District Govt Karachi	25,367,460	2,435,134,949	207,331,171	163,014,747	124,894,272	2,930,375,139	2,955,742,599
3	District Council Ibrahim Hydaray	1,143,590	107,108,472	8,099,959	7,627,999	8,394,552	131,230,982	132,374,572
2	Town Committee Gharo	6,675,971	927,499,744	97,644,602	93,705,574	90,856,925	1,209,706,845	1,216,382,816
1	Union Council Darsano Channo	147,560	14,820,285	1,989,293	1,929,773	1,175,351	19,914,702	20,062,262
2	Union Council Dhabiji	264,095	87,937,363	15,346,121	15,150,521	16,757,361	135,191,366	135,455,461
1	Union Council Jangshahi	3,570,000	253,823,002	17,063,056	16,438,096	16,596,750	303,920,904	307,490,904
2	Union Council Konkar	332,010	61,126,095	5,883,591	5,449,671	5,010,965	77,470,322	77,802,332
69	Sub-total	37,500,686	3,887,449,910	353,357,793	303,316,381	263,686,176	4,807,810,260	4,845,310,946
1158	Grand Total	300,334,114	16,543,316,253	2,580,323,420	2,726,060,123	2,624,385,212	24,474,085,008	24,774,419,122

Director Municipal Utility Charges & Taxes (MUCT) KMC

Description	Total Amount of Arrears	Total Amount of Recovery Affected	Arrears up to 30.06.2013
Outstanding Arrears on account of Utility Bills	25,543.310	Nil	25,543.310

Annex-V
[Para: 1.2.2.2]

Non-Realization of Receipts/Arrears

[Rupees in Millions]

Name of Department	Formation	AIR Para	Amount
KMC	Senior Director Land Management-II	4 (2013-14)	450.980
	Project Director Orangi Town ship	3 (2013-14)	31.206
	Senior Director, Local Taxes	4	434.569
	Director Estate	2	0.616
	Director Estate	5	0.033
	Project Director, Orangi Town Ship, Katchi Abadi (from PTCL. K-Electric)	1	75.295
	Project Director, Orangi Town Ship, Katchi Abadi (various Police stations)	3	48.326
	Project Director, Orangi Town	4	38.296
	Director, Municipal Utility Charges & Taxes (MUCT)		3,783.940
KW&SB	Deputy Managing Director, RRG	7	20,039.823
	Incharge Hydrant Services, Tanker Operations	2	9.797
TOTAL			24,912.881

Non-Recovery of Land Rents and Mutation Fee

(Amount in Rupees)

S #	Defaulters	Outstanding Dues
1	M/s K-Electric	5,634,510,714
2	M/s Pakistan Telecommunication Corporation, Ltd	7,686,728
3	Police Department, GoS	20,807,011
4	M/s Asghar Ali Shah Stadium	1,091,881
5	M/s Habib Public School	15,117,900
6	M/s National Bank of Pakistan	1,759,900
7	M/s Agha Khan Central Health Board, Agha Khan Hospital	51,572,378
8	M/s Liaquat National Hospital	45,403,540
9	M/s Mahraja Estate (Pvt) Ltd	884,250
10	M/s State Life Insurance Corporation	15,728,352
11	M/s Pakistan Institute of Management (former PIDC)	2,057,824
12	M/s Sui Southern Gas Company	4,505,850,000
13	KMC Officers Cooperative Housing Society	12,826,000
14	Rent of Huts (151 tenants)	11,344,000
Total		10,326,640,478

Non-Deduction of Sales Tax on Services Rs. 1,017.589 million

FBR
FEDERAL BUREAU OF REVENUE

OFFICE OF THE ASSISTANT COMMISSIONER (I.R.) E & C, WHT ZONE, UNIT-01, REGIONAL TAX OFFICE-III, KARACHI.

ATO
PAYING TAX, SALES TAX & GENERAL ENQUIRY UNIT
REGIONAL TAX OFFICE KARACHI

No. 222

Dated : 05/10/2015

Deputy Managing Director (Finance),
Karachi Water and Sewerage Board,
ROOM NO. 373, THIRD FLOOR, KBCA BUILDING,
BEHIND CIVIC CENTRE, GULSHAN-E-JOBA, KARACHI

SUBJECT: SHOW CAUSE U/S 11(4) NOTICE FOR NON PAYMENT OF SALES TAX WITHHELD UNDER THE SALES TAX SPECIAL PROCEDURE (WITHHOLDING) RULES 2007 NOTIFIED VIDE SRO. 660(I)/2007 AMENDED UP TO DATE.

Please refer to the above captioned subject and to this office earlier notice dated 2015 to which you failed to make compliance.

2. You, being a public organization, were declared a withholding agent vide SRO. 660(I)/2007. Therefore, you were required to withhold one fifth (1/5) of sales tax, charged by suppliers on supplies, made to you and total sales tax at the applicable rate on the supplies made to you by the persons, who are liable to be registered but are not actually registered under the Sales Tax Act, 1990, under sub rule 2 of rule 2 and and sub rule 3 of rule 2 of the Sales Tax Special Procedure (withholding) Rules 2007 notified vide SRO. 660(I)/2007 amended up to date. It has been reported the undersigned by the Directorate General of Pakistan Revenue Receipts Audit that you have purchases of Rs. 5,985,818,389/- from un-registered persons during the period July, 2012 to June, 2013, on which sales tax at the rate of 17% comes to Rs. 1,017,589,126/-. However, you were required under sub rule 3 of rule 2 of the sales Tax Special Procedure (Withholding) Rules 2007, notified vide SRO. 660(I)/2007 amended up to date to withhold total sales tax to be charged on supplies made to you, during the July, 2012 to June, 2013, which comes Rs. 1,017,589,129/-. You were also required to pay, under sub rule 6 of rule 2 of the Sales Tax Special Procedure (Withholding) Rules 2007 notified vide SRO. 660(I)/2007 amended up to date the withheld/ to be withheld sales tax in the returns for each month from July 2012 to June, 2013, to be filed on 15th of the following month of each of the months from July 2012 to June, 2013, which you have failed to pay. The work sheet showing details of non-payment of sales tax withholding is enclosed as Annex-"A" to this show cause notice.

3. You are, therefore, called upon to show cause under sub-section 4 of section 11 of the Sales Tax Act, 1990 as to why Rs. 1,017,589,126/- should not be recovered from you along with default surcharge under section 34 and penalty under section 33 of the Sales Tax Act, 1990.

Hearing in this case has been fixed on 13-10-2015 at 11:30am in the office of the undersigned located at Room No. 13, 1st Floor Income Tax Building, ST-16 Block-15, Gulshan-e-Joba, Karachi, where you either in person or through authorized representative should appear to defend your charges. In case no reply is received within the stipulated time period or no one appears on the date and time as specified above, it will be presumed that you have nothing to offer in your defense and the case will be decided ex parte on merits on the basis of documents filed on record.

13/10/15

13-10-2015



KARACHI WATER & SEWERAGE BOARD
FINANCE DEPARTMENT
Head Office, 3rd Floor, Annex Building, Civic Center, Karachi.
Ph # +92-99231236 Fax-99231459-60

NO.KW&SB/D.M.D (F)/2015/810/L

Dated: 22.12.2015.

✓ The Director General Audit,
Local Government, Sindh, Karachi.

SUBJECT: RECOVERY OF GOVERNMENT DUES (SALES TAX).

P.U.C is a letter received from Assistant Commissioner (I.R) E&, WHT ZONE , UNIT -01, Regional Tax Office-III Vide No. 222 Dated: 05.10.2015, that you provided a list of Taxable Sales Tax amount as mention in list is actually consist on cheque numbers and the amount mentioned as Sales Tax amount is deducted as Income Tax amount to the contactors.

It is also pointed out that enclosed list, provided by your office to the Office of the Assistant Commissioner (I.R) E&, WHT ZONE , UNIT -01, Regional Tax Office-III as mention in letter No. 222 Dated : 05.10.2015, (copy enclosed) may please rectified and correct amount may please be informed to this office as well as to Assistant Commissioner as Taxable amount of Sales Tax for the year 2012-13.

Your cooperation is highly appreciated.

(MAIRAJ UDDIN)
Dy. Managing Director (F)
K.W.&.S.B

Copy to:

- 1) The Managing Director, KW&SB.
- 2) The Director General Audit, Local Govt., Sindh, Karachi.

DIRECTOR GENERAL AUDIT,
LOCAL COUNCILS, SINDH, KARACHI
INWARD DAILY
No. 3812
Dated, 28-12-2015

Detail of Non-Auctioning of Bid

(Amount in Rupees)

Type	Bid Reserve Amount	Recovery made through Department	%	Less Recovery	Remarks
Shop Board, Sun Shed,& Companies Board	266,358,113	75,862,334	28.28 %	190,495,779	Bid was neither revised nor advertised for second time after failure of first bid.

Loss to Government revenue due to absence of proper rules/ laws

Project Director, Orangi Town Ship, Katchi Abadi (AIR Para-5)								
Month	Ground Rent Iv-B (I) 506-400	Transfer/ Mutation Mortgage Fee Iv-B(Ii) 506-472	Road Obstruction Iv-B-(Iv) 506-496	Non Utilization Fee Iv-B-(Iii) 506	Occupancy Value Planned Area Xi-C-(I) 512-502	Katchi Abadi Xi-C-(Ii) 512-504	Grand Total	Recovery % Against Monthly Target
Budget Target 2014-15	100,000,000	5,000,000	100,000	400,000	30,000,000	50,000,000	185,500,000	
Monthly Target	8,333,333	416,667	8,333	33,333	2,500,000	4,166,667	15,458,333	
July,2014	532,820	366,232	0	0	496,068	998,860	2,393,980	15.487
26th August, 2014	55,000	47,176	0	0	89,000	345,356	536,532	3.471
September, 2014	400,000	363,460	0	0	300,000	1,222,318	2,285,778	14.787
October, 2014	133,000	150,428	0	0	150,000	904,520	1,337,948	8.655
November, 2014	128,000	100,700	0	0	100,000	740,980	1,069,680	6.92
December, 14	305,015	250,000	0	0	200,000	2,189,261	2,944,276	19.047
January, 2015	211,310	160,000	62,300	0	139,500	1,103,126	1,676,236	10.844
February, 2015	200,000	200,000	55,000	0	64,527	1,402,836	1,922,363	12.436
March, 2015	50,900	76,380	6,200	0	104,540	991,791	1,229,811	7.956
April, 2015	299,900	200,000	0	0	239,080	900,915	1,639,895	10.608
May, 2015	78,800	214,000	0	0	139,840	729,798	1,162,438	7.52

Project Director, Orangi Town Ship, Katchi Abadi (AIR Para-5)								
Month	Ground Rent Iv-B (I) 506-400	Transfer/ Mutation Mortgage Fee Iv-B(Ii) 506-472	Road Obstruction Iv-B-(Iv) 506-496	Non Utilization Fee Iv-B-(Iii) 506	Occupancy Value Planned Area Xi-C-(I) 512-502	Katchi Abadi Xi-C-(Ii) 512-504	Grand Total	Recovery % Against Monthly Target
June, 2015	0	51,772	0	0	0	0	51,772	0.335
Grand Total	2,394,745	2,180,148	123,500	0	2,022,555	11,529,761	18,250,709	9.839
%age	2.395	43.603	123.5	0	6.742	23.06		

Annual Target 2014-2015	185,500,000
Amount Recovered	18,250,709
Challans Issued to Various Departments	167,249,291

Annex-X
[Para: 1.2.2.9]

Non-Deduction of Sales Tax on Services

S. No.	Formation	No. of Formations	Amount Paid	Non/Less Deduction
1	Municipal Training & Research Institute	5	78,500	13,345
2	Chairman/ Judge, Appellate Tribunal	9	293,552	46,968
3	Administrator KMC	15	3,623,284	559,970
4	Director Zoo	1	3,995,733	639,317
5	Director, Vehicles	6	2,377,947	380,472
6	MS, Sobraj Maternity Hospital	1	673,917	97,920
7	Senior Director, Finance/ Financial Advisor	3	8,475,785	1,440,883
8	Senior Director MS	4	4,995,209	840,945
Total			24,513,927	4,019,820

Annex-XI
[1.2.2.11]

Recovery on account of Overpayment of Pay & Allowances

(Amount in Rupees)

Sr. #	Name	Design.	Existing Salary P/M	10% enhancement to be paid P/M	Salary Actually Paid PM	Over Payment
1	Dr. Kamran Yahya	RMO	19,800	21,780	25,047	3,267
2	Dr. Haseeb Nawaz	RMO	19,800	21,780	25,047	3,267
3	Dr. S. Sehar Razi	RMO	19,800	21,780	25,047	3,267

(Amount in Rupees)

Sr. #	Name	Design.	Existing Salary P/M	10% enhancement to be paid P/M	Salary Actually Paid PM	Over Payment
4	Dr. Faraz Akhter	RMO	19,800	21,780	25,047	3,267
5	Dr. S. Asra Jamal	RMO	19,800	21,780	25,047	3,267
6	Dr. Mudassar Hasan	RMO	19,800	21,780	25,047	3,267
7	Dr. Rakshanda	RMO	19,800	21,780	25,047	3,267
8	Dr. Shazia Zehra	RMO	19,800	21,780	25,047	3,267
9	Dr. Irfan Qazi	RMO	19,800	21,780	25,047	3,267
10	Dr. Saima Kanwal	RMO	19,800	21,780	25,047	3,267
11	Dr. Aftab Ahmed	RMO	19,800	21,780	25,047	3,267
12	Dr. Sajida Sultan	RMO	19,800	21,780	25,047	3,267
13	Dr. Bilal Ahmed	RMO	19,800	21,780	25,047	3,267
14	Dr. Ruby Khan	RMO	19,800	21,780	25,047	3,267
15	Dr. Fatima Saleem	RMO	19,800	21,780	25,047	3,267
16	Dr. Pardeep Kumar	RMO	19,800	21,780	25,047	3,267
17	Dr. Amaanullah	RMO	19,800	21,780	25,047	3,267
18	Dr. S. Nawab Haider Zaidi	RMO	19,800	21,780	25,047	3,267
19	Dr. Uzma Asif	RMO	19,800	21,780	25,047	3,267
20	Dr. M. Shariq	RMO	19,800	21,780	25,047	3,267
21	Dr. Shaista Gulzar	RMO	19,800	21,780	25,047	3,267
22	Dr. Noreen Sarwat	RMO	19,800	21,780	25,047	3,267
23	Dr. S. Arzoo Azeem	RMO	19,800	21,780	25,047	3,267
24	Dr. Nadia Kaimkhani	RMO	19,800	21,780	25,047	3,267
25	Dr. Uzma Tahira	RMO	19,800	21,780	25,047	3,267
26	Dr. Durre Shahwar	RMO	19,800	21,780	25,047	3,267
27	Dr. Shahzada Zahid Abbas	RMO	19,800	21,780	25,047	3,267
28	Dr. Farah Naz	RMO	19,800	21,780	25,047	3,267
29	Dr. Mahrukh Fatima	RMO	19,800	21,780	25,047	3,267
30	Dr. Azra Tirmizi	RMO	19,800	21,780	25,047	3,267
	Total Amount Paid in excess (monthly)					98,010
	Total Amount Paid in excess during 2013-14					1,176,120

Splitting of works of similar nature to avoid approval from competent forum

Project Director S-III (AIR Para-4)				
Sr.	Description	Name of Contractor	Date of Award of Contract	Contract Amount
1	Construction of New RCC Conduit, Interceptors and other allied works along Lyari river (Garden to Maripur Road) : LS – 6	M/S. Indusmen	26 th August, 2013	951,339,977
2	Construction of New RCC Conduit, Interceptors and other allied works along Lyari river (Maripur Road to Maripur STP – III) : LS – 7	M/S. Cresent Construction Company	26 th August, 2013	664,385,216
3	Construction of New RCC Conduit, Interceptors and other allied works along Lyari river (From Gujro Nalla to TP - I) : LS – 8	M/S. Qasim Khan & Company	26 th August, 2013	1,117,682,532
4	Construction of New RCC Conduit, Interceptor and other allied works along Lyari River (Gulshan-i-Yaseenabad to Teen Hati Bridge) under S-III Project: LS – 4	M/S Sardar M. Ashraf D. Baloch	8th December, 2014	1,634,455,074
5	Construction of New RCC Conduit Interceptor and other allied works along Lyari River (Teen Hati Bridge to Garden) under S-III Project: LS- 5	M/S Sardar M. Ashraf D. Baloch	8th December, 2014	1,618,106,301
TOTAL				5,985,969,100

Irregular Award of Work after Expiry of Bid Validity Period

(Amount in Rupees)

Project Director, S-III Project (AIR Para-11) F/Y 2013-14					
Sr.	Description	Date Of Bid Opening	Date Of Bid Expiry	Work Order No. & Dated	Amount
01.	LS – 6	28-03-2013	28 th June 2013	26 th August, 2013	951,339,977
02.	LS – 7	28-03-2013	28 th June 2013	26 th August, 2013	664,385,216
03.	LS – 8	28-03-2013	28 th June 2013	26 th August, 2013	1,117,682,532
04.	LS – 10	28-03-2013	28 th June 2013	26 th August, 2013	83,486,713
Total					2,816,894,438

Executive Engineer (Sewerage) Jamshed Town (AIR Para-4)					
1	Supplying of Bamboos for maintenance of sewerage system Jamshed Town for the year 2014-15.	16 th September 2014	14 th December 2014	EE/SEW/JT/KW&SB/2015/33	1,360,194
				04 th March, 2015	

Executive Engineer (Water distribution) Jamshed Town (AIR Para-6)					
1	Repair of heavy water leakages 18” dia, 15” dia and 12” dia on PRCC pipe and replacement of 8” dia & 10” dia AC pipeline by 200mm & 250mm PE pipeline in UC-02 & 04 Mehmoodabad & Manzoor Colony in JT	11 th September 2014	09 th December 2014	EE/JT/WD/KW&SB/2015/745	1,860,613
				08 th January, 2015	

Executive Engineer, Civil (E&M, Sewerage) (AIR Para-3)					
1	Repairing of 48” Dia Damaged/Broken PRCC Rising Main to Coast Guard Office Cantt	16 th Oct, 2014	13 th January 2015	EE/CIVIL/E&M/WORKS/2015/40	968,295
				16 th February, 2015	
2	R/M of Detoriated Condition of 36” Dia PRCC Rising Main Through RCC Encasing and Leaking Joints under Lyari Express way Bridge near Bakra Piri Chowk	21 st Oct. 2014	18 th January 2015	EE/CIVIL/E&M/WORKS/2015/42	976,418
				17 th February, 2015	
Sub-Total					1,944,713
Total					5,165,520
Grand Total					2,822,059,958

Un-authorized creation of posts

Designation	No of Posts Upgraded
A.D.O/SUPERINTENDENT	31
ADMN OFFICER/DY.DIR.PR.	1
ASSISTANT	66
ASST. FOREMAN (ELEC)	4
ASST. FOREMAN (MECH)	4
ASST. MID-WIFE	1
ASST. SANITARY INSPECTOR	4
ASST.DIST.OFFICER/ASST.DR	57
ASSTT RECORD KEEPER	6
ASSTT.EXECUTIVE ENG(CIVIL	114
ASSTT.EXECUTIVE ENG(MECH)	115
ASSTT.MANAGER / PROGRAMER	1
AUDIT AND ACCOUNTS ASST	24
CHEMIST	15
CHF. FORMAN MECHANICAL	1
CHIEF ENGINEER	4
COM.SYS.ANALYST(APO)/ADO	1
COMPOSER	4
COMPUTER OPERATOR/D.E.OPR	1
COMPUTER OPERATOR/K.P.O	12
DATA ASSISTANT/J.AUDITOR	14
DEPUTY SECRETARY	1
DISTRICT OFFICER/DIR.BULK	1
DISTRICT OFFICER/DIR.COMP	1
DISTRICT OFFICER/DIR.F&A	1
DISTRICT OFFICER/DIR.I.T	1
DISTRICT OFFICER/DIR.MED	1
DISTRICT OFFICER/DIR.P.R	2
DISTRICT OFFICER/DIR.PEMS	1
DISTRICT OFFICER/DIR.TAX	1
DISTRICT OFFICER/DIR.TRNG	1
DIV.ACCTT/ASSTT.ACCTS OFF	78
DY. MANAGING DIR.TECH SER	1
DY.DIR(ADMN)/ADMN OFFICER	14
DY.DIR.ACCOUNTS/ACCTT.OFF	16
DY.DIST.OFF/DY.DIR PEMIS	1
DY.DISTRICT OFF/DY.DIR.TR	1
DY.DISTRICT OFFICER/DY.DR	43
DY.DISTT.OFF ACCTT/B.O	1
DY.MANAGING DIR (P.&D)	1
DY.MANAGING DIRECTOR HRDA	1
DY.MANAGING DIRECTOR RRG	1

Designation	No of Posts Upgraded
DY.MANAGING DIRECTOR(FIN)	1
EXECUTIVE ENGINEER	12
EXECUTIVE ENGINEER (MECH)	12
EXECUTIVE ENGINEER(CIVIL)	63
INSPECTOR	153
JUNIOR AUDITOR	39
LAW OFFICER	1
PHOTOGRAPHER	2
PRIVATE SECRETARY	5
SECRETARY	1
SENIOR AUDITOR	33
STENOGRAPHER	21
SUB ENGINEER (CIVIL)	281
SUB ENGINEER (MECH&ELEC)	187
SUB INSPECTOR	363
SUPERINTENDING ENG(CIVIL)	35
SUPERINTENDING ENG.(MECH)	7
TYPIST	3
WATER INSPECTOR	2
WORK INSPECTOR	3
Total	1,873
New Posts /Vacancies Created vide City Council resolution-2008	3,659
Grand Total	5,532

Annex-XV
[Para: 1.2.2.18]

**Transgression of financial powers on account of award of contracts
without approval from government**

(Amount in Rupees)

S. No.	Name of work	M/S	W.O No. & Date	Amount	Period
Administrator KMC (AIR Para-2)					
1	Operation of Contact Centre of KMC (30-12-12 to 29-12-14)	M/S Htech Solutions (Pvt) Ltd	PD/CCIS/Dir(IT)/21 /2013 Dated 20-02-2013	95,634,048	2 years
2	Maintenance of Computer Hardware, Software Networking and Allied for the Project Citizen Complaint and Information System(CCIS) for KMC (30-12-12 to 29-12-2014)	M/S Htech Solutions (Pvt) Ltd	PD/CCIS/Dir(IT)/23 /2013 Dated 26-02-2013	35,176,008	2 years
3	Wireless Video Security & Surveillance System (WVSS) Phase-I (01-07-13 to 30-6-15)	M/S GCS (Pvt) Ltd.	KMC/IT/Director IT/2013/229 Dated 30-07-2013	128,821,748	2 years

(Amount in Rupees)

S. No.	Name of work	M/S	W.O No. & Date	Amount	Period
4	Supply, Installation, Operation and Maintenance of Video Security & Surveillance System for Karachi (01-07-14 to 30-6-17)	M/S GCS (Pvt) Ltd.	KMC/IT/Director IT/2013/448 Dated 15-08-2014	256,486,358	3 years
Total				516,118,162	

Annex-XVI
[Para: 1.2.2.19]

Irregular Revision of Work without Retendering

(Rupees in Million)

Director General (Technical Services) (AIR Para-12) F/Y 2013-14					
Name of work	W.O # / Date	Amount of A.A	W.O Amount	Amount Exceed	Excess %
Constt: of 3 Lane fly over at Malir 15@ Shahrah e Faisal	346 / 29-11-2013	532.532	842.858	310.326	58.27

(Rupees in Million)

Director Solid Waste Management (AIR Para-2)							
Sr	Name of Work	Name of contractor	Date of agreement (F.Y 2013-14)	Work Order # /Date (F.Y 2014-15)	Amount of work (F.Y 2014-15)	Date of agreement (F.Y 2014-15)	Reason submitted by the management on 17-11-2014
1	Operation and maintenance of landfill site deh Jam Chakro, Surjani Town, Karachi.	M/S Astro Tech International	02-08-13	C.E/(CM)/MS/ KMC/12/ 15 dated 12-01-15	57.326	09-01-2015	The period of contract was expired due to tendering process and the site could not be left unattended, and the department was fully satisfied with the contractor working.
2	Operation and maintenance of landfill site deh, Gond pass at Hub River road, Karachi.	M/S Sanco Technologies	02-08-13	C.E/(CM)/MS/ KMC/ 11/ 15 dated 12-01-15	46.104	09-01-2015	
Total					103.430		

Annex-XVII
[Para: 1.2.2.20]

Payment of Works without Maintenance of Measurement Books and Stock Register

(Rupees in Million)

S. No.	Name of Scheme	M/S	Work order No. & Date	Approved Cost
1	New I.T Infrastructure of KMC (Software)	Htech Solution (Pvt) Ltd.	334/2-6-14	19.998
2	New I.T Infrastructure of KMC (Hardware)		333/2-6-14	19.899
3	New I.T Infrastructure of KMC (Networking)		335/2-6-14	19.957
4	“Supply & Installation of Video Security & Surveillance System for Malir Cantt Gate VI, Parda Park & Islamia College, Lyari Express Way, Abul Hassan Isphani Road Bridge, Disco Bakery, Dhakka Sweets, Chappel Garden, White House Scheme” Karachi	M/S GCS (Pvt.) Ltd.	307/ 29-05-2014	299.569
Total				359.423

Annex-XVIII
[Para 1.2.2.22]

Non-Maintenance of Log Books

[Rupees in Millions]

Department	Formation	AIR Para	Amount
LGD	DG Monitoring & Evaluation	3 (2013-14)	0.239
	D.G Sindh Civil Services Academy Tando Jam	4 (2013-14)	0.665
	DG Monitoring & Evaluation	3	0.231
	Provincial Election Authority LGD Sindh	4	0.713
	Municipal Training & Research Institute	4	0.420
	Chairman/ Judge, Appellate Tribunal	8	0.700
	Secretary, Local Government, Sindh	1	3.188
	Secretary, Local Government Board, Sindh, Karachi	7	4.025
KMC	Senior Director I.T	13 (2013-14)	5.301
	Administrator KMC	20 (2013-14)	4.264
	Administrator KMC		15.000
	Director Zoo	5	1.229
	Director Media Management	5	1.674
	Director, Vehicles	4	474.670
	Executive Director, Institute of Heart Disease	5	2.489
	MS, Sobraj Maternity Hospital	8	3.4 43
	Senior Director MS	3	219.747
	Senior Director, Local Taxes	19	3.958
MS, Spencer Eye Hospital	7	1.285	
KW&SB	Director Medical Services	10 (2013-14)	2.548
	Deputy Managing Director, RRG	5	4.296
	Managing Director	11	2.244
	Resident Engineer, Gharo Division (Pumping & Filter)	6	3.683

[Rupees in Millions]

Department	Formation	AIR Para	Amount
	Resident Engineer, NEK, K-II Division (Pumping & Water)	6	0.595
	Chief Engineer, District (Malir)	4	11.567
TOTAL			249.923

Annex-XIX
[Para 1.2.2.24]

Unauthorized Appointments

(Rupees in Million)

Name of Formation	AIR Para	No. of Appointments	Amount
Chief Officer City Warden KMC	03	285	184.613
Administrator KMC	05	68	0.815
Director, Safari Park & Aladdin Park	04	21	2.376
M.S Landhi Medical Complex	05	18	1.872
Total		392	189.676

Annex-XX
[1.2.2.25]

Details of schemes

(Rupees in Million)

S. No.	G.Sr. # PSDP No: 2013-14	G.Sr. # PSDP No: 2014-15	Location of Scheme District	Estimated Cost	Expenditure upto June 2014	Throw forward as on 01.07.2014	Current Year Exp. upto 30.06.2015	Total Cost Incurred	Excess	%
Phase-I, Drainage System Components of 25 Years Master Plan for Qasimabad Hyderabad										
1	916	1345	Hyd:	386.730	386.730	0.000	57.877	444.61	57.88	15%
Provision of Sewage / drainage disposal i.e. main box drain 8400 ft. and connecting secondary sewer at Yar Mohammad Goth and surrounding Goths settlements UC-8 Gadap Town, Karachi.										
	1041	1431	Karachi KMC	90.880	50.000	40.880	58.380	108.38	17.50	19%
Provision of Sewage / drainage disposal i.e. main box drain 10465 ft. and connecting secondary sewer at Ramzan Goth and surrounding Goths settlements UC-8 Gadap Town, Karachi										
3	1042	1432	Karachi KMC	104.733	50.000	54.733	99.734	149.73	45.00	43%
Village Malhi Colony Menghwar Paro and village LakhoUnnar Menghwar Paro Deh 110 U.C Mirpur Old, Taluka Hussain Bux Mari, District Mirpurkhas.										
4	1033	1448	Mirpurkhas	14.470	16.322	0.000	1.475	17.80	3.33	23%
Total				596.813	503.052	95.613	217.466	720.52	123.71	

(Rupees in Million)

Detail Of Scheme Which Does Not Exist				
ADP 2015-16	Name of scheme	Location	Estimated cost	Expenditure upto June 2014
1030	Construction of Under pass at Nasim Nagar Chowk Qasimabad Hyderabad.	Hyderabad	198.31	40.000

Annex-XXI
[Para: 1.2.2.26]

(Rupees in Million)

S. No.	Formation	AIR Para	Amount
1	Secretary, Local Government Department	18	-
2	MS, Spencer Eye Hospital	6	-
3	Director, Health & Medical Services, KMC	3	-
4	MD, KW&SB	17	-
5	Resident Engineer, Gharo Division (Pumping & Filter)	5	38.622
6	Resident Engineer, NEK, K-II Division (Pumping & Water)	8	35.946
7	Executive Engineer, (Sewerage) Scheme- 33	1	17.448
8	Executive Engineer, (Water) Scheme- 33	1	8.327
9	Executive Engineer, (E&M) Shah Faisal Town	5	33.219
10	Executive Engineer, (Sewerage) Gulshan e Iqbal Town	4	-
11	Executive Engineer, (E&M- Water) Jamshed Town	5	-
12	Executive Engineer, Sewer Cleaning Equipment & Services Division	3	-
13	Executive Engineer, (E&M - Water) Gulshan e Iqbal	5	-
14	Executive Engineer, (Sewerage) Jamshed Town	6	-
15	Executive Engineer, (Water Distribution) Jamshed Town	2	-
16	Executive Engineer, Civil (E&M - Sewerage)	5	-
17	Executive Engineer, (Sewerage) Gulshan e Iqbal Town	4	-
18	Executive Engineer, (E&M) Shah Faisal Town	5	-
19	Executive Engineer, (Water) Shah Faisal Town	6	-
20	Executive Engineer, (Sewerage) Malir Town	6	-
Total			133.562

Annex-XXII
[Para: 1.2.2.27]

Award of Contracts without Tender

S. No.	Formation	AIR Para	Amount	Remarks
1	Senior Director, Information Technology Department	6(2013-14)	130.805	Operation of contact Center KMC
2	Secretary, Local Government, Sindh	3	0.512	Printing and Repair & Maintenance
3	Executive Engineer, (Sewerage) Scheme- 33	6	0.995	-
Total			132.312	

Irregular Transfer of Plots without Verification

(Amount in Rupees)

Sr. #	Name of Division	No. of Leases / Land Rent	No. of Mutations / Transfers	Amount
1	Keamari	Nil	18	264,324
2	Liaquatabad	20	110	2,163,865
3	Hawks Bay	Nil	80	5,465,580
4	Auction	Nil	Nil	Nil
5	Ganna Mandi	Nil	Nil	Nil
6	Baldia Town	171	19	2,469,250
7	Jamshed	126		17,338,047
8	Haroonabad	2	Nil	1,130,978
9	Sadar –I	21	62	7,494,862
10	Sadar-II	53	48	23,233,958
11	Mehmoodabad	20	45	2,148,960
12	Lyari	96	50	1,150,556
13	Cattle Colony Korangi	30	2	1,433,200
14	Cattle Colony Landhi	129	83	599,448,663
	Total			124,242,243

Unauthorized Clearance of Liabilities

(Amount in Rupees)

S. No.	Bill No.	Date	Particulars	Paid To	Amount
1	1124	25-7-14	Operation & maintenance of wireless video and security & surveillance system Phase-1 Old city Kaati and SITE area June 2014	M/S GCS (Pvt) Ltd.	4,993,091
2	1128	25-7-14	Operation & maintenance of wireless video and security & surveillance system Phase-1 Old city Kaati and SITE area April 2014	M/S GCS (Pvt) Ltd.	4,993,091
3	1126	25-7-14	Operation & maintenance of wireless video and security & surveillance system Phase-1 Old city Kaati and SITE area March 2014	M/S GCS (Pvt) Ltd.	4,993,091
4	1125	25-7-14	Operation & maintenance of wireless video and security & surveillance system Phase-1 Old city Kaati and SITE area Feb 2014	M/S GCS (Pvt) Ltd.	4,993,091
5	1122	25-7-14	Operation & maintenance of wireless video and security & surveillance system Phase-1 Old city Kaati and SITE area Jan 2014	M/S GCS (Pvt) Ltd.	4,993,091
6	1123	25-7-14	Operation & maintenance of wireless video and security & surveillance system Phase-1 Old city Kaati and SITE area Dec 2013	M/S GCS (Pvt) Ltd.	4,993,091
7	1130	25-7-14	Operation & maintenance of wireless video and security & surveillance system Phase-1 Old city Kaati and SITE area Nov 2013	M/S GCS (Pvt) Ltd.	4,993,091
8	1127	25-7-14	Operation & maintenance of wireless video and security & surveillance system Phase-1 Old city Kaati and SITE area Oct. 2013	M/S GCS (Pvt) Ltd.	4,993,091
9	1174	28-7-14	Operation & maintenance of wireless video and security & surveillance system Phase-1 Old city Kaati and SITE area Aug 2013	M/S GCS (Pvt) Ltd.	9,986,182
10	1173	28-7-14	Operation & maintenance of wireless video and security & surveillance system Phase-1 Old city Kaati and SITE area June 2013	M/S GCS (Pvt) Ltd.	4,341,818
11	3204	30-9-14	Hardware, software etc. for citizens Complaint & Information System Karachi June 2014	M/S Htech Solutions (Pvt) Ltd.	1,465,667
12	3137	30-9-14	Hardware, software etc. for citizens Complaint & Information System Karachi May 2014	M/S Htech Solutions (Pvt) Ltd.	1,465,667
13	3136	30-9-14	Hardware, software etc. for citizens Complaint & Information System Karachi April 2014	M/S Htech Solutions (Pvt) Ltd.	1,465,667
14	3135	30-9-14	Hardware, software etc. for citizens Complaint & Information System Karachi March 2014	M/S Htech Solutions (Pvt) Ltd.	1,465,667

(Amount in Rupees)

S. No.	Bill No.	Date	Particulars	Paid To	Amount
15	2923	1/8/2014	Hardware, software etc. for citizens Complaint & Information System Karachi Feb 2014	M/S Htech Solutions (Pvt) Ltd.	1,465,667
16	2081	30-9-14	Establishment of Contact Center Karachi Month of March 2014	M/S Htech Solutions (Pvt) Ltd.	3,984,752
17	3132	30-9-14	Establishment of Contact Center Karachi Month of April 2014	M/S Htech Solutions (Pvt) Ltd.	3,984,752
18	3134	30-9-14	Establishment of Contact Center Karachi Month of June 2014	M/S Htech Solutions (Pvt) Ltd.	3,984,752
19	3133	30-9-14	Establishment of Contact Center Karachi Month of May 2014	M/S Htech Solutions (Pvt) Ltd.	3,984,752
20	1921	1/9/2014	Establishment of Contact Center Karachi Month of May 2014	M/S Htech Solutions (Pvt) Ltd.	3,984,752
21	1920	1/9/2014	Establishment of Contact Center Karachi Month of Feb. 2014	M/S Htech Solutions (Pvt) Ltd.	3,984,752
Total					85,509,575

Un-authorized Appointments and Regularization of contractual Doctors

(Amount in Rupees)

Sr. #	Name	Designation	Salary during contractual Period	Salary Paid after extension	Salary after regularization in June 2012
1	Dr. Syeda Arzoo Azeem	RMO (B-17)	19,800	25,047	68,484
2	Dr. Noureen Sarwat	RMO (B-17)	19,800	25,047	68,484
3	Dr. Nadia	RMO (B-17)	19,800	25,047	68,484
4	Dr. M. Shariq	RMO (B-17)	19,800	25,047	68,484
5	Dr. Shaista Gulzar	RMO (B-17)	19,800	25,047	68,484
6	Dr. Shahzada Zahid	RMO (B-17)	19,800	25,047	68,484
7	Dr. Bilal Ahmed	RMO (B-17)	19,800	25,047	68,484
8	Dr. Haseeb Nawaz Khan	RMO (B-17)	19,800	25,047	68,484
9	Dr. Aftab Ahmed	RMO (B-17)	19,800	25,047	68,484
10	Dr. Saima Kanwal	RMO (B-17)	19,800	25,047	68,484
11	Dr. Faraz Akhter Siddiqui	RMO (B-17)	19,800	25,047	68,484
12	Dr. Mahrukh Fatima	RMO (B-17)	19,800	25,047	68,484
13	Dr. Shazia Khokhar	RMO (B-17)	19,800	25,047	68,484
14	Dr. Uzma Tahir	RMO (B-17)	19,800	25,047	68,484
15	Dr. Syeda Sahar Razi	RMO (B-17)	19,800	25,047	68,484
16	Dr. Rakshanda Moin	RMO (B-17)	19,800	25,047	68,484
17	Dr. Mudaser Hasan	RMO (B-17)	19,800	25,047	68,484
18	Dr. Syeda Asra Jamal	RMO (B-17)	19,800	25,047	68,484
19	Dr. Irfan Qazi	RMO (B-17)	19,800	25,047	68,484
20	Dr. Sajida Sultan	RMO (B-17)	19,800	25,047	68,484
21	Dr. Farah Naz	RMO (B-17)	19,800	25,047	68,484
22	Dr. Shazia Zehra	RMO (B-17)	19,800	25,047	68,484
23	Dr. Azra Tirmizi	RMO (B-17)	19,800	25,047	68,484
24	Dr. Syed Shabi Hyder	RMO (B-17)	19,800	25,047	68,484
25	Dr. M. Rashid	RMO (B-17)	19,800	25,047	68,484
26	Dr. Aamir Kamal	RMO (B-17)	19,800	25,047	68,484
27	Dr. Dure Shahwar	RMO (B-17)	19,800	25,047	68,484
28	Dr. Amanullah	RMO (B-17)	19,800	25,047	68,484
29	Dr. S. Nawab Haider	RMO (B-17)	19,800	25,047	68,484
30	Dr. Fatima Saleem	RMO (B-17)	19,800	25,047	68,484
31	Dr. Minhaj Ahmed	RMO (B-17)	19,800	25,047	68,484
32	Dr. Ruby Khan	RMO (B-17)	19,800	25,047	68,484
33	Dr. Uzma Asif	RMO (B-17)	19,800	25,047	68,484
34	Dr. Pardeep Kumar	RMO (B-17)	19,800	25,047	68,484
35	Dr. Syed Shahid Hashmi	RMO (B-17)	19,800	25,047	68,484
36	Dr. Kazi Abdul Muqtadir	RMO (B-17)	19,800	25,047	68,484
37	Dr. Aisha Ali	RMO (B-17)	19,800	25,047	68,484
Total			732,600	926,739	2,533,908
Total Effect till June 2014 (2,533,908 * 24 Months)					60,813,792

O/o MS, Sarfaraz Rafiqi Shaheed Hospital, KMC

(Amount in Rupees)

Sr. #	Name	Designation	Salary during contractual Period	Salary Paid after extension	Salary after regularization
1	Dr. Urooj Laiq	RMO (B-17)	19,800	25,047	67,964
2	Dr. Lubna Anwar Ali	RMO (B-17)	19,800	25,047	67,964
3	Dr. Fahmeeda Nasreen	RMO (B-17)	19,800	25,047	67,964
4	Dr. Syeda Sadia Sami	RMO (B-17)	19,800	25,047	67,964
5	Dr. Zahida Abbasi	RMO (B-17)	19,800	25,047	67,964
6	Dr. Shahid Ahmed	RMO (B-17)	19,800	25,047	67,964
7	Dr. Bushra Abid	RMO (B-17)	19,800	25,047	67,964
8	Dr. Abdul Jaleel Khan	RMO (B-17)	19,800	25,047	67,964
9	Dr. Arifa Altaf	RMO(B-17)	19,800	25,047	67,964
Total Salary Paid P/M			178,200	225,423	611,676
Total salary Paid			4,276,800 (Paid during 2009-2011)	1,352,538 (Paid during 2012, for 6 months)	14,680,224 (Paid during 2012-14)
Grand Total			20,309,562/-		

Annex-XXVI
[Para: 1.2.2.34]

Un-Authorized Award of Work on Withheld ID

(Amount in Rupees)

S. No.	Name of Work	Name of Contractor	Work Order No.	Amount Paid
Resident Engineer, NEK, K-II Division (Pumping & Water) (AIR Para2)				
1	Engineering Services (M&E) of set No.1 KSB Pump Type (SNW 600-720) at NEK (P&F), Plant KW&SB	M/s Kashif Engineering Works	No.RE/NEK(P&F)K-II,K-III/WO/2014-15/156 dated 12-06-2015.	2,485,662
2	Complete overhauling of 4500M/H(25MGD) weir set (A) at high lift Pump House at NEK (P&F) K-II, Plant	M/s Kashif Engineering Works	No.RE/NEK(P&F)K-II,K-III/WO/2014-15/123 dated 12-05-2015.	2,134,488
TOTAL				4,620,152

(Amount in Rupees)

Senior Director MS (AIR Para-11)			
Name of Contract	Supplier	Estimated Cost	Remarks
“Supply of Miscellanies and Re-filling and Repair/Maintenance of DCP Fire Extinguishers for Fire Brigade Department”	M/S Samad & Michelle Associates	984,000/-	SPPRA ID-1575219157 (withheld ID)

(Amount in Rupees)

Director Zoo (AIR Para-4)						
Name of Work & No.	Name of Contractor	SPPRA Sr. No.	SPPRA Tender ID #	Status	Requirement	Estimated Amount
Item No.02 Supply of Daily Diet Items for Animals of Karachi Zoo & Landhi Korangi Zoo (2014-2015) 113/27-01-2015	M/s Ali Muhammad Haji Gul Muhammad	20900	1575216511	Withheld	BER, CS, TER, AOC Required	34,802,215
Item No.04 Supply of Monthly Diet Items for Animal of Karachi Zoo & Landhi Korangi Zoo (2014-15) 114/27-01-2015	M/s Mehboob Enterprises					12,041,893
Total						46,844,108

Annex-XXVII

[1.2.2.36]

Excess Payment of House Rent Allowance

(Rupees in Million)

S. No.	Formation	AIR Para	Excess Payment
1	Administrator KMC	11	0.750
2	Director Zoo	2	1.768
3	Director Zoo	6	0.495
4	Director Media Management	6	0.495
5	Director, Safari Park & Aladdin Park	2	1.689
6	MS, Sobraj Maternity Hospital	4	0.810
7	Senior Director, Finance/ Financial Advisor	7	1.230
8	Senior Director MS	2	3.427
9	MS, Spencer Eye Hospital	1	3.862
10	Director Estate	1	0.206
11	Project Director, Orangi Town Ship, Katchi Abadi	2	0.369
12	MS, Landhi Medical complex	2	1.759
13	Resident Engineer, Dhabeji Division (Pumping)	7	0.412
14	Executive Engineer, (Water) Shah Faisal Town	4	2.265
15	Executive Engineer (E&M Water) Jamshed Town	3	0.831
16	Chief Engineer, District (Malir)	6	1.092
17	Executive Engineer (Sewerage) Jamshed Town	1	1.672
18	Executive Engineer (Water distribution) Jamshed Town	4	2.345
19	Executive Engineer, STP-I	2	1.014
20	Executive Engineer, STP-III	3	0.561
21	Managing Director	6	0.330
22	Resident Engineer, Dhabeji Division (Pumping)	6	0.728
23	Executive Engineer, (E&M) Shah Faisal Town	3	0.871
24	Executive Engineer, STP-I	1	0.438
25	Executive Engineer, STP-II	2	0.371
26	Executive Engineer, WTM – II	5	0.734
Total			30.524

Unauthorized Payment on Leave Encashment

(Rupees in Million)

S. No.	Formation	AIR Para	Amount
1	DMD Technical Service	4 (2012-13)	0.241
2	DMD Finance	2 (2012-13)	1.111
3	XEN SPD-I	1(2012-13)	1.707
4	XEN Water Liaquatabad	3 (2012-13)	1.629
5	XEN SPD-II	1 (2011-13)	2.340
6	Resident Engineer, Dhabeji Division (Pumping)	5	1.971
7	Resident Engineer, Gharo Division (Pumping & Filter)	7	2.089
8	Chief Engineer, (E&M)	1	0.116
9	Resident Engineer, Hub Filter Plant	3	0.844
10	Executive Engineer, Civil, Gharo Division	1	1.091
11	Executive Engineer, Hub Division Civil	2	0.752
12	Executive Engineer, (Water Distribution) North Nazimabad	5	2.818
13	Executive Engineer, Purification Plant Division	5	1.258
14	Executive Engineer, (Sewerage) North Nazimabad	3	1.690
15	Executive Engineer, (E&M) Shah Faisal Town	2	1.042
16	Executive Engineer, (Water) Shah Faisal Town	3	2.291
17	Chief Engineer, District (Central)	2	0.301
18	Chief Engineer, District (Malir)	5	0.708
19	Executive Engineer (Sewerage) Jamshed Town	2	1.701
20	Managing Director KW&SB	13	0.144
21	DMD (TS)	1	0.070
Total			25.914

Non-hoisting of Bid Evaluation Report on SPPRA Website

[Rupees in Million]

Formation	AIR Para	No. of Schemes	Amount
Resident Engineer, Hub Filter Plant	01	01	0.778
Resident Engineer, Hub Pumping Station	01	05	9.024
Executive Engineer, (Water Distribution) North Nazimabad	02	02	3.352
Executive Engineer, Purification Plant Division	01	04	3.687
Executive Engineer, (Sewerage) North Nazimabad	01	02	2.883
Executive Engineer, Civil (E&M ,Sewerage)	02	04	2.635
Executive Engineer, STP-II	03	01	0.814
Total			23.173

Publication of Advertisements in excess of prescribed limit

(Amount in Rupees)

Release Order No.	Publication Date	Advertising Department	Name of Newspapers	Amount
446	05-09-2014	Peoples Bus Service	Jang	193,844
			Nawa-e-Waqt	22,183
			-	20,561
			-	25,961
			Sarwan	77,738
447	05-09-2014	Peoples Bus Service	Express	175,640
			-	19,865
			-	17,424
			Parcham	32,080
			-	38,355
			Barsat	3,789
448	05-09-2014	Peoples Bus Service	Ummat	82,553
			Jurrat	29,764
			-	23,465
			Awami Awaz	247,303
449	05-09-2014	Peoples Bus Service	Amn	52,613
			Intaha	36,534
			Duniya	28,049
			Messenger	17,076
			Hilal-e- Pakistan	236,638
450	05-09-2014	Peoples Bus Service	Express Tribune	87,156
			-	76,662
			Regional Time	40,571
			Appeal	40,563
			Wada	32,234
452	02-09-2014	Peoples Bus Service	Pak	40,565
			The Leader	35,283
			Mahsher	42,033
			Sindh Affairs	45,703
			Sindh Sujag	43,967
			City News	18,897
			Nou Sijh	34,923
			Nai Baat	27,012
455	25-09-2014	Empress Mall	Quami Akhbar	15,924
			Jahan-e-Pakistan	13,036
			Awami Awaz	27,478
			Amn	142,614
473	20-11-2014	Empress Mall	Dawn	192,075
			Jang	97,200

(Amount in Rupees)

Release Order No.	Publication Date	Advertising Department	Name of Newspapers	Amount
			Express	68,304
			Awami Awaz	96,173
			Hilal-e- Pakistan	65,733
474	27-11-2014	Empress Mall	Dawn	206,850
			Jang	113,400
			Ummat	60,816
			Duniya	54,541
			Hilal-e- Pakistan	65,733
477	21-11-2014	Empress Mall	Dawn	206,850
			Jang	113,400
			Jehan-e-Pakistan	39,108
			Nou Sijh	48,505
			Nawa-e-Sindh	65,059
			-	383,411
			Mutalba	150,000
478	22-11-2014	Empress Mall	Dawn	638,280
			Ummat	156,384
			The News	224,024
			Awam	54,000
			Express	175,640
			Barsat	199,454
479	22-11-2014	Empress Mall	Jang	583,200
			-	129,805
			-	191,705
			Duniya	140,249
			Ibrat	241,861
			Sarwan	194,346
			Awami Awaz	247,304
			Hilal-e- Pakistan	236,634
			Regional Time	291,854
			Anjam	106,283
			Aftab	151,783
480	23-11-2014	Empress Mall	Dawn	106,380
			Jang	58,320
			-	17,432
			Messenger	17,077
			Amn	26,307
			Moomal	27,673
			-	24,999
			Ibrat	663,714
481	24-11-2014	Empress Mall	Express	351,281
			Intikhab	17,425
			Azad Riasat	36,534
			Business Recorder	38,341
			Ummat	31,277

(Amount in Rupees)

Release Order No.	Publication Date	Advertising Department	Name of Newspapers	Amount
			Jurrat	29,765
			Awam-i-Awaz	49,461
			Barsat	39,891
			Sarwan	388,692
482	25-11-2014	Empress Mall	Jang	58,320
			Express	35,128
			Ibrat	48,372
			Sarwan	38,869
			Quami Akhbar	28,663
			Millat Gujrat	21,257
			Regional Time	583,708
483	26-11-2014	Empress Mall	Jang	58,320
			-	17,432
			Business Recorder	23,812
			Nai Baat	15,007
			Regional Time	24,143
			Imroz	11,423
			Nawa-e-Sindh	21,686
			Front Line	20,000
485	28-11-2014	Empress Mall	Jang	58,320
			-	17,432
			Nawa-e-Waqt	12,324
			Jehan-e-Pakistan	13,036
			Ummat	78,192
			Pakistan Time	7,513
			Lok	17,610
			Moomal	15,374
486	29-11-2014	Empress Mall	Jang	349,920
			News	134,415
			Awam	27,000
			Dawn	585,090
			Express Tribune	174,323
			Awam-i-Awaz	98,922
			Sarwan	77,738
			Hilal-e- Pakistan	94,656
			Ibrat	96,744
			Intikhab	73,068
			Regional Time	86,916
			Anjam	42,513
			Aftab	60,713
			-	363,411
487	29-11-2014	Empress Mall	Jang	116,640
			Express	70,256
			Ummat	31,277
			Kawish	50,909

(Amount in Rupees)

Release Order No.	Publication Date	Advertising Department	Name of Newspapers	Amount
			Milan	25,961
			Barsat	39,891
			Qudrat	14,780
			Regional Time	-
488	01-12-2014	Empress Mall	Dawn	106,380
			Jang	58,320
			-	383,411
489	02-12-2014	Empress Mall	Jang	58,320
			Express	35,128
490	03-12-2014	Empress Mall	Jang	58,320
			Express Tribune	17,431
			Awam-i-Awaz	49,461
			Aghaz	23,041
491	04-12-2014	Empress Mall	Jang	58,320
			Ummat	31,277
			Sarwan	38,869
Total				14,819,951

Annex-XXXI
[Para: 1.2.2.40]

Overpayment of Conveyance Allowance

(Amount in Rupees)

BPS	No. of Employees	Conveyance Drawn per month	Conveyance Admissible per month	Conveyance Drawn per year	Conveyance Admissible per year	Difference
18	33	6,000	5,000	2,376,000	1,980,000	396,000
18	50	9,000	5,000	5,400,000	3,000,000	2,400,000
19	28	12,000	5,000	4,032,000	1,680,000	2,352,000
19	1	12,000	0	144,000	0	144,000
20	31	15,000	5,000	5,580,000	1,860,000	3,720,000
20	1	15,000	0	180,000	0	180,000
21	3	15,000	5,000	540,000	180,000	360,000
Total						9,552,000

Unjustified payments from Imprest Account

(Amount in Rupees)

S. No.	Head of Account	No. of Bills	Amount
1	Contingency	60	2,121,830
2	Entertainment	33	1,664,509
3	Furniture	8	777,000
4	Machinery	5	413,500
5	Uniform	1	97,480
Total			5,074,319

Non-hoisting of Auction Notice on SPPRA website

(Amount in Rupees)

Sr.	Name of Contract	Amount
1	Right to collect fee on parking of vehicles in the premises of North Karachi Slaughter house.	34,100
2	Right to collect fee on parking of vehicles carrying animals in & out at animal market cattle piri Landhi.	101,300
3	Right to collect fee on Raw skin brought for sale on raw skin platform at KMC Slaughter house North Karachi.	34,100
4	Right to collect fee on slaughtering of animals at KMC Slaughter house North Karachi.	846,000
5	Right to collect fee on license for poultry shops in jurisdiction of KMC.	650,000
6	Right to collect fee on license for meat shops in jurisdiction of KMC.	450,000
7	Right to collect fee on parking of vehicles carrying wheat straw (bhoosa) & green fodder at bhoosa Mundi cattle colony Landhi.	285,000
8	Right to collect fee on dry animal sale point road # 8-9 old beef slaughter house Landhi.	1,500,000
Total		3,900,500

Un-authorized Expenditure on account of POL

(Amount in Rupees)

S.#	Vehicle No.	To Whom Allotted	Pol Allowed Without Entitlement P/M	Allowed During FY	Amount @ Rs. 80
1	KGO_7299	Mr. Muhammad Saleem	60	720	57,600
2	KDA-2239	Mr. Mohammad Shafiq	60	720	57,600
3	KBF-4584	Mr. Muhammad Saghir	45	540	43,200
4	KBT-8264	Mr. Muhammad Hanif Baloch	45	540	43,200
5	KDA-7276	Mr. Muhammad Ali	45	540	43,200
6	KGD-5354	Mr. Shafiq Ahmad	45	540	43,200
7	KGQ-5391	Mr. Abdul Baseer	45	540	43,200
8	KFN-0281	Syed Muhammad Ali Abdi	45	540	43,200
9	KBT-4150	Qadir Bux	45	540	43,200
10	KDA-2238	Waseem Ahmed	45	540	43,200
11	KFW-5260	Mr. Jan Muhammad	45	540	43,200
12	KFD-8443	Asad Khan	45	540	43,200
13	KGQ-6848	Mr. Muhammad Jibran	45	540	43,200
14	KAK-9378	Mr. Muhammad Rehman	45	540	43,200
15	KGQ-6840	Pool, Finance & Accounts	45	540	43,200
16	KDA-2236	Nazkat Khan	45	540	43,200
17	KDR-0104	Muhammad Toufiq	45	540	43,200
18	KEY-3851	Nadeem Jahangir	45	540	43,200
19	KFW-5262	Muhammad Faisal Akhtar	45	540	43,200
20	KGO-7296	Muhammad Imran	45	540	43,200
21	KGO-7293	Irfan Ali Muzammal	45	540	43,200
22	KFG-8957	Noor Ahmed	45	540	43,200
23	KCS-4553	Riffat Ali	45	540	43,200
24	KFD-2242	Muhammad Kaleem Khan	45	540	43,200
25	KFD-2229	Aziz Khan	45	540	43,200
26	KFD-2246	Muhammad Baber	45	540	43,200
27	KFD-2482	Shaikh Imtiaz	45	540	43,200
28	KBS-5358	Asif Iqbal	45	540	43,200
29	KFD-2225	Feroz	45	540	43,200
30	KBW-0421	Abdul Rehman	45	540	43,200
31	KDA-2237	Muhammad Youuns	45	540	43,200
32	KCX-1252	Muhammad Nasir	45	540	43,200
33	KCM-9391	Muhammad Mustaqeem	45	540	43,200
34	KFD-2215	Muhammad Shahid	45	540	43,200
35	KBU-3537	Masood Baig	45	540	43,200
36	KDE-1497	Akhtar Abbas	45	540	43,200
37	KBK-6181	Muhammad Irfan	45	540	43,200

(Amount in Rupees)

S.#	Vehicle No.	To Whom Allotted	Pol Allowed Without Entitlement P/M	Allowed During FY	Amount @ Rs. 80
38	KAK-9578	Muhammad Yousuf	45	540	43,200
39	KFD-5364	Nadeem Gul	45	540	43,200
40	KCQ-5394	Muhammad Ishaque	45	540	43,200
41	KCI-5853	Kashif Aqeel	45	540	43,200
42	KGQ-6855	Nazar Sibtin	45	540	43,200
43	KAY-5241	Naeem	45	540	43,200
44	KDA-7824	Fazal Gelani	45	540	43,200
45	KAX-4636	Sohail Iqbal	45	540	43,200
46	KDU-1790	Muhammad Arif	45	540	43,200
47	Eng-B-28481	Muhammad Rafiq	45	540	43,200
48	KBS-1001	Pool	45	540	43,200
Total			2,190	26,280	2,102,400

Annex-XXXV
[Para: 1.2.2.46]

Irregular grant of rebate on new connection charges

(Amount in Rupees)

S #	Applicant Name	Address	Connection Size	Challan Issued	Challan Paid	Rebate
1	Saleemullah Shaikh	Club Road Karachi	3" – 33"	4,175,600	3,796,000	379,600
2	Haris Khan	Plot # 125 – O Block-2 PECHS Karachi	1" – 4"	260,975	237,250	23,725
3	Asif Younus	Plot # K-151 Block-2 PECHS Khalid Bin Waleed Road, Jamshed Town,	1-1/2" – 18"	782,925	711,750	71,175
4	Saleem Zaki	Plot # K-151 (Part) 566 (Part) 567 (Part) 463 (Part) Deh Mehran Scheme 33 Sector 43-A Malir Karachi	3" – GK Conduit	6,263,400	5,694,000	569,400
5	Aftab Ahmed Khan	Plot # (AFOHS) Shaheed-e-Millat Road near City School, Karachi	3" – 18"	3,131,700	2,847,000	284,700
6	Amanullah	S # 183, 184,185 & 186 Deh Khan to Tappo Landhi Taluka Bin Qasim Town, Karachi	3"- 48"	4,175,600	3,796,000	379,600

(Amount in Rupees)

S #	Applicant Name	Address	Connection Size	Challan Issued	Challan Paid	Rebate
7	Zakariya	Plot # SB-03, Block in NC-398 Deh Gujro Gulberg Town, Karachi	1" – 48"	521,950	474,500	47,450
8	Abdul Qadir	Plot # SB-01, Block in NC-398 Deh Gujro Gulberg Town, Karachi	1" – 48"	521,950	474,500	47,450
9	Asrar-un-Nabi	Plot # 08, Ware House Area West Whast Wharf Karachi Opposite Malka Sons PSO Pump	2" – 24"	1,826,825	1,660,750	166,075
Total				21,660,925	19,691,750	1,969,175

Annex-XXXVI
[Para: 1.2.2.47]

Unauthorized Payments through Open Cheques

(Amount in Rupees)

S. No.	Bank	Bank A/c #	Date	Particulars	Inst. #	Amount
DG Monitoring & Evaluation (AIR Para-13)						
1	NBP, Sindh Sectt No 5	4000875214	4/7/2014	Cash withdrawal	5665146	58,000
2			15-07-2014	Cash withdrawal	5665148	54,000
3			24-11-2014	Cash withdrawal	5665150	4,850
4			8/12/2014	Cash withdrawal	5665152	40,000
5			4/2/2015	Cash withdrawal	5665154	50,000
6			12/2/2015	Cash withdrawal	5665156	13,950
7			3/3/2015	Cash withdrawal	5665157	5,600
8			10/3/2015	Cash withdrawal	5665158	8,400
9			27-03-2015	Cash withdrawal	5665159	14,350
10			9/4/2015	Cash withdrawal	5665160	9,000
11			22-04-2015	Cash withdrawal	5665162	11,100
12			6/5/2015	Cash withdrawal	5665164	13,370
13			29-05-2015	Cash withdrawal	5665165	14,100
14			25-06-2015	Cash withdrawal	5665167	11,450
Total						308,170

Sr #	Bank	Bank A/c #	Date	Particulars	Amount
Provincial Election Authority LGD Sindh (AIR Para-5)					
1	NBP, Cantonment Board, Karachi	000771-2	2/7/2014	Cash	12,500
2			3/9/2014	Cash	3,500
3			10/9/2014	Cash	31,000
4			22-09-2014	Cash	22,000
5			3/10/2014	Cash	17,000

Sr #	Bank	Bank A/c #	Date	Particulars	Amount
6			14-10-2014	Cash	3,500
7			6/11/2014	Cash	13,500
8			21-11-2014	Cash	31,000
9			29-12-2014	Cash	8,500
10			9/1/2015	Cash	20,000
11			30-01-2015	Cash	21,000
12			16-02-2015	Cash	15,000
13			2/3/2015	Cash	14,500
14			10/3/2015	Cash	12,000
15			12/3/2015	Cash	21,000
16			3/4/2015	Cash	20,000
17			23-04-2015	Cash	9,500
18			5/5/2015	Cash	26,007
19			15-05-2015	Cash	27,000
20			1/6/2015	Cash	4,600
21			5/6/2015	Cash	3,000
22			18-06-2015	Cash	37,000
23			23-06-2015	Cash	49,500
24			29-06-2015	Cash	22,000
Total					444,607
Chairman/ Judge, Appellate Tribunal (AIR Para-10)					
Sr.	Name of Bank	Bank A/c #	Date	Particulars	Amount
1	NBP, Income Tax Building	000721-1	7/7/2014	Cash	36,426
2			4/9/2014	Cash	43,320
3			22-09-2014	Cash	19,000
4			10/10/2014	Cash	43,320
5			19-11-2014	Cash	55,889
6			26-11-2014	Cash	41,560
7			16-12-2014	Cash	37,800
8			24-12-2014	Cash	37,875
9			16-02-2015	Cash	1,44,662
10			18-02-2015	Cash	1,30,200
11			27-02-2015	Cash	55,169
12			20-03-2015	Cash	21,144
13			2/4/2015	Cash	28,240
14			8/5/2015	Cash	4,320
15			21-05-2015	Cash	4,020
16			3/6/2015	Cash	46,716
17			4/6/2015	Cash	49,020
18			11/6/2015	Cash	22,500
19			23-06-2015	Cash	37,635
20			24-06-2015	Cash	41,357
21			2/7/2015	Cash	59,427
Total					959,600

Unauthorized Expenditure on account of Entertainment

(Amount in Rupees)

S. No.	Bill No.	Date	Particulars	Amount
1	8200	20-3-15	Entertainment for Administrator Secretariat every day, nestle, spray etc.	49,818
2	8448	30-3-15	Entertainment for Administrator Secretariat Juice, tissues, pepsi, nestle etc.	49,899
3	7534	2/3/2015	Entertainment for Administrator Secretariat Juice, pastry, tissues, pepsi, biscuits etc.	49,470
4	5403	23-12-14	Entertainment for Administrator Secretariat Nestle water, soap, tissues, pepsi etc.	49,891
5	5742	8/1/2015	Entertainment for Administrator Secretariat Nestle water, spray, patties, tissues, pepsi etc.	49,657
6	5529	30-12-14	Entertainment for Administrator Secretariat Nestle, oreo, everyday, patties, tissues, pepsi etc.	49,794
7	8646	6/4/2015	Entertainment for Administrator Secretariat Nestle water, spray, patties, tissues, pepsi etc.	49,822
8	3630	20-10-14	Entertainment for Administrator Secretariat Nestle water, everyday etc.	49,965
9	8759	10/4/2015	Entertainment for Administrator Secretariat Ajrak Topi	45,000
10	11428	30-6-15	Entertainment for Administrator Secretariat Nestle water, spray, patties, tissues, pepsi etc.	49,702
11	5109	15-12-14	Entertainment for Administrator Secretariat Nestle water, spray, patties, tissues, pepsi etc.	49,065
12	2820	23-9-14	Entertainment for Administrator Secretariat Nestle water, bottles, etc.	49,880
13	7923	10/3/2015	Entertainment for Administrator Secretariat Nestle , oreo, patties etc.	49,598
14	1902	28-8-14	Entertainment for Administrator Secretariat Nestle , tissues, spray etc.	49,974
15	2177	3/9/2014	Entertainment for Administrator Secretariat water etc.	49,744
16	3802	23-10-14	Entertainment for Administrator Secretariat chicken patties, tissues etc.	49,768
17	3346	2/10/2014	Entertainment for Administrator Secretariat chicken patties, tissues etc.	49,964
18	4388	18-11-14	Entertainment for Administrator Secretariat everyday, biscuits etc.	49,834
19	9451	4/5/2015	Entertainment for Administrator Secretariat chicken patties, biscuits etc.	49,595
20	6798	10/2/2015	Entertainment for Administrator Secretariat Nestle water, oreo, masafi juice etc.	49,976
21	8952	16-4-15	Entertainment for Administrator Secretariat Nestle, tissues, patties etc.	49,941

(Amount in Rupees)

S. No.	Bill No.	Date	Particulars	Amount
22	9165	23-4-15	Entertainment for Administrator Secretariat Nestle, tissues, patties etc.	49,988
23	9920	20-5-15	Entertainment for Administrator Secretariat Nestle water, spray, patties, tissues, pepsi etc.	49,986
24	10157	27-5-15	Entertainment for Administrator Secretariat masafi juice, tissues, mortien etc.	49,832
25	10520	10/6/2015	Entertainment for Administrator Secretariat masafi juice, tissues, mortien etc.	49,634
26	9715	15-5-15	Entertainment for Administrator Secretariat masafi juice, tissues, mortien etc.	49,988
27	9599	11/5/2015	Entertainment for Administrator Secretariat chicken patties, everyday, room spray etc.	49,868
28	4618	26-11-14	Entertainment for Administrator Secretariat sindhi ajrak, topi etc.	45,000
29	Nil	30-9-14	Entertainment for Administrator Secretariat sindhi ajrak, topi etc.	81,000
30	4006	6/11/2014	Entertainment for Administrator Secretariat Patties, tea, tissues, water etc.	49,293
31	7116	16-2-15	Entertainment for Administrator Secretariat water, etc.	49,705
32	5841	12/1/2015	Entertainment for Administrator Secretariat Nestle water, spray, patties, tissues, pepsi etc.	49,860
33	10983	17-6-15	Entertainment for Administrator Secretariat masafi juice, tissues, mortien etc.	49,998
Total				1,664,509

Annex-XXXVIII
[Para: 1.2.2.49]

Unauthorized Allotment of Vehicles beyond Entitlement

Administrator KMC (AIR Para-07)				
S. No.	Name	Designation	Vehicle No.	Make
1	Mr. Rauf Akhter Farooqi (21-11-13 to 6-1-15)	Administrator, KMC	GSB-517(Furtune 2700 C.C)	Toyota
2	Mr. Saqib Ahmed Soomro (9-1-15 to 27-6-15)		GS-388(Double Cabin 2700C.C)	Toyota
3	Mr.Roshan Shaikh (27-6-15 to 7-7-15)		GL-8590(Land Cruiser 3200C.C)	Toyota
4	Mr. Shoaib Ahmed Siddiqui (8-7-15 to date)		GS-8231(1600 CC AVP Suzuki)	Suzuki

Administrator KMC (AIR Para-06)					
S. No.	Name	Designation	Vehicle No	P.O.L allotted	Remarks
1	Mr. Agha Siraj Durani	Speaker, Sindh Assembly	GL-8190 (Toyota Surf 2700 C.C)	600 liters P.M *12 =7,200	7,200*80= Rs.576,000/-
2	Naveed Jawaid	Principal Secretary	GS-7744 (Double Cabin 2100 C.C)	350 litres P.M *12= 4,200	4,200*80= Rs.336,000
Total					Rs 912,000

Director Solid Waste Management, KMC, Karachi (AIR Para-5)						
Sr.	Name of officer	Designation	BPS	Registration #	Vehicle Make	Engine capacity
1	Saleem Shaikh	Addl Director SWM	18	GS-7752	Suzuki Cultus	1000 cc
2	Islamuddin	Dy. Director SWM	17	GL-0381	Suzuki Swift	1300 cc
3	Waqar Ahmed	Dy. Director SWM	17	GL-0418	Suzuki Swift	1300 cc

Director Solid Waste Management, KMC, Karachi (AIR Para-6)							
Name of officer	Designation	Registration #	Vehicle Make	Engine capacity	date of allotment	POL Quota / month	Recovery of Petrol / ltrs (June 2015)
Junaid Amjad	Stenographer	GL-0168	Suzuki Swift	1300 CC	since 2013	140 ltrs	4,200

Annex-XXXIX
[1.2.2.51]

Theft of Water through Illegal Hydrants

Details of illegal hydrants				
S #	Police Station & District	Total Illegal Hydrants	No. of Demolition	Balance Un-demolished
1	PS Gabol Town, District Central	4	0	4
2	PS Pak Colony District West	4	0	4
Total		8	0	8
Details of Water supply network				
S #	Police Station & District	Total Illegal Hydrants	No. of Demolition	Balance Un-demolished
1	SITE-A District West	5	1	4
2	SITE-B District West	2	0	2
3	PS Hyderi N.N District Central	2	2	0
4	SITE-B Lyari River District West	5	0	5
5	Peerabad District West	3	0	3
6	Rizvia District Central	14	6	8
Total		31	9	22

Unauthorized Retention of Government Vehicles

Provincial Election Authority LGD Sindh (AIR Para-1)							
Vehicle #	Make	Model	Allotted to	Designation	Date of transfer	Transferred as	Remarks
GSA-303	Toyota Corolla XLI	2012	Mr. Khan Muhammad Mahar	Chairman, Provincial Election Authority	20-08-2014	Provincial Ombudsman	Since Sept-2014

Secretary, Local Government, Sindh (AIR Para-7)			
Sr.	Make of Vehicle	Reg #	Presently under Use of
1	Toyota Corolla XLI	GA-7126	Mr. Ali Ahmed Lund (former Secretary LG)
2	Suzuki Cultus	GSA-165	Mr. Ali Ahmed Lund (former Secretary LG)
3	Toyota Corolla XLI	GSA-164	Mr. Javed Hanif (former Secretary LG)
4	Suzuki Cultus	GSA-034	Mrs. Shazia Rizvi (former Secretary LG)
5	Toyota Corolla XLI	GS-4855	Mr. Agha Siraj Durrani (Former Minister LG)

Secretary, Local Government Board, Sindh, Karachi (AIR Para-13)					
Sr.	Make of Vehicle	Model	Reg #	Vehicle under Use of	Name
1	Suzuki Mehran	2006	GS-6498	Former Minister LG	Not provided
2	Toyota Corolla	2006	GS-5428	Former Special Secretary (Housing)	Not provided
3	Toyota Corolla	2011	Gs-9887	Former Secretary LG	Not provided

Director, Vehicles (AIR Para-2)				
Sr #	Name	Designation	Vehicle #	Make
1	Mr. Agha Siraj Durrani	Speaker Sindh Assembly	GL-8190	Surf
2	Mr. Agha Siraj Durrani	Speaker Sindh Assembly	GS-8699	Prado
3	Mr. Saqib Soomro	Ex-Administrator	GL-4490	Toyota Corolla
4	Mr. Saqib Soomro	Ex-Administrator	GL-4354	Toyota Corolla
5	Mr. Saqib Soomro	Ex-Administrator	GS-999-D	Toyota Grande
6	Mr. Faisal Saud	Former Consultant (ZOT)	GS-7925	Toyota Corolla
7	Mrs. Naila Wajid	Ex-EDO F&P	GS-9465	Toyota Corolla
8	Mrs. Naila Wajid	Ex-EDO F&P	GS-7342	Toyota Corolla
9	Mrs. Naila Wajid	Ex-EDO F&P	GS-9235	Suzuki Swift
10	Mr. Ashfaq Mallah	EX-D.G P&H	GS-4834	Suzuki Jimny
11	Mr. Sajjan Mallah	Ex-EDO Education	GS-5115	Toyota Corolla
12	Mr. Sajjad Haider	Forest Dept	GS-9023	Toyota Corolla
13	Mr. Wahid	Ex- Consultant	GL-7990	Toyota Corolla
14	Mr. Izhar	PS to Ex-Minister Local Government	BMD-462	Suzuki Cultus
15	Mr. Naeem Latif	PS to Ex-Administrator Saqib Soomro	GSC-248	Swift DLX

Details of Employees Working on Detailment – DMD (RRG)

S #	Name of Employee	Designation
01	Mr. Khalid Sultan	District Officer / Dir Cons
02	Mr. Hashmatullah Siddiqui	Deputy Director DDO Admn / Admn Officer
03	Mr. Mehar Elahi	Assistant District Officer/ Assistant Director
04	Mr. Farid Ahmed	Stenographer
05	Mr. Ali Mazhar	Qasid

Director Billing

S #	Name of Employee	Designation
01	Mr. Ghaffar Ahmed	District Officer / Dir Tax
02	Mr. Abdul Hameed Pathan	Deputy District Officer / Deputy Director
03	Mr. Masood Ahmed Siddiqui	Deputy District Officer / Deputy Director
04	Mr. Rehan Jafri	Deputy District Officer / Deputy Director
05	Mr. Zahid Lateef	Deputy District Officer / Deputy Director
06	Mr. Sohail Khalid	Deputy District Officer / Deputy Director
07	Mr. Asim Ayaz	Deputy District Officer / Deputy Director
08	Mr. Illahi Bux	Assistant District Officer / ADT
09	Mr. Imamuddin	Assistant District Officer / ADT
10	Mr. Zahid Khan	A.D.O / Superintendent
11	Muhammad Muneeb	Divisional Accounts Officer/ DA
12	Mr. Waseem	ADO / ADT
13	Mr. Sohail Khan	Divisional Accounts Officer/ DA
14	Mr. Kamran Ahmed	DAO
15	Muhammad Arif	Inspector
16	Mr. Kamran Ejaz	Inspector
17	Mr. Fayaz Ahmed	Inspector
18	Mr. Asadullah	Inspector
19	Mr. Sultan Ahmed	Inspector
20	Mr. Manzoor Ahmed	Inspector
21	Mr. Rizwan Qureshi	Assistant
22	Mr. Sohail Anwar	Inspector
23	Mr. S. Kamran Saghir	Sub-inspector
24	Mr. Nadeem Masood	Sub-inspector
25	Mr. Saifullah	Sub-inspector
26	Mr. Gul Muhammad	Sub-inspector
27	Mr. Jubair Ahmed	Sub-inspector
28	Muhammad Hassan	Sub-inspector
29	Mr. Asad Iqbal	Inspector
30	Muhammad Zeeshan	Senior Clerk
31	Mr. Mobinudin	Junior Clerk
32	Mr. Hasan Ali	Junior Clerk
33	Mr. Aijaz	Junior Clerk

S #	Name of Employee	Designation
34	Mr. Imran Rasheed	Junior Clerk
35	Mr. Tasawar Ali	Junior Clerk
36	Mr. Nabeel Arif	Junior Clerk
37	Mr. Atiq Ahmed Siddiqui	Data Assistant / Jr. Auditor
38	Muhammad Adil Khan	Clerk
39	Muhammad Aslam	Junior Clerk
40	Muhammad Sabir	Driver
41	Muhammad Abid	Generator Operator
42	Mr. Aslam Parvez	Naib Qasid
43	Muhammad Younis	Naib Qasid
44	Mr. Khurram Ali	Line Guard
45	Muhammad Ramzan	Naib Qasid
47	Muhammad Ali	Beldar
48	Muhammad Raju	Naib Qasid
49	Mr. Sajid Kamal	Chowkidar
50	Muhammad Shabir	P.C

Director (Bulk) – C-3700

S #	Name of Employee	Designation
01	Imran Khan	DDO
02	Junaid Jillani	Divisional Accountant
03	Syed Farhan Ahmed	Program Officer
04	Muhammad Kalim Khan	Assistant
05	Muhammad Abrar	Sub-inspector
06	Muhammad Amir Khan	Junior Clerk
07	Abdul Naseem Khan	Dispatch Rider
08	Muhammad Owais	Naib Qasid

Director (Bulk) – C-3800

S #	Name of Employee	Designation
01	Nasir-ud-din Mehmood	Divisional Accountant
02	Muhammad Suleman	Assistant District Officer
03	Muhammad Saleem	Inspector
04	Tariq Bashir Farooqui	Sub-inspector
05	Musharraf Ali Siddiqui	Sub-inspector
06	Abdul Habib	Meter Reader
07	Muhammad Khalid	Naib Qasid
08	Hafiz Muhammad Hassan Asim	Beldar

Director (Bulk) – C-3900

S #	Name of Employee	Designation
01	Aftab Ahmed	Divisional Accountant
02	Saleem Akhtar	Sub-inspector
03	Mujeeb-ul-haq	Sub-inspector
04	Kaleem Ahmed	Meter Reader
05	Aley Raza	Naib Qasid

Director (Bulk) – C-4000

S #	Name of Employee	Designation
01	Muhammad Yasin	Sub-inspector
02	Syed Touqeer Abbass	Sub-inspector
03	Syed Rehan-ud-din	Security Supervisor
04	Muhammad Aleem	Naib Qasid

Director (Bulk) – C-4100

S #	Name of Employee	Designation
01	Nadir Hussain	Sub-inspector

Annex-XLIII
[Para: 1.2.2.54]

Working Above the Sanctioned Strength

Designation	Budgeted	Actual
Superintendent engineers (civil)	29	35
District officer/ Dir- PR	1	2
Executive engineer	0	12
Private Secretary	2	5
R. engineer	1	2
Deputy Director (admin) / admin	13	16
Chief Forman Mechanical	0	1
Lab assistant	19	21
Stock keeper	12	14
Black smith	4	5
Junior Auditor	34	37
Data Assistant/J auditor	10	14
Mixed Driver	2	3
Work Supervisor	77	91
Generator operator	7	8
Head Val man	4	5
Lab attendant	6	7
	221	278
Total		57

**Statement Showing Details of Bank Accounts
Karachi Metropolitan Corporation**

S #	Details of Bank Account		
	Account No.	Purpose	Bank & Branch
1	0015-79000732-01	Special Development Project	HBI, KMC Branch
2	0015-00263745-01	Deposit Work	HBI, KMC Branch
3	0015-79000541-03	Utility Charges	HBI, KMC Branch
4	0313-047596-1000	Utility Charges (Sindh Bank)	HBI, KMC Branch
5	0015-79001850-01	Revolving Fund	HBI, KMC Branch
6	26976-5	Outstanding Cheques	HBI, KMC Branch
7	0015-00600820-03	Income Taxes	HBI, KMC Branch
8	0015-79000373-03	Sales Taxes	HBI, KMC Branch
9	0015-00321714-01	Income Taxes UC	HBI, KMC Branch
10	60188-7	Security Deposits	HBI, KMC Branch
11	32172-2	Security Deposit UC	HBI, KMC Branch
12	0015-79000785-03	Karachi Development Fund	HBI, KMC Branch
13	0015-00265782-01	Cottage Industries	HBI, KMC Branch
14	000761-1	Utility Charges	NBP, KMC Branch
15	003523-5	Grant in Aid Governor	NBP, KMC Branch
16	795-01	SERP	NBP, KMC Branch
17	2344-4	Profit Account	NBP, KMC Branch
18	3548-6	SERP SD	NBP, KMC Branch
19	1223-0	Transport & Communication	UBL, Civic Centre Branch
20	5930-3	Intercity Bus Terminal	UBL, Civic Centre Branch
21	5931-0	Misc. Revenue Coll. Parking Plaza	UBL, Civic Centre Branch
22	5932-7	Revenue Collection CNG Busses	UBL, Civic Centre Branch
23	5933-4	Other Revenue Collection	UBL, Civic Centre Branch

**Statement Showing Details of Bank Accounts
Karachi Water & Sewerage Board**

S. No.	Account No	Title	Bank
1	25001601	Contractors Payment	Habib Bank LTD
2	25002401	KESC Payment	
3	25003201	Disbursal Account	
4	25004001	Group Insurance	
5	25005901	Share Cost Account	
6	25006701	Employee Pension	
7	25007501	Leave Encashment	
8	25008301	Un-paid salary	
9	25009101	Current Receipt	
10	25010301	Consumers Security Deposit	
11	25011101	Contractors Security Deposit	
12	25012001	Provident Fund	
13	900193601	Employees Salary Payments	

14	714-104892	Collection Account	Summit Bank
15	714-104921	Meter Consumer Cell	
16	714-124819	KW&SB Hydrant Payment Account	
17	001011-4	Collection Account	NBP
18	0149-003-0003-8	Water & Sew Charges Collection A/c	UBL Ltd
19	001-0001461490023	Collection Account	ABL Ltd
20	0001-07-01-0000039	Collection Account	MCB Ltd
21	6501141	KW&SB collection Account	Askari Bank
22	2912705	KW&SB collection Account	Bank Alfalah
23	555 41-01-6	KW&SB collection Account	Bank Alhabib
24	080-3671283	KW&SB collection Account	NIB Bank
25	014-128147-121	KW&SB collection Account	KASB Bank
26	110-9999-00034001	KW&SB collection Account	Tameer Bank
27	6000034	KW&SB collection Account	First Women Bank
28	593950	KW&SB collection Account	Pakistan Post Office
29	1111600026	Allied Bank Ltd	ABL Ltd

Statement Showing Details of Bank Accounts

1	Municipal Training & Research Institute	1	2255-79001540-03	Principal MTRI Karachi	HBL	Khayab.e.Saadi, Clifton Karachi
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Encroachment on KW&SB Lands by Private Parties

Water Reservoirs / Sewerage Treatment Plants	Location
Encroachment starts from RD-04 to RD-97, Gharo Division Civil	Kacha & Pacca Houses Huts
Syphon no. 20 in front of Karachi University, NED University, Gulistan-e-Johar, Block –I (KD Civil – I)	Encroachment of Kacha & Pacca Houses/Jhugges
Syphon no. 20, Safari Park to Rashid Minhas Road (KD Civil – I)	Encroachment namely Jumma Khan Goth, Madhoo Goth
Syphon no. 20, Rashid Minhas Road to COD Filter Plants, Boundary Wall & backside of Aziz Bhatti Park, Gulshan-e-Iqbal, Block – 9 & 10 (KD Civil – I)	Encroachment namely Tayyab & Badal Goth, Katcha & Pacca Houses
NEK Old Pump House to NEK Old Filter Plant over the 48 Duplicate Rising Main	Encroachment of Noor Petroleum, Afzal Nursery & Block Thallas
Encroachment of Dumlottee Conduit (WTM Division)	Encroachment namely Syed Goth, Gulshan-e-Umair opposite Race Course Ground behind Prem Villas in Scheme - 33
Encroachment of Dumlottee Conduit Rizwan Society (WTM Division)	Encroachment of Katcha Pacca Houses, Garden & Nursery
24” Dia Rising Main from NEK Source 3.3 KM approx., Deh Songal Lyari Express way, Re-settlement Project	Poultry Farms, Dairy Farms, Ghulam Hussain Goth
24” Dia Sewer Line Yousuf Goth UC – 07	Bismillah House, Abdul Rehman Goth
Encroachment on Block # 06, 09 & 10 Gulshan-e-Iqbal, Karachi (WTM Division)	Survey # 160, 161, 34, 35 & 37 Deh Okewari, Tappo Songal
Encroachment on 36 Dia & 48 Dia PRCC Trunk Main at University Reservoir, Block – I near Naseer Tower	Encroachment made pacca Houses inside the Boundary Wall of University Reservoir
Encroachment on COD Filter Plant	Survey # 06, Deh Okewari, Gulshan-e-Iqbal, Block – 14
Encroachment on NEK Old Filter Plant	527 Acres, Deh Bijar Bhutti, Gulshan-e-Maymar Super Highway, Karachi
Encroachment on Awami Colony, Sector- 19, Landhi	Encroachment over 48” Dia Upper Landhi Trunk Sewer
Encroachment at Maripur, Total Encroachment 21.4 Acres	Hawksbay Road, K-28, Transition Lyari STP-III
Encroachment at Maripur	Plot inside Grax Salt Pvt Co, near Muslim Colony, Grax Village Maripur, No. 24, Karachi West
Encroachment at Mehmoodabad	Encroachment made at Mehmoodabad Treatment Plant-II by Pacca Houses
Street no. 01, Block – C, KDA Roundabout, North Nazimabad	75% Reserved Land has been encroached.
Hub Reservoir, Total 860 Acres	Sawat Colony, 93 Acres have been encroached
Mail Office KW&SB ninth Mile	01 Acre has been encroached
Gulistan-e-Johar Treatment Plant	Encroached by Land Mafia

Water Reservoirs / Sewerage Treatment Plants	Location
SITE Town Treatment Plant – I	Encroached by Land Mafia
Syndum Water Reservoir , PIA Sports Complex Kashmir Lawn	Encroached by Land Mafia
Temple & Carry Reservoir, Lines Area Saddar	Encroached by Land Mafia
Low Service Reservoir	Encroached by Land Mafia
Jaffar Fudo Pumping Station	Encroached by Land Mafia
Dhobin Ghat Pumping Station	Encroached by Land Mafia
Encroachment on Sakhi Hassan Treatment Plant	Encroached by Land Mafia

Unauthorized Occupation by Government Agencies

Location	Survey No.	Occupying agency	Original scheme for which land awarded
High Service Reservoir, Water Reservoir, Karsaz Road, near National Stadium	NC 193 NC 118	Pakistan Navy	For Haleji Water Supply Scheme
North East Karachi Pumping Station	NC 150	Director General Rangers	For Haleji Water Supply , Greater Karachi Water Supply Scheme
COD Filter Plant	NA class 118 NA class 177	Director General Rangers	For Haleji Water Supply, Greater Karachi Water Supply Scheme

Illegal Occupation of Government Quarters

S. No.	Name of Colony	No. of Quarters
1	9th Mile Karsaz Staff Colony	26
2	Dhabeji Staff Colony	49
3	Gharo Filter Plant, Division Civil Staff Colony	34
4	Gharo Pump House, Staff Colony	3
5	Hub Division M Pumping (Old), Staff Colony	1
6	N.E.K Filter Plant, Old Staff Colony	2
7	N.E.K P&F K-@ Staff Colony	1
8	T & C Staff Colony	12
9	T.P - I, SITE Shershah Staff Colony	4
10	T.P-2 Korangi Staff Colony	4
Total		136

KARACHI DIVISION

Details of payments to staff

S. No.	Voucher #	Description	Paid to	Bill #	Cheque # Dated	Gross Amount
1	251 Dec,14	Reimbursement of expenses accrued by Accounts Officer DMC Korangi (Computer & LCD)	Accounts Officer	Ist & Final Bill	12046773 22-12-14	42,000
2	252 Dec,14	Reimbursement of expenses incurred by Accounts Officer DMC Korangi (Computer Accessories)	Accounts Officer	Ist & Final Bill	12046773 22-12-14	24,600
3	253 Dec,14	Reimbursement of expenses incurred by Accounts Officer DMC Korangi (HP Laser jet Pro, Wireless Bluetooth Mouse, USB, DDR)	Accounts Officer	Ist & Final Bill	12046773 22-12-14	24,800
4	254 Dec,14	Reimbursement of expenses incurred by Accounts Officer DMC Korangi (Generator Battery, Dual Core Processor, LCD Display Card)	Accounts Officer	Ist & Final Bill	12046773 22-12-14	24,600
5	287 Dec,14	Reimbursement of expenses incurred on maintenance of Vehicle No.GL-0377, Shah Faisal Zone	Mr. Azam Ali Umrani	Various Slips	12046798 24-12-14	24,800
6	288 Dec,14	Reimbursement of expenses incurred on maintenance of Vehicle No.GL-0377, Shah Faisal Zone	Mr. Azam Ali Umrani	Various Slips	12046798 24-12-14	24,460
7	296 Dec,14	Reimbursement of expenses incurred on minor repair of building works through petty work in L.Z	Executive Engineer (M&E)	Ist & Final Bill	12046802 24-12-14	23,140
8	297 Dec,14	Reimbursement of expenses incurred on minor repair of building works through petty work in L.Z	Executive Engineer (M&E)	Ist & Final Bill	12046802 24-12-14	22,275
9	298 Dec,14	Reimbursement of expenses incurred on minor repair of M&E Works through petty purchases for L.Z	Executive Engineer (M&E)	Ist & Final Bill	12046803 24-12-14	24,650
10	299 Dec,14	Reimbursement of expenses incurred on replacing batteries of Generator of Vehicle-GL-3040 through petty purchases for L. Zone	Executive Engineer (M&E)	Ist & Final Bill	12046803 24-12-14	23,400
11	47 Feb, 15	Reimbursement of expenses incurred on minor repair of building light works through petty works in different offices DMC Korangi	Executive Engineer (M&E)	Ist & Final Bill	12334726 09-02-15	24,805
12	48 Feb, 15	Reimbursement of expenses incurred on minor repair of building light works through petty works in different offices DMC Korangi	Executive Engineer (M&E)	Ist & Final Bill	12334726 09-02-15	24,805
13	158 Mar,15	Reimbursement of expenses incurred on minor repair of M&E works through petty purchase for L.Z	Executive Engineer (M&E)	Ist & Final Bill	12601507 16-03-15	13,900

S. No.	Voucher #	Description	Paid to	Bill #	Cheque # Dated	Gross Amount
14	158 Mar,15	Reimbursement of expenses incurred on minor repair of M&E works through petty purchase for L.Z	Executive Engineer (M&E)	Ist & Final Bill	12601507 16-03-15	24,760
15	159 Mar,15	Reimbursement of expenses incurred on minor repair of M&E works through petty purchase for L.Z	Executive Engineer (M&E)	Ist & Final Bill	12601507 16-03-15	18,000
16	123 Apr,15	Reimbursement of expenses incurred on minor repair of M&E works through petty purchase for L.Z	Executive Engineer (M&E)	Ist & Final Bill	12876864 16-04-15	24,270
17	98 May,15	Reimbursement of expenses incurred on minor repair of M&E works through petty purchase for L.Z	Executive Engineer (M&E)	Ist & Final Bill	12876941 13-05-15	24,975
18	99 May,15	Reimbursement of expenses incurred on minor repair of M&E works through petty purchase for L.Z	Executive Engineer (M&E)	Ist & Final Bill	12876941 13-05-15	15,300
19	100 May,15	Reimbursement of expenses incurred on minor repair of M&E works through petty purchase for L.Z	Executive Engineer (M&E)	Ist & Final Bill	12876941 13-05-15	15,200
20	101 May,15	Reimbursement of expenses incurred on minor repair of M&E works through petty purchase for L.Z	Executive Engineer (M&E)	Ist & Final Bill	12876941 13-05-15	23,000
21	102 May,15	Reimbursement of expenses incurred on minor repair of M&E works through petty purchase for L.Z	Executive Engineer (M&E)	Ist & Final Bill	12876941 13-05-15	21,800
22	103 May,15	Reimbursement of expenses incurred on purchase of chair for Administrator Office, Shah Faisal Zone	Dy. Director Admin	Ist & Final Bill	12876942 13-05-15	22,000
23	104 May,15	Reimbursement of expenses incurred on purchase of chair for Administrator Office, Korangi Zone	Dy. Director Admin	Ist & Final Bill	12876942 13-05-15	18,000
24	363 June,15	Reimbursement of expenses incurred on purchase of Computer & LCD Monitor for M&E Department, K.Z	Mr. M. Anwar Shah	Ist & Final Bill	6240895 30-06-15	24,600
25	364 June,15	Reimbursement of expenses incurred on R/M of A/C in Landhi Zone	XEN (M&E)	Ist & Final Bill	6240896 30-06-15	9,000
26	365 June,15	Reimbursement of expenses incurred on purchase of Tool & Plant for Workshop, Landhi Zone	XEN (M&E)	Ist & Final Bill	6240896 30-06-15	17,420
27	247 June,15	Reimbursement of expenses incurred on purchase of furniture for Law Department Landhi Zone	Law Officer	Ist & Final Bill	1454905 26-06-15	24,900
Total						605,460

Annex-XLVIII
[Para: 1.4.2.1]

Non-Production of Record

(Rupees in Million)

S. No.	Name of DMC	Amount	Remarks
1	South	169.842	Millennium Global Development Funds, Details of deposit of Footpath tax from 689 hotels in Saddar, Aram Bagh, Garden, Civil Lines, Investigation Report of committee constituted for investigate matter of less deposition of tax etc.
2	East	18.266	Details of deposit of deducted taxes, Personal files etc.
3	Korangi	117.456	Different Vouchers & Revenue Record etc.
Total		305.564	

Annex-XLIX
[Para: 1.4.3.1]

Non-Achievement of Targeted Receipts

(Rupees in Million)

Sr.	DMC	Description	Target Revenue	Amount Recovered	Less Recovery
1	West	Revenue for own resources	1,531.867	38.780	1,493.087
2	South		128.100	6.636	121.464
3	Malir		175.554	0	175.554
4	East		352.158	129.057	223.101
5	Central		288.200	87.481	200.719
Total			2,475.879	261.954	2,213.925

Annex-L
[Para: 1.4.3.2]

Non-Deposit of Deducted amount into Relevant Government Account

(Amount in Rupees)

S. No.	Zone	Amount	Head
DMC West			
1	Baldia	20,435,040	Pension, Group Insurance, Provident Fund, Welfare Fund
2	Orangi	44,888,682	
3	Site	5,938,828	
Total		71,262,550	

(Amount in Rupees)

Sr. No.	Zone	Period	Head	Amount Outstanding
DMC South				
1	Saddar Zone	Oct-11 to June-15	GPF, Pension Contribution & G.I	36,754,327
2	Lyari Zone			243,993,282
3	Keamari Zone			11,632,133
Total				292,379,742

(Amount in Rupees)

S. No.	Zone	Amount	Head
DMC Malir			
1	Malir	37,345,056	Pension, Group Insurance, Provident Fund, Welfare Fund
2	Gadap & Bin Qasim	5,0132,385	
Total		87,477,441	

(Amount in Rupees)

Sr. No.	Zone	Head	Amount Outstanding
DMC Central			
1	Gulberg	Pension, Group Insurance, Provident Fund, Welfare Fund	47,378,760
2	Liaquatabad		72,366,504
3	North Nazimabad		43,062,072
4	New Karachi		84,153,084
Total			246,960,420

Annex-LI
[Para: 1.4.3.3]

Un-Authorized Award of Work on Withheld NIT

Formation	No. of Schemes	Amount
DMC South	26	170.046
DMC Central	04	491.395
Total	30	661.441

Annex-LII
[Para: 1.4.3.4]

Details of creation of liabilities

(Rupees in millions)

Sr.	Zone	Description	Amount
DMC West			
1	SITE	Outstanding amount at year end	63.886
2	Baldia		41.807
Total			105.693

(Amount in Rupees)

S. No.	Name of Contractor	Amount	S. No.	Name of Contractor	Amount
DMC South					
	Keamari Zone		42	M/s Rano Khan Jiskani	699,870
01	M/s Al-Barkat Enterprises	333,186	43	M/s Al-Hamza Enterprises	2,548,738
02	M/s Saleem & Co.	22,478,510	44	M/s Mubarak & Sons	3,372,158
03	M/s Hunar Mand & Brothers	1,352,720	45	M/s Shoaib Usman Enterprises	5,891,695
04	M/s Hamad Enterprises	3,381,392	46	M/s Gul Zamain & Sons	5,990,722
05	M/s Naqvi Electrics	3,023,474	47	M/s Urmish Builders	3,969,566
06	M/s Mehran Electrics	2,495,057	48	M/s Alif Shah Babar	10,438,752
07	M/s Hussain Brothers & Co.	8,002,564	49	M/s New Universal Traders	270,949
08	M/s Avidash	8,606,160	50	M/s Ashraf Brothers	173,374
09	M/s Mohammad Azam Construction Co.	3,569,341	51	M/s Hamza Ent.	66,333
10	M/s Shoaib & Brothers	5,635,207	52	M/s S. Naeem & Co.	182,533
11	M/s Zaheer Enterprises	292,708	53	M/s Atom Contractors	456,104
12	M/s Imran Brothers	3,664,380	54	M/s Manzar Enterprises	455,736
13	M/s Muslim Commercial & Co.	809,643	55	M/s Iqbal Progressive Builders	455,722
14	M/s Yousuf Zai & Co.	224,421	56	M/s Sargain Enterprises	697,375
15	M/s Arifi Associates	1,719,851	57	M/s Crystal	273,699
16	M/s Habib Gul & Brothers	2,852,337	58	M/s A.K. Enterprises	546,116
17	M/s Hajano Khan Enterprises	1,670,547	59	M/s R.B Construction Co.	8,146,016
18	M/s S.D Enterprises	629,789	60	M/s Latifullah & Co.	5,605,728
19	M/s Abid Brothers & Co.	182,500	61	M/s Mohsin Enterprises	840,109
20	M/s Shah Enterprises	2,522,339	62	M/s Indus Associates & Co.	189,565
21	M/s S. Shamraz	519,466	63	M/s Zaffar Construction Co.	1,641,681
22	M/s Abdul Majeed	516,264	64	M/s General Tyres	882,600
23	M/s Riaz Enterprises	45,752	65	M/s National Engineering Services	7,657,786
24	M/s Askani Builders	1,069,075	66	M/s Crystal Paramount Construction	1,681,550
25	M/s Habibullah & Brothers	2,964,507	67	M/s Build Tech International	539,458

(Amount in Rupees)

S. No.	Name of Contractor	Amount	S. No.	Name of Contractor	Amount
26	M/s Usman & Farman Builders	80,174	68	M/s Samsui International	3,827,815
27	M/s Siemens Pak Eng:	214,915	69	M/s Ghosia Enterprises	904,163
28	M/s Al-Ume Construction Co.	881,346	70	M/s Royal Enterprises	1,642,925
29	M/s Faheem & Naseem Construction Co.	2,015,981	71	M/s Z.R Company	273,042
30	M/s Madina Corporation	233,896	72	M/s Zargham Enterprises	272,335
31	M/s Kazim Enterprises	2,343,893	73	M/s Huzaifa Enterprises	1,662,604
32	M/s N.G. Shaikh	3,722,675		Sub-Total	178,799,929
33	M/s Shazia Engineering & Co.	524,886		Lyari Zone	
34	M/s S&S Construction Co.	2,915,238	01	Defunct DMC before 14-08-2001	3,213,386
35	M/s Nazir Muhammad & Brother	1,416,167	02	Purchase/ Finance Department	2,367,090
36	M/s A.B. Construction Development	3,639,913	03	B&R Department	24,569,987
37	M/s S.S.J Associates Eng:	4,104,712	04	M&E Department	12,478,963
38	M/s Maqbool & Kaseem	3,643,243	05	Parks & Recreation Department	4,334,664
39	M/s B.A.R Builders	550,916	06	Health/ Store Department	819,750
40	M/s Khan Construction Co.	317,778		Sub-Total	47,783,840
41	M/s New Asif Enterprises	1,376,187		Grand Total	226,583,769

(Amount in Rupees)

Sr. No.	Description	Amount
DMC Central		
Gulberg Zone		
01	Salaries 2012-2103	7,950,000
02	Salaries 2013-2104	10,800,000
	Sub-Total	18,750,000
North Nazimabad Zone		
03	Tender Bills	55,178,638
04	Purchase Quotations	2,348,953
05	M&E Quotations	3,681,055
06	B&R Quotations	6,366,445
07	Parks Quotations	292,494
	Sub-Total	67,867,585
	Grand Total	86,617,585

Details of deductions by KMC

DMC South

(Amount in Rupees)

Period	Name of Zones	Total Collection	10% KMC Share	90% Defunct TMA Share	Deduction on account of Pension Fund	Total Deduction by KMC	Net TMA wise Share	DMC wise Released Amount
Oct-14 to Jan-15	Saddar Zone	47,480,000	4,748,000	42,732,000	14,956,200	19,704,200	27,775,800	89,936,730
	Lyari Zone	4,109,000	410,900	3,698,100	1,294,335	1,705,235	2,403,765	
	Keamari Zone	102,149,000	10,214,900	91,934,100	32,176,935	42,391,835	59,757,165	
	Sub Total	153,738,000	15,373,800	138,364,200	48,427,470	63,801,270	89,936,730	89,936,730
July to Sep-14	Saddar Zone	53,459,000	5,345,900	48,113,100	16,839,585	22,185,485	31,273,515	101,262,915
	Lyari Zone	4,627,000	462,700	4,164,300	1,457,505	1,920,205	2,706,795	
	Keamari Zone	115,013,000	11,501,300	103,511,700	36,229,095	47,730,395	67,282,605	
	Sub Total	173,099,000	17,309,900	155,789,100	54,526,185	71,836,085	101,262,915	101,262,915
May-June-14	Saddar Zone	16,974,000	1,697,400	15,276,600	7,638,300	9,335,700	7,638,300	24,732,450
	Lyari Zone	1,469,000	146,900	1,322,100	661,050	807,950	661,050	
	Keamari Zone	36,518,000	3,651,800	32,866,200	16,433,100	20,084,900	16,433,100	
	Sub Total	54,961,000	5,496,100	49,464,900	24,732,450	30,228,550	24,732,450	24,732,450
Mar-Apr-14	Saddar Zone	47,181,000	4,718,100	42,462,900	12,738,870	17,456,970	29,724,030	96,244,470
	Lyari Zone	4,083,000	408,300	3,674,700	1,102,410	1,510,710	2,572,290	
	Keamari Zone	101,505,000	10,150,500	91,354,500	27,406,350	37,556,850	63,948,150	
	Sub Total	152,769,000	15,276,900	137,492,100	41,247,630	56,524,530	96,244,470	96,244,470
	Grand Total	534,567,000	53,456,700	481,110,300	168,933,735	222,390,435	312,176,565	312,176,565

DMC Central

(Amount in Rupees)

Period	Name of Zones	Total Collection	10% KMC Share	90% Defunct TMA Share	Deduction on account of Pension Fund	Net TMA wise Share	DMC wise Released
March & April -14	North Nazimabad Zone	23,835,000	2,383,500	21,451,500	6,435,450	15,016,050	39,965,310
	New Karachi Zone	11,244,000	1,124,400	10,119,600	3,035,880	7,083,720	
	Gulberg Zone	18,880,000	1,888,000	16,992,000	5,097,600	11,894,400	
	Liaquatabad Zone	9,478,000	947,800	8,530,200	2,559,060	5,971,140	
	Sub Total	63,437,000	6,343,700	57,093,300	17,127,990	39,965,310	39,965,310
May & June -14	North Nazimabad Zone	8,575,000	857,500	7,717,500	3,858,750	3,858,750	10,270,350
	New Karachi Zone	4,046,000	404,600	3,641,400	1,820,700	1,820,700	
	Gulberg Zone	6,792,000	679,200	6,112,800	3,056,400	3,056,400	
	Liaquatabad Zone	3,410,000	341,000	3,069,000	1,534,500	1,534,500	
	Sub Total	22,823,000	2,282,300	20,540,700	10,270,350	10,270,350	10,270,350
July, Aug & Sep -14	North Nazimabad Zone	27,007,000	2,700,700	24,306,300	8,507,205	15,799,095	42,049,215
	New Karachi Zone	12,741,000	1,274,100	11,466,900	4,013,415	7,453,485	
	Gulberg Zone	21,392,000	2,139,200	19,252,800	6,738,480	12,514,320	
	Liaquatabad Zone	10,739,000	1,073,900	9,665,100	3,382,785	6,282,315	
	Sub Total	71,879,000	7,187,900	64,691,100	22,641,885	42,049,215	42,049,215
Oct, Nov, Dec-14 & Jan-15	North Nazimabad Zone	23,986,000	2,398,600	21,587,400	7,555,590	14,031,810	37,346,400
	New Karachi Zone	11,316,000	1,131,600	10,184,400	3,564,540	6,619,860	
	Gulberg Zone	19,000,000	1,900,000	17,100,000	5,985,000	11,115,000	
	Liaquatabad Zone	9,538,000	953,800	8,584,200	3,004,470	5,579,730	
	Sub Total	63,840,000	6,384,000	57,456,000	20,109,600	37,346,400	37,346,400
	Grand Total	221,979,000	22,197,900	199,781,100	70,149,825	129,631,275	129,631,275

Annex-LIV
[Para: 1.4.3.7]

Award of Contracts without Tender

(Amount in Rupees)

S. No.	DMC	No. of Works/Vouchers	Amount	Remarks
1	West	Different Works	123,731,077	-
2	Malir	45	5,004,250	Supply of Street Lights, Hiring of Machinery & Labour, Cleaning of Jungle etc.
3	Korangi	307	45,908,047	Purchases & Development Schemes
4	South	111	10,892,392	
5	East	79	6,257,391	
Total			191,793,157	

Annex-LV
[Para: 1.4.3.8]

Payment of liabilities

DMC South

(Amount in Rupees)

Sr. No.	Name of Zone	Budget Head	Amount
1	Saddar Zone	D-03-G	10,097,680
2	Lyari Zone	D-06-A-001	12,673,205
3	Keamari Zone	D-G-IV-2	47,533,796
Total			70,304,681

DMC Korangi

(Amount in Rupees)

S. No	Voucher #	Description	Contractor / Supplier / Others	Sanction / Work Order	Bill #	Cheque # Dated	Gross Amount	Payment During 2014-15
1	260 Nov-14	Patch repair work in Korangi Town	M/S Tauqeer Enterprises	NIL	1st & Final Bill	11313093 23-07-14	3,159,108	1,659,109
2	261 Nov-14	Repair road from 5000 Road to Khas Pvt Factory , K Zone	M/S Tauqeer Enterprises	NIL	1 & Final Bill	11313094 23-07-14	1,484,179	700,000
3	NP	Lighting arrangement by P/F of Electric Poles with Lights 250 Watts (SON) at Zia Colony Society UC-2/06, K. Town	M/S Al-Maqbool Associate	NIL	Nil Dated: Nil	12182010 07-01-2015	2,844,400	500,000
	NP				Nil Dated: Nil	12876859 16-04-15	2,844,400	400,000
	386 June, 15				Nil Dated: Nil	18200503 30-06-15	2,844,400	972,200
Total (Korangi Zone)							13,176,487	4,231,309

(Amount in Rupees)

S. No	Voucher #	Description	Contractor / Supplier / Others	Sanction / Work Order	Bill #	Cheque # Dated	Gross Amount	Payment During 2014-15
4	31 Jul,14	Construction of road alongwith boundary wall of Bag-e-Korangi Near Graveyard. UC-09	M/S Al-Noor Builders	Nil	1st R.A Bill	11313019 17-7-14	2,467,551	2,467,551
5	137 Jul,14	P/F Street Lights & Other Electrical Accessories	M/S Al-Noor Builders	Nil	Ist & Final Bill	11313019 17-7-14	1,273,344	873,344
6	Nil	P/F Steel Tabular Poles i/c other electrical accessories on different main/link Road from UC-11 & UC-12, Landhi Town	M/S Pak Electric Work	Nil		N.P	5,135,759	1,000,000
	Nil					N.P	5,135,759	500,000
	173 May,15					13108818 15-05-15	5,135,759	1,000,000
	424 June,15					2635759 30-06-15	5,135,759	2,635,759
7	154 May,15	Const. of road from Gulshan-e-Milat to Jamia Masjid in sector 10 Landhi Zone	Al-Noor Builders	18-12-12	Ist & Final Bill	13108810 15-05-15	8,520,324	3,663,739
	385 June,15	Const. of road from Gulshan-e-Milat to Jamia Masjid in sector 10 Landhi Zone	Al-Noor Builders	18-12-12	Ist & Final Bill	18200502 30-06-15		3,663,740
Total (Landhi Zone)							3,740,895	15,804,133
8	57 Aug,14	Development /Up-gradation of Model Eid Gah in UC-03, SFZ (Part Payment)	M/S MOIN ENTERPRISES	Nil	3rd R.A Bill	10836524 03-04-14	2,524,551	1,000,000
9	93 July,14	Repair /Maintenance of Public Park and Play Grounds in UC-03-04in SFZ (Part Payment)	M/S Al-Moiz Enterprises	Nil 24-04-12	2 nd R.A Bill	11430924 24-07-14	2,443,199	1,000,000
10	70 Aug,14	Repair /Maintenance of Public Park and Play Grounds in UC-5 ,6 & 7 (Part Payment)	M/S I.N.H Enterprises	Nil	Ist & Final Bill	11431014 18-08-14	1,674,138	1,674,138
11	71 Aug,14	Improvement of Street by CC flooring in UC-1,2,3,&4 in SFZ	M/S MOIN ENTERPRISES	Nil	Ist & Final Bill	11431014 18-08-14	2,242,125	2,242,125
12	389 June, 15	C.C. flooring in Street of UC-03 & 05, Shah Faisal Zone	M/S Z.A Brothers	Nil	Nil Dated: Nil	18200506 30-06-15	2,196,970	1,098,484
13	404 June, 15	R/M of Surface Drain and Culverts in Shah Faisal Zone	M/S New Waleed Enterprises	Nil	Nil Dated: Nil	18200506 30-06-15	1,147,594	573,797
14	11- July,14	Garbage lifting 16-10-11 TO 31-10-11	AL-Khalid Agency	Nil	Nil Dt: 1-11-11	11313024 17-07-14	3,037,752	2,612,467
15	12- July,14	Garbage lifting 1-10-11 TO 15-10-11	AL-Khalid Agency	Nil	Nil Dt: 17-10-11	11313024 17-07-14	2,850,502	2,451,432
16	16- July,14	Cost. Of Boundary wall around in front of 3# Tanki	Z.A. Brothers	Nil	Ist R.A.	11313028 17-07-14	3,141,789	2,697,472
Total (Shah Faisal Zone)							54,062,875	15,349,915
GRAND TOTAL								35,385,357

Annex-LVI
[Para: 1.4.3.9]

Details of payments without retender

(Rupees in Million)

Formation	Particulars	Amount
DMC East	Security Services, Garbage Lifting, Cleaning of Nallah	69.071
DMC Korangi	Annual Contract of Parks and Round About	45.901
Total		114.972

Annex-LVII
[1.4.3.10]

Execution of Work without Technical Sanction

(Amount in Rupees)

S. No.	Name of Work	Contractor	Sanctioned Cost	Department
1	Re-Construction Damage Portion of SW Drain at Al-Mustafa Hospital Road to 13D-01 Gulshan-e-Iqbal Zone DMC East	M/s F.N. Associates	878,663	B&R Department
2	Imp of SW Drain along Aziz Bhatti Park in Gulshan-e-Iqbal Zone DMC East	M/s F.N .Associates	876,458	B&R Department
3	Re-Habilitation SW Drain in BLOCK -08 Gulshan-e-Iqbal Zone DMC East	M/s Glamour Construction	876,458	B&R Department
4	Repair of Missing Portion SW Drain at Nazarat to Custom Club Gulshan-e-Iqbal Zone DMC East	M/s Glamour Construction	879,765	B&R Department
5	Manufacturing of Boom Barriers for Security Purpose for Different Location in Gulshan-e-Iqbal Zone DMC East	M/s Kashif Hafeez	967,500	B&R Department
6	Carpet of Road In Long LIFE Bungalows in NA-256 DMC East	M/s Bjaod Enterprises	994,065	B&R Department
7	Supplying & Installation and Traffic Sign lad Marking and Cat Eyes in Different places of Gulshan-e-Iqbal Zone DMC East	M/s J.J Constructors	992,530	B&R Department
8	Construction of Temporary Bath room & Improvement Drain in Different Blocks Gulshan-e-Iqbal ZONE DMC East	M/s F.N .Associates	992,433	B&R Department
9	Imp of CC Streets and RCC Pipe Drain in Katchi Para, Gulshan Zone DMC East	M/s AAN Brothers	2,232,847	B&R Department
10	Imp of Road By Patch Repairing in UC-01 Gulshan Zone DMC East	M/s Payramid Developers & Constructor	2,476,476	B&R Department
11	Imp of Streets by Providing CC Flooring at Battaiaabad UC-13, Gulshan Zone DMC East	M/s Fahim Construction	2,232,209	B&R Department

(Amount in Rupees)

S. No.	Name of Work	Contractor	Sanctioned Cost	Department
12	Imp of Internal Road By Patch Repairing in UC-06 Gulshan Zone DMC East	M/s Global Business Linker	2,471,302	B&R Department
13	Patch Repair Internal Road in UC-02 Gulshan. Zone DMC East	M/s Payramid Developers & Constructor	2,372,111	B&R Department
14	Repair of Internal Road at UC-11 in Linked Roads in Gulshan Zone DMC East	M/s Design & Developers	2,493,202	B&R Department
15	Repair of Internal street UC-12 IN Linker Road Gulshan Zone DMC East	M/s Kamran & Company	2,488,259	B&R Department
16	Patch Repair Internal Road in UC-08 Gulshan. Zone DMC East	M/s Ayan & Company	2,482,604	B&R Department
17	Patch Repair Internal Road in UC-05 Gulshan. Zone DMC East	M/s Global Business Linker	2,462,903	B&R Department
18	Patch Repair Internal Road in Block 3,6 & 07 in UC-09 Gulshan Zone DMC East	M/s Glamour Construction	2,420,355	B&R Department
19	Construction of Park at Block-4/A, Sahafi Colony, Gulshan e Iqbal Zone, Karachi	M/s Nouman Builders	7,394,345	Parks Department
20	Repair & Improvement of Khulfa-e-Rashideen Park 13-D-1, UC-08, Gulshan-e-Iqbal Zone, Karachi	M/s Smash Services	2,261,476	Parks Department
21	Providing Perforation System and Improvement of Coconut Park Block-05, UC-05, Gulshan-e-Iqbal, Karachi	M/s Ammar Enterprises	1,962,941	Parks Department
22	Construction of Park at ST-07, Block-07, UC-10, Gulistan e Jauhar, Gulshan-e-Iqbal Karachi	M/s Smash Services	6,705,117	Parks Department
23	Providing Boring for Well for different Parks at Gulshan e Iqbal Zone, Karachi	M/s K.Khan & Co.	1,284,725	Parks Department
24	Supply of Electrical Accessories for Gulshan-e-Iqbal Zone, Karachi	M/s Subhan & Sons	20,478,350	M&E Department
25	Repair / Maintenance of Major, Minor & other works for different vehicles of DMC East	M/s Astrotech International	24,966,047	M&E Department
	Total		96,643,141	

Annex-LVIII
[Para: 1.4.3.15]

Un-authorized up-gradation without approval of Competent Authority

(Amount in Rupees)

S. No.	Name of Employee	Up-gradation of Post		Current Pay	Months	Amount	Remarks
		From	To				
Liaquatabad Zone							
01	Mr. Muhammad Akmal	Council Officer BPS-17	Council Officer BPS-18	77,542	21	1,628,382	Vide C. R. No.DMC (C)/MC/PS/70/2014 Dated 18-03-2014
02	Mirza Tasleem Baig	Chief Sanitary Inspector BPS-16	Chief Sanitary Inspector BPS-17	54,204	36	1,951,344	Vide Letter No.DMC (C) /MC/ESTT/441/2012 Dated 19-06-2012
03	Mr. Nisar Ahmed Khan	M.V.I BPS-16	M.V.I BPS-17	46,864	36	1,687,104	-do-
Sub-Total						5,266,830	
Gulberg Zone							
04	Mr. Muhammad Yawar	Council Officer BPS-17	Council Officer BPS-18	47,398	21	995,358	Vide C. R. No.DMC (C)/MC/PS/70/2014 Dated 18-03-2014
05	Mr. Saleem Ahmed Siddiqui	-	Director Council BPS-18	54,046	21	1,134,966	-do-
06	Mr. Ghulam Ali Askari	Admin Officer BPS-16	Admin Officer BPS-18	40,505	21	850,605	-do-
Sub-Total						2,980,929	
North Nazimabad Zone							
07	Mr. Shabbir Hussain	Council Officer BPS-17	Council Officer BPS-18	47,398	21	995,358	Vide C. R. No.DMC (C)/MC/PS/70/2014 Dated 18-03-2014
08	Syed Akhtar Raza Naqvi	Admin Officer BPS-16	Admin Officer BPS-17	46,864	21	984,144	
Sub-Total						1,979,502	
Grand Total						10,227,261	

Annex-LIX
[Para: 1.4.3.16]

Non-Deduction of Sales Tax & Income Tax

(Amount in Rupees)

S. No.	DMC	Value of Supplies	Amount of tax	Remarks
1	South	40,585,911	5,738,631	Purchases & RM
2	Central	493,360	80,886	Purchases & RM
3	Korangi	7,861,113	841,466	Purchases of Furniture etc.
Total		48,940,384	6,660,983	

Annex-LX
[1.4.3.18]

Un-authorized procurement through Non-generic Specification

(Amount in Rupees)

Voucher No.	Date	Name of Work	Name of Contractor/ Payee	Amount	Remarks
Saddar Zone					
119	22-08-2014	Supply of Street Lights	M/s Samsui International Co.	997,000	Same address of M/s International Electric Co. as with M/s Samsui International Co.
120	22-08-2014	Supply of Street Lights	M/s Samsui International Co.	997,200	
Sub-Total				1,994,200	
Lyari Zone					
37	21-08-2014	Procurement of Street Lights	M/s Samsui International Co.	997,550	-do-
Sub-Total				997,550	
30	26-08-2014	Procurement of Street Lights	M/s Samsui International Co.	918,351	-do-
31	26-08-2014	Procurement of Street Lights	M/s Samsui International Co.	916,585	
Sub-Total				1,834,936	
Grand Total				4,826,686	

Annex-LXI
[Para: 1.4.3.21]

Unauthorized Release of Ads through an Advertising Agency

(Amount in Rupees)

Voucher No.	Date	Name of Payee	Occasion	Publication of Newspapers	Bill Amount	
		Saddar Zone				
Nil	29-05-2015	M/s Tehseen Publication Ltd.	Advertisement Bill	-	27,750	
Nil	29-05-2015	M/s Pakistan States Times	Advertisement Bill	-	9,250	
Nil	29-05-2015	Mr. Saleem Khaliq	Advertisement Bill	-	23,125	
Nil	29-05-2015	M/s Sports Publication	Advertisement Bill	-	27,750	
Nil	29-05-2015	M/s Karachi Sports Forum	Advertisement Bill	-	18,500	
Nil	29-05-2015	Editor Sindh "Jo Sach"	Advertisement Bill	-	9,250	
		Sub-Total			115,625	
		Lyari Zone				
25	02-09-2014	Daily Janbaz	Advertisement Bill of Sweeping (June-2006)	Daily Janbaz	5,000	
Nil	24-07-2014	M/s Multi Plus	Advertisement Charges	-	45,000	
Nil	01-09-2014	Daily Janbaz	-do-	-	50,000	
Nil	01-09-2014	Daily Janbaz	-do-	-	85,000	
Nil	01-09-2014	Daily Janbaz	-do-	-	108,000	
Nil	17-09-2014	Manager Metro TV	-do-	-	153,000	
Nil	29-09-2014	M/s Multi Plus	-do-	-	198,000	
Nil	17-11-2014	Daily Janbaz	-do-	-	295,425	
Nil	23-02-2015	Mr. Ghulam Haider	-do-	-	373,960	
		Sub-Total			1,313,385	
		Keamari Zone				
30	24-12-2015	Birthday of Mr. Zulfiqar Ali Bhutto	Advertisement Charges	Daily Janbaz	60,000	
		Sub-Total			60,000	
		Total			1,489,010	

Encroachment



Non-Disposal of Solid Waste



Heaps of Garbage in the limits of DMC Malir, Karachi



Heaps of Garbage piling up in the limits of DNIC Mafic, Karachi

Annex-LXIV
[Para: 1.4.3.27]

Non-deduction of General Provident Fund

DMC South

(Amount in Rupees)

S. No.	Name of Employee	Designation	BPS	Period		Months	GPF	Amount
				From	To			
Lyari Zone								
1	Mr. Naeem Yousufi	AAO (SCUG)	17	01-08-2008	31-07-2011	36	1,380	49,680
				01-08-2011	30-06-2015	47	2,240	105,280
Sub-Total								154,960
2	Mr. Ashfaq Ahmed Shaikh	D.T.O (SCUG)	18	01-08-2008	31-07-2011	36	1,780	64,080
				01-08-2011	30-06-2015	47	2,800	131,600
Sub-Total								195,680
3	Mr. Ahmed Yar	A. Xen	17	01-08-2008	31-07-2011	36	1,380	49,680
				01-08-2011	30-06-2015	47	2,240	105,280
Sub-Total								154,960
4	Mr. Fazal Muhammad	Sub Engineer	11	01-08-2008	31-07-2011	36	415	14,940
				01-08-2011	30-06-2015	47	675	31,725
Sub-Total								46,665
5	Mr. Amanullah Watio	Xen	18	01-08-2008	31-07-2011	36	1,780	64,080
				01-08-2011	30-06-2015	47	2,800	131,600
Sub-Total								195,680
6	Mr. M. Anwar Qaimkhani	A. Xen	17	01-08-2008	31-07-2011	36	1,380	49,680
				01-08-2011	30-06-2015	47	2,240	105,280
Sub-Total								154,960
7	Mr. Abdul Rauf	Sub Engineer	11	01-08-2008	31-07-2011	36	415	14,940
				01-08-2011	30-06-2015	47	675	31,725
Sub-Total								46,665
8	Mr. Sajjad Hussain	Sub Engineer	11	01-08-2008	31-07-2011	36	415	14,940
				01-08-2011	30-06-2015	47	675	31,725
Sub-Total								46,665
9	Mr. Zubair Ahmed	Sub Engineer	11	01-08-2008	31-07-2011	36	415	14,940
				01-08-2011	30-06-2015	47	675	31,725
Sub-Total								46,665
10	Mr. Zaheer Ahmed	Sub Engineer	11	01-08-2008	31-07-2011	36	415	14,940
				01-08-2011	30-06-2015	47	675	31,725
Sub-Total								46,665
Grand Total								1,089,565

DMC Central

(Amount in Rupees)

S. No.	Name of Employee	Designation	Pay Scale	Basic Pay	Months	GPF	Amount
Liaquatabad Zone							
01	Mr. Shafiq-ul-Hassan	ATO	17	36,400	12	2,240	26,880
02	Syed Iftikhar Ali	Ass. Xen	17	32,800	12	2,240	26,880
03	Syed Amjad Ali Jaffery	Sr. Sub Engineer	16	30,800	12	1,760	21,120
04	Mr. M. Siraj-ud-Din	Sub Engineer	11	8,440	12	675	8,100
Sub-Total							82,980
Gulberg Zone							
05	Mr. Khawar Mehmood	AAO	17	20,800	12	2,240	26,880
06	Syed Akbar Raza	ATO	17	2,080	12	2,240	26,880
07	Mr. Muhammad Sohail Khan	Asst. Engineer	17	18,400	12	2,240	26,880
08	Mr. Khurram Mateen	Sub-Engineer	11	16,260	12	675	8,100
09	Mr. Khursheed Ahmed Khan	Xen (B&R)	18	45,500	12	2,800	33,600
10	Mr. Mushtaq Ahmed	AAO(F)	17	24,400	12	2,240	26,880
11	Mr. Rizwan Ahmed Faridi	AEE (M&E)	17	20,800	12	2,240	26,880
Sub-Total							176,100
Grand Total							259,080

Annex-LXV
[Para: 1.4.3.28]

Wastage of Council Vehicles due to Non-maintenance

Sr. No.	Type of Vehicle	Registration No.	Nature of Defect
Saddar Zone (Health Department)			
01	Suzuki Pickup	GL-5226	Major Defect
02	Compactor	159481	Major Defect
03	Tractor Shawal	052-15	Major Defect
04	Skid Loader	0753	Major Defect
05	Tractor Shawal	161-346	Major Defect
06	Skid Loader	0489	Major Defect
07	Tractor	0812-09	Major Defect
08	Tractor Shawal	225-21	Major Defect
09	Skid Loader	175646	Major Defect
10	Dumper	A-3	Major Defect

Sr. No.	Type of Vehicle	Registration No.	Nature of Defect
11	Skid Loader	175663	Major Defect
12	Skid Loader	175293	Major Defect
13	Tractor Shawal	02-02	Major Defect
14	Refuse Van	14259	Major Defect
15	Valvo Arm Roll	100759	Major Defect
16	Tractor Shawal	011-02	Major Defect
17	Refuse Van	4044	Major Defect
18	Valvo Grab Crane	489557	Major Defect
19	Valvo Arm Roll	101490	Major Defect
20	Valvo Arm Roll	100973	Major Defect
21	Hine Dumper	15511	Major Defect
22	Dumper	14260	Major Defect
23	Refuse Van	8761	Major Defect
24	Dumper	A-10	Major Defect
25	Valvo Arm Roll	101484	Major Defect
26	Valvo Arm Roll	159483	Major Defect
27	Wheel Loader	63801065	Major Defect
28	Tractor	0813-24	Major Defect
29	Refuse Van	16113	Major Defect
30	Skid Loader	1480	Major Defect
31	Skid Loader	096-31	Major Defect
32	Wheel Loader	12911	Major Defect
33	Wheel Loader	1037	Major Defect
34	Skid Loader	096-24	Major Defect
35	Arm Roll	11479	Major Defect
36	Skid Loader	1486	Major Defect
37	Refuse Van	600780	Major Defect
38	Dumper	10979	Major Defect
39	Arm Roll	21272	Major Defect
40	Compactor	159485	Major Defect
41	Dumper	A-9	Major Defect
42	Dumper	15325	Major Defect
Saddar Zone (Park Department)			
43	Water Tanker	13165	Major Defect
44	Water Tanker	11314800	Major Defect
45	Water Tanker	601569	Major Defect
46	Water Tanker	3171	Major Defect
Lyari Zone			
47	Suzuki Hi-Roof	GL-5422	Major Defect
48	Suzuki Jeep	GL-3122	Major Defect
49	Suzuki Hi-Roof	GL-5318	Major Defect
50	Suzuki Hi-Roof	GL-5121	Major Defect
51	Suzuki Mehran	GL-0026	Major Defect
52	Suzuki Margalla	GL-0434	Major Defect

Unauthorized Retention of Government Vehicles

S #	Name of Officer	Place of Present Posting	Type of Vehicle	Registration No
01	Ghulam Rasool	Project Director CNG Bus KMC	Corolla XLI	GL-6390
02	Ghulam Rasool	Project Director CNG Bus KMC	Suzuki Khyber	GL-0029
03	Ghulam Rasool	Project Director CNG Bus KMC	Suzuki Khyber	GL-0495
04	Abdul Rashid Khan	Former Administrator DMC Korangi	Suzuki Cultus	GL-7390
05	Abdul Hameed Jamali	Ex-Chief Officer District Council Karachi	Suzuki Swift Mehran Car	GSA-301, GL-5888
06	Ex-Minister	Local Government	Toyota Parado	GL-7551
07	Ex-Secretary	Local Government	Toyota Corolla	GS-8233
08	Disposal of Secretary, LGD	Local Government	Suzuki Cultus	GS-9298
09	Ali Nawaz Chachar	C.M House	Potohar Jeep	GL-3365
10	Shahid Pathan	PA to Secretary LGD	Potohar Jeep	GL-7087
11	Zulfiqar Dahar	Ex-PS to Ex- Minister, LGD	Mehran Suzuki	GS-8789
12	Driver of Madam Shazia	Driver	Motorcycle	KBX-7812

HYDERABAD DIVISION

Annex-LXIX
[Para: 1.6.1.2]

(Amount in Rupees)

S. No.	Name of Formation	Amount	Remarks
1	Administrator, Hyderabad Municipal Corporation, Hyderabad	1,200,000	Payments without execution of schemes
3	Chief Municipal Officer, Municipal Committee, Tando Muhammad Khan	1,932,794	Silt clearance without mentioning details of places/areas
4	Town Officer, Town Committee, Ghorabari, District Thatta	16,140,843	Payments without any details and nature of expenditure
5	Town Officer, Town Committee, Manjhand, District Jamshoro	3,824,500	“RCC slabs & earth filling/Mitti” at various villages/ areas
Total		23,098,137	

Annex-LXX
[Para: 1.6.1.4]

Payment against Blank Tender Forms & Comparative Statements

Town Officer, Town Committee, Jhando Mari

(Amount in Rupees)

Sr.	Name Of Work	Name of Contractor	Work No.	Wo No. & Date	Estimated Amount	Expenditure
01.	Const. of CC Block at Village Darga Shaik Moosa UC Shahpur	M/S Saeed Ahmed	54	TC/JM No/247/2014 dated 01-05-14	1,000,000	1,000,000
02.	Const. of Culverts 4 NOS at Village Ibrahim Thebo	M/S Safeer Hussain & Co.	24	TC/JM No/230/2014 dated 01-05-14	694,400	693,323
03.	Const. of Culverts 2 NOS at Village Salam Thebo	M/S World Score & Co	41	TC/JM No/215/2014 dated 01-05-14	347,200	339,354
04.	Const. of Culverts at Village Soomar Khaskhali Tando Adam Minor UC Mirabad	M/S Saeed Ahmed	57	TC/JM No/250/2014 dated 01-05-14	868,000	868,000
05.	Const. of Public Park Shahpur Rizvi at Road Side	M/S Ramzan & Co	07	TC/JM No/238/2014 dated 01-05-14	2,000,000	1,997,650

(Amount in Rupees)

Sr.	Name Of Work	Name of Contractor	Work No.	Wo No. & Date	Estimated Amount	Expenditure
06.	Supply of RCC Pipe 1 Dia & 2 Dia at Town Office Piyaro Lund	M/S World Score & Co	18	TC/JM No/221/2014 dated 01-05-14	1,000,000	600,000
07.	Const. of CC Block at Village Hussain Colony Piyaro Lund	M/S Imtiaz Ali & Co	11	TC/JM No/212/2014 dated 01-05-14	1,000,000	443,002
Total					6,909,600	5,941,329

Town Officer, Town Committee, Chamber

(Amount in Rupees)

Sr.	Cheq.	Date	Vr.	N/Work	N/Contr.	Wo No. & Date	Estimated	Amount
1	12525160	12/5/15	229	Payment for Const. of Bridges in Mir Jan Muhammad Laghari	Zaheer Ahmed	TMA/Chamber/T.O. (I&S) 573 of 2015 Dt: 27-04-2015	1,000,000	998,500
2	12525161	12/5/15	230	Payment for Const. of Bridges in Khan Muhammad Bozdar	Shanker Lal Contractor	TMA/Chamber/T.O. (I&S) 559 of 2015 Dt: 23-04-2015	1,000,000	998,500
3	12525158	12/5/15	227	Payment for Payment for Const. of Bridges in Rawat Laghari	Ali Const. and Co.	TMA/Chamber/T.O. (I&S) 575 of 2015 Dt: 27-04-2015	1,000,000	995,513
TOTAL							3,000,000	2,992,513

Annex-LXXI
[Para: 1.6.1.5]

Doubtful expenditure on Account of Removal of Encroachment

(Amount in Rupees)

S. No.	Cheque No.	Date	Name of Work	Gross Amount	Income Tax	Net Amount	Contractor
1	12456667	08-04-2015	Removal of Encroachment excavator at Piyaro Lund	58,380	5,580	52,800	M/s M.R.K Enterprise
2	12456668	08-04-2015	Removal of Encroachment excavator at Usman Shah Huri	58,380	5,580	52,800	M/s M.R.K Enterprise
3	12456669	08-04-2015	Leaving charging of Tractor Removal Encroachment Piyaro Lund	59,400	3,000	56,400	M/s M.R.K Enterprise
4	12456670	08-04-2015	Leaving charging of Tractor Removal Encroachment Usman Shah Huri	59,400	3,000	56,400	M/s M.R.K Enterprise

(Amount in Rupees)

S. No.	Cheque No.	Date	Name of Work	Gross Amount	Income Tax	Net Amount	Contractor
5	12456677	08-04-2015	Removal of Encroachment at Jhando Mari	450,000	33,750	416,250	Mr. Muhammad Ramzan
6	12456678	08-04-2015	Removal of Encroachment at Mirabad	600,000	45,000	555,000	Mr. Safeer Hussain
7	12456679	08-04-2015	Removal of Encroachment at Sultanabad	550,000	41,250	508,750	M/s Zone One & co
8	12456680	08-04-2015	Removal of Encroachment at Mano Khan Lund	400,000	30,000	370,000	M/s Sharp Enterprise
9	12456681	08-04-2015	Removal of Encroachment at Shah Pur Rizvi	700,000	52,500	647,500	Mr. Shoukat Ali
10	12456682	08-04-2015	Removal of Encroachment at Mureed Hotel Kot Soomar Male Mori.	30,000	22,500	277,500	Mr. Javed Ali
11	12456683	08-04-2015	Removal of Encroachment at Usman Shah Huri	750,000	56,250	633,750	Mr. Aftab Ahmad
12	12456684	08-04-2015	Removal of Encroachment at Village Piyaro Lund	1,000,000	75,000	925,000	M/s M.R.K Enterprise
13	12456685	08-04-2015	Removal of Encroachment at Village Missan	600,000	45,000	555,000	Mr. Muhammad Ramzan
Total				5,315,560	418,410	5,107,150	

Fraudulent Withdrawal of Public Money

(Amount in Rupees)

Sr.	Name Of Works	Name Of Contractors	So/Wo & Date	Vr No.	Cheque No.	Date	Amount
01.	Supply of PVC Pipes	M/S Ali Const. & Co.	TC/CHR/464/2014 DT: 16/07/2014	42	11390110	03-09-14	99,572
02.	-DO-	-DO-	TC/CHR/465/2014 DT: 16/07/2014	- DO-	-DO-	-DO-	99,572
03.	Repair & Maint. Electric Motor WS Scheme Chamber Town	M/S Shanker Lal	TC/CHR/334/2014 DT: 01/10/2014	58	4802879	03-10-14	97,000
04.	-DO-	-DO-	TC/CHR/335/2014 DT: 01/10/2014	- DO-	-DO-	-DO-	97,000
05.	Supply of Router Pump with complete Set	M/S Irfan Ali	TC/HBM/443/2014 DT: 09-07-14	40	11390108	03-09-14	100,000
06.	-DO-	-DO-	TC/HBM/444/2014 DT: 09-07-14	- DO-	-DO-	-DO-	100,000
07.	-DO-	-DO-	TC/HBM/445/2014 DT: 09-07-14	- DO-	-DO-	-DO-	100,000
08.	-DO-	-DO-	TC/HBM/494/2014 DT: 29-07-14	- DO-	-DO-	-DO-	100,000
09.	-DO-	-DO-	TC/HBM/495/2014 DT: 29-07-14	- DO-	-DO-	-DO-	100,000
10.	-DO-	-DO-	TC/HBM/496/2014 DT: 29-07-14	- DO-	-DO-	-DO-	100,000
11.	Printing of Office Record TC	M/S Shanker Lal	TC/CHR/399/2014 DT: 17-11-14	92	11390163	08-12-14	298,000
12.	Supply of Furniture for all Branches of TC	M/S Prim Const. Company	TMA/CHR/SK 81 DT: 17-11-2014	115	12086353	09-01-15	315,156
13.	Payment for repair & maintenance of filtration plant	M/S Irfan Ali	TMA/CHR/IS(24) of 2014 DT: 17-11- 14	181	12086419	13-03-15	171,900
14.	Payment for purchase of Electric Router	M/S Ali Const. & Co.	N/A	213	12525142	21-04-15	65,000
15.	Payment for Purchase of Electric Material	M/S Shanker Lal	N/A	90	11390161	08-12-14	393,360
16.	Payment for Purchase of Electric Material	M/S Shanker Lal	N/A	109	12086342	26-12-14	202,083

(Amount in Rupees)

Sr.	Name Of Works	Name Of Contractors	So/Wo & Date	Vr No.	Cheque No.	Date	Amount
17.	Payment for supply of Petrol Pumps with complete sets 3X3	M/S Irfan Ali	TMA/CHR/SK/403- DT: 09-06-14 417 & 418 DT: 16-06-14	13	10592549	17-7-14	487,500
18.	Payment for supply of Generator for drainage side	M/S Ali Const. & Co.	N/A	25	11390091	12-8-14	153,300
19.	Payment for supply of PVC Pipes	M/S Ali Const. & Co.	N/A	42	11390110	03-09-14	199,144
20.	Payment for supply of Generator for drainage side	M/S Ali Const. & Co.	N/A	14	4802832	17-07-14	695,000
TOTAL							3,973,587

Detail of payments to staff instead of vendors

Chief Officer, District Council, Matiari

(Amount in Rupees)

Sr#	Budget Heads	To whom paid	Cheque #	Date	Amount
01.	Contingencies	Zubair Ahmed (Jr. Clerk)	3206895	18-07-14	45,492
02.	-do-	Sain Dino Dahri (Admn. Officer)	3206896	18-07-14	17,615
03.	-do-	Muhammad Ali (Jr. Clerk)	3206897	18-07-14	36,680
04.	-do-	Faiz Muhammad	11638115	05-09-14	27,178
05.	-do-	Zubair Ahmed (Jr. Clerk)	11638116	05-09-14	50,603
06.	-do-	Sain Dino Dahri (Admn. Officer)	11638117	05-09-14	10,843
07.	-do-	Faiz Muhammad	11638127	14-10-14	21,730
08.	-do-	Zubair Ahmed (Jr. Clerk)	11638146	25-11-14	29,253
09.	-do-	Faiz Muhammad	11638155	01-12-14	23,855
10.	-do-	Zubair Ahmed (Jr. Clerk)	11638159	01-12-14	25,045
11.	-do-	Muhammad Ali (Jr. Clerk)	120544748	14-01-15	34,140
12.	-do-	Zubair Ahmed (Jr. Clerk)	120544749	14-01-15	10,038
13.	-do-	Faiz Muhammad	120544750	14-01-15	26,540
14.	-do-	Zubair Ahmed (Jr. Clerk)	120544765	02-02-15	25,840
15.	-do-	Muhammad Ali (Jr. Clerk)	120544766	02-02-15	38,685
16.	-do-	Faiz Muhammad	120544767	02-02-15	29,301
17.	-do-	Faiz Muhammad	120544777	16-02-15	28,816
18.	-do-	Muhammad Ali (Jr. Clerk)	120544778	16-02-15	28,,560
19.	-do-	Faiz Muhammad	120544784	04-03-15	15,876
20.	-do-	Zubair Ahmed (Jr. Clerk)	120544785	04-03-15	17,300
21.	-do-	Faiz Muhammad	120544795	09-03-15	35,616
22.	-do-	Zubair Ahmed (Jr. Clerk)	120544796	09-03-15	32,440
23.	-do-	Muhammad Ali (Jr. Clerk)	120544817	01-04-15	25,935
24.	-do-	Aftab Ahmed (Jr. Clerk)	120544819	16-04-15	31,035
25.	-do-	Faiz Muhammad	120544930	30-04-15	39,060
26.	-do-	Muhammad Ali (Jr. Clerk)	120544931	30-04-15	26,530
27.	-do-	Muhammad Ali (Jr. Clerk)	120544955	01-06-15	29,590
28.	-do-	Faiz Muhammad	120544957	01-06-15	33,953
29.	-do-	Zubair Ahmed (Jr. Clerk)	120544970	15-06-15	24,400
TOTAL					793,977

(Amount in Rupees)

Name of Formation	Amount	Remarks
Chief Municipal Officer, Municipal Committee, Kotri, District Jamshoro	794,458	Payment to Accountant
Town Officer, Town Committee, Chamber	417,578	Salaries to Ex-Accounts Officer vide cheque No. 1457712 dt: 28-10-2014
Total	1,212,036	

Non-Production of Record

(Rupees in Million)

Formation	Amount
Complete Non-production of Record	
Chief Municipal Committee, Municipal Committee, District Sujawal	-
Town Officer, Town Committee, Mirpur Bathoro, District Sujawal	-
Town Officer, Town Committee, Tando Bago, District Badin	-
Sub-Total	-
Partial Non-production of Record	
Administrator, Hyderabad Municipal Corporation, Hyderabad City	40.087
Administrator, Hyderabad Municipal Corporation, Latifabad City	193.651
Chief Municipal Officer, Municipal Committee, Qasimabad, Hyderabad	10.000
Chief Municipal officer, Municipal committee, Tando Muhammad Khan	101.265
Town Officer, Town Committee, Chamber	4.692
Chief Officer, District Council, Tando Allahyar	-
Chief Municipal officer, Municipal committee, Mehar, District Dadu	5.435
Chief Officer, District Council, Matiari	-
Town Committee, Chuhar Jamali @ Shah Bundar, District Sujawal	487.152
Chief Officer, District Council, Tando Muhammad Khan	27.132
Town Officer, Town Committee Talhar, District Badin	26.049
Town Officer, Town Committee Talhar, District Badin	9.625
Town Officer, Town Committee Shaheed Fazil Raho (Golarchi), District Badin	-
Town Officer, Town Committee, Mirpur Sakro, District Thatta	30.150
Town Officer, Town Committee, Mirpur Sakro, District Thatta	-
Town Officer, Town Committee, Mirpur Sakro, District Thatta	13.619
Chief Officer District Council Thatta	-
Chief Municipal Officer, Municipal Committee, District Thatta	7.000
Chief Municipal Officer, Municipal Committee Badin, District Badin	-
Town Officer, Town Committee, Jhandomari, District Tando Allahyar	15.763
Town Officer, Town Committee, Manjhand, District Jamshoro	
Town Officer, Town Committee, Manjhand, District Jamshoro	
Town Officer, Town Committee, Sehwan Sharif, District Jamshoro	
Town Officer, Town Committee, Tando Ghulam Hyder	
Town Officer, Town Committee, Bulri Shah Karim	82.341
Grand Total	1,053.961

Award of Contracts without Tender/By Splitting

(Rupees in Million)

Formation	Amount	Nature
Chief Municipal Officer, Chief Officer, Tando Muhammad Khan	12.138	Tender
Town Officer, Town Committee, Chamber	50.000	Tender
Town Officer, Town Committee, Chamber	80.000	Tender
Chief Officer, District Council, Matiari	3.089	Tender
Chief Officer, District Council, Matiari	0.381	Tender
Town Officer, Town Committee Talhar, District Badin	1.313	Tender
Town Officer, Town Committee Shaheed Fazil Raho (Golarchi), District Badin	4.750	Tender
Town Officer, Town Committee, Jhandomari, District Tando Allahyar	1.384	Tender
Town Officer, Town Committee, Jhandomari, District Tando Allahyar	13.164	Tender
Town Officer, Town Committee, Tando Ghulam Hyder	2.157	Tender
Town Officer, Town Committee, Tando Ghulam Hyder	4.044	Tender
Town Officer, Town Committee, Bulri Shah Karim	3.552	Tender
Town Officer, Town Committee, Bulri Shah Karim	9.843	Tender
Administrator, Hyderabad Municipal Corporation, Hyderabad City	35.262	Tender
Administrator, Hyderabad Municipal Corporation, Latifabad City	11.607	Tender
Chief Municipal Officer, Municipal Committee, Qasimabad, Hyderabad	7.900	Tender
Total	237.495	
Chief Municipal Officer, Municipal Committee, Qasimabad, Hyderabad	1.369	Splitting
Chief Municipal Officer, Chief Officer, Tando Muhammad Khan	11.458	Splitting
Chief Officer, District Council, Tando Allahyar	1.970	Splitting
Chief Officer, District Council, Tando Allahyar	0.975	Splitting
Town Committee, Chuhar Jamali @ Shah Bundar, District Sujawal	9.264	Splitting
Town Officer, Town Committee Talhar, District Badin	3.236	Splitting
Town Officer, Town Committee Shaheed Fazil Raho (Golarchi), District Badin	28.249	Splitting
Town Officer, Town Committee Shaheed Fazil Raho (Golarchi), District Badin	2.142	Splitting
Town Officer, Town Committee, Mirpur Sakro, District Thatta	5.545	Splitting

(Rupees in Million)

Formation	Amount	Nature
Chief Officer District Council Thatta	3.125	Splitting
Chief Municipal Officer, Municipal Committee, District Thatta	2.405	Splitting
Chief Municipal Officer, Municipal Committee Badin, District Badin	2.064	Splitting
Chief Municipal Officer, Municipal Committee, Kotri, District Jamshoro	4.086	Splitting
Town Officer, Town Committee, Manjhand, District Jamshoro	4.703	Splitting
Town Officer, Town Committee, Sehwan Sharif, District Jamshoro	2.319	Splitting
Town Officer, Town Committee, Sehwan Sharif, District Jamshoro	2.637	Splitting
Administrator, Hyderabad Municipal Corporation, Hyderabad City	2.173	Splitting
Town Officer, Town Committee, Manjhand, District Jamshoro	3.846	Splitting
Town Officer, Town Committee, Manjhand, District Jamshoro	1.986	Splitting
Chief Municipal Officer, Municipal Committee Mehar, District Dadu	1.390	Splitting
Chief Municipal Officer, Municipal Committee Mehar, District Dadu	3.221	Splitting
Total	98.163	
Grand Total	335.658	

Annex-LXXVI
[Para: 1.6.3.3]

Withheld NIT

Administrator, Hyderabad Municipal Corporation, Hyderabad

(Rupees in Million)

NIT#	Description	Est Cost
IFB/H(City)04 dated 29-04-15	20 works	42.60
IFB/H(City)04 dated 01-04-15	33 works	35.90
TOTAL		78.50

Town Committee, Chuhar Jamali @ Shah Bundar, District Sujawal

(Amount in Rupees)

SPPRA Sr. No.	SPPRA Tender ID No.	Status	Name of Work	Advertisement Date	Closing Date	Requirement	Estimated Amount
23132	1575218743	Withheld	Construction of CC Blocks	08-03-2015	24-03-2015	BER, CS, TER, AOC Required	50,979,000
22273	1575217884	Withheld	Construction Work	01-01-2015	16-01-2015	BER, CS, TER, AOC Required	75,530,000
Total							126,509,000

Town Officer, Town Committee Shaheed Fazil Raho (Golarchi), District Badin

(Amount in Rupees)

S#	Sch No	Name Of Scheme	Cont. Name	Est: Cost	Expenditure
1	1	Improvement of Metaled Road from Ahmed Rajo Road to Dr. Roshan Clinic to Niamat Gujar of Town S.F.Rahu (Golarchi)	M/S Qureshi Traders	1,000,000	549,879
2	4	Improvement of Metaled Road from Jamia Masjid Chowk to Haji Allah Bachayo Shop of Town S.F.Rahu (Golarchi)	Mr. Imtiaz Ali Memon	800,000	443,648
3	7	Improvement of Metaled Road from Ahmed Rajo Road to Aslam Memon House and Feroze Alam Bahar House Street of Town S.F.Rahu (Golarchi)	M/S Qureshi Traders	1,000,000	362,984
4	8	Improvement of Metaled Road from to Bhangi / Meghwar Mohalla Street and Ghulam Nabi Nohrio Street of Town S.F.Rahu (Golarchi)	M/S Qureshi Traders	1,000,000	535,460
5	11	Construction of Metaled Road from Ice Factory to Dr. Tahir House of Town S.F.Rahu (Golarchi)	M/S Qureshi Traders	1,000,000	507,656
6	12	Construction of Metaled Road from High School Bondary to Drainage Disposal of Town S.F.Rahu (Golarchi)	M/S Shahid Khan Afridi	1,000,000	831,525
7	21	Construction of Metaled Road from Muhammad Khan Leghari Lineman House to Mallah Mohallah of Town S.F.Rahu (Golarchi)	M/S Shahid Khan Afridi	1,000,000	806,096
8	23	Improvement of Metaled Road from Saeed Arain House to Abdul Ghafoor Rahujo House of Town S.F.Rahu (Golarchi)	M/S Shahid Khan Afridi	1,000,000	918,812
9	24	Improvement of Metaled Road from Akhtar Rasool House to Guni Regulator of Town S.F.Rahu (Golarchi)	M/S Shahid Khan Afridi	1,000,000	925,027
10	25	Improvement of Metaled Road from Zaheer Jat House to Jaffar Jakhra School of Town S.F.Rahu.	Mr. Shafi Muhammad	749,000	221,698
11	26	Improvement of Metaled Road from Malik Tarique House to Abdul Majeed Arain House of Town S.F.Rahu.	Mr. Shafi Muhammad	749,000	112,854
12	27	Improvement of Metaled Road from Karachi Badin Road to Nisar Memon House of Town S.F.Rahu (Golarchi)	M/S Shahid Khan Afridi	749,000	462,929
13	28	Improvement of Metaled Road of Achar Memon Mohalla of Town S.F.Rahu (Golarchi)	M/S Shahid Khan Afridi	749,000	434,228

(Amount in Rupees)

S#	Sch No	Name Of Scheme	Cont. Name	Est: Cost	Expenditure
14	33	Construction of Metaled Road from Soomar Parai House to Allah Bux Chandio House of Town S.F.Rahu (Golarchi)	Mr. Imtiaz Ali Memon	1,000,000	642,163
15	34	Construction of Metaled Road from Kadero Khour House to Sim Nala of Town S.F.Rahu (Golarchi)	M/S Qureshi Traders	1,000,000	331,214
16	35	Construction of Metaled Road from Akram Memon House to Dr. Nazeer Clinic & Zafa Gujjar House Road of Town S.F.Rahu (Golarchi)	M/S Qureshi Traders	1,000,000	321,243
17	36	Construction of Metaled Road at Mohalla Hamzo Jatoi Ward No.3 Near Guni Canal of Town S.F.Rahu (Golarchi)	M/S Qureshi Traders	1,000,000	636,061
18	37	Construction of Metaled Road in front of Sayed Sher Ali Shah Mohalla of Town S.F.Rahu (Golarchi)	M/S Shahid Khan Afridi	750,000	401,187
19	38	Improvement of Metaled Road at Dr. Mazhar Street of Town S.F.Rahu (Golarchi)	M/S Shahid Khan Afridi	799,000	638,187
20	74	Construction of Surface Drain from Haji Abdul Ghafoor Memon Office to Imam Bargah.	M/S Sonu Builders	1,000,000	321,004
21	75	Construction of Surface Drains at Various Streets of Katchi Abadi.	M/S Sonu Builders	1,000,000	594,923
22	79	Providing laying, jointing and testing PVC Pipe Distribution System in Town S.F.Rahu	M/S Qureshi Traders	1,000,000	915,791
TOTAL				20,345,000	11,914,569

[AIR Para: 01]

Non-Hoisting of Bid Evaluation Reports

Administrator, Hyderabad Municipal Corporation, Hyderabad City

(Rupees in Million)

NIT#	Description	Estimated Cost
IFB/H(City)04 dated 29-04-15	08 works	9.941
IFB/H(Latifabad)803 dated 06-05-15	35works	134.535
IFB/AAE/ M&E/HMC(L)05 dated 11-05-15	18 Supply works	0
Total		144.476

Town Officer, Town Committee, Mirpur Sakro, District Thatta

(Amount in Rupees)

S. No.	Work No.	Name Of Work	Name Of Contractor	Tender Cost	Work Order No & Date
1	1	Construction of Water Supply Tank with Hand Pump @ Village Mazar Khan Malkani Kalmati Baloch UC Karampur	M/s Engineer Ghulam Nabi & Sons	1,000,000	1602 dt. 16-02-15
2	2	Construction of Culvert on RD-15 @ Village Haji Ghazi Khan Hadia Baloch, Buhara	M/s Waheed Ali Arfani	600,000	1599 dt. 16-02-15
3	3	Construction of Culvert on KB Large @ Village Jarro Hingoro UC Gujjo	M/s Muhammad Uris Mirbahar	600,000	1587 dt. 16-02-15
4	4	Construction of Culvert on RD-09 @ Village Ali Muhammad Sheedi Sakro	-	600,000	1594 dt. 16-02-15
5	5	Construction of Culvert on RD-6/7 Yar Baharaki Shaakh @ Village Mazar Gabol / Katiyar Chowbandi	-	600,000	1613 dt. 18-02-15
6	6	Construction of Culvert @ Village Mohsin Manganhar Babra	M/S Faiza Enterprises	600,000	-
7	13	Construction of Road @ Village Raees Ghulam Hadia Baloch, Buhara	M/S Farooque & Co	2,000,000	1240/18 dt. 05-01-15
8	15	Repair of Road @ Village Saboo Palijo UC Buhara	M/S Faiza Enterprises	2,500,000	1228/15 dt. 05-01-15
9	17	CC Street @ Village Haji Ali Nawaz Shaikh UC Sukhpur	M/S Engineer Ghulam Nabi	500,000	-
10	26	Construction of Crossing Over @ Village Haji Abdullah kaloi UC Buhara	M/S Gul Hassan Lakho	500,000	1413/15 dt. 26-01-15
11	28	Construction of Crossing Over @ Village Younis Gabol UC Buhara	M/s M.F.W Enterprises	500,000	1389/15 dt. 23-01-15
12	30	Construction of Eid Gaah @ Village Pir Muhammad Hadiyo UC Buhara	M/s M.F.W Enterprises	600,000	1387/15 dt 21-01-15

(Amount in Rupees)

S. No.	Work No.	Name Of Work	Name Of Contractor	Tender Cost	Work Order No & Date
13	39	CC Street & CC Drain @ Village Soomar Channa to Pir M. Piyasi U/C Mirpur Sakro	Umer Khaskhli	600,000	1369/15 dt 21-01-15
14	40	CC Street & CC Drain @ Village Fazil Kachhi to Shafi Langaah U/C Mirpur Sakro	M/S Khaskheli Construction Company	600,000	-
15	41	CC Street & CC Drain @ Village Imam Bargah to Moro Khaskheli U/C Mirpur Sakro	M/S Khaskheli Construction Company	600,000	-
16	47	Construction of Culvert @ Village Haji Karafal Khaskheli UC Haji Ghirano	M/s Zahoor Khaskheli	400,000	1369/15 dt 21-01-15
17	50	Culvert at Village Wadhal Panwhar UC Karampur	M/S Zulfiqar Ali Bhutto	600,000	-
18	52	CC Drain and CC Street in Hydri Mohallah UC Gharo	M/s Abid Ali Jatoi	800,000	1382 dt 21-01-15
19	53	CC Drain and CC Street in Khania Mohallah UC Gharo	M/s Abid Ali Jatoi	800,000	1383 dt 21-01-15
20	54	Construction of Link Road at Shaikh Abdul Majeed to Graveyard	M/s Abid Ali Jatoi	800,000	1379/15 dt 21-01-15
21	55	CC Drain and CC Street @ Nahiya Mohallah Gharo	M/s Shafique Ahmed	500,000	1331 dt 16-01-15
22	58	CC Drain @ Ward No. 7 UC Mirpur Sakro	Sikandar Azam	700,000	1341/15 dt 16-01-15
23	59	CC Street @ Ward No 7 UC Mirpur Sakro	Sikandar Azam	700,000	2011 dt. 16-01-15
24	63	Water Supply Scheme with Bors @ Village Haji Noor Muhammad Thahim UC Gharo	Jan Muhammad Thahim	500,000	1365/15 dt 19-01-15
25	64	Repair of Bridge @ Deh Tali Matril Bhanero Shakh RD-6-7 UC Chowbandi	M/S Jan Muhammad Thahim	200,000	-
26	65	CC Street @ Panwhar Mohallah Near Edhi centre Gharo No. 2 UC Gharo	M/S Gul Rehman	300,000	3078/15 dt 05-05-15
27	66	Katcha Road from Village Muhammad Umer Soomro to Buhara UC Mirpur Sakro	Ishaque Soomro	250,000	1341/15 dt 16-01-15
28	68	CC Street @ Village Sattar Soomro Deh Tali UC Chowbandi	M/S Sattar Soomro	200,000	1361/15 dt 19-01-15
29	71	CC Street @ Village Muhammad Ishaque Hulani UC Karampur	M/s Faiz Muhammad	200,000	12050/15 dt 20-04-15
30	72	CC Street @ Village Muhammad Soomar Shoro UC Dhabeji	M/S Reheem Khan Shoro	200,000	-
31	78	Katcha Road @ Village Sahib Khan Jokhio UC Chwobandi	M/S Gul Rehman	200,000	1347/15 dt 16-01-15

(Amount in Rupees)

S. No.	Work No.	Name Of Work	Name Of Contractor	Tender Cost	Work Order No & Date
32	86	Katcha Road @ Village Yousif Khaskheli to Village Qasim Sathio UC Haji Ghirani	M/s Lal Khan Jamori	500,000	1399/15 dt 23-01-15
33	87	Katcha Road @ Village Ghazi Khan Hadio to Village Juman Sheedi UC Haji Ghirano	M/s Lal Khan Jamori	400,000	1397/15 dt 23-01-15
34	88	Katcha Road @ Village Faqeer Muhammad Rajero UC Haji Ghirano	M/s Lal Khan Jamori	500,000	1401/15 dt 23-01-15
35	96	CC Drain @ Village Haji Noor Muhammad Thahim Gharo	M/s Lal Khan Jamori	300,000	1401/15 dt 23-01-15
36	97	CC Street @ Ahmed Abad UC Gharo	M/s Rahim Kha	300,000	1951/15 dt 08-04-15
37	98	CC Street @ Village Khalique Dino Sultanabad UC Gharo	M/s Gul Rehman	300,000	1952/15 dt 08-04-15
38	101	CC Street & CC Drain @ Difference Mohallahs of Gharo City, UC Gharo	M/s M.S Memon	1,000,000	1339/15 dt 16-01-15
39	103	CC Street & CC Drain @ Difference Mohallahs of Market Dhabeji, UC Dhabeji	Abdul Wahid Memon	1,000,000	1353/15 dt 19-01-15
40	104	CC Street @ Village Usman Kumbhar UC Gujjo	M/S Faiza Enterprises	400,000	-
Total				24,450,000	

Annex-LXXVIII
[Para: 1.6.3.5]

Details of POL Expenditure

(Rupees in Million)

S. No.	Formation	POL Expenditure
1	Administrator, Hyderabad Municipal Corporation, Hyderabad City	35.224
2	Chief Municipal Officer, Municipal Committee, Qasimabad, Hyderabad	11.225
3	Chief Municipal Officer, Municipal Committee, Tando Muhammad Khan	2.031
4	Town Officer, Town Committee, Chamber	6.827
5	Chief Officer, District Council, Tando Allahyar	0.400
6	Town Committee, Chuhar Jamali @ Shah Bundar, District Sujawal	8.240
7	Chief Municipal Officer, Municipal Committee Tando Jam	7.212
8	Town Officer, Town Committee Talhar, District Badin	4.586
9	Town Officer, Town Committee Shaheed Fazil Raho (Golarchi), District Badin	5.100
10	Town Officer, Town Committee, Mirpur Sakro, District Thatta	2.500
11	Town Officer, Town Committee, Ghorabari, District Thatta	3.398
12	Chief Municipal Officer, Municipal Committee, District Thatta	19.489
13	Chief Municipal Officer, Municipal Committee Badin, District Badin	3.611
14	Town Officer, Town Committee, Jhandomari, District Tando Allahyar	7.475
15	Chief Municipal Officer, Municipal Committee, Kotri, District Jamshoro	8.476
16	Town Officer, Town Committee, Manjhand, District Jamshoro	1.219

(Rupees in Million)

S. No.	Formation	POL Expenditure
17	Town Officer, Town Committee, Sehwan Sharif, district Jamshoro	4.444
18	Town Officer, Town Committee, Thana Bula Khan, district Jamshoro	6.308
19	CO District Council Hyderabad	0.505
20	Town Officer, Town Committee, Tando Ghulam Hyder	2.425
21	Town Officer, Town Committee, Bulri Shah Karim	3.808
22	Chief Municipal Officer, Municipal Committee, Mehar, District Dadu	6.096
Total		150.599

Annex-LXXIX

[Para: 1.6.3.7]

Targeted Receipts

(Amount in Rupees)

Sr.	Formation	Description	Target Revenue	Amount Recovered	Less Recovery
1	Town Officer, Town Committee, Chamber	Revenue from own resources	3,383,200	469,256	2,913,944
2	Chief Officer, District Council, Matiari		10,740,000	0	10,740,000
3	Town Officer, Town Committee, Talhar, District Badin		1,515,000	487,885	1,161,310
4	Town Officer, Town Committee Shaheed Fazil Raho (Golarchi) District Badin		14,645,242	1,203,036	13,442,206
5	Chief Officer, District Council, Badin		5,000,000	0	5,000,000
6	Chief Municipal Officer, Municipal Committee, Thatta		9,246,244	1,976,373	7,269,871
7	Chief Municipal Officer, Municipal Committee, Badin		2,308,536	488,112	1,820,424
8	Town Officer, Town Committee, Jhandomari, District Tando Allahyar		5,920,000	3,119,166	2,800,834
9	Chief Municipal Officer, Municipal Committee Badin		22,475,891	0	22,475,891
10	Chief Municipal Officer, Municipal Committee, Mehar, District Dadu		14,731,010	8,216,817	6,514,193
Total			89,965,123	15,960,645	74,138,673

Award of Work to Unregistered Contractors

Chief Municipal Officer, Municipal Committee, Tando Muhammad Khan

(Amount in Rupees)

S. No.	Head	Particulars	Paid To	Gross Amount
1	Purchase of hand pump	supply of 311 hand pumps for UC Moolan	Mohsin Ali Shaikh cont	2,498,885
2	Purchase of hand pump	supply of 311 hand pumps for UC Tando Fazal	Mohsin Ali Shaikh cont	2,498,885
3	Purchase of hand pump	supply of 311 hand pumps for UC Seri	Mohsin Ali Shaikh cont	2,498,885
4	Purchase of hand pump	supply of 311 hand pumps for UC 01	Waqar Ali cont	2,498,885
5	Purchase of hand pump	supply of 311 hand pumps for UC 02	Waqar Ali cont	2,498,885
6	Purchase of hand pump	supply of 311 hand pumps for UC Saeed pur	Waqar Ali cont	2,498,885
7	Purchase of hand pump	supply of 311 hand pumps for UC Tando Saindad	Dil nawaz Cont	2,498,885
8	Purchase of hand pump	supply of 311 hand pumps for UC Shaikh bhirkio	Dil nawaz Cont	2,498,885
TOTAL				19,991,080

Town Officer, Town Committee, Thana Bula Khan

(Amount in Rupees)

S.No.	W.O.	Name of Contractor	Name of Work	Cost
1	280/28.1.2013	Ashok Kumar	Constt of new WSS @ village Piyaro Palari UC Sari	3,000,000
3	412/28.11.14	Navat Mal	contract for sanitation and cleaning of drains 1.12.14 to 30.6.15	1,080,000
4	434/2.12.14	Nabeel Memon	P/L PVC pipe line in village Malha Khan Palari @ Sari	798,239
5	448/2.12.14	Navat Mal	P/L PVC pipe line @ Khaskheli Muhalla T.B Khan	248,906
6	439/2.12.14	Ashok Kumar	P/L Sewerage line/CC block from Jamia Masjid to Khamu House	1,075,000
7	427/2.12.14	Nabeel Memon	P/L PVC pipe line @ WSS scheme in chuttani Khaskheli Village Sari	484,000
8	425/2.12.14	Nabeel Memon	P/L sewerage line from press club to Imam Bargah	750,000

9	443/2.12.14	Ashok Kumar	Constt of open S/D from Nako to main chowk	3,500,000
10	453/2.12.14	Ashok Kumar	Constt of CC block @ Mukhi Muhalla/Bhittai muhalla/malik Iazt	1,000,000
11	438/2.12.14	Ashok Kumar	P/L Sewerage line/CC block in front of Devi Mata Mander	1,200,000
12	426/2.12.14	Navat Mal	P/L sewerage line @ Essrani Muhalla/Watwani/Rutnani/Molwani etc.	2,500,000
13	430/2.12.14	Mehroz Baloch	Constt of WSS @ village Aalam khan palari Noori abad UC Sari	3,250,000
14	431/2.12.14	Navat Mal	Constt of WSS @ village Ali Muhammad Dudhar UC TBK	4,000,000
15	432/2.12.14	Navat Mal	Constt of WSS @ TBK	2,800,000
16	433/2.12.14	Navat Mal	Constt of 2 Nos Tube well for WSS TBK city	3,900,000
17	427/2.12.14	Navat Mal	Constt of CC block @ Essrani Muhalla/Watwani/Rutnani/Molwani etc.	2,500,000
			Total	32,086,145

Annex-LXXXI
[Para: 1.6.3.9]

Non-accountal

(Rupees in Million)

Formation	Amount
Town Officer, Town Committee, Chamber	3.142
Chief Officer, District Council, Matiari	1.445
Town Officer, Town Committee Talhar, District Badin	3.796
Town Officer, Town Committee, Mirpur Sakro, District Thatta	8.393
Town Officer, Town Committee, Ghorabari, District Thatta	0.573
Chief Officer District Council Thatta	3.441
Chief Municipal Officer, Municipal Committee, District Thatta	18.955
Chief Municipal Officer, Municipal Committee, Kotri, District Jamshoro	6.136
Town Officer, Town Committee, Thana Bula Khan, District Jamshoro	5.355
Total	51.236

Annex-LXXXII
[Para: 1.6.3.10]

Dues

(Rupees in Million)

Formation	Particulars	Amount
Town Officer, Town Committee, Chamber	Dues from Contractors of Cattle Piri, Sabzi Fruit Dalili & Katcha Piri	1.478
Town Officer, Town Committee Talhar, District Badin	Less Recovery of Shops Rent	0.175
Chief Officer, District Council, Jamshoro	Rent of Shops	1.609

(Rupees in Million)

Formation	Particulars	Amount
Chief Municipal Officer, Municipal Committee, District Thatta	Rent of shops	7.506
Chief Municipal Officer, Municipal Committee, Kotri, District Jamshoro	Rent of Shops	5.322
Town Officer, Town Committee, Sehwan Sharif, District Jamshoro	Rent of shops and Pakka piri	1.717
Town Officer, Town Committee, Thana Bula Khan, District Jamshoro	Water Supply Charges	3.470
Chief Officer, District Council, Hyderabad	Rent of shops	1.516
Town Officer, Town Committee, Mirpur Sakro, District Thatta	Rent of shops	0.173
Chief Municipal Officer, Municipal Committee, Qasimabad, District Hyderabad	Festival Fee	2.500
Chief Municipal Officer, Municipal Committee, Qasimabad, District Hyderabad	Dues from Contractors	7.528
Total		32.994

Annex-LXXXIII
[Para: 1.6.3.11]

Penalty

Town Officer, Town Committee Shaheed Fazil Raho (Golarchi), District Badin

(Amount in Rupees)

Name of work	Contractor	Est. Cost	DOS	DOC	Actual DOC	Penalty
Street Lights in U.C Tarai	G. Mustafa	500,000	21-02-13	20-06-13	WIP	50,000
Repair/ Maintenance of Drains/ Disposal Point in U.C Khorwah	Lala Ghulam Rasool	2,000,000	21-02-13	20-06-13	WIP	200,000
Construction of Water Ponds at Various Villages in U.C Ahmed Rajo	Anwar Memon	3,000,000	21-02-13	20-06-13	WIP	300,000
Iron Shades/ Waiting Room in different UCs in Taluka S.F.Rahu (Golarchi)	Danish	1,000,000	21-02-13	20-06-13	WIP	100,000
RCC Slabs in different UCs in Taluka S.F.Rahu (Golarchi)	Lala Ghulam Rasool	2,000,000	13-02-13	12-06-13	WIP	200,000
Total						850,000

[AIR Para: 04]

Town Officer, Town Committee, Ghorabari, District Thatta

(Rupees in Million)

S #	Name of Work	Work No	NIT No	Date of Compl.	Estimated Cost (in Million)	Penalty 10% (in Million)
1	Const. of Bridge at Lal Muhammad Shakh	No.TMA/GB/91 1/2013 dt. 27-08-13	T-2/2013 dt. 05-08-13	4 Months	5.950	0.595
2	Const. of Ghorabari Eid Gah	No.TMA/GB/- /2013 dt. 27-08-13	-do-	2 Months	2.300	0.230
3	Const. of culverts at different places in Taluka Ghorabari	Nil	-do-	5 Moths	10.000	1.000
Total					18.250	1.825

[AIR Para: 02]

Chief Municipal Officer, Municipal Committee Badin, District Badin

(Amount in Rupees)

S #	Name of Work	NIT No & Date	Date of Compl.	Estimated Cost	Penalty 10%
1	Const. of Pucca water pond in village Dinar Khan Talpur	NIT No. TMA/BDN/555 dated. 21-09-10	12 Months	1,000,000	100,000
2	Const. of Mosque in Bagh-e-Benazir Bhutto Shaheed Park TMA Badin city	-do-	12 Months	2,000,000	200,000
3	Providing the drinking water facility from Raj wah to Benazir abad through feeding channel UC Kadhan	-do-	6 Months	13,140,000	1,314,000
4	Const. of bridge near apposite village Bakhshu Chang UC-III Taluka Badin	-do-	6 Months	4,644,000	464,400
5	Const. of waiting room at village Haji Saleh Nohrio	-do-		350,000	35,000
6	Const. of Fire Brigade Station Badin	-do-	6 Months	3,500,000	350,000
7	Const. of Lavatory block in Benazirabad UC Kadhan	-do-		2,000,000	200,000
8	Const. Bridge/Culverts and RCC Pipes on canals/sim nals different UC of Taluka Badin	NIT No. TMA/BDN/3 dated. 08-01-13	5 Months	5,000,000	500,000
9	Const. of CC Street in Kadhan Town	-do-	5 Months	1,000,000	100,000
Total				32,634,000	3,263,400

[AIR Para: 02]

Town Officer, Town Committee, Thana Bula Khan, district Jamshoro

(Amount in Rupees)

S #	W.O	Contractor	Name of work	Cost	Penalty	DOS	SDOC	ADOC
1	280/28.1.2013	Ashok Kumar	Constt of new WSS @ village Piyaro Palari UC Sari	3,000,000	300,000	29.1.13	30.6.13	WIP
2	274/29.1.2013	M.Khan Palari	Constt of new WSS @ village Yaseen Ilyas pota Palari UC Sari	3,000,000	300,000	29.1.13	30.6.13	6.2.14
3	439/2.12.14	Ashok Kumar	P/L sewerage line/CC block from Jamia Masjid to Khamu House	1,075,000	107,500		3 months	WIP upto 9/15
4	443/2.12.14	Ashok Kumar	Constt of open S/D from Nako to main chowk	3,500,000	350,000	3.12.14	3 months	WIP upto 9/15
5	453/2.12.14	Ashok Kumar	Constt of CC block @ Mukhi muhalla/Bhittai muhalla/malik Iazt	1,000,000	100,000	3.12.14	3 months	WIP upto 6/15
6	438/2.12.14	Ashok Kumar	P/L Sewerage line/CC block in front of Devi Mata Mander	1,200,000	120,000	3.12.14	3 months	WIP upto 6/15
7	426/2.12.14	Navat Mal	P/L sewerage line @ Essrani Muhalla/Watwani/Rutnani/Molwani etc.	2,500,000	250,000	3.12.14	3 months	WIP upto 6/15
8	430/2.12.14	Mehroz Baloch	Constt of WSS @ village Aalam khan palari Noori abad UC Sari	3,250,000	325,000	3.12.14	3 months	WIP upto 6/15
9	431/2.12.14	Navat Mal	Constt of WSS @ village Ali Muhammad Dudhar UC TBK	4,000,000	400,000	3.12.14	3 months	WIP upto 6/15
10	432/2.12.14	Navat Mal	Constt of WSS @ TBK	2,800,000	280,000	3.12.14	3 months	WIP upto 6/15
			Total	25,325,000	2,532,500			

[AIR Para: 07]

Unauthorized Appointment

(Rupees in Million)

Formation	Particulars	Amount
Town Officer, Town Committee, Chamber	Appointment of staff Over & Above Sanctioned Strength	5.533
Town Committee, Chuhar Jamali @ Shah Bundar, District Sujawal	Employees on contract basis without going through prescribed procedure	12.536
Town Committee, Chuhar Jamali @ Shah Bundar, District Sujawal	Hiring of Daily Wages Staff without Approval	7.296
Town Officer, Town Committee, Ghorabari, District Thatta	Appointment of staff Over & Above Sanctioned Strength	4.672
Town Officer, Town Committee, Jhandomari, District Tando Allahyar	Appointments during elections 2013 in contravention to election commission directives	0.666
Total		30.703

Irregular Award of Works

(Amount in Rupees)

S. No	Scheme #	Description of Work	NIT #	Duration of Work	Estimate	Sanction / Work Order	Paid	Remarks (Status)
1	1	Providing installing Tube Well, Pump House and Repair of PV Pipe Line @ Rural Water Supply Scheme Phulji Village	No.TC/J/33 21-02-14	3-Months	4,600,000	64 20-03-14	9,999,627	Completed Revised
2	3	Supplying & Installing Deep Hand Pump @ various U.Cs of Taluka Johi (Part-B)	No.TC/J/33 21-02-14	3-Months	5,000,000	51 20-03-14	2,424,953	
3	7	Repair of PVC Pipe Line and Repair Line and repair of Turbine Pump and construction of LSR @ Rural Water Supply Scheme, Johi	No.TC/J/33 21-02-14	3-Months	5,000,000	52 20-03-14	3,075,865	
4	11	Re-Wiring of 02-Nos. Transformers & repair of pumping machinery & Providing new pumping machinery @ various Water Supply Scheme Johi	No.TC/J/33 21-02-14	3-Months	2,500,000	69 20-03-14	4,660,784	Completed Revised
5	12	Construction of mettlaed road @ village Wali Muhammad Jamali to Village Shahnowz Jamali	No.TC/J/33 21-02-14	3-Months	5,000,000	67 20-03-14	9,964,177	Completed Revised
Total							30,125,406	

Expenditure on Salaries of Detailment Staff

Chief Officer District Council Thatta

(Amount in Rupees)

S.No	Name of Post	BPS	No of Posts	Salary
1	Compounder	16	16	10,468,465
2	Compounder	14	6	2,699,121
3	Compounder	9	6	1,463,314
4	Compounder	7	4	1,473,652
5	Compounder	6	1	299,454
6	Dresser	5	18	6,765,081
7	Dresser	4	8	2,132,463
8	Dresser	3	5	1,625,309
9	Dresser	2	8	617,751
Total			72	27,544,610

[AIR Para: 08]

Annex-LXXXVII
[Para: 1.6.3.15]

Open Cheque

(Rupees in Million)

Formation	Amount
Chief Municipal Officer, Municipal Committee, Tando Muhammad Khan	2.031
Town Officer, Town Committee, Chuhar Jamali @ Shah Bundar, District Sujawal	6.312
Chief Municipal Officer, Municipal Committee, Tando Jam	0.892
Chief Officer, District Council Thatta	0.720
Chief Officer, District Council, District Badin	0.367
Administrator, Hyderabad Municipal Corporation, Hyderabad City	5.845
Chief Municipal Officer, Municipal Committee, Mehar, District Dadu	1.251
Total	17.418

Detail of Medical Staff

(Amount in Rupees)

S.No.	Name of Official	Designation	Monthly Salary	Annual Salary
1	Qaim Hussain	H/ Inspector	39,555	474,660
2	Syed Shamosddin	Dispenser	26,905	322,860
3	Muhammad Ashraf Khaskheli	Dispenser	43,976	527,712
4	Sher Muhammad	Dispenser	30,353	364,236
5	Abdul Rasheed	Dispenser	22,552	270,624
6	Ayaz Ali Dhot	Dispenser	21,558	258,696
7	Muhammad Soomar Memon	Dispenser	43,707	524,484
8	Murtaza Abbasi	Dispenser	32,030	384,360
9	Gul Sher Khoso	Dispenser	31,781	381,372
10	Abdullah Junejo	Dispenser	25,367	304,404
11	Najim din	Dresser	20,647	247,764
12	Dastar Ali	Dresser	18,213	218,556
13	Muhammad Nawaz	Dresser	19,407	232,884
14	Saifullah Qazi	Dresser	21,818	261,816
15	Syed Qaim Hunain Shah	Dresser	19,880	238,560
16	Abdul Latif	Dresser	20,949	251,388
17	Syed Anwar Shah	Dresser	22,218	266,616
18	Motal Shah	Dresser	20,647	247,764
19	Nisar Ahmed Channa	Dresser	18,583	222,996
20	Zulifqar Ali Buriro	Dresser	20,192	242,304
21	Syed Atta Hussain Shah	Dresser	23,947	287,364
22	Sultan Ahmed Panhwar	Dresser	22,478	269,736
23	Muhammad Waryal	Dresser	21,218	254,616
24	Muhammad Soomro Setho	Dresser	18,610	223,320
25	Abdul Jabbar	Dresser	21,893	262,716
26	Muhammad Khan Rahpoto	Dresser	18,778	225,336
27	Noor Muhammad	Dresser	21,153	253,836
28	M. Yousif	Dresser	19,278	231,336
29	Muhammad Soomar	Dresser	19,349	232,188
30	M. Iqbal Palari	Dresser	19,336	232,032
31	Ghulam Qadir	Dresser	23,386	280,632
32	Muhammad Ishaq	Dresser	22,153	265,836
33	Zulifqar Ali Shaikh	Dresser	18,675	224,100
34	Shoib Ali	Dresser	20,257	243,084
35	Noor-ul-hassan	Attar	22,429	269,148
36	Syed Muhammad Ali	Attar	19,661	235,932
37	Abdul Hameed Legari	Hakeem	25,522	306,264
38	Ghulam Asghar	Hakeem	33,080	396,960
39	Muhammad Paryal	Hakeem	26,673	320,076
40	Misri Khan	Hakeem	32,901	394,812
41	Manthar	Vaccinator	22,758	273,096
42	Wahid Bux	Dispenser	15,764	189,168
43	Mst. Hasul	L/Dai	21,043	252,516
	Total		1,030,680	12,368,160

Non-deposit of Taxes

(Amount in Rupees)

Sr.	Formation	Amount Paid	I. Tax / S. Tax deducted
1	Chief Municipal Officer, Municipal Committee, Tando Muhammad Khan	20,090,080	2,598,840
2	Chief Officer, District Council, Tando Allahyar	1,827,587	128,034
3	Town Officer, Town Committee, Thana Bula Khan, District Jamshoro	45,353,807	3,401,536
3	Town Officer, Town Committee, Bulri Shah Karim	14,274,691	2,426,697
4	Town Officer, Town Committee, Bulri Shah Karim	7,892,008	1,262,721
5	Chief Municipal Officer, Municipal Committee, Qasimabad, District Hyderabad	23,968,336	1,677,784
Total		113,406,509	11,495,612

Execution of works without Technical Sanction

(Rupees in Million)

S. No.	Name of Formation	No of Schemes	Amount
1	Administrator, Hyderabad Municipal Corporation	03	3.000
2	Chief Municipal Officer, Municipal Committee, Thatta	92	8.385
Total			11.385

DETAIL OF APPROVAL OF BLANK ESTIMATES

(Amount in Rupees)

Sr.	Used for Work	Contractor	Estimated Amount	Payment Made
01.	Const./Repair of Surface Drain Memon Mosque to Jalbani Muhalla	M/S Irfan Ali	1,000,000	1,000,000
02.	Const./Repair of Surface Drain Sanjar Chang Road to Iqbal Pump GI Colony	M/S Irfan Ali	1,000,000	1,000,000
03.	Const. of Open Surface Factory Muhalla to Aslam Shop	M/S Shanker Lal	1,000,000	1,000,000
04.	Const. of CC Block in Village Ahmed Faqeer Lanjwani	M/S Shanker Lal	500,000	500,000
05.	Const. of CC Block in Village Sher Muhammad Laghari	M/S Ali Const.	800,000	800,000
06.	Const. of CC Block in Village Dodo Burfat	M/S Zahoor Ahmed	700,000	700,000
07.	Const. of CC Block in Village Muhammad Salah	M/S Ali Const.	1,500,000	1,500,000
08.	Const. of Culverts at Mionir Chakar at Village Ghuram Gupchani & Goopong	M/S Irfan Ali	700,000	700,000
10.	Const. of Culverts & CC Block at Village Rawat Laghari	M/S Ali Const.	1,500,000	1,500,000
11.	Const. of RCC/Culverts at Minor Nagan Shakh	M/S Saeed Ahmed	1,000,000	1,000,000
Total			9,700,000	9,700,000

Non-Revision of Rent

TMA, TMK

(Amount in Rupees)

SNO	NAME OF TAX	TARGET 2014-15
1	Rent	591,540
	TOTAL	591,540
Rent of shops since 2010 increase 15% after three years 591,540X15% = 88,731		

Chief Officer, District Council, Jamshoro

(Amount in Rupees)

S. No	Particulars	No. of Shops	Yearly 2001	Yearly 2015	Difference
1	Old Shopping Centre Sehwan	11	96,900	367,975	271,075
2	Indus Shopping Centre Sehwan	16	524,844	1,993,101	1,468,257
3	Plots	2	24,348	92,461	68,113
4	Old Shopping Centre Wapda Colony Jamshoro	9	17,820	67,671	49,851
5	New Shopping Centre Kotri	5	64,152	243,617	179,465
6	Hotel	2	308,508	1,171,559	863,051
7	Old Shopping Centre Kotri	8	71,952	273,240	201,288
8	New Shopping Centre Kotri	17	173,304	658,115	484,811
9	Plots Kotri	8	39,024	148,193	109,169
10	Other Properties of Kotri	4	48,960	185,925	136,965
11	New Shopping Centre T.B Khan	6	203,436	772,549	569,113
12	Plots T.B Khan	2	4,740	18,001	13,261
13	Other Properties of T.B Khan	2	30,648	116,386	85,738
Total					4,500,157

Chief Municipal Officer, Municipal Committee, Kotri, District Jamshoro

(Amount in Rupees)

Detail of Non-Revision of Rent					
Sr.	Particulars	No of Shops	Yearly 2001	Yearly 2015	Difference
1	Shops	174	551,772	2,480,815	1,827,550

Town Officer, Town Committee, Sehwan Sharif, district Jamshoro

(Amount in Rupees)

Sr.	No. of Shops	No of Shops	Yearly 2001	Yearly 2015	Difference
1	New Shopping Center Old Bus Stand Sehwan Sharif	74	266,400	1,011,654	745,254
2	Pacca Piri Holders	109	254,064	964,797	710,733
3	Old Shopping Centre Shahi Bazar and Market Near Main Road Bhan Sayedabad	23	53,760	204,152	150,392
Total		206	574,224	2,180,603	1,606,379

[AIR Para: 18]

Annex-XCIII
[Para: 1.6.3.23]

Detail of Collusive Practice in Award of Work

(Rupees in Million)

SR.	Name of Work	Participators in Bid	Contract Awarded	Power of Attorney Award / Remarks	Amount
Town Officer, Town Committee, Chamber					
01.	Repair of Open Surface Drain from Factory Muhalla to Aslam Shop	1. Ali Const. & Co. 2. Akber Ali & Co. 3. Irfan Ali Const.	Ali Const. & Co.	Shanker Lal	1.000
02.	Repair of Open Surface Drain in Village Hafizabad	1. Shanker Lal 2. Ali Const. & Co. 3. Irfan Ali Const.	Shanker Lal	Prim Const. & Co.	1.000
03.	Repair of Open Surface Drain from Memon Mosque to Jalbani Muhalla	1. Riazat Atta & Co. 2. Ali Const. & Co. 3. G Mustafa Const.	Riazat Atta & Co.	Irfan Ali Const.	1.000
04.	Const. CC Block in Village Shero Shrani	1. Riazat Atta & Co. 2. Irfan Ali Const. 3. G Mustafa Const.	Riazat Atta & Co.	Shanker Lal	1.000
05.	Const. CC Block in Village Murtaza Laghari	1. Riazat Atta & Co. 2. Ali Const. & Co. 3. Akber Ali & Co.	Riazat Atta & Co.	Shanker Lal	1.000
06.	Const. CC Block in Village Abdullah Panhwar	1. Riazat Atta & Co. 2. Ali Const. & Co. 3. Irfan Ali Const.	Riazat Atta & Co.	Irfan Ali Const.	1.000
07.	Const. CC Block in Village Rustam Laghari	1. Riazat Atta & Co. 2. Irfan Ali Const. 3. Akber Ali & Co.	Riazat Atta & Co.	Irfan Ali Const.	1.000
08.	Const. CC Block in Village Asgharabad/Saleh khaskhali village/UC	1. Ali Const. & Co. 2. Irfan Ali Const. 3. Sooran Singh	Ali Const. & Co.	Shanker Lal	1.000
TOTAL					8.000

Irregular Expenditure on Repairs

Chief Municipal Officer, Municipal Committee, District Thatta

(Amount in Rupees)

S. No.	Particulars	Amount
1	Repair of tractors without history sheet	1,086,810
2	POL & Repair on Fire Brigade without Reporting Fire Cases	1,462,455
3	Repair of Transformers, Pumps and Motors without Details	4,607,348
Total		7,156,613

Non-deduction of Tax

(Rupees in Million)

Formation	Particulars	Amount
Town Officer, Town Committee, Chamber	Non-Deduction of Income Tax from Payment of Landlord	0.195
Town Officer, Town Committee, Chamber	Non-Deduction of Taxes from Payment of Legal Advisor	0.023
Town Officer, Town Committee, Chamber	Loss to Government Due to Non-Deduction of Income Tax from Salaries of Employees	0.015
Chief Officer, District Council, Tando Muhammad Khan	Loss due to Non-Deduction of Sales Tax	0.265
Town Officer, Town Committee Talhar, District Badin	Non Deduction of Income Tax from Employees' Salaries	0.017
Town Officer, Town Committee, Mirpur Sakro, District Thatta	Non Deduction of Income Tax from Employees' Salaries	0.340
Town Officer, Town Committee, Ghorabari, District Thatta	Non Deduction of Income Tax from Employees' Salaries	0.051
Chief Officer District Council Thatta	Non Deduction of Income Tax	0.231
Chief Officer District Council Thatta	Non-Deduction of Sales Tax	0.205
Chief Officer, District Council, District Badin	Non Deduction of Income Tax from Employees' Salaries	0.046
Town Officer, Town Committee, Tando Ghulam Hyder	Non-Deduction of Income Tax	0.443
Town Officer, Town Committee, Tando Ghulam Hyder	Non-Deduction of Sales Tax	0.375
Town Officer, Town Committee, Bulri Shah Karim	Non-Deduction of Sales Tax	2.427
Town Officer, Town Committee, Bulri Shah Karim	Non-Deduction of Sales Tax	1.262
Total		5.895

Non-deposit of Call Deposit

Town Officer, Town Committee, Thana Bula Khan, District Jamshoro

(Amount in Rupees)

S.No	Name of work	Cost	CD 2%*3
1	P/L sewerage line @ Essrani Muhalla/Watwani/Rutnani/Molwani etc.	2,500,000	150,000
2	Constt of CC block @ Essrani Muhalla/Watwani/Rutnani/Molwani etc.	2,500,000	150,000
3	Providing & fixing street lights @ various places of UC Sari	1,000,000	60,000
4	P/L PVC pipe line @ WSS scheme in chuttani Khaskheli Village Sari	484,000	29,040
5	Constt of WSS @ village Aalam khan palari Noori abad UC Sari	3,250,000	195,000
6	Constt of WSS @ village Ali Muhammad Dudhar UC TBK	4,000,000	240,000
7	Constt of WSS @ TBK	2,800,000	168,000
8	Constt of 2 Nos Tube well for WSS TBK city	3,900,000	234,000
9	P/L PVC pipe line in village Malh Khan Palari @ Sari	800,000	48,000
10	P/L sewerage line from press club to Imam Bargah	750,000	45,000
11	P/L PVC pipe line @ Lohar/Misrani/Hindu Muhalla Thana Ahmed Khan	800,000	48,000
12	P/L PVC pipe line from village Salar khan Kanro	400,000	24,000
13	P/L Sewerage line/CC block in front of Devi Mata Mander	1,200,000	72,000
14	P/L sewerage line/CC block from Jamia Masjid to Khamu House	1,075,000	64,500
15	Constt of RCC protection wall @ Luck TBK	1,800,000	108,000
16	P/I of purification filter plant @ TBK open rate	-	-
17	R/M of Musafir khana @ TBK	200,000	12,000
18	Constt of water tank @ village Pandhi Aqlani to Haleem Aqlani	486,000	29,160
19	P/L pipe line @ Khaskheli Muhalla TBK	250,000	15,000
20	Constt of monument/chock @ TBK stop	800,000	48,000
21	Constt of main hole @ various muhalla of TBK	500,000	30,000
22	P/I of hand pumps @ various places of TBK	2,940,000	176,400
23	Constt of staff quarter TAK	700,000	42,000
24	Constt of open S/D from Nako to main chowk	3,500,000	210,000
25	Constt of foot path from Nako to police station/Taluka Hospital	2,500,000	150,000
26	Installation of test bore @ village Haji Jhango lalani	199,000	11,940
27	R/M of WSS Faiz M Buro	500,000	30,000
28	Constt of CC block @ Mukhi muhalla/Bhittai muhalla/malik Iazt	1,000,000	60,000
29	Repair of well and P/L PVC Pipe line i/c generator @ village Hashim Sheedi UC Sari	1,090,000	65,400
30	Sanitation contract	7,560,000	453,600
	Total	49,484,000	2,969,040

Detail of Advance Income Tax

Town Officer, Town Committee, Chamber

(Amount in Rupees)

SR.	DESCRIPTION	AMOUNT	ADVANCE 10%	ADDITIONAL KIBOR PLUS 3% PQ	TOTAL (d + e)
(a)	(b)	(c)	(d)	(e)	(f)
01	CATTLE PIRI (AUCTION) ADVANCE INCOME TAX	14,205,000	1,420,500	274,014	1,694,514

TABLE – A:

(Amount in Rupees)

SR.	DESCRIPTION	AMOUNT	ADVANCE 10%	AT THE RATE	TOTAL PERIOD	AMOUNT (d + f)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
01	CATTLE PIRI (AUCTION) ADVANCE INCOME TAX	14,205,000	1,420,500	KIBOR + 3% P/Q	103,554/- + 4 QRTS 170,460/-	274,014

KIBOR as on 30th June 2015:

Tenor	BID	OFFER
1 – week	6.53	7.03
2 – week	6.48	6.98
1 – month	6.50	7.00
3 – month	6.76	7.01
6 – month	6.79	7.04
9 – month	6.81	7.31
1 – year	6.88	7.38
2 – year	7.25	7.75
3 – year	7.62	8.12
Average	6.85	7.29

UNPAID AMOUNT IS RS. 1,420,500:

$$\text{KIBOR: } 1,420,500 * 7.29 / 100 = 103,554$$

3% PQ OF 10% ADVANCE:

$$(1,420,500 * 3\% \text{ P/Q} = 42,615)$$

$$42,615 * 4 = 170,460$$

KIBOR PLUS 3% PQ:

$$103,554 + 42,615 * 4 = 274,014$$

Payment of Liabilities

Town Officer, Town Committee, Tando Ghulam Hyder

(Amount in Rupees)

S. No.	Date	C. No.	Head	Particulars	Paid To	Gross Amount
1	Nil	12725068	Hand pumps with installation	Complete H pump 8204 each	Nasurullah Sathio	98,420
2	Nil	12725066	Hand pumps with installation	Complete H pump 9120 each	Nasurullah Sathio	91,200
3	Nil	12725073	De-Silting	De-Silting of drains in various villages	Nasurullah Sathio	99,000
4	Nil	10918987	De-Silting	De-Silting of drains in various villages	Nasurullah Sathio	110,100
5	Nil	12725074	De-Silting	De-Silting of drains in various villages	Nasurullah Sathio	110,100
6	Nil	12725078	Earth filling	Providing of E-filling at various villages @2395/ trolley	Nasurullah Sathio	95,800
7	Nil	12725081	Earth filling	Providing of E-filling at various villages @2395/ trolley	Nasurullah Sathio	95,800
8	Nil	12725084	Earth filling	Providing of E-filling at various villages @2395/ trolley	Nasurullah Sathio	95,800
9	Nil	12725082	De-Silting	De-Silting of drains in various villages	Nasurullah Sathio	93,100
10	Nil	12725077	Earth filling	Providing of E-filling at various villages @2395/ trolley	Nasurullah Sathio	95,800
11	Nil	12725079	Earth filling	Providing of E-filling at various villages @2395/ trolley	Nasurullah Sathio	95,800
12	Nil	12725079	Earth filling	Providing of E-filling at various villages @2395/ trolley	Nasurullah Sathio	95,800
13	Nil	12725080	De-Silting	De-Silting of drains in various villages	Nasurullah Sathio	88,850
14	Nil	12725083	De-Silting	De-Silting of drains in various villages	Nasurullah Sathio	91,500
15	Nil	12725072	De-Silting	De-Silting of drains in various villages	Nasurullah Sathio	94,700
Total						1,451,770

Loss to Government due to Unauthorized Occupation

Chief Officer, District Council, District Thatta

(Amount in Rupees)

S #	Name of Allottee	Qtr. No	Type	Monthly Rent	Status
1	Mr. Suresh Kuma	1	C-Type	400	Private Person
2	Mr. Nand Lal	2	C-Type	400	Private Person
3	Mr. Popat Lal	3	C-Type	400	Private Person
4	Mr. Badar Din	4	C-Type	400	Private Person
5	Mr. Muhammad Khan Lakho	5	C-Type	400	Private Person
6	Mr. Muhammad Khan Lakho	6	C-Type	400	Private Person
7	Mr. Furqan Nawaz	7	C-Type	400	Private Person
8	Mr. Rab Nawaz	8	C-Type	400	Private Person
9	Mr. Atta Muhammad Pathan	9	C-Type	400	Private Person
10	Mr. Wali Muhammad Qureshi	10	C-Type	400	Private Person
11	Mr. Khamiso	11	C-Type	400	Private Person
12	Mr. Natho Jokhio	12	C-Type	400	Private Person
13	Mr. Karamat Ali	14	C-Type	400	Private Person
14	Mr. Inayat Ali	15	C-Type	400	Private Person
15	Mr. Ashique Ali	16	C-Type	400	Private Person
16	Mr. Dilshad Khan	17	C-Type	400	Private Person
17	Mr. Muhammad Irshad Malik	18	C-Type	400	Private Person
18	Mr. Fayaz Ali	19	C-Type	500	Private Person
19	Mr. Nadeem Memon	20	C-Type	400	Private Person
20	Mr. Amjad Ali Shaikh		I-II type	2794	Private Person
21	Mr. Talib Hussain Unar		2 nd Type	1112	Population Dept.
22	Mr. Mehboob Shah	2		1339	Sec. UC M.Khoso
23	Mr. Allah Bux Shah	3		1005	Officer Dist. Council Thatta
24	Mr. Manzoor Ahmed Unar			2273	TRO Dist. Council Thatta
25	APWA / Rest House	Sanitation staff of Deputy Commissioner Thatta residence living free of rent			
26	Rest House	Forcibly occupied by Election Officer			
27	Mr. Fida Hussain Shah		E/B	3000	Education Dept.
28	Mr. Bisharat Ali		3 rd Type	2306	Private Person
29	Mr. Karim Bux		Ex. Qtr	995	Sec UC
30	Mr. Haji Ghulam Sarwar Unar		Q-1 st Type	1874	Sr.Clerk Dist. Council
31	Mr. Ahsan Memon		2 nd Type	1932	RDD Dept.
32	Mr. Muhammad Qasim Memon		Plot	500	Private Person

Para - 07

Details of shrinkage charges

Town Officer, Town Committee, Shaheed Fazil Raho (Golarchi)

(Amount in Rupees)

S.No	Description	Cheq: No	Date	Name of Contractor	Bill Amount	Cheque Amount	Shrinkage Charges 5%
1	Earth Work	1299670	11-08-14	M/s Muhammad Akram	400,000	374,000	20,000
2	Earth Work	1299671	11-08-14	M/s Muhammad Akram	400,000	374,000	20,000
3	Earth Work	1299672	11-08-14	M/s Muhammad Akram	400,000	374,000	20,000
4	Earth Work	1299673	11-08-14	M/s Muhammad Akram	400,000	374,000	20,000
5	Earth Work	1299674	11-08-14	M/s Muhammad Akram	400,000	374,000	20,000
6	Earth Work	1299675	11-08-14	M/s Muhammad Akram	400,000	374,000	20,000
7	Earth Work	1299676	11-08-14	M/s Muhammad Akram	400,000	374,000	20,000
8	Earth Work	1299677	11-08-14	M/s Liaqat Ali	400,000	374,000	20,000
9	Earth Work	1299678	11-08-14	M/s Liaqat Ali	400,000	374,000	20,000
10	Earth Work	1299679	11-08-14	M/s Liaqat Ali	400,000	374,000	20,000
11	Earth Work	1299680	11-08-14	M/s Liaqat Ali	400,000	374,000	20,000
12	Earth Work	1299681	11-08-14	M/s Liaqat Ali	400,000	374,000	20,000
13	Earth Work	1299682	11-08-14	M/s Liaqat Ali	400,000	374,000	20,000
14	Earth Work	1299683	11-08-14	M/s Liaqat Ali	400,000	374,000	20,000
15	Earth Work	1299684	11-08-14	M/s Liaqat Ali	400,000	374,000	20,000
16	Earth Work	1298116	23-09-14	M/s Muhammad Akram	400,000	374,000	20,000
17	Earth Work	1298117	23-09-14	M/s Muhammad Akram	400,000	374,000	20,000
18	Earth Work	1298118	23-09-14	M/s Muhammad Akram	400,000	374,000	20,000
19	Earth Work	1298119	23-09-14	M/s Muhammad Akram	400,000	374,000	20,000
20	Earth Work	1298120	23-09-14	M/s Muhammad Akram	400,000	374,000	20,000
21	Earth Work	1298121	23-09-14	M/s Muhammad Akram	400,000	374,000	20,000
22	Earth Work	1298122	23-09-14	M/s Liaqat Ali	400,000	374,000	20,000
23	Earth Work	1298123	23-09-14	M/s Liaqat Ali	400,000	374,000	20,000
24	Earth Work	1298124	23-09-14	M/s Liaqat Ali	400,000	374,000	20,000
25	Earth Work	1298125	23-09-14	M/s Liaqat Ali	400,000	374,000	20,000
26	Earth Work	1298126	23-09-14	M/s Liaqat Ali	400,000	374,000	20,000
27	Earth Work	1298127	23-09-14	M/s Liaqat Ali	400,000	374,000	20,000
28	Earth Work	1298128	23-09-14	M/s Liaqat Ali	400,000	374,000	20,000
29	Earth Work	1298138	23-09-14	M/s Muhammad Akram	400,000	374,000	20,000
30	Earth Work	1298139	23-09-14	M/s Muhammad Akram	400,000	374,000	20,000
31	Earth Work	1298140	23-09-14	M/s Liaqat Ali	400,000	374,000	20,000
32	Earth Work	1298141	23-09-14	M/s Liaqat Ali	400,000	374,000	20,000
33	Earth Work	1298143	23-09-14	M/s Liaqat Ali	400,000	374,000	20,000
34	Earth Work	1298144	23-09-14	M/s Muhammad Akram	400,000	374,000	20,000

(Amount in Rupees)

S.No	Description	Cheq: No	Date	Name of Contractor	Bill Amount	Cheque Amount	Shrinkage Charges 5%
35	Earth Work	1298166	22-10-14	M/s Muhammad Akram	400,000	372,000	20,000
36	Earth Work	1298167	22-10-14	M/s Muhammad Akram	400,000	372,000	20,000
37	Earth Work	1298168	22-10-14	M/s Muhammad Akram	400,000	372,000	20,000
38	Earth Work	1298169	22-10-14	M/s Muhammad Akram	400,000	372,000	20,000
39	Earth Work	1298170	22-10-14	M/s Muhammad Akram	400,000	372,000	20,000
40	Earth Work	1298171	22-10-14	M/s Muhammad Akram	400,000	372,000	20,000
41	Earth Work	1298208	13-11-14	M/s Muhammad Akram	400,000	372,000	20,000
42	Earth Work	1298209	13-11-14	M/s Muhammad Akram	400,000	372,000	20,000
43	Earth Work	1298210	13-11-14	M/s Liaqat Ali	400,000	372,000	20,000
44	Earth Work	1298211	13-11-14	M/s Liaqat Ali	400,000	372,000	20,000
45	Earth Work	1298212	13-11-14	M/s Liaqat Ali	400,000	372,000	20,000
Total					18,000,000	16,808,000	900,000

Para-12**Town Officer, Town Committee, Ghorabari**

(Amount in Rupees)

S.No.	Description	Cheque No	Date	Name of Contractor	Amount	Shrinkage Charges (10%)
1	Earth filling Katcha Road Garho Area	697647	10-09-14	M/s Abdul Sattar	740,000	74,000
2	Earth Filling Garho Area (1st F/Bill)	697652	11-09-14	M/s Abdul Sattar	370,000	37,000
3	Earth Filling of Slush Daldal & Dewatering at various villages Ghorabari (1st F/Bill)	699597	02-10-14	M/s Abdul Sattar	442,150	44,215
4	Earth filling of Katcha Road various villages of Ghorabari (1st F/Bill)	699600	03-10-14	M/s Muhammad Nadeem	808,450	80,845
5	Earth filling of Katcha Road various villages of Ghorabari (1st F/Bill)	699603	03-10-14	M/s M.Ghazi & Co.	439,375	43,938
6	Katcha Road at village Atta Muhammad Muhallah	699627	13-10-14	M/s Noroz Ali Eng. Works	326,525	32,653
7	Earth Filling	3713226	12-03-15	M/s M.Usman Memon	234,025	23,403
8	Earth work at Eid Gah village Haji M.Ali Chandio	574736	05-05-15	M/s Abdul Sattar	364,047	36,405
9	Earth work in front of BHU Graho	12894233	22-05-15	M/s Muhammad Nadeem	73,535	7,354
Total					3,798,107	379,811

Para-16

Excess Rates

Town Officer, Town Committee, Jhandomari, District Tando Allahyar

(Amount in Rupees)

S. No.	Item Description	Name Of Work	Contractor	Rates Charged	Qty Executed	Actual Payment Made	Schedule Rates	Qty Execut.	Payment To Be Made	Diff. (G – I)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
01	Item No. 21: Filling, watering and ramming earth in floors with surplus earth from foundation lead upto one chain & lift upto 5 feet	Filling Earth Work At Village Shah Pur Raizvi (Work No. 60)	M/S Pervza Samo & Co. - Give General Power Of Attorney To M/S Muhammad Ramzan & Co	6,537	176407	1,153,173	1512.50	176407	266,816	886,357
02	-do-	Const. Of Public Park At Village Shah Pur Raizvi (Item No. 10 In Bill) (Work No. 60)	M/S Muhammad Ramzan & Co	6,537	62800	410,524	1512.50	62800	94,985	315,539
Total				-	-	1,563,697	-	-	361,801	1,201,896

[AIR Para: 07]

SHAHEED BENAZIRABAD DIVISION

Doubtful Withdrawal of Public Money

Para-11, O/o Town Committee Bhiria (2014-15)

(Amount in Rupees)

S.NO	DATE	Doc.ID	PARTICULARS	Debit Amount
1	03/07/2014	1508232	Transferred to Farhan Ali Memon	149,148
2	21/7/2014	1509206	Paid to Farhan Ali Memon	436,115
3	08-05-14	2718778	Transferred to Farhan Ali	480,588
Total				1,065,851

Para-12, O/o Town Committee Bhiria (2014-15)

S.NO	DATE	Doc.ID	PARTICULARS	Debit Amount
1	03/07/2014	1508222	Transferred to Zubaid Ul Haq	51,564
2	21/7/2014	1509233	Transferred to Zubaid Ul Haq	78,600
3	21/7/2014	1509209	Transferred to Zubaid Ul Haq	171,315
4	21/7/2014	1509204	Transferred to Zubaid Ul Haq	348,012
5	05/08/2014	2718776	Transferred to Zubaid Haq	348,012
6	05/08/2014	2718784	Transferred to Zubaid Haq	171,315
7	17/9/2014	2718806	Transferred to Zubaid Haq	348,012
8	17/9/2014	2718803	Transferred to Zubaid Haq	186,095
9	16/10/2014	3963300	Transferred to Zubaid Ul Haq	97,000
10	14/11/2014	3963348	Transferred to Zubaid Ul Haq	196,641
11	14/11/2014	3963350	Transferred to Zubaid Ul Haq	348,012
Total				2,344,578

Para-13, O/o Town Committee Bhiria (2014-15)

S.NO	DATE	Doc.ID	PARTICULARS	Debit Amount
1	3/7/2014	1508231	Transferred to Zameer Ali Rajper	167,918
2	21/7/2014	1509202	Transferred to Zameer Ali Rajper	316,996
3	05/08/2014	2718779	Transferred to Zamir Ali Rajpur	336,518
4	16/9/2014	2718808	Transferred to Zameer Ali Rajper	355,249
5	03/10/2014	3963271	Transferred to Zameer Ali Rajper	222,807
6	03/10/2014	3963278	Transferred to Zameer Ali Rajper	116,004
7	03/10/2014	3963267	Transferred to Zameer Ali Rajper	207,150
8	03/10/2014	3963262	Transferred to Zameer Ali Rajper	345,931
9	18/12/2014	3963411	Transferred to Zameer Ali Rajper	26,308
Total				2,094,881

Para-14, O/o Town Committee Bhiria (2014-15)

S.NO	DATE	Doc.ID	PARTICULARS	Debit Amount
1	03/07/2014	1508235	Transferred to Altaf Hussain	742,530
2	21/7/2014	1509205	Transferred to Ghulam Nabi	265,152
3	21/7/2014	1509207	Transferred to Ghulam Nabi	101,802
4	21/7/2014	1509201	Transferred to Ali Asghar	308,878
5	21/7/2014	1509213	Transferred to Altaf Hussain	550,342
6	21/7/2014	1509230	Transferred to Ghulam Nabi	251,836
7	21/7/2014	1509203	Transferred to Sikander Ali Channa	464,016
8	21/7/2014	1509208	Transferred to Sikander Ali Channa	209,877
9	28/7/2014	2718765	Transferred to Ali Raza	180,922
10	28/7/2014	2718762	Transferred to Lal Bux	552,026
11	28/7/2014	2718766	Transferred to Lal Bux	365,024
12	05/08/2014	2718780	Transferred to Ali Asghar	175,569
13	05/08/2014	2718788	Transferred to Ghulam Nabi	265,152
14	05/08/2014	2718782	Transferred to Ghulam Nabi	101,802
15	05/08/2014	2718775	Transferred to Sikander Ali	464,016
16	05/08/2014	2718783	Transferred to Sikander Ali	212,037
17	22/9/2014	3963247	Transferred to Deedar Ali	637,350
18	22/9/2014	3963244	Transferred to Ali Raza Kalhoro	251,764
19	29/12/2014	3963946	Transferred to Lal Bux	691,503
20	29/12/2014	3963945	Transferred to Sahib Khan	362,139
21	24/2/2015	3964033	Transferred to Ghulam Nabi	255,579
Total				7,409,316

Embezzlement of public funds by repeating same bill for payment

Para-23, O/o Municipal Committee Nawabshah (2014-15)

(Amount in Rupees)

S. No.	Voucher #	Description	Supplier / Others	Work Order	Bill #	Cheque # Dated	Gross Amount
1	47 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1758 07-11-12	8	883010 18-07-14	29,500
2	47 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1758 07-11-12	9	883010 18-07-14	29,500
3	47 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1758 07-11-12	10	883010 18-07-14	29,500
4	47 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1758 07-11-12	11	883010 18-07-14	29,500
5	47 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1758 07-11-12	12	883010 18-07-14	29,500
6	47 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1758 07-11-12	13	883010 18-07-14	29,500
7	47 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1758 07-11-12	14	883010 18-07-14	29,500
8	47 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1758 07-11-12	15	883010 18-07-14	29,500
9	47 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1758 07-11-12	16	883010 18-07-14	29,500
10	47 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1758 07-11-12	17	883010 18-07-14	29,500
11	47 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1758 07-11-12	18	883010 18-07-14	29,500
12	47 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1758 07-11-12	19	883010 18-07-14	29,500
13	47 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1758 07-11-12	20	883010 18-07-14	29,500
14	48 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1756 07-11-12	1	883010 18-07-14	29,500
15	48 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1756 07-11-12	2	883010 18-07-14	29,500
16	48 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1756 07-11-12	3	883010 18-07-14	29,500
17	48 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1756 07-11-12	4	883010 18-07-14	29,500
18	48 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1756 07-11-12	5	883010 18-07-14	29,500
19	48 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1756 07-11-12	6	883010 18-07-14	29,500
20	48 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1756 07-11-12	7	883010 18-07-14	29,500
21	48 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1756 07-11-12	8	883010 18-07-14	29,500
22	48 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1756 07-11-12	9	883010 18-07-14	29,500
23	48 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1756 07-11-12	10	883010 18-07-14	29,500

(Amount in Rupees)

S. No.	Voucher #	Description	Supplier / Others	Work Order	Bill #	Cheque # Dated	Gross Amount
24	48 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1756 07-11-12	11	883010 18-07-14	29,500
25	48 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1756 07-11-12	12	883010 18-07-14	29,500
26	48 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1756 07-11-12	12	883010 18-07-14	29,500
27	48 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1756 07-11-12	13	883010 18-07-14	29,500
28	48 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1756 07-11-12	14	883010 18-07-14	29,500
29	48 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1756 07-11-12	15	883010 18-07-14	29,500
30	48 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1756 07-11-12	16	883010 18-07-14	29,500
31	48 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1756 07-11-12	17	883010 18-07-14	29,500
32	48 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1756 07-11-12	18	883010 18-07-14	29,500
33	48 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1756 07-11-12	19	883010 18-07-14	29,500
34	49 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1756 08-11-12	1	883010 18-07-14	29,500
35	49 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1750 08-11-12	2	883010 18-07-14	29,500
36	49 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1751 08-11-12	3	883010 18-07-14	29,500
37	49 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1761 07-11-12	4	883010 18-07-14	29,500
38	49 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1770 07-11-12	5	883010 18-07-14	29,500
39	49 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1754 08-11-12	6	883010 18-07-14	29,500
40	49 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1753 08-11-12	7	883010 18-07-14	29,500
41	49 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1758 08-11-12	8	883010 18-07-14	29,500
42	49 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1757 08-11-12	9	883010 18-07-14	29,500
43	49 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1768 07-11-12	10	883010 18-07-14	29,500
44	49 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1760 08-11-12	11	883010 18-07-14	29,500
45	49 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1758 08-11-12	12	883010 18-07-14	29,500
46	49 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1759 07-11-12	13	883010 18-07-14	29,500
47	49 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1752 08-11-12	14	883010 18-07-14	29,500
48	49 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1761 07-11-12	15	883010 18-07-14	29,500

(Amount in Rupees)

S. No.	Voucher #	Description	Supplier / Others	Work Order	Bill #	Cheque # Dated	Gross Amount
49	49 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1763 07-11-12	16	883010 18-07-14	29,500
50	49 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1776 07-11-12	17	883010 18-07-14	29,500
51	49 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1765 07-11-12	18	883010 18-07-14	29,500
52	49 July, 14	Street lights in various street roads , Nawabshah	M/S Muslim Commercial Company	1764 07-11-12	19	883010 18-07-14	29,500
TOTAL							1,534,000

Suspicious Payment against bogus bills

Para-06, O/o Town Committee Daur (2014-15)

(Amount in Rupees)

S. No	Voucher #	Description	Contractor	Work Order	Bill #	Cheque # Dated	Bill Amount	Gross Amount
1	3 Nov. 14	Construction of Cross at various Muhallah of T.C Daur	M/S M. Sufyan	683 8-7-14	Nil 18-07-14	248297 10-11-14	19,350	154,800
2	3 Nov. 14	Construction of Cross at various Muhallah of T.C Daur	M/S M. Sufyan	683 8-7-14	Nil 18-07-14	248297 10-11-14	19,350	
3	3 Nov. 14	Construction of Cross at various Muhallah of T.C Daur	M/S M. Sufyan	683 8-7-14	Nil 18-07-14	248297 10-11-14	19,350	
4	3 Nov. 14	Construction of Cross at various Muhallah of T.C Daur	M/S M. Sufyan	683 8-7-14	Nil 18-07-14	248297 10-11-14	19,350	
5	3 Nov. 14	Construction of Cross at various Muhallah of T.C Daur	M/S M. Sufyan	683 8-7-14	Nil 18-07-14	248297 10-11-14	19,350	
6	3 Nov. 14	Construction of Cross at various Muhallah of T.C Daur	M/S M. Sufyan	683 8-7-14	Nil 18-07-14	248297 10-11-14	19,350	
7	3 Nov. 14	Construction of Cross at various Muhallah of T.C Daur	M/S M. Sufyan	683 8-7-14	Nil 18-07-14	248297 10-11-14	19,350	
8	3 Nov. 14	Construction of Cross at various Muhallah of T.C Daur	M/S M. Sufyan	683 8-7-14	Nil 18-07-14	248297 10-11-14	19,350	
9	01 Jan,15	Providing of Diesel Engine with Material , Drainage # 03, Razaabad, T.C Daur	M/S M. Hamza	627 17-06-14	Nil 26-06-14	15109097 28-11-14	19,700	192,300
10	01 Jan,15	Providing of Diesel Engine with Material , Drainage # 03, Razaabad, T.C Daur	M/S M. Hamza	627 17-06-14	Nil 26-06-14	15109145 02-01-15	19,700	
11	01 Jan,15	Providing of Diesel Engine with Material , Drainage # 03, Razaabad, T.C Daur	M/S M. Hamza	627 17-06-14	Nil 26-06-14	15109145 02-01-15	19,700	
12	01 Jan,15	Providing of Diesel Engine with Material , Drainage # 03, Razaabad, T.C Daur	M/S M. Hamza	627 17-06-14	Nil 26-06-14	15109145 02-01-15	10,900	
13	01 Jan,15	Providing of Diesel Engine with Material , Drainage # 03, Razaabad, T.C Daur	M/S M. Hamza	627 17-06-14	Nil 26-06-14	15109145 02-01-15	19,000	
14	01 Jan,15	Providing of Diesel Engine with Material , Drainage # 03, Razaabad, T.C Daur	M/S M. Hamza	627 17-06-14	Nil 26-06-14	15109145 02-01-15	14,000	
15	01 Jan,15	Providing of Diesel Engine with Material , Drainage # 03, Razaabad, T.C Daur	M/S M. Hamza	627 17-06-14	Nil 26-06-14	15109145 02-01-15	15,000	
16	01 Jan,15	Providing of Diesel Engine with Material , Drainage # 03, Razaabad, T.C Daur	M/S M. Hamza	627 17-06-14	Nil 26-06-14	15109145 02-01-15	16,000	
17	01 Jan,15	Providing of Diesel Engine with Material , Drainage # 03, Razaabad, T.C Daur	M/S M. Hamza	627 17-06-14	Nil 26-06-14	15109145 02-01-15	14,000	

(Amount in Rupees)

S. No	Voucher #	Description	Contractor	Work Order	Bill #	Cheque # Dated	Bill Amount	Gross Amount
18	01 Jan,15	Providing of Diesel Engine with Material , Drainage # 03, Razaabad, T.C Daur	M/S M. Hamza	627 17-06-14	Nil 26-06-14	15109145 02-01-15	19,500	
19	01 Jan,15	Providing of Diesel Engine with Material , Drainage # 03, Razaabad, T.C Daur	M/S M. Hamza	627 17-06-14	Nil 26-06-14	15109145 02-01-15	12,000	
20	01 Jan,15	Providing of Diesel Engine with Material , Drainage # 03, Razaabad, T.C Daur	M/S M. Hamza	627 17-06-14	Nil 26-06-14	15109145 02-01-15	12,800	
21	25 Mar,15	Repair of Water Supply Line @ various Muhallah, T.C Badhi	M/S M. Sufyan	912 16-09-14	Nil 25-09-14	249066 11-03-15	18,660	112,020
22	25 Mar,15	Repair of Water Supply Line @ various Muhallah, T.C Badhi	M/S M. Sufyan	912 16-09-14	Nil 25-09-14	249066 11-03-15	18,660	
23	25 Mar,15	Repair of Water Supply Line @ various Muhallah, T.C Badhi	M/S M. Sufyan	912 16-09-14	Nil 25-09-14	249066 11-03-15	19,000	
24	25 Mar,15	Repair of Water Supply Line @ various Muhallah, T.C Badhi	M/S M. Sufyan	912 16-09-14	Nil 25-09-14	249066 11-03-15	19,300	
25	25 Mar,15	Repair of Water Supply Line @ various Muhallah, T.C Badhi	M/S M. Sufyan	912 16-09-14	Nil 25-09-14	249066 11-03-15	17,600	
26	25 Mar,15	Repair of Water Supply Line @ various Muhallah, T.C Badhi	M/S M. Sufyan	912 16-09-14	Nil 25-09-14	249066 11-03-15	18,800	
27	27 Mar,15	Repair of Dumper Mazda Master, T.C Daur	M/S M. Sufyan	96 19-01-15	Nil 29-01-15	249068 11-03-15	17,700	141,600
28	27 Mar,15	Repair of Dumper Mazda Master, T.C Daur	M/S M. Sufyan	96 19-01-15	Nil 29-01-15	249068 11-03-15	17,700	
29	27 Mar,15	Repair of Dumper Mazda Master, T.C Daur	M/S M. Sufyan	96 19-01-15	Nil 29-01-15	249068 11-03-15	17,700	
30	27 Mar,15	Repair of Dumper Mazda Master, T.C Daur	M/S M. Sufyan	96 19-01-15	Nil 29-01-15	249068 11-03-15	17,700	
31	27 Mar,15	Repair of Dumper Mazda Master, T.C Daur	M/S M. Sufyan	96 19-01-15	Nil 29-01-15	249068 11-03-15	17,700	
32	27 Mar,15	Repair of Dumper Mazda Master, T.C Daur	M/S M. Sufyan	96 19-01-15	Nil 29-01-15	249068 11-03-15	17,700	
33	27 Mar,15	Repair of Dumper Mazda Master, T.C Daur	M/S M. Sufyan	96 19-01-15	Nil 29-01-15	249068 11-03-15	17,700	
34	27 Mar,15	Repair of Dumper Mazda Master, T.C Daur	M/S M. Sufyan	96 19-01-15	Nil 29-01-15	249068 11-03-15	17,700	
35	Nil June,15	Construction of Cross at Aftab Ahmed Manganhar Street, T.C Jam Sahib	M/S M. Sufyan	331 23-03-15	Nil 06-04-15	249244 03-06-15	19,350	193,500
36	Nil June,15	Construction of Cross at Aftab Ahmed Manganhar Street, T.C Jam Sahib	M/S M. Sufyan	331 23-03-15	Nil 06-04-15	249244 03-06-15	19,350	
37	Nil June,15	Construction of Cross at Aftab Ahmed Manganhar Street, T.C Jam Sahib	M/S M. Sufyan	331 23-03-15	Nil 06-04-15	249244 03-06-15	19,350	
38	Nil June,15	Construction of Cross at Aftab Ahmed Manganhar Street, T.C Jam Sahib	M/S M. Sufyan	331 23-03-15	Nil 06-04-15	249244 03-06-15	19,350	

(Amount in Rupees)

S. No	Voucher #	Description	Contractor	Work Order	Bill #	Cheque # Dated	Bill Amount	Gross Amount
39	Nil June,15	Construction of Cross at Aftab Ahmed Manganhar Street, T.C Jam Sahib	M/S M. Sufyan	331 23-03-15	Nil 06-04-15	249244 03-06-15	19,350	
40	Nil June,15	Construction of Cross at Aftab Ahmed Manganhar Street, T.C Jam Sahib	M/S M. Sufyan	331 23-03-15	Nil 06-04-15	249244 03-06-15	19,350	
41	Nil June,15	Construction of Cross at Aftab Ahmed Manganhar Street, T.C Jam Sahib	M/S M. Sufyan	331 23-03-15	Nil 06-04-15	249244 03-06-15	19,350	
42	Nil June,15	Construction of Cross at Aftab Ahmed Manganhar Street, T.C Jam Sahib	M/S M. Sufyan	331 23-03-15	Nil 06-04-15	249244 03-06-15	19,350	
43	Nil June,15	Construction of Cross at Aftab Ahmed Manganhar Street, T.C Jam Sahib	M/S M. Sufyan	331 23-03-15	Nil 06-04-15	249244 03-06-15	19,350	
44	Nil June,15	Construction of Cross at Aftab Ahmed Manganhar Street, T.C Jam Sahib	M/S M. Sufyan	331 23-03-15	Nil 06-04-15	249244 03-06-15	19,350	
TOTAL								794,220

Non-Production of Record

Para-01, O/o Municipal Committee, Nawabshah, District Shaheed Benazirabad (2014-15)

S. No.	Detail of Record not verified by audit	Amount
01	Service Book of Staff	-
02	Staff appointed on adhoc basis	-
03	Property Register	-
04	File/Work Registers NIT 461/Dated 29-05-2014	29,011,860

Para-01, O/o Town Committee Daur, District Shaheed Benazirabad (2014-15)

(Amount in Rupees)

Sr. No.	Record Not Verified/Produced	Amount
1	Vouchers for the month of August, October & December 2014	8015645
2	Vouchers for the month of February, April & May, 2015	26,848,958
3	Detail of Property (Property Register)	-
4	Detail /Progress Report of Development Schemes (ongoing) paid during 2014-15	-
5	Work Registers of ongoing schemes	-
6	Salary Bills of Regular Staff 2014-15	110,536,511
TOTAL		145,401,114

Para-01, O/o Town Committee Qazi Ahmed, District Shaheed Benazirabad (2014-15)

(Amount in Rupees)

Sr. No.	Record Not Verified/Produced	Amount
1	Refused to access over record	Complete

Para-01, O/o Town Committee Bhiria, District Naushahro Feroze (2014-15)

(Amount in Rupees)

Sr. No.	Record Not Verified/Produced	Amount
1	Vouchers	8,072,000
2	Budget book.	-
3	Record of sub town committees.	-
4	Details of all property held/owned by TC.	-
5	Personal files/service books of officers/officials.	-
6	Details of new appointments.	-
7	Details of promotions and seniority list.	-
8	File of income tax payment.	-
9	Record of development side (if any).	-
10	Details about contractors enlisted with T.C Bhiria.	-
11	Details of registration of contractors with SRB and PEC.	-
13	Record pertaining to office store section.	-
Total		8,072,000

P-ara-01, O/o District Council Sanghar, District Sanghar (2014-15)

(Amount in Rupees)

S.No.	Detail of Record not Produced	Amount
1	Voucher of expenditure incurred on Non-salary	2,588,376
2	Detail of Transfer & Posting alongwith absorption of Non-SCUG Staff	-
3	Service Books & Personal Files of Staff.	-
4	Detail & Record of Staff availing Government accommodation	-
5	Detail & Record of Advances Granted to Staff	-
TOTAL		2,588,376

Para-01, O/o Municipal Committee Sanghar, District Sanghar (2014-15)

(Amount in Rupees)

S. No.	Detail of Record	Amount
1	Detail of Establishment Record (Appointment, Transfer, Posting, Seniority List & Promotion)	-
2	Detail of Non-SCUG Staff posted & transferred	-
3	Detail & Record of Staff availing Government accommodation	-
4	Detail & Record of Advances Granted to Staff	-
5	Detail & record of Vehicles alongwith POL Quota & detail of users	-
6	Non-verification of record of Sub-Town Committees at Kandiyari, Peeromal & Tando Mitha Khan (OZT)	17,300,000
7	Non-verification of record of Sub-Town Committees at Kandiyari, Peeromal & Tando Mitha Khan (Auctions)	1,547,323
Total		18,847,323

Para-01, O/o Municipal Committee Shahdadpur, District Sanghar (2014-15)

(Amount in Rupees)

Detail of Record	Town Committee Shahdadpur	Town Committee Sarhari	Total
OZT Transferred to	27,154,999	15,693,356	42,848,355
Auction Worth	7,010,311	415,729	7,424,040
TOTAL	34,165,310	16,109,085	50,272,395

Para-01, O/o Municipal Committee Tando Adam, District Sanghar (2014-15)

(Amount in Rupees)

Detail of Record not Produced	Amount
Contingency Vouchers for the month of April, 2014	2,494,327
Contingency Vouchers for the month of May, 2014	2,662,708
Service Books	-
Detail of Staff availing Government Accommodation	-
Detail of Staff appointed on Contract Basis	-
Total	5,157,035

Non-Achievement of Targeted Receipts

Para-17, O/o District Council Shaheed Benazirabad, District Shaheed Benazirabad (2014-15)

(Amount in Rupees)

S.No.	Nature of Collection	Demand (Budgeted)	Collected	Shortfall
1	Cattle Pound	25,000	-	25,000
2	Quarters/IRD Markaz	1,266,852	61,990	1,204,862
2	Rent of Shops (2014-15)	2,333,148	1,925,104	408,044
3	Rent of Shops (Outstanding)	2,377,011	1,925,104	451,907
TOTAL		6,002,011	3,912,198	2,089,813

Para-40, O/o Municipal Committee Nawabshah, District Shaheed Benazirabad (2014-15)

(Amount in Rupees)

S. No.	Nature of Collection	Demand (Budgeted)	Collected	Shortfall
1	Parking Fee	4,850,000	487,000	4,363,000
2	Cattle Pirri	1,550,000	1,550,000	-
3	Sign Board	1250000	1,022,500	227,500
4	Katcha Pirri	3,740,000	1,082,290	2,657,710
1	Drain Tax/Cesspool	150,000	120,340	29,660
2	Property Tax	11,500,000	2,230,888	9,269,112
3	Sales Tax	5,000,000	3,904,743	1,095,257
4	Sun Shade	156,000	0	156,000
5	Slaughter House Fee	131,000	68,290	62,710
6	License Fees	136,000	41,600	94,400
7	Gara Fee	25,000	5,200	19,800
8	Registration Fee	95,000	0	95,000
9	Rent of Shops	5,000,000	4,314,736	685,264
10	Sale of Blood	10,000	0	10,000
11	Sales of Trees	5,000	0	5,000
12	Sale of Store Stock	100,000	0	100,000
13	Sullage Water (Mud)	692,000	0	692,000
14	Slugge Water (60 Mile)	69,000	0	69,000
15	Profit on Investment	200,000	157,577	42,423
16	Water Supply Consumption	10,000,000	4,515,595	5,484,405
17	Water Supply Connection	10,000	30,880	-20,880
18	Hoarding Charges	1,660,000	0	1,660,000
19	Misc. Income	50,000	29,278	20,722
20	Sale of MPL Waste	10,000	0	10,000
21	Arrears	680,000,000	5,795,252	674,204,748
TOTAL		726,389,000	25,356,169	701,032,831

Para-15, O/o Town Committee Sakrand, District Shaheed Benazirabad (2014-15)

(Amount in Rupees)

S.No.	Nature of Collection	Demand (Budgeted)	Collected	Shortfall
1	Katchi Pirri	672,750	468,390	204,360
2	Slaughter Fee	6,625	1,800	4,825
3	Advertisement/Bill Board	586,500	-	586,500
4	Gara Fee	26,450	-	26,450
5	Site Use Fee	13,225	-	13,225
6	Parking Fee	132,250	-	132,250
7	License Fee	115,000	-	115,000
8	Commission on Fruit, Vegetable	34,500	-	34,500
9	Sullage Water	29,900	-	29,900
10	Shops Rent	1,722,142	1,031,032	691,110
GRAND TOTAL		3,339,342	1,501,222	1,838,120

Para-15, O/o Town Committee Daur, District Shaheed Benazirabad (2014-15)

(Amount in Rupees)

S.No.	Nature of Collection	Demand (Budgeted)	Collected	Shortfall	Remarks
1	Cattle Pirri Daur	14,900,000	8,080,000	6,820,000	Auction
2	Katchi Pirri Daur	145,599	145,599	-	Auction
3	Katchi Pirri Bandhi	65,000	65,000	-	Auction
1	Shop Rent	1,759,330	303,868	1,455,462	Departmental
2	Water Supply	1,569,250	57,400	1,511,850	Departmental
Grand Total		18,439,179	8,651,867	9,787,312	-

Para-04, O/o District Council Sanghar, District Sanghar (2014-15)

(Amount in Rupees)

Nos. of Shops	Head of Collection	Demand 2014-15	Collected	Shortfall
208	Rent of Shops	9,500,000	8,000,000	1,500,000

Para-16, O/o Municipal Committee Sanghar, District Shaheed Benazirabad (2014-15)

(Amount in Rupees)

S.No.	Nature of Collection	Demand	Collected	Shortfall	Remarks
1	Animal Pirri	5,667,500	5,151,000	516,500	Auction
2	License of Beef, Mutton & Fish	125,280	83,780	41,500	Departmental Recovery
3	Shop Rent	1,273,800	1,052,920	220,880	Departmental Recovery
4	Water Charges	2,500,560	428,433	2,072,127	Departmental Recovery
TOTAL		9,567,140	6,716,133	2,851,007	

Para-16, O/o Municipal Committee Shahdadpur, District Sanghar (2014-15)

(Amount in Rupees)

S.No.	Nature of Collection	Demand (Budgeted)	Collected	Shortfall	Remarks
1	Cattle Pirri	8,260,000	6,865,000	1,395,000	Auction
2	Temporary Pirri	760,000	640,000	120,000	Auction
3	Blood of Slaughter	86,000	52,100	33,900	Auction
4	Dry & Condemn Trees	17,500	9,000	8,500	Auction
5	Permanent Pirri	881,383	64,320	817,063	Departmental
6	Beef Market Fee	140,835	5,800	135,035	Departmental
7	Mutton Market Fee	157,442	27,500	129,942	Departmental
8	Fish Market Fee	23,603	8,900	14,703	Departmental
9	Conservancy Tax	39,851,047	143,691	39,707,356	Departmental
10	Street Light Tax	12,992,155	32,755	12,959,400	Departmental
11	Shop Rent	2,144,688	476,104	1,668,584	Departmental
TOTAL		65,314,653	8,325,170	56,989,483	Departmental

Para-23, O/o Municipal Committee Tando Adam, District Sanghar (2014-15)

(Amount in Rupees)

S.No.	Nature of Collection	Demand (Budgeted)	Collected	Shortfall	Remarks
1	Shop Rent	1,693,364	1,307,782	385,582	Departmental
2	Water Rates	1,412,020	362,490	1,049,530	Departmental
3	Katchi Pirri Fee	1,965,000	1,645,540	319,460	Departmental
7	Advertisement	2,200,000	1,119,696	1,080,304	Departmental
TOTAL		7,270,384	4,435,508	2,834,876	Auction

Annex-CVII
[Para: 1.8.3.2]

Unauthorized payments without Pre-Audit

(Amount in Rupees)

Para No.	Description	Amount
3	Town Committee, Naushahro Feroze (2014-15)	6,764,039
5	Municipal Committee, Moro (2014-15)	34,370,722
7	Town Committee, Kandiaro (2014-15)	7,280,379
2	Town Committee, Mehrabpur (2014-15)	6,023,353
2	District Council Sanghar (2014-15)	6,591,398
14	Municipal Committee Sanghar (2014-15)	5,892,224
17	Municipal Committee Tando Adam (2014-15)	8,170,150
Total		75,092,265

Annex-CVIII
[Para: 1.8.3.3]

Non-Maintenance of Log Books

(Amount in Rupees)

Para No.	Description	Amount
11	District Council Shaheed Benazirabad (2014-15)	1,363,412
26	Municipal Committee Nawabshah (2014-15)	12,757,371
12	Town Committee Sakrand (2014-15)	777,600
12	Town Committee Daur (2014-15)	1,416,013
1	District Council Naushahro Feroze (2014-15)	642,787
4	Town Committee, Naushahro Feroze (2014-15)	8,653,614
3	Municipal Committee Moro (2014-15)	10,886,000
5	Town Committee, Bhiria (2014-15)	6,400,000
2	Town Committee, Kandiaro (2014-15)	6,546,155
9	Town Committee, Mehrabpur (2014-15)	8,015,797
11	Municipal Committee Sanghar (2014-15)	8,788,744
10	Municipal Committee Shahdadpur (2014-15)	1,551,169
14	Municipal Committee Tando Adam (2014-15)	4,570,015
Total		72,368,677

Annex-CIX
[Para: 1.8.3.4]

Irregular administrative approval & execution of schemes without availability of funds

(Amount in Rupees)

S. No	Name of Formation	No. of Schemes	Amount
01	District Council S. Benazirabad, District Shaheed Benazirabad	02	5,950,700
02	Municipal Committee Nawabshah, District Shaheed Benazirabad	15	13,892,961
03	Town Committee Sakrand, District Shaheed Benazirabad	21	25,220,887
04	Municipal Committee Tando Adam, District Sanghar	01	2,200,000
Total			47,264,548

Split work in parts to avoid tender

(Amount in Rupees)

Para No.	Description	Amount
19	Municipal Committee Nawabshah (2014-15)	3,201,688
11	Town Committee Daur (2014-15)	1,154,650
1	Town Committee, Naushahro Feroze (2014-15)	11,376,064
1	Municipal Committee, Moro (2014-15)	6,816,449
2	Town Committee, Bhiria (2014-15)	4,712,000
3	Town Committee, Kandiaro (2014-15)	6,100,959
1	Town Committee, Mehrabpur (2014-15)	5,824,612
8	Municipal Committee Sanghar (2014-15)	1,665,619
7	Municipal Committee Shahdadpur (2014-15)	1,073,280
12	Municipal Committee Tando Adam (2014-15)	1,414,792
	Total	43,340,113

Annex-CXI
[Para: 1.8.3.6]

Irregular award of work after expiry of bid validity

(Amount in Rupees)

S. No	Description of Work	Bid Successor	Administrative Approval	NIT #	Duration of Work	Estimate	T.S Amount	Sanction / W. O.	Bill Amount	Paid	Status)
1	Beautification of various places in Nawabshah City	M/S M. Noman Qureshi	Administrator (D.C)	EB/ME/MCN/588 23-07-2014	06-Months	2,000,000	2,093,000	83 16-02-15	2,112,709	2,112,709	Completed
2	Tractor Trolley, and Loader Hydraulic System in M.C. Nawabshah	M/S Zafar Agriculture	Administrator (D.C)	EB/ME/MCN/588 23-07-2014	06-Months	30,000,000	13,284,000	61 02-02-15	13,265,400	13,265,400	Completed
3	Construction & repair of boundary wall and machine Foundation at various disposals and Water Supply Schemes	M/S Jawaid Ahmed Arain	Administrator (D.C)	EB/ME/MCN/588 23-07-2014	06-Months	2,000,000	2,042,500	52 30-01-15	1,200,000	555,175	59%
4	Replacement of M.S Pipe 16" dia & 18" dia of various places	M/S Mukhtiar & Brothers	Administrator (D.C)	EB/ME/MCN/588 23-07-2014	06-Months	2,000,000	2,012,200	821 22-12-14	2,023,103	2,023,103	Completed
5	Suction delivery & specials for diesel engine different size	M/S Abdul Ghaffar & Co	Administrator (D.C)	EB/ME/MCN/588 23-07-2014	06-Months	2,000,000	1,991,000	836 24-12-14	999,050	999,050	50%
TOTAL							21,422,700				

Irregular withdrawal of funds in cash/open cheques

Para-02, O/o Municipal Committee Moro, District Naushahro Feroze (2014-15)

(Amount in Rupees)

S. No.	Date	Details	Amount
1	04-07-2014	Cash	145,860
2	04-07-2014	Cash	164,094
3	04-07-2014	Cash	164,934
4	04-07-2014	Cash	87,768
5	04-07-2014	Cash	84,150
6	04-07-2014	Cash	89,292
7	04-07-2014	Cash	82,093
8	04-07-2014	Cash	70,125
9	04-07-2014	Cash	80,360
10	04-07-2014	Cash	79,381
11	04-07-2014	Cash	89,760
12	04-07-2014	Cash	79,998
13	18-07-2014	Cash	70,631
14	18-07-2014	Cash	109,153
15	18-07-2014	Cash	41,746
16	18-07-2014	Cash	76,091
17	18-07-2014	Cash	95,133
18	25-07-2014	Cash	181,419
19	25-07-2014	Cash	128,142
20	25-07-2014	Cash	64,310
21	25-07-2014	Cash	158,059
22	25-07-2014	Cash	92,285
23	25-07-2014	Cash	155,828
24	25-07-2014	Cash	181,147
25	25-07-2014	Cash	76,202
26	25-07-2014	Cash	76,876
27	25-07-2014	Cash	66,853
28	25-07-2014	Cash	148,796
29	25-07-2014	Cash	112,331
30	11-08-2014	Cash	154,452
31	25-10-2014	Cash	61,797
32	20-11-2014	Cash	53,760
33	20-11-2014	Cash	92,075
34	20-11-2014	Cash	79,288
35	14-01-2015	Cash	194,888
36	06-03-2015	Cash	112,100
37	06-03-2015	Cash	47,730
38	18-03-2015	Cash	68,043
39	03-04-2015	Cash	60,458
40	19-05-2015	Cash	90,000
41	11-06-2015	Cash	136,865
	Total		4,204,273

Para-06, O/o Town Committee Mehrabpur, District Naushahro Feroze (2014-15)

(Amount in Rupees)

S. No.	Date	Instrument	Description	Amount
1	17-11-2014	417504	Cash	1,036,000
2	22-12-2014	417527	Cash	691,943
3	22-12-2014	417527	Cash	159,467
4	22-12-2014	417528	Cash	1,036,000
5	20-01-2015	717556	Cash	901,554
6	20-01-2015	417557	Cash	1,036,000
7	19-02-2015	427103	Cash	1,036,000
8	11-03-2015	427158	Cash	687,831
9	11-03-2015	427187/89	Cash	1,036,000
Total				7,620,795

Para-15, O/o Municipal Committee Shahdadpur, District Sanghar (2014-15)

(Amount in Rupees)

S. No.	Date	Description	Instrument #	Debit
1	02-07-2014	Cash Withdrawal	532684	2,900
2	02-07-2014	Cash Withdrawal	532685	12,451
3	02-07-2014	Cash Withdrawal	532686	89,750
4	02-07-2014	Cash Withdrawal	532687	90,720
5	04-07-2014	Cash Withdrawal	532688	52,200
6	04-07-2014	Cash Withdrawal	532691	33,600
7	16-07-2014	Cash Withdrawal	532690	131,462
8	16-07-2014	Cash Withdrawal	532692	186,912
9	22-07-2014	Cash Withdrawal	532694	270,720
10	22-07-2014	Cash Withdrawal	532695	237,024
11	28-07-2014	Cash Withdrawal	532696	278,458
12	28-07-2014	Cash Withdrawal	532697	27,181
13	28-07-2014	Cash Withdrawal	532698	25,589
14	28-07-2014	Cash Withdrawal	532699	45,620
15	28-07-2014	Cash Withdrawal	532700	18,407
16	28-07-2014	Cash Withdrawal	532601	25,589
17	28-07-2014	Cash Withdrawal	532602	17,069
18	28-07-2014	Cash Withdrawal	532603	73,785
19	11-08-2014	Cash Withdrawal	5663618	80,026
20	11-08-2014	Cash Withdrawal	5663619	16,560
21	27-08-2014	Cash Withdrawal	5663617	237,024
22	27-08-2014	Cash Withdrawal	5663620	186,912
23	27-08-2014	Cash Withdrawal	5663621	104,338
24	27-08-2014	Cash Withdrawal	5663622	23,002
25	27-08-2014	Cash Withdrawal	5663623	26,784
26	27-08-2014	Cash Withdrawal	5663624	3,500
27	27-08-2014	Cash Withdrawal	5663625	30,384
28	18-09-2014	Cash Withdrawal	5663627	20,000
29	18-09-2014	Cash Withdrawal	5663628	45,363
30	18-09-2014	Cash Withdrawal	5663629	72,108
31	18-09-2014	Cash Withdrawal	5663630	29,950

(Amount in Rupees)

S. No.	Date	Description	Instrument #	Debit
32	18-09-2014	Cash Withdrawal	5663631	164,119
33	24-09-2014	Cash Withdrawal	5663632	47,255
34	14-10-2014	Cash Withdrawal	5663633	300,000
35	14-10-2014	Cash Withdrawal	5663634	14,518
36	16-10-2014	Cash Withdrawal	5663635	74,805
37	16-10-2014	Cash Withdrawal	5663636	25,212
38	16-10-2014	Cash Withdrawal	5663637	3,289
39	16-10-2014	Cash Withdrawal	5663638	34,857
40	16-10-2014	Cash Withdrawal	5663639	12,510
41	16-10-2014	Cash Withdrawal	5663640	21,115
42	16-10-2014	Cash Withdrawal	5663641	15,815
43	16-10-2014	Cash Withdrawal	5663642	20,112
44	16-10-2014	Cash Withdrawal	5663643	371,877
45	16-10-2014	Cash Withdrawal	5663644	3,660
46	16-10-2014	Cash Withdrawal	5663645	157,193
47	31-10-2014	Cash Withdrawal	5663646	5,000
48	31-10-2014	Cash Withdrawal	5663647	64,224
49	31-10-2014	Cash Withdrawal	5663648	90,458
50	31-10-2014	Cash Withdrawal	5663649	15,378
51	31-10-2014	Cash Withdrawal	5663650	237,816
52	31-10-2014	Cash Withdrawal	5663651	54,435
53	31-10-2014	Cash Withdrawal	5663652	104,048
54	28-11-2014	Cash Withdrawal	5663653	438,001
55	28-11-2014	Cash Withdrawal	5663654	11,220
56	28-11-2014	Cash Withdrawal	5663655	39,770
57	28-11-2014	Cash Withdrawal	5663656	9,828
58	28-11-2014	Cash Withdrawal	5663657	84,007
59	28-11-2014	Cash Withdrawal	5663658	31,802
60	28-11-2014	Cash Withdrawal	5663659	5,730
TOTAL (HBL, Shahdadpur Branch a/c # 0080-00384999-03 Revenue Account)				4,953,442

Non-hoisting of Bid Evaluation Report on SPPRA Website

Para-13, O/o Municipal Committee Nawabshah, District Shaheed Benazirabad (2014-15)

S. No	Description of Work	Scheme #	Bid Successor (Contractors)	NIT #	Duration of Work	Estimate	Work Order	Bill Amount
1	Rehabilitation of streets lights in various streets & roads	3	M/S Muslim Commercial & Company	588 23-07-2014	06-Months	2,000,000	790 03-12-14	1,983,210
3	Supply of Office Furniture	18	M/S Abdul Samad Mallah	588 23-07-2014	06-Months	500,000	784 24-11-14	505,260
4	Repair of Tractors , Trolleys of Municipal Vehicles	26	M/S Fida Hussain Pump	588 23-07-2014	06-Months	1,500,000	778 19-11-14	1,356,000
6	Construction of Main Entrance road of Haqani Town UC.No01 Nawabshah	1	M/S United Engineering Construction Company	73 09-02-2015	12-Months	7,500,000	339 8-5-15	7,282,000
7	Reconditioning of road from Sajjdia Imam Bargah to Phatak Road via Nishat Cinema Road Nawabshah	2	M/S Abdul Sattar Arain	73 09-02-2015	12-Months	8,500,000	342 8-5-15	-
8	Rehabilitation of street lights over various streets in front of imam Bargah for Majalis Procession. M.C Nawabshah	2	M/S Muslim Commercial Company	73 09-02-2015	08-Months	800,000	347 8-5-15	771,312
9	Repair of Municipal Staff Quarters, M.C Nawabshah	6	M/S Aziz Ahmed Shah	73 09-02-2015	08-Months	800,000	345 8-5-15	-
10	Major Repair of AVECO Fire Lorry, Fire Brigade Vehicles, M.C Nawabshah	7	M/S Fida Hussain	73 09-02-2015	08-Months	1,901,300	348 8-5-15	650,280
11	Providing & Fixing equipment for Fire Brigade Vehicles , M.C Nawabshah	8	M/S Fida Hussain	73 09-02-2015	08-Months	926,700	349 8-5-15	188,864
Total								12,736,926

Para-05, O/o Municipal Committee Tando Adam, District Sanghar (2014-15)

(Amount in Rupees)

Date of NIT	Estimated	Work Order	Contractor
10 of 2015 04-05-2015	1,000,000	24 of 2015 11-06-2015	Mr. Nazir Ali Contractor

Non-Obtaining bank guarantee from contractors

Para-39, O/o Municipal Committee Nawabshah, District Shaheed Benazirabad (2014-15)

Title of Contract	Name of Contractor	Work Order	Contract Value	Recovered Amount	Differ	Bank Security Provided	Bank Security @ 15%
Parking Fee	M/S Zaheer Abbas S/O Chakar Chandio	52 30-06-2014	4,865,000	487,000	4,378,000	Nil	729,750
Cattle Pirri	Mr. Shan S/o Abdul Razaque	54 30-06-2014	1,550,000	1,022,500	527,500	Nil	232,500
Katcha Fee	Mr. Ghulam Abid S/o Muhammad Ameen	63 29-08-2014	2,300,000	1,082,290	1,217,710	Nil	345,000
TOTAL			8,715,000		6,123,210		1,307,250

Para-18, O/o Town Committee Daur, District Shaheed Benazirabad (2014-15)

(Amount in Rupees)

Title of Contract	Name of Contractor	Contract Value	Work Order	Paid Installments	Loss to Council	Bank Security
Cattle Pirri Duar	Mr. Muhammad Sharif S/o Rato Khan	14,900,000	Nil	8,080,000	6,820,000	2,235,000

Para-18, O/o Municipal Committee Shahdadpur, District Sanghar (2014-15)

Title of Contract	Name of Contractor	Bid Offered	Work Order (Provisional)	Agreement Dated	Recovered Amount	Less Recovery	Bank Guarantee (15%)
Cattle Pirri Tax	Mr. Sultan Ali S/o Hadi Bux	8,260,000	137 05-08-2014	20-08-2014	6,865,000	1,395,000	1,239,000
Temporary Pirri	Mr. Liaquat Ali S/o Sirajuddin	760,000	140 05-08-2014	28-07-2014	640,000	120,000	114,000
Blood & Slaughter	Mr. Ghulam Nabi S/o Sain Bux	86,000	139 05-08-2014	08-08-2014	52,100	33,900	12,900
Total		9,106,000			7,557,100	1,548,900	1,365,900

Bogus appointment & posting of staff without sanctioned posts (SNE)

Para-18, O/o Municipal Committee Tando Adam, District Sanghar (2014-15)

S.No.	Name of Employee	Designation	BPS	Date of Appointment	Appointed by	Monthly Salary	Impact During 2014-15
1	Jawaid Tariq	Assistant	14	17-01-2013	SO, LGDS	21,115	115,792
2	Jhanzaib Noor	Data Entry Operator	14	08-04-2013	SO, LGDS	0	0
3	Muhammad Qasim	computer Operator	11	27-02-2013	SO, LGDS	0	0
4	Ghulam Fareed	Junior Clerk	7	15-06-2012	SO, LGDS	15,260	191,259
5	Siraj	Junior Clerk	7	14-01-2013	SO, LGDS	15,260	85,161
6	Mr. Kaleemullah	Junior Clerk	7	21-01-2013	SO, LGDS	15,724	84,199
7	Mr. Umaid Ali	Junior Clerk	7	27-02-2013	SO, LGDS	16,717	68,062
8	Mr. Irfan Ali	Junior Clerk	7	24-01-2013	SO, LGDS	15,260	80,238
9	Mr. Rashid	Junior Clerk	7	14-03-2013	SO, LGDS	15,260	54,641
10	Mr. Bashir Ahmed	Junior Clerk	7	18-03-2013	SO, LGDS	15,260	52,672
11	Mr. Lal Khan	Junior Clerk	7	18-03-2013	SO, LGDS	15,260	52,672
12	Mr. Mirza Shazad	Junior Clerk	7	02-04-2013	SO, LGDS	15,260	45,271
13	Mr. Muhammad Sagheer	Junior Clerk	7	08-04-2013	SO, LGDS	15,260	42,219
14	Mr. Ghulam Hussain	Junior Clerk	7	08-04-2013	SO, LGDS	15,260	42,219
15	Mr. Shahmeer Khan	Junior Clerk	7	22-05-2013	SO, LGDS	15,260	20,183
16	Mr. Muhammad Farhan	Junior Clerk	7	22-05-2013	SO, LGDS	Salary Stop	0
17	Mr. Zohaib Noor	Junior Clerk	7	08-06-2013	SO, LGDS	Salary Stop	0
18	Mr. Waheed Ali	Driver	4	19-01-2012	SO, LGDS	14,170	246,832
19	Mr. Aftab	Driver	4	23-01-2012	SO, LGDS	14,170	245,004
20	Mr. Saeed Ahmed	Driver	4	18-03-2013	SO, LGDS	14,170	48,909
21	Mr. Allah Bux	Dispatch rider	4	08-04-2013	SO, LGDS	Salary Stop	0
22	Mr. Aqeel Ahmed	Dispatch rider	4	22-05-2013	SO, LGDS	Salary Stop	0
23	Mr. Mehar Din	Helper	2	18-03-2013	SO, LGDS	13,121	45,289
24	Mr. M. Urs	Helper	2	18-03-2013	SO, LGDS	13,121	45,289
25	Mr. Khalid	A.P.O	2	04-01-2013	SO, LGDS	13,121	77,456
26	Mr. Mohd Arif	A.P.O	2	04-01-2013	SO, LGDS	13,121	77,456
27	Mr. Ashique Ali	Naib Qasid	1	11-12-2012	SO, LGDS	13,320	248,783
28	Mr. Nadeem	Naib Qasid	2	26-12-2012	SO, LGDS	13,121	238,718
29	Mr. Abdul Sami	Naib Qasid	1	21-01-2013	SO, LGDS	13,320	71,326
30	Mr. Gul Rehman	Naib Qasid	2	29-01-2013	SO, LGDS	13,121	66,875
31	Mr. Ghulam Muhammad	Naib Qasid	2	27-02-2013	SO, LGDS	13,121	53,421

S.No.	Name of Employee	Designation	BPS	Date of Appointment	Appointed by	Monthly Salary	Impact During 2014-15
32	Mr. Arif Mustafa	Naib Qasid	2	27-02-2013	SO, LGDS	13,121	53,421
33	Mr. Mushtaque Ali	Naib Qasid	2	27-02-2013	SO, LGDS	13,121	53,421
34	Mr. Amanullah	Naib Qasid	1	18-03-2013	SO, LGDS	12,885	44,474
35	Mr. Abdul Jabbar	Naib Qasid	2	08-04-2013	SO, LGDS	13,121	36,301
36	Mr. M. Javed.	Naib Qasid	2	08-04-2013	SO, LGDS	13,121	36,301
37	Mr. Muhammad Rafique	Naib Qasid	1	08-04-2013	SO, LGDS	Salary Stop	0
38	Mr. Muhammad Shafiq	Naib Qasid	1	08-04-2013	SO, LGDS	Salary Stop	0
39	Mr. Khan Muhammad	Chowkidar	1	31-01-2012	SO, LGDS	13,102	223,157
40	Mr. Ali Sher	Chowkidar	1	16-01-2013	SO, LGDS	12,885	71,075
41	Mr. Mehboob Ali	Malhi	1	01-02-2012	SO, LGDS	13,102	222,734
42	Mr. Abdul Rehman	Malhi	2	01-02-2012	SO, LGDS	13,102	222,734
43	Mr. Ghulam Qadir	Malhi	1	01-02-2012	SO, LGDS	13,102	222,734
44	Mr. Ramesh	Malhi	2	18-03-2013	SO, LGDS	13,121	45,289
45	Mr. Allah Rakhio	Malhi	1	18-03-2013	SO, LGDS	12,885	44,474
46	Mr. Safar Ali	Malhi	1	18-03-2013	SO, LGDS	12,885	44,474
47	Mr. Awais	Malhi	1	21-03-2013	SO, LGDS	13,121	44,019
48	Mr. Muhammad Farooq	Malhi	1	27-03-2013	SO, LGDS	12,885	51,540
49	Mr. Sajid	Sanitary Worker	1	17-01-2012	SO, LGDS	13,502	54,008
50	Mr. Sohail	Sanitary Worker	1	19-01-2012	SO, LGDS	14,037	56,148
51	Mr. Babar Ali	Sanitary Worker	1	18-01-2012	SO, LGDS	13,502	54,008
52	Mr. Allah Bachaio	Sanitary Worker	1	31-01-2012	SO, LGDS	13,502	54,008
53	Mr. Mashooque	Sanitary Worker	1	01-02-2012	SO, LGDS	13,502	54,008
54	Mr. Khalid	Sanitary Worker	1	01-02-2012	SO, LGDS	13,502	54,008
55	Mr. Ghulam Qadir	Sanitary Worker	1	01-02-2012	SO, LGDS	13,502	54,008
56	Mr. Anwar	Sanitary Worker	1	01-02-2012	SO, LGDS	13,502	54,008
57	Mr. Akhtar Ali	Sanitary Worker	1	31-01-2012	SO, LGDS	13,502	54,008
58	Mr. Karim Bux	Sanitary Worker	1	31-01-2012	SO, LGDS	13,502	54,008
59	Mr. Mohan Lal	Sanitary Worker	1	31-01-2012	SO, LGDS	13,502	54,008
60	Mr. Faiz Muhammad	Sanitary Worker	1	01-02-2012	SO, LGDS	13,502	54,008
61	Mr. Malhoom	Sanitary Worker	1	31-01-2012	SO, LGDS	13,502	54,008
62	Mr. Lal Dino	Sanitary Worker	1	31-01-2012	SO, LGDS	13,502	54,008
63	Mr. Karim Bux	Sanitary Worker	1	31-01-2012	SO, LGDS	13,502	54,008
64	Mr. Roop Chand	Sanitary Worker	1	31-01-2012	SO, LGDS	13,502	54,008
65	Mr. Muhammad Hussain	Sanitary Worker	1	01-02-2012	SO, LGDS	13,502	54,008
66	Mr. Wazir Mal	Sanitary Worker	1	01-02-2012	SO, LGDS	13,502	54,008
67	Mr. Amjad Ali	Sanitary Worker	1	01-02-2012	SO, LGDS	13,067	52,268
68	Mr. Zahid Ali	Sanitary Worker	1	31-01-2012	SO, LGDS	13,502	54,008

S.No.	Name of Employee	Designation	BPS	Date of Appointment	Appointed by	Monthly Salary	Impact During 2014-15
69	Mr. Gasio	Sanitary Worker	1	13-02-2012	SO, LGDS	13,502	54,008
70	Mr. Abdul Hameed	Sanitary Worker	1	13-02-2012	SO, LGDS	13,502	54,008
71	Mr. Sajad Ali	Sanitary Worker	1	13-02-2012	SO, LGDS	13,502	54,008
72	Mr. Dev jee	Sanitary Worker	1	21-02-2012	SO, LGDS	13,502	54,008
73	Mr. Dibal	Sanitary Worker	1	21-02-2012	SO, LGDS	13,285	53,140
74	Mr. Kamran	Sanitary Worker	1	21-02-2012	SO, LGDS	13,502	54,008
75	Mr. Tevo	Sanitary Worker	1	21-02-2012	SO, LGDS	13,502	54,008
76	Mr. Ramesh	Sanitary Worker	1	06-03-2012	SO, LGDS	13,502	54,008
77	Mr. Abdullah	Sanitary Worker	1	26-03-2012	SO, LGDS	13,502	54,008
78	Mr. Mohan Lal	Sanitary Worker	1	27-03-2012	SO, LGDS	13,285	53,140
79	Mr. Jago	Sanitary Worker	1	27-03-2012	SO, LGDS	13,502	54,008
80	Mr. Muhammad Shabir	Sanitary Worker	1	02-04-2012	SO, LGDS	14,037	56,148
81	Mr. Hameer	Sanitary Worker	1	05-04-2012	SO, LGDS	13,502	54,008
82	Mr. Mushtaque Ahmed	Sanitary Worker	1	23-04-2012	SO, LGDS	14,037	56,148
83	Mr. Paneram	Sanitary Worker	1	23-04-2012	SO, LGDS	13,502	54,008
84	Mr. Santosh Kumar	Sanitary Worker	1	23-04-2012	SO, LGDS	13,502	54,008
85	Mr. Salman	Sanitary Worker	1	07-05-2012	SO, LGDS	14,037	56,148
86	Mr. Gul Bahar	Sanitary Worker	1	07-05-2012	SO, LGDS	13,502	54,008
87	Mr. Abdul Razzaque	Sanitary Worker	1	10-05-2012	SO, LGDS	13,502	54,008
88	Mr. Muhammad Juman	Sanitary Worker	1	24-05-2012	SO, LGDS	0	0
89	Mr. Abdul Khalique	Sanitary Worker	1	21-06-2012	SO, LGDS	13,285	53,140
90	Mr. Ghulam Mustafa	Sanitary Worker	1	10-08-2012	SO, LGDS	13,285	53,140
91	Mr. Mohan Lal	Sanitary Worker	1	10-08-2012	SO, LGDS	13,502	54,008
92	Mr. Khuda Bux	Sanitary Worker	1	13-08-2012	SO, LGDS	13,285	53,140
93	Mr. Zahid Hussain	Rent Inspector	9	26-02-2013	SO, LGDS	16,753	67,012
Total							6,207,931

Non-deduction of Income Tax

a) Non-collection of advance income tax on auctions

(Amount in Rupees)

Para No.	Description	Amount Paid	Amount (Tax)
10	Municipal Committee Sanghar (2014-15)	4,855,900	131,875
9	Municipal Committee Shahdadpur (2014-15)	8,836,342	298,098
Total		13,692,242	429,973

b. Non-collection of advance income tax on auctions

(Amount in Rupees)

Para No.	Description	Amount (Bid)	Amount (Tax)
17	Town Committee Daur (2014-15)	14,900,000	1,490,000
17	Municipal Committee Sanghar (2014-15)	6,510,000	651,000
17	Municipal Committee Shahdadpur (2014-15)	9,953,500	995,350
Total		31,363,500	3,136,350

c. Non-recovery of income tax from salaries of staff

(Amount in Rupees)

Para No.	Description	Amount
14	Town Committee Sakrand (2014-15)	40,032
3	District Council Sanghar (2014-15)	168,297
15	Municipal Committee Sanghar (2014-15)	38,334
13	Municipal Committee Shahdadpur (2014-15)	43,558
19	Municipal Committee Tando Adam (2014-15)	53,614
Total		343,835

Non-deduction of Sales Tax on Taxable Services

(Amount in Rupees)

Para No.	Description	Expenditure	Amount
9	District Council Shaheed Benazirabad (2014-15)	5,000,000	750,000
20	Municipal Committee Nawabshah (2014-15)	3,729,288	559,393
7	Town Committee Daur (2014-15)	2,220,266	333,040
9	Municipal Committee Sanghar (2014-15)	2,370,533	355,580
8	Municipal Committee Shahdadpur (2014-15)	3,566,082	534,912
9	Municipal Committee Tando Adam (2014-15)	2,204,380	330,657
TOTAL		19,090,549	2,863,582

Non-improvement of council revenue by revising rent of shops

(Amount in Rupees)

S. No	Particulars	No. of Shops	Yearly Rent	Yearly Rent as Per Proposal	Difference
1	Centre – 02	5	20,772	65,191	44,419
2	Centre - 03,4	11	47,520	149,138	101,618
3	Centre - 5,6	18	80,256	251,878	171,622
4	Centre – 7	30	164,664	516,786	352,122
5	Centre – 8	5	22,356	70,163	47,807
6	Centre - 8-A	5	21,960	68,920	46,960
7	Centre – 9	8	35,136	110,272	75,136
8	Centre – 10	11	51,504	161,642	110,138
9	Centre – 11	20	87,444	274,437	186,993
10	Centre – 12	6	26,352	82,704	56,352
11	Centre – 13	7	36,876	115,733	78,857
12	Centre – 14	11	57,468	180,359	122,891
13	Centre – 15	7	26,004	81,612	55,608
14	Centre – 16	15	79,020	247,999	168,979
15	Centre – 17	18	94,824	297,598	202,774
16	Centre – 18	35	184,380	578,663	394,283
17	Shah Latif Centre	18	129,048	405,008	275,960
Total			1,165,584	3,658,102	2,492,519

Non-accountal assets into stock register

Para-10, O/o District Council Shaheed Benazirabad, District Shaheed Benazirabad (2014-15)

(Amount in Rupees)

S. No	Voucher #	Description	Scheme	Estimated Cost	Supplier	Cheque # Dated	Gross Amount
1	11 Sep, 2014	Supply of Executive Revolving Chairs	1 Part-C	74,400	M/S Rehman & Rehman Co	884520 08-09-2014	74,400
2	15 Sep, 2014	Supply of Revolving Chairs 07 Nos.	2 Part-C	72,800	M/S Rehman & Rehman Co	884520 08-09-2014	72,800
3	12 Sep, 2014	Supply of 70 Nos. Office Chairs Netting	3 Part-C	315,000	M/S Rehman & Rehman Co	884520 08-09-2014	315,000
4	16 Sep, 2014	Supply of visitors chairs	4 Part-C	297,000	M/S Rehman & Rehman Co	884520 08-09-2014	72,800
5	08 Sep, 2014	Supply of 26 Nos. Office Table	5 Part-C	390,000	M/S Rehman & Rehman Co	884516 08-09-2014	390,000
6	13 Sep, 2014	Supply of 02 Nos. Executive Office Table	6 Part-C	50,000	M/S Rehman & Rehman Co	884520 08-09-2014	50,000
7	14 Sep, 2014	Supply of 02 Nos. Executive Office Table	7 Part-C	120,000	M/S Rehman & Rehman Co	884520 08-09-2014	120,000
8	41 Sep, 2014	Supply of 11 Nos. Ranks	9 Part-C	170,500	M/S Rehman & Rehman Co	884540 23-09-2014	170,500
9	42 Sep, 2014	Supply of 14 Nos. Office Almirah Normal Size	8 Part-C	294,000	M/S Rehman & Rehman Co	884540 23-09-2014	294,000
10	09 Sep, 2014	Supply of Refrigerator (Medium Size) with Stabilizer	11 Part-C	270,000	M/S Rehman & Rehman Co	884517 08-09-2014	270,000
TOTAL							1,829,500

Para-10, O/o District Council, Shaheed Benazirabad (2014-15)

Annex-CXX
[Para: 1.8.3.16]

Irregular & unjustified allotment & construction of plaza over fire brigade station”

Para-10, O/o Municipal Committee Nawabshah, District Shaheed Benazirabad (2014-15)

S.No.	Location	Contractor	Date of Agreement	Duration of Contract
1	Fire brigade Garage (Front Hospital road and Back Court Road)	Mr. Shafi-ur-Rehman Jadoon S/o Haji Shah Muhammad Khan	02-07-09	One Year

(Amount in Rupees)

Description	Qty	Per Month Rent 2014-15	Monthly Demand	Annual Demand	Collection	Remarks
Shops (Front)	11	500	5500	66,000	N.P	Council Property is being wasted up due to nominal Rent without assessment in view of market of vicinity as property situated in the middle of the city (Commercial Area)
Shops (Back)	5	300	1500	18,000	N.P	
Offices	14	300	4200	50,400	N.P	
Flats	24	300	7200	86,400	N.P	
Total				220,800	N.P	

SUKKUR DIVISION

Cash Payment

TO, TC KotDiji, Para No.13

(Amount in Rupees)

S:NO	Date	Description	Instrument	Debit Amount
1	4.7.2014	Cash	431009	58,530
2	4.7.2014	Cash	431010	22,593
3	23.7.2014	Cash	431063	23,593
4	3.9.2014	Cash	431091	23,593
5	30.9.2014	Cash	431828	23,593
6	31.10.2014	Cash	431858	23,593
7	1.12.2014	Cash	431880	274,004
8	2.12.2014	Cash	432906	23,993
9	4.12.2014	Cash	432915	54,889
10	2.1.2015	Cash	432963	23,593
11	8.1.2015	Cash	432973	250,000
12	9.2.2015	Cash	435232	136,417
13	4.3.2015	Cash	435251	23,983
14	14.3.2015	Cash	435268	200,000
15	2.4.2015	Cash	466651	63,132
16	3.4.2015	Cash	435298	23,983
17	15.4.2015	Cash	466659	40,560
18	4.5.2015	Cash	466683	63,132
19	4.5.2015	Cash	466684	23,983
20	02.06.2015	Cash	468828	23,983
21	02.06.2015	Cash	468829	63,132
Total				1,464,279

Annex-CXXII
[Para: 1.10.2.1]

Non-Production of Record

(Amount in Rupees)

S.No.	Formation	Para No	Particulars of Record	Amount
01	Chief Officer DC, Ghotki	01	Establishment Record	3,344,776
02	Chief Officer DC, Khairpur	01	Establishment Record	27,060,264
03	CMO, MPL Corporation, Sukkur	01	Salary, Development, Contingent & Receipts Detail	Not Provided
04	MC Rohri	01	Development Record, Establishment Record, Bank Statements, etc.	Not Provided
05	MC, Ghotki	01	Salary, Development, Contingent & Receipts Detail	Not Provided
06	MC, Mirpur Mathelo	01	Salary, Development, Contingent & Receipts Detail	Not Provided
07	MC Khairpur	01	Establishment & Revenue Record, Registers etc.	Not Provided
08	MC Gambat	01	Establishment & Registers etc.	Not Provided
09	MC Kingri	01	Establishment & Development Record & Registers etc.	Not Provided
10	TC Pano Akil	01	Development Record (Files, Vouchers & Registers etc.)	Not Provided
11	TC Saleh Pat	01	Whole record pertaining to Establishment, Development, Non-Salary, Revenue etc.	94,781,499
12	TC, Kot Diji	01	Development Record (Files, Vouchers Registers) POL Bills, Establishment Record & Registers etc.	46,688,477
13	TC, Thari Mir Wah	01	Development Record (Files, Vouchers Registers) POL Bills, Establishment Record & Registers etc.	199,613,150
Total				341,083,126

Annex-CXXIII
[Para: 1.10.3.1]

Irregular Payments against unapproved ADP Schemes

(Rupees in Million)

S. No.	Name of Formation	Nos. of Schemes	Para #	Cost
1	CMO, MC Khairpur	30	22	92.63
2	CMO, MC Gambat	40	20	52.794
Total				145.424

Annex-CXXIV
[Para: 1.10.3.2]

Un-Authorized Transfer of Funds

(Amount in Rupees)

S.No.	Formation	Para No	Reason	Amount
01	CO, DC Sukkur	8	Transferred funds without justification	38,169,269
02	CMO, MC Rohri	18		72,860,954
03	TO, TC Saleh Pat	6		33,867,045
Total				144,897,268

Annex-CXXV
[Para: 1.10.3.3]

Non-Maintenance of Log Books

(Amount in Rupees)

Sr	Formation	AIR Para	Detail	Amount
1	CO, DC Ghotki	2	Purchase POL for vehicles but Log Books not prepared	967,226
2	CMO, MC Rohri	21	Purchase POL for vehicles but Log Books not prepare	8,156,464
3	CMO,MC Khairpur	16	Purchase POL for vehicles but Log Books not prepare	3,472,774
4	CMO,MC Gambat	12	Purchase POL for vehicles but Log Books not prepare	3,471,289
5	TO, TC Kingri	12	Purchase POL for vehicles but Log Books not prepare	2,363,101
6	TO, TC, Pano Akil	14	Purchase POL for vehicles but Log Books not prepare	6,638,675

(Amount in Rupees)

Sr	Formation	AIR Para	Detail	Amount
7	TO, TC, Saleh Pat	4	Purchase POL for vehicles but Log Books not prepared	7,293,987
8	TO, TC Kot Dijji	8	Purchase POL for vehicles but Log Books not prepared	9,188,477
9	TO, TC Thari Mir Wah	10	Purchase POL for vehicles but Log Books not prepared	6,586,856
Total				48,138,849

Annex-CXXVI
[Para: 1.10.3.4]

Non-Accountal of Material into Stock Register

(Amount in Rupees)

Formation	Para No	Particulars	Amount
CMO, MC Rohri	46	Procured: Sports Garments, Panel Boards, Pumps, MS Pipes, AC Pipes, Battery for Generator, PVC Pipes, Super Asia Pipes, Poly Earthine Pipe,, G.I Pipe + Motor, Hand Pumps, Hand Pumps,, Sanitation Material,, Starter & PVC Wire, Main Switch & PVC Wire, Street Light Material, Fiber Water Tank, Air Cooler & Exhaust Fan, etc.	22,339,404
CMO, MC Khairpur	19	Air Cooler & Exhaust Fan, Electric Material, Sanitation material, Uniform, Dustbin	11,008,991
CMO, MC Gambat	15	Procured: Water cooler, A/C, computers, printer and scanner, Sanitation Material, Electric material, Tires and batteries	3,360,874
CMO, MC Kingri	17	Procured: De-watering machines/ motors, Electric material, Uniform, RCC pipe, Sanitary material, Hand pump	9,365,763
Total			46,075,032

Award of Contracts without Tender

(Amount in Rupees)

Formation	Para No	Particulars	Amount
CMO, MC Rohri	20	Supply & Fixing of PVC Pipe, Supply of Sanitation Material, Electric Material, Kerb Stone, RCC Slabs Kerb Stone, Paving Block , Loose Mobil Oil Drums & Carriage Charges Construction of Wall, Block Drain, CC Block R&M Works, Hiring of Excavator Machine, Rent of Tractors, & Earth Filling, Silt Clearance etc.	20,971,742
TO, TC Pano Akil	11	P&F of Cross for S/D, RCC Road Construction of CC Topping & Earth Filling, Sewerage Drain, Repair of Drains, Purchase of Electric Material, Desilting of Drain, Repair of Disposal, Providing AC Pipe etc.	13,917,226
Total			34,888,968

Annex-CXXVIII
[Para: 1.10.3.6]

Non-Deduction of Sales Tax / Service Tax

(Amount in Rupees)

Formation	Para No	Particulars	Amount
CMO, MC Rohri	7,13,8	Provided Taxable articles & services by contractor	9,861,583
CMO, MC Khairpur	6	Provided Taxable articles & services by contractor	1,938,253
CMO, MC Gambat	4	Provided Taxable articles & services by contractor	255,724
CMO, MC Kingri	5	Provided Taxable articles & services by contractor	2,102,643
TO, TC Pano Akil	2	Provided Taxable articles & services by contractor	11,524,810
TO, TC Saleh Pat	2	Provided Taxable articles & services by contractor	938,043
TO, TC KotDiji	19	Provided Taxable articles & services by contractor	1,586,279
TO, TC Thari Mir Wah	25,26	Provided Taxable articles & services by contractor	2,367,459
Total			30,574,794

Annex-CXXIX
[Para: 1.10.3.7]

Non-hoisting of Bid Evaluation Report on SPPRA Website

(Amount in Rupees)

Sr.	Name of Work	Name of Contractor	Estimated Cost
1	Compound wall of Eid Gaah and C.C Block at Village Rind Hajana U/c Kotdiji Of Taluka Kotdiji	M/S Shahid Abbas Rind	1,000,000
2	Construction of Surface Drains & CC .Block at Village Nawab Khan Solangi U/C Kumb of Taluka Kotdiji	M/s Mohammad Rafique Solangi	1,000,000
3	Construction of Surface Drains & CC Block at village Photo Khan Khaskheli / Qasim Khaskheli U/c Jiskani of Taluka Kotidji	M/S Mohammad Rafique Solangi	1,000,000
4	Construction of Surface Drains & CC .Block at Mohalla Jam Khan wassan at Village Nawab Khan Wassan U/C Jiskani Of Taluka Kotdiji	M.Rafique Solangi	500,000
5	Earth work & Construction of Surface drains & C.C Block at Dhani Bux Birohi U/C Jhando Mashaik Of Taluka Kotdiji	M/S Inayatullah Shaikh	1,000,000
6	Construction of Surface Drains & CC .Block at Soomra Mohalla U/C Deh Sahu Of Taluka Kotdiji	M/S Syed Shuja Muhammad Shah	700,000
7	Construction of Compound Wall at Sanjrani Mohalla Village Mithri U/C Deh Sahu Of Taluka Kotdiji	M/S Sheraz Rind	900,000
8	Construction of Imam Barghah At Mohalla Jam Khan Rid Village Mithri U/C Deh Sahu Of Taluka Kotdiji	M/S Ghulam Raza Rid	300,000
9	Mini water supply Scheme at village Sahib Khan Chakrani Near U/C Fakirabad Of Taluka Kotdiji	M/S Mohd Avais Katio	1,000,000
10	Construction of Surface Drains & CC .Block at village Haji Nawab Khan Wassan Mohalla Wahid Bux Wassan U/C Jiskani Of Taluka Kotdiji	M/S Hasnain Enterprises	500,000
11	Construction of Surface Drains & CC .Block at village Koro Khan Wassan U/C Jiskani Of Taluka Kotdiji	M/S Syed Zahid Hussain Shah	500,000
12	Construction of Compound Wall & C.C Block at village Tando Shah near Raja Cotton Factory U/C Deh Sahu Of Taluka Kotdiji	M/S Syed Shuja Mohammad Shah	500,000
13	Construction of Surface Drains & CC .Block at Various Mohalla's of Town Kot Banglow U/C Kotdiji of Taluka Kotdiji	M/S Nazim Hussain Bhutto	1,000,000
14	Construction of Surface Drains & CC .Block at Mir Atta Hussain/Talpur Mohalla U/C Kotdiji of Taluka Kotdiji	M/S Ahsanullah Larik	500,000
15	Construction of Surface Drains & CC .Block at Mohalla Sirai Lutuf Ali Khan U/C Kotdiji of Taluka Kotdiji	M/S Afzal Enterprises	500,000
16	Construction of Surface Drains & CC .Block at Mohalla Bani Hashim & Panjhati U/C Kotdiji of Taluka Kotdiji	M/S Ahsanullah Larik	500,000
17	Construction of Surface Drains & CC .Block at Fazlani Mohalla Village Mithri U/C Deh Sahu Of Taluka Kotdiji	M/S Hasnian Enterprises	700,000
18	Construction of Tomb of Darghah Shah Hussain Badshah U/C Fateh Pur Of Taluka Kotdiji	M/s Hasnain Enterprises	800,000
19	Construction Waiting Shade at Darghah Jhangle Fakir ,U/C. Lyari of Taluka Kotdiji	M/S Syed Zahid Hussain Shah	500,000

(Amount in Rupees)

Sr.	Name of Work	Name of Contractor	Estimated Cost
20	Construction of Waiting Shade at village Sono Shaikh UC Shahdi Shaheed Taluka Kotdiji	M/S Umair Ali & Company	600,000
21	Construction of Compound Wall& CC .Block of Eid Gahat Village haji Mir Mohammad Solangi U/C Bapho Of Taluka Kotdiji	M/S Ali Murad Bhatti	600,000
22	Construction of Compound Wall& CC .Block of Eid Gahat Village Sofan Bhatti U/C Fakir Abad Of Taluka Kotdiji	M/S Nizakat Sahito	600,000
23	Construction of Compound Wall& CC .Block of Eid Gahat Dergha Deh Sahu U/C Deh Sahu Of Taluka Kotdiji	M/S Mohammad Yousif Dharejo	700,000
24	Construction of Imam Barghah at village izat solangi Mohammad Sadiq Wassan U/C Deh Sahu of Taluka Kotdiji	M/S Blue Bird constt. Co	700,000
25	Earth Work at New Cattle Piri Uc Kumb of Taluka Kotdiji	M/S Umair Ali	1,000,000
26	Construction of Surface Drains & CC .Block at Village Bahar Phulpoto U/C Kotdiji Of Taluka Kotdiji	M/S Ranjhan Kanasro	600,000
27	Construction of Waiting Shade at Village Anwar Mari U/C Mohbat Wah Of Taluka Kotdiji	M/S Khadim Hussain & CO	600,000
28	Construction of Surface Drains & CC .Block at Village Pathan Khan Siyal U/C Kumb Of Taluka Kotdiji	M/S Sheer Mohammad Siyal	500,000
29	Construction of Compound Wall of Garveyard at Fakir Yar Mohammad U/C N.F jalani Of Taluka Kotdiji	M/S Arbab Khawaja	600,000
30	Supplying & Installing water filter plant REVERSE OSMOSIS SYSTEM @ R.O PLANT for village Haji Nawab Khan Wassan U/C JISKANI OF TALUKA KOTIDJI	M/S Firdos Ali Shah	650,000
31	Construction of Waiting Shade at village Halepota U/C Shadi Shaeed Of Taluka Kotdiji	M/S Umair Ali& CO	600,000
32	Construction of Surface Drains & CC .Block at Village Murad Gopang U/C kotdiji Of Taluka Kotdiji	M/S Nebahu Gopang	500,000
33	Construction of Surface Drains & CC .Block at Mohalla Sultan Palh Village Dodo Khan Palh U/C Jiskani Of Taluka Kotdiji	M/S M.Rafique Solangi	500,000
34	Construction of Surface Drains & CC .Block at Village Mir Mohammad Solangi U/C Bapho Of Taluka Kotdiji	M/S Mir Mohammad Solangi	500,000
35	Construction of Surface Drains & CC .Block at Village Ali Mohammad Solangi Mohalla Kakan Solangi U/C Jhando Mashik Of Taluka Kotdiji	M/S Mumtaz Solangi	500,000
36	Construction of Mosque at village Mohammad Arib Solangi u/c Kumb of Taluka kotdiji	M/S Mohammad Arib Solangi	500,000
37	Construction of Surface Drains & CC .Block at Various Mohalla's of Town Kumb U/C Kotdiji of Taluka Kotdiji	M/S Mumtaz Wassan	1,000,000
38	Construction of Shade at eid Gah u/c kumb kotdiji	M/S Khadim& CO	1,000,000
39	Construction of Surface Drains & CC .Block at mohalla Akani U/C Deh Sahu Of Taluka Kotdiji	M/S Syed Zahid Hussain Shah	400,000
40	Construction of Surface Drains & CC .Block at Mohalla Tasleem Wassan U/C Kumb of Taluka Kotdiji	M/S Rafique Solangi	500,000
41	Providing Mini Water Supply Scheme village Burdi at Meharno U/C Kotdiji	M/S Khair Mohammad Burdi	1,000,000
42	Construction of Mini Water Supply Scheme at village Mohammad Khan Mari, U/C. Kot Diji.	M/S Imtiaz Wassan	500,000
Total			28,050,000

Irregular Award of Work to Unregistered Contractors

TO, TC Kot Diji (Para No.22)

(Amount in Rupees)

Sr.	Name of Work	Name of Contractor	Work Order No:	W.O Date	Estimated Cost
1	Const: of Surface Drains I/C C.C Block for Muhalla U/C Setharja	M/s Qaiser Jamro Govt: Contractor	83	10.04.2015	495,800
2	Const: of Surface Drains I/C C.C Block for Muhalla Usman Abad U/C Setharja	M/s Tanweer Ahmed Lund Govt Contractor	43	08.04.2015	495,800
3	Const: of Brick Pavement U/C Mandan, Taluka Thari MeerWah	M/s Veeru Mal Govt: Contractor	80	09.04.2015	198,631
4	Const: of Brick Pavement U/C Baki Khan, Taluka Thari MeerWah	M/s Veeru Mal Govt: Contractor	79	09.04.2015	198,631
5	Const: of Brick Pavement U/C Sabar Rind, Taluka Thari MeerWah	M/s Veeru Mal Govt: Contractor	15	07.04.2015	396,700
6	Cost: of Culvert Over Water Courses @ Various Places of U/C Bozdar Wada, Taluka Thari MeerWah	M/s Veeru Mal Govt: Contractor	87	10.04.2015	298,500
7	Const: of Surface Drains I/C C.C Block for Muhalla Ghulam Shabbir U/C Setharja	M/s M.A Mughal Govt: Contractor	35	08.04.2015	495,800
8	Silt Clearance for Surface Drains for Drainage Scheme Setharja, Taluka Thari Meer Wah	M/s Bukhari Construction Thari Meer Wah	74	09.04.2015	698,628
9	Const: of Brick Pavement U/C Mohsin Shah , Taluka Thari MeerWah	M/S Pervez Ahmed Govt: Contactor	16	07.04.2015	493,600
10	Const: of Brick Pavement U/C Tando Mir Ali , Taluka Thari MeerWah	M/S Pervez Ahmed Govt: Contactor	6	07.04.2015	493,600
11	Providing/Installing LED Street Light from Old Exchange to Dasti House Town Thari Meer Wah	M/s M.A Mughal Govt: Contractor	66	09.04.2015	998,100
12	Providing/Installing LED Street Light At Meer's Colony Thari Meer Wah	M/s M.A Mughal Govt: Contractor	Nil	Nil	998,100
13	Providing/Installing LED Street Light from Zone A to A.C Office Thari Meer Wah	M/s M.A Mughal Govt: Contractor	Nil	Nil	998,100
14	Providing/Installing LED Street Light from Bus Stand to Mir Wah Bridge Thari Meer Wah	M/s Bukhari Construction Thari Meer Wah	Nil	Nil	998,100
15	Providing/Installing LED Street Light from Zone AAwan Petroleum Thari Meer Wah	M/s M.A Mughal Govt: Contractor	55	09.04.2015	998,100
16	Const: of Brick Pavement From Bus Stand to Old Exchange , Taluka Thari MeerWah	M/s Ranipur Jilani Govt: Contractor	52	08.04.2015	794,255

(Amount in Rupees)

Sr.	Name of Work	Name of Contractor	Work Order No:	W.O Date	Estimated Cost
17	Earth Filling @ various Places of U/C Veesar, Town Committee Thari Meer Wah	M/S Pervez Ahmed Govt: Contractor	3	07.04.2015	998,287
18	Repair of Disposal of Zone A Bozdar	M/S Pervez Ahmed Govt: Contractor	60	09.04.2015	999,000
19	Const: of Surface Drains I/C C.C Block for EID Gah & Ansari Mohalla Town thari Meer Wah	M/s Qaiser Jamro Govt: Contractor	42	08.04.2015	594,500
20	Const: of Surface Drains I/C C.C Block for MIRs Colony & Mallah Muhalla Meer Wah	M/s Bukhari Construction Thari Meer Wah	25	08.04.2015	594,500
21	Earth Filling @ various Places of U/C Hindiari, Town Committee Thari Meer Wah	M/s Ranipur Jilani Govt: Contractor	Nil	Nil	998,287
22	Providing/Installing LED Street Light from Ansari Muhalla to Bhabhan Muhalla Thari Meer Wah	M/s M.A Mughal Govt: Contractor	67	09.04.2015	998,100
23	Providing/Installing LED Street Light from Town Office to Jogi Muhalla Thari Meer Wah	M/s M.A Mughal Govt: Contractor	Nil	09.04.2015	998,100
24	Providing/Installing LED Street Light from City Gate Hotel to Naka Thari Meer Wah	M/s M.A Mughal Govt: Contractor	Nil	09.04.2015	998,100
25	Providing/Installing LED Street Light from Naka to Bus Stand Thari Meer Wah	M/s M.A Mughal Govt: Contractor	Nil	09.04.2015	998,100
26	Providing/Installing LED Street Light from A.C Office to Town Office Thari Meer Wah	M/s M.A Mughal Govt: Contractor	Nil	Nil	998,100
27	Const: of Brick Pavement U/C Hindiari, Taluka Thari MeerWah	M/s Veeru Mal Govt: Contractor	90	10.04.2015	396,700
28	Earth Filling @ various Places of U/C Deparja, Town Committee Thari Meer Wah	M/s Veeru Mal Govt: Contractor	26	08.04.2015	998,287
29	Cost: of Culvert Over Water Courses @ Various Places of U/C Setharja, Taluka Thari MeerWah	M/s Naeem Akhtar Govt: Contractor	13	07.04.2015	298,500
30	Const: of Surface Drains I/C C.C Block for Nebaho Shah Muhalla	M/s Bukhari Construction Thari Meer Wah	36	08.04.2015	594,500
31	Const: of Surface Drains I/C C.C Block for Jogi Muhalla	M/s Bukhari Construction Thari Meer Wah	21	07.04.2015	594,500
32	Const: of Surface Drains I/C C.C Block for Banbhan & Manganhar Muhalla	M/s Veeru Mal Govt: Contractor	28	08.04.2015	594,500
33	Cost: of Culvert Over Water Courses @ Various Places of U/C Mohsin Shah, Taluka Thari MeerWah	M/S Veeru Mal Govt: Contractor	24	08.04.2015	298,500

(Amount in Rupees)

Sr.	Name of Work	Name of Contractor	Work Order No:	W.O Date	Estimated Cost
34	Earth Filling @ various Places of U/C Tandu Mir Ali, Town Committee Thari Meer Wah	M/s Bukhari Construction Thari Meer Wah	58	09.04.2015	998,287
35	Repair & Renovation Public Park Town Setharja	M/s Bukhari Construction Thari Meer Wah	37	08.04.2015	889,000
36	Beautification of Mohalla Usman Abad, Setharja	M/s Bukhari Construction Thari Meer Wah	75	09.04.2015	797,419
37	Beautification of Mohalla Hussain Abad, Setharja	M/s Bukhari Construction Thari Meer Wah	Nil	09.04.2015	797,419
Total					26,483,131

Annex-CXXXI
[Para: 1.10.3.9]

Unjustified Excess Payment

TO, TC Thari Mir Wah (Para No.2)

(Amount in Rupees)

S. No.	Branch / Main Head	Sub Head	Budget	Expenditure	Excess
1	Town Officer Branch	Purchase of Computers	150,000	230,631	80,631
2	Town Officer Branch	Payment of Pol Bills	1,000,000	1,229,227	229,227
3	Town Officer Branch	Miscellaneous	-	6,855,986	6,855,986
4	Sanitation	Purchase of Choona/Lime Powder	-	250,000	250,000
5	Sanitation	Payment of Pol Fumigation/Malaria Spray	-	170,000	170,000
6	Sanitation	Supply of Sanitation Material Town Setharja	100,000	254,832	154,832
7	Drainage	Purchase of Pump 5"/6" Dia	-	441,685	441,685
8	Fire Brigade	Purchase of Polythine Pipe 4" Dia	-	92,951	92,951
9	Special Packages & Religious days	Construction of Crosses Including Lighting	-	1,015,204	1,015,204
10	Social Welfare	Aid to Uris Sachal Sarmast	25,000	500,000	475,000
11	Social Welfare	Aid to Press Club Thari/Setharja/Bozdar Wada	200,000	405,000	205,000
12	Social Welfare	Celebration of 14th August	-	787,793	787,793
13	Charged Expenditure	Publication of Auction Notice Through Director Information	-	111,791	111,791
14	Charged Expenditure	Payment of Income Tax	-	8,797,030	8,797,030
15	Charged Expenditure	Supply/Installation of Electric Motors Dargah Pir Wassan	-	79,456	79,456
16	Liabilities	Payment of Liability Bills	-	3,046,217	3,046,217
Total			1,475,000	24,267,803	22,792,803

Violation of Financial Powers

TO, TC, Thari Mir Wah (Para No.24)

(Amount In Rupees)

Sr.	Name of Work	Name of Contractor	Estimated Cost	TS Issued
1	Silt Clearance for Surface Drains for Drainage Scheme Setharja, Taluka Thari Meer Wah	M/s Bukhari Construction Thari Meer Wah	698,628	600,000
2	Providing/Installing LED Street Light from Old Exchange to Dasti House Town Thari Meer Wah	M/s M.A Mughal Govt: Contractor	998,100	600,000
3	Providing/Installing LED Street Light At Meer's Colony Thari Meer Wah	M/s M.A Mughal Govt: Contractor	998,100	600,000
4	Providing/Installing LED Street Light from Zone A to A.C Office Thari Meer Wah	M/s M.A Mughal Govt: Contractor	998,100	600,000
5	Providing/Installing LED Street Light from Bus Stand to Mir Wah Bridge Thari Meer Wah	M/s Bukhari Construction Thari Meer Wah	998,100	600,000
6	Providing/Installing LED Street Light from Zone AAwan Petroleum Thari Meer Wah	M/s M.A Mughal Govt: Contractor	998,100	600,000
7	Const: of Brick Pavement From Bus Stand to Old Exchange , Taluka Thari MeerWah	M/s Ranipur Jilani Govt: Contractor	794,255	600,000
8	Earth Filling @ various Places of U/C Veesar, Town Committee Thari Meer Wah	M/S Pervez Ahmed Govt: Contactor	998,287	600,000
9	Repair of Disposal of Disposal of Zone A Town Bozdar	M/S Pervez Ahmed Govt: Contactor	999,000	600,000
10	Const: of Surface Drains I/C C.C Block for EID Gah & Ansari Mohalla Town thari Meer Wah	M/s Qaiser Jamro Govt: Contractor	594,500	600,000
11	Earth Filling @ various Places of U/C Hindiari, Town Committee Thari Meer Wah	M/s Ranipur Jilani Govt: Contractor	998,287	600,000
12	Providing/Installing LED Street Light from Ansari Muhalla to Bhabhan Muhalla Thari Meer Wah	M/s M.A Mughal Govt: Contractor	998,100	600,000
13	Providing/Installing LED Street Light from Town Office to Jogi Muhalla Thari Meer Wah	M/s M.A Mughal Govt: Contractor	998,100	600,000
14	Providing/Installing LED Street Light from City Gate Hotel to Naka Thari Meer Wah	M/s M.A Mughal Govt: Contractor	998,100	600,000
15	Providing/Installing LED Street Light from Naka to Bus Stand Thari Meer Wah	M/s M.A Mughal Govt: Contractor	998,100	600,000
16	Providing/Installing LED Street Light from A.C Office to Town Office Thari Meer Wah	M/s M.A Mughal Govt: Contractor	998,100	600,000
17	Earth Filling @ various Places of U/C Deeparja, Town Committee Thari Meer Wah	M/s Veeru Mal Govt: Contractor	998,287	600,000
18	Earth Filling @ various Places of U/C Tandu Mir Ali, TC Thari Meer Wah	M/s Bukhari Construction Thari Meer Wah	998,287	600,000
19	Repair & Renovation Public Park Town Setharja	-do-	889,000	600,000
20	Beautification of Mohalla Usman Abad, Setharja	-do-	797,419	600,000
21	Beautification of Mohalla Hussain Abad , Setharja	-do-	797,419	600,000
Total			19,544,369	

Payment without Pre-Audit

TO, TC Kot Diji (Para No.2)

Work No	Name of Work	Contractor	Amount
1	Construction of Compound Wall & CC Block for Eid Gah at Rind Hajana, UC Rind Hajana, Taluka Kotdiji, District Khairpur	M/S Shahid Abbas	632,086
2	Construction of Surface Drains & CC Block at Village Photo Khan Khaskheli, U.C Jiskani	M/S Muhammad Rafique Solangi	998,891
3	Construction of Imam Bargah at Mohalla Jam Khan Rid, Village Mithri, UC Deh Sohu	M/S Ghulam Raza Rid	298,631
4	Construction of Surface Drains & CC Block at Village Nawab Khan Wasan, Mohalla Wahid Bux, U.C Jiskani	M/S Hasnain Enterprises	417,160
5	Construction of Surface Drains & CC Block at Village Tando Sahah, Near Raja Cotton Factory UC Deh Sohu.	M/S Syed Shuja Muhammad Shah	495,250
6	Construction of Surface Drains & CC Block at Mohalla Mir Atta Hussain Talpur, UC Kotdiji	M/S Ahsanullah Larik	497,614
7	Construction of Surface Drains & CC Block@ Mohalla Sirai Lutuf Ali UC Kotdiji, Taluka Kotdiji	M/S Afzal Enterprises	498,221
8	Construction of Surface Drains & CC Block at Mohalla Bani Hashin & Pajhati, UC Kotdiji	M/S Ahsanullah Larik	497,430
9	Construction of Surface Drains & CC Block at Fazlani Mohalla Village Mithri UC Deh Sohu.	M/S Hasnain Enterprises	698,050
10	Construction of Compound Wall & CC Block of Imam Bargah at Village Izat Solangi, Muhammad Sadiq Wassan, UC Deh Sohu of Taluka Kotdiji	M/S Blue Bird Construction Co	698,984
11	Construction of Waiting Shade at Village Halepota UC Shahdi Shaheed of Taluka Kotdiji	M/S Umair Ali & Co.	479,749
12	Construction of Mosque at Village Mohammad Arib Solangi UC Kunb	M/S Muhammad Arib Solangi	497,353
13	Construction of Shed at Eidgah UC Kunmb, Taluka Kotdiji, District Khairpur	M/S Khadim Hussain &Co	1,005,917
14	Construction of Surface Drains & CC Block @ Muhalla Akani UC Deh Sohu of Taluka Kotdiji	M/S Syed Zahid Hussain Shah	389,351
15	Providing Mini Water Supply Scheme at Village Burdi @ Mehrano, U.C Kotdiji	M/S Khair Muhammad Burdi	646,942
Total			8,751,629

TO, TC Kot Diji (Para No.3)

Sr.	Che: No.	Date	Bank	Description	Amount
1	435249	2.3.2015	Manager NBP Ranipur	Salary of UC Staff Jhando Mashakh	346,856
2	435250	2.3.2015	Manager MCB Kumb	Salary of Town Committee Kumb	95,983
3	435251	2.3.2015	Manager NBP Kotdiji	Salary of Mr. Matloob Hussain Chandio (Accountant)	23,983
4	435252	2.3.2015	Manager NBP Kotdiji	Salary of Mr. Faisal Gulzar Bhutto (Sub-Engineer)	19,931

Sr.	Che: No.	Date	Bank	Description	Amount
5	3593021	2.3.2015	Manager Sindh Bank Khairpur	Salary of TMA Office Kotdiji	322,039
6	3593022	2.3.2015	Manager Sindh Bank Khairpur	Salary of Mr. Ghulam Mustafa Shaikh (Town Officer)	39,194
7	435236	2.3.2015	Manager NBP Kotdiji	Salary of Sub Office Kotdiji	517,453
8	435237	2.3.2015	Manager NBP Kotdiji	Salary of Town Committee Kumb	1,351,187
9	435238	2.3.2015	Manager NBP Kotdiji	Salary of TMA Staff Kotdiji	241,147
10	435239	2.3.2015	Manager NBP Kotdiji	Salary of Town Committee kotdiji	646,017
11	435240	2.3.2015	Manager NBP Kotdiji	Salary of UC Staff Mohbat Wah	196,348
12	435242	2.3.2015	Manager NBP Gambat	Salary of Town Committee Faqirabad	548,412
13	435243	2.3.2015	Manager NBP Kotdiji	Town Committee Kumb Pensioners	283,332
14	435244	2.3.2015	Manager NBP Kotdiji	Town Committee Kotdiji Pensioners	395,963
15	435245	2.3.2015	Manager NBP Kotdiji	Salary of Sub Office Kumb	350,895
16	435246	2.3.2015	Manager NBP Kotdiji	Salary of Sub-office Faqirabad	183,013
17	435247	2.3.2015	Manager NBP Kotdiji	Salary of Defunct TMA Kotdiji	393,906
18	435248	2.3.2015	Manager NBP Kotdiji	Salary of Regular Employees	659,706
Total					6,615,365

Annex-CXXXIV
[Para: 1.10.3.13]

Wasteful Expenditure on Salaries of Medical Staff

CO, DC Khairpur (Para No.2)

(Amount in Rupees)

Sr.	Branch Name	Budget 2014-15
1	Health 1,265,880 Per Month*12= 15,190,560 per year	15,190,560
Total		15,190,560

Annex-CXXXV
[Para: 1.10.3.14]

Expenditure without Tender

(Amount in Rupees)

Formation	Para No	Heads	Amount
CMO, MC Khairpur	3	Const of surface drain, waiting room, Rep of SD and RCC crosses Development Work, Providing pavers block, Girder crosses etc.	4,280,186
CMO, MC Kingri	3	Const of CC Block, Const of S/D, Const of Culverts, Const of crosses	1,826,562
TO, TC Kot Dijj	6	Supply of Earth Through Tractor Trolley, Including Loading / Unloading	2,694,055
TO, TC Thari Mir Wah	15	Purchase of Air Coolers, Diesel Oil Engines, Water Coolers including stabilizers, Water Pump & Pipes, Liveries	2,147,500
Total			10,948,303

Un-Authorized Appointment

(Amount in Rupees)

Formation	Para No	Amount
CMO, MC Rohri	26	3,220,000
CMO, MC Khairpur	8	4,448,806
Total		7,668,806

CMO, MC Rohri (Para No.26)

(Amount in Rupees)

Sr.	Name of Employee	Desig:	Monthly Pay	Period in Month	Total Pay for period	Pay for 6/15	Total
1	Mehmood S/o Allah Diya	Beldar	7,000	11	77,000	7,000	84,000
2	Muhammad Aslam S/o Qalandar Bux	Beldar	7,000	11	77,000	7,000	84,000
3	Sajjad Hussain S/o Jaro Khan	Helper	7,000	11	77,000	226	77,226
4	Ghulam Shabir S/o Muhammad Shaban Khan	Helper	7,000	11	77,000	7,000	84,000
5	Khalid Hussain Mangi S/o Abdul Rafique	Beldar	7,000	11	77,000	7,000	84,000
6	Raza Abbass S/o Ghulam Muhammad Mangi	Helper	7,000	11	77,000	7,000	84,000
7	Muhammad Rahil S/o Muhammad Aslam	Helper	7,000	11	77,000	7,000	84,000
8	Nazeer Ahmed S/o Naseer Ahmed	Helper	7,000	11	77,000	7,000	84,000
9	Gulshad Ahmed S/o Azizullah	Helper	7,000	11	77,000	7,000	84,000
10	Nadeem Ahmed S/o Ashraf Ali	Helper	7,000	11	77,000	7,000	84,000
11	Muneer Ahmed S/o Allah Wasayo	Sweeper	7,000	11	77,000	7,000	84,000
12	Muhammad Ashraf S/o Methal Kato	Helper	7,000	11	77,000	-	77,000
13	Syed Jinsar Hussain Shah S/o Irshad Hussain Shah	Helper	7,000	11	77,000	7,000	84,000
14	Nazeer Ahmed S/o Faiz Muhammad Mirani	Helper	7,000	11	77,000	7,000	84,000
15	Rashid S/o Ashfaque Hussain	Helper	7,000	11	77,000	7,000	84,000

(Amount in Rupees)

Sr.	Name of Employee	Desig:	Monthly Pay	Period in Month	Total Pay for period	Pay for 6/15	Total
16	Muneer Ahmed S/o Manzoor Ahmed	Helper	7,000	11	77,000	-	77,000
17	Shah Nawaz S/o Muhammad Ramzan Buriro	Helper	7,000	11	77,000	7,000	84,000
18	Muhammad Yameen S/o Umed Ali Mangi	Helper	7,000	11	77,000	-	77,000
19	Muhabat Ali S/o M. Sharif	Helper	7,000	11	77,000	7,000	84,000
20	Muhammad Naeem S/o Habibullah Bhutto	Helper	7,000	11	77,000	7,000	84,000
21	Nadeem Ahmed S/o Sahib Dino	Helper	7,000	11	77,000	3,839	80,839
22	Majid Ali S/o Haji Bhutto	Helper	7,000	11	77,000	6,774	83,774
23	Riaz S/o Nazeer Ahmed	Helper	7,000	11	77,000	7,000	84,000
24	Hafiz Abdul Malik S/o Muhammad Yousuf Jagirani	Helper	7,000	11	77,000	5,645	82,645
25	Ghulam Murtaza S/o Gulsher	Helper	7,000	11	77,000	7,000	84,000
26	Ghulam Mohiyuddin Sarwari S/o Ghulam Abbass	Helper	7,000	11	77,000	7,000	84,000
27	Muhammad Farooque S/o Sher Muhammad	Helper	7,000	11	77,000	7,000	84,000
28	Muhammad Suleman S/o Allah Dad	Helper	7,000	11	77,000	7,000	84,000
29	Naveed Ahmed S/o Ghulam Qadir Memon	Helper	7,000	11	77,000	-	77,000
30	Imran Khan S/o Ghazi Khan Shaikh	Helper	7,000	11	77,000	4,742	81,742
31	Muhammad Paryal S/o Sobharo	Sanitary Worker	7,000	11	77,000	7,000	84,000
32	Sabir Hussain S/o Wahid Bux Shaikh	Sanitary Worker	7,000	11	77,000	7,000	84,000
33	Manwar Lal S/o Lakshman	Sanitary Worker	7,000	11	77,000	7,000	84,000
34	Khair Muhammad S/o Dost Muhammad	Sanitary Worker	7,000	11	77,000	7,000	84,000
35	Lal Bux S/o Badal	-do-	7,000	11	77,000	7,000	84,000
36	Muhammad Ali S/o Nawab	Malhi	7,000	11	77,000	7,000	84,000
37	Shah Nawaz S/o Juman	Malhi	7,000	11	77,000	6,774	83,774
38	Abid Ali S/o Shafi Muhammad	Malhi	7,000	11	77,000	-	77,000
39	Rashid Ali S/o Shafi Muhammad	Malhi	7,000	11	77,000	-	77,000
Total			273,000		3,003,000	17,000	3,220,000

Sr.	Date	Che: No.	Particulars	Payee	Amount
1	15/12/2014	687969	Payment for the month of Nov 14 (12 Daily wages staff @ 12000/ Month)	Abdul Majeed	144,000
2	24/12/2014	698729	Payment to the contract employees of NUCSC as loan	Kashif Hussain pathan muqadam	110,000
3	24/12/2014	698824	advance salary for dewali	Manzoor Hussain	48,000
4	22/12/2014	280120	Payment for the month of June 14 (12 Daily wages staff @ 12000/ Month)	Abdul Majeed	144,000
5	28/7/2014	280146	Payment for the (12 Daily wages staff @ 12000/ Month)	concerned staff	144,000
6	14/11/2014	3921787	Payment for the month of Oct 14 (6 Daily wages staff @ 12000/ Month)	concerned staff	72,000
7	12/5/2015	34055269	Payment for the month of April 15	concerned staff	147,000
8	12/5/2015	34055271	Payment for the month of March 15 (12 Daily wages staff @ 12000/ Month)	Abdul Majeed	144,000
9	12/5/2015	13431521	Payment for the month of March 15 (10 Daily wages staff @ 9000/ Month)	Aamir hussain Encroachment inspector	90,000
10	3/10/2014	677605	Salary of Contract Employees	Manzoor Hussain Chandio	144,000
11	18-10-14	3921768	Salary of Contract Employees	Manzoor Hussain Chandio	72,000
12	14-11-14	687936	salary of contract Employee	Altaf Hussain Accounts Clerk	147,000
13	15-12-14	687968	Salary of Contract Employees	Altaf Hussain Accounts Clerk	147,000
14	15-12-14	687969	Salary of Contract Employees	Manzoor Hussain Chandio	144,000
15	30-12-14	3921823	Salary of Contract Employees	Aamir Hussain Phulpoto	36,006
16	24-12-14	698829	Salary of Contract Employees	Kashif Hussain U.C Incharge Luqman	110,000
17	15-1-15	698791	Salary of Contract Employees	Manzoor Hussain Chandio	96,000
18	15-1-15	698799	Salary of Contract Employees	Altaf Hussain Pirzado, clerk	147,000
19	15-1-15	12118294	Salary of Contract Employees	Mazhar Ali Phulpoto	180,000
20	15-1-15	12118295	Salary of Contract Employees	Aamir Hussain Phulpoto	24,000
21	16-2-15	927502	Salary of Contract Employees	Altaf Hussain Pirzado, clerk	147,000
22	16-2-15	927506	Salary of Contract Employees	Manzoor Hussain Chandio	144,000
23	3/3/2015	927492	Salary of Contract Employees	Manzoor Hussain Chandio	84,000
24	9/3/2015	927460	Salary of Contract Employees	Manzoor Hussain Chandio	48,000

(Amount in Rupees)

Sr.	Date	Che: No.	Particulars	Payee	Amount
25	9/3/2015	927470	Salary of Contract Employees	Altaf Hussain Pirzado, clerk	147,000
26	31-3-15	927481	Salary of Contract Employees	Manzoor Hussain Chandio	60,000
27	8/4/2015	383054	Salary of Contract Employees	Altaf Hussain Pirzado, clerk	147,000
28	8/4/2015	383055	Salary of Contract Employees	Manzoor Hussain Chandio	96,000
29	16-4-15	12563855	Salary Daily Wages	Wasif Hussain Pathan	241,800
30	12/5/2015	34055271	Salary Contract Employee	Manzoor Hussain Chandio	144,000
31	12/5/2015	34055272	Salary Contract Employee	Wasif Hussain Pathan	234,000
32	12/5/2015	13431520	Salary of Contract Staff April 2015	Manzoor Hussain Chandio	198,000
33	12/5/2015	13431521	Salary of Contract Staff April 2015	Aamir Hussain Phulpoto	90,000
34	9/6/2015	34055298	Salary of Staff (Daily Wages)	Manzoor Hussain Chandio	144,000
35	12/6/2015	13367543	Salary Contract Employee	Wasif Hussain Pathan	234,000
Total					4,448,806

Targeted Recovery not achieved

(Amount in Rupees)

Sr.	Description	Targeted Recovery	Recovery Effected	Difference
CMO, MC Rohri (Para No. 29)				
1	Market Fee Rohri City	1,327,000	572,177	754,823
2	Slaughter Fee Rohri City	10,307	9,040	1,267
3	Permanent Stall Fee Rohri City	54,000	10,560	43,440
4	Map Approval Fee	80,000	-	80,000
5	Income from Town Hall & parks	250,000	188,250	61,750
6	Property Fee	1,250,000	748,095	501,905
7	Rent of Shops Rohri City	361,624	290,000	71,624
8	Road Cutting Fee	450,000	320,000	130,000
9	Hoarding/Signboard Fee	706,763	180,900	525,863
10	Fire Fighting Charges Fee	150,000	-	150,000
11	Arrears of Rent Shop	200,000	70,000	130,000
12	Arrears of Permanent Stall Fee	42,000	15,000	27,000
	Sub-total	4,881,694	2,404,022	2,477,672
TO, Town Committee, SalehPat (Para No.8)				
1	Fees	675,000	21,171	653,829
2	License Fee	2,500,000	48,000	2,452,000
3	Misc./Others	25,000	96	24,904
	Sub-total	3,200,000	69,267	3,130,733
	Total	8,081,694	2,473,289	5,608,405

Non-Recovery of Outstanding Arrears

(Amount in Rupees)

Formation	Para No	Amount
CO, DC Ghotki	8	1,647,834
CMO, MC Rohri	10	1,560,159
TO, TC Kot Diji	20	612,750
Total		3,820,743

CO, DC Ghotki (Para No.08)

Shopping centre	Number of shops	Rent 2014-15	Progressive arrears 2013-14	Total outstanding 2014-15
Benazir Shopping Center Upper Story MM	23	62,100	248,400	310,500
Dharki Shopping Center	17	36,720	37,800	74,520
Rest House Mirpur Mathelo	1	2,400	9,600	12,000
Hospital Mirpur Mathelo	5	54,576	107,352	161,928
ZA Bhutto Center Phase 1	40	125,520	281,520	407,040
ZA Bhutto Center Phase 1	16	57,600	190,200	247,800
Benazir Shopping Center	27	94,992	339,054	434,046
Total		433,908	1,213,926	1,647,834

CMO, MC Rohri (Para No. 10)

(Amount in Rupees)

Sr.	Name of Owner	Category	Shop No	Location	Monthly Rent	Rent Due including Arrears	Recovery Effected	Arrears as on 30.6.15
1	Muhammad Shafi	Shop Rent	14	Shahi Bazar Rohri	210	5,040	1,260	3,780
2	Naeem Shafi	Shop Rent	25	-do-	140	2,520	1,820	700
3	Yousuf Ali Hashmi	Shop Rent	36	-do-	80	9,673	3,000	6,673
4	Akbar Ali	Shop Rent	42	-do-	1,265	20,000	10,000	10,000
5	Muhammad Ali	Shop Rent	47	-do-	1,155	16,170	9,240	6,930
6	Abdul Hameed	Shop Rent	49	-do-	363	42,348	-	42,348
7	Muneer Ahmed Bhutto	Shop Rent	52	-do-	363	16,038		16,038
8	Khawind Dino	Shop Rent	1	Mutton Market Rohri	140	14,932	9,892	5,040
9	Imdad	Shop Rent	6	-do-	140	13,292	-	13,292
10	Saeed Ahmed	Shop Rent	8	-do-	140	7,580	3,100	4,480
11	Ghulam Qadir	Shop Rent	9	-do-	140	17,212	-	17,212
12	Ghulam Qadir	Shop Rent	10	-do-	140	7,060	1,524	5,536
13	Nazar Muhammad	Shop Rent	11	-do-	140	11,931	-	11,931

(Amount in Rupees)

Sr.	Name of Owner	Category	Shop No	Location	Monthly Rent	Rent Due including Arrears	Recovery Effected	Arrears as on 30.6.15
14	Muhammad Paryal	Shop Rent	12	-do-	140	10,417	4,107	6,310
15	Imdad Ali	Shop Rent	13	-do-	140	6,564	1,016	5,548
16	Raheem Bux	Shop Rent	14	-do-	140	3,360	2,800	560
17	Irshad Ali	Shop Rent	15	-do-	140	14,442	-	14,442
18	Noor Muhammad	Shop Rent	16	-do-	140	18,232	-	18,232
19	Muhammad Zaffar	Shop Rent	17	-do-	140	10,374	2,286	8,088
20	Zafar Iqbal	Shop Rent	18	-do-	140	3,220	2,100	1,120
21	Ghulam Rasool	Shop Rent	19	-do-	140	1,680	-	1,680
22	Abdul Haleem	Shop Rent	20	-do-	140	7,707	1,524	6,183
23	Naseer Ahmed	Shop Rent	2	Beef Market Rohri	140	10,992	3,539	7,453
24	Bashir Ahmed	Shop Rent	3	-do-	140	7,961	1,397	6,564
25	Muhammad Yameen	Shop Rent	4	-do-	140	8,088	3,048	5,040
26	Nazar Muhammad	Shop Rent	5	-do-	140	14,672	-	14,672
27	Abdul Hakeem	Shop Rent	7	-do-	140	11,452	2,221	9,231
28	Abdul Khalil	Shop Rent	13	-do-	140	2,380	700	1,680
29	Abdul Ghani	Shop Rent	14	-do-	140	6,310	1,270	5,040
30	Imam Din	Shop Rent	15	-do-	140	9,485	2,159	7,326
31	Muhammad Aslam	Shop Rent	7	Vegetable Market Rohri	140	8,850	4,090	4,760
32	Muhammad Ayoob	Shop Rent	23	-do-	140	10,992	-	10,992
33	Muhammad Ali	Shop Rent	28	-do-	140	1,680	-	1,680
Sub Total of Shop Rent					7,216	352,654	72,093	280,561
34	Mr. Sanwan Khan Jagirani	Fruit & Vegetable Market	Auction	MC Rohri	1,327,000	1,327,000	572,177	754,823
35	Mr. Zulfiqar Ali	Hoarding & Sign Board Fee	Auction	MC Rohri	755,000	755,000	296,100	458,900
36	Mr. Muhammad Nawaz Abbassi	Temporary Stall Fee	Auction	MC Rohri	360,000	360,000	294,125	65,875
Sub Total of Auctions					2,442,000	2,442,000	1,162,402	1,279,598
Grand Total					2,449,216	2,794,654	1,234,495	1,560,159

TO, TC Kot Diji (Para No.20)

Sr.	Town	Description	Demand for 2014-15	Previous arrears	Total Demand 2014-15	Recovery 2014-15	Arrears on 30-6-2015
1	Kumb	Rent of Shops	501,000	429,850	930,850	360,500	570,350
2	Kotdiji	-do-	74,400	20,000	94,400	52,000	42,400
Total			575,400	449,850	1,025,250	412,500	612,750

Annex-CXXXIX
[Para: 1.10.3.18]

Less Recovery of Income Tax

(Amount in Rupees)

Formation	Para No	Entries	Payments	Amount
CMO, MC Rohri	914	643	56,951,424	2,625,000
Total			56,951,424	2,625,000

Annex-CXL
[Para: 1.10.3.19]

Unjustified Outsourcing of Sanitation Work

(Amount in Rupees)

Name of Work	Para #	Particulars	Awarded to	Entries	Gross Amount
TO, TC Kot Dijj	05	Silt Clearance from Surface Drains	Contractors	29	2,494,593
TOTAL					2,494,593

Annex-CXLI
[Para: 1.10.3.20]

Loss to Government due to Retention of Council Vehicles

CO, DC Khairpur (Para No.6)

(Amount in Rupees)

Sr.	Type of Vehicle	Model	Registration No:	Physical Status	Remarks
1	Toyota HiluxG-410 4 Door Japan	1988	GS-4014	On Road	In the Use of the then S.D.M Thari Mairwah
2	Suzuki Jeep	1987	GS-4013	On Road	In the Use of the then A.D.M Khairpur
3	Toyota Hilux Pickup	N/A	GS-4977	On Road	In the Use of the then Deputy Commissioner Khairpur
4	Prado Black Color	2007	N/A	On-Road	Was in use of Mr. Naeem Ahmed Kharal, the then Chairman District Development Committee Khairpur, and he returned on 19-04-2013 but then missing
5	Not Mentioned	N/A	GS-4910	On-Road	In use of Mr. Qarban Ali Deputy Director Planning & Development Department Sukkur

Annex-CXLII
[Para: 1.10.3.21]

Non-Removal of Illegal Encroachment from Limits of Municipal Committees
(Amount in Rupees)

Formation	Para	Amount
CMO, MC Rohri	44	NA
CMO, MC Khairpur	24	NA
CMO, MC Gambat	16	NA
CMO, MC Kingri	22	NA

Annex-CXLIII
[Para: 1.10.3.22]

Un-Authorized Appointment of Staff Over & Above the Sanctioned Strength

CO, DC Sukkur (Para No.8)

Financial Year	No of Posts shown in Budget Books	No of Working Strength
2012-13	254	254
2014-15	530	519
Difference of Excess Staff		265

MIRPURKHAS DIVISION

Annex – CXLIV
[Para: 1.12.1.1]

Suspected Misappropriation in Public Money

(Amount in Rupees)

Para #	Name of Formation	No. of Schemes	Estimate Cost
03	Town Committee, Kot Ghulam Muhammad	305	100,271,000

Annex-CXLV
[Para: 1.12.1.2]

Doubtful Execution of Schemes

(Amount in Rupees)

Para #	Name of Formation	Nos. of Schemes	Estimate Cost
01	Town Committee, Kunri	10	24,217,800

Annex –CXLVI
[Para: 1.12.1.3]

Doubtful Payment to Staff instead of Vendor

Municipal Committee, Mirpurkhas (Para: 12)

(Amount in Rupees)

S.No	Date	Name of Employee	Designation	Cash Book Page	Amount
1	21-07-14	Mr. Mir Maqbool	H/Cashier	62	401,940
2	22-07-14	Mr. Ghulam Muhammad Laghari	M/Engineer	64	141,276
3	13-08-14	Mr. Merajuddin	O/S	68	249,242
4	08-09-14	Mr. Ghulam Muhammad Laghari	M/Engineer	72	71,796
5	08-09-14	Mr. Mir Irfan Ali	A.O	72	53,790
6	30-09-14	Mr. Mir Irfan Ali	A.O	73	54,642

(Amount in Rupees)

S.No	Date	Name of Employee	Designation	Cash Book Page	Amount
7	30-09-14	Mr. Ghulam Muhammad Laghari	M/Engineer	73	69,480
8	30-09-14	Mr. Najabuddin		73	93,584
9	10-10-14	Mr. Mir Maqbool	H/Cashier	76	217,000
10	10-10-14	Mr. Mir Maqbool	H/Cashier	76	110,000
11	14-10-14	Mr. Mir Maqbool	H/Cashier	77	409,800
12	14-10-14	Mr. Mir Maqbool	H/Cashier	77	49,600
13	17-11-14	Mr. Mir Maqbool	H/Cashier	82	713,912
14	17-11-14	Mr. Mir Maqbool	H/Cashier	82	75,000
15	17-11-14	Mr. Mir Maqbool	H/Cashier	82	107,500
16	17-11-14	Mr. Mir Maqbool	H/Cashier	83	310,540
17	04-12-14	Mr. Mir Maqbool	H/Cashier	85	49,000
18	04-12-14	Mr. Ghulam Muhammad Laghari	M/Engineer	85	69,480
19	05-01-15	Mr. Ghulam Muhammad Laghari	M/Engineer	89	71,796
20	05-01-15	Mr. Agha Abid	T.O	89	78,148
Total					3,397,526
1	17-09-14	Mr. Mir Maqbool	H/Cashier	52	107,000
2	30-09-14	Mr. Mir Maqbool	H/Cashier	64	230,098
3	21-10-14	Mr. Dilawer Hussain		77	324,000
4	21-10-14	Mr. Mir Maqbool	H/Cashier	77	329,000
5	21-10-14	Mr. Mir Maqbool	H/Cashier	77	80,530
6	06-11-14	Mr. Ghulam Muhammad Laghari	M/Engineer	88	71,796
7	10-12-14	Mr. Mir Maqbool	H/Cashier	110	103,000
8	10-12-14	Mr. Mir Maqbool	H/Cashier	110	58,000
9	17-12-14	Mr. Mir Maqbool	H/Cashier	115	9,000
10	17-12-14	Mr. Mir Maqbool	H/Cashier	115	48,000
11	22-12-14	Mr. Mir Maqbool	H/Cashier	118	209,900

(Amount in Rupees)

S.No	Date	Name of Employee	Designation	Cash Book Page	Amount
12	22-12-14	Mr. Mir Maqbool	H/Cashier	118	66,000
13	06-01-15	Mr. Mir Maqbool	H/Cashier	128	122,000
14	06-01-15	Mr. Mir Maqbool	H/Cashier	128	41,500
15	19-01-15	Mr. Mir Maqbool	H/Cashier	137	111,000
16	19-01-15	Mr. Dilawer Hussain		137	29,960
17	29-01-15	Mr. Mir Maqbool	H/Cashier	144	236,800
18	03-03-15	Mr. Mir Maqbool	H/Cashier	167	214,480
19	03-03-15	Mr. Mir Maqbool	H/Cashier	168	85,000
20	03-03-15	Mr. Mir Maqbool	H/Cashier	168	306,008
21	03-03-15	Mr. Ghulam Muhammad Laghari	M/Engineer	168	64,848
22	03-03-15	Mr. Mir Maqbool	H/Cashier	169	50,000
23	12-03-15	Mr. Mir Maqbool	H/Cashier	174	257,920
24	19-03-15	Mr. Ali Hassan	Cashier	179	264,153
25	19-03-15	Mr. Dilawer Hussain		179	78,000
26	19-03-15	Mr. Dilawer Hussain		179	50,000
27	24-03-15	Mr. Najabuddin		182	49,404
Total					3,597,397
1	02-04-15	Mr. Ghulam Muhammad	M/Engineer	124	71,796
2	02-04-15	Mr. Abdul Jabbar	T.O	124	36,486
3	04-05-15	Mr. Ghulam Muhammad	M/Engineer	146	69,480
Total					177,762
1	22-07-14	Mr. Merajuddin	O/S	28	16,600
2	13-08-14	Mr. Mir Maqbool	H/Cashier	32	240,754
3	22-07-14	Mr. Mir Maqbool	H/Cashier	28	194,459
4	01-10-14	Mr. Mir Maqbool	H/Cashier	35	255,000
5	01-10-14	Mr. Mir Maqbool	H/Cashier	35	287,050

(Amount in Rupees)

S.No	Date	Name of Employee	Designation	Cash Book Page	Amount
6	27-01-15	Mr. Mir Maqbool	H/Cashier	38	121,500
7	24-07-14	Mr. Mir Maqbool	H/Cashier	53	63,710
8	23-10-14	Mr. Mir Maqbool	H/Cashier		100,000
9	24-10-14	Mr. Mir Maqbool	H/Cashier		131,400
Total					1,410,473
Grand Total					8,583,158

Annex – CXLVII
[Para: 1.12.1.4]

Suspected Embezzlement through Fake Vouchers

Town Committee, Kot Ghulam Muhammad (Para: 02)

(Amount in Rupees)

S.No	V. No.	Head of A/C	Contractor	Cheq: #	Amount
1	14/23-07-14	Pur: of Hand Pump	M/s Muhammadi	3209814	99,615
2	15/23-07-14	Pur: of Hand Pump	M/s Muhammadi	3209814	99,615
3	16/23-07-14	Pur: of Hand Pump	M/s Muhammadi	3209814	99,615
4	17/23-07-14	Pur: of Hand Pump	M/s Muhammadi	3209814	99,615
5	18/23-07-14	Pur: of Hand Pump	M/s Muhammadi	3209814	99,615
6	19/ 23-07-14	Pur: of DDT Powder	M/s Muhammadi	3209815	99,000
7	20/23-07-14	Pur: of DDT Powder	M/s Muhammadi	3209815	99,000
8	21/23-07-14	Pur: of DDT Powder	M/s Muhammadi	3209815	99,000
9	22/23-07-14	Pur: of DDT Powder	M/s Muhammadi	3209815	99,000
0	23/23-07-14	Pur: of DDT Powder	M/s Muhammadi	3209815	99,000
11	24/23-07-14	Pur: of DDT Powder	M/s Muhammadi	3209815	98,400
12	25/23-07-14	Pur: of DDT Powder	M/s Muhammadi	3209815	98,400
13	26/23-07-14	Pur: of DDT Powder	M/s Muhammadi	3209815	98,700
14	27/23-07-14	Pur: of DDT Powder	M/s Muhammadi	3209815	98,700
15	28/23-07-14	Pur: of DDT Powder	M/s Muhammadi	3209815	98,700
16	29/23-07-14	Removal Debris	M/s Asif Raza	3209816	97,555
17	30/23-07-14	Removal Debris	M/s Asif Raza	3209816	97,555
18	31/23-07-14	Removal Debris	M/s Asif Raza	3209816	97,555
19	32/23-07-14	Removal Debris	M/s Asif Raza	3209816	97,555
20	33/23-07-14	Removal Debris	M/s Asif Raza	3209816	95,765
21	34/23-07-14	Removal Debris	M/s Asif Raza	3209816	96,660
22	35/23-07-14	Removal Debris	M/s Asif Raza	3209816	96,660

(Amount in Rupees)

S.No	V. No.	Head of A/C	Contractor	Cheq: #	Amount
23	36/23-07-14	Removal Debris	M/s Asif Raza	3209816	96,660
24	37/23-07-14	Removal Debris	M/s Asif Raza	3209816	96,660
25	38/23-07-14	Removal Debris	M/s Asif Raza	3209817	96,660
26	39/23-07-14	Removal Debris	M/s Asif Raza	3209817	96,660
27	40/23-07-14	Removal Debris	M/s Asif Raza	3209817	96,660
28	41/23-07-14	Removal Debris	M/s Asif Raza	3209817	96,660
29	42/23-07-14	Removal Debris	M/s Asif Raza	3209817	96,660
30	43/23-07-14	Removal Debris	M/s Asif Raza	3209818	96,660
Total					2,938,560

Annex – CXLVIII
[Para: 1.12.1.5]

Suspected Embezzlement through Fake Computer Generated & Rubber Stamp Vouchers

(Amount in Rupees)

S#	Para #	Name of Formation	Year	Amount
01.	06	Municipal Committee, Mirpurkhas	2014-15	1,240,560
02.	09	Town Committee, Kot Ghulam Muhammad	2014-15	1,498,820
Total				2,739,380

Municipal Committee, Mirpurkhas (Para: 06)

(Amount in Rupees)

S #	Description	Contractor / Supplier	Token No & Date	W/O No & Date	Bill No & Date	Amount
1	Payment for Tractor Blade UC-5	M/s Aftab Maher	76/14-07-14	Nil	Nil	37,500
2	Repair of Master Van	M/s Aftab Maher	77/14-07-14	Nil	Nil/14-07-14	41,000
3	Repair Engine of Fire Van Isuzu	M/s Aftab Maher	79/14-07-14	Nil	Nil/14-07-14	49,000
4	Payment for Tractor Blade UC-8	M/s Aftab Maher	78/14-07-14	Nil	Nil/14-07-14	45,000
5	Repair of Vehicle # 2214	M/s Aftab Maher	80/14-07-14	Nil	Nil/14-07-14	49,000
6	Repair of Sewerage Line UC-5	M/s Aftab Maher	81/14-07-14	Nil	Nil/14-07-14	49,000
7	Repair of Vehicle # 4001	M/s Aftab Maher	82/14-07-14	Nil	Nil/14-07-14	48,000
8	Repair of Vehicle # 2214	M/s Aftab Maher	83/14-07-14	Nil	Nil/14-07-14	47,000
9	Payment for Tractor Blade UC-2	M/s Aftab Maher	84/14-07-14	Nil	Nil/14-07-14	37,500
10	Repair of Vehicle # 0221	M/s Aftab Maher	85/14-07-14	Nil	Nil/14-07-14	48,000

(Amount in Rupees)

S #	Description	Contractor / Supplier	Token No & Date	W/O No & Date	Bill No & Date	Amount
11	Rent charges of Excavator Machine	M/s Javed Enterprises	86/14-07-14	Nil	Nil/09-04-14	20,000
12	Supply of P.M items	M/s Aftab Maher	87/17-07-14	Nil/14-07-14	Nil/15-07-14	48,000
13	Supply of water supply Items	M/s Qurban Ali	88/17-07-14	Nil/14-07-14	Nil/15-07-14	49,000
14	Repair of W/S Line	M/s Aftab Maher	89/17-07-14	Nil/14-07-14	Nil/15-07-14	49,000
15	Repair of P.M	M/s Aftab Maher	90/17-07-14	Nil/14-07-14	Nil/15-07-14	39,100
16	Supply of P.M Items	M/s Qurban Ali	91/17-07-14	Nil/14-07-14	Nil/15-07-14	47,000
17	Supply of Sanitation Items	M/s Muhammad Essa	93/21-07-14	Nil/17-07-14	Nil/18-07-14	19,330
18	Supply of Sanitation Articles	M/s Mehrab Khan Auto Mobile Eng. Works	94/21-07-14	Nil/17-07-14	Nil/18-07-14	19,330
19	Supply of Elec: Items	M/s Al-Noor Electric Store	136/Nil	Nil	502/24-07-14	15,900
20	Repair Fire Rescue	M/s Sindh Tractor Store	141/25-07-14	Nil	Nil/14-07-14	69,000
21	Repair Fire Rescue	M/s A.B Raja Store	142/25-07-14	Nil	Nil/14-07-14	31,000
22	Purchase of Battery Fire Brigade Isuzu (2 Nos)	M/s Shoaib Autos	143/25-07-14	Nil	77/09-07-14	20,000
23	Repair Fire Rescue gate	M/s Jhule Lal body & Frame maker	144/25-07-14	Nil	710/14-07-14	5,650
24	Repair Fire Rescue	M/s Irshad Auto Store	145/25-07-14	Nil	1523/14-07-14	40,000

(Amount in Rupees)

S #	Description	Contractor / Supplier	Token No & Date	W/O No & Date	Bill No & Date	Amount
25	Repair of Fire Boozer at Fire Station	M/s Asad Akbar Eng. Works	146/25-07-14	Nil	Nil/14-07-14	19,650
26	Repair of 18" dia ACP pressure W/S Line incoming from West Jamrao to MPs city the damage line Tandoadam Road MPs	M/s Syed Enterprises Contractor	135/22-07-14	Nil/147-07-14	Nil/18-07-14	63,200
27	Supply of Pump 3x3 & Pipe 8" 200ft	M/s Aijaz Hardware	143/22-07-14	Nil	99/21-07-14	50,000
28	Supply of Pipe 4x4 & Pipe 4"	M/s Aijaz Hardware	144/22-07-14	Nil/18-07-14	69 & 95/21-07-14	90,000
29	Supply of Generator 3 K.V	M/s Aijaz Hardware	145/22-07-14	Nil/18-07-14	96/21-07-14	45,000
30	Filling mud Trolley rent	M/s Ilyas Rajput Contractor Mirwah Gorchani	155/22-07-14	599/28-04-14	Nil/29-04-14	49,400
Total						1,240,560

Town Committee, Kot Ghulam Muhammad (Para: 09)

(Amount in Rupees)

Sr.	V.No	Head of A/C	Contractor	Cheq: #	Amount
1	246/05-01-15	Purchase of W/Supply & Drainage Material	M/s Laiq Ali Hardware Store	225956	93,000
2	247/05-01-15				92,530
3	248/05-01-15				98,600
4	249/05-01-15				85,000
5	250/05-01-15				87,400
6	251/05-01-15				96,350
7	252/05-01-15				94,900
8	253/05-01-15				99,000
9	254/05-01-15				98,500

(Amount in Rupees)

Sr.	V.No	Head of A/C	Contractor	Cheq: #	Amount
10	237/05-01-15	Purchase of W/Supply & Drainage Material	M/s K.K Paint Hardware Store	225955	95,000
11	238/05-01-15				86,700
12	239/05-01-15				98,100
13	240/05-01-15				96,500
14	241/05-01-15				90,240
15	242/05-01-15				97,000
16	243/05-01-15				90,000
Total					1,498,820

Annex-CXLIX
[Para: 1.12.2.1]

Non-Production of Record

(Rupees in Million)

S #	Para #	Name of Formation	Detail of Record	Year	Amount
01.	1	Municipal Committee, Umer Kot	Complete	2014-15	-
02.	1	Town Committee, Chhacharo	Complete	2014-15	-
03.	1	Municipal Committee, Tharparkar at Mithi	Establishment Record & Registers	2014-15	68.528
04.	17	Municipal Committee, Tharparkar at Mithi	Revenue Record	2014-15	57.455
05.	1	District Council, Tharparkar at Mithi	Establishment Record & Registers	2014-15	17.294
06.	1	Municipal Committee, Mirpurkhas	Budget Book of 2014-15, Fire Brigade record against expenditure of Repair & Diesel, Contractors/Suppliers registration certificate obtained from Sindh Board of Revenue. & Establishment Record	2014-15	-
Total					143.277

Annex – CL
[Para: 1.12.3.1]

Improper Maintenance of Cash Book

(Rupees in Million)

S#	Para #	Name of Formation	Year	Amount	Remarks
01	25	Municipal Committee, Mirpurkhas	2014-15	286.706	Improper Cash Book
02	07	District Council, Tharparkar at Mithi	2014-15	17.294	Improper Cash Book
Total				304.000	

Municipal Committee, Mirpurkhas (Para: 25)

(Amount in Rupees)

S. No.	Nomenclature	Revised Allocation	Expenditure
1	Pay	Budget book not produced	228,528,652
2	Contingencies Expenditure		50,984,460
3	Development Expenditure		0
4	Previous Liability (POL, MPA Development Fund & Contingency)		7,193,228
Total			286,706,340

Unauthorized Creation of Liabilities

(Rupees in Million)

S #	Para #	Formation	FY	Amount
1	02	District Council, Mirpurkhas	2014-15	43.042
2	02	Administrator/Chief Officer District Council Tharparkar at Mithi	2014-15	122.112
Total			-	165.154

District Council, Mirpurkhas (Para: 02)

(Amount in Rupees)

S.No	Detail of Creation of Liability	Amount
1	Commutation	4,486,627
	Gratuity	2,182,991
	Encashment/LPR	1,409,220
	Financial Assistance	1,300,000
2	List of Pensioners dues i.e. Difference of Pension, Restoration of surrendered portion of commutation/Gratuity	2,219,486
3	Pension Contribution of retired employees of District Council Umerkot	12,737,021
4	Detail of difference Pay & Allowances etc.	18,706,469
Total		43,041,814

District Council Tharparkar at Mithi (Para: 02)

(Amount in Rupees)

S.No	Head of Account	Amount
1	Salary	51,700,069
2	Pension	5,169,432
3	Commutation	3,237,264
4	Leave Encashment	171,600
5	Arrears of medical staff after service structure	56,700,000
Total		122,111,902

Non-Hoisting of Bid Evaluation Report on SPPRA Website

(Rupees in Million)

Sr.	Para #	F.Y	Name of Formation	Nos. of Schemes	Amount
01.	02	2014-15	Town Committee, Samaro	51	34.370
02.	16	2014-15	Town Committee, Pithoro	20	39.581
Total					73.951

Non-Completion of Development Schemes
Municipal Committee, Mirpurkhas (Para: 04)

(Amount in Rupees)

Sr.	Name of Development Scheme	Approved Cost	Fund released	DoS	DoC	Upto date	Balance to be paid	Per %/Status of work	Remarks
01.	Const. of 2 addll. Rooms & computer lab in Government Girls Khursheed Begum school UC-3	2,500,000	2,500,000	19-03-11	6 months	1,169,923	1,330,077	60%	Work stopped
02.	Const. of CC Block in different street of UC-5	500,000	500,000	26-04-11	3 months	375,700	124,300	80%	Work stopped
03.	Renovation of Park at S. Town Ground No. 2 UC-7	400,000	400,000	-	-	-	400,000	-	Work to be re-call
04.	Providing, Lying, jointing and testing PVC raising main of pumping machinery for improvement of sewerage system in UC-1 & UC-2	10,500,000	10,500,000	09-12-11	5 months	10,278,515	221,485	95%	Work stopped
05.	Const. of Disposal work for improvement of Sewerage system in UC-1 and UC-2	3,800,000	3,800,000	11-12-11	03 months	681,247	3,118,753	25%	Work stopped
06.	Providing, Lying, jointing and testing RCC Sewer & Const. of open surface drains from district council office to Gulshane-Hyder for rehabilitation of sewerage system UC-1 UC-2	4,500,000	4,500,000	11-12-11	04 months	3,511,665	988,335	80%	Work stopped

(Amount in Rupees)

Sr.	Name of Development Scheme	Approved Cost	Fund released	DoS	DoC	Upto date	Balance to be paid	Per %/Status of work	Remarks
07.	Providing, Lying, jointing and testing RCC Sewer & Const. of open surface drains Hameed Para Colony to Gulshan-e-Hyder for Rehabilitation of sewerage system UC-1 & UC-2	6,900,000	6,900,000	10-12-11	04 months	4,830,269	2,069,731	70%	Work stopped
07 (a).	Amount to be paid to the HESCO department for energy power Connection	1,211,000	1,211,000	-	-	-	1,211,000	-	-
08.	Const. of Sewerage line 18" Dia at Haji Hajjam Chowk to Mahar Cinema & open sewerage nala CC to Bakra Piri pumping station Azizabad	6,000,000	6,000,000	02-08-12	03 months	2,002,628	3,997,372	40%	Work stopped
09.	Const. of Asphalt Carpeting in various streets of city	4,000,000	4,000,000	-	-	-	4,000,000	-	Work stopped
10.	Const. of Disposal work i/c pump house near railway crossing i/c sewer inter connection/surface drain	2,500,000	2,500,000	09-07-11	06 months	1,467,093	1,032,907	70%	Un-respond may be re-call
11.	Const. open surface drains and CC in UC Mirwah	1,000,000	1,000,000	15-01-12	04 months	708,734	291,266	70%	Work stopped
12.	Providing, Lying, jointing AC rising main railway crossing pumping station to Bakra Piri pumping station i/c pumping machinery	2,000,000	2,000,000	29-03-12	06 months	1,745,528	254,472	90%	Work stopped

(Amount in Rupees)

Sr.	Name of Development Scheme	Approved Cost	Fund released	DoS	DoC	Upto date	Balance to be paid	Per %/Status of work	Remarks
13.	Const. Open Surface Drains and CC in UC-1	1,500,000	1,500,000	18-08-12	05 months	995,460	504,540	66%	Work stopped
14.	Const. Open Surface Drains and CC in UC-6	1,500,000	1,500,000	19-08-12	04 months	-	1,500,000	15%	
15.	Const. Open Surface Drains and CC in UC-8	1,500,000	1,500,000	-	04 months	-	1,500,000	-	Work not started
16.	Const. Open Surface Drains and CC in Baloch abad	1,000,000	1,000,000	18-08-12	03 months	239,667	760,333	25%	Work stopped
17.	Const. Open Surface Drains and CC in Jhulori	1,000,000	1,000,000	-	03 months	-	1,000,000	-	Work not started
17 (a).	Amount to be paid to the HESCO Department for energy power connection	500,000	500,000	-	-	-	500,000	-	-
17 (b).	Amount to be paid to the HESCO Department for energy power connection	2,300,000	2,300,000	-	-	-	2,300,000	-	-
18.	Const. of Sports Complex in Hameed Pura Colony Ground UC-2	7,000,000	7,000,000	-	-	-	7,000,000	-	Work will be recalled
19.	Construction & Improvement of sewerage nalla in UC-6 to UC-8	2,500,000	2,500,000	-	-	-	2,500,000	-	Work Order is under process
20.	Const. Open Surface Drains and CC in DoulatPur	1,000,000	1,000,000	-	-	-	1,000,000	-	Un-respond, for want of recall
21.	Reconnection of various roads in UC-4	500,000	500,000	-	03 months	-	500,000	-	Under cancellation may be recalled soon
22.	Const. of CC Road UC-5	500,000	500,000	-	03 months	-	500,000	-	
23.	Const. of CC Block in different streets UC-2 Ahmdani Colony &Ishaque Colony	500,000	500,000	-	03 months	-	500,000	-	Work stopped
Total		67,111,000	67,111,000	-	-	28,350,625	39,104,571	-	-

Annex-CLIV
[Para: 1.12.3.5]

Non-Maintenance of Log Books

(Rupees in Million)

Sr#	Para #	Name of Formation	Year	Detail	Amount
01.	10	Municipal Committee, Mirpurkhas	2014-15	Purchased POL for vehicles but log books not prepared	15.058
02.	4	Town Committee, Digri	2014-15	Purchased POL for vehicles but log books not prepared	6.566
03.	19	Town Committee, Kot Ghulam Muhammad	2014-15	Purchased POL for vehicles but log books not prepared	7.229
04.	1	District Council, Umer Kot District	2014-15	Purchased POL for vehicles but log books not prepared	2.045
05.	10	Town Committee, Samaro	2014-15	Purchased POL for vehicles but log books not prepared	3.627
06.	6	Town Committee, Pithoro	2014-15	Purchased POL for vehicles but log books not prepared	5.052
07.	11	Town Committee, Pithoro	2014-15	Purchased POL for vehicles but log books not prepared	0.290
08.	14	Town Committee, Kunri	2014-15	Purchased POL for vehicles but log books not prepared	5.712
09.	7	Municipal Committee, Tharparkar at Mithi	2014-15	Purchased POL for vehicles but log books not prepared	9.272
Total					54.851

Annex-CLV
[Para: 1.12.3.6]

Payment without Pre-Audit

(Amount in Rupees)

S. No.	Para #	Formation	FY	Detail	Amount
1	2	District Council, Umer Kot	2014-15	Bill of POL , Repair of Vehicle , Purchase of UPS and Battery Administrator Room and Chief Officer Room etc.	1.794
2	15	Town Committee, Pithoro	2014-15	Purchase of Material for POL Bills, Legal Fee , Repair of Vehicles, Purchase of Material Const of Water tanks, Culverts etc.	10.130
3	18	Town Committee, Kunri	2014-15	Pension & Salaries Bills	14.119
4	19	Town Committee, Kunri	2014-15	Non-Salaries Bills	3.121
Total					29.164

Annex-CLVI
[Para: 1.12.3.7]

Expenditure without Tender

(Amount in Rupees)

Sr #	Para #	Name of Formation	Year	Entries	Amount
01.	11	Municipal Committee, Mirpurkhas	2014-15	54	3.380
02.	13	Town Committee, Digri	2014-15	15	1.266
03.	12	Town Committee, Kot Ghulam Muhammad	2014-15	17	1.526
04.	17	Town Committee, Kunri	2014-15	87	8.705
05.	09	Municipal Committee, Tharparkar at Mithi	2014-15	14	1.209
Total					16.086

Annex-CLVII
[Para: 1.12.3.8]

Non-Achievement of Targeted Receipts

(Amount in Rupees)

Sr#	Para #	Name of Formation	Year	Targeted	Collected	Shortfall
01.	15	Municipal Committee, Mirpurkhas	2014-15	5,996,128	4,459,285	1,536,843
02.	16	Municipal Committee, Mirpurkhas	2014-15	3,436,076	717,400	2,718,675
03.	8	Town Committee, Digri	2014-15	5,741,488	3,732,139	2,009,349
04.	9	Town Committee, Digri	2014-15	7,634,376	1,863,559	5,770,817
05.	19	Town Committee, Pithoro	2014-15	2,807,654	690,810	2,116,844
06.	43	Town Committee, Kunri	2014-15	2,721,540	1,664,090	1,098,720
Total				28,337,262	13,127,283	15,251,248

Annex – CLIX
[Para: 1.12.3.9]

Unauthorized Payments to Contractors

(Amount in Rupees)

S. No.	V. No.	Cheque	date	To whom paid	Details	Amount
1	Nil	11857613	5.11.14	Bustan Petroleum 394 dt nil	POL bill	489,025
2	Nil	11857614	5.11.14	Bustan Petroleum 392 dt 31.10	POL bill	389,110
3	14	3854955	5.9.14	Bustan petroleum	POL bill July 14	285,690
4	90	57225	24.9.15	Shah Rukh	Purchase of WS material	60,780
5	91	57226	24.9.15	Riaz Ahmed	Purchase of WS material	92,016
6	92	57227	24.9.15	Shah Rukh	Purchase of WS material	77,120
7	93	57228	24.9.15	Shah Rukh	Purchase of WS material	98,040
8	94	57229	24.9.15	Shah Rukh	Purchase of WS material	91,550

(Amount in Rupees)

S. No.	V. No.	Cheque	date	To whom paid	Details	Amount
9	95	57230	24.9.15	Afzal Kiryana	Purchase of material WS	70,200
10	96	57231	24.9.15	Afzal Kiryana	Purchase of material WS	96,050
11	97	57232	24.9.15	Riaz Ahmed	Repair water supply main line	83,400
12	98	57233	24.9.15	Riaz Ahmed	Repair water supply main line	99,100
13	99	57234	24.9.15	Afzal Kiryana	Purchase of WS material	89,950
14	100	57235	24.9.15	Afzal Kiryana	Purchase of WS material	70,200
15	101	57236	24.9.15	Shah Rukh	Purchase of material WS main line P-II	96,200
16	102	57232	24.9.15	Shah Rukh	Purchase of material WS main line	89,700
17	103	57238	24.9.15	Shah Rukh	Purchase of Material WS main line P-I	97,240
18	104	57239	24.9.15	Shah Rukh	Purchase of Material WS main line P-I	82,135
19	105	57240	24.9.15	Shah Rukh	Repair of pipe line	89,290
20	106	57241	24.9.15	Shah Rukh	Purchase of material for WS main line	85,980
21	107	57242	24.9.15	Shah Rukh	do P-II	98,685
22	23	11857614	5.11.14	Bustan petroleum	POL bill	389,110
23	Nil	11857592-95	5.11.14	Staff	salary m/o Oct-14	4,552,294
24	Nil	11857615-17	4.12.14	Staff	Salary m/o Nov-14	5,289,233
25	Nil	11857619	4.12.14	Waris s/o Nawab Sweeper	Encashment	126,120
26	Nil	11857620	4.12.14	Akhter Maseh Sweeper	Commutation rtd employee	200,000
27	Nil	11857622	4.12.14	Retired staff	Pension Nabisar employees	119,877
Total						13,408,095

Non-Recovery of Outstanding Dues

(Amount in Rupees)

S #	Para #	Formation	FY	Amount
1	02	District Council, Mirpurkhas	2014-15	0.124
2	10	Town Committee, Digri	2014-15	7.544
3	42	Town Committee, Kunri (Auction)	2014-15	2.198
4	44	Town Committee, Kunri	2014-15	1.507
Total				11.373

Purchases without Constitution of Procurement Committee

Municipal Committee, Tharparkar at Mithi (Para: 10)

(Amount in Rupees)

Sr.	Head of Account	Amount
1.	Water Supply Contingency	2,434,935
2.	Drainage Scheme Contingency	1,026,881
3.	Sanitation Contingency	1,940,362
4.	Street light material	376,369
5.	Repair & Maintenance of Mithi to Nuokot pipeline	1,274,693
6.	Printing of record	374,000
7.	Celebration of Eid Millad-e-Nabi	99,034
8.	Tree Plantation	148,485
Total		7,674,759

Annex-CLXII
[Para: 1.12.3.12]

Non-Deduction of Taxes

(Amount in Rupees)

S. No.	Para#	Formation	Entries	Payment	Amount of tax
1	2	Municipal Committee, Tharparkar at Mithi	120	6,240,117	998,419
2	3	Municipal Committee, Tharparkar at Mithi	106	4,651,384	790,735
3	29	Town Officer, Town Committee, Kunri	NA	7,022,540	1,193,832
Total				17,914,041	2,982,986

Annex-CLXIII
[Para: 1.12.3.13]

Unauthorized Payments of Liabilities

Municipal Committee, Mirpurkhas (Para: 02)

(Amount in Rupees)

S.No	Head of Account	FY	Amount
1	POL	2014-15	5,809,820
2	MPA Development Fund	2014-15	430,908
3	Contingency	2014-15	952,500
Total			7,193,228

Annex-CLXIV
[Para: 1.12.3.14]

Un-authorized Payments through Open Cheques

(Amount in Rupees)

S. No.	Para #	Formation	FY	Entries	Amount
1	9	Municipal Committee, Mirpurkhas	2014-15	38	2.265
2	18	Town Committee, Kot Ghulam Muhammad	2014-15	12	0.278
3	14	Town Committee, Pithoro	2014-15	28	3.539
Total					6.082

Annex-CLXV
[Para: 1.12.3.15]

Unauthorized appointment of daily wages/contract staff

(Rupees in Million)

S. No.	Para #	Formation	No. of employees	Amount
1	5	Town Committee, Kot Ghulam Muhammad	-	2.931
2	7	Town Committee, Samaro	15	1.260
3	19	Town Committee, Pithoro	19	1.596
Total				5.787

Non-Imposition of Penalty

Municipal Committee, Mirpurkhas (Para: 05)

(Amount in Rupees)

Name of work	DOS	DOC	Actual DOC	Est.Cost	Penalty
Const. of 2 additional rooms and Computer Lab in Government Girls Khursheed Begum High School UC No. 3 MPK	19-03-11	06 Months	18-09-11	2,500,000	250,000
Const. of CC Block in different street of UC No. 5	26-04-11	03 Months	25-07-11	500,000	50,000
Providing & Laying, Jointing and Testing PVC rising main of Pumping machinery for improvement of Sewerage System in UC 1 & 2	19-12-11	05 Months	18-05-11	10,500,000	1,050,000
Const. of Disposal work for improvement of Sewerage System in UC 1 & 2	11-12-11	03 Months	10-03-11	3,800,000	380,000
Providing & Laying, Jointing RCC Sewer & Const. of open surface drain from District Council Office to Gulshan-e-Hyder Rehabilitation of Sewerage System UC 1 & 2	11-12-11	04 Months	10-04-11	4,500,000	450,000
Providing & Laying, Jointing RCC Sewer & Const. of open surface drain Hameed Pura Colony to Gulshan-e-Hyder Rehabilitation of Sewerage System UC 1 & 2	10-12-11	04 Months	09-04-11	6,900,000	690,000
Const. of Sewerage Line 18” dia at Haji Hajjam Chowk to Mahar cinema and open sewerage nala CC to Bakra Piri Pumping Station Azizabad	02-08-12	03 Months	01-11-11	6,000,000	600,000
Const. of disposal work i/c Pump house near Railway Crossing i/c Sewer Inter connection/surface drain	09-07-11	06 Months	08-01-12	2,500,000	250,000
Const. open surface drain and CC in UC Mirwah Mirpurkhas	15-01-12	04 Months	14-07-12	1,000,000	100,000

(Amount in Rupees)

Name of work	DOS	DOC	Actual DOC	Est.Cost	Penalty
Providing & Laying, Jointing AC rising main railway crossing pumping station to bakra piri pumping station i/c Pumping Machinery	29-03-12	06 Months	28-09-12	2,000,000	200,000
Const. open surface drain and CC in UC No. 1 Mirpurkhas	18-08-12	05 Months	17-01-13	1,500,000	150,000
Const. open surface drain and CC in UC No. 6 Mirpurkhas	19-08-12	04 Months	18-12-13	1,500,000	150,000
Const. open surface drain and CC in UC No. Balochabad Mirpurkhas	18-08-12	03 Months	17-11-13	1,000,000	100,000
Const of CC Block in different streets of UC No. 2 Ahmdani colony & Ishaque colony	26-11-11	03 Months	25-02-13	500,000	50,000
Total				44,700,000	4,470,000

Annex-CLVII
[Para: 1.12.3.18]

Unjustified Payment of Pension

Town Committee, Samaro (Para: 18)

(Amount in Rupees)

Cheque/date	To whom paid	Details	Amount
27554410/18.6.15	Retired staff 36	Pension for m/o may.2015	304,972
Amount 1 month			304,972
Amount for the year			3,659,664

Annex-CLXVIII
[Para: 1.12.3.19]

Loss to Government due to Non-deposit of Income Tax

(Amount in Rupees)

Sr #	Para #	Name of Formation	Year	Paid	Income Tax Amount
01	10	Town Committee, Pithoro	2014-15	46,344,801	3,441,616
Total					3,441,616

Annex-CLXIX
[Para: 1.12.3.20]

Expenditure by Splitting

(Rupees in Million)

Sr #	Para #	Name of Formation	Year	Entries	Amount
01.	8	Municipal Committee, Tharparkar at Mithi	2014-15	41	1.718
02.	21	Municipal Committee, Tharparkar at Mithi	2014-15	14	1.209
Total					2.927

Annex-CLXX
[Para: 1.12.3.21]

Loss Due to Non-Revision of Rent

(Amount in Rupees)

S. No.	Para #	Formation	FY	Estimated Rent	Proposed Rent of shops (2014-15)	Loss (Difference)
1	3	District Council, Mirpurkhas	2014-15		-	129,787
2	20	Town Committee, Samaro	2014-15	678,600	2,576,982	1,898,382
3	20	Town Committee, Pithoro	2014-15	142,980	542,966	399,986
Total						2,428,155

Mis-Utilization of Fire Tenders

Town Committee, Kot Ghulam Muhammad (Para-10)

(Amount in Rupees)

S r	HEAD	July	August	Sept:	Oct:	Dec:	Jan:	Feb:	March	April	May	June	Total
1	Purchase of P.O.L Little Fire Brigade	0	0	0	0	132,864	0	76,272	65,676	109,460	0	0	384,272
2	Purchase of P.O.L Fire Brigade	110,500	131,100	103,498	114,000	180,240	114,052	99,880	252,860	75,780	13,678	18,640	1,214,228
3	Repair Vehicles Fire Brigade	0	0	0	0	0	0	0	175,746	267,539	0	92,300	535,585
Grand Total		110,500	131,100	103,498	114,000	313,104	114,052	176,152	494,282	452,779	13,678	110,940	2,134,085

Annex – CLXXII
[Para: 1.12.3.23]

Non-verification/non-deposit of Call Deposit

Town Committee, Samaro (Para-05)

(Amount in Rupees)

S. No	Scheme	WO/date	Contractor	Name of work	Cost	CD
1	43	91/24.11.14	Javed Ali	Constt of CC road at vill: kharoro khaskheli deh 207 UC samara	450,000	27,000
2	204	96/24.11.14	Javed Ali	Constt of CC road at vil Idrees rahu deh photo UC araro	450,000	27,000
3	233	8/24.11.14	Habibullah	Constt of water tank @ vill M.Bux rahu deh Potho	500,000	30,000
4	1	124/24.11.14	AMW	Constt of ABC type drains @ Jamia Masjid road to d/s samara	2,500,000	150,000
5	322	110/24.11.14	AMW	Constt of Industrial room @ vill Dr.Khair M khaskheli deh 325	700,000	42,000
6	234	109/24.11.14	M.Uris	Constt of Industrial room @ vill Gh.Hussain mari	700,000	42,000
7	205	104/24.11.14	H.W contractor	Constt of cc road @ vill Mustafa Shar Deh Ram Jago	720,000	43,200
8	159	95/24.11.14	MFW	Constt of CC road at vill Illahi Bux bhurgri deh 325	182,000	10,920
9	158	94/24.11.14	Javed Ali	Constt of CC road @ vill M.Qasim Kapri deh 325	450,000	27,000
10	102	92/24.11.14	MFW	Constt of culvert @ vill Din M Rahu 2 Nos Deh Bhanbhra	140,000	8,400
11	256	100/24.11.14	GMW	Constt of culvert @ A.Sattar Bhanbhro 1 no Deh shakh	70,000	4,200
12	231	97/24.11.14	Aijaz Ali	Constt of water tank @ vill Haji A.Karm Lanjwani deh chach	500,000	30,000
13	229	272/8.12.14	Aijaz Ali	Constt of water tank @ vill Akhter Bhurgri deh araro	500,000	30,000
14	226	107/24.11.14	Ali Khan	Constt of water tank @ vill Sanwan dal deh Araro	500,000	30,000

(Amount in Rupees)

S. No	Scheme	WO/date	Contractor	Name of work	Cost	CD
15	225	106/24.11.14	Habibullah	Constt of water tank @ vill Malook Magsi deh chan qabool	500,000	30,000
16	232	98/24.11.14	Aijaz Ali	Constt of water tank @ A.Sattar Bhanbhro deh shakh samara	500,000	30,000
17	206	105/24.11.14	MFW	Constt of CC road @ vill Imam din shar Deh bikhori	270,000	16,200
18	156	93/24.11.14	MFW	Constt of industrial room @ vill Mureed Khoso UC Samaro	700,000	42,000
19	257	101/24.11.14	GMW	Constt of culvert @ vill Shah Nawaz Kalroo 2 nos	140,000	8,400
20	258	102/24.11.14	GMW	Constt of culvert @ vill Iqbal Bhurgri 1 no	70,000	4,200
21	244	99/24.11.14	MFW	Constt of culverts 2 nos @ vill G.Mustafa Shar	140,000	8,400
22	33	90/24.11.14	HW	Constt of water tank @ vill Zulfiqar Khaskheli	1,000,000	60,000
23	8	17/24.11.14	Bukhari builders	Constt of CC road Qaimkhani muhalla w.249	1,000,000	60,000
24	11	84/24.11.14	Irfan	Constt of CC road in khaskheli & Khosa muhalla w-250	1,000,000	60,000
25	2	99/27.11.14	Khadim H	Constt of drain from press club to A.Khaliq Qureshi	1,000,000	60,000
26	163	88/26.11.14	Mubin Ent	Constt of CC road Vill Jahanzeb Sartaj	270,000	16,200
27	228	282/24.12.14	S.K Sunil Kumar	Constt of water tank @ village Nizam din Shar Deh Bikhori	500,000	30,000
28	59	16/24.11.14	Bukhari Ent	Constt of CC road Vill Lekho Malhi deh East Kharor	450,000	27,000
29	65	116/24.11.14	Sultan	Constt of CC road Khamiso Chohan	400,000	24,000
30	164	189/26.11.14	Mubani	Constt of CC road vill Gh Hussain Rindhawa	270,000	16,200
31	24	148/26.11.14	Tashkeel Shah	Constt of water tank village Bhagat Dharshi kihli	500,000	30,000

(Amount in Rupees)

S. No	Scheme	WO/date	Contractor	Name of work	Cost	CD
32	26	150/26.11.14	Tashkeel Shah	Constt of water tank Vill Rais Gh Qadir lanjwani	500,000	30,000
33	25	149/26.11.14	Gulab khan	Constt of water tank vill Nor M Khoso deh Kangni	500,000	30,000
34	155	278/24.11.14	MFW	Constt of black top road vill Kanbho khan chandio 1/2 KM	3,000,000	180,000
35	230	147/25.11.14	Saqib	Constt of water tank vill rano kolhi deh photo	500,000	30,000
36	307	214/27.11.14	Acharji	Constt of water tank vill mir m banglani	500,000	30,000
37	28	151/26.11.14	Prem chand	Constt of water tank vill preemo kolhi	500,000	30,000
38	287	183/26.11.14	Aftab A	Constt of CC road Gulzar Khaskheli deh 29 hiral	450,000	27,000
39	172	15/24.11.15	Bukhari bros	Constt of water tank vill Allah Bachayo deh araro	500,000	30,000
40	171	14/24.11.14	Bukhari bros	Constt of water tank vill Dr.Anwer Shah deh sonthi	500,000	30,000
41	14	18/24.11.14	Bukhari bros	Constt of road at Nanji Meghwar to main pithoro road	273,000	16,380
42	8	17/24.11.14	Bukhari bros	Constt of C road Qaimkhani muhalla w.249	1,000,000	60,000
43	27	60/24.11.14	Tulcho mal	Constt of water tank vill Kanwar lal menghwar deh chachu	500,000	30,000
44	286	182/26.11.14	ABD contractor	constt of CC road vill hamtho mal bheel deh-29	275,000	16,500
45	290	127/24.11.14	Kanji mal	Constt of water tank vill pariyal khaskheli deh-29	500,000	30,000
46	212	281/24.12.14	SK Sunil kumar	constt of cc road vill Ali Hassan khan deh potho	450,000	27,000
47	15	4/24.11.14	M.Hussain	Constt of cc road vill Harchabad menghwar	450,000	27,000
48	154	279/24.11.14	MFW	Constt of black top road vill Waheed KK 1/2 KM	3,000,000	180,000

(Amount in Rupees)

S. No	Scheme	WO/date	Contractor	Name of work	Cost	CD
49	95	280/24.11.14	HW contractor	Constt of black top road vill Moosa Shahani UC samaro road	2,500,000	150,000
50	291	128/24.11.14	Kanji mal	Constt of water tank vill Allah Juriyo Dhokai	500,000	30,000
51	45	284/24.12.14	SK Sunil kumar	Constt of cc road vill Waris Bhurgri deh Gharo bhiro	900,000	54,000
Total					34,370,000	2,062,200

Annex –CLXXIII
[Para: 1.12.3.24]

Expenditure without Technical Sanction by Competent Authority

Town Committee, Samaro (Para-07)

(Amount in Rupees)

SR.	Scheme	WO/date	Contractor	Name of work	Cost	Remarks
1	156	93/24.11.14	MFW	Constt of industrial room @ vill Mureed Khoso UC Samaro	700,000	without sanction of TS, only signature of someone without stamp and covering letter which is doubtful
2	286	182/26.11.14	ABD contractor	constt of CC road vill hamtho mal bheel deh-29	275,000	
3	287	183/26.11.14	Aftab A	Constt of CC road Gulzar Khaskheli deh 29 hiral	450,000	
Total					1,425,000	

Unjustified outsourcing of Sanitation Work

Town Committee, Kot Ghulam Muhammad (Para: 07)

(Amount in Rupees)

S. No.	Bill No	Description	Name of Supplier	Cheque No & Date	Bill Amount
1	62	Silt Clearance of Debris	M/s Gulf Enterprises	3209825/04-09-14	98,500
2	63	Silt Clearance of Debris	M/s Gulf Enterprises	3209825/04-09-14	98,500
3	64	Silt Clearance of Debris	M/s Gulf Enterprises	3209825/04-09-14	98,500
4	65	Silt Clearance of Debris	M/s Gulf Enterprises	3209825/04-09-14	96,000
5	66	Silt Clearance of Debris	M/s Gulf Enterprises	3209825/04-09-14	96,000
6	67	Silt Clearance of Debris	M/s Gulf Enterprises	3209825/04-09-14	96,000
7	68	Silt Clearance of Debris	M/s Gulf Enterprises	3209825/04-09-14	96,000
8	69	Silt Clearance of Debris	M/s Gulf Enterprises	3209825/04-09-14	96,000
9	70	Silt Clearance of Debris	M/s Gulf Enterprises	3209825/04-09-14	98,500
10	71	Silt Clearance of Debris	M/s Gulf Enterprises	3209825/04-09-14	98,500
11	72	Silt Clearance of Debris	M/s Gulf Enterprises	3209826/04-09-14	98,000
12	73	Silt Clearance of Debris	M/s Gulf Enterprises	3209826/04-09-14	98,000
13	74	Silt Clearance of Debris	M/s Gulf Enterprises	3209826/04-09-14	98,000
14	75	Silt Clearance of Debris	M/s Gulf Enterprises	3209826/04-09-14	98,000
Total					1,364,500

Unauthorized Payments Made During Ban Period

Municipal Committee, Tharparkar at Mithi (Para: 06)

(Amount in Rupees)

S. No.	DATE	VNO	CNO:	PARTICULOUS	PAID TO	AMOUNT
1	10/4/2015	NIL	12391573	CC Block near Civil Hospital Mithi Blood Bank	Nitesh Kumar Const Company	86,373
2	10/4/2015	NIL	12391573	CC Block near Civil Hospital Mithi Blood Bank	Nitesh Kumar Const Company	86,373
3	10/4/2015	NIL	12391573	CC Block near Civil Hospital Mithi Blood Bank	Nitesh Kumar Const Company	86,373
4	10/4/2015	NIL	12391573	CC Block near Civil Hospital Mithi Blood Bank	Nitesh Kumar Const Company	86,373
5	10/4/2015	NIL	12391573	CC Block near Civil Hospital Mithi Blood Bank	Nitesh Kumar Const Company	86,373
6	10/4/2015	NIL	12391573	CC Block near Civil Hospital Mithi Blood Bank	Nitesh Kumar Const Company	86,373
7	10/4/2015	NIL	12391573	CC Block near Civil Hospital Mithi Blood Bank	Nitesh Kumar Const Company	86,373
8	10/4/2015	NIL	12391573	CC Block near Civil Hospital Mithi Blood Bank	Nitesh Kumar Const Company	86,373
9	10/4/2015	NIL	12391573	CC Block near Civil Hospital Mithi Blood Bank	Nitesh Kumar Const Company	86,373
10	10/4/2015	NIL	12391573	CC Block near Civil Hospital Mithi Blood Bank	Nitesh Kumar Const Company	86,373
11	10/4/2015	NIL	12391573	CC Block near Civil Hospital Mithi Blood Bank	Nitesh Kumar Const Company	86,373
12	10/4/2015	NIL	12391573	CC Block near Civil Hospital Mithi Blood Bank	Nitesh Kumar Const Company	86,373
13	10/4/2015	NIL	12391573	CC Block near Civil Hospital Mithi Blood Bank	Nitesh Kumar Const Company	86,373
14	10/4/2015	NIL	12391573	CC Block near Civil Hospital Mithi Blood Bank	Nitesh Kumar Const Company	86,373
Total						1,209,222

LARKANA DIVISION

Suspected payment on Account of POL of vehicles

(Amount in Rupees)

S.No	AIR Para	Name of Formation	Detail	Amount
1	10	Municipal Committee, Shikarpur	Purchased POL for vehicles but Log Books not maintained	2,486,607
2	9	Municipal Corporation Larkana	Purchased POL for vehicles but Log Books not maintained	352,901
2	6	Municipal Committee, Ratodero P-I	Purchased POL for vehicles but Log Books not maintained	523,685
Total				3,363,193

Municipal Committee, Shikarpur (Para-10)

(Amount in Rupees)

Sr No:	Cheque No:	Vouch No:	Payee	Description	Amount
1	3543978	42	Madani Petroleum	POL Fire Lorry July 2014	95,340
2	11526394	22	Madani Petroleum	POL Fire Lorry Aug 14	148,560
3	11526460	3	Madani Petroleum	POL Sept: 14 Fire Lorry	267,120
4	11766141	42	Madani Petroleum	POL Charges Fire Lorry	174,450
5	12118594	56	Madani Petroleum	POL Fire Lorry Dec: 2014	187,740
6	12118628	34	Madani Petroleum	POL Fire Lorry Jan: 2015	263,400
7	12118629	35	Madani Petroleum	POL Fire Lorry Jan: 2015	165,510
8	12118671	45	Madani Petroleum	POL for Fire Lorry Feb: 15	296,745
9	12118673	46	Madani Petroleum	POL Feb: 2015 F/Lorry	223,529
10	12610258	39	Madani Petroleum	POL April Fire Lorry	303,720
11	13731390	48	Madani Petroleum	POL For Fire Lorries May 15	289,162
12	13731391	51	Madani Petroleum	POL For Fire Lorry May 15	71,331
Total					2,486,607

Larkana Municipal Corporation (Para-09)

Sr:	Voucher No:	Date	Period	Agency	Nissan Car-0005	Suzuki Pickup No-3	Suzuki Pickup No-4	Total
1	28	05.06.2015	21.11.2014 to 30.11.2014	M/S A.Rasoul Qazi & Co: Gasoline Dealer Larkana	9,730	5,838	5,838	21,406
2	29	05.06.2015	01.12.2014 to 10.12.2014	M/S A.Rasoul Qazi & Co: Gasoline Dealer Larkana	8,632	6,938	6,938	22,508
3	82	16.06.2015	01.05.2015 to 10.05.2015	M/S A.Rasoul Qazi & Co: Gasoline Dealer Larkana	7,580	2,653	-	10,233
4	83	16.06.2015	11.05.2015 to 20.05.2015	M/S A.Rasoul Qazi & Co: Gasoline Dealer Larkana	7,580	3,411	-	10,991
5	2	05.05.2015	11.04.2015 to 20.04.2015	M/S A.Rasoul Qazi & Co: Gasoline Dealer Larkana	7,580	2,274	2,274	12,128
6	3	05.05.2015	21.04.2015 to 30.04.2015	M/S A.Rasoul Qazi & Co: Gasoline Dealer Larkana	7,580	3,032	3,032	13,644
7	3	03.01.2015	11.02.2015 to 20.02.2015	M/S A.Rasoul Qazi & Co: Gasoline Dealer Larkana	7,190	2,876	6,471	16,537
8	4	01.04.2015	21.02.2015 to 28.02.2015	M/S A.Rasoul Qazi & Co: Gasoline Dealer Larkana	5,760	1,800	3,600	11,160
9	5	01.04.2015	01.03.2012 to 10.03.2015	M/S A.Rasoul Qazi & Co: Gasoline Dealer Larkana	7,200	2,520	5,760	15,480
10	267	14.04.2015	11.03.2015 to 20.03.2015	M/S A.Rasoul Qazi & Co: Gasoline Dealer Larkana	7,200	2,880	6,480	16,560
11	268	14.04.2015	21.03.2015 to 31.03.2015	M/S A.Rasoul Qazi & Co: Gasoline Dealer Larkana	6,480	2,160	5,040	13,680
12	168	06.03.2015	01.01.2015 to 10.01.2015	M/S A.Rasoul Qazi & Co: Gasoline Dealer Larkana	5,593	-	5,593	11,186
13	169	06.03.2015	12.01.2015 to 20.01.2015	M/S A.Rasoul Qazi & Co: Gasoline Dealer Larkana	5,593	-	5,593	11,186
14	171	06.03.2015	01.02.2015 to 10.02.2015	M/S A.Rasoul Qazi & Co: Gasoline Dealer Larkana	4,374	2,137	2,187	8,698
15	232	16.10.2014	07.01.2014 to 10.09.2014	M/S A.Rasoul Qazi & Co: Gasoline Dealer Larkana	10,948	8,756	8,756	28,460
16	496	15.09.2014	01.08.2014 to 10.08.2014	M/S A.Rasoul Qazi & Co: Gasoline Dealer Larkana	-	6,672	6,672	13,344
17	497	15.09.2014	11.08.2014 to 20.08.2014	M/S A.Rasoul Qazi & Co: Gasoline Dealer Larkana	-	7,784	7,784	15,568
18	251	Nil	01.07.2014 to 10.07.2014	M/S A.Rasoul Qazi & Co: Gasoline Dealer Larkana	-	8,896	8,896	17,792
19	252	Nil	11.07.2014 to 20.07.2014	M/S A.Rasoul Qazi & Co: Gasoline Dealer Larkana	-	6,672	6,672	13,344
20	253	Nil	21.07.2014 to 31.07.2014	M/S A.Rasoul Qazi & Co: Gasoline Dealer Larkana	-	6,672	6,672	13,344
21	214	17.11.2014	20.10.2014 to 31.10.2014	M/S A.Rasoul Qazi & Co: Gasoline Dealer Larkana	12,840	-	-	12,840
22	21	09.12.2014	01.11.2014 to 10.11.2014	M/S A.Rasoul Qazi & Co: Gasoline Dealer Larkana	9,730	3,892	3,892	17,514
23	22	09.12.2014	11.11.2014 to 20.11.2014	M/S A.Rasoul Qazi & Co: Gasoline Dealer Larkana	9,730	7,784	7,784	25,298
Total Amount					32,300	95,647	115,934	352,901

[AIR Para-9]

Municipal Committee, Ratodero P-I (Para-06)

(Amount in Rupees)

S.No	Cheque No:	Date	Description	Agency	Amount
1	7787390	18.01.2015	Purchase of POL	M/S Makkah Petroleum Service	45,650
2	11448775	02.10.2014	Purchase of POL	M/S Makkah Petroleum Service	56,250
3	2603877	19.11.2014	Purchase of POL	M/S Makkah Petroleum Service	55,450
4	2603878	19.11.2014	Purchase of POL	M/S Makkah Petroleum Service	53,925
5	2604749	09.03.2011	Purchase of POL	M/S Makkah Petroleum Service	42,700
6	2604789	13.04.2015	Purchase of POL	M/S Makkah Petroleum Service	41,150
7	2604790	13.04.2015	Purchase of POL	M/S Makkah Petroleum Service	20,575
8	1448735	22.09.2014	Purchase of POL	M/S Makkah Petroleum Service	55,750
9	2603932	22.09.2014	Purchase of POL	M/S Makkah Petroleum Service	49,875
10	2604716	13.05.2015	Purchase of POL	M/S Makkah Petroleum Service	51,180
11	2604833	05.06.2015	Purchase of POL	M/S Makkah Petroleum Service	51,180
Total Amount					523,685

Annex-CLXXVII

[Para: 1.14.2.1]

Non Production of accounts record

(Amount in Rupees)

S.No	Para #	Name of Formation	Detail of Record	Amount
1	1	Chief Officer, District Council Shikarpur	Establishment Record & Income Tax Deposition Record	9,104,676
2	1	Municipal Committee, Shikarpur	Establishment Record & Detail of Quarters & Registers etc	46,099,732
3	1	Town Committee, Khanpur, Distt Shikarpur	Partial record of Establishment , Development & Revenue	Nil
4	1	Chief Officer, District Council, Kashmore @ Kandh kot	Establishment Record (Appointment, Promotion)	4,726,158
5	1	Municipal Committee, Kandhkot	Establishment Record, Registers etc	27,256
6	1	Town Committee, Tangwani	Establishment Record, Registers etc	17,494,500
7	1	Town Committee, Kashmore	Establishment Record, Registers etc	27,555,948
8	1	Chief Officer, District Council, Larkana	Establishment Record, Registers , Detail of Grants/MPA or MNA Funds & Expenditure Incurred (if Any)	6,968,068
9	1	Larkana Municipal Corporation	Establishment, Development Record and Registers etc	5,100,000
10	1	Municipal Committee, Rato Dero	Establishment, Property Record & Registers etc	47,191,992
11	1	Municipal Committee, Rato Dero (Naudero) Part-II	Establishment Record, Measurement Books , Registration Files of Vehicles etc.	2,694,232

12	1, 2	Town Committee, Dokri	Complete auditable record of Town Committee for the period 1.7.2014 to 10.12.2014. Complete record of establishment, Detail of Vehicles & POL, Bank Statement, Income Tax & Property Record & Registers	Nil
13	1	Town Committee, Bakrani	Bank Statement, Complete Record of Own Sources, Establishmetn record etc	33,500,000
Total				33,500,000

Annex-CLXXVIII
[Para: 1.14.3.1]

Unauthorized creation of liabilities

(Rupees in Million)

S.No	AIR Para	Name of Formation	Amount
1	5	District Council, Shikarpur	43.199
2	7	Town Committee, Khanpur	23.570
3	15	Larkana Municipal Corporation	50.480
Total			117.249

District Council, Shikarpur (Para-5)

(Amount in Rupees)

S.No	Salary & Allowances of Liabilities	Amount
1	Salary of Regular Employees for the period Dec-2013 to June-15	20,490,653
2	Salary of 07 Employees decided by Hon: High Court	4,653,644
3	Salary of New SCUG Officer & 25 Officials appointed by Govt: of Sindh (LGD) Karachi DOJ till June-2015	3,330,656
4	Salary Difference (20%/15%/10% & Increment/Cony: Allowance etc.) from Aug-2012 to Sep-2013	1,420,778
5	Salary of Difference of Medical Staff	2,052,347
	Sub Total	31,948,078
	Pension/Gratuity/LRP & etc. Liabilities	
6	Monthly Pension For The Period From Sep-2014 to June-2015	5,967,574
7	Gratuity/Commutation of Retired 10 Employees	3,797,939
8	Encashment (LPR) For 6 Retired Employees	771,480
9	Pension Difference of 7% Allowance of Retired Employees	714,090
	Sub Total	11,251,083
	Total Salary & Pension Components Liabilities	43,199,161

Town Committee, Khanpur (Para-7)

(Amount in Rupees)

S: NO	Particular of Liability	Amount
1	Electric Charges	1,200,000
2	Telephone Charges	50,000
3	Sui Gas Charges	20,000
4	Audit Fee	2,000,000
5	Income Tax Dues	200,000

(Amount in Rupees)

S: NO	Particular of Liability	Amount
6	Professional Fee	200,000
7	Advertisement Bills	500,000
8	difference of Salary Bills June-15	-
9	Commutation/pension Bills	1,000,000
Total Revenue Liability		5,070,000
10	Development works (on-Going Schemes)	18,500,000
Total Development Liability		18,500,000
Grand Total Revenue & Development Liability		23,570,000

Larkana Municipal Corporation (Para-15)

(Amount in Rupees)

S.No	Description	Amount
1	Salary Liabilities of Local Government Employees	32,413,616
2	Liabilities of Retired Employees	18,066,912
Total		50,480,528

Annex-CLXXIX
[Para: 1.14.3.2]

Payment of Bills without Pre-Audit

(Rupees in Million)

S.No	AIR Para	Name of Formation	Detail of Payments	Amount
1	6	Municipal Committee, Shikarpur	Salary Bills	13.594
2	11	Municipal Committee, Ratodero P-I	Non-saalry Bills	1.143
3	10	Municipal Committee, Ratodero P-II (Naudero)	Non-saalry Bills	1.327
4	3, 4	Town Committee, Bakrani	Salary Bills	25.025
5	3, 4	Municipal Committee, Kamber	Non-salry Bills	12.479
6	5	Municipal Committee, Shahdaktot	Development & Non-salry Bills	14.978
Total				68.546

Annex-CLXXX
[Para: 1.14.3.3]

Non-Maintenance of Log Books

(Rupees in Million)

S. No.	Name of Formation	AIR Para	Amount
1	Municipal Committee, Kandhkot	8	9.82
2	Town Committee, Tangwani	8	3.58
3	Town Committee, Kashmore	9	7.762
4	Municipal Corporation Larkana	8	1.445
5	Municipal Committee, Rato Dero P-I	5	8.166
6	Municipal Committee, Rato Dero (Naudero) Part-II	2	7.276
7	Town Committee, Bakrani	2	2.881
8	Chief Officer, District Council Kamber	2	0.541
9	Municipal Committee, Kamber	1	10.202
10	Municipal Committee, Shahdadkot	1	9.983
	Total		61.656

Annex-CLXXXI
[Para: 1.14.3.4]

Non-Hoisting of Bid Evaluation Reports on SPPRA Website

Town Committee, Kashmore (Para: 17)

(Rupees in Million)

Sr	Name of work	Amount
1	Construction of Boundary Wall Water Supply Scheme at Kashmore	5.00
2	Construction of Boundary Wall Graveyard Kashmore City	5.00
3	Construction of Sewerage City Kashmore	5.00
4	Construction of Drainage and Sewerage in Eidgah Muhalla City Kashmore Taluka Kashmore	5.00
5	Construction of Tough Tile @ Sui Gas Muhalla and Soomra Muhalla	7.50
6	Construction of Tough Tile @ Eidgah Muhalla and Hindu Muhalla	7.50
7	Construction of Road Murad Wah Muhalla Kashmore	5.00
8	Construction of Drainage and Sewerage Scheme Eidgah to Murad Wah	5.00
9	Construction of Drainage Scheme Sui Gas Muhalla	5.00
10	Construction of Road Eid gah Muhalla	5.00
	Total	55.00

Annex-CLXXXII
[Para: 1.14.3.5]

Detail of unauthorized appointments

(Rupees in Million)

S.No	AIR Para	Name of Formation	Nos. of employees	Amount
1	3	District Council, Shikarpur	12	1.610
2	4	Town Committee Khanpur, District Shikarpur	115	22.958
3	7	Municipal Committee, Ratodero P-I	119	20.261
4	4	Municipal Committee, Ratodero P-II (Naudero)	20	3.959
Total				48.788

Annex-CLXXXIII
[Para: 1.14.3.6]

Non-recovery of outstanding dues

(Amount in Rupees)

S. No.	AIR Para	Name of Formation	Demand	Collected	Shortfall
1	7	Municipal Committee, Shikarpur	11,611,341	7,573,716	4,437,625
2	13, 14	Municipal Committee, Kandhkot	20,285,000	12,159,587	9,173,239
3	16,17,18	Municipal Corporation Larkana	49,192,130	21,173,929	28,018,201
4	6	Municipal Committee, Ratodero P-II (Naudero)	1,544,027	544,650	991,772
5	5	Municipal Committee, Kamber	6,589,960	4,114,025	2,475,935
Total			89,222,458	45,565,907	45,096,772

Annex-CLXXXIV
[Para: 1.14.3.7]

Waste of Public Money due to Outsourcing of Sanitation Work

(Rupees in Million)

S.No	AIR Para	Name of Formation	Awarded to	Entries	Amount
1	13	Town Committee, Khanpur, Distt. Shikarpur	Contractor	28	2.629
2	4	Municipal Committee, Kandhkot	Contractor	29	2.72
3	2, 3	Town Committee, Tangwani	Contractor	53	10.443
4	4	Town Committee, Dokri	Contractor	2	18.312
5	8	Town Committee, Bakrani	Contractor	2	8.654
Total					42.758

Annex-CLXXXV
[Para: 1.14.3.8]

Expenditure by Splitting

(Amount in Rupees)

S. No.	AIR Para	Name of Formation	Entries	Amount
1	5	Town Committee, Kashmore	80	7.593
2	4	Municipal Committee, Rato Dero P-I	11	1.078
3	5	Town Committee, Dokri	139	13.072
4	5	Town Committee, Bakrani	28	2.723
5	2	Municipal Committee, Shahdadkot	29	2.847
Total				27.313

Annex-CLXXXVI
[Para: 1.14.3.9]

Expenditure without Constitution of Procurement Committee

(Amount in Rupees)

S.No	AIR Para	Name of Formation	Entries	Amount
1	11	Municipal Committee, Shikarpur	N.P	8,226,044
2	7	Municipal Committee, Kandhkot	88	8,073,120
3	7	Town Committee, Kashmore	52	5,059,550
4	9	Municipal Committee, Rato Dero P-II (Naudero)	26	2,155,455
Total				23,514,169

Annex-CLXXXVII
[Para: 1.14.3.10]

Payment of salaries to redundant staff

(Rupees in Million)

S.No.	Para #	Name of Formation	Description	Salary
1	12	Municipal Corporation Larkana	Fire brigade staff salaries (all 6 fire tenders non-operational)	10.800
2	3	Municipal Committee, Kandhkot	Octroi Branch	4.867
3	3	Town Committee, Kashmore	Octroi Branch	4.301
Total				19.968

Larkana Municipal Corporation (Para-12)

(Amount in Rupees)

S: NO	Description	Remarks	Amount
1	Salary of Fire Brigade Staff	Idle Staff, as all the six fire brigades are off road	10,799,966

Municipal Committee Kandhkot (Para-03)

(Amount in Rupees)

S: NO	Name of Branch	Monthly Salary	Yearly Salary
1	Octroi Branch	405,623	4,867,476

Town Committee Kashmore (Para-03)

(Amount in Rupees)

S: NO	Name of Branch	Monthly Salary	Yearly Salary
1	Octroi Branch	358,433	4,301,196

Annex-CLXXXVIII
[Para: 1.14.3.11]

Non-Achievement of Targeted Receipts

(Amount in Rupees)

S. No.	Para #	Name of Formation	Targeted	Collected	Shortfall
1	8	Municipal Committee, Shikarpur	7,650,700	4,719,300	2,931,400
2	9	Municipal Committee, Shikarpur	8,828,790	5,337,245	3,491,545
3	18	Municipal Corporation Larkana	18,717,956	9,478,120	9,239,836
4	10	Municipal Committee, Rato Dero	4,840,651	666,092	4,174,559
Total			40,038,097	20,200,757	19,837,340

Annex-CLXXXIX
[Para: 1.14.3.12]

Un-authorized Appointments on daily wages

(Rupees in Million)

S.No	Para #	Name of Formation	Nos of Adhoc Staff	Amount
1	5	Municipal Committee, Ratodero P-II (Naudero)	16	0.978
2	2	Municipal Committee, Kandhkot	122	11.880
3	2	Town Committee, Kashmore	2	2.262
Total				15.120

Annex-XCC
[Para: 1.14.3.14]

Expenditure incurred without calling tender

(Rupees in Million)

S. No.	Para #	Name of Formation	Entries	Amount
1	11	Municipal Corporation Larkana	60	5,678,366
2	9	Town Committee, Tangwani	33	3,041,280
Total				8,719,646

Annex-XCCI
[Para: 1.14.3.15]

Loss Due to Non-Revision of Rent

(Amount in Rupees)

S.No	Para #	Name of Formation	Old Rent Demand (2001)	Proposed Rent	Loss Amount
1	7	Municipal Committee, Ratodero P-II (Naudero)	646,848	2,028,090	1,381,242
2	3	District Council, Kamber-Shahdadkot @ Kamber	38,400	145,824	107,424
3	6	Municipal Committee, Kamber	2,932,800	8,293,740	5,360,936
Total			3,618,048	10,467,654	6,849,602

Annex-XCCII
[Para: 1.14.3.16]

Non-publication of tender notice in leading newspapers

(Rupees in Million)

Sr.	Name of work	Amount
1	Construction of Boundary Wall Water Supply Scheme at Kashmore	5.000
2	Construction of Boundary Wall Graveyard Kashmore City	5.000
3	Construction of Sewerage City Kashmore	5.000
4	Construction of Drainage and Sewerage in Eidgah Muhalla City Kashmore Taluka Kashmore	5.000
5	Construction of Tough Tile @ Sui Gas Muhalla and Soomra Muhalla	7.500
6	Construction of Tough Tile @ Eidgah Muhalla and Hindu Muhalla	7.500
7	Construction of Road Murad Wah Muhalla Kashmore	5.000
8	Construction of Drainage and Sewerage Scheme Eidgah to Murad Wah	5.000
9	Construction of Drainage Scheme Sui Gas Muhalla	5.000
10	Construction of Road Eid gah Muhalla	5.000
Total		55.000

Non-Deduction of Sales Tax on Services Tax

Municipal Committee, Shikarpur (Para: 03)

(Amount in Rupees)

Contract		1st Year	2nd Year	3rd Year
Mall Piri & Slaughter House	Gross Amount	3,880,000	4,462,000	5,131,300
	15% Increase	582,000	669,300	769,695
	Total Amount	4,462,000	5,131,300	5,900,995
	Service Tax due	16%	16%	16%
	Yearly SRB Tax	620,800	713,920	821,008
	Sales Tax Due			2,155,728
Subzazar Shadi Hall	Gross Amount	416,000	478,400	550,160
	15% Increase	62,400	71,760	82,524
	Total Amount	478,400	550,160	632,684
	Service Tax due	16%	16%	16%
	Yearly SRB Tax	66,560	76,544	88,026
	Sales Tax Due			231,130
Grand Total				2,386,858

Loss due to non accountal of receipts

Town Committee, Dokri (Para: 06)

(Amount in Rupees)

S.NO	Detail of Income	Amount of recovery shown in ABS
1.	Property Tax	80,000
2.	Registration fee	68,000
3.	Water supply rates	45,000
4.	Drainage Tax	25,000
5.	Water connection fee	20,000
6.	Shop rent	725,000
7.	Property transfer fee	40,000
8.	Various fees (E)	682,500
	Total	1,685,500
Note: Form ABS of budget book 2015-16		

Annex-XCCV
[Para: 1.14.3.20]

Non-Deduction of Income Tax

(Amount in Rupees)

Contract	Calculation	1st Year	2nd Year	3rd Year
Mall Piri & Slaughter House	Gross Amount	3,880,000	4,462,000	5,131,300
	15% Increase	582,000	669,300	769,695
	Total Amount	4,462,000	5,131,300	5,900,995
	I.Tax due	0.06	0.065	0.075
	Income Tax Amount	232,800	333,535	442,575
	Total I.Tax Due			
Subzazar Shadi Hall	Gross Amount	416,000	478,400	550,160
	15% Increase	62,400	71,760	82,524
	Total Amount	478,400	550,160	632,684
	I.Tax due	0.06	0.065	0.075
	Income Tax Amount	24,960	35,760	44,287.88
	Total I.Tax Due			
Gross I.Tax Due				1,113,917

Annex-XCCVI
[Para: 1.14.3.21]

Illegal encroachment on Government Property

S. No	Detail of property	Area in sq. ft.	Remarks
1	Veterinary Dispensary Kamber	3,000	Occupied
2	Nako Tax Nasirabad	200	Occupied
3	Musafirkhana Nasirabad	5,000	Occupied
4	9 Shops at Nasirabad	3,000	Occupied
5	Cattle pond plot Nasirabad	20,000	Occupied
6	Old Naka Nasirabad	500	Occupied
7	Old Medical Dispensary Miro Khan	1 acre	Occupied
8	Veterinary dispensary staff quarters Miro Khan	7,500	Occupied
9	Plot & Bungalow, Miro Khan	20,000	Occupied
10	Out of Six shops & 1 Room, Miro Khan, 2 shops & room	1,500	Occupied
11	Plot of cattle pond Miro Khan	5,500	Occupied
12	Plot near cattle pond (Meet Market) Miro Khan	400	Occupied
13	Land at Deh Shah Ali Tunio Tigri Miro Khan	162 acre	Occupied
14	Cattle pond Sijawal Junejo	4,000	Occupied
15	Building @ Kot lal Bux S.Junejo	6,000	Occupied
16	Maternity Home Kot Lal Bux S.Junejo	1,500	Occupied
17	2 Old Quarters & dispensary building Shahdaskot Kot	32,500	Occupied
18	Old Musafir Khan Qubo Saeed Khan	600	Occupied
19	Land @ Qubo Saeed Khan	62 acre	Occupied
20	2 shops out of 6 Taluka Warah	1,200	Occupied
21	Cattle pond Gaji Khuhawar	5,000	Occupied
22	Cattle pond Wagan	5000	Occupied
23	Old Musafir khana Bahram	32500	Occupied