



**AUDIT REPORT
ON THE ACCOUNTS OF
LOCAL GOVERNMENT & HOUSING
TOWN PLANNING DEPARTMENT
GOVERNMENT OF SINDH
AUDIT YEAR 2021-22**

AUDITOR-GENERAL OF PAKISTAN

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 116 of the Sindh Local Government Act, 2013 require the Auditor General of Pakistan to conduct audit of the accounts of receipts and expenditure of the Local Government & Housing Town Planning Department, Government of Sindh.

This report is based on audit of the accounts of various offices of the Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21 and accounts of some of the formations for previous financial years. The Directorate General Audit, Local Councils Sindh conducted audit during 2021-22 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes systemic issues and significant audit findings carrying a value of Rupees one million or more. Relatively less significant issues are listed in the Annex-1 of the Audit Report. The audit observations listed in Annex-1 shall be pursued with the Principal Accounting Officer at Departmental Accounts Committee level. In all cases where the Principal Accounting Officer does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

For the first time thematic audit was introduced in two selected areas and audit observations have been incorporated in Chapter-9 of this 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 were finalized in the light of written replies of the departments, whereas in most of cases departments did not submit written replies till the finalization of this report. DAC meetings were also not convened despite reminders.

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

Islamabad
Dated:

(Muhammad Ajmal Gondal)
Auditor General of Pakistan

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Plan
AIR	Audit & Inspection Report
BPS	Basic Pay Scale
CAR	Contractor All Risk
CBA	Collective Bargaining Agent
C.C	Concrete Cement
CD	Call Deposit
CPWAC	Central Public Works Accounts Code
CSR	Composite Schedule of Rates
CTM	City Trunk Main Division
DAC	Departmental Accounts Committee
DDO	Drawing & Disbursing Officer
DG	Director General
DMC	District Municipal Corporation
DMD	Deputy Managing Director
DPC	Departmental Promotion Committee
DTP	Director Town Planning
EIA	Environmental Impact Assessment
E&IP	Investment & Enterprises Promotion
FAR	Floor area ratio
FD	Finance Department, GoS
F.Y	Financial Year
F&A	Finance & Accounts
FEC	Front-end Collection
FTM	Federal Trunk Main Division
GST	General Sales Tax
HMC	Hyderabad Municipal Corporation
HRM	Human Resource Management
HYD	Hyderabad
IT	Income Tax
IT	Information Technology
KCY	Karachi
KDA	Karachi Development Authority
KHI	Karachi
KHID	Karachi Institute of Heart Diseases
KMC	Karachi Municipal Corporation
KW&SB	Karachi Water & Sewerage Board
LDA	Lyari Development Authority

LGD	Local Government Department
LG&HTP	Local Government & Housing Town Planning Department
LRK	Larkana
MCB	Muslim Commercial Bank
MDA	Malir Development Authority
MFDAC	Memorandum for Departmental Accounts Committee
MS	Municipal Services/Medical Superintendent/Services
MUCT	Municipal Utility Charges & Taxes
NBP	National Bank of Pakistan
NIT	Notice Inviting Tender
NOC	No Objection Certificate
OPD	Out Patient Department
OPS	Own Pay Scale
OZT	Octori Zila Tax
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PC-I	Planning Commission
PEC	Pakistan Engineering Council
P&H	Parks & Horticulture
PLGC	Provincial Local Government Commission
POL	Petrol Oil Lubricant
PTCL	Pakistan Telecommunication Corporation Limited
RCC	Reinforcement Cement Concrete
RE	Resident Engineer
SBCA	Sindh Building Control Authority
SCUG	Sindh Council Unified Grade
SD	Security Deposit
SGA&CD	Service General Administration & Coordination Department
SFR	Sindh Financial Rule
SE	Superintendent Engineer
SLG	Secretary, Local Government
SLGA	Sindh Local Government Act
SMPA	Sindh Master Plan Authority
SP	Store & Procurement
SPPRA	Sindh Public Procurement Regulatory Authority
SR	Service Rule
SRB	Sindh Revenue Board
SST	Sindh Services Tax
SSTW	Sindh Services Tax Withholding
STP	Sewerage Treatment Plant

SSWMB	Sindh Solid Waste Management Board
SUK	Sukkur
TC	Town Committee
TS	Technical Services/Technical Sanction
UC	Union Committee/Council
WIP	Work in Progress
WO	Work Order
XEN	Executive Engineer

EXECUTIVE SUMMARY

The Director General Audit, Local Councils, Sindh, Karachi is responsible to carry out the audit of formations (Local Councils and Regulatory Authorities including KW&SB, SBCA, SMPA and SSWMB) under the administrative control of Secretary, Local Government & Housing Town Planning Department on behalf of the Auditor General of Pakistan to fulfill his statutory responsibility under Articles 169 and 171 of the Constitution of the Islamic Republic of Pakistan and in accordance with the provisions of the Auditor General's (Functions, Powers and Terms & Conditions of Service) Ordinance, 2001. This Directorate General Audit has a human resource of 35 officers and staff for the purpose of conducting audit, which comprises of 8,750 mandays. 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. Thematic Audit on two issues, i.e., "Service Delivery by Municipal Corporations of Hyderabad, Sukkur and Larkana"; and "Revenue Generation issues in KMC" conducted during audit year 2021-22, is part of this report.

This office also conducts performance audit of programs/projects and special studies/special audit. Reports of these audits are being published separately.

The Province of Sindh consists of six Divisions namely Karachi, Hyderabad, Shaheed Benazirabad, Sukkur, Mirpurkhas and Larkana comprising districts listed below:

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

a) Scope of Audit

This office has mandate to conduct audit of 2,102 (including 1,626 Union Councils) formations, working under one PAO, namely Local Government & Housing Town Planning Department. Total expenditure and revenue receipts of these formations were Rs112,862.388 million and Rs99,503.872 million respectively for the financial year 2020-21.

Audit of expenditure for financial year 2020-21 amounting to Rs58,309.798 million was conducted during audit year 2021-22, which comprised of 126 formations under one Principal Accounting Officer (Local Government & Housing Town Planning Department). In terms of percentage, the audit coverage for expenditure was 52%.

Audit of revenue receipts for the financial year 2020-21 amounting to Rs47,828.688 million was conducted during audit year 2021-22 which comprised of 126 formations of above mentioned PAO, having total revenue of Rs99,503.872 million for the financial year 2020-21. In terms of percentage, the audit coverage of revenue was 48%.

This audit report also includes audit observations resulting from the audit of expenditure of Rs41,458.321 million and receipts of Rs31,726.620 million pertaining to previous audit year (2020-21).

b) Recoveries at the Instance of Audit

As a result of audit, recovery of Rs12,320.395 million was pointed out in this report. Recovery effected from January to December 2021 was of Rs7.372 million, which was verified by Audit.

c) Audit Methodology

Audit was conducted to ensure completeness, accuracy, relevance and genuineness of the expenditure incurred by the Local Government & Housing Town Planning Department, Government of Sindh. Before starting the field activity, desk review was undertaken to gain understanding of the system, procedures and control environment of audited entities. The permanent files of the entities maintained by Directorate General of Audit, Local Councils, Sindh were utilized for understanding the business and legal/institutional framework of the entities.

The evidence was primarily gathered by applying procedures like enquiries from the management, review of monitoring & progress reports and examination of payment vouchers.

Audit tests and analytical procedures were performed to evaluate that the expenditure was completely recorded and receipts were timely deposited into government treasury. The review of payments was made to ensure that these were validated by proper supporting documents and approval of competent authority as per applicable rules and regulations. Budget comparison with actual expenditure was made to confirm that the

expenditure was incurred in accordance with the approved budget, including the revision made therein.

d) Audit Impact

- i) Management of Councils have started revision of rent of properties of the Councils, e.g., District Councils, Mirpurkhas and Sukkur have reported the progress in response to audit observations.
- ii) The Councils have made improvement in maintenance of their record relating to cashbook, stock registers, paid vouchers and bank reconciliation statements.
- iii) KW&SB has stopped the disbursement of leave encashment equal to one month basic pay to officers BPS-16 and above on annual basis. Moreover, the Board has started deduction of house rent and electricity charges at fixed rates from the salary of employees residing in official accommodations at various residential colonies.
- iv) KW&SB has stopped sanction of Petroleum, Oil and Lubricants (POL) to the employees for their private vehicles and issued directives for preparation of Log Books, History Sheets, and Petrol Consumption Accounts of each vehicle to justify the expenditure.

e) Comments on Internal Controls and Internal Audit Department

The audit observations included in the audit report indicate that the system of internal controls within the organization is weak. In all departments audited by DG Audit, Local Councils Sindh, the Internal Audit Department exists, but does not function effectively, whereas, pre-audit of KMC, KW&SB & Local Councils is being conducted by Local Fund Audit, Government of Sindh. Internal control weaknesses were reported by Audit previously, but the management did not take corrective steps as indicated in the audit observations in this report.

f) The key audit findings of the report

- i. Non-production of record was pointed out in 8 cases
- ii. HR/Employees related irregularities were pointed out in 14 cases of Rs2,698.797 million.
- iii. Procurement related irregularities were pointed out in 36 cases of

Rs2,986.362 million.

- iv. Recoveries related irregularities were pointed out in 42 cases of Rs12,320.395 million
- v. Management of accounts with commercial bank was pointed out in one case of Rs5.107 million
- vi. Value for money and service delivery issues were pointed out in 13 cases of Rs7.753 million.
- vii. Other issues were pointed out in 23 cases of Rs4,603.441 million.

g) Recommendations

- i. Responsibility should be fixed on the respective management for non-production of record. Besides, auditable record may be produced for audit scrutiny.
- ii. Disciplinary action should be taken against the officials involved in cases of misuse of public money, violation of rules, besides effecting recovery.
- iii. The audited formations should comply with the SPPRA Rules, 2010 for procurement of goods, works and services.
- iv. Recovery of outstanding dues should be expedited without further delay.
- v. Recovery of non-deducted taxes and deposit of the same in Government Treasury be ensured.
- vi. Pre-audit functions by Directorate of Local Fund Audit, Finance Department, Government of Sindh should be strengthened in respect of Local Councils Sindh to exercise due checks before releasing payments.
- vii. Departmental Accounts Committee meetings should be convened on regular basis and its recommendations be implemented.
- viii. The directives of Public Accounts Committee (PAC) should be complied with by giving special attention and adopting a mechanism for monitoring of the compliance.

SECTORAL ANALYSIS

Local Government & Housing Town Planning Department

Several issues relating to Local Government & Housing Town Planning Department, Government of Sindh were pointed out as a result of annual audit and subsequently have been incorporated in this Audit Report. Human Resources related issues include unauthorized payment of various allowances, misuse of pension contribution, provident fund & group insurance, unauthorized appointment of contractual staff, working strength exceeding sanctioned posts and irregular promotion of officials.

Moreover, observations on violations of procurement rules include splitting up of expenditure to avoid tenders, irregular utilization of sanitation funds, award of works without mentioning specific locations, excess execution of works, cases of non-transparent tender process, execution of development works through quotations despite ban. Recoveries related matters including non-deduction/non-deposit of different taxes, non-adjustment of advances and non-revision of rent of properties have also been reported.

The local councils failed to achieve their targeted receipts as laid down in the budget. They were largely dependent on share of Octroi Zila Tax (OZT) disbursed by the provincial government; hence, remained unable to perform functions effectively as per SLGA, 2013.

Revenue Targets, LG&HTP Department

The table below shows the revenue targets and achievements of Local Government & Housing Town Planning Department for last three years, 2018-19 to 2020-21.

[Rs. in million]

Components	2018-19	2019-20	2020-21
Targeted Revenue	73,709.798	78,977.999	78,005.234
Actual Revenue	39,256.653	47,127.653	47,176.121
% of Actual Revenue	53%	60%	60%

Development Expenditure, LG&HTP Department

Spending by Local Government & Housing Town Planning Department on development declined from 36 to 23%, as compared with the total expenditure during the last three financial years, 2018-19 to 2020-21 which is tabulated as follows:

[Rs. in million]			
Components	2018-19	2019-20	2020-21
Total Expenditure	56,874.476	62,929.824	50,002.418
Development Expenditure	20,603.065	19,835.945	11,426.901
% of Dev. Exp to Total Exp.	36%	32%	23%

Budget & Accounts

According to SLGA, 2013, budget of local councils in Sindh should be prepared in accordance with the chart of accounts specified by the Auditor General of Pakistan. Furthermore, provincial government shall, before the beginning of each financial year, notify the provisional share of each council and credit to its fund from the provincial allocable amount. However, these rules were not complied with.

The Provincial Director, Local Fund Audit is responsible for pre-audit of local fund. However, there is no database for maintenance of accounts of the local councils, which reflects weak internal controls and absence of reconciliation of expenditure with line departments.

Provincial Finance Commission

According to Chapter-12 of Sindh Local Government Act, 2013, the Provincial Finance Commission shall make recommendations to the government on a formula for resource distribution. However, distribution of OZT share to the local councils is being made on provisional basis by obtaining approval from the Chief Minister, Sindh instead of recommendations of Provincial Finance Commission. Moreover, Provincial Local Government Commission (PLGC) mandated to conduct special inspection and inquiries of Local Council is also not functional.

Karachi Metropolitan Corporation

The human resource issues of KMC reported in this Audit Report include irregular appointments, expenditure on salaries without sanctioned posts, payment of house rent allowance despite availing government accommodation. Procurement related issues include splitting-up of expenditure to avoid tender and mismanagement in award of auction. Recoveries related issues include non-recovery of dues, non-deduction of taxes, non-deposit of taxes and less recovery of stamp duty. Other issues pointed out in this report include non-revision of rent of properties, non-realization of targeted receipts and non-functioning of machinery & equipment of hospital.

Revenue Targets, KMC

Following table indicates that the revenue targets set in the budget could not be achieved. Main reason for shortfall in revenue target was lack of capacity of the staff responsible for collection.

Components	2018-19	2019-20	2020-21
Targeted Revenue	7,254.880	9,170.076	9,407.049
Actual Revenue	1,200.738	1,305.169	1,160.461
% of Actual Revenue	17%	14%	12%

Development Expenditure, KMC

Spending on development by KMC remained 12.2% of the total expenditure in the year 2020-21. The data of last three years, 2018-19 to 2020-21 as tabulated below:

Components	2018-19	2019-20	2020-21
Total Expenditure	15,416.721	11,585.632	12,882.765
Development Expenditure	4,378.399	491.100	1,576.065
% of Dev. Exp. to Total Exp.	28%	4.2%	12.2%

Karachi Water & Sewerage Board

Human Resource related issues reported in this Audit Report include expenditure on salaries without sanctioned posts and payment of house rent allowance despite government accommodation. Procurement related irregularities include excess execution of works and expenditure beyond permissible limits. Recovery related issues include non-recovery of outstanding dues, non-deduction of taxes & stamp duty and non-deposit of taxes. Other issues include shortfall of targeted revenues and billing of water charges without installation of meters.

Development Expenditure, KW&SB

Overall spending by KW&SB on development declined from 26% to 15%, as compared with total expenditure during the last three years, 2018-19 to 2020-21. However, there was a nominal increase in development expenditure during financial year 2020-21 due to release of funds for Government funded development schemes.

Components	2018-19	2019-20	2020-21
Total Expenditure	19,419.825	13,480.024	22,468.55
Development Expenditure	5,114.684	2,488.144	3,339.37
% of Dev. Exp. to total expenditure	26%	18%	15%

Sindh Solid Waste Management Board

The Budgetary Position of Sindh Solid Waste Management Board for the financial year 2020-21 was as follows:

[Rs. in million]

Head of Account	Financial Year 2020-21	
	Budget	Actual
Establishment	200.000	157.079
Non-Development	460.300	66.085
Development work (Non-ADP)	7,511.622	7,228.622
Total	8,171.922	7,451.786

Issues reported in this audit report include losing arbitration award due to conflict of interest, non-recovery of taxes and non-production of record.

Sindh Building Control Authority

The trend of budget allocation & expenditure reflected enough availability of funds with the Authority to perform its functions. The Budget & Expenditure position of the authority for last three years, 2018-19 to 2020-21 is as follows.

[Rs. in million]

Description	Budget	Expenditure	Budget	Expenditure	Budget	Expenditure
	2018-19		2019-20		2020-21	
Salary	1,405.840	779.295	2,198.650	1,405.840	2,221.020	2,000.030
Non-Salary	173.218	91.075	1,305.540	173.218	1,028.060	247.844
Total	1,579.058	870.370	3,504.190	1,579.058	3,249.080	2,247.874

Significant issues in SBCA as reported in this audit report include failure to demolish dangerous buildings, irregular approval of building plans for commercial purposes on residential plots/agriculture land, regularization of excess build-up area beyond permissible limit, approval of projects without mandatory reports and non-recovery of betterment charges.

Sindh Master Plan Authority

Issues relating to Sindh Master Plan Authority (established since 2019-20) as reported in this audit report include non-preparation of master plan for all cities of Sindh Province, non-observance of prescribed criteria for issuance of NOCs to housing schemes, inaction against illegal private housing schemes, approval of layout plans without NOCs from utility agencies, less realization of targeted receipts, non-recovery of government taxes and unjustified payment of various allowances.

Local Government & Housing Town Planning Department

Chapter-1: Office of the Secretary, LG&HTP, Sub-ordinate offices & Authorities

1.1 Introduction/Profile of the Entities

Secretary, Local Government & Housing Town Planning (LG&HTP) Department, Sindh, being the PAO is the overall administrative head of regulatory authorities, KMC/Municipal Corporations, KW&SB, Municipal/Town Committees and Union Committees/Councils.

Sindh Local Government is governed by the Sindh Local Government Act, 2013 which is an initiative taken towards enhancing service delivery of Local Government in Sindh.

1.2 Comments on Budget and Accounts (Variance Analysis)

[Rs. in million]

Sr. No.	Name of office	Head of account	Budget	Actual	Excess (+) Savings (-)
1	Secretary, LG&HTPD	Establishment	80.402	80.402	-
		Non-salary	315.671	315.671	-
		Development	-	-	-
		Total Expenditure	396.073	396.073	-
		Receipts	-	-	-
2	Project Director, LGD Karachi	Establishment	-	-	-
		Non-salary	-	-	-
		Development	3,109.721	2,637.452	-472.269
		Total Expenditure	3,109.721	2,637.452	-472.269
		Receipts	-	-	-
3	Project Director, LGD Hyderabad	Establishment	-	-	-
		Non-salary	-	-	-
		Development	1,947.717	1,938.863	-8.854
		Total Expenditure	1,947.717	1,938.863	-8.854
		Receipts	-	-	-
4	Sindh Solid Waste Management Board	Establishment	402.000	315.980	-86.020
		Non-salary	782.650	108.596	-674.054
		Development	12,536.572	11,514.674	-1,021.898
		Total Expenditure	13,721.222	11,939.250	-1,781.972
		Receipts	-	-	-
5	Master Plan	Establishment	856.400	523.645	-332.755

[Rs. in million]

Sr. No.	Name of office	Head of account	Budget	Actual	Excess (+) Savings (-)
	Authority	Non-salary	290.724	48.080	-242.644
		Development	-	-	-
		Total Expenditure	1,147.124	571.725	-575.399
		Receipts	902.404	534.424	-367.980
6	Sindh Building Control Authority	Establishment	2,221.024	2,000.030	-220.994
		Non-salary	1,028.030	247.844	-780.186
		Development	244.196	-	-244.196
		Total Expenditure	3,493.250	2,247.874	-1,245.376
		Receipts	3,710.200	4,139.461	429.261*
Total	Establishment	3,559.826	2,920.057	-639.768	
	Non-salary	2,417.075	720.191	-1,696.885	
	Development	17,838.206	16,090.989	-1,747.217	
	Total Expenditure	23,815.107	19,731.237	-4,083.870	
	Receipts	4,612.604	4,673.885	+61.281	

*The excess receipt of Rs429.261 million by office of the DG, SBCA, Karachi was on account of Composition Fee.

The budgeted expenditure of Local Government & Housing Town Planning Department for the financial year 2020-21 was Rs23,815.11 million, against which the actual expenditure was Rs19,731.24 million, resulting in savings of Rs4,083.87 million was observed.

Table-: Audit Profile of Local Government & Housing Town Planning Department

[Rs. in million]

Sr.	Description	Formations		Financial Years 2019-21	
		Total Nos	Audited	Expenditure audited	Revenue / Receipts audited
1.	Formations	18	4	16,911.64	-
2.	Assignment Accounts, SDAs (excluding FAP)	-	-	-	-
3.	Authorities/Autonomous Bodies under the PAO	2	2	2,819.60	4,673.89
4.	Foreign Aided Projects (FAP)	-	-	-	-

1.3 Classified Summary of Audit Observations

Audit observations amounting to Rs2,706.933 million were raised in this report during the current audit of Local Government & Housing Town Planning Department and development authorities. The amount also includes recoveries of Rs933.008 million as pointed out by Audit. Summary of the audit observations classified by nature is as under:

Table: Overview of Audit Observations:

[Rs. in million]

Sr.	Classification	Amount
1	Non-Production of Record	-
2	HR/Employees related irregularities	170.554
3	Procurement related irregularities	1,376.534
4	Recoveries related irregularities	933.008
5	Value for money and service delivery issues	-
6	Other issues	226.837
	Total	2,706.933

1.4 Brief comments on the status of compliance with PAC Directives

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

Audit Years	No. of Paras	Status of PAC Meetings
2011-12	13	1 - Partial
2012-13	11	1 - Partial
2013-14	15	1 - Partial
2014-15	22	Nil
2015-16	31	Nil
2016-17	37	Nil
2017-18	26	Nil
2018-19	39	Nil
2019-20	43	Nil
2020-21	13	Nil

1.5 Audit Paras

1.5.1 Non-production of record

1.5.1.1 Non-production of record

Section 14 (2) and (3) of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, provides as under:

- “(2) The officer in-charge of any office or department shall afford all facilities and provide record audit inspection and comply with requests for information in as complete a form as possible and with reasonable expedition.
- (3) Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under Efficiency and Discipline Rules”.

During audit of following offices under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, the management did not produce auditable record involving financial impact of Rs1,267.305 million for audit scrutiny. Detail is provided at **Annex-SLG 1(ii)**.

[Rs. in million]

Sr. No.	Name of offices	AIR Para	F.Y.	Amount
1	Secretary, Local Government Department, Sindh	1	2020-21	295.742
		6		3.399
2	Project Director, Local Govt Project, Hyderabad	1		-
3	Sindh Solid Waste Management Board	2	2019-20	-
		2	2020-21	1.672
		7		74.500
4	Sindh Master Plan Authority	7	2019-20	-
		10		0.215
5	Sindh Building Control Authority	1		-
6	Project Director, Local Government Project Karachi	1	2020-21	30.107
		2		861.670
		10		-
Total				1,267.305

Audit was of view that non-production of record was a serious lapse on the part of the management and hindrance in performance of the functions of audit, besides authenticity of the related transactions could not be checked.

The matter was reported to the management from September to December 2021. The summary position of response by the management of offices at S.No.1 (Secretary, Local Government Department, Sindh) and 4 (Sindh Master Plan Authority) along with audit comments is given at **Annex-SLG 1(i)**. No reply was received from remaining offices. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends production of record, besides fixing of responsibility on the person(s) at fault.

1.5.2 HR/Employees related irregularities

1.5.2.1 Unauthorized payment of utility allowances - Rs118.260 million

Finance Department, Government of Sindh, O.M No.FD (SR-III)-5-145/2012, dated 02/03/2012, Government of Sindh accorded approval for grant of utility allowance w.e.f. 01/01/2012 to regular employees of Sindh Civil Secretariat and Provincial Assembly Sindh.

During audit of Sindh Building Control Authority under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management made payment of Rs118.260 million on account of utility allowance beyond entitlement as well as authorization of Finance Department, Government of Sindh. Detail is as follows:

		[Rs. in million]
Name of Entity	Description	Amount
Sindh Building Control Authority	Unauthorized payment of Utility Allowance to employees	85.776
		26.244
		3.348
		2.892
Total		118.260

Audit was of the view that payment of utility allowance was authorized to the employees of Sindh Civil Secretariat and Provincial Assembly Sindh only. Thus, allowing the utility allowance to its employees by SBCA was unauthorized.

The matter was reported to the management from September to December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends stoppage of payment of unauthorized allowances and recovery where required.

[AIR Para: 12, 21, 26, 30]

1.5.2.2 Irregular payment of leave encashment to employees - Rs52.294 million

According to Rule 18-A of Revised Leave Rules, 1980, “A civil servant may, fifteen months 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”.

During audit of Sindh Building Control Authority (SBCA), Karachi under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management paid an amount of Rs52.294 million to officers/staff on account of leave encashment on yearly basis irregularly in contravention of Revised Leave Rules, 1980 without occasion of leave preparatory to retirement.

Audit was of the view that payment of leave encashment on yearly basis was violation of revised Leave Rules, 1980 which indicated weak financial controls.

The matter was reported to the management in December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends stoppage of payment of irregular leave encashment and recovery where required.

[AIR Paras: 13, 22, 27, 31, 38]

1.5.3 Procurement related irregularities

1.5.3.1 Conflict of interest resulting in losing of arbitration award Rs470.340 million

According to Rule 31 of the Arbitration Act 1940, “Any party to an arbitration agreement or any person claiming under him desiring to challenge the existence or validity of an arbitration agreement or an award or to have the effect of either determined shall apply to the court and court shall decide the question on affidavits”.

During audit of Sindh Solid Waste Management Board under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that the management awarded the contract of “Front end collection and disposal of municipal solid waste for West Zone (DMC West Area) to “M/s Hangzhou Jinjiang Group Sanitation Services Co Ltd vide order No.SSWMB/ED(Ops-I)NIT-1.1/LoA/997/2017 dated 11th October 2017 for an amount of (US\$22.335 million) through an agreement on October 2017 for a period of seven (07) years. It was noticed from the record that Managing Director, SSWMB through a letter No.SSWMB/ MD/FEC/WEST/2019/1774 dated 19.08.2019 terminated the contract on the following grounds.

- i The contractor did not bring requisite number of equipment/machinery/vehicles, manpower and establish command and control system to comply with its contractual obligations.
- ii A Show Cause Notice dated 05.11.2018 bearing No.AD(Admn/SSWMB/Hangzhou/West/2015/1627 dated 05.12.2018 was served to the company and by taking into cognizant the miserable failure of the contractor to perform legal obligations as mutually agreed upon under the contract agreement and non-serious attitude, another Show Cause Notice was served to the contractor, bearing No.DD(Admn)SSWMB/West/ 2018/213 dated 06.03.2019.
- iii In response to the show cause notice, the company was expected to improve its performance and legal binding/obligations. However, the company suspended its entire operations and submitted a revised proposal. The reply of the contractor including revised proposal was considered and found unsatisfactory/un-convincing. In fact, the contractor “Reply to Show Cause” admitted/conceded its failure to perform their contractual obligations which confirmed that the Contractor is financially and technically incapable as informed vide letter dated 22-04-2019.

The contractor disputed the termination of contract and invoked the arbitration clause of the contract. However, instead of appointing an Arbitrator from their side, the contractor selected Secretary, Local Government as their Arbitrator, whereas, he was also selected as Arbitrator by the Sindh Solid Waste Management Board as well. Thus, the Secretary Local Government became sole Arbitrator who had also held the charge of Managing Director, Sindh Solid Waste Management Board during the currency of same contract.

The sole Arbitrator through his award dated 09.04.2020 gave verdict in favour of contractor with Arbitration award of Rs867.517 million to be paid by the SSWMB. However, subsequent negotiation by the management of Sindh Solid Waste Management Board with the contractor, a lesser amount, i.e., Rs470.340 million was agreed upon between both parties which were paid to the contractor. As a result of the same Arbitration award, the terminated contract was restored.

Audit was of the view that the management did not challenge the decision of Arbitration award in a court of law and merely agreed to pay the negotiated amount.

The matter was reported to the management in December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends inquiry in the matter for fixing responsibility.

[AIR Para: 1]

1.5.3.2 Award of development works through direct contracts - Rs347.892 million

As per Rule-2(1)(r) of Sindh Public Procurement Rules 2010 (Amended 2019), “Emergency means natural calamities, disasters, accidents, war & breakdown of operational equipments, plant, machinery or engineering infrastructure, which may give rise to abnormal situation requiring prompt and immediate action to limit or avoid damage to person(s), property or the environment.”

As per Rule 16(1)(b)(viii) *ibid*, “in cases of emergency” Provided that the Head of the Department or any other officer not below BPS-20 to whom such powers have been delegated by the Head of the Department, declares that a situation of emergency has arisen and reasons for making such a declaration shall be recorded in writing”.

During audit of Project Director, Local Government Project, Karachi under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management awarded Seven (7) development works (repair & maintenance, patches, rehabilitation & improvement of roads) at sanctioned cost of Rs347.892 million to different contractors by direct contracting using emergency clause of Sindh Public Procurement Rules 2010 instead of inviting open competitive bidding. Detail is provided at **Annex-SLG 2**. Following irregularities were also noticed:

- i Works were awarded without obtaining required performance security amounting to Rs33.786 million from contractors.
- ii Final payment of works was made without availability of completion reports.
- iii Expenditure of Rs10.794 million on account of non-schedule items was incurred during execution of work “Improvement and rehabilitation of street lights at various roads of KMC” without market rate analysis and without referring such cases for concurrence of the competent forum (Standing Rates Committee).

Audit was of the view that the management applied direct contracting clause of SPPRA, Rules and avoided open competitive bidding process which indicated weak internal controls.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends fixing of responsibility, besides taking remedial measures.

[AIR Para: 12]

1.5.3.3 Unjustified award of work to the second lowest bidder - Rs558.302 million

According to Rule 4 of Sindh Public Procurement Rules 2010, “While procuring goods, works or services, procuring agencies shall ensure that procurements are conducted in a fair and transparent manner and the Object of procurement brings value for money to the agency and the procurement process is efficient and economical”.

According to Sindh Public Procurement Regulatory Authority’s, Notification No.DD(A&F)/2017-18/22 dated 05-07-2017 and No.DD(A&F)/2020-21/1342 dated 3rd November 2020, “In case a procuring agency receives a bid, which is more than 20% below the Engineer’s Estimate or Composite Schedule Rate (CSR), the procuring agency can reject that particular bid(s) or float a fresh tender, if deemed fit appropriate.”

During audit of Project Director, Local Government Project, Local Government Department, Karachi under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that a development work, “Re-construction/Rehabilitation of road from Gulbai to Y-Junction District Keamari including Storm Water Drain System” of Rs558.302 million was awarded to second lowest bidder (M/s King Enterprises) by ignoring the first

lowest bidder (M/s Samad Khan) on the ground that first lowest bidder is more than 20% below the estimated cost. Moreover, the management increased the cost of awarded contract from Rs558.302 million to Rs1,150.447 million, i.e., 106% of the original cost in violation of the permissible limit of 15% provided in Sindh Public Procurement Regulatory Authority Rules. Detail is as follows:

[Amount in Rs.]

Sr. No.	Name of Contractor	Estimated Cost	Offered price	Difference Amount	Difference between first & lowest bidders	Difference % with estimated cost
1	Samad Khan	697,877,864	558,302,014.29	139,575,850	301.55	20.00003968
2	King Enterprise	697,877,864	558,302,315.84	139,575,548		19.99999647

Audit was of the view that undue favour was extended to second lowest bidder by ignoring the first lowest due to merely difference of 0.00003968% (Rs301.55) below 20% of estimated cost.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

[AIR Para: 03]

1.5.3.4 Unjustified award of work without specific locations

According to Government of Sindh, Local Government Department Letter No.RO(LG)/MISC/4(25)/2016 dated 1st August 2016 on the subject, Indication of Exact Location of, Length Width Depth of C.C Blocks, Bricks Pavement Drains, “All the councils were directed to mention the location, starting and end point, length width of streets / drains etc. in the tenders being published in various dailies. It was further directed that in case of non-compliance it will be Prima facie presumed that there is malafide intension of the council functionaries, which will be viewed seriously”.

During audit of Project Director, Local Government Project, Karachi under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management

awarded the work of “Rehabilitation/ improvement of roads in surrounding areas of Lee Market, Lyari South, Karachi” to M/s Samad Khan Baber & Co at initial sanctioned cost of Rs454.483 million which was revised to Rs699.649 million but the specific location of works/name of roads to be rehabilitated were not mentioned in the detailed estimates and bidding documents. In the work order, contract agreement and running bills, a vague phrase, “surrounding areas of Lee Market South, Karachi for works on rehabilitation of roads” was provided.

Audit was of the view that the management did not specify the location of development works which created ambiguity and resulted in non-transparency in use of public funds.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

[AIR Para: 8]

1.5.4 Recoveries related issues

1.5.4.1 Less realization of targeted receipts - Rs497.028 million

According to Section 100 (1) of Sindh Local Government Act 2013, “Unless otherwise taxes, rates, tolls and fees levied under this Act shall be collected in the prescribed manner by the persons authorized for such collection: Provided that where any tax, rate, toll or fee levied by a Council is also levied by Government, such tax, rate, toll or fee shall be collected with Government tax, and the proceeds thereof be credited to the local fund of the Council.”

During audit of Sindh Master Plan Authority, Karachi under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2019-20, it was observed that management failed to take appropriate measures to achieve revenue targets resulting in shortfall of revenue amounting to Rs497.028 million. Detail is as follows:

[Rs. in million]

Description	Budgeted Target	Actual Receipts	Shortfall	Percentage of shortfall
Sale of map/documents, sub-division/ amalgamation, outer development charges, regularization/land use fee, change of land use & level height fee	613.702	116.673	497.028	81%

Audit was of the view that due to non-achievement of the targeted receipts; the department was deprived of legitimate revenue which indicated weak internal controls.

The matter was reported to the management in September 2021. The management replied that due to Covid-19 situation and ban on issuance of NOCs for high-rise buildings/community centers by Honourable Supreme Court of Pakistan, revenue target was directly affected and could not be realized. The reply was not convincing as only last quarter (April to June 2020) was affected due to Covid-19; whereas, the realization of revenue was abnormally on lower side. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends strengthening of revenue realization mechanism.

[AIR Para: 4]

1.5.4.2 Non-deduction of Government Taxes - Rs409.965 million

As per Section 153 of the Income Tax Ordinance 2001 and Income Tax Rules 2002, “Payment on account of supply of goods and rendering of services are subject to deduction of income tax @ 4.5% and 7.5% respectively.”

According to Sindh Sales Tax on Services Act 2011, Section-3(1), “taxable services shall be charged, levied and collected a tax known as sales tax on the value of a taxable service at the rate specified”.

According to Section 3(1) of Sales Tax Act 1990 (Amended upto July 2015), “There shall be charged, levied and paid a tax known as sales tax at the rate of 17[seventeen] per cent of the value of (a) taxable supplies made by a registered person in the course or furtherance of any ¹[taxable activity] carried on by him; and (b) goods imported into Pakistan.”

During audit of following offices under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that expenditure on various heads was incurred through different contractors/suppliers. However, the management did not

deduct Income Tax, Sindh Sales Tax on services and General Sales Tax amounting to Rs409.965 million. Detail is as follows:

[Rs. in million]

Sr. No.	Name of Entity	F.Y	AIR Para	I/Tax	SST	GST	Amount
1	Sindh Solid Waste Management Board	2019-20	12	-	2.595	-	2.595
		2020-21	17	1.161	405.234	0.284	406.680
2	Sindh Master Plan Authority			1	0.690	-	-
Total				1.851	407.829	0.284	409.965

Audit was of the view that non-deduction of taxes was loss to public exchequer which reflected weak financial management.

The matter was reported to the management from July to December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends recovery of taxes, besides fixing of responsibility on the person(s) at fault.

1.5.4.3 Non-deposit of income tax into public exchequer - Rs8.943 million

According to Section 160 of Income Tax Ordinance, 2001 (Amended upto 30th June 2020), “Any tax that has been collected shall be paid to the Commissioner by the person making the collection or deduction within the time and manner as may be prescribed.”

During audit of Project Director, Local Government Department, Hyderabad under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management deducted Income Tax of Rs8.943 million but failed to deposit the same into public exchequer, which resulted in loss to Government. Detail is as follows:

[Rs. in million]

Sr. No.	Month	Amount collected	Amount deposited
1	7/2020	14.882	0.000
2	8/2020	10.254	5.350
3	9/2020	14.084	10.254
4	10/2020	0.783	14.084
5	11/2020	7.532	0.783
6	12/2020	8.934	7.532

[Rs. in million]

Sr. No.	Month	Amount collected	Amount deposited
7	1/2021	8.734	8.934
8	2/2021	8.618	0.000
9	3/2021	12.330	17.352
10	4/2021	40.532	22.067
11	5/2021	24.311	40.328
12	6/2021	8.943	24.311
Total		159.937	150.994
Difference of income tax not deposited			8.943

Audit was of the view that non-deposit of collected taxes was indicative of weak internal controls.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends deposit of collected amount of income tax, besides fixing of responsibility on the person(s) at fault.

[AIR Para: 9]

1.5.4.4 Non-recovery of betterment charges on approval of structures Rs17.072 million

According to Notification No./Chief Executive/SBCA 2016/205 dated 12th August, 2016, amendment in the existing Karachi Building & Town Planning Regulation-2002, "Infrastructure Betterment Charges shall be applied @Rs50/= per square feet on the entire Floor Area Ratio (FAR) permissible under the regulation in respect of Industrial / Commercial / Public Sale Project / Apartment Building falling in the areas of Karachi other than KDA (defunct) Schemes and Development Plan of Township".

During audit of Sindh Building Control Authority (SBCA), Karachi under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management approved/regularized building plans for commercial purpose but the management failed to collect infrastructure betterment charges of Rs17.072 million. Detail is as follows:

Sr. No.	Name of Applicant	Plot No.	Floor Area Ratio (Sq. Ft)	Rate Per Sq. Ft. (Rs.)	Amount (Rs in million)
1	Muhammad Dawood & Others	D-75, Block-7, Clifton	59,284	50	2.964
2	M/S Sumaiya Builders & Developers	Plot # F-16, Block-05 Clifton	131,319	50	6.566
3	Mr. Muhammad Anwar Dawood & 03 Others	Plot # 10, FT-2, Frere Town Quarters, Karachi	132,439	50	6.622
4	M/S Ubaid S/O M Hussain	Plot # A/10, -Z-18, SITE Latifabad (Project The Lucky Mall)			0.920*
Total					17.072

*Balance recoverable betterment charges

Audit was of the view that non-recovery of betterment charges was a loss of revenue due to weak financial controls.

The matter was reported to the management in December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends recovery of betterment charges, besides fixing of responsibility on the person(s) at fault.

[AIR Paras: 9 & 18]

1.5.5 Value for money and service delivery issues

1.5.5.1 Irregular approval of building plan for commercial purpose on residential plots despite ban

As per the orders of Honourable Supreme Court of Pakistan dated 22-01-2019 duly notified by SBICA vide notification No.SBICA/PS-CE/2019/01 dated 10-12-2019, there was complete ban on conversion of residential Plots, amenity plots like that of parks, playgrounds and other amenities including pending cases shall remain operative and apply all across Karachi city including cantonment areas.

During audit of Sindh Building Control Authority, Karachi and subordinate regional offices under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management approved building plans and issued NOCs for commercial

purpose against different residential plots despite ban on conversion of Residential Plots into Commercial Plots by Honorable Supreme Court of Pakistan. Detail is as follows:

Sr. No.	Name of office	AIR Para	Plot No.
1	D.G SBCA, HQ Karachi	6	Star Residency (B+G+12 Floor) on open residential plot. Sawera Residency-I (B+G+19 Floors)” on Residential Leasehold Plot
2	Regional Director Mirpur Khas	25	Residential Plot # 95, Northern Side Portion, at Nagar Colony Deh-109, Taluka Hussain Bux Mari. Residential Plot # 360, Ward-A, New Town Taluka Mirpurkhas
3	Regional Director Shaheed Benazirabad	28	Residential Plot # 96/6 (66.Sq. Yd) Residential Plot into Commercial over Plot # C.S No.74/2/2 (139.5 Sq. Yd.)
4	Regional Director Sukkur	33	Plot # C.S. No.3510/10 Ward-B, Miani Road Sukkur

Audit was of the view that the violation of building plan may increase the problems with respect to sanitation and environment issues.

The matter was reported to the management in December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

1.5.5.2 Irregular approval of building plans beyond approved limit

According to Regulation No.3-1.2 of Regional Interim Building & Town Planning Regulation 2018, Revocation of Development Permits, “Where a development permit has been granted, if the authority which granted it, finds that any of the provisions of these Regulations or any conditions of the development permit have been violated or such permission/NOC is not in the interest of general public the Authority may issue an order revoking the permit”.

According to Regulation No.18-4.2.1 of Regional Interim Building & Town Planning Regulation-2018, “No residential plot shall be converted into any other use except with the approval of Authority (SBCA). The policy shall be notified separately for each of the region or as decided by the authority after the recommendation of the concerned authority / Planning Agency / Director Town Planning Sindh as the case may be”.

During audit of Regional Director, SBCA, Hyderabad, a sub-ordinate office of the Director General, Sindh Building Control Authority (SBCA), Karachi under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management approved building plans/completion certificates beyond approved limit. Detail is as follows:

Name of Applicant	Plot No.	Project Name	Approval for land use issued by Hyderabad Development Authority	NOC allowed by SBCA
Mr. Fayaz Ahmed & Others	Plot # 6 (600 Sq. Yds) Abdullah Valley Housing Scheme, Deh Jamshoro Qasimabad Hyd	Areej Towers	Commercial use with condition for building of Ground plus One floor	Basement plus Ground plus Four floors
Mr. Zulfikar Ahmed Farouqui	Plot # 138 (700 Sq. Yds) Block-E, Unit # 6, Latifabad	Living Icon-II	Residential to Commercial with condition for building of Basement plus Ground plus Six floors	Basement plus Ground plus Nine floors

Audit was of the view that management extended undue favour to the builders by non-observance of condition of building limit.

The matter was reported to the management in December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

[AIR Para: 19]

1.5.5.3 Issuance of completion certificates for building on residential plot/agriculture land

According to Regulation No.18-4.2.1 of Regional Interim Building & Town Planning Regulation-2018, “No residential plot shall be converted into any other use except with the approval of Authority (SBCA). The policy shall be notified separately for each of the region or as decided by the authority after the recommendation of the concerned authority/ Planning Agency/Director Town Planning Sindh, as the case may be”.

Further, according to Regulation No.25-B.8.1 of Regional Interim Building & Town Planning Regulation-2018, “Certificate/NOC of Deputy Commissioner or his office shall be required to be furnished for the change of use from agriculture to non-agriculture. All scrutiny fee and other charges shall be levied as per schedule in these

regulations, except plots falling in rural areas other than jurisdiction of Town Committee/City municipal limits”.

During audit of Sindh Building Control Authority (SBCA), Karachi and subordinate offices of Regional Director(s) SBCA, Larkana, Hyderabad & Sukkur under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management approved building plan and issued completion certificates on residential plots/agricultural land; whereas, there was no approval by concerned authorities and consent of lessors for conversion of same plots/land for commercial use. Detail is provided at **Annex-SLG 3**.

Audit was of the view that building plan and issuance of completion certificate on residential/agriculture land for commercial use without approval of competent authority was a violation of SBCA Regulations and indicated weak internal controls.

The matter was reported to the management in December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends inquiry in the matter for fixing of responsibility on the person(s) at fault, besides taking remedial measures.

1.5.5.4 Irregular approval of building plan for excess area

According to Regional Interim Building & Town Planning Regulations - 2018, Regulation No.3-2.22, “The owner registered attorney shall submit to the Authority [3.2.2.1] “Two sets of all documents relating to the plot together with a letter from the concerned Authority confirming the title/land use physically fresh demarcated/dimension of the plot along with the existence of any road widening/cut line reservation”.

During audit of Regional Director, SBCA, Shaheed Benazirabad, a subordinate office of Sindh Building Control Authority (SBCA), Karachi under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management approved building plan for residential Plot # 37 consisting area of 757.41 sq. yards, whereas, actual size of plot was 595 sq. yards as per sale deed. The approval of building plan for excess area of 162.42 sq. yards was irregular.

Audit was of the view that approval of building plan on excess area was an undue favour to the individual, which indicated lack of internal controls.

The matter was reported to the management in December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

[AIR Para: 29]

1.5.5.5 Inaction against illegal private housing schemes

Board of Revenue, Government of Sindh vide circular No.DD(E&I)/HQ,BoR/2016/268 dated 28-10-2016 directed all concerned that no transaction of the land may be entertained without approval of NOC from Town Planning Department, Government of Sindh and Building Plan NOC from Sindh Building Control Authority.

During audit of Regional Director, Hyderabad a subordinate office of Sindh Master Plan Authority under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2019-21, it was observed that management failed to take legal action against 54 illegal private housing schemes in different districts of Sindh, as per list provided by the management. Detail is provided at **Annex-SLG 4**.

Audit was of the view that non-taking of action against private housing schemes may result in haphazard increase in residential units affecting existing civic facilities.

The matter was reported to the management in September 2021. The management replied that letters had been issued to concerned Deputy Commissioners of districts for taking necessary action against illegal housing schemes and also advertisement was published in leading newspapers for the awareness of general public. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

[AIR Para: 22]

1.5.5.6 Non-demolition of dangerous buildings

According to Para No. 1.2.1 of the Building Code (Seismic Provisions 2007), “Requirements of these provisions shall be applicable to reinforced concrete, steel and masonry buildings and building-like structures”, read with Para No. 7.3.1.3 ibid, “In regions of moderate seismic risk (Seismic Zones 2A, 2B) or for structures assigned to intermediate seismic performance or design categories, intermediate or special moment frames, or ordinary, intermediate, or special structural walls, shall be used to resist forces induced by earthquake motions. Where, the design seismic loads are computed using provisions for special concrete system, the requirements of Chapter-7 for special system shall be satisfied”.

Further, according to Section 14(1) of The Sindh Building Control Ordinance, 1979, “If it comes to the notice of the authority that a building is likely to collapse, the authority may, after such inquiry as it deems fit order for carrying out the specific repairs or demolition of the whole or part of the building. Provided that no action shall be taken under this section unless the Person who is likely to be affected thereby is given an opportunity of being heard”.

During audit of Sindh Building Control Authority and subordinate regional offices under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management did not demolish 679 dangerous buildings declared by the Technical Committee as Hazardous for living. Detail is as follows:

Sr. No.	Name of District	No. of dangerous Buildings
1	District East, Karachi	11
2	District Central, Karachi	67
3	District Korangi, Karachi	19
4	District Keamari, Karachi	22
5	District Malir, Karachi	6
6	District South, Karachi	420
7	District West, Karachi	1
8	Hyderabad Division	80
9	Sukkur Division	42
10	Mirpurkhas Division	7
11	Larkana Division	4
Total		679

Audit was of the view that non-demolition of the dangerous buildings may result in risk to the lives of the citizens.

The matter was reported to the management in December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

[AIR Para: 2]

1.5.5.7 Non-observance of prescribed criteria for issuance of NOC to housing schemes

Following criteria for planning standards has been laid by Sindh Master Plan Authority, Hyderabad vide letter No. DTP/Hyd-1047 dated: 06-05-2021

Sr. No.	Total Saleable Area	Percentage %
1	Residential Area	60
2	Commercial	3
Total Non-saleable Area		
3	Amenities and roads	37
Total area		100

During audit of Sindh Master Plan Authority, Karachi, (Director, Hyderabad Region) under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2019-21, it was observed that management issued NOCs for layout plan of new housing schemes for different districts of Sindh without observing prescribed standards ratio, i.e., applicable percentage reserved for residential, commercial and amenities/roads. The violation may result in increase of the commercial area of the housing schemes at the cost of facilities of residential units. Summary detail is as follows and further detail is provided at **Annex-SLG 5**.

Sr. No.	Housing schemes details	Criteria for NOC	NOC issued on the percentage	Violation%
1	Pursna Residency Housing Scheme” over Plot R.S No.66/10 measuring 19 acres 31 ghuntas situated at Deh & Tapa Pankhwarki, Taluka and District Mirpurkhas	i.Residential 60% ii.Commercial 3% iii.Amenities 37%	59.02% 3.08% 37.69%	0.98% less than Criteria 0.08% above Criteria 0.69% above Criteria
2	Ever Green Housing Society measuring 3 acres 20 ghutas at Digri District Mirpurkhas	i. Residential 60% ii.Commercial 3% iii.Amenities 37%	56% 3.34% 40.57%	4% less than Criteria 0.34% above Criteria 3.57 above Criteria

Audit was of the view that issuance of layout plan for new housing schemes without observing prescribed standard ratio indicated that undue favour was extended to the builders.

The matter was reported to the management in September 2021. The management in reply stated that Layout plan criteria ratio is extended in decimal. The reply was not tenable as the variation from approved criteria was irregular; whereas, the decimal fraction in such cases of large areas resulting in shifting of sizeable measurement from residential to commercial purpose. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

[AIR Para: 21]

1.5.5.8 Non-preparation of Master Plan of all districts of Sindh

According to Section 3(7-B) of Sindh Building Control (Amendment) Act, 2014, “The Authority shall draw up a Master plan for all Districts of the Province which shall, among other matters, as provided below:

- a. a survey of the District including its history, statistics, public services and other prescribed particulars;
- b. development, expansion and improvement of any part of the District;
- c. restrictions, regulations and prohibitions to be imposed with regard to the development of sites, and erection and re-erection of buildings within the district; and
- d. earmarking of land for mosques where necessary”.

During audit of Sindh Master Plan Authority, Karachi, (Director, Hyderabad Region) under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 and 2020-21, it was observed that management did not prepare master plan of all districts of Province of Sindh. The non-preparation of Master Plan deprived the citizens of purpose-built civic facilities.

Audit was of the view that non preparation of Master Plan for all districts of Sindh was of the violation of the Act, which indicated weak internal controls.

The matter was reported to the management in September 2021. The management in its reply stated that Master plan of all districts will be prepared after direction of competent authority. The reply was not convincing being in contravention of the Sindh Building Control (Amendment) Act, 2014. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends effective steps for preparation of master plan for all districts of Sindh.

[AIR Para: 27]

1.5.6 Other issues

1.5.6.1 Non-imposition of penalty due to delay in completion of works Rs226.837 million

According to Para 10.3 of Sindh Public Procurement Regulatory Authority Guidelines, “If the contractor fails to comply with time for completion mentioned in bid data except the conditions mentioned above, then procuring agency can penalize the contractor by adopting any one of the prescribed course provided in vide sub Para (a) to (c). The amount of the liquidated damages for each day of delay in completion of the whole of the works, or if applicable for any section thereof, shall be a sum equal to 5 to 10 % (it is to be mentioned in the agreement) of the estimated cost of the works divided by one-fourth of the number of days specified as completion time”.

During audit of Project Director, Local Government Project, Karachi under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management awarded different development works amounting to Rs2,268.373 million to contractors, but they failed to complete the said works within stipulated time and penalty of Rs226.837 million @ 10% of contract value was not imposed which was an undue favour extended to the contractors. Detail is as follows:

[Rs. in million]						
Sr. No.	Name of work	Name of contractor	Work Order No/Date	Stipulated Date of completion	Current Status	Sanctioned Cost/ Expenditure
1	Rehabilitation/improvement of roads in surrounding areas of Lee market, Lyari South Karachi	M/s Samad Khan Baber & Co	19 / 11.03.2019	January 2020	WIP (as on 30.06.2021)	454.483

[Rs. in million]

Sr. No.	Name of work	Name of contractor	Work Order No/Date	Stipulated Date of completion	Current Status	Sanctioned Cost/ Expenditure
2	Construction and re-modeling of 12000 road Landhi	M/s Sachal Engineering Works	63 /18.03.2019	17.09.2019	Completed on 06.03.2020	333.745
3	Re-construction/ rehabilitation 8000 road from Jam Sadiq Bridge to Dawood Chowrangi	M/s Sher Jan Mosa Khail & Sons	64 /15.03.2019	25.01.2020	Completed on 05.05.2021	1,480.145
Total						2,268.373
Penalty @ 10% of sanctioned cost						226.837

Audit was of the view that non-imposing of penalty resulted in loss of revenue which indicated weak financial controls.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends imposition of penalty for delayed works, besides taking remedial measures to avoid recurrences.

[AIR Para: 9]

1.5.6.2 Undue favour to builders by non-obtaining of Contractor All Risk Insurance Policy

According to Karachi Building & Town Planning Regulation-2002, "The Builder shall also submit contractor All Risk Insurance Policy "CAR Insurance Policy" from Insurance Companies approved by Authority in respect of the project under Clause 12(7) of ordinance. The said "CAR Insurance Policy" shall also cover the losses arising out of defects in design or due to earthquake and shall be valid upto 12-Months of maintenance period after issuance of Occupancy Certificate or physical handing over of possession whichever is later".

During audit of Sindh Building Control Authority (SBCA), Karachi, under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management issued completion Certificate of projects/buildings in Saddar Town. However, builders failed to obtain Contractor All Risk Insurance Policy from approved Insurance Companies in respect of the projects to cover the losses arising out of defects in design or

due to earthquake as valid upto 12-Months as provided in the regulation. Detail is as follows:

Sr. No	Name of Applicant	Plot No.	Area of Plot	No. of Floor	Proposed / Completion Plan
1	Ameen Khajani	D-76, Sector-7, Clifton	10,000 Sq. Yds.	B+G+23 Floors	Completion Plan vide No.SBCA/D/D/ Saddar Town-II/C.C-13/2019/2021/03 dt: 16-03-21
2	Askari Asghar Agha	D-92, Block-2, Clifton	2,000 Sq. Yds.	B+G+24 U. Floors	Completion Plan vide No.SBCA/D.D/ District South/C.C-06/2021/09 dt: 02-07-21
3	M/S Sumaiya Builders & Developers	Plot # F-16, Block-05 Clifton	2,000 Sq. Yds.	B+G+23 Floors	Proposed Plan vide No. SBCA/D.D/Saddar Town-II/Prop-07/2019/ 2020/05 dt: 02-12-20

Audit was of the view that management extended undue favour to builders by not obtaining of CAR Insurance Policy which indicated weak internal controls.

The matter was reported to the management in December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

[AIR Para: 8]

1.5.6.3 Irregular approval of building plan without mandatory reports

According to Karachi Building & Town Planning Regulation-2002 Regulation No. 3-2.2.3(ii), Procedure of structure NOC for building upto ground + four floors or 50' - 0 height, "For such type of building the structural Engineer shall submit two sets of Structural Drawings and Calculation, Soil Report and Stability Certificate in the concerned town after concept architectural approval. (c) The soil investigation is to be carried out by a Licensed Geo-technical firm".

According to Regulation No.04 of The Sindh Environmental Protection Agency (Review of Initial Environmental Examination and Environmental Impact Assessment) Regulations, 2014, Projects requiring an EIA. "A proponent of a project falling in any category listed in Schedule-II shall file an EIA with the Agency, and the provisions of section 17 shall apply to such projects. Further, Schedule-II, list of projects requiring an EIA, Urban development and tourism i.e. Housing schemes above 10 acres.

Residential/commercial high-rise buildings/apartments from 15 stories and above, Land use studies and urban plans (large cities), large scale public facilities and Large-scale tourism development projects”.

During audit of Sindh Building Control Authority (SBCA), Karachi under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management approved building plans and issued completion certificate of various sites without taking into account mandatory Soil Investigation Report from Licensed Geo-Technical Firm along with Strength/Stability Certificate from the concerned town to check sustainability of building to avoid risk of life of inhabitants. Further management approved structure of plan of three projects/commercial buildings comprising of stories/floors exceeding Ground plus 6 without Review of Initial Environmental Examination and Environmental Impact Assessment Report for issuance of NOC. Detail is as follows:

Sr. No.	Name of Applicant	Plot No.	Area of Plot	Total No. of floors
Without Soil Investigation Report & Strength/ Stability Certificate (AIR Para: 7 & 35)				
1	Maqsood Ahmed	D-16, Block-H	2333.34 Sq. Yds	B+G+18 Floors
2	Khurram Ahmed	B-16, Block-L	1194.44 Sq. Yds	B+G+15 Floor
3	Mr. Ashique Hussain	Plot # BC-01, Block-01 Clifton	825 Sq. Ft.	B+G+16 Floor
4	Mr. Muhammad Anwar Dawood & 03 Others	Plot # 10, FT-2, Frere Town Quarters, Karachi	4227 Sq. Yds.	B+G+19 Floors
5	Muhammad Hanif & Muhammad Nasir	S. No.3/27 Ward-D, near Kiran Bakers Sukkur	5941 Sq. Yds	Basement+ Ground+ 5
Without Initial Environmental Examination Report (AIR Para: 10)				
6	Askari Asghar Aghar & Others	Plot No. D-92 Clifton	2000 Sq. Yds	(B+G+24 Floors)
7	Sumaya Builder & developers	Plot No. F-16 Block-5 Clifton	2000 Sq. Yds	((B+G+23 Floors)
8	M/S Dynamic Associates	Plot No.19 Sheet # CL-08 Civil lines quarters	3927 Sq. Yds	(B+G+45 Floor)

Audit was of the view that approval of building plan for more than Ground plus four floors without mandatory reports was indicative of weak internal controls.

The matter was reported to the management in December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

1.5.6.4 Regularization of excess build up area beyond permissible limit

According to Regulation No.3-2.20.2 of Karachi Building & Town Planning Regulation (Amendments), 2011, “If such person fails to show sufficient cause to the satisfaction of the concerned Authority why such building works or part thereof should not be removed or altered, the Sindh Building Control Authority may take following actions: (c) Regularize the violation in the existing structure after realization of regularization fee as per Table-I & II, depends on the nature and merits of the case, provided that no violation shall be regularized, (vi) if the violation / deviation in building works do not exceed beyond Twenty percent of the permissible limit in respect of compulsory open space/covered area.”

During audit of Sindh Building Control Authority (SBCA), Karachi under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management regularized excess build-up area beyond permissible limit of 20% in respect of compulsory open space/covered area in five different cases, which was an undue favour extended to the builders. Detail is as follows:

Sr. No.	Name of Applicant	Plot No.	Completion Certificate No. & date	Allowable Area (Sq.Ft.)	Build-up Area (Sq.Ft.)	Excess (Sq.Ft.)	Rate per Sq. Ft.	Amount Realized (Rs.)
1	Shahid & Others	Plot # 17, FT-2, Ferere Town Quarters	01 / 15-10-2020	312,840	345,537	32,697	600	19,618,200
2	Muhammad Jawed Dawood & Others	19-CL8, Civil Lines	02 / 24-02-2021	70,686	84,509	13,823	600	8,293,800
3	Ameen Khajani	D-76, Sector-7, Clifton	03 / 16-03-2021	49,500	59,089	8,459	600	5,075,100
4	Muhammad Dawood & Others	B-75, Block-7, Clifton	08 / 18-05-2021	49,500	59,269	9,076	600	5,445,600
5	Mr. Sarfraz Kaimkhani & Others	Plot # B-5, Bath island Quarters	01 / 12-02-2021	45,000	53,781	8,781	600	5,268,810
Total				527,526	602,185	72,836	-	43,701,510

Audit was of the view that management regularized excess build-up area beyond permissible limit indicated lack of internal controls.

The matter was reported to the management in December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

[AIR Para: 4]

1.5.6.5 Approval of layout plans without obtaining NOCs from utility agencies

As per regulation No.5-2.28 of Karachi Building & Town Planning Regulation 2002, “Developer seeking NOC for sale and advertisement for the housing scheme (open plots) outside planned schemes of KDA/MDA/LDA having no integrated utility infrastructure shall furnish NOC of utility agencies, the concerned agencies must assure the availability of the services before the completion date of the project”.

During audit of Director, Housing & Town Planning Department, Hyderabad a subordinate office of Sindh Master Plan Authority under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2019-21, it was observed that management approved layout plans for 25 housing schemes without obtaining NOCs from utility agencies including Municipal Committee or Town Committee, as the case may be, for provision of basic facilities including water and sanitation. Detail is provided at **Annex-SLG 6**.

Audit was of the view that the management approved layout plans for housing schemes without obtaining NOCs from utility agencies which indicated weak internal controls.

The matter was reported to the management in September 2021. Management in its reply did not contradict the observation and stated that the audit para has been noted for strict compliance and letters will be issued to owners of housing schemes accordingly. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

[AIR Para: 18]

KMC & KW&SB

Chapter-2: KMC and KW&SB

2.1 Introduction

i. Karachi Metropolitan Corporation

Structure of Local Government system in Karachi is comprised of Seven Districts Municipal Corporations and a District Council providing a Metropolitan Corporation covering them. Thus, Karachi has three tiers of LG system comprising of Union Committees, District Municipal Corporation and Karachi Metropolitan Corporation. KMC is similar on structure to that of the Municipal Corporations of Hyderabad, Sukkur and Larkana. Functions of Karachi of Metropolitan Corporation are as follows:

1. Planning development and maintenance of Inter-district roads, bridges, street lights and storm water drains.
2. Special Development Program.
3. Coordination, monitoring and supervision of all inter-district development / maintenance work.
4. Maintenance of Abattoirs and Cattle Colonies to be specified by Government.
5. Medical College and Teaching/Specialized Hospitals, e.g., Karachi Medical and Dental College, Abbasi Shaheed Hospital, Sobhraj Maternity Home, Sarfraz Shaheed Hospital, Spencer's Eye Hospital and Leprosy Hospital.
6. Zoological Gardens, Safari Park, Aquarium, Sports Complex and Beeches.
7. Art Gallery, Museum and Metropolitan Library.
8. Municipal Watch and Ward.
9. Fire Fighting Service.
10. Civil Defense.
11. Traffic Engineering.
12. Milk Supply Schemes.
13. Control of Land owned by Metropolitan Corporation and Removal of Encroachments from the properties owned by Metropolitan Corporation.
14. Celebration of National Days.
15. Reception of Foreign dignitaries/distinguished guests.
16. Providing protection against stray animals and animal trespass, and establishing cattle pounds; and
17. Regulation or prohibition of the establishment of brick kilns, potteries and other kilns within the residential areas.

Activities of KMC are managed through offices of Mayor and Senior Directors under Sindh Local Government Act, 2013. 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. Mayor | 2. Senior Director (F&A) |
| 3. Senior Director (Law) | 4. Senior Director (IT) |
| 5. Senior Director (MUCT) | 6. Senior Director (Veterinary) |
| 7. Senior Director (E&IP) | 8. Senior Director (MS) |
| 9. Senior Director, Health Services | 10. Senior Director (SP) |
| 11. Director General (P&H) | 12. Director General (TS) |
| 13. Municipal Commissioner | 14. Senior Director (HRM) |

ii. Karachi Water & Sewerage Board

Appreciating the need for creation of a unified institution to handle water supply and sewerage services as well as to draw assistance from international lending agencies, the Government enacted the Sindh Local Government (Amendment) Ordinance, 1983 leading to creation of the Karachi Water & Sewerage Board within KMC.

In the year 1996, a new Act called the Karachi Water & Sewerage Board Act, 1996 was enforced. Under this Act, the Karachi Water & Sewerage Board has been separated from KMC and the annual budget is approved by the Government.

The legal frame work, specification of function as well as financial guidelines, delegation of powers are provided in the Karachi Water & Sewerage Board Act, 1996. The functions of Karachi Water & Sewerage Board are as follows:

- (i) sanction in the manner and on payment of fees as may be prescribed by regulations:
 - (a) water connection
 - (b) water supply to tankers and
 - (c) sewerage connection
- (ii) levy, collect or recover rates, charges of fees for water supply and sewerage service, including arrears thereof
- (iii) undertake construction improvement, maintenance and operation of:
 - (a) water works including wells and recharge facilities for collecting, purifying, pumping, storing and distributing water to all types of consumers.

- (b) Sewerage works for collecting, pumping, treating and disposing of sewerage and industrial waste,
- (iv) produce and supply potable water
- (v) place, maintain aqueducts, conduits, sewers etc.

The office of Chairman/Managing Director, Water & Sewerage Board, Karachi, comprises of five departments, i.e., Planning, Technical Services, Finance, Revenue Resources Generation and Human Resource Development & Administration headed by Deputy Managing Directors. However, Executive Engineers at each divisional level with the supervision of Superintending Engineer at each district under the control of Chief Engineer(s) of Water, Sewerage and Equipment & Machinery.

2.2 Comments on Budget and Accounts (Variance Analysis)

i. Budget of Karachi Metropolitan Corporation

[Rs. in million]

Formation	Particulars	Budget	Actual	Excess (+) Savings (-)
Karachi Metropolitan Corporation	Salary	12,700.039	9,591.711	-3,108.328
	Non-Salary	2,879.807	1,163.772	-1,716.035
	Development	2,912.727	1,746.612	-1,166.115
	Total Expenditure	18,492.572	12,502.095	-5,990.478
	Revenue	3,755.334	1,464.881	-2,290.453

The budgeted expenditure of Karachi Metropolitan Corporation for the financial year 2020-21 was Rs18,492.572 million, against which the actual expenditure was Rs12,502.095 million, resulting in saving of Rs5,990.478 million. The management of KMC was unable to collect the targeted receipts resulting in shortfall of Rs2,290.453 million.

ii. Budget of Karachi Water & Sewerage Board

[Rs. in million]

Formation	Particulars	Budget	Actual	Excess (+) Savings (-)
Karachi Water & Sewerage Board	Salary	5,336.531	4,704.853	-631.678
	Non-Salary	10,580.869	9,491.974	-1,088.895
	Development	7,266.131	4,993.484	-2,272.647
	Total Expenditure	23,183.531	19,190.311	-3,993.220
	Revenue	33,788.206	26,840.421	-4,156.676

The budgeted expenditure of Karachi Water & Sewerage Board for the financial year 2020-21 was Rs23,183.531 million, against which the actual expenditure was Rs19,190.311 million, resulting in saving of Rs3,993.220 million. The management of KW&SB was unable to collect the targeted receipts resulting in shortfall of Rs4,156.676 million.

Table:- Audit Profile of KMC and KW&SB

[Rs. in million]

Sr.	Description	Formations		Financial Years 2019-21	
		Total Nos	Audited	Expenditure audited	Revenue / Receipts audited
1.	Formations	163	121	19,190.311	26,840.421
2.	Assignment Accounts, SDAs (excluding FAP)	-	-	-	-
3.	Authorities/Autonomous Bodies under the PAO	-	-	-	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs14,628.386 million were raised in this report during the current audit of KMC and KW&SB. The amount also includes recoveries of Rs7,885.171 million as pointed out by Audit. Summary of the audit observations classified by nature is as under:

Table: Overview of Audit Observations:

[Rs. in million]

Sr.	Classification	Amount
1	Non-Production of Record	-
2	HR/Employees related irregularities	2,097.927
3	Procurement related irregularities	362.241
4	Recoveries related irregularities	7,885.171
5	Management of Accounts with Commercial Bank related issues	5.107
6	Value for money and service delivery issues	-
7	Other issues	4,277.940
Total		14,628.386

2.4 Brief comments on the status of compliance with PAC Directives

The audit report pertaining to following year has been submitted to the Governor of Sindh. Detail of PAC meetings is given below:

Audit Year	No. of Paras	Status of PAC Meetings
2011-12	31	1 - Partial
2012-13	28	1 - Partial
2013-14	28	1 - Partial
2014-15	36	Nil
2015-16	28	Nil
2016-17	51	Nil
2017-18	69	Nil
2018-19	72	Nil
2019-20	69	Nil
2020-21	16	Nil

2.5 Audit Paras

2.5.1 Non-production of record

2.5.1.1 Non-production of record

Section 14 (2) and (3) of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, provides as under:

- “(2) The officer in-charge of any office or department shall afford all facilities and provide record audit inspection and comply with requests for information in as complete a form as possible and with reasonable expedition.
- (3) Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under Efficiency and Discipline Rules”.

During audit of various offices of Karachi Metropolitan Corporation and Karachi Water & Sewerage Board under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, the management did not produce auditable record involving financial impact of Rs5,163.041 million for audit scrutiny. Detail is provided at **Annex-KHI 1(ii)**.

Audit was of view that non-production of record was a serious lapse on the part of the management and hindrance in performance of the functions of audit, besides authenticity of the related transactions could not be checked.

The matter was reported to the management from April to December 2021. The management of offices at S.No.2, 4, 29, 31, 39, 40, 43 and 46 of the Annexure replied that record was available which was not convincing as the same was not produced at the time of audit. The summary position of response by the management along with audit comments is given at detail is provided at **Annex-KHI 1(i)**. No reply was received from remaining offices. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends production of auditable record, besides fixing of responsibility on the person(s) at fault.

2.5.2 HR/Employees related irregularities

2.5.2.1 Irregular appointment of staff

As per Government of Sindh, Services, General Administration & Coordination Department notification No.SOV(S&GAD)X-15/90-98 dated 12-02-2008, “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”.

During audit of following offices of Karachi Metropolitan Corporation under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2019-20, it was observed that management appointed staff in various categories without observing codal formalities, i.e., advertisement and approval from Government. Detail is as follows:

Sr. No.	Name of Entity	Name of Employee	Designation & BPS	Date of appointment
1	Director Charged Parking, KMC	Mehreena Khatoon	Assistant Store Keeper/ BPS 11	31.07.2018
		Sarah Wasay	Superintendent/ BPS 11	31.07.2018
		Muhammad Ovais Akhtar	Superintendent/ BPS 11	31.07.2018
2	Director Council Secretariat, KMC	Ali Raza	Naib Qasid/ BPS-1	15.02.2018
		Muhammad Qadeer	Naib Qasid/ BPS 1	15.02.2018
		Yasir Hussain	Naib Qasid/ BPS 1	15.02.2018
		Abdul Wahab	Naib Qasid/ BPS 1	15.02.2018
		Shoaib Ghayas	Dispatch Rider/ BPS 4	28.04.2020

Audit was of the view that hiring of staff without advertisement and observing codal requirements indicated weak internal controls.

The matter was reported to the management from September to November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

[AIR Paras: 27, 13]

2.5.2.2 Irregular payment of salaries without sanctioned posts Rs1,805.305 million

According to Rule 123(1) of the Sindh Local Government Act 2013, “A council shall prepare a Schedule of Establishment showing the numbers of posts in each grade

which are deemed necessary for the efficient performance of its functions under this Act and submit the same within three months of the coming into force of this Act to government for approval”.

During audit of following offices of Karachi Metropolitan Corporation and Karachi Water & Sewerage Board under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that management paid Rs1,805.305 million against salary to staff without sanctioned posts in schedule of establishment. Detail is as follows:

[Rs. in million]

Sr. No.	Name of offices	AIR Para	F.Y.	Amount
1	Director City Wardens, KMC	4	2018-20	990.582
2	Senior Director, Municipal services, KMC	7	2020-21	651.418
3	Senior Director HRM, KMC	9	2019-20	143.325
		2		3.000
4	Director Charged Parking, KMC	29		
5	Senior Director, Land Anti Encroachment, KMC	2	2020-21	4.835
		2		1.756
6	Director Land Management, KMC	8	2019-20	3.120
7	M.S Abbasi Shaheed Hospital, KMC	7		0.815
8	DMD HRDA, KW&SB	5		-
9	S.E Hydrants, KW&SB	5		-
Total				1,805.305

Audit was of the view that payment of salary without sanctioned posts in schedule of establishment was irregular which indicated weak financial controls.

The matter was reported to the management from April to December 2021. The management of the offices at S.No.5, 7 and 9 replied that employees were posted and allowed to draw salary after approval of competent authority. Reply was not convincing as department failed to provide notifications for the said posts. No reply was received from remaining offices. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends that the schedule of establishment may be got approved from competent authority, besides fixing of responsibility for payment of irregular salary.

2.5.2.3 Irregular payment of leave encashment - Rs292.622 million

According to Rule 18-A of Revised Leave Rules 1980, “A civil servant may fifteen month before the date of superannuation or thirty year qualifying service on or

after the 1st July, 1983, at his option, be allowed to encashment his leave preparatory to retirement if he undertakes to 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”.

During audit of various offices of Karachi Water & Sewerage Board under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that management unauthorizedly paid an amount of Rs292.622 million to officers/staff on account of leave encashment on yearly basis in contravention of Revised Leave Rules-1980 without occasion of leave preparatory to retirement. Detail is provided at **Annex-KHI 2(ii)**.

Audit was of the view that payment of leave encashment on yearly basis may be stopped along with recovery where required.

The matter was reported to the management from July to December 2021. The management of the offices at S.No.1 (Para 10 & 5), 03 and 19 of the Annexure replied that the leave encashment was paid as per agreement between management and Collective Bargaining Agent (CBA). The reply of management was not convincing as leave encashment is to be paid only at the time of retirement. The brief reply and audit comments thereon are provided at **Annex-KHI 2(i)**. No reply was received from remaining offices. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

2.5.3 Procurement related irregularities

2.5.3.1 Excess execution of work beyond permissible limit - Rs229.640 million

According to Rule 16 (e) of Sindh Public Procurement Rules 2010, Alternate Methods of Procurements: 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;

During the audit of accounts record maintained by Project Director, S-III, Karachi Water & Sewerage Board under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2019-20, it was observed that management awarded work to M/s Crescent Construction Co. at the initial cost of Rs664.385 million but the local office paid Rs894.025 million to contractor, resulting into excess execution of work worth Rs229.640 million, i.e., 34.6% above the initial cost of work without retendering of the same work, in violation of above rule. Detail is as follows:

[Rs. in million]					
Component	Date of Acceptance	Amount of contract	Amount paid	Amount in Excess	Excess in %
Construction of RCC Conduit/Interceptor and other allied works along Lyari river from Mauripur Road to Sewage Treatment plant (STP-3) [LS-7]	176/ 26-08-2013	664.385	894.025	229.640	34.6

Audit was of the view that authorization of excess execution of work beyond the maximum permissible limit of 15% (Rs99.658 million) of the original contract amount, resulted into undue favour to the contractor which was violation of SPPRA Rules.

The matter was reported to the management in December 2020. In response management replied that paid amount in respect of above work was Rs642.51 million till 31st December, 2020 and was within sanction amount of contract package. The reply was not convincing as department provided copy of summary of cost and incomplete copy of measurement book of the said work. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

[AIR Para: 6]

2.5.3.2 Irregular expenditure by splitting to avoid open tender - Rs1.204 million

As per Rule 12(1) of Sindh Public Procurement Regulatory Authority 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 Sindh Public Procurement Regulatory Authority Rules 2010 amended upto 21st March 2019, “Procurements over three hundred thousand Rupees and up to two 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”.

During audit of Director Council (Secretariat), KMC, Karachi under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2017-20, it was observed that management incurred expenditure of Rs1.204 million by way of splitting up procurement to avoid open competitive bidding procedure which resulted into non-achievement of competitive rates. Detail is provided at **Annex-KHI 3**.

Audit was of the view that incurrence of expenditure through quotations resulted into non-obtaining of competitive rates and violation of SPPRA rules which indicated weak internal controls.

The matter was reported to the management in July 2021 but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

[AIR Para: 9]

2.5.3.3 Execution of agreement after completion of works - Rs36.399 million

According to Regulation for Procurement of Works, SPPRA Notification No.Dir(A&F)/SPPRA/Bod/12-13/9316 dated 22nd March, 2013, Para-7.12.3, Contract Agreement, “The contract document confirms in writing the contract which has been agreed and formed between the procuring agency and the contractor. The authorized signatory for the procuring agency should sign all copies of the contract within 28 days of receipt of the letter of acceptance, send the copies of the contract to the bidder, with a covering letter or contractor shall attend the offices of the procurement agency for the

purpose of signing the agreement duly stamped at the rate of 25 Paisa/100 rupees of the contract value (as amended and updated by the Government from time to time and which shall be borne by the contractor). Failure to sign the agreement shall lead to cancellation of the award and forfeiture of the bid security.”

During audit of following offices of Karachi Water & Sewerage Board under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that management paid an amount of Rs36.399 million for the works but the contract agreements were executed after completion of works. Detail is provided at **Annex-KHI 4**.

[Rs. in million]				
Sr. No.	Name of Entity	AIR Para	F.Y.	Amount
1	XEN Sewerage Lyari Town, KW&SB	5	2019-20	9.898
2	XEN Dumlottee Division, KW&SB	6	2020-21	7.259
		2	2019-20	5.222
3	XEN Sewerage Jamshed, KW&SB	3		4.561
4	XEN Federal Trunk Main (FTM), KW&SB	6	2020-21	3.562
5	XEN Water Jamshed, KW&SB	2	2019-20	3.044
6	XEN Water Saddar Town, KW&SB	5	2020-21	2.853
Total				36.399

Audit was of the view that execution of contract agreement after completion of work was undue favour extended to the contractor which indicated lack of internal controls.

The matter was reported to the management from December to December 2021. The management of offices at S. No.3 & 5 replied that necessary provisional work order was issued in the light of Sindh Public Procurement Regulatory Authority Rule for execution of works on emergent basis and further fulfilling all codal formalities. The reply is not convincing as department failed to provide Sindh Public Procurement Regulatory Authority rule in support of their reply. No reply was received from remaining offices. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

2.5.3.4 Award of works to unregistered contractors - Rs32.829 million

According to SGA&CD, Government of Sindh Notification No.SORI (SGA&CD)2-30/2010 dated 23rd October, 2014, Amendment in Rule 46, Sub-rule(1), for clause (iii) “registration with the Federal Board of Revenue (FBR), for Income Tax, Sales Tax in case of procurement of goods, registration with the Sindh Revenue Board (SRB) in case of procurement of Works and Services and registration with Pakistan Engineering Council (PEC) where applicable”.

Further, according to Para No.1 of Letter No.EIH/LB/Hyd-388 dated 26.01.2010 issued by the Government of Sindh Electric Inspectorate, Hyderabad “That execution of electric installation work by the contractors/firms, who do not hold the valid electrical contractor’s license granted under rule-29 of the licensing rules framed under Rule-48 of the electricity rules 1937 amounts to infringements of the above said rules, which is punishable under rule 123 of the electricity rules 1937.”

During audit of following offices of KMC and KW&SB under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that management incurred expenditure of Rs32.829 million through local contractors who were not registered in SRB and Electric Inspectorate, Hyderabad, Government of Sindh resulting in non-transparency in award & execution of development works. Detail is provided at **Annex-KHI 5**.

[Rs. in million]

Sr. No.	Name of Entity	AIR Para	F.Y.	Amount
1	XEN, Gharo Division Civil, KW&SB	2	2019-20	9.564
2	Resident Engineer, Hub Filter	3	2020-21	7.992
3	XEN Karachi Division Civil –II, KW&SB	3	2019-20	4.555
4	XEN Karachi Division Civil-I, KW&SB	2		4.301
5	Director, Safari & Alladin Park, KMC	12	2020-21	3.955
6	XEN E&M Korangi Town, KW&SB	1	2019-20	1.393
7	XEN CTM City Trunk Main, KW&SB	2		1.069
Total				32.829

Audit was of the view that awarding of works without valid registration certificates was undue favour to the contractors and indicated weak internal controls.

The matter was reported to the management from September to November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

2.5.3.5 Irregular expenditure beyond permissible limit - Rs51.057 million

According to Delegation of Powers of Karachi Water & Sewerage Board issued in 1991, "For sanction of the amount in excess of the sanctioned estimate (Works): Upto 3%, D.M.D (Tech. Services) is authorized. In addition, Karachi Water & Sewerage Board Act, 1996 "Appendix "A", Managing Director of the Board is authorized for sanction of the amount in excess of the sanctioned estimate in respect of all works upto 5% and Chairman upto 10%."

As per Section 3 (v) Chapter-V of Karachi Water & Sewerage Board Act, 1996, Powers and Functions of the Board, states that "the Board shall: - Have full financial powers within the budget grant."

During audit of following offices of Karachi Water & Sewerage Board under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that management awarded contracts of Rs304.698 million with the approval of MD/Chairman KW&SB against sanctioned estimates of Rs253.641 million. Thus, an expenditure of Rs51.507 million was incurred in excess of the sanctioned original estimates of works. Hence approval was beyond permissible limit. Detail is as follows:

[Rs in million]

Sr. No.	Name of offices	AIR Para	F.Y.	Estimated Cost	Actual Expenditure	Excess
1	XEN Sewerage Saddar Town, KW&SB	1	2020-21	50.217	60.049	9.832
2	ADP Schemes, KW&SB	5		65.920	81.114	15.194
3	XEN Water Saddar Town, KW&SB	2		8.226	9.639	1.413
4	XEN Hub Filter Plant, KW&SB	1		5.519	6.355	0.836
		2	4.585	5.431	0.846	
5	Resident Engineer Hub Pumping (New & Old) KW&SB	3	2019-20	5.225	6.143	0.918
6	XEN Sewerage Landhi Town, KW&SB	2		4.886	5.847	0.961
7	XEN Water Landhi Town, KW&SB	2		4.886	5.797	0.911
8	XEN E&M Landhi Town, KW&SB	2		1.134	1.360	0.226
9	XEN Sewerage Jamshed	1	2020-21	57.915	69.388	11.473
10	XEN Water Jamshed	2		21.874	26.159	4.285
11	R.E Hub Pumping (New & Old)	1		13.509	15.920	2.411
12	XEN Gharo Civil	1		9.745	11.496	1.751
Total				253.641	304.698	51.057

Audit was of the view that expenditure in excess of sanctioned estimate without approval of Board was irregular which indicated weak internal controls.

The matter was reported to the management from July to December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends sanction of expenditure should be obtained from board, besides fixing of responsibility on the person(s) at fault.

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

2.5.3.6 Loss due to non-award of auction on first attempt - Rs11.112 million

According to Rule 8 of Sindh Local Councils (Auctioning of Collection Rights) Rules, Chapter-III, Manners of awarding contracts: The contracts of collection rights of an income of a local council shall be awarded to a highest bidder through an open bid by adopting the procedure of auction as laid down in Chapter-II. Rule 11 (2) the highest bid equal to reserve or above, received in open auction shall be accepted by the officer in-charge of the auction and place before the Local Council concerned within ten days of receipt of bid for confirmation.

Further, according to Section 116(7) of 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”.

During audit of accounts record maintained by of office of the Director, Safari Alladin Park, Karachi Metropolitan Corporation under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management did not accept the bid of highest bidder in first attempt of open auction who offered Rs16.850 million but collection rights were awarded to the highest bidders of second attempt of open auction for Rs5.738 million. Thus, concerned office sustained loss of income amounting to Rs11.112 million due to non-acceptance of first bid of highest bidder of first attempt. Moreover, following deficiencies were also noticed by audit;

- i Collection of income was started by contractor without issuance of acceptance letter/work order from local council concerned

ii Possession of respective collection rights handed over to contactor without Approval/Confirmation from Mayor

iii Contracts were awarded without executing contract agreements with successful contractors

Detail is as follows:

									[Rs. in million]
Sr. No.	Type of Auction/ License	Name of First Attempt Bidder	Standard Bid Amount	Date of Biding of Frist Attempt	Highest Bid Amount of First Attempt	Name of Second Attempt Bidder	Date of Biding of Second Attempt	Highest Bid Amount of Second Attempt	Difference of Bid Amount of 1st & 2nd Attempt
1	Safari Cafeteria	Irfan	1.300	14-1-2021	10.350	M. Ali	20-1-2021	3.323	7.027
2	Parking FEE	Imran Kakar	1.800	13-1-2021	6.500	Haider Enterprises	22-1-2021	2.415	4,085
Total					16.850	-		5.738	11.112

Audit was of the view that due to non-accepting the highest bid rates offered by contractor in first attempt, the council was deprived of legitimate revenue.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

[AIR Para: 8]

2.5.4 Recoveries related issues

2.5.4.1 Non-recovery of outstanding dues - Rs7,047.571 million

According to Rule 100 (2) of Sindh Local Government Act 2013, “All arrears of taxes, rates, tolls and fees and other moneys claimable by a Council under this Act shall be recoverable as arrears of land revenue through Government agency or by the Council authorized by Government for such recovery through such employees or class of employees of the Council as may be prescribed.”

During audit of following offices of Karachi Metropolitan Corporation & Karachi Water & Sewerage Board, under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2019-20 and 2020-21, it was observed that management did not recover outstanding dues of Rs7.047.571 million against various defaulters. Detail is provided at **Annex-KHI 6**.

[Rs in million]

Sr. No.	Name of Entity	AIR Para	F.Y.	Para Detail	Amount	
1	DMD, Revenue Resources Generation KW&SB	7	2020-21	Water Charges (bulk & retail)	6,601.78	
		9		New water connection charges	31.372	
2	Project Director Orangi Town Ship, KMC	6	2019-20	Occupancy charges of property	PTCL (Rs108.200) K-Electric (Rs96.652) PTCL (Rs54.100) Police (48.362)	204.852
		4	2020-21	Water charges through tankers to Government functionaries	19.168	
3	Superintendent Engineer Hydrants, KW&SB	4		Rent of land lease of Alladin Park	35.305	
4	Director Safari & Alladin Park, KMC	22		Installments of income from contractors for collector rights	3.177	
		30		Income from Children Rides contract	1.362	
		3		Dues from contractors (Bhoot bungalow, Jumping castle, cafeteria, gate entry & parking fee)	1.148	
31						
5	Karachi Medical & Dental College, KMC	8	2019-20	Students fees (Semester Fee)	19.528	
6	Director, Zoo, KMC	1	2020-21	Auction of various stalls, gate entry	2.182	
7	Project Director, S-III	4	2019-20	Water Charges	18.861	
8	Annual Development Program Schemes, KW&SB	1			2.225	
		11	2020-21		0.805	
		18	0.794			
		12	2019-20		0.716	
9	Director Genera, Parks & Horticulture, KMC	8	2020-21		1.274	
		11	2019-20		0.596	
Total					7,047.571	

Audit was of the view that non-recovery of outstanding dues indicated weak financial management.

The matter was reported to the management from July to November 2021. The management of offices at S.No.3 (S.E Hydrants, KW&SB), S.No.6 (Director Zoo, KMC) replied that efforts were being made to recover the outstanding dues. The reply was not convincing as no progress of recovery was reported. No reply was received from remaining offices. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends recovery of dues, besides fixing of responsibility on the person(s) at fault.

2.5.4.2 Non-deposit of taxes into public exchequer - Rs340.973 million

According to Section 160 of Income Tax Ordinance, 2001 (Amended upto 30th June 2020), “Any tax that has been collected shall be paid to the Commissioner by the person making the collection or deduction within the time and manner as may be prescribed.”

According to Section 27(2) of Sindh Sales Tax on Services Act, 2011, “The tax due shall be deposited in the designated branches of National Bank of Pakistan or any other designated banks under the relevant head “Sindh Sales Tax on Services”, in the prescribed manner.”

During audit of various offices of Karachi Metropolitan Corporation & Karachi Water & Sewerage Board under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that management deducted an amount of Rs340.973 million on account of Income Tax, General Sales Tax and Sales Tax on Services but failed to deposit the same into public exchequer. Details are provided at **Annex-KHI 7(ii)**.

Audit was of the view that non-deposit of collected taxes was indicative of weak internal controls.

The matter was reported to the management from December 2020 to December 2021. The management of offices at S.No.4, 9, 6, 12, 18, 20, 38, 45 and 51 of the Annexure replied that the taxes were deposited into relevant head by finance department of KW&SB and KMC but the department failed to provide documentary evidence in support of reply. The brief reply and audit comments thereon are provided at **Annex-KHI 7(i)**. No reply was received from remaining offices. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends deposit of taxes, besides fixing of responsibility on the person(s) at fault.

2.5.4.3 Non-adjustment of advances - Rs230.986 million

According to Rule 668 of Treasury Rules, “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”.

During audit of following offices of Karachi Metropolitan Corporation and Karachi Water & Sewerage Board under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management did not adjust temporary advances of Rs230.986 million. Detail is provided at **Annex-KHI 8**.

[Rs. in million]

Sr. No.	Name of entity	AIR Para	F.Y.	Name of contractor	Description	Amount
1	Finance & Accounts, KMC	12	2020-21	Different offices of KMC	Outstanding advances to various officers and staff granted during the period 01-07-2011 to 28-07-2017 as reported through letter dated 28-07-2017 issued by Local Fund Audit, Karachi	200.242
2	Project Director S-III, KW&SB	11	2019-20	M/s. Haji Syed Ameer & Brothers	Advance granted for a work through 2 nd to 4 th bill during December 2019 to March 2020	30.744
Total						230.986

Audit was of the view that non-adjustment of temporary advances which indicated weak financial controls.

The matter was reported to the management from December 2020 to November 2021. The management of Office at S. No. 02 (Project Director, S-III, KW&SB) replied that secured advance shall not be allowed unless and until the previous advance is fully recovered as per Clause-14.5 of condition of contract. Reply was irrelevant as the management did not specifically clarify the non-adjustment of advance against the contractor. No reply was received from other office. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends adjustment of advances, besides fixing of responsibility on the person(s) at fault.

[AIR Paras: 12, 11]

2.5.4.4 Non-deduction of Government taxes - Rs236.682 million

According to Sindh Sales Tax on Services Act 2011, Section 3 (1) "Taxable services shall be charged, levied and collected a tax known as sales tax on the value of a taxable service at the rate specified."

Further, as per Section 153 of Income Tax Ordinance, 2001, read with Income Tax Rules, 2002, “Payment on account of supply of goods and rendering of services are subject to deduction of income tax at source @ 4.5% and 7.5% respectively.” Furthermore, according to the Section 149 of Income tax Ordinance 2001 amended from time to time, “Salary (1) every person responsible for paying salary to an employee shall, at the time of payment, deduct tax from the amount paid at the employee’s average rate of tax computed at the rate specified”.

Furthermore, according to Section 3(1) of Sales Tax Act 1990 (Amended upto July 2015), “There shall be charged, levied and paid a tax known as sales tax at the rate of 17[seventeen] per cent of the value of (a) taxable supplies made by a registered person in the course or furtherance of any ¹[taxable activity] carried on by him; and (b) goods imported into Pakistan.”

During audit of various offices of Karachi Metropolitan Corporation & Karachi Water & Sewerage Board under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that management did not deduct an amount of Rs236.682 million on account of Income Tax Sindh Sales Tax on Services and General Sales Tax on the payments made to the contractors/ suppliers. Details are provided at **Annex-KHI 9(ii)**.

Audit was of the view that non-deduction of taxes was loss to public exchequer which indicated lack of financial management.

The matter was reported to the management from December 2020 to December 2021. The reply of management of the offices at S.No.1, 9 and 17 of the Annexure was received but was not tenable as the management failed to collect the relevant taxes as per rules. The brief reply and audit comments thereon are provided at **Annex-KHI 9(i)**. No reply was received from remaining offices. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends recovery of taxes, besides fixing of responsibility on the person(s) at fault.

2.5.4.5 Payment of House Rent Allowance despite availing government accommodation – Rs9.784 million

According to Para 07 of Finance Division Office O. M. No.F.1/7/IMP.II/87 dated 01-07-1987, “All employees not provided with Govt. accommodation shall continue to be entitled to House Rent Allowance @ 45% of the minimum of the relevant Basic Pay Scale”.

Further, according to Para 88 of Sindh Financial Rules, “Every public officer should exercise vigilance in respect of expenditure incurred from Govt. revenue, as a person of ordinary prudence would exercise in spending his own money.”

During audit of various offices of Karachi Metropolitan Corporation & Karachi Water & Sewerage Board under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that management allotted residential accommodation to the officers and staff but did not stop payment of monthly House Rent Allowance resulting in inadmissible payment of Rs9.784 million. Detail is provided at **Annex-KHI 10**.

Audit was of the view that non-deduction of house rent allowance which indicated weak financial controls.

The matter was reported to the management from August to November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends recovery of House Rent Allowance from employees availing government accommodation, besides fixing of responsibility on the person(s) at fault.

2.5.4.6 Non-recovery of entertainment duty - Rs11.347 million

As per Sindh Entertainment Duty Act, 1958 (Amended) Act 1992, and Rules framed there under, Entertainment duty is to be levied and collected at 25 Percent of rate of entry to the place of Entertainment except cinemas.

During audit of office of the Director, Safari Alladin Park, Karachi Metropolitan Corporation under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 and 2020-21, it was observed that management received an amount of Rs45.391 million against the

entrance fees at Safari and Alladin Park but did not recover entertainment duty @ 25% amounting to Rs11.347 million. Detail is as follows:

[Rs. in million]						
Sr. No.	Type of Auction/Income	AIR Para	F.Y.	Contractor Name	Auction/Bid/Income Amount	Entertainment duty Recoverable @ 25%
1	Gate entry fee at Alladin Park	3	2019-20	-NA-	19.144	4.786
2	Gate entry fee at Safari Park	24	2020-21	M/s.Shahzaib	9.496	2.374
	Gate entry fee at Alladin Park			M/s. A.A. Joy Land	16.751	4.187
Total					45.391	11.347

Audit was of the view that due to non-recovery of entertainment duty; Government sustained a loss of revenue due to weak financial controls.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends recovery, besides fixing of responsibility on the person(s) at fault.

2.5.4.7 Less-recovery of stamp duty - Rs7.828 million

According to Sindh Finance Act, 2015 vide No. PAS/Legis-B-26/2015, dated 13th July, 2015 passed by Sindh Assembly on 25 June, 2015, Para-2 states that “In the stamp act, 1899, in its application to the Province of Sindh, on the schedule (i) in Article 15, in clause (a), in column 3, for the words “Thirty Paisa”, the word “thirty-five Paisa” shall be substituted respectively.

During audit of following offices of Karachi Metropolitan Corporation & Karachi Water & Sewerage Board under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that management awarded works amounting to Rs2,252.247 million and the required stamp duty as per value of contract was Rs7.883 million, whereas stamp duty for only Rs0.055 million was recovered, leaving less recovery of Rs7.828 million, which was a loss to public exchequer. Detail is as follows:

[Rs. in million]

Sr. No	Name of Entity	AIR Para	F.Y.	Contract Amount	Stamp Duty Due	Stamp Duty recovered	Difference of stamp duty yet to be recovered
1	ADP Schemes, KW&SB	17	2020-21	2,098.465	7.345	0.00	7.345
		12		123.782	0.433	0.050	0.383
2	Municipal Services, KMC	11	2019-20	30.000	0.105	0.005	0.100
Total				2,252.247	7.883	0.055	7.828

Audit was of the view that undue favour was extended to contractors by non-recovery of stamp duty at the cost of public exchequer which indicated weak financial controls.

The matter was reported to the management during October and November 2021. The management of office at Sr.No.1 (ADP Schemes, KW&SB, AIR Para-17) in response to the observation stated that the matter of recovery of Stamp Duty from NLC was referred to the Board of Revenue, Sindh which directed for recovery of stamp duty along with penalty under Section 40(a) of Stamp Act, 1989. The management added that the amount would be recovered from the balance payment of the NLC. However, the progress was awaited till finalization of this report. Reply from other office was not received. The PAO did not convene the DAC meeting despite pursuance by Audit.

Audit recommends fixing of responsibility on the person(s) at fault, besides taking remedial measures to fix stamp duty and to regularize the matter.

2.5.5 Management of Accounts with Commercial Bank

2.5.5.1 Unjustified deduction of withholding tax by bank - Rs5.107 million

According to Section 231-A, of Income Tax Ordinance 2001, “Withholding tax 0.6% on non-filers for cash withdrawal from bank account and read with section 236P 0.6% on transfer of any sum through clearing, interbank transfer through cheque, online transfer, telegraphic, mail transfer, direct debit or any other mode of electronic or paper based funds transfer where payments for federal/provincial/Local Governments are exempted from such deductions.”

During audit of office of the Director General, Technical Services, Karachi Metropolitan Corporation under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was

observed that an amount of Rs5.107 million was deducted as withholding tax @ 0.60% by Habib Bank Limited from Government account transactions unauthorizedly. Detail is as follows:

[Rs in million]

Sr. No.	Transaction Date	Amount
1	13.11.20	0.639
2	17.11.20	0.202
3	21.11.20	0.892
4	27.11.20	0.262
5	15.12.20	0.007
6	18.12.20	0.475
7	19.12.20	0.997
8	22.12.20	0.307
9	23.12.20	0.057
10	24.12.20	0.249
11	13.02.21	0.021
12	20.02.21	0.595
13	05.03.21	0.060
14	02.04.21	0.253
15	21.04.21	0.013
16	20.05.21	0.069
17	25.06.21	0.009
Total		5.107

Audit was of the view that due to deduction of withholding tax by the bank authorities, Government sustained a loss which indicated weak internal controls.

The matter was reported to the management in October 2021. The management replied that this office has taken up the matter with bank authorities vide letter No.DG/TS/KMC/289/2021 dated: 02-11-2021 for deduction of withholding tax from Government account and progress in this regard will be shared when response is received from bank authorities. However, no further progress was reported. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends recovery, besides taking remedial measures.

[AIR Para: 7]

2.5.6 Value for money and service delivery issues

2.5.6.1 Non-functioning of major laboratory machinery & equipment of hospital

According to Para 21 of Sindh Service Delivery Standards for Hospitals from Sindh Health Care Commission, "There are clear and documented responsibilities,

policies and procedures for procurement, use, maintenance, repair and disposal of equipment to minimize the potential for harm.”

As per Section 116(7) of 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 Government in the prescribed manner.”

During audit of following offices of Karachi Metropolitan Corporation, under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2017-18 to 2020-21, it was observed that considerable number of machinery & equipment of Laboratory located in the hospital were non-functional. The management failed to repair and maintain the same to provide better services to patients. Detail is provided at **Annex-KHI 11**.

Sr. No.	Name of Entity	AIR Para	F.Y.	Para Detail
1	Abbasi Shaheed Hospital, KMC	10	2019-20	Non-functioning of major laboratory machinery & equipment of hospital
		7		
2	Executive Director KIHD	7	2020-21	Non-utilization of major store equipment of hospital
3	Sarfaraz Rafiqui Shaheed Hospital	6		

Audit was of the view that non-functioning of laboratory machinery & equipment of hospital was indicative of rendering inadequate service delivery to the general public at the cost of public exchequer.

The matter was reported to the management during September and December 2021. The management of office at S.No.1 (Abbasi Shaheed Hospital, KMC, AIR Para 10) in its reply did not contradict the audit observation and stated that due to non-availability of funds in KMC, machinery and equipment were not repaired. Management of office at S.No.2 (Executive Director, KIHD) replied that machinery and equipment of hospital were purchased but due to non-working of such departments, new operation theater provided better service to patients. The reply was irrelevant as department failed to utilize major equipment/machinery since 2017-18. No reply was received from other offices. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends functioning of machinery & equipment, besides fixing of responsibility on person(s) at fault.

2.5.7 Other issues

2.5.7.1 Non-realization of targeted receipts - Rs4,054.086 million

According to Section 100 (1) of Sindh Local Government Act 2013, “Unless otherwise taxes, rates, tolls and fees levied under this Act shall be collected in the prescribed manner by the persons authorized for such collection: Provided that where any tax, rate, toll or fee levied by a Council is also levied by Government, such tax, rate, toll or fee shall be collected with Government tax, and the proceeds thereof be credited to the local fund of the Council.”

During the audit of following offices of Karachi Metropolitan Corporation and Karachi Water & Sewerage Board, under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 and 2020-21, it was observed that management failed to take appropriate measures to achieve revenue targets resulting in shortfall of revenue amounting to Rs4,054.086 million. Detail is as follows:

[Rs in million]

Sr. No	Name of Entity	AIR Para	F.Y.	Description	Amount
1	Deputy Managing Director, Revenue Resources Generation KW&SB	2	2019-20	Water Charges (bulk & retail)	1,534.459
2	Senior Director Finance & Accounts	2	2020-21	Fees, Taxes, Charges, Charged Parking fees	999.780
3	Director Municipal Utility Charges & Tax Department	3	2019-20	Municipal Utility Charges	832.622
4	Project Director Orangi Town Ship, KMC	5	2020-21	Fee of transfer, mutation, lease of property	184.947
		3	2019-20		167.935
5	Director, Zoo	2	2020-21	Auction of various stalls, gate entry	60.602
6	Director Safari & Aladin Park KMC	36		Installments of income from contractors for collection rights, Dues from contractors (Bhoot bungalow, Jumping castle, cafeteria, gate entry & parking fee)	38.262
		4	2019-20	7.056	
7	Medical Superintendent Abbasi Shaheed Hospital, KMC	3	2020-21	OPD fee, lab test fee	36.019
		3	2019-20		15.121
8	Director General, Parks & Horticulture	6	2020-21	Entry fee, chair lift	22.651
		4			25.936
		3			45.765
9	Director Land Management, KMC	3	2019-20	Fee of transfer, mutation, lease and rent	12.275
		6			25.285

[Rs in million]

Sr. No	Name of Entity	AIR Para	F.Y.	Description	Amount
10	Director Land Anti Encroachment	4	2020-21	Building material, Fines on encroachments, installation of generator & beautification fee	17.003
11	Executive Director Karachi Institute of Heart Diseases, KMC	2		OPD fee, Angiography and angioplasty	14.255
12	Senior Director Municipal Services, KMC	7	2019-20	Misc income form graveyards	6.328
13	Director Finance & Accounts, KMC	7		Fees, Taxes, Charges, Charged Parking fees	5.763
14	Medical Superintendent Sarfaraz Rafiqui Shaheed Hospital	2	2020-21	OPD fee, lab test fee, ward fee	2.022
Total					4,054.086

Audit was of the view that due to non-achievement of the targeted receipts; the department was deprived of legitimate revenue which indicated weak internal controls.

The matter was reported to the management during December 2020 to December 2021. The management of offices at S.No.1, 5, 7, 9 and 12 stated various reasons for non-achievement of targeted receipts which were not convincing. The brief reply and audit comments thereon are provided at **Annex-KHI 12**. No reply was received from remaining office. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends fixing of responsibility on person(s) at fault, besides taking remedial measures to strengthen the revenue realization.

2.5.7.2 Non-revalidation/obtaining of performance security -Rs219.038 million

According to Rule 39(1) of Sindh Public Procurement Rules 2010 (Amended 2019), "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; (2) The security shall be provided in an appropriate form and amount, as provided in the bidding documents; (3) Validity of performance security shall extend at least ninety days beyond the date of completion of contract to cover defects liability period or maintenance period subject to final acceptance by the procuring agency".

During audit of following offices of Karachi Water & Sewerage Board under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management awarded contracts without obtaining/re-validating performance/bank guarantees of Rs219.038 million from different contractors, which were expired within the completion period of works. Details are given at **Annex-KHI 13**.

[Rs. in million]

Sr. No.	Name of Entity	AIR Para	Description	Amount
1	ADP Schemes (KW&SB)	6	Non-re-validating	4.692
		13	Non-obtaining of performance security	209.846
2	Ms Abbasi Shaheed Hospital	15		
Total				219.038

Audit was of the view that non-revalidating/obtaining performance/bank guarantee indicated weak internal controls.

The matter was reported to the management during November and December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

2.5.7.3 Irregular expenditure on POL & repair of private vehicles - Rs4.816 million

According to Section(I) of Appendix 18-A of SFR Vol-I, "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."

During audit of following offices of Karachi Metropolitan Corporation and Karachi Water & Sewerage Board, under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 and 2020-21, it was observed that management incurred an expenditure of

Rs4.816 million on account of POL and repair of private vehicles unauthorizedly. Detail is provided at **Annex-KHI 14**.

[Rs. in million]

Sr. No.	Name of Entity	AIR Para	F.Y.	Description	Amount
1	DMD, HRD, KW&SB	3	2020-21	Expenditure on POL and repair for private vehicles	2.103
		4	2019-20	Expenditure on POL for private vehicles	1.950
				Repair of private vehicles	0.253
2	Senior Director HRM, KMC	7	2019-20	Expenditure of POL on private vehicles	0.510
Total					4.816

Audit was of the view that spending of public funds on private vehicles indicated weak financial management.

The matter was reported to the management from April to November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends fixing of responsibilities on the person(s) at fault, besides taking remedial measures to avoid recurrence.

2.5.7.4 Irregular billing without installation of meter

The standard operating procedure No. 4 (IV) (b) of the KW&SB order No. KW&SB / D.M.D / HRD&A / 1020 dated 29-09-2016 states that monthly bills on commercial rates will be issued immediately after execution of water connection and installation of meter.

During the audit of office of the Deputy Managing Director, Revenue Resources Generation, Karachi Water & Sewerage Board, under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management issued 5,625 monthly bills (June 2021) to various bulk consumers on account of water charges without installation of meters.

Audit was of the view that issuance of water charges bills without installation of meter connection was an undue favour to the consumers resulting in unchecked consumption of water.

The matter was reported to the management in September 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends installation of meters on water connections of Bulk consumers, besides fixing of responsibility on the person(s) at fault.

[AIR Para: 5]

Local Councils, Karachi Division

Chapter-3: Local Councils, Karachi Division

3.1 Introduction

Karachi Division has been divided into Seven District Municipal Corporations, namely, Karachi East, West, South, Central, Malir, Korangi and Keamari. Each Municipal Corporation/District Council is headed by Municipal Commissioner/Chief Officer who carries out operations as per Sindh Local Government Act, 2013. The functions of Municipal Corporation are as following:

1. Prepare development 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, 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 programs 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.

3.2 Comments on Budget and Accounts (Variance Analysis)

[Rs. in million]

Sr. No.	Formation	Head of Account	Budget	Actual	Excess (+) Savings (-)
1	DMC Central	Establishment	5,689.940	3,203.094	-2,486.846
		Non-salary	620.145	88.595	-531.550
		Development	1,679.916	101.669	-1,578.247
		Total Expenditure	7,990.001	3,393.358	-4,596.643
		Receipts	7,990.739	3,611.695	-4,379.044
2	DMC South	Establishment	3,335.204	1,604.453	-1,730.751
		Non-salary	752.120	559.200	-192.920
		Development	1,268.595	507.281	-761.314
		Total Expenditure	5,355.919	2,670.935	-2,684.984
		Receipts	5,351.491	2,674.064	-2,677.427
3	DMC East	Establishment	1,583.000	1,035.121	-547.879
		Non-salary	277.000	204.717	-72.283
		Development	966.000	584.171	-381.829
		Total Expenditure	2,826.000	1,824.009	-1,001.991
		Receipts	2,826.000	1,987.930	-838.070
4	DMC Malir	Establishment	1423.350	922.061	-501.289
		Non-salary	200.849	84.390	-116.459
		Development	1694.200	368.692	-1325.508
		Total Expenditure	3,318.399	1,375.143	-1,943.256
		Receipts	2,923.5966	1,250.787	-1,672.810
5	DMC Korangi	Establishment	3,400.685	2,060.875	-1,339.810
		Non-salary	542.532	246.955	-295.577
		Development	450.040	-	-450.040
		Total Expenditure	4,393.257	2,307.830	-2,085.427
		Receipts	4,201.111	2,510.800	-1,690.311
6	DMC West	Establishment	5,704.712	4,147.379	-1,557.333
		Non-salary	662.131	411.435	-250.697
		Development	4,446.350	2,119.328	-2,327.022
		Total Expenditure	6,366.843	4,558.813	-1,808.030
		Receipts	7,875.239	4,255.475	-3,619.764
7	District Council	Establishment	1,318.684	946.539	-372.146
		Non-salary	737.617	271.489	-466.128
		Development	1,105.000	768.030	-336.970
		Total Expenditure	3,161.301	1,986.057	-1,175.244

[Rs. in million]

Sr. No.	Formation	Head of Account	Budget	Actual	Excess (+) Savings (-)
		Receipts	3,160.550	2,024.313	-1,136.237
Total		Establishment	21,954.286	13,919.521	-8,034.765
		Non-salary	3,785.874	1,976.719	-1,809.154
		Development	10,174.655	4,339.233	-5,835.422
		Total Expenditure	35,914.814	20,235.473	-15,679.341
		Receipts	32,655.917	18,315.064	-14,340.853

The budgeted expenditure of Local Councils of Karachi Division for the financial year 2020-21 was Rs35,914.814 million, against which the actual expenditure was Rs20,235.473 million, resulting in saving of Rs15,679.341 million. The management of Local Councils were unable to collect the targeted receipts resulting in shortfall of Rs14,340.853 million.

Table:- Audit Profile of DMCs and District Council, Karachi

[Rs. in million]

Sr.	Description	Formations		Financial Years 2019-21	
		Total Nos	Audited	Expenditure audited	Revenue / Receipts audited
1.	Formations	8	8	20,235.473	18,315.064
2.	Assignment Accounts, SDAs (excluding FAP)	-	-	-	-
3.	Authorities/Autonomous Bodies under the PAO	-	-	-	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

3.3 Classified Summary of Audit Observations

Audit observations amounting to Rs1,709.899 million were raised in this report during the current audit of District Municipal Corporations of Karachi Division. The amount also includes recoveries of Rs1,351.018 million as pointed out by Audit. Summary of the audit observations classified by nature is as under:

Table: Overview of Audit Observations:

[Rs. in million]

Sr.	Classification	Amount
1	Non-Production of Record	-
2	HR/Employees related irregularities	276.852
3	Procurement related irregularities	72.258
4	Recoveries related irregularities	1,351.018
5	Value for money and service delivery issues	7.753
6	Other issues	2.018
Total		1,709.899

3.4 Brief Comments on the Status of Compliance with PAC Directives

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

Audit Year	No. of Paras	Status of PAC Meetings
2012-13	8	2 – Partial
2013-14	7	1 – Partial
2014-15	70	Nil
2015-16	30	Nil
2016-17	32	Nil
2017-18	54	Nil
2018-19	35	Nil
2019-20	26	Nil
2020-21	15	Nil

3.5 Audit Paras

3.5.1 Non-production of record

3.5.1.1 Non-production of record

Section 14 (2) and (3) of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, provides as under:

- “(2) The officer in-charge of any office or department shall afford all facilities and provide record audit inspection and comply with requests for information in as complete a form as possible and with reasonable expedition.
- (3) Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under Efficiency and Discipline Rules”.

During audit of following Local Councils of Karachi Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, the management did not produce auditable record involving financial impact of Rs225.749 million for audit scrutiny. Detail is provided **Annex-KYC1**.

Audit was of view that non-production of record was a serious lapse on the part of the management and hindrance in performance of the functions of audit, besides authenticity of the related transactions could not be checked.

The matter was reported to the management from November to December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends production of auditable record, besides fixing of responsibility on the person(s) at fault.

3.5.2 HR/Employees related irregularities

3.5.2.1 Misuse of pension contribution, provident fund & group insurance of employees - Rs276.852 million

As per Section 125 (1) (a) (b) & (c) of Sindh Local Government Act, 2013, “A Council may, establish and maintain:

- a) Provident fund for the benefit of its servants, who shall contribute to such fund in such manner and proportion as may be prescribed;
- b) Pension fund from which pension, shall, in the prescribed manner, be paid to the servants of the Council; and
- c) Benevolent fund, in the prescribed manner from which any special pension or gratuity, shall, in the prescribed manner be paid to the family of a servant of the Council, who dies of disease or injury contracted or suffered by him in the discharge of his official’s duties”.

During audit of District Municipal Corporation, Korangi, Karachi Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management deducted Rs486.973 million on account of pension contribution, provident fund & group insurance from salaries of employees. Instead of retaining the deducted amount (public money) in separate bank accounts, the management utilized the public money as the closing balances of all bank accounts on 30-06-2020 was only Rs210.121 million, which was much lesser than the retained amounts of deductions. The management unauthorizedly used the retained funds of pension, provident fund and group insurance amounting to Rs276.852 million. Moreover; management did not establish and maintain provident fund, pension fund & benevolent fund account in contravention of the provisions of the SLG Act, 2013. Detail is provided at **Annex-KYC2**. Summary detail is as follow:

[Rs. in million]		
Name of Entity	Description	Amount
DMC, Korangi	Deducted amount	486.973
	Detail of closing balance in banks account	210.121
Difference Amount		276.852

Audit was of the view that management failed to exercise due diligence for safe keeping of deposited funds which indicated weak financial management.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends maintenance of separate bank accounts, besides fixing of responsibility on the person(s) at fault for utilization of employee funds.

[AIR Para: 2]

3.5.3 Procurement related irregularities

3.5.3.1 Splitting up of works to avoid open tender - Rs37.348 million

As per Rule 12(1) of Sindh Public Procurement Regulatory Authority 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.

As per Rule-17(1) of Sindh Public Procurement Regulatory Authority Rules 2010 amended upto 21st March 2019, “Procurements over three hundred thousand Rupees and up to two 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”.

During audit of following Local Councils of Karachi Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management incurred an expenditure of Rs37.348 million through quotations by way of splitting up procurement to avoid open competitive bidding procedure which resulted into non-achievement of competitive rates. Detail is provided at **Annex-KYC 3**.

[Rs. in million]

Sr. No.	Name of Offices	AIR Para	Amount
1	District Council, Karachi	3	15.521
2	DMC, Central	11	12.536
		6	6.019
3	DMC, East	6	3.272
Total			37.348

Moreover, following irregularities were also noticed in case of office at Sr. No.02, i.e., DMC Central Karachi (AIR Para-11) in respect of expenditure of Rs12.536 million on sanitation:

- i Starting and ending point of cleaning of nullahs was not mentioned in bills;
- ii Weight receipts for garbage collection were not verified;
- iii Procurement committee was not constituted;
- iv Satisfactory work completion report was not issued by officer(s) concerned.

Audit was of the view that incurrence of expenditure through quotations resulted into non-obtaining of competitive rates and violation of SPPRA rules which indicated weak internal controls.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends fixing of responsibility on person(s) at fault, besides taking remedial measure.

3.5.3.2 Irregular utilization of sanitation funds through quotations Rs34.910 million

As per Rule-17(1) of Sindh Public Procurement Regulatory Authority Rules 2010 amended upto 21st March 2019, “Procurements over three hundred thousand rupees and up to two 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”.

During audit of following Local Councils of Karachi Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management incurred an expenditure of Rs34.910 million on various sanitation works (removal of garbage/debris, de-silting of drains/nullahs, sweeping of roads/streets, hiring of sanitary workers) through quotations by keeping each transaction below Rs300,000/- to avoid open competitive bidding; whereas the work of sanitation being a prime and mandatory function of the Council was foreseen prior to commencement of financial year at the time of budget preparation/approval. Detail is provided at **Annex-KYC 4**.

[Rs. in million]

Sr. No.	Name of Offices	AIR Para	Amount
1	DMC, Central	3	22.033
2	DMC, East	2	12.877
Total			34.910

Audit was of the view that incurrence of expenditure through quotations resulted into non-obtaining of competitive rates and violation of SPPRA rules which indicated weak internal controls.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

3.5.4 Recoveries related issues

3.5.4.1 Non-achievement of targeted receipts - Rs1,035.276 million

According to Section 100 (1) of Sindh Local Government Act 2013, “Unless otherwise taxes, rates, tolls and fees levied under this Act shall be collected in the prescribed manner by the persons authorized for such collection: Provided that where any tax, rate, toll or fee levied by a Council is also levied by Government, such tax, rate, toll or fee shall be collected with Government tax, and the proceeds thereof be credited to the local fund of the Council.”

During audit of following Local Councils of Karachi Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management did not achieve revenue targets amounting to Rs1,035.276 million on account of arrears of advertisement tax, trade license, generator fee, sign board, charge parking fee, betterment charges, recreation tax, conservancy tax, water rate, NOC fee for construction, road cutting charges and birth/death certificate fee. Detail is as follows:

[Rs. in million]

Sr. No.	Name of Entity	AIR Para	Targeted Receipt	Actual Receipt	Shortfall
1	DMC, South	8	240.000	-	240.000
		4	208.500	111.023	97.477
2	DMC, Malir	13	244.855	38.583	198.381

[Rs. in million]

Sr. No.	Name of Entity	AIR Para	Targeted Receipt	Actual Receipt	Shortfall
3	DMC, East	15	202.000	76.704	125.295
4	DMC, Central	13	451.400	366.092	85.307
5	DMC, Korangi	4	179.600	99.758	79.842
6	DMC, West	9	90.700	13.663	77.036
		11	60.200	2.544	57.656
7	District Council, Karachi	9	433.322	74.281	74.281
Total			2,110.577	782.648	1,035.276

Audit was of the view that due to non-achievement of the targeted receipts; the Council was deprived of legitimate revenue which indicated weak internal controls.

The matter was reported to the management from November to December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault, besides taking remedial measures to strengthen revenue realization.

3.5.4.2 Non-deposit of taxes into public exchequer - Rs209.310 million

According to Section 160 of Income Tax Ordinance, 2001 (Amended upto 30th June 2020), "Any tax that has been collected shall be paid to the Commissioner by the person making the collection or deduction within the time and manner as may be prescribed."

According to Rule-3 of Sindh Sales Tax Special Procedure (Withholding) Rules 2014, Responsibility of a withholding agent (1) The withholding agent, intending to receive taxable services, shall indicate in a notice in Form SSTW-05, that the sales tax, to the extent as prescribed in these rules, shall be deducted and withheld by him from the payment made or to be made to the service provider and shall be deposited in Sindh Government's head of account No."B-02384" in the prescribed manner.

During audit of following Local Councils of Karachi Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that management deducted Income Tax, General Sales Tax and Sindh Sales Tax on Services amounting to Rs209.310 million but failed to deposit the same into public exchequer which resulted into loss to government. Detail is as follows:

[Rs. in million]

Sr. No.	Name of Entity	F.Y.	AIR Para	Income Tax	GST	SST	Total
1	DMC, South	2020-21	2	78.171	-	-	78.171
			6	-	1.950	51.693	53.643
2	District Council		7	19.916	12.965	5.605	38.486
3	DMC, Malir		15	19.316	-	7.960	27.276
4	DMC, West	2019-20	4	5.109	-	-	5.109
			12	-	-	3.591	3.591
5	DMC, Central	2020-21	18	-	-	3.035	3.035
Total				122.512	14.914	71.884	209.310

Audit was of the view that non-deposit of collected taxes was indicative of weak internal controls.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends deposit of taxes, besides fixing of responsibility on the person(s) at fault.

3.5.4.3 Non-recovery of outstanding dues - Rs67.519 million

According to Rule 100 (2) of Sindh Local Government Act 2013, "All arrears of taxes, rates, tolls and fees and other moneys claimable by a Council under this Act shall be recoverable as arrears of land revenue through Government agency or by the Council authorized by Government for such recovery through such employees or class of employees of the Council as may be prescribed."

During audit of following Local Councils of Karachi Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management did not recover outstanding dues of Rs67.519 million from contractors. Detail is provided at **Annex-KYC 5**.

[Rs. in million]

Sr. No.	Name of Entity	AIR Para	Head	Amount
1.	DMC, Malir	8	Cattle Piri Fee	64.219
2.	DMC, Central	21	Charged Parking Fee	3.300
Total				67.519

Audit was of the view that non-recovery of outstanding dues indicated weak financial management.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends recovery of dues, besides fixing of responsibility on the person(s) at fault.

3.5.4.4 Non-deduction of Government Taxes - Rs33.504 million

According to Section 3(1) of Sales Tax Act 1990 (Amended upto July 2015), “There shall be charged, levied and paid a tax known as sales tax at the rate of 17[seventeen] per cent of the value of (a) taxable supplies made by a registered person in the course or furtherance of any 1[taxable activity] carried on by him; and (b) goods imported into Pakistan.”

Further, according to Section-3(1) of Sindh Sales Tax on Services Act 2011, “Taxable services shall be charged, levied and collected a tax known as sales tax on the value of a taxable service at the rate specified”.

Furthermore, as per Income Tax Ordinance, 2001, Division VIII of Part IV of the First Schedule, “The rate of collection of tax under section 236 A shall be 10% of the gross sale price of any property or goods sold by auction”.

During audit of following Local Councils of Karachi Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management made payment to suppliers, contractors and salaries to employees but did not deduct General Sales Tax on Supplies, Sindh Sales Tax on Services rendered by contractors and Income Tax on Taxable Salaries resulted into loss of Rs33.504 million to public exchequer. Detail is as follows:

[Rs. in million]				
Sr. No.	Name of Offices	AIR Para	Description of Taxes	Amount
1	DMC, Malir	9	Advance Income Tax on Auctions	13.321
		11	Income Tax on taxable salaries of staff	8.612
		7	Sales Tax on Auctions	6.900
2	DMC, Korangi	11	GST on Supplies, Sindh Sales Tax on Services, Income Tax on Salary	2.486
3	DMC, Central	10	Sindh Sales Tax on Services	1.418
		22	Advance Income tax on auctions	0.582
		8	GST on Supplies	0.185
Total				33.504

Audit was of the view that non-deduction of taxes was loss to public exchequer which indicated weak financial management.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends recovery of taxes, besides fixing of responsibility on the person(s) at fault.

3.5.4.5 Non-recovery against issued challans - Rs5.409 million

According to Rule 41 (a) of Sindh Financial Rules 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”.

During audit of District Municipal Corporation, Central, Karachi Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management did not realize recovery against issued challans (Manual Challans July 2020 to June 2021 & E-Portal Challan December 2020 to June 2021) amounting to Rs5.409 million on account of taxes recoverable from business / vendors. Detail is as follows:

[Rs. in million]			
Sr. No.	Name of Zone	Description	Amount of unpaid challans
1	North Nazimabad	Trade License fee, Road cutting charges, Generator fee, Private	4.784
2	Gulberg	School registration fee, sign board, bill board, etc.	0.625
Total			5.409

Audit was of the view that non-recovery against issued challan was loss to public exchequer which indicated weak financial controls.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends recovery, besides fixing of responsibility on the person(s) at fault.

[AIR Para: 24]

3.5.4.6 Non-revision of rent of property

Rule 9(1) of Sindh Rental Premises Ordinance 1979, states, “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, Rule 9(2) ibid states, “The increase is allowed @ 10% per annum on the existing rent”.

During audit of District Council, Karachi Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management allotted office building measuring 1,995 sq.ft in May 2001 to National Bank at a rent of Rs50,000 per month @Rs25 per sq.ft. The record (Note sheet dated 06-04-2016 submitted by Taxation Officer to the Administrator, District Council) indicated that the agreement with NBP was to be renewed in May 2010 with new rate but it was not done; whereas, the area occupied by the NBP was found as 5,460 sq.ft instead of 1995 sq.ft. Moreover, the rent being paid without revision since May 2001 was much lesser than the rates of adjoining area of Civic Center (owned by KDA); wherein another Branch of NBP was paying rate @Rs81.66 per sq.ft in the year 2016.

Audit was of the view that non-revision of rent of property was a loss to the Council. Moreover, in an identical case (Audit Para No.1.2.3.1: Annual Audit Report 2013-14) regarding non-revision of rent of properties fixed since 1st July 1992 by a local council (District Council, Mirpurkhas), the matter was discussed by the PAC in its meeting held on 25th February 2020. As a follow up of the same meeting, the management submitted compliance of the instructions in the PAC meeting held on 17th July 2020 by reporting enhancement in the rent of properties w.e.f. 1st July 2020.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends revision of rent as per market rate.

[AIR Para: 10]

3.5.5 Value for money and service delivery issues

3.5.5.1 Payment of excess premium on work - Rs7.753 million

According to Guidelines No.11.3.3 of Sindh Public Procurement Regulatory Authority, Regulations for Procurement of Works-2013, “In case tenders are invited on the items of Composite Schedule of Rates, where contractor has to quote the premium on Schedule-B, then its premium shall not to exceed the Engineer’s Estimate by 20%”.

During audit of District Municipal Corporation, Central, Karachi Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management paid excess premium of Rs7.753 million to the contractor beyond permissible limit. Detail is as follows:

Name of work	Contractor	Amount of schedule items	Premium paid	Permissible Limit of Premium	Excess Premium
Repair/maintenance of Trenches/ Patches of various link roads and internal streets of North Nazimabad Town	Hermain Traders	22.151	12.183 (55%)	4.430 (20%)	7.753 (35%)

Audit was of the view that award of tender at 55% above the schedule items instead of 20% permissible limit resulted in extending undue favour to the contractor which indicated weak internal controls.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

[AIR Para: 9]

3.5.5.2 Non-provision of health facilities due to non-functioning of dispensaries

According to Sindh Local Government Act 2013, Optional Functions No.5 Hospitals & Dispensaries: (1) A Corporation, Municipal Committee or Town Committee may, and if so required by Government shall, establish and maintain such number of hospitals and dispensaries as may be necessary for the medical relief of the inhabitants of

the Local Area and the people visiting it. (2) Every hospital and dispensary maintained by a Council shall be managed and administered in such manner as may be prescribed.

During audit of District Council, Karachi under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management did not take appropriate steps to functionalize 23 non-functioning dispensaries out of total 60 dispensaries due to which inhabitants of the Council were deprived of basic health facilities.

Audit was of the view that due to non-functioning of dispensaries the citizens were deprived of basic health facilities which indicated lack of internal controls.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault, besides taking remedial measures for getting all dispensaries functional in public interest.

[AIR Para: 12]

3.5.6 Other issues

3.5.6.1 Unjustified payment of Sindh Sales tax on Services on behalf of contractors Rs2.018 million

As per Rule 18 (3) of the Sindh Local Councils (Auction of Collecting Rights) Rules 2016, “Income tax, sales tax, professional or any other levies enforced by law of instructions issued from time to time shall also be recovered from contractor.”

During audit of District Municipal Corporation, Korangi, Karachi Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2019-20, it was observed that management awarded various works to contractors and made payment of Rs39.574 million. However, instead of deduction of Sindh Sales Tax on Services from their bills, the amount of Rs2.018 million (5% to 13% in respect of the billed amount) was included first to make it gross claimed bill and subsequently the same added amount in the bill was deducted. Detail is provided at **Annex-KYC 6**.

Audit was of the view that the management extended undue favour to the contractors by exempting them from levy of Sindh Sales Tax on Services by making payment of the same from the funds of the Council.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

[AIR Para: 13]

Local Councils, Hyderabad Division

Chapter-4: Local Councils, Hyderabad Division

4.1 Introduction

Hyderabad Division consists of nine Districts namely Hyderabad, Badin, Dadu, Thatta, Matiari, Jamshoro, Sujawal, Tando Allahyar and Tando Muhammad Khan. Each Corporation / District Council / Municipal Committee / Town Committee in Hyderabad Division is headed by a Chairman/ MC /Chief Officer / Chief Municipal Officer/ Town officer who carries out operations as per Sindh Local Government Act, 2013.

The functions of Municipal Corporation/Committees are as following:

1. Prepare development plans for the Town including plans for land use, zoning and functions for which Municipal Corporation/Committees are responsible.
2. Exercise control over land-use, land-subdivision, land development and zoning by the 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 programs 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 the 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.

4.2 Comments on Budget and Accounts (Variance Analysis)

[Rs. in million]

Sr. No.	District	Head of Account	Budget	Actual	Excess (+) / Saving (-)
1	District Hyderabad	Establishment	2,612.986	1,975.700	-637.286
		Non-salary	997.507	569.620	-427.887
		Development	883.064	154.885	-728.179
		Total Expenditure	4,493.557	2,700.205	-1,793.352
		Receipts	4,376.288	2,625.142	-1,751.146
2	District Jamshoro	Establishment	1,179.650	816.915	-362.735
		Non-salary	463.555	273.603	-189.952
		Development	951.273	455.644	-495.629
		Total Expenditure	2,594.478	1,546.163	-1,048.315
		Receipts	2,168.069	1,578.667	-589.402
3	District Matiari	Establishment	631.513	375.222	-256.291
		Non-salary	447.043	97.818	-349.225
		Development	468.634	207.686	-260.948
		Total Expenditure	1,547.190	680.726	-866.463
		Receipts	1,248.545	558.357	-690.188
4	District Sujawal	Establishment	189.998	121.612	-68.386
		Non-salary	103.130	73.859	-29.271
		Development	150.579	126.587	-23.992
		Total Expenditure	443.707	322.058	-121.648
		Receipts	1,513.405	324.710	-1,188.695
5	District Tando Allahyar	Establishment	429.572	325.097	-104.475
		Non-salary	165.640	94.692	-70.948
		Development	284.051	91.869	-192.182
		Total Expenditure	879.262	511.658	-367.604
		Receipts	828.796	566.563	-262.233
6	District Tando Muhammad Khan	Establishment	430.526	408.161	-22.365
		Non-salary	137.098	119.247	-17.851
		Development	57.500	23.016	-34.484
		Total Expenditure	625.124	550.424	-74.700
		Receipts	796.696	610.648	-186.048
7	District Thatta	Establishment	110.236	79.225	-31.011
		Non-salary	39.705	12.791	-26.914
		Development	439.941	131.946	-307.995
		Total Expenditure	589.883	223.962	-365.921
		Receipts	252.694	252.694	-

[Rs. in million]

Sr. No.	District	Head of Account	Budget	Actual	Excess (+) / Saving (-)
8	District Badin	Establishment	531.025	501.469	-29.556
		Non-salary	232.660	140.242	-92.418
		Development	499.738	295.643	-204.095
		Total Expenditure	1,263.423	937.353	-326.070
		Receipts	1,165.924	1,008.177	-157.747
9	District Dadu	Establishment	660.430	579.284	-81.147
		Non-salary	146.656	115.823	-30.833
		Development	74.301	121.521	+47.220
		Total Expenditure	881.388	816.627	-64.760
		Receipts	1,131.818	1,054.557	-77.261
Total		Establishment	6,775.936	5,182.685	-1,593.250
		Non-salary	2,732.994	1,497.695	-1,235.300
		Development	3,809.082	1,608.797	-2,200.285
		Total Expenditure	13,318.012	8,289.177	-5,028.835
		Receipts	13,482.235	8,579.515	-4,902.720

The budgeted expenditure of Local Councils of Hyderabad Division for the financial year 2020-21 was Rs13,318.012 million, against which the actual expenditure was Rs8,289.177 million, resulting in saving of Rs5,028.835 million. The management of Local Councils were unable to collect the targeted receipts resulting in shortfall of Rs4,902.720 million.

Table:- Audit Profile of Hyderabad Division

[Rs. in million]

Sr.	Description	Formations		Financial Years 2019-21	
		Total Nos	Audited	Expenditure audited	Revenue / Receipts audited
1.	Formations	79	41	8,289.177	8,579.515
2.	Assignment Accounts, SDAs (excluding FAP)	-	-	-	-
3.	Authorities/Autonomous Bodies under the PAO	-	-	-	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

4.3 Classified Summary of Audit Observations

Audit observations amounting to Rs1,763.125 million were raised in this report during the current audit of Hyderabad Division. The amount also includes recoveries of Rs1,097.535 million as pointed out by Audit. Summary of the audit observations classified by nature is as under:

Table: Overview of Audit Observations:

[Rs. in million]

Sr.	Classification	Amount
1	Non-Production of Record	-
3	HR/Employees related irregularities	152.025
4	Procurement related irregularities	424.954
5	Recoveries related irregularities	1,097.535
8	Other issues	88.611
	Total	1,763.125

4.4 Brief Comments on the Status of Compliance with PAC Directives

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

Audit Year	No. of Paras	Status of PAC Meetings
2012-13	81	2 - Partial
2013-14	39	3 - Partial
2014-15	80	Nil
2015-16	38	Nil
2016-17	67	Nil
2017-18	38	Nil
2018-19	51	Nil
2019-20	69	Nil
2020-21	20	Nil

4.5 Audit Paras

4.5.1 Non-Production of Record

4.5.1.1 Non-production of record

Section 14 (2) and (3) of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, provides as under:

- “(2) The officer in-charge of any office or department shall afford all facilities and provide record audit inspection and comply with requests for information in as complete a form as possible and with reasonable expedition.
- (3) Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under Efficiency and Discipline Rules”.

During audit of various Local Councils of Hyderabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, the management did not produce auditable record involving financial impact of Rs995.245 million for audit scrutiny. Detail is provided at **Annex-HYD 1(ii)**.

Audit was of view that non-production of record was a serious lapse on the part of the management and hindrance in performance of the functions of audit, besides authenticity of the related transactions could not be checked.

The matter was reported to the management from July to December 2021. The management of office at Sr.No.9 of the Annexure (District Council Tando Muhammad Khan) in its reply reported partial payment of taxes but did not provide evidence for the same. The reply needed detailed verification of the original record. Management of offices at Sr.No.13 & 14 (District Councils Hyderabad and Matiari) in their reply stated that requisite documents were available. The contention of management needed verification from original record as it was not provided during audit. The brief reply of the management and Audit comments is provided at **Annex-HYD 1(i)**. No reply was received from remaining offices. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends production of auditable record, besides fixing of responsibility on the person(s) at fault.

4.5.2 HR/Employees related irregularities

4.5.2.1 Unauthorized appointment of contractual staff - Rs137.495 million

According to Government of Sindh, Local Government Department's directive vide letter No.SO-V(LG)5(69)/2009 dated 29th June 2010, "The Honourable Supreme Court of Pakistan in Human Rights case No.104/92 had already held that even an appointment on adhoc basis cannot be made without publication and proper advertisement."

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

During audit of following Local Councils of Hyderabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that management appointed daily wages staff without obtaining approval from competent authority and incurred expenditure on salary amounting to Rs137.495 million. Detail is provided at **Annex-HYD 2**.

[Rs.in million]

Sr. No.	Name of Offices	F.Y.	AIR Para	No. of employees	Amount
1	Hyderabad Municipal Corporation	2020-21	02	488	80.825
2	Municipal Committee, Sehwan		04	120	21.600
		2019-20	03	10	14.330
3	Municipal Committee, Tando Allahyar	2020-21	02	4	11.556
4	Municipal Committee, Dadu		06	7	7.467
5	Town Committee, Talhar	2019-20	12	9	1.717
Total				638	137.495

Audit was of the view that hiring of contractual staff without advertisement and administrative approval was unauthorized and indicated weak internal controls.

The matter was reported to the management from April to December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

4.5.2.2 Irregular expenditure on salary without sanctioned posts - Rs9.776 million

According to Rule 123(1) of the Sindh Local Government Act 2013, “A council shall prepare a Schedule of Establishment showing the numbers of posts in each grade which are deemed necessary for the efficient performance of its functions under this Act and submit the same within three months of the coming into force of this Act to government for approval”.

During audit of following Local Councils of Hyderabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that the management paid Rs9.776 million against salary to staff without sanctioned posts. Detail is as follows:

[Rs. in million]

Sr. No.	Name of offices	AIR Para	F.Y.	Designation	BPS	Sanctioned Post	Working strength	Amount
1	Municipal Committee Sehwan	2	2019-20	*Computer Operator	16	0	3	1.393
2	Municipal Committee Thatta	14	2020-21	Junior Clerk	11	0	46	8.383
Total						0	49	9.776

*The post of computer operator was in BPS-12; whereas, the management was making payment in BPS-16

Audit was of the view that payment of salary without sanctioned posts was irregular which indicated weak internal controls.

The matter was reported to the management during April and December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends inquiry in the matter for fixing of responsibility on the person(s) at fault.

4.5.2.3 Doubtful expenditure on POL - Rs4.754 million

According to Section 116(7) of 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 Government in the prescribed manner”.

During audit of Hyderabad Municipal Corporation (HMC), Hyderabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that a fleet of (ranging 80 to 88 vehicles and other machinery such as Generator & De-watering Pumps etc.) were owned by the corporation. However, the management incurred expenditure of Rs4.754 million for POL of those vehicles & machinery through a vendor, M/s Shah Petroleum Services, Karachi, for the period (16-04-2021 to 30-04-2021). The obtaining of POL from a Petrol Pump located at Karachi for vehicles and machinery located at Hyderabad was not transparent.

Audit was of the view that obtaining of POL for office located at Hyderabad through a vendor located at Karachi was doubtful.

The matter was reported to the management in September 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends inquiry in the matter for fixing of responsibility on the person(s) at fault, besides taking remedial measures.

[AIR Para: 6]

4.5.2.4 Irregular appointment of staff without observing mandatory requirement

According to Government of Sindh, Local Government Department’s directives vide letter No.SO-V(LG)5(69)/2009 Dated: 29/06/2010, “The Honorable Supreme Court of Pakistan in Human Rights case No. 104/92 had already held that even an appointment on adhoc basis cannot be made without publication and proper advertisement.”

During audit of Town Committee, New Saeedabad, Hyderabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management made appointment of staff without observing mandatory requirements. Detail is as follows:

Sr. No.	Name of official	Designation	BPS	Date of appointment	Remarks
1	Mr. Muhammad Janib	Junior Clerk	07	19-03-12	Appointed without any advertisement
2	Pir Taha Shah	Computer Operator	10	24-02-12	
3	Mr. Saleem Raza	Driver	04	21-03-13	
4	Mr. Meer-ul-Murtaza	Operator Disposal Machine	02	08-06-09	
5	Mr. Muneer Ahmed	Fire Brigade Diver	05	07-06-09	Without having valid HTV driving license and experience.
6	Mr. Asadullah	Shahzor Pickup Driver	05	01-08-09	
7	Mr. Javed	Refu Van Driver	05	01-08-09	

Audit was of the view that appointment of staff without observing mandatory requirements was irregular which indicated weak internal controls.

The matter was reported to the management in December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends inquiry in the matter for fixing of responsibility on the person(s) at fault, besides taking remedial measures.

[AIR Paras: 12, 13 & 14]

4.5.3 Procurement related irregularities

4.5.3.1 Execution of development works on quotations basis despite ban Rs4.752 million

According to the notification issued by local Government Department, Government of Sindh vide letter No. SOI/LG/MICS:/10-7/2013 dated 30th January 2014 on the subject Ban on payment(s) of Development works on quotation basis. As per notification, "In continuation of this department's letter of even number dated: 28th January 2014, the development expenditure will be incurred after completing all codal formalities. However, no development work should be carried out on quotation and all development works be carried through NIT."

Further, according to Rule 17(1) of SPPRA Rules 2010 amended up to 25th May 2019 "Procurements over three hundred thousand rupees and upto two 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".

During audit of following Local Councils of Hyderabad Division under administrative control of Local Government & Housing Town Planning Department,

Government of Sindh for the financial years 2016-17 to 2019-20, it was observed that the management incurred an expenditure of Rs4.752 million on various repair and development works (improvement of infrastructure) through quotation instead of open competitive bidding despite directives for ban on quotation work. Detail is provided at **Annex-HYD 3**.

[Rs.in million]				
Sr. No.	Name of Offices	F.Y.	AIR Para	Amount
1	Municipal Committee, Tando Allahyar	2016-20	28	3.130
2	Municipal Committee, Mehar	2019-20	03	1.622
Total				4.752

Audit was of the view that non-inviting open tenders indicated weak internal controls, besides the Councils were deprived of competitive rates.

The matter was reported to the management in December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends inquiry in the matter for fixing of responsibility on the person(s) at fault, besides taking remedial measure to avoid recurrence.

4.5.3.2 Splitting up of expenditure to avoid open tender - Rs74.199 million

As per Rule 12(1) of Sindh Public Procurement Regulatory Authority 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 Sindh Public Procurement Regulatory Authority Rules 2010 amended upto 21st March 2019, “Procurements over three hundred thousand Rupees and up to two 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”.

During audit of following Local Councils of Hyderabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 and 2020-21, it was observed that

management incurred expenditure of Rs74.199 million through quotations by way of splitting up procurement to avoid open competitive bidding procedure which resulted into non-achievement of competitive rates. Moreover, in majority of the cases the works / supply orders were awarded to a single or a few selected firms whole year. Detail is provided at **Annex-HYD 4**.

[Rs. in million]				
Sr. No.	Name of Offices	F.Y.	AIR Para	Amount
1	Hyderabad Municipal Corporation	2020-21	24	14.140
			21	12.912
2	Municipal Committee, Badin	2019-20	02	13.072
3	District Council, Dadu	2020-21	04	7.104
4	Town Committee, Sujawal	2019-20	02	6.608
5	Town Committee, Husri	2020-21	02	6.153
6	District Council, Badin		05	3.906
7	Town Committee, Phulji Station	2019-20	05	3.264
8	District Council, Thatta	2020-21	11	3.220
9	Municipal Committee, Sehwan		16	1.207
10	Municipal Committee, Dadu		03	1.111
11	District Council, Tando Allahyar		10	1.060
12	Town Committee, Bolhari		06	0.442
			Total	74.199

Audit was of the view that incurrence of expenditure through quotations resulted into non-obtaining of competitive rates and violation of SPPRA rules which indicated weak internal controls.

The matter was reported to the management from July to December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends fixing of responsibility on person(s) at fault, besides taking remedial measure.

4.5.3.3 Irregular utilization of sanitation funds through quotations Rs133.119 million

According to Rule 11(1) of SPPRA Rules 2010, “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.

Further a per Rule-17(1) of SPPRA Rules, 2010 amended as on 15th March 2019, “Procurements over three hundred thousand rupees and up to two million rupees shall be advertised by timely notification on the Authority’s website and may in print media in the manner and format prescribed in these rules”. Moreover, as per Rule-17(2) ibid, procurement above rupees two million are to be advertised in three leading newspapers for open competitive bidding.

During audit of following Local Councils of Hyderabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 and 2020-21, it was observed that management incurred expenditure of Rs133.119 million on various sanitation works (removal of garbage/debris, de-silting of drains/nullahs, sweeping of roads/streets, hiring of sanitary workers) through quotations by keeping each transaction below Rs300,000/- to avoid open competitive bidding; whereas the work of sanitation being a prime and mandatory function of the Council was foreseen prior to commencement of financial year at the time of budget preparation/approval. Detail is as follows:

[Rs. in million]				
Sr. No	Name of Offices	F.Y.	AIR Para	Amount
1	Municipal Committee, Mehar	2019-20	02	29.098
2	Town Committee, Jamshoro	2020-21	06	22.581
3	Municipal Committee, Kotri		07	26.948
4	Town Committee, Radhan	2019-20	03	11.507
			05	7.421
5	Town Committee, Talhar		08	6.358
6	District Council, Tando Allahyar		09	4.979
7	Municipal Committee, Dadu	2020-21	09	4.773
8	Municipal Committee, Badin	2019-20	18	4.567
9	Town Committee, Phulji Station		03	4.053
10	Town Committee, Bolhari	2020-21	05	3.546
11	Town Committee, Matiari		05	2.295
12	Town Committee, New Saeedabad		05	2.121
13	Municipal Committee, Tando Allahyar		06	1.882
14	Municipal Committee, Thatta		10	0.990
			Total	133.119

Audit was of the view that incurrence of expenditure through quotations resulted into non-obtaining of competitive rates and violation of SPPRA rules which indicated weak internal controls.

The matter was reported to the management from August to December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends inquiry in the matter for fixing of responsibility on person(s) at fault, besides taking remedial measures to avoid recurrence.

4.5.3.4 Award of works through non-transparent tendering process Rs28.100 million

According to Rule-2 (1) (q) of Sindh Public Procurement Act 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.”

During audit of District Council, Tando Allahyar, Hyderabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management awarded various works worth Rs28.100 million. However, the tendering process was not transparent. Detail is provided at **Annex-HYD 5**.

Following irregularities were noticed:

- i All tender documents were issued and received on the same day of tender opening date, i.e., 27-07-2020;
- ii Bidders profile as per tender conditions, i.e., last three years turnover, experience and other documents were not obtained;
- iii Letter Head/application of all of the participant in the tender contained over writing/ alteration in respect of the work numbers;
- iv Envelops of the bids were found intact which transpired that open envelope by the bidders were used instead of sealed envelope;
- v Offered rates by the bidder were not written in words on the tender documents as per rules.

Audit was of the view that works were awarded through non-transparent bidding process which indicated weak internal controls.

The matter was reported to the management in December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends inquiry in the matter for fixing of responsibility on person(s) at fault.

[AIR Para: 18]

4.5.3.5 Irregular purchase of 2 Arm Roll Refusal Vans & 25 Garbage Container Rs18.250 million

According to Rule-4 of Sindh Public Procurement Rules, 2010, while procuring goods, works or services, procuring agencies shall ensure that procurements are conducted in a fair and transparent manner and the object of procurement brings value for money to the agency and the procurement process is efficient and economical.

During audit of procurement of goods, works & services of Municipal Committee, Tando Allahyar, Hyderabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2016-17 to 2019-20, it was observed that the management invited bids through a tender which was published in the newspapers in respect of 14 items including following two items which were procured from M/s Meraj Limited. Detail is as follows:

[Rs. in million]					
Sr. No.	Description	Work Order No. & Date	Qty.	Rate per Unit	Contract cost
1	Item No.9, "Supply of Arm Refusal Van (5 tons)"	No.MC/Gen/TDR/388/2019 (15.05.2019)	2	6.000	12.000
2	Item No.10, "Supply of Garbage Containers for Arm Roll"	No.MC/Gen/TDR/389/2019 (15.05.2019)	25	0.250	6.250
Total					18.250

Following irregularities were noticed:

- i Contrary to Clause (vi) of the tender document, conditional bid of 100% payment was accepted by the management. Moreover, Bank Guarantee against the advance payment was not obtained to secure the interest of the Council.
- ii Both items did not fall under Composite Schedule Rates (CSR); however, the management did not assess the estimated cost of the items to evaluate the bids of intended firms. Instead of rate analysis, the management used the

irrelevant forms in the tender document providing a column, “% Above/Below in the rates of CSR”. Resultantly, the award of tender was made merely on the basis of lowest offered rate.

- iii The management while using form of CSR provided only name of item with quantity and weight in case of Supply of Arm Roll without mentioning Horse Power (CC) and model year. Whereas, in case of garbage container, only capacity (5 tons) was provided without specifying material and thickness along with requirement/option for top covers thereof. Hence, supply of both items was left at the will of the supplier.
- iv Performance Security was not obtained from successful bidder to safeguard the interest of the Council.

Audit was of the view that procurement of machinery through non-transparent process of tender indicated weak internal controls.

The matter was reported to the management in December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

[AIR Para: 16]

4.5.3.6 Unjustified expenditure on works without specific location - Rs7.200 million

According to Notification No.RO(LG)/MISC: 4(25)/2016 dated 1st August 2016 issued by Secretary, Local Government Department Sindh, Karachi “It has been learned that some of the Agencies/ Departments/ Councils do not mention exact location, starting and ending point, length, width and depth of streets/drains etc. in the tenders which produced ambiguity, due to which schemes cannot be visited/ inspected easily”.

During audit of District Council, Tando Allahyar, Hyderabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management awarded works of Rs7.200 million to various contractors without mentioning specific location of the said works which was a non-compliance of the guidelines issued by the administrative department. Furthermore, location, starting and ending point were also not

mentioned in Measurement Books and bills of contractors. Detail is provided at **Annex-HYD 6**.

Audit was of the view that execution of works without mentioning of exact location was unjustified which indicated weak internal controls.

The matter was reported to the management in December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends inquiry in the matter for fixing responsibility for on the person(s) at fault.

[AIR Para: 13]

4.5.3.7 Irregular expenditure without inviting open tender - Rs1.775 million

As per Rule 17(1) of Sindh Public Procurement Rules-2010 amended as on 15th March 2019, “Procurements over three hundred thousand rupees and up to two 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”.

During audit of following Councils of Hyderabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management incurred an expenditure of Rs1.775 million on procurements (sewing machines and electric materials) without inviting open tenders. Detail is as follows:

[Rs in million]

Sr. No.	Name of offices	AIR Para	F.Y.	Description	Name of Supplier	Work Order No. & Date	Amount
1	District Council, Badin	10	2019-20	Electric material (street lights)	M/S Sahil & Co	688 / 06-09-2019	0.366
							0.372
2	District Council, Tando Allahyar	8	2020-21	Supply of 130 sewing machines @ Rs7,985 per unit	M/s Salika Sewing Machine Co.	236 / 03-07-2020	1.038
Total							1.776

Audit was of the view that non-inviting open tenders was violation of SPPRA Rules and indicated weak internal controls, besides the councils were deprived of competitive rates.

The matter was reported to the management from September to December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

4.5.3.8 Splitting up of a group of works to avoid tenders advertisement in newspapers - Rs116.845 million

According to Rule 17 of Sindh Public Procurement Rules, 2010, Methods of Notification and Advertisement (1) Procurements over three hundred thousand rupees and up to two 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. (1A) All procurement opportunities over two million rupees shall be advertised on the Authority's website as well as in the newspapers as prescribed. (2) The advertisement in the newspapers shall appear in at least three widely circulated leading dailies of English, Urdu and Sindhi languages.

During audit of following Local Councils of Hyderabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that the management of councils invited tender totaling of Rs116.845 million through tender notice hoisted only on SPPRA website for the development works. However, despite value of consolidated tenders exceeding limit of Rs2.00 million the advertisement was not published in leading newspapers. Moreover, the consolidated advertisement included the same nature works, same area which were split up in same locality instead of grouping to obtain economy and competitive rates. Detail is as follows:

[Rs.in million]				
Sr. No.	Name of Offices	NIT Date	Total No. of Works	Amount
1	District Council, Tando Muhammad Khan	16-04-2021	42	56.355
2	District Council, Matiari	24-06-2021	01	50.000
3	Town Committee, Sujawal	26-07-2019	8	10.490
Total			95	116.845

Audit was of the view that incurrence of expenditure through quotations resulted into non-obtaining of competitive rates and violation of SPPRA rules which indicated weak internal controls.

The matter was reported to the management during September and December 2021. The management of office at S.No.1 (District Council, Tando Muhammad Khan) in its reply stated that works identified by the audit had estimated cost below Rupees Two million and according to Rule 17(1) of SPPRA Rules, it was not mandatory to publish such NIT in newspapers. The reply was not tenable as SPPRA Rule used the term, “Procurement Opportunities over Rupees two million”; hence, it cannot be limited to individual work included in the consolidated procurement opportunity comprising of similar nature of group of works valuing Rs56.355 million in same locality to obtain competitive rates. The reply from remaining offices was not received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends compliance of SPPRA Rules, besides fixing of responsibility on the person(s) at fault.

[AIR Paras: 2, 1, 8]

4.5.3.9 Irregular procurement of electrical material - Rs20.085 million

According to Rule 113 of SFR Vol-I & Rule 95 of Sindh Local Councils (Accounts) Rules, 1983, “All materials received from the suppliers, 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”.

During audit of following Local Councils of Hyderabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 to 2020-21, it was observed that an expenditure of Rs20.085 million was incurred on the procurement of electric material for street lights. Detail is as follows (further detail is provided at **Annex-HYD 7**).

[Rs.in million]

Ss. No.	Name of Offices	F.Y.	AIR Para	Amount
1	Hyderabad Municipal Corporation	2020-21	27	11.144
2	Town Committee, Bulri Shah Karim		6	4.045
3	Municipal Committee, Badin	2019-20	4	3.126
4	Town Committee, Phulji Station		4	1.770
			Total	20.085

Following irregularities were noticed:

- i Electric material was purchased for office store and used without any indent/demand;
- ii Purchased materials were not accounted for in stock register;
- iii Purchases were made without rate analysis
- iv Indent and distribution were not produced
- v Inspection reports from inspection committee not available on record
- vi Purchases were made on quotations basis

Audit was of the view that procurement of electric material without rate analysis was irregular which indicated weak internal controls.

The matter was reported to the management from July to December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

4.5.3.10 Unauthorized award of works without PC-I - Rs14.342 million

According to Rule 2.11 of SPPRA Procurement Regulations (Works), after conceiving a development project/scheme, it is processed through following stages to secure funds for physical implementation: -

- i Preparation of the PC-I or PC-II as the case may be; (Annexure B)
- ii Approval from competent forum.
- iii Issuance of Administrative Approval by concerned administrative department/agency.

During audit of procurement of goods, works & services of Municipal Committee, Tando Allahyar, Hyderabad Division under administrative control of Local

Government & Housing Town Planning Department, Government of Sindh for the financial years 2016-17 to 2019-20, it was observed that the management awarded a work “Construction of main Sabzi Mandi at market area complete work of 71 shops” to a firm, M/s Sharp Enterprises vide work order No. MC/GEN/TDR/379/2019 dated 13.05.2019 amounting to Rs14.342 million without preparation and approval of PC-I from Competent Authority.

Audit of the view that execution of work without preparation of PC-I and approval of competent authority was unauthorized which indicated weak internal controls.

The matter was reported to the management in December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

[AIR Para: 19]

4.5.3.11 Irregular expenditure on earth filling without detailed estimates Rs6.287 million

According to Rule-108 of Sindh Local Councils (Accounts) Rules, 1983, “The estimate in form 83 shall consist of all papers to be submitted in respect of work more specifically including reported specification and detailed estimate of measurement, quantities and rates with an abstract showing the total estimated cost of each item. The estimate shall always be prepared in detail. No lump sum provision shall be made in the estimate. No work shall begin unless proper detailed design and estimate have been sanctioned”.

During audit of Town Committee, Talhar, Hyderabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2019-20, it was observed that management awarded works of earth filling / leveling at various places of the town amounting to Rs6.287 million without preparation of detailed estimate of measurement, quantities and rates with an abstract showing the total estimated cost of each item. The non-preparation of estimates was in violation of the rules, besides transparency of the works was questionable. Detail is provided at **Annex-HYD 8**.

Audit was of the view that non-preparation of estimates for earth filling was irregular which indicated weak internal controls.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

[AIR Para: 9]

4.5.4 Recoveries related issues

4.5.4.1 Non-recovery of outstanding dues - Rs497.384 million

As per Section 100 (2) of Sindh Local Government Act 2013, “All arrears of taxes, rates, tolls and fees and other moneys claimable by a Council under this Act shall be recoverable as arrears of land revenue through Government agency or by the Council authorized by Government for such recovery through such employees or class of employees of the Council as may be prescribed.”

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.”

During audit of various Local Councils of Hyderabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that the management did not recover the outstanding dues amounting to Rs497.384 million on account of various taxes, e.g., katcha pacca pirri fee, slaughtering fee, parking fee, water supply charges, rent of shops/property etc. from defaulters. Detail is provided at **Annex-HYD 9**.

Audit was of the view that non-recovery of outstanding dues indicated weak financial management.

The matter was reported to the management from August to December 2020, but reply was not received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends recovery of dues, besides fixing of responsibility on the person(s) at fault.

4.5.4.2 Non-achievement of targeted receipts - Rs481.776 million

According to Section 100 (1) of Sindh Local Government Act 2013, “Unless otherwise taxes, rates, tolls and fees levied under this Act shall be collected in the prescribed manner by the persons authorized for such collection: Provided that where any tax, rate, toll or fee levied by a Council is also levied by Government, such tax, rate, toll or fee shall be collected with Government tax, and the proceeds thereof be credited to the local fund of the Council.”

During audit of following Local Councils of Hyderabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 and 2020-21, it was observed that management did not take appropriate measures to achieve revenue targets (immoveable property tax, mella tax, water supply/drainage fee, water supply connection fee, license fee, parking fee, certificate fee, mobile tower fee, cattle pirri fee, road cutting fee, katcha/pacca priri fee, advertisement fee, NOC fee, fruit & vegetables fee, fish market fee, etc.) resulting in shortfall of revenue amounting to Rs481.776 million. Detail is as under:

[Rs.in million]						
Sr. No.	Name of Office	F.Y.	AIR Para	Targeted Receipts	Recovery Effected	Shortfall
1	Municipal Committee Hala	2020-21	8	525.832	224.295	301.537
2	District Council Matiari		7	64.818	0.744	64.074
3	District Council Jamshoro		6	26.911	0.832	26.078
4	Town Committee Bolhari		2	27.6	9.111	18.496
5	Municipal Committee Badin	2019-20	14	24.597	6.507	18.089
6	District Council Thatta	2020-21	16	32.181	22.286	9.895
7	Municipal Committee Sehwan		11	11.79	3.011	9.461
8	Town Committee Jamshoro	2019-20	8	11.89	7.304	4.585
9	Town Committee Sujawal,	2020-21	3	9.3	3.477	5.822
10	Town Committee Husri	2019-20	6	6.65	1.819	4.83
11	Municipal Committee Tando Allahyar	2020-21	4	4	0	4
			5	6.34	2.614	3.726

[Rs.in million]

Sr. No.	Name of Office	F.Y.	AIR Para	Targeted Receipts	Recovery Effected	Shortfall
	Town Committee Matiari		8	5.25	2.104	3.146
12			9	0.9	0	0.9
13			Municipal Committee Tando Muhammad Khan	3	7.0348	4.046
14	Town Committee Kadhan	2019-20	5	3.279	1.398	1.881
15	Town Committee Daro		8	1.99	0.621	1.369
16	Town Committee Piyaro Lund	2020-21	5	0.9	0	0.9
			Total	771.2628	290.169	481.776

Audit was of the view that due to non-achievement of the targeted receipts; the Council was deprived of legitimate revenue which indicated weak internal controls.

The matter was reported to the management from August to December 2021. The management of office at S.No.2 of the Annexure (District Council, Matiari) in its reply stated that 93.7% of the revenue on account of Fees and 51.2% on account of misc. income were collected; however, targeted receipts on account of capital income (Rs63.798 million) were not collected. The reply was not tenable as there was no achievement in respect of the major amount whereas, the management in its reply did not bifurcate the sub heads of capital income. The reply from other offices was not received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault, besides taking remedial measures for achievement of target receipts.

4.5.4.3 Non-deposit of taxes into public exchequer - Rs83.430 million

According to Section 160 of Income Tax Ordinance, 2001 (Amended upto 30th June 2020), "Any tax that has been collected shall be paid to the Commissioner by the person making the collection or deduction within the time and manner as may be prescribed."

According to Rule 3 of Sindh Sales Tax Special Procedure (Withholding) Rules 2014, Responsibility of a withholding agent (1) The withholding agent, intending to receive taxable services, shall indicate in a notice in Form SSTW-05, that the sales tax, to the extent as prescribed in these rules, shall be deducted and withheld by him from the payment made or to be made to the service provider and shall be deposited in Sindh Government's head of account No."B-02384" in the prescribed manner.

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.”

During audit of various Local Councils of Hyderabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 and 2020-21, it was observed that management deducted an amount of Rs83.430 million on account of Income Tax, General Sales Tax and Sales Tax on Services but did not deposit the same into public exchequer. Detail is provided at **Annex-HYD 10**.

Audit was of the view that non-deposit of collected taxes was indicative of weak internal controls.

The matter was reported to the management from April to December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends deposit of taxes, besides fixing of responsibility on the person(s) at fault.

4.5.4.4 Non-deduction of Government Taxes - Rs33.462 million

According to Section 3 (1) of Sindh Sales Tax on Services Act 2011, “Taxable services shall be charged, levied and collected a tax known as sales tax on the value of a taxable service at the rate specified.”

Further, as per Income Tax Ordinance, 2001, Section 153 read with Income Tax Rules, 2002, “Payment on account of supply of goods and rendering of services are subject to deduction of income tax at source @ 4.5% and 7.5% respectively.”

Further, according to Section 3(1) of Sales Tax Act 1990 (Amended upto July 2015), “There shall be charged, levied and paid a tax known as sales tax at the rate of 17[seventeen] per cent of the value of (a) taxable supplies made by a registered person in the course or furtherance of any ¹[taxable activity] carried on by him; and (b) goods imported into Pakistan.”

Moreover, according to Seventh Schedule of Sindh Finance Act, 1964, amended vide Schedule-II of Sindh Finance Ordinance, 2000, “Professional tax is required to be

deducted from the payments made to contractors engaged in construction work or providing services and labor.”

During audit of various Local Councils of Hyderabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 and 2020-21 (including audit of procurement for FY 2016-17 to 2019-20 in respect of Municipal Committee, Tando Allahyar), it was observed that management made payments to the contractors/suppliers but did not deduct Income Tax, Sindh Sales Tax on services, General Sales Tax and Professional Tax amounting to Rs33.462 million. Detail is provided at **Annex-HYD 11**.

Audit was of the view that non-deduction of taxes was loss to public exchequer which indicated weak financial management.

The matter was reported to the management from July to December 2021. The office at S.No.13 of the Annexure (District Council, Tando Muhammad Khan) in its reply did not contradict the audit observation and stated that tax amount was deducted but not deposited due to lack of information about payment procedure. The reply from remaining offices was not received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends recovery of taxes, besides fixing of responsibility on the person(s) at fault.

4.5.4.5 Non-revision of rent of property

Rule 9(1) of Sindh Rental Premises Ordinance 1979, states, “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, Rule 9(2) ibid states, “The increase is allowed @ 10% per annum on the existing rent”.

During audit of following Local Councils of Hyderabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that management did not revise rent of property allotted to tenants at a meager amount. Due to non-revision of the rent, the council was deprived of legitimate revenue on the basis of prevailing market rates. The record of allotment of the shops was not produced to audit to check the original allotment dates. Detail is as follows:

Sr. No	Name of Offices	F.Y.	AIR Para	Rent ranging per month	No. of Tenants
1	District Council, Jamshoro	2020-21	1	Rs1,000 to Rs1,600	105
2	Town Committee, Bhan Syedabad	2019-20	8	Rs50 to Rs350	50
3	Town Committee, Jamshoro	2020-21	4	Rs165 to Rs12,603	06

Audit was of the view that non-revision of rent of property was a loss to the Council. Moreover, in an identical case (Audit Para No.1.2.3.1: Annual Audit Report 2013-14) regarding non-revision of rent of properties fixed since 1st July 1992 by a local council (District Council, Mirpurkhas), the matter was discussed by the PAC in its meeting held on 25th February 2020. As a follow up of the same meeting, the management submitted compliance of the instructions in the PAC meeting held on 17th July 2020 by reporting enhancement in the rent of properties w.e.f. 1st July 2020.

The matter was reported to the management from October to November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends revision of rent of property, besides fixing of responsibility on the person at fault.

4.5.5 Other issues

4.5.5.1 Unauthorized utilization of collected taxes, deposit fund and pension contribution - Rs26.270 million

Section (1) of Appendix 18-A of SFR Vol-I, “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 officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence”.

Further, as per Rule 104 (3) of Sindh Local Government Act 2013, “Refundable deposits credited by any person shall not form part of the Local Fund, but will be kept in a separate “Deposit Fund.”

During audit of Town Committee, Tando Bagho, District Badin, Hyderabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for financial year 2019-20, it was observed that management deducted taxes/dues of Rs10.152 million, recovered call deposit/security deposit (CD/SD) amounting to Rs7.588 million and pension contribution of Rs9.710 million through transactions in three bank accounts. However, the closing balance of bank account maintained in respect of the transactions of taxes, CD/SD as on 30-06-2020 was only Rs1.181 million, which was much less than the retained amount of taxes/deposits/contribution. The balance as on 30-06-2020 indicated that the management had utilized the retained funds of Rs26.269 million unauthorizedly.

Audit was of the view that management failed to exercise due diligence for safe keeping of deposited funds which indicated weak financial management.

The matter was reported to the management in August 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends inquiry in the matter for fixing of responsibility on the person(s) at fault besides recovery action.

[AIR Para: 06]

4.5.5.2 Loss to council due to undue favour to contractor by waiving of dues Rs10.414 million

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”.

During audit of Hyderabad Municipal Corporation, Hyderabad Division under administrative of control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that contract for collection of advertisement charges amounting to Rs28.410 million was awarded to M/s. Hasnain Contractor through auction. An amount of Rs17.854 million only was recovered

from the contractor as per statement provided by the management. Whereas, rest of the amount of Rs10.414 million was waived off.

Audit was of the view that waiving off Rs10.414 million indicated undue favour to the contractor.

The matter was reported to the management in September 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends inquiry in the matter for fixing of responsibility on the person(s) at fault and recovery action

[AIR Para: 9]

4.5.5.3 Undue payment to contractor for works - Rs7.353 million

According to Para 229 of Central Public Works Accounts Code (CPWAC), “An advance payment for work actually executed may be made on the certificate of responsible officer (not below the rank of Sub-divisional Officer) to the effect that not less than the quantity of work paid for has actually been done, and the officer granting such certificate will be held personally responsible for any over payment which may occur on the work in consequence. Final payments may, however, in no case be made without detailed measurement”.

During audit of Municipal Committee, Sehwan, Hyderabad Division under administrative of control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that undue payment of Rs7.353 million in respect of six works (construction of CC blocks) was made within four days of start of works by recording doubtful entries in relevant Measurement Books. The nature of works needed sufficient time for completion of various activities, which were claimed to have been done in the short period of four days. Moreover, in two cases at Sr.No.3 & 6 of the table below, recording of entries in Measurement Book was made after payment. Detail is as follows:

							[Rs. in million]
Sr. No.	Work Order No. & date	Name of Contractor	Date of Start of work	Date of MB	MB No	Date of Payment	Amount
1	MC/S/272 (09/06/21)	M/S Junaid & Brothers	10/06/21	14/06/21	111	14-06-21	1.226
2	MC/S/275 (09/06/21)	M/S Ghulam Shabir	10/06/21	14/06/21	110	14-06-21	0.850
3	MC/S/280	M/S Dreams United	10/06/21	15/06/21	112	14-06-21	1.221

[Rs. in million]

Sr. No.	Work Order No. & date	Name of Contractor	Date of Start of work	Date of MB	MB No	Date of Payment	Amount
	(09/06/21)						
4	MC/S/273 (09/06/21)	M/S Quick Time Construction Co	10/06/21	14/06/21	108	14-06-21	0.864
5	MC/S/274 (09/06/21)	M/S Alwaris Contractors	10/06/21	14/06/21	109	14-06-21	1.261
6	MC/S/282 (09/06/21)	M/S Hidayat Enterprises	10/06/21	15/06/21	113	14-06-21	1.931
Total							7.353

Audit was of the view that the payment made to contractors was unjustified as the works were completed in four days which was not possible keeping in view the nature of works.

The matter was reported to the management in December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends inquiry in the matter for fixing of responsibility on the person(s) at fault, besides, taking remedial measures.

[AIR Para: 15]

4.5.5.4 Unjustified payment of sales tax on behalf of contractors - Rs6.423 million

As per Rule 18 (3) of the Sindh Local Councils (Auction of Collecting Rights) Rules 2016, "Income tax, sales tax, professional or any other levies enforced by law of instructions issued from time to time shall also be recovered from contractor."

Further, as per Sindh Sales Tax on Services Act, 2011, Section-3 (1), "Taxable services a listed in Second Schedule to this Act, which is provided (a) by a registered person from his registered office or place of business in Sindh."

During audit of following Local Councils of Hyderabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2019-20, it was observed that management awarded various works to contractors and made payment of Rs129.626 million. However, instead of deduction of Sindh Sales Tax from their bills, the amount of SST @5% amounting to Rs6.423 million in respect of the billed amount was included first to make it gross claimed bill and subsequently the same added amount in the bill was deducted. Accordingly, the management extended undue favour to the contractor by exempting

them from levy of SST by making payment of the same tax from public exchequer. Detail is as follows:

[Rs.in million]				
Sr. No.	Name of Entity	AIR Para	Paid amount to contractors	SST Amount added and deducted
1	Town Committee, Daro	05	50.817	2.541
2	Town Committee, Tando Bago	11	33.810	1.710
3	Town Committee, Bhan Syedabad	07	33.380	1.590
4	Town Committee, Talhar	18	11.619	0.582
		Total	129.626	6.423

Audit was of the view that payment of sales tax on behalf of the contractor was an undue favour to the contractor by the management at the cost of public exchequer.

The matter was reported to the management from September to December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends recovery of Taxes, besides fixing of responsibility on the person at fault.

[AIR Paras: 5, 11, 7, 18]

4.5.5.5 Variation between recovered and deposited revenue receipts Rs4.152 million

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”.

During audit of Hyderabad Municipal Corporation, Hyderabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that an amount of Rs21.319 million was indicated as collection of revenue by tax department of the Council. However, upon reviewing deposited challans in Accounts Branch of the Council an amount of Rs17.167 million was found deposited in bank account as per Income Statement, showing the variation of an amount of Rs4.152 million, which remained un-reconciled by the management. Detail is as follows:

[Rs.in million]

Sr. No	Tax details	Recovery shown by Tax Deptt	Amount acknowledged by Accounts	Amount less deposited by Tax Deptt
1	Charged Parking Auto Bhan	1.808	1.166	0.642
2	Electric Motor license fee	0.216	0.050	0.166
3	Advertisement tax	17.996	15.544	2.452
4	Hawker license (Thalla Pathara)	1.298	0.406	0.892
Total		21.319	17.167	4.152

Audit was of the view that non-reconciliation of revenue indicated weak financial management

The matter was reported to the management in September 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends reconciliation of data of recoveries, besides fixing of responsibility on person(s) at fault.

[AIR Para: 10]

4.5.5.6 Inaction against illegal occupation of Council's property

According to Section 145 of Sindh Local Government Act 2013, “Encroachments shall be dealt with in accordance with the provisions of the laws relating to the removal of encroachments.”

During audit of District Council, Badin, Hyderabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management failed to get vacated Council’s property from illegal occupants/ land grabbers. Detail is as follows:

Sr. No	Property details & location	Location
1	Cattle pond	Matli City
2	Cattle pond	Tando Ghulam Ali
3	Cattle pond	Talhar
4	Cattle pond	Rajo Khanani
5	Cattle pond	Khorwah City
6	Cattle pond near post office	Badin
7	Cattle pond main stop	Seerani
8	Cattle pond Memon Muhalla	Kadhan
9	Cattle pond Tando Bago	Tando bago City
10	Cattle pond main stop	Nindo Shahar

Audit was of the view that non-vacation of council's property from illegal occupants was indicative of weak administrative controls.

The matter was reported to the management in December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends vacation of property, besides fixing of responsibility on the person(s) at fault.

[AIR Para: 4]

4.5.5.7 Unauthorized invitation of tenders for new development works despite ban Rs34.00 million

According to letter No.E&A (LG)4-21/2020 dated 27th June 2020, issued by Local Government & Housing Town Planning Department Government of Sindh, "It is to intimate that no new development schemes will be introduced in the budget of financial year 2020-21, due to Covid-19 Pandemic."

During audit of District Council, Tando Allahyar, Hyderabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management processed two Notice Inviting Tenders (NITs) consisting of 49 & 07 development works valuing Rs34 million for meeting the expenditure from the budget 2020-21 despite ban imposed by Government of Sindh and NITs were posted on 10-07-2020 & 17-07-2020 respectively on the website of SPPRA. Moreover, the procurement committee which scrutinized the tender process was not approved from the competent authority. Detail is provided at **Annex-HYD 12**.

Audit was of the view that execution of development works during ban period was irregular which indicated weak internal controls.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends inquiry in the matter for fixing of responsibility on the person(s) at fault.

[AIR Para: 3]

Local Councils, Larkana Division

Chapter-5: Local Councils, Larkana Division

5.1 Introduction

Larkana Division consists of five Districts namely Larkana, Shikarpur, Jacobabad, Kamber @ Shahdadkot and Kashmore @ Kandhkot. Each Corporation/District Council/Municipal Committee/Town Committee in Larkana Division is headed by Mayor/Chairman/ Municipal Commissioner/Chief Officer/Chief Municipal Officer/Town officer who carries out operations as per Sindh Local Government Act, 2013.

The functions of Municipal Corporation/Committees are summarized below:

1. Prepare development 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 programs 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.

5.2 Comments on Budget and Accounts (Variance Analysis)

[Rs. in million]					
Sr. No.	District	Particulars	Budget	Actual	Excess (+) Savings (-)
1	Larkana	Salary	1,364.471	1,221.403	-143.069
		Non-salary	444.476	226.074	-218.403
		Development	109.500	42.564	-66.936
		Total Expenditure	1,918.448	1,490.040	-428.407
		Revenue	740.039	497.231	-242.809
2	Kamber	Salary	472.807	279.603	-193.205
		Non-salary	461.995	147.463	-314.532
		Development	187.979	45.769	-142.210
		Total Expenditure	1,122.781	472.835	-649.947
		Revenue	610.908	581.175	-29.733
3	Kashmore	Salary	269.954	252.241	-17.713
		Non-salary	64.001	49.788	-14.213
		Development	116.405	84.405	-32.000
		Total Expenditure	450.361	386.434	-63.926
		Revenue	474.427	438.134	-36.293
4	Shikarpur	Salary	665.575	394.299	-271.276
		Non-salary	383.692	81.527	-302.164
		Development	145.615	48.248	-97.367
		Total Expenditure	1,194.882	524.074	-670.807
		Revenue	1,141.277	732.792	-408.486
5	Jacoabad	Salary	355.919	396.915	40.997
		Non-salary	465.560	176.946	-288.614
		Development	297.608	89.766	-207.841
		Total Expenditure	1,119.087	663.628	-455.459
		Revenue	1,157.245	787.471	-369.774
Grand Total Larkana Division		Salary	3,128.726	2,544.461	-584.266
		Non-salary	1,819.725	681.798	-1,137.927
		Development	857.107	310.752	-546.354
		Total Expenditure	5,805.558	3,537.011	-2,268.547
		Revenue	4,123.897	3,036.802	-1,087.096

The budgeted expenditure of Local Councils of Larkana Division for the financial year 2020-21 was Rs5,805.558 million, against which the actual expenditure was Rs3,537.011 million, resulting in saving of Rs2,268.547 million. The management of Local Councils were unable to collect the targeted receipts resulting in shortfall of Rs1,087.096 million.

Table:- Audit Profile of Larkana Division

[Rs. in million]

Sr.	Description	Formations		Financial Years 2019-21	
		Total Nos	Audited	Expenditure audited	Revenue / Receipts audited
1.	Formations	51	22	3,537.01	3,036.80
2.	Assignment Accounts, SDAs (excluding FAP)	-	-	-	-
3.	Authorities/Autonomous Bodies under the PAO	-	-	-	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

5.3 Classified Summary of Audit Observations

Audit observations amounting to Rs240.904 million were raised in this report during the current audit of Larkana Division. The amount also includes recoveries of Rs86.676 million as pointed out by Audit. Summary of the audit observations classified by nature is as under:

Table: Overview of Audit Observations:

[Rs. in million]

Sr.	Classification	Amount
1	Non-Production of Record	-
2	HR/Employees related irregularities	-
3	Procurement related irregularities	148.192
4	Recoveries related irregularities	86.676
5	Value for money and service delivery issues	-
6	Other issues	6.036
Total		240.904

5.4 Brief Comments on the Status of Compliance with PAC Directives

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

Audit Year	No. of Paras	Status of PAC Meetings
2012-13	21	1 – Partial
2013-14	3	1 - Partial
2014-15	69	Nil
2015-16	21	Nil
2016-17	44	Nil
2017-18	27	Nil
2018-19	20	Nil
2019-20	40	Nil
2020-21	13	Nil

5.5 Audit Paras

5.5.1 Non-Production of Record

5.5.1.1 Non-production of record

Section 14 (2) and (3) of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, provides as under:

- “(2) The officer in-charge of any office or department shall afford all facilities and provide record audit inspection and comply with requests for information in as complete a form as possible and with reasonable expedition.
- (3) Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under Efficiency and Discipline Rules”.

During audit of various Local Councils of Larkana Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, the management did not produce auditable record involving financial impact of Rs209.674 million for audit scrutiny. Detail is provided at **Annex-LRK 1**.

Audit was of view that non-production of record was a serious lapse on the part of the management and hindrance in performance of the functions of audit, besides authenticity of the related transactions could not be checked.

The matter was reported to the management from August to December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends production of auditable record, besides fixing of responsibility on the person(s) at fault.

5.5.2 HR/Employees related irregularities

5.5.2.1 Illegal promotions of officials by constituting lower grade DPC

As per Government of Sindh letter No.SO-IX-Reg(S&GAD)2/D/1-73(4) dated 28th March, 1974, the composition of the Committees should be as follows:

Scale	Composition of Bodies	Remarks
(I) Departmental Promotion Committee for Grade-16,17 and 18	Secretary or Additional Secretary, a Joint Secretary and a Senior Deputy Secretary, for the posts in an Attached Department or the Subordinate Offices the Head of an Attached Department, Head of office may be appointed as a member in place of Joint Secretary/Deputy Secretary.	There should be one Departmental Promotion Committee for posts in Grade 16, 17 and 18 for an Administrative Department and Sub-Ordinate offices under it.
(II) Departmental Selection or Departmental Promotion Committee for Grades 11 to 15.	Officers of Grade 21, 20 and 19	There may be separate Committees for posts in Administrative Department and Attached Department and Subordinate Officers under it
(III) Departmental Selection or Departmental Promotion Committee for Grades 10 and below	Officers of Grade 20, 19 and 18	

During audit of Town Committee, Miro Khan, District Kamber-Shahdadkot, Larkana Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2019-20, it was observed that management constituted a Departmental Promotion Committee (DPC) for promotion of fifteen (15) employees of the Council. Detail of promoted employees is provided at **Annex-LRK 2**. In this regard, following irregularities were noticed:

- i Invalid Departmental Promotion Committee was constituted, as it was comprised of lower grade officials, i.e., BPS-11 & 14 for recommending the promotion cases of higher grades, i.e., from BPS-5 to BPS-16.
- ii Four officials' cadre was changed and promoted to higher grades (Sanitary Workers of BPS-2 were promoted to Junior Clerk BPS-11),
- iii One member of the DPC (Mr. Govind Rai, Senior Clerk, BPS-14) was also promoted as an Assistant (BPS-16).

Audit was of the view that promotion and change of cadre of officials through unauthorized Departmental Promotion Committee was illegal.

The matter was reported to the management in October 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends inquiry in the matter for fixing of responsibility on person(s) at fault, besides taking remedial measure to avoid recurrence.

[AIR Para: 2]

5.5.2.2 Out of turn promotion without constituting of DPC

In Para 2 of Government of Sindh, Local Government Department, Karachi vide Circular No.SOV/(LG)/9-45/2015 dated 4th February 2016, all Deputy Commissioner/Controlling Authority of District Councils / Municipal corporations were directed to ensure that no officer/official was working on OPS/Ex-cadre post(SCUG/Non-SCUG)/Out of turn Promotion/Deputation and absorption basis in any Council of the Province of Sindh.

During audit of Town Committee, Miro Khan, District Kamber-Shahdadkot, Larkana Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2019-20, it was observed that official, Mr. Muhammad Ishaque Magsi, Junior Clerk (BPS-7) was promoted out of turn as Assistant (BPS-11) on 28-04-2014 without seniority cum fitness and recommendations of promotion committee. It is added that regular line of promotion of a Junior Clerk (BPS-7) at that time was Senior Clerk (BPS-9); hence, the out of turn promotion was illegal.

Audit was of the view that the promotion was made without observing prescribed procedure was illegal.

The matter was reported to the management in October 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends inquiry in the matter for fixing of responsibility on the person(s) at fault, besides taking remedial measures.

[AIR Para: 4]

5.5.2.3 Irregular posting of computer operator against the post of Accounts Officer

In Para 2 of Government of Sindh, Local Government Department, Karachi vide Circular No.SOV/(LG)/9-45/2015 dated 4th February 2016, all Deputy Commissioner /Controlling Authority of District Councils/Municipal corporations were directed to ensure that no officer/official was working on OPS/Ex-cadre post(SCUG/Non-

SCUG)/Out of turn Promotion/Deputation and absorption basis in any Council of the Province of Sindh.

During audit of District Council, Kamber-Shahdadkot, Larkana Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management posted a Computer Operator (BPS-16) against the post of Accounts Officer. Detail is as follows:

Name of Official	Designation	Date of posting
Mr. Mehran Ali S/o Farman Ali Jagirani	Sr: Comp: Operator (BPS-16)	25-11-2020 (First)
		07-10-2021 (Second)

Audit was of the view that irregular posting on the professional job was not in conformity with rules.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

[AIR Para: 12]

5.5.3 Procurement related irregularities

5.5.3.1 Splitting up of sanitation and other works/supplies to avoid tender Rs137.081 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”.

According to Rule 17(1) (1A) of SPPRA Rules, 2010 amended as on 15th March 2019, “Procurements over three hundred thousand rupees and up to two 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. Moreover, Rule 17(2) ibid provides for open tender for procurement above two million rupees to be advertised in

newspapers shall appear in at least three widely circulated leading dailies of English, Urdu and Sindhi Languages”.

During audit of following Local Councils of Larkana Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that management incurred expenditure Rs117.141 million on various sanitation works (removal of garbage/debris, de-silting of drains/nullahs, sweeping of roads/streets, hiring of sanitary workers) through quotations by keeping each transaction below Rs300,000/- to avoid open competitive bidding; whereas the work of sanitation being a prime and mandatory function of the Council was foreseen prior to commencement of financial year at the time of budget preparation/approval.

Moreover, an expenditure of Rs19.940 million was also incurred through quotations by way of splitting up of various other works/supplies to avoid open tender. Detail of total split-up expenditure of Rs137.081 million. Detail is as follows:

[Rs. in million]

Sr. No.	Name of Entity	AIR Para	F.Y.	Nature of Expenditure		Total Amount
				Sanitation works	Other works/supplies	
1	District Council, Kambar	8	2020-21	53.362	-	53.362
2	Town Committee, Waggan	6 & 7	2019-20	15.376	-	15.376
3	Town Committee, Lakhi	4,8 & 14		15.261	-	15.261
4	Town Committee, Badah	2 & 13		3.490	8.978	12.468
5	Municipal Committee, Ratodero	5		7.067	-	7.067
6	Municipal Committee, Kandhkot	5 & 7	2020-21	7.061	-	7.061
7	Town Committee, Khanpur	2 & 5	2019-20	6.598	-	6.598
8	Municipal Committee, Jacobabad	2	2020-21	-	4.960	4.960
9	Town Committee, Rustam	1 & 7	2019-20	4.771	-	4.771
10	Larkana Municipal Corporation	6	2020-21	-	3.010	3.010
11	Town Committee, Garhi Yaseen	2	2019-20	2.497	-	2.497
12	Municipal Committee, Naudero	1	2020-21	-	2.222	2.222
13	Town Committee, Madeji	2	2019-20	1.658	-	1.658
14	Town Committee, Miro khan	8		-	0.770	0.770
Total				117.141	19.940	137.081

Audit was of the view that incurrence of expenditure through quotations resulted into non-obtaining of competitive rates and violation of SPPRA rules which indicated weak internal controls.

The matter was reported to the management from August to December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends inquiry in the matter for fixing of responsibility on the person(s) at fault, besides taking remedial measure to avoid recurrence.

5.5.3.2 Excess execution of work beyond permissible limit - Rs11.111 million

As per Rule (16)(1)(e) of SPPRA Rules 2010, “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”.

During audit of Town Committee, Waggan, District Kamber-Shahdadkot, Larkana Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2019-20, it was observed that five works costing Rs14.952 million were awarded to contractors; however, the payment was made to the extent of Rs26.063 million due to increase in the scope of awarded works by Rs11.111 million (ranging from 60.6% to 84.0% increase). The increase in scope of work after award was a violation of SPPRA Rules providing limit of increase upto 15%. Moreover, the management did not produce revised technical sanction as well as administrative approval for the revised works. Detail is provided at **Annex-LRK 3**.

Audit was of the view that abnormal increase in the scope of work was an undue favour extended to the contractors which indicated weak internal controls.

The matter was reported to the management in October 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

[AIR Paras: 5, 13]

5.5.4 Recoveries related issues

5.5.4.1 Non-recovery of outstanding rent of property - Rs41.410 million

According to Rule 100 (2) of Sindh Local Government Act 2013, “All arrears of taxes, rates, tolls and fees and other moneys claimable by a Council under this Act shall be recoverable as arrears of land revenue through Government agency or by the Council authorized by Government for such recovery through such employees or class of employees of the Council as may be prescribed.”

During audit of following Local Councils of Larkana Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that management did not recover dues amounting to Rs41.410 million on account of rent of shops/plots which were outstanding as on June 30, 2021 from various tenants. Detail is as follows:

[Rs. in million]

Sr. No.	Name of Entity	AIR Para	F.Y.	Amount
1	Municipal Committee, Kandhkot	12	2020-21	25.134
2	Larkana Municipal Corporation	13		10.513
3	District Council, Larkana	2		4.250
4	Municipal Committee, Ratodero	4		0.876
5	Town Committee, Miro Khan	6	2019-20	0.512
6	Municipal Committee, Naudero	5	2020-21	0.125
Total				41.410

Audit was of the view that non-recovery of outstanding dues indicated weak financial management.

The matter was reported to the management from October to December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends recovery of dues, besides fixing of responsibility on the person(s) at fault.

5.5.4.2 Non-deposit of taxes into public exchequer - Rs36.900 million

According to Section 160 of Income Tax Ordinance, 2001 (Amended upto 30th June 2020), “Any tax that has been collected shall be paid to the Commissioner by the

person making the collection or deduction within the time and manner as may be prescribed.”

According to Rule 6 of Sindh Sales Tax Special Procedure (Withholding) Rules-2014, “Where the services are received by a withholding agent, as specified in clause (a) sub-rule (2) of these rules, the following procedure shall be observed, namely: (a) the Drawing and Disbursing Officer (DDO), preparing the bill for payment by the accounting office, shall indicate the amount of sales tax to be withheld and deducted in terms of these rules. (b) the concerned Drawing and Disbursement Officer shall prepare the return in Form SSTW-03 for each month and send the same to the Member (Taxation), SRB, Karachi, by the 18th day of the following month.”

During audit of following Local Councils of Larkana Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that management failed to deposit deducted Income Tax and Sales Tax on Services (SST) amounting to Rs36.900 million into public exchequer. Detail is as follows:

[Rs. in million]						
Sr. No.	Name of Entity	AIR Para	F.Y.	Income Tax (IT)	SST	Total Taxes
1	Municipal Committee, Jacobabad	4&5	2020-21	6.336	6.749	13.090
2	District Council, Kambar	10		0	7.778	7.778
3	District Council, Shikarpur	2		1.382	0.921	2.303
4	Town Committee, Waggan	15	2019-20	0	2.215	2.215
5	Town Committee, Khanpur	6		0	1.790	1.790
6	Town Committee, Karampur	6&7		1.103	0.587	1.715
7	Town Committee, Garhi Yaseen	5		1.323	0.255	1.578
8	Town Committee, Badah	4		0	1.179	1.180
9	Town Committee, Lakhi	9		1.047	0	1.047
10	Town Committee, Buxapur	5&6		0.511	0.398	0.909
11	Town Committee, Qubo Saeed Khan	2		0.789	0	0.789
12	Town Committee, Rustam	5&6		0.358	0.424	0.780
13	District Council, Jacobabad	2	2020-21	0	0.728	0.728
14	Municipal Committee, Ratodero	1		0	0.707	0.707
15	Municipal Committee, Naudero	2		0	0.291	0.291
Total				12.849	24.022	36.900

Audit was of the view that non-deposit of collected taxes was indicative of weak internal controls.

The matter was reported to the management from October to December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends deposit of deducted taxes, besides fixing of responsibility on the person(s) at fault.

5.5.4.3 Non-deduction of Government Taxes - Rs7.287 million

According to Section 8(1) of the Sindh Sales Tax on Services Act 2011, “There shall be charged, levied and collected a tax known as sales tax on the value of taxable service at the rate specified.”

According to Section 3(1) of Sales Tax Act 1990 (Amended upto July 2015), “There shall be charged, levied and paid a tax known as sales tax at the rate of 17[seventeen] per cent of the value of (a) taxable supplies made by a registered person in the course or furtherance of any ¹[taxable activity] carried on by him; and (b) goods imported into Pakistan.”

During audit of following Local Councils of Larkana Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that management made payments to contractors/suppliers but failed to deduct General Sales Tax (GST) and Sales Tax on Services (SST), resultantly government sustained financial loss of Rs7.287 million. Detail is as follows:

[Rs. in million]						
Sr. No.	Name of Entity	AIR Para	F.Y.	GST	SST	Taxes Amount
1	Town Committee, Tangwani	7	2019-20	0	4.371	4.371
2	Town Committee, Waggan	10		0	1.198	1.198
3	Larkana Municipal Corporation	4	2020-21	0.637	0	0.637
4	Town Committee, Qubo Saeed Khan	4	2019-20	0.452	0	0.452
5	Municipal Committee, Ratodero	3	2020-21	0.361	0	0.361
6	Town Committee, Garhi Yaseen	4	2019-20	0	0.102	0.102
7	Town Committee, Khanpur	4		0	0.166	0.166
Total				1.450	5.837	7.287

Audit was of the view that non-deduction of taxes was loss to public exchequer which indicated weak financial management.

The matter was reported to the management from August to November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends recovery of taxes, besides fixing of responsibility on the person(s) at fault.

5.5.4.4 Non-realization of targeted receipts - Rs1.070 million

According to Section 100 (1) of Sindh Local Government Act 2013, “Unless otherwise taxes, rates, tolls and fees levied under this Act shall be collected in the prescribed manner by the persons authorized for such collection: Provided that where any tax, rate, toll or fee levied by a Council is also levied by Government, such tax, rate, toll or fee shall be collected with Government tax, and the proceeds thereof be credited to the local fund of the Council.”

During audit of Town Committee, Garhi Yasin, District Shikarpur, Larkana Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2019-20, it was observed that the management failed to recover targeted revenue by Rs1.070 million. Detail is as follows:

(Rs in million)

Sr. No.	Description	Contractor	Targeted Receipts	Collections	Shortfall
1	Meat Market	-	0.131	0.040	0.091
2	Fish Market	Mr.Ameer Zado Mahar	0.323	0.162	0.161
4	Piri tax	Mr. Muhammad Ishaque Panhwar	0.265	0.191	0.074
5	Parking Fee	Mr. Khadim Hussain	0.349	0.197	0.152
7	Property Tax	-	0.589	0.152	0.437
8	Cattle Pond	-	0.155	-	0.155
Total			1.812	0.742	1.070

Audit was of the view that due to non-achievement of the targeted receipts; the Council was deprived of legitimate revenue which indicated weak internal controls.

The matter was reported to the management in August 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

[AIR Para: 7]

5.5.4.5 Non-revision of rent of 36 Shops

Rule 9(1) of Sindh Rental Premises Ordinance 1979, states, “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, Rule 9(2) ibid states, “The increase is allowed @ 10% per annum on the existing rent”.

During audit of Town Committee, Miro Khan, District Kamber-Shahdadt, Larkana Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2019-20, it was observed that management failed to revise rent of 36 shops allotted to various tenants since 2001-02 at a meager rent of Rs100 to Rs200 per month, resultantly the Council was deprived of legitimate revenue. Detail is provided at **Annex-LRK 4**.

Audit was of the view that non-revision of rent of property was a loss to the Council. Moreover, in an identical case (Audit Para No.1.2.3.1: Annual Audit Report 2013-14) regarding non-revision of rent of properties fixed since 1st July 1992 by a local council (District Council, Mirpurkhas), the matter was discussed by the PAC in its meeting held on 25th February 2020. As a follow up of the same meeting, the management submitted compliance of the instructions in the PAC meeting held on 17th July 2020 by reporting enhancement in the rent of properties w.e.f. 1st July 2020.

The matter was reported to the management in October 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault, besides revision of rent of shops as per market rate.

[AIR Para: 5]

5.5.5 Value for money & service delivery issues

5.5.5.1 Non-removal of encroachment

According to Section 145 of Sindh Local Government Act 2013, “Encroachments shall be dealt with in accordance with the provisions of the laws relating to the removal of encroachments.”

Further, as per Section 3(1) of Sindh Public Property (Removal of encroachment) Act 2010, “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 two days as may be specified in the order”.

During audit of following Local Councils of Larkana Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that various unauthorized persons had occupied the properties owned by the Councils (i.e., medical dispensary, maternity home, open plot, musafir khana, residential quarters and shops). However, management failed to take any action to remove the encroachments. Detail is provided at **Annex-LRK 5**.

Sr. No.	Name of Entity	AIR Para
1	District Council, Shikarpur	5
2	District Council, Kambar-Shahdadkot	4

Audit was of the view that non-vacation of council’s property from illegal occupants was indicative of weak administrative controls.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends removal of encroachments, besides fixing of responsibility on the person(s) at fault.

5.5.6 Other issues

5.5.6.1 Irregular utilization of public funds - Rs1.636 million

According to Rule 41 (a) of Sindh Financial Rules, “The departmental controlling officers should see that all sums due to Government are regularly received and checked against demands and that they are paid into treasury. They should accordingly arrange to receive from their subordinates”.

During audit of Town Committee, Lakhi, District Shikarpur, Larkana Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2019-20, it was observed that

management deducted an amount of Rs1.636 million on account of Income Tax, Sindh Sales Tax on services and Security Deposit from the bills of contractors against the expenditure on development and contingencies, which were not deposited into the relevant head of accounts. Moreover, the bank balances at end of financial year 30th June, 2020 indicated an amount of Rs0.027 million only. The balance as on 30-06-2020 indicated that the management had utilized the public funds unauthorizedly. Detail is provided at **Annex-LRK 6**.

[Amount in Rupees]

Description	Taxes Deductions			Taxes Deposited			Difference (Non-Deposit of Taxes)
	Income Tax	Sindh Sales Tax	Total	Income Tax	Sales Tax	Total	
Contingency Expenditure	1,113,357	927,797	2,041,154	1,271,538	1,196,190	2,467,728	1,046,743
Development Expenditure	883,990	589,327	1,473,317				
Sub-Total	1,997,347	1,517,124	3,514,471	1,271,538	1,196,190	2,467,728	
Add: Security Deposit deducted from development bills							589,327
Total Retained Amount							1,636,070

Details of bank accounts and its balances			
Sr. No.	Name of bank	Account Number	Closing Balance (30-06-2020)
1	Sindh Bank Shikarpur	0114-416216-1000	803
2	Sindh Bank Shikarpur	0114-009209-1000	0
3	MCB Laksi	184-7	26,359
Total Bank Balance			27,162

Audit was of the view that utilization of public funds was unauthorized which indicated weak financial controls.

The matter was reported to the management in August 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends inquiry in the matter for fixing of responsibility on the person(s) at fault, besides recovery action.

[AIR Para: 13]

5.5.6.2 Unauthorized engaging of tax consultant - Rs4.400 million

According to Rule 61 of Sindh Public Procurement Rules-2010, "The selection of consultant shall be guided by the following considerations:

- i. Best quality of services available;

- ii. Need for economy and efficiency;
- iii. Need to give all qualified consultants an equal opportunity to compete;
- iv. Encouragement of local consultants without any unfair competitive advantage;
- v. Transparency in the selection process.

Moreover, Rule 73(1) *ibid* provides, “Request for Expression of Interest shall be advertised or announced in accordance with the provisions of Rule 17 and 18 above.”

During audit of following Local Councils of Larkana Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management engaged Income Tax Consultants without obtaining NOC/Sanction of Law Department through administrative department as well as without inviting Expression of Interest (EoI) through open tender, which resulted into irregular appointment involving fee of Rs4.400 million. Detail is as follows:

[Rs. in million]				
Sr. No	Name of office	Name of Tax Consultant	AIR Para	Amount
1	District Council, Larkana	M/s Azam Associates Larkana	8	3.500
2	Larkana Municipal Corporation	Mr. Waqar Ahmed, Income Tax Practitioner Advocate	10	0.900
Total				4.400

Audit was of the view that hiring of tax consultant without following SPPRA guidelines indicated weak internal controls.

The matter was reported to the management from October to November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

5.5.6.3 Non-execution of agreements with tenants

According to Section 5 (2 to 4) of Sindh Local Council (Contract) Rules 2016, “All contracts by or on behalf of a Council Shall be signed by the Authority and officer authorized by it in this behalf and attested by two witnesses and shall bear the seal of the Council and shall be executed in such form as would bind him if these were made on his own behalf. All agreements shall be written on a stamp paper of the appropriate value and

shall, where necessary, be registered under the law for the time being in force for the registration of documents. All contracts shall be recorded in a Contract Register to be maintained in Form ‘A’ & ‘B’”.

During audit of following Local Councils of Larkana Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that 2,582 shops/plots were allotted to various tenants on monthly rent basis but the management failed to execute contract agreements with tenants. Detail is provided at **Annex-LRK 7**.

Sr. No.	Name of Entity	AIR Para	F.Y.	No. of Shops/Plots
1	Town Committee, Miro Khan	9	2019-20	36
2	Larkana Municipal Corporation	14	2020-21	2,482
3	District Council, Larkana	4		46
4	District Council, Kambar-Shahdadkot	3		18
Total				2,582

Audit was of the view that non-execution of contract agreement with tenants resulted in non-safeguarding of Councils interest which indicated weak administrative controls.

The matter was reported to the management from October to November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault, besides taking remedial measure for executing of contract agreements.

Local Councils, Sukkur Division

Chapter-6: Local Councils, Sukkur Division

6.1 Introduction

Sukkur Division consists of 03 Districts namely Sukkur, Ghotki and Khairpur. Each Corporation / District Council / Municipal Committee / Town Committee in Sukkur Division is headed by Chairman / Municipal Commissioner /Chief Officer / Chief Municipal Officer/ Town officer who carries out operations as per Sindh Local Government Act-2013.

The functions of Municipal Corporation/Committees are summarized below:

1. Prepare development 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 programs 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.

6.2 Comments on Budget and Accounts (Variance Analysis)

[Rs. in million]

Sr. No.	District	Particulars	Budget	Actual	Excess (+) Savings (-)
1	Sukkur	Salary	2,374.910	1,655.660	-719.250
		Non-salary	808.252	332.675	-475.577
		Development	1,569.923	410.405	-1,159.518
		Total Expenditure	4,753.085	2,398.740	-2,354.345
		Revenue	4,567.317	2,972.863	-1,594.455
2	Khairpur	Salary	2,545.560	1,650.742	-894.818
		Non-salary	1,842.560	599.757	-1,242.803
		Development	1,943.223	366.099	-1,577.124
		Total Expenditure	6,331.343	2,616.598	-3,714.745
		Revenue	5,125.720	2,599.178	-2,526.543
3	Ghotki	Salary	2,298.502	1,343.042	-955.460
		Non-salary	1,626.284	706.991	-919.294
		Development	1,685.530	409.265	-1,276.266
		Total Expenditure	5,610.317	2,459.297	-3,151.020
		Revenue	4,511.452	2,216.362	-2,295.090
Grand Total		Salary	7,218.972	4,649.444	-2,569.528
		Non-salary	4,277.097	1,639.422	-2,637.674
		Development	5,198.676	1,185.768	-4,012.908
		Total Expenditure	16,694.745	7,474.635	-9,220.110
		Revenue	14,204.490	7,788.403	-6,416.087

The budgeted expenditure of Local Councils of Sukkur Division for the financial year 2020-21 was Rs16,694.745 million, against which the actual expenditure was Rs7,474.635 million, resulting in overall saving of Rs9,220.110 million. The management of Local Councils were unable to collect the targeted receipt resulting in shortfall of Rs6,416.087 million.

Table-: Audit Profile of Sukkur Division

[Rs. in million]

Sr.	Description	Formations		Financial Years 2019-21	
		Total Nos	Audited	Expenditure audited	Revenue / Receipts audited
1.	Formations	52	34	7,474.635	7,788.403
2.	Assignment Accounts, SDAs (excluding FAP)	-	-	-	-
3.	Authorities/Autonomous Bodies under the PAO	-	-	-	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

6.3 Classified Summary of Audit Observations

Audit observations amounting to Rs672.951 million were raised in this report during the current audit of Sukkur Division. The amount also includes recoveries of Rs373.096 million as pointed out by Audit. Summary of the audit observations classified by nature is as under:

Table: Overview of Audit Observations:

[Rs. in million]

Sr.	Classification	Amount
1	Non-Production of Record	-
4	Procurement related irregularities	297.856
5	Recoveries related irregularities	373.096
7	Value for money and service delivery issues	-
8	Other issues	1.999
Total		672.951

6.4 Brief Comments on the Status of Compliance with PAC Directives

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

Audit Year	No. of Paras	Status of PAC Meetings
2012-13	29	2 - Partial
2013-14	6	1 - Partial
2014-15	64	Nil
2015-16	64	Nil
2016-17	22	Nil
2017-18	51	Nil
2018-19	61	Nil
2019-20	44	Nil
2020-21	15	Nil

6.5 Audit Paras

6.5.1 Non-Production of Record

6.5.1.1 Non-production of record

Section 14 (2) and (3) of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, provides as under:

- “(2) The officer in-charge of any office or department shall afford all facilities and provide record audit inspection and comply with requests for information in as complete a form as possible and with reasonable expedition.
- (3) Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under Efficiency and Discipline Rules”.

During audit of various Local Councils of Sukkur Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2016-17 to 2020-21, the management did not produce auditable record involving financial impact of Rs341.515 million for audit scrutiny. Detail is provided at **Annex-SUK 1**.

Audit was of view that non-production of record was a serious lapse on the part of the management and hindrance in performance of the functions of audit, besides authenticity of the related transactions could not be checked.

The matter was reported to the management from December 2020 to December 2021. The management of the office at S.No.8 of the Annexure (Town Committee Sobhodero) in its reply stated that requisite record is ready for scrutiny and verification. The management of the office at S.No.18 of the Annexure (Town Committee Ranipur) in its reply stated that Service Books/Personal Files & property record has been maintained, which will be provided to audit as and when required. The reply of both offices was not tenable as requisite record was not produced at the time of audit. No reply was received from remaining offices. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends production of record, besides fixing of responsibility on the person(s) at fault.

6.5.2 Procurement related irregularities

6.5.2.1 Irregular utilization of sanitation funds through quotations Rs181.915 million

According to Rule 11(1) of SPPRA Rules 2010, “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”.

Further a per Rule 17(1) of SPPRA Rules, 2010, (amended as on 15th March 2019), “Procurements over three hundred thousand rupees and up to two million rupees shall be advertised by timely notification on the Authority’s website and may in print media in the manner and format prescribed in these rules”. Moreover, as per Rule 17(2) *ibid*, procurement above rupees two million are to be advertised in three leading newspapers for open competitive bidding”.

During audit of following Local Councils of Sukkur Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for financial years 2016-17 to 2020-21, it was observed that the management incurred an expenditure of Rs181.915 million on various sanitation works (removal of garbage/debris, de-silting of drains/nullahs, sweeping of roads/streets, hiring of sanitary workers) through quotations by keeping each transaction below Rs300,000/- to avoid open competitive bidding; whereas the work of sanitation, being a prime and mandatory function of the Council, was foreseen prior to commencement of financial year at the time of budget preparation/approval. Detail is provided at **Annex-SUK 2**.

[Rs. in million]

Sr. No.	Name of Entity	AIR Para	F.Y.	Amount
1	Town Committee Nara,	5	2019-20	14.857
		4		14.814
2	Municipal Committee Ghotki	3		28.442
3	Town Committee Thehri-II	5	2016-17 to 2019-20	13.582
		4	2016-17 to 2019-20	8.459
4	Town Committee Sobhodero	7	2019-20	17.061
5	Town Committee Kandhra	2		12.623
6	Town Committee Setharja	25		10.384
7	Town Committee Ubaro	3		9.603
8	Town Committee Thehri-I	2		9.572
9	Town Committee Thari Mirwah	1	2019-20	6.279
		5		2.991

[Rs. in million]

Sr. No.	Name of Entity	AIR Para	F.Y.	Amount
10	Town Committee Babarloi	14	2016-17 to 2019-20	8.508
11	Municipal Committee Pir jo Goth	1	2020-21	6.269
12	Town Committee Adilpur	4	2019-20	5.267
13	Municipal Committee Mirpur Mathelo	10	2017-18 to 2019-20	4.374
14	Town Committee Saleh pat	1	2019-20	3.300
15	Municipal Committee Gambat	8	2020-21	3.186
16	Town Committee Bagarji	2	2019-20	2.3445
Total				181.915

Audit was of the view that incurrence of expenditure through quotations resulted into non-obtaining of competitive rates and violation of SPPRA rules which indicated weak internal controls.

The matter was reported to the management from December 2020 to November 2021. The management of the office at S.No.8 of the Annexure (Town Committee Tehri-I) in its reply stated that procurements were made within quotation limit without splitting. The reply was not tenable as the budgeted amount of Rs9.572 million for sanitation work required open tender before commencement of financial year instead of using funds through quotations. The management of the office at S.No.10 of the Annexure (Town Committee Babarloi) replied that the town committee was facing shortage of machinery & manpower; hence, sanitation works were carried out on emergency basis through private contractors after due process of competition. The reply was not tenable as the SPPRA Rule for inviting open tender for works of Rs8.508 million (already foreseen before commencement of financial year) was violated through obtaining quotations. No reply was received from remaining offices. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

6.5.2.2 Splitting-up of work orders to avoid open tender - Rs81.378 million

As per Rule 12(1) of Sindh Public Procurement Regulatory Authority 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”.

As per Rule 17(1) of Sindh Public Procurement Regularity Authority Rules 2010, (amended up to 25th May 2019), “Procurements over three hundred thousand rupees and upto two 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”. Moreover, as per Rule 17(ii) Ibid, procurement above rupees two million are to be advertised in three leading newspapers for open competitive biddings”.

During audit of following Local Councils of Sukkur Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2016-17 to 2020-21, it was observed that management incurred an expenditure of Rs81.378 million through quotations by way of splitting up procurement to avoid open competitive bidding procedure which resulted into non-achievement of competitive rates. Moreover, in majority of the cases the works/ supply orders were awarded to a few selected firms during whole year. Detail is as under:

[Rs. in million]

Sr. No.	Name of Entity	AIR Para	F.Y.	Amount
1	Municipal Committee Mirpur Mathelo	10	2017-18 to 2019-20	25.778
2	Town Committee Nara,	5	2019-20	10.563
3	Town Committee Khangarh	2		9.329
4	Town Committee Ubaro	2		7.565
5	Town Committee Thari Mirwah	3	2020-21	1.234
6	Municipal Committee Ghotki	5	2019-20	5.992
7	Town Committee Setharja	15	2018-19 to 2019-20	5.017
8	Town Committee Thehri-II	5	2016-17 to 2019-20	4.421
9	Town Committee Babarloi	12	2016-17 to 2019-20	3.700
10	Town Committee Pacca Chang	1	2020-21	3.235
11	Town Committee Bozdar Wada	1	2019-20	3.124
12	Town Committee Adilpur	10		1.420
Total				81.378

Audit was of the view that incurrence of expenditure through quotations resulted into non-obtaining of competitive rates and violation of SPPRA rules which indicated weak internal controls.

The matter was reported to the management from December 2020 to December 2021. The management of the office at S.No.9 (Town Committee Babarloi) in its reply stated that the expenditure has been incurred on various dates out of various heads to meet out routine expenditure on daily basis to run the business of the Council to avoid

any problem. The reply of the management was not tenable as dates of the work orders and nature of same work contradicted the stance of the management claiming various dates and different works (e.g. street light material worth Rs0.465 million were purchased from two selected firms through six work orders issued on 16-01-2016). No reply was received from remaining offices. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends fixing of responsibility on person(s) at fault, besides taking remedial measure to avoid splitting up of works into parts.

6.5.2.3 Use of fabricated documents for payment to vendors - Rs56.284 million

According to Section 116(7) of 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 Government in the prescribed manner”.

During audit of following Local Councils of Sukkur Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for financial years 2016-17 to 2019-20, it was observed that the management made payments of Rs56.284 million to various firms on fabricated bills and quotations. Detail is **Annex-SUK 3**.

[Rs. in million]				
Sr. No.	Name of Entity	AIR Para	F.Y.	Amount
1	Town Committee, Babarloi	2	2016-17 to 2019-20	35.951
2	Town Committee, Setharja	2	2018-19 to 2019-20	18.697
3	Town Committee, Bagarji	5	2019-20	1.636
Total				56.284

Following irregularities were noticed;

- i. Photocopies of offered quotations and computer-generated bills were found without serial numbers and dates; whereas the format and hand writing on offered quotations were found same using different vendors’ names.

- ii. SPPRA Rule 11(1) for planning of procurement to ensure open tender was violated by incurrance of heavy expenditure through quotations.
- iii. Sindh Tax Number /National Tax Number were not mentioned in invoices
- iv. Location of work done with starting & ending point was not mentioned in bills in case of de-silting/sanitation works.

Audit was of the view that public funds were misused through fabricated bills & quotations indicated weak internal controls.

The matter was reported to the management from June to November 2021. The management of the office at S.No.1 in its reply stated that income tax and sales tax have been paid into government account & challans are available. The reply was irrelevant as the observation was not in respect of deduction of taxes. No reply was received from remaining offices. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends inquiry in the matter for fixing of responsibility on the person(s) at fault.

6.5.2.4 Irregular expenditure on quotation works despite ban - Rs22.247 million

According to the notification issued by local Government Department, Government of Sindh vide letter No. SOI/LG/MICS/10-7/2013 dated 07-01-2014, “No development work on quotation should be carried-out. All development works be carried-out through NIT.”

Further, according to Rule 17(1) of SPPRA Rules 2010, (amended up to 25th May 2019), “Procurements over three hundred thousand rupees and upto two 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”.

During audit of following Local Councils of Sukkur Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for financial years 2016-17 to 2020-21, it was observed that the management incurred an expenditure of Rs22.247 million on various repair and development works (improvement of infrastructure) through quotations instead of open competitive bidding despite directives for ban on quotation work. Detail is as follows:

[Rs. in million]

Sr. No.	Name of Entity	AIR Para	F.Y.	Amount
1	Town Committee Babarloi	9	2016-17 to 2019-20	5.529
		16		2.936
2	Town Committee Fakirabad	8	2019-20	5.164
3	Town Committee Setharja	13	2018-19 to 2019-20	2.919
		28		1.488
4	District Council Khairpur	5	2020-21	4.211
Total				22.247

Audit was of the view that execution of development works during ban period was irregular which indicated weak internal controls.

The matter was reported to the management from November to December 2021. The management of the office at S.No.1 (Town Committee Babarloi) in its reply against AIR Para No.9 stated that the work was carried out on emergency basis to provide pollution free, hygienic environment to the general public of the town. They added that amount of bills were not more than three hundred thousand Rupees and same was done through quotation as per Sindh Public Procurement Regularity Authority rules. The reply of the management was irrelevant as it did not clarify violation of ban. Further, the same office in response to AIR Para No.16 replied that the expenditure was incurred at various places on need basis at streets/mohallas/villages out of various heads to meet out the routine expenditure on daily basis. The reply of the management was not tenable as it was not supported with evidence and needs verification. No reply was received from remaining offices. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

6.5.2.5 Non-advertisement of tenders in newspapers - Rs25.000 million

According to Rule 17 of Sindh Public Procurement Rules, 2010, “(1) Procurements over three hundred thousand rupees and up to two 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. (1A) All procurement opportunities over two million rupees shall be advertised on the Authority's website as well as in the newspapers as prescribed. (2) The advertisement in the newspapers shall appear in at least three widely circulated leading dailies of English, Urdu and Sindhi languages”.

During audit of Municipal Committee, Mirpur Mathelo, Sukkur Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for financial years 2017-18 to 2019-20, it was observed that the management invited tender totaling Rs25.000 million in August 2019 for the development work through a tender notice hoisted only on SPPRA website but the same was not published in leading newspapers. Moreover, the consolidated advertisement included the same nature of works in the same area which were split up as locality-wise instead of grouping to obtain economy and competitive rates. Detail is provided as under.

[Rs. in million]

SI. No	NIT #	Name of work	Total No. of works	Estimated cost per work	Total cost
1	Municipal Committee/MPM /1032/2019, dated 27-08-2019	Const. of Surface drains & CC pavers	7	1.000	7.000
2		Const. of drains & RCC cross	13	1.000	13.000
3		Providing & fixing of poles with solar lights	5	1.000	5.000
Total			25		25.000

Audit was of the view that non publishing of tender in leading newspapers was a violation of SPPRA rules which indicated weak internal controls.

The matter was reported to the management in October 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends compliance of SPPRA Rules, besides fixing of responsibility on the person(s) at fault.

[AIR Para: 5]

6.5.2.6 Irregular procurement of electric / street light material - Rs11.032 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”.

During audit of following Local Councils of Sukkur Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for financial years 2016-17 to 2019-20, it was observed that the management incurred an expenditure of Rs11.032 million on procurement of electric/street light material. Detail is provided at **Annex-SUK 4**.

[Rs. in million]

Sr. No.	Name of Offices	AIR Para	F.Y.	Amount
1	Town Committee Babarloi	10	2016-17 to 2019-20	3.646
2	Town Committee Sobhodoro	6	2019-20	3.397
3	Municipal Committee Rohri	10	2019-20	2.944
4	Town Committee Setharja	14	2018-19 to 2019-20	1.045
Total				11.032

Following irregularities were noticed;

- i. Purchases were made on quotation basis by splitting up procurement.
- ii. Location for installation of purchased electric material was not recorded.
- iii. Inspection of street lights material for ascertaining their quality and quantity was not done.
- iv. Warrantee cards of saver bulbs and other lights were not available on record raising question of genuineness of the claimed purchases.

Audit was of the view that procurement of electric material without rate analysis was irregular which indicated weak internal controls.

The matter was reported to the management during September and November 2021. The management of the office at S.No.1 (Town Committee Babarloi) in its reply stated that work was done through contractors as location was selected by General Councilors and record will be provided to audit as required. The reply was not convincing as point-wise observations were not clarified. No reply was received from remaining offices. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

6.5.3 Recoveries related issues

6.5.3.1 Non-achievement of targeted receipts - Rs281.860 million

According to Section 100 (1) of Sindh Local Government Act 2013, “Unless otherwise taxes, rates, tolls and fees levied under this Act shall be collected in the prescribed manner by the persons authorized for such collection: Provided that where any tax, rate, toll or fee levied by a Council is also levied by Government, such tax, rate, toll

or fee shall be collected with Government tax, and the proceeds thereof be credited to the local fund of the Council.”

According to Para-XV of Auction Policy 2016, vide LGD Government of Sindh Circular No.SOA/LG/4(84)/2013 dated 3rd May, 2016, “If the auction committee fails to lease out the contract and to get reasonable offer, then the concerned Council shall start departmental recovery, which should not be less than the official bid. In case of failure, the Chief Executive & taxation Officer of the Council will be held responsible.”

During audit of following Local Councils of Sukkur Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for financial years 2016-17 to 2020-21, it was observed revenue targets of Rs320.913 million (i.e., rent and tax on property, share of surface mineral, various fee including Parking, Generator and Sign board etc.) were estimated. However, the management collected Rs39.053 million only. As a result, the Councils were deprived of their targeted revenue worth Rs281.860 million. Detail is as follows:

[Rs. in million]

Sr. No.	Name of Entity	AIR Para	F.Y.	Targeted amount	Actual recovery	Shortfall
1	Municipal Committee, Mirpur Mathelo	4	2017-18 to 2019-20	252.2	24.099	228.101
2	District Council, Khairpur	11	2020-21	17.5	-	17.500
3	Municipal Committee, Ghotki	6	2019-20	15.932	9.877	6.055
4	Municipal Committee, Rohri	2		6.882	2.346	4.536
5	Town Committee, Ubaro	9		19.7	2.018	17.682
6	Town Committee, Ahmedpur	11	2016-17 to 2019-20	3.392	0.070	3.322
7	Town Committee, Thari Mirwah	7	2019-20	3.249	0.044	3.205
8	Town Committee, Babarloi	25	2016-17 to 2019-20	1.253	0.170	1.083
9	Town Committee, Sobhodero	12	2019-20	0.805	0.429	0.376
Total				320.913	39.053	281.860

Audit was of the view that due to non-achievement of the targeted receipts; the Councils were deprived of legitimate revenue which indicated weak internal controls.

The matter was reported to the management from December 2020 to November 2021. The management of the office at S.No.8 (Town Committee, Babarloi) replied that the targets set forth were budgeted and not real. The recovery staff has been utilized efficiently to recover maximum revenue. The reply of the management was not tenable as targeted receipts were set on the basis of existing properties and prescribed areas of taxation fee but negligible amount of revenue realization was made. No reply was

received from remaining offices. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends achievement of targeted receipts, besides fixing of responsibility on the person(s) at fault.

6.5.3.2 Non-recovery of outstanding dues - Rs14.679 million

According to Rule 100 (2) of Sindh Local Government Act 2013, “All arrears of taxes, rates, tolls and fees and other moneys claimable by a Council under this Act shall be recoverable as arrears of land revenue through Government agency or by the Council authorized by Government for such recovery through such employees or class of employees of the Council as may be prescribed.”

During audit of following Local Councils of Sukkur Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for financial years 2016-17 to 2020-21, it was observed that the management failed to recover outstanding dues amounting to Rs14.679 million from defaulters. Detail is as follows:

[Rs. in million]

Sr. No.	Name of Entity	AIR Para	F.Y.	Description	Amount
1	Sukkur Municipal Corporation	14	2020-21	Loan & advances to employees	5.677
		5		Rent of shops & flats	5.402
2	Municipal Committee, Gambat	2	2019-20	Rent of shops & plots	1.317
3	Town Committee, Kumb Khairpur	2	2019-20	Arrears against Rent of shops	1.135
4	Municipal Committee, Mirpur Mathelo	7	2017-18 to 2019-20	Auction of Cattle Piri	0.787
5	Town Committee, Thari Mirwah	7	2020-21	Rent of shops	0.203
6	Town Committee, Babarloi	22	2016-17 to 2019-20	Rent of shops & land	0.158
Total					14.679

Audit was of the view that inaction for recovery of outstanding dues indicated weak financial management.

The matter was reported to the management from July to December 2021. The management of the office at S.No.6 (Town Committee, Babarloi) in its reply stated that the targets set forth are budgeted and not real. The recovery staff has been utilized

efficiently to recover maximum revenue. The reply of the management was not tenable as targeted receipts were set on the basis of existing properties and prescribed areas of taxation fee but negligible amount of revenue realization was made. No reply was received from remaining offices. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends recovery of dues, besides fixing of responsibility on the person(s) at fault.

6.5.3.3 Non-deduction of Government Taxes - Rs35.712 million

According to Section 3(1) of Sindh Sales Tax on Services Act 2011, “Taxable services shall be charged, levied and collected a tax known as sales tax on the value of a taxable service at the rate specified”.

Further as per Section 153 of the Income Tax Ordinance 2001 and Income Tax Rules 2002, “Payment on account of supply of goods and rendering of services are subject to deduction of income tax @ 4.5% and 7.5% respectively.”

According to Section 3(1) of Sales Tax Act 1990 (Amended upto July 2015), “There shall be charged, levied and paid a tax known as sales tax at the rate of 17[seventeen] per cent of the value of (a) taxable supplies made by a registered person in the course or furtherance of any ¹[taxable activity] carried on by him; and (b) goods imported into Pakistan.”

During audit of various Local Councils of Sukkur Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2016-17 to 2020-21, it was observed that expenditure on various heads was incurred through different contractors/suppliers. However, the management did not deduct Income Tax, Sindh Sales Tax on services and General Sales Tax (@17%) amounting to Rs35.712 million. Detail is provided at **Annex-SUK 5**.

Audit was of the view that non-deduction of taxes was loss to public exchequer which indicated weak financial management.

The matter was reported to the management from September to December 2021. The management of the office at Sl.No.3 (Para 20) of the Annexure (Town Committee Babarloi) in its reply stated that the contractors were filers and deducted amount of Income tax and SST from the concerned consultant has been deposited into public exchequer. The reply was irrelevant as the observation was in respect of GST. Further in

response to AIR Para No.24, the same office replied that the SST from the concerned consultant has been recovered and deposited into public exchequer. The reply was irrelevant as the audit observation was in respect of non-recovery of SST from various contractors which had no relevancy with the consultancy. Moreover, in response to AIR Para No.21, the management of the same office replied that the Income tax from the concerned consultant was recovered and the same was deposited into the public exchequer. The reply was irrelevant as management neither clarified the observation on less deduction nor provided any documentary evidences of deposited tax in respect of contractors under observation. No reply was received from remaining offices. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends recovery of taxes, besides fixing of responsibility on the person(s) at fault and taking remedial measures.

6.5.3.4 Non-deposit of taxes into public exchequer – Rs40.848 million

According to Section 160 of Income Tax Ordinance, 2001 (Amended upto 30th June 2020), “Any tax that has been collected shall be paid to the Commissioner by the person making the collection or deduction within the time and manner as may be prescribed.”

During audit of various Local Councils of Sukkur Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2016-17 to 2020-21, it was observed that Income tax, General Sales Tax and Sales Tax on Services was deducted/collected amounting to Rs40.848 million but same was not deposited in respective public exchequer. Detail is provided at **Annex-SUK 6**.

Audit was of the view that non-deposit of collected taxes was indicative of weak internal controls.

The matter was reported to the management from December 2020 to December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends deposit of taxes, besides, fixing of responsibility on person(s) at fault.

6.5.3.5 Non-revision of rent of shops

Rule 9(1) of Sindh Rental Premises Ordinance 1979, states, “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, Rule 9(2) ibid states, “The increase is allowed @ 10% per annum on the existing rent”.

During audit of following Local Councils of Sukkur Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2016-17 to 2019-20, it was observed that management did not revise rent of shops allotted to various tenants, resulting into loss of legitimate revenue to the Councils. The record of allotment of property was not provided; hence, the period of tenancy could not be checked. Detail is provided at **Annex-SUK 7**.

Sr. No.	Name of Entity	AIR Para	F.Y.	Total No. of Tenants
1	Municipal Committee, Mirpur Mathelo	18	2017-18 to 2019-20	275
2	Town Committee, Thehri-II	16	2016-17 to 2019-20	34

Audit was of the view that non-revision of rent of property was a loss to the Council. Moreover, in an identical case (Audit Para No.1.2.3.1: Annual Audit Report 2013-14) regarding non-revision of rent of properties fixed since 1st July 1992 by a local council (District Council, Mirpurkhas), the matter was discussed by the PAC in its meeting held on 25th February 2020. As a follow up of the same meeting, the management submitted compliance of the instructions in the PAC meeting held on 17th July 2020 by reporting enhancement in the rent of properties w.e.f. 1st July 2020.

The matter was reported to the management from October to December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends revision of rent of shops, besides fixing of responsibility on the person(s) at fault.

6.5.4 Value for money and service delivery issues

6.5.4.1 Improper cleaning and sanitation system within the jurisdiction of Town Committee

According Para 3 of Schedule-II Part-II of SLGA 2013, “Corporation, Municipal Committee or Town Committee shall make adequate arrangements for the removal of refuse from all public streets, public latrines, urinals, drains and all buildings and lands vested in the Council concerned and for the collection and proper disposal of such refuse”.

During audit of Town Committee, Thari Mirwah, Sukkur Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management did not maintain proper sanitation and cleaning system within the jurisdiction of municipal committee despite incurring huge expenditure on relevant heads of account. Following deficiencies were noticed in this regard:

- i. Sewerage Lines were seen blocked which deem as poor performance as well as unjustified payments of salaries to Sanitary Work
- ii. No proper system for disposal of waste from city was seen besides incurring expenditure and salaries to staff deployed on this job
- iii. Drainage system was found over flow due to that it was witnessed that community/public was feeling inconvenience.
- iv. Roads were being damaged due to drain water
- v. Refuse/rubbish was accumulated at different places of city and the same was not disposed of since long

Audit was of the view that due to non-functioning of cleaning system within the jurisdiction of Council, the citizens were deprived from hygienic environment.

The matter was reported to the management in October 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

[AIR Para: 10]

6.5.5 Other issues

6.5.5.1 Unjustified payment for the non-existing work - Rs1.999 million

According to Section 116 (7) of 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 Government in the prescribed manner”.

During audit of Sukkur Municipal Corporation, Sukkur Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that a work was claimed as executed and payment of Rs1.999 million was made to the contractor. However, upon visit of the site (parking shade) by Audit Team along with Assistant XEN of the corporation, existence of any constructed parking shade was not physically found. Detail is as follows:

[Rs.in million]				
Name of Work	Contractor	Cheque No.	Date	Amount
Construction of Parking Shade with Fiber Material and Washing/Filling Area For Vehicles of Sukkur Municipal Corporation @ Military Road Sukkur	M/S Ali Baba Mahar Enterprises	31133396	27.11.2020	1.999

Audit was of the view that payment for non-existing work was a misuse of public funds which indicated weak financial management.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends inquiry in the matter for fixing of responsibility on the person(s) at fault, besides taking remedial measures.

Local Councils, Mirpurkhas Division

Chapter-7: Local Councils, Mirpurkhas Division

7.1 Introduction

Mirpurkhas Division comprises three Districts namely Mirpurkhas, Tharparkar and Umerkot. Each District Council/Municipal Committee/Town Committee in Mirpurkhas Division is headed by Chairman/Chief Officer/Chief Municipal Officer/Town officer who carries out operations as per Sindh Local Government Act 2013.

The functions of Municipal/Town Committees are summarized below:

1. Prepare development plans for the town, including plans for land use, zoning and functions for which Municipal/Town Committees are 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/Town Committees functioning.
4. Prepare budget, long term and annual municipal development programs in collaboration with the Union Councils.
5. Collect approved taxes, cess, 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.

7.2 Comments on Budget and Accounts (Variance Analysis)

[Rs. in million]

S. No.	District	Particulars	Budget	Actual	Excess (+) Savings (-)
1	Mirpurkhas	Salary	1,354.320	1,074.636	-279.685
		Non-salary	343.360	163.109	-180.251
		Development	1,376.479	277.637	-1,098.842
		Total Expenditure	3,074.160	1,515.382	-1,558.777
		Revenue	2,578.295	1,792.957	-785.339
2	Umerkot	Salary	970.735	811.031	-159.703
		Non-salary	295.659	205.271	-90.389
		Development	1,260.026	433.732	-826.294
		Total Expenditure	2,526.420	1,450.034	-1,076.386
		Revenue	1,486.964	1,109.734	-377.230
3	Tharparkar @ Mithi	Salary	362.551	259.498	-103.053
		Non-salary	99.556	77.897	-21.658
		Development	552.930	402.406	-150.524
		Total Expenditure	1,015.037	739.801	-275.236
		Revenue	894.028	683.186	-210.841
Grand Total	Salary	2,687.606	2,145.165	-542.441	
	Non-salary	738.575	446.277	-292.298	
	Development	3,189.436	1,113.775	-2,075.660	
	Total Expenditure	6,615.617	3,705.218	-2,910.399	
	Revenue	4,959.287	3,585.877	-1,373.410	

The budgeted expenditure of Local Councils of Mirpurkhas Division for the financial year 2020-21 was of Rs6,615.617 million, against which the actual expenditure was Rs3,705.218 million, resulting in saving of Rs2,910.399 million. The management of Local Councils were unable to collect the targeted receipts resulting in shortfall of Rs1,373.410 million.

Table-: Audit Profile of Mirpurkhas Division

[Rs. in million]

Sr.	Description	Formations		Financial Years 2019-21	
		Total Nos	Audited	Expenditure audited	Revenue / Receipts audited
1.	Formations	34	24	3,705.22	3,585.88
2.	Assignment Accounts, SDAs (excluding FAP)	-	-	-	-
3.	Authorities/Autonomous Bodies under the PAO	-	-	-	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

7.3 Classified Summary of Audit Observations

Audit observations amounting to Rs363.440 million were raised in this report during the current audit of Mirpurkhas Division. The amount also includes recoveries of Rs298.965 million as pointed out by Audit. Summary of the audit observations classified by nature is as under:

Table: Overview of Audit Observations:

[Rs. in million]

Sr.	Classification	Amount
1	Non-Production of Record	-
2	Procurement related irregularities	64.475
3	Recoveries related irregularities	298.965
Total		363.440

7.4 Brief Comments on the Status of Compliance with PAC Directives

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

Audit Year	No. of Paras	Status of PAC Meetings
2012-13	31	2 - Partial
2013-14	11	1 - Partial
2014-15	41	Nil
2015-16	28	Nil
2016-17	26	Nil
2017-18	29	Nil
2018-19	23	Nil
2019-20	58	Nil
2020-21	08	Nil

7.5 Audit Paras

7.5.1 Non-production of record

7.5.1.1 Non-production of record

Section 14 (2) and (3) of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, provides as under:

- “(2) The officer in-charge of any office or department shall afford all facilities and provide record audit inspection and comply with requests for information in as complete a form as possible and with reasonable expedition.
- (3) Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under Efficiency and Discipline Rules”.

During audit of following Local Councils of Mirpurkhas Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, the management did not produce auditable record involving financial impact of Rs689.990 million for audit scrutiny. Detail is provided at **Annex-MPK 1**.

[Rs. in million]

Sr. No.	Name of Offices	AIR Para	F.Y.	Amount
1	Municipal Committee, Mirpurkhas	1	2020-21	279.678
2	Town Committee, Digri	1	2019-20	97.897
3	District Council, Tharparkar	1	2020-21	77.549
4	District Council, Umerkot	1	2019-20	75.489
		1	2020-21	-
		2		-
		5		21.002
5	Municipal Committee, Mithi	1	2020-21	74.311
6	Town Committee, Diplo	1	2019-20	49.436
7	Municipal Committee, Umerkot	1	2020-21	-
		5		8.532
		1	2019-20	-
8	Town Committee, Hingorno	1	2019-20	-
		2		6.096
9	Town Committee, Kot Ghulam Muhammad	1	2020-21	-
10	Town Committee Mirwah Gorchani	1		-
11	Town Committee, Jhuddo	1	2019-20	-
12	Town Committee, Khemejo Par	1		-
13	Town Committee, Kunri	1	2020-21	-
14	Town Committee, Samaro	1	2019-20	-
		12		-
15	Town Committee, Chhor Old	1	2019-20	-
Total				689.990

Audit was of view that non-production of record was a serious lapse on the part of the management and hindrance in performance of the functions of audit, besides authenticity of the related transactions could not be checked.

The matter was reported to the management from July to December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends production of auditable record, besides fixing of responsibility on the person(s) at fault.

7.5.2 Procurement related irregularities

7.5.2.1 Irregular utilization of sanitation funds through quotations Rs41.927 million

According to Rule 12 of SPPRA Rules, 2010, “The Procuring agency shall not split or package a procurement plan with intention to shorten or facilitate the procurement process and approval mechanism.”

Further, as per Rule 17(1) of SPPRA Rules, 2010 amended as on 15th March 2019, “Procurements over three hundred thousand rupees and up to two 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”.

During audit of following Local Councils of Mirpurkhas Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that management incurred expenditure amounting to Rs41.927 million on various sanitation works (removal of garbage/debris, de-silting of drains/nullahs, sweeping of roads/streets, hiring of sanitary workers) through quotations by keeping each transaction below Rs300,000/- to avoid open competitive bidding, whereas, the work of sanitation being a prime and mandatory function of the Council was foreseen prior to commencement of financial year at the time of budget preparation/approval. Detail is provided at **Annex-MPK 2**.

[Rs. in million]

Sr. No.	Name of offices	AIR Para	F.Y.	Amount
1	Town Committee, Kunri	2	2020-21	9.300
2	Municipal Committee, Umerkot	2		6.174
3	Town Committee, Pithoro	1	2019-20	5.296
4	Town Committee, Chhor Old	15		4.861
5	Town Committee, Shadi Palli	1		4.619
6	Municipal Committee, Mirpurkhas	5	2020-21	4.299
7	Town Committee, Kot Ghulam Muhammad	6		3.679
8	Town Committee, Mirwah Gorchani	5		2.653
9	Town Committee, Jhuddo	6	2019-20	1.046
Total				41.927

Audit was of the view that incurrence of expenditure through quotations resulted into non-obtaining of competitive rates and violation of SPPRA rules which indicated weak internal controls.

The matter was reported to the management from July to December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault, besides taking remedial measures to avoid recurrences.

7.5.2.2 Irregular splitting up of procurement to avoid open tenders Rs22.548 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”.

During audit of following Local Councils of Mirpurkhas Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that management incurred an expenditure amounting to Rs22.548 million through quotations by way of splitting up works keeping each transaction below Rs300,000 to avoid competitive bidding which resulted in non-achievement of competitive rates. Detail is provided at **Annex-MPK 3**.

[Rs. in million]

Sr. No.	Name of offices	AIR Para	F.Y.	Amount
1	Town Committee, Diplo, Tharparkar	3	2019-20	10.099
2	Municipal Committee, Mithi	8	2020-21	3.997
3	Municipal Committee, Mirpurkhas	6	2020-21	2.646
4	Town Committee, Kheme-jo-Par	4	2019-20	2.179
5	Town Committee, Samaro	2	2019-20	1.717
6	Town Committee, Digri	9	2019-20	1.321
7	Town Committee, Kot Ghulam Muhammad	9	2020-21	0.589
Total				22.548

Audit was of the view that incurrence of expenditure through quotations resulted into non-obtaining of competitive rates and violation of SPPRA rules which indicated weak internal controls.

The matter was reported to the management from July to October 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

7.5.3 Recoveries related issues

7.5.3.1 Non-recovery of outstanding dues - Rs39.417 million

According to Rule 100 (2) of Sindh Local Government Act 2013, “All arrears of taxes, rates, tolls and fees and other moneys claimable by a Council under this Act shall be recoverable as arrears of land revenue through Government agency or by the Council authorized by Government for such recovery through such employees or class of employees of the Council as may be prescribed.”

During audit of following Local Councils of Mirpurkhas Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 and 2020-21, it was observed that management could not recover dues of Rs39.417 million from various contractors, tenants and consumers. Detail is as follows; further detail is provided at **Annex-MPK 4**.

[Rs. in million]

Sr. No.	Name of office	Description	AIR Para	F.Y.	Demand	Collected	Shortfall
1	Municipal Committee, Mirpurkhas	Octroi, Cotton Arrears, Rent of Shops/ Markets and Various fees including Sign boards.	7	2020-21	30.135	0.000	30.135
2	District Council, Tharparkar	Rent of Shops	3		4.337	0.000	4.337
3	Town Committee, Digri	Rent of Shops	2	2019-20	4.204	0.00	4.204
4	Town Committee, Kot Ghulam Muhammad	Rent of Shops	5	2020-21	0.870	0.128	0.741
Total							39.417

Audit was of the view that non-recovery of outstanding dues indicated weak financial management.

The matter was reported to the management from July to December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends recovery of outstanding dues, besides fixing of responsibility on the person(s) at fault.

7.5.3.2 Non-realization of targeted receipts - Rs216.989 million

According to Section 100 (1) of Sindh Local Government Act 2013, “Unless otherwise taxes, rates, tolls and fees levied under this Act shall be collected in the prescribed manner by the persons authorized for such collection: Provided that where any tax, rate, toll or fee levied by a Council is also levied by Government, such tax, rate, toll or fee shall be collected with Government tax, and the proceeds thereof be credited to the local fund of the Council.”

During audit of following Councils of Mirpurkhas Division under administrative control of Local Government, Housing & Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that management estimated to achieve revenue target of Rs351.415 million for rent of shops and various fees including certificate fee, cattle piri, water supply, parking, signboard, nursery, bus stand fee, but collected only Rs134.492 million. As a result, Councils were deprived of the targeted revenue worth Rs216.989 million. Detail is provided at **Annex-MPK 5**.

[Rs. in million]

Sr. No.	Name of office	AIR Para	F.Y.	Budgeted Target	Actual Receipt	Shortfall
1	Municipal Committee, Mirpurkhas	2	2020-21	35.832	5.465	30.367
2	Town Committee, Chhor Old	22	2019-20	44.888	3.156	41.728
3	Town Committee, Jhuddo	8		69.090	44.462	24.810
4	Town Committee, Digri	8		22.786	3.628	19.059
5	Municipal Committee, Mithi	2	2020-21	32.882	13.936	18.946
6	Municipal Committee, Umerkot	9		48.413	23.400	25.013
		8	2019-20	36.041	17.313	18.728
7	District Council, Tharparkar	2	2020-21	18.709	8.267	10.443
8	District Council, Mirpurkhas	3		7.209	0.480	6.729
9	Town Committee, Kot Ghulam Muhammad	3		6.509	1.418	5.077
10	Town Committee Mirwah Gorchani	3		5.328	0.923	4.405
11	Town Committee, Diplo	8	2019-20	4.800	0.533	4.267
12	Town Committee, Kunri	9	2020-21	7.329	3.228	4.101
13	District Council, Umerkot	8	2019-20	10.627	8.033	2.594
14	Town Committee, Shadi Palli	6		0.972	0.250	0.722
Total				351.415	134.492	216.989

Audit was of the view that due to non-achievement of the targeted receipts; the Council was deprived of legitimate revenue which indicated weak internal controls.

The matter was reported to the management from July to December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends achievement of targeted receipts, besides fixing of responsibility on the person(s) at fault.

7.5.3.3 Non-deposit of taxes into public exchequer - Rs25.541 million

As per Section-160 of 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.”

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

During audit of following Local Councils of Mirpurkhas Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 and 2020-21, it was observed that management collected an amount of Rs25.541 million on account of Income Tax, GST

and Sindh Sales Tax (SST) on services from contractors but failed to deposit the same into public exchequer. Detail is as follows:

[Rs. in million]							
Sr. No.	Name of offices	AIR Para	F.Y.	IT	GST	SST	Amount
1	Municipal Committee, Mithi	3	2020-21	7.589	-	5.059	12.648
2	Town Committee, Kot Ghulam Muhammad	4		2.098	-	2.253	4.351
3	Town Committee, Samaro	20	2019-20	1.988	-	1.264	3.252
4	Municipal Committee, Mirpurkhas	3	2020-21	0.500	0.523	0.821	1.844
5	Town Committee, Diplo	9	2019-20	1.775	-	-	1.775
6	Town Committee, Shadi Palli	4		0.644	-	-	0.644
7	Town Committee, Kheme jo Par	6		0.430	-	-	0.430
8	Town Committee, Kunri	10		-	-	0.347	0.347
9	Town Committee Mirwah Gorchani	4	2020-21	0.150	-	0.100	0.250
Total				15.174	0.523	9.844	25.541

Audit was of the view that non-deposit of collected taxes was indicative of weak internal controls.

The matter was reported to the management from April to December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends deposit of deducted taxes into government account, besides fixing of responsibility on the person(s) at fault.

7.5.3.4 Non-deduction of Government Taxes - Rs17.018 million

According to Section-3(1) of Sindh Sales Tax on Services Act 2011, “Taxable services shall be charged, levied and collected a tax known as sales tax on the value of a taxable service at the rate specified.”

Further as per Section 153 of the Income Tax Ordinance 2001, “Payment on account of supply of goods and rendering of services are subject to deduction of income tax @ 4.5% and 7.5% respectively.”

According to Section 3(1) of Sales Tax Act 1990 (Amended upto July 2015), “There shall be charged, levied and paid a tax known as sales tax at the rate of 17[seventeen] per cent of the value of (a) taxable supplies made by a registered person in the course or furtherance of any ¹[taxable activity] carried on by him; and (b) goods imported into Pakistan.”

During audit of following Local Councils of Mirpurkhas Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 and 2020-21, it was observed that expenditure on various heads was incurred through different contractors/suppliers. However, the management either did not deduct or less deducted Income Tax, Sindh Sales Tax on services and General Sales Tax @17% amounting to Rs17.018 million which was a loss to the public exchequer. Detail is as follows:

[Rs. in million]

Sr. No	Name of offices	F.Y.	AIR Para	IT	GST	SST	Amount
1	Town Committee Jhuddo	2019-20	2	6.503	-	-	6.503
			4	-	-	6.527	6.527
2	Municipal Committee, Mithi	2020-21	11	-	-	0.255	0.255
3	Town Committee, Kheme jo Par	2019-20	5	-	0.049	0.658	0.707
4	Town Committee, Kunri		9	0.168	-	-	0.168
		2020-21	5	-	-	0.655	0.655
5	Town Committee, Samaro	2019-20	13	0.702	-	-	0.702
			21	-	-	0.076	0.076
6	Town Committee, Chhor Old	2019-20	12	-	-	0.900	0.900
			13	0.281	-	-	0.281
			16	-	-	0.244	0.244
Total				7.654	0.049	9.315	17.018

Audit was of the view that non-deduction of taxes was loss to public exchequer which indicated weak financial management.

The matter was reported to the management from April to December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends recovery of taxes, besides fixing of responsibility on the person(s) at fault.

7.5.3.5 Non-revision of rent from tenants

Rule 9(1) of Sindh Rental Premises Ordinance 1979, states, “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, Rule 9(2) ibid states, “The increase is allowed @ 10% per annum on the existing rent”.

During audit of following Local Councils of Mirpurkhas Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 and 2020-21, it was observed that the management owned a number of properties at different locations of the council. However, the management did not revise their rent; whereas the record of allotment of same shops and guest houses was not produced to audit to ascertain the date of allotment. Due to non-revision of rent, the Councils were deprived of competitive market rent. Detail is as follows:

Sr. No.	Name of offices	AIR Para	F.Y.	Total No. of Tenants
1	Town Committee, Digri	10	2019-20	269
2	District Council, Mirpurkhas	11	2020-21	38
3	Municipal Committee, Mirpurkhas	11		509
4	Town Committee, Kot Ghulam Muhammad	11		67
5	District Council, Tharparkar	10		87 shops
				2 guest houses

Audit was of the view that non-revision of rent of property was a loss to the Council. Moreover, in an identical case (Audit Para No.1.2.3.1: Annual Audit Report 2013-14) regarding non-revision of rent of properties fixed since 1st July 1992 by a local council (District Council, Mirpurkhas), the matter was discussed by the PAC in its meeting held on 25th February 2020. As a follow up of the same meeting, the management submitted compliance of the instructions in the PAC meeting held on 17th July 2020 by reporting enhancement in the rent of properties w.e.f. 1st July 2020.

The matter was reported to the management from July to September 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends revision of rent of shops, besides fixing of responsibility on the person(s) at fault.

[AIR Paras: 10, 11, 11, 11, 10]

Local Councils, Shaheed Benazirabad Division

Chapter-8: Local Councils, Shaheed Benazirabad Division

8.1 Introduction

Shaheed Benazirabad Division consists of three Districts namely Shaheed Benazirabad, Sanghar and Naushahro Feroze. Each District Council / Municipal Committee /Town Committee in Shaheed Benazirabad Division is headed by Chairman/ Chief Officer/ Chief Municipal Officer/ Town officer who carries out operations as per Sindh Local Government Act, 2013.

The functions of Municipal/Town Committees are summarized below:

1. Prepare development 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 programs in collaboration with the Union Councils.
5. Collect approved taxes, cusses, 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.

8.2 Comments on Budget and Accounts (Variance Analysis)

[Rs. in million]

Sr. No.	District	Head	Budget	Actual	Excess (+) /Saving (-)
1	Nawabshah	Salary	474.235	388.124	-86.111
		Non-salary	170.078	113.937	-56.140
		Development	98.297	111.426	13.129
		Total Expenditure	742.609	613.487	-129.122
		Revenue	770.937	649.855	-121.082
2	Sanghar	Salary	1,876.652	1,553.520	-323.131
		Non-salary	877.340	394.218	-483.122
		Development	1,473.978	479.485	-994.493
		Total Expenditure	4,227.969	2,427.223	-1,800.746
		Revenue	3,977.471	2,566.072	-1,411.398
3	Naushahro Feroze	Salary	1,698.142	1,015.603	-682.539
		Non-salary	1,019.080	426.926	-592.153
		Development	1,636.489	619.723	-1,016.765
		Total Expenditure	4,353.710	2,062.253	-2,291.457
		Revenue	3,831.000	2,054.534	-1,776.466
Grand Total	Salary	4,049.028	2,957.247	-1,091.781	
	Non-salary	2,066.497	935.082	-1,131.416	
	Development	3,208.763	1,210.634	-1,998.129	
	Total Expenditure	9,324.289	5,102.963	-4,221.326	
	Revenue	8,579.408	5,270.461	-3,308.947	

The budgeted expenditure of Local Councils of Shaheed Benazirabad Division for the financial year 2020-21 was Rs9,324.289 million, against which the actual expenditure was Rs5,102.963 million, resulting in saving of Rs4,221.326 million. The management of Local Councils were unable to collect the targeted receipts resulting in shortfall of Rs3,308.947 million.

Table-: Audit Profile of Shaheed Benazirabad Division

[Rs. in million]

Sr.	Description	Formations		Financial Years 2019-21	
		Total Nos	Audited	Expenditure audited	Revenue / Receipts audited
1.	Formations	52	35	5,102.96	5,270.46
2.	Assignment Accounts, SDAs (excluding FAP)	-	-	-	-
3.	Authorities/Autonomous Bodies under the PAO	-	-	-	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

8.3 Classified Summary of Audit Observations

Audit observations amounting to Rs536.217 million were raised in this report during the current audit of Shaheed Benazirabad Division. The amount also includes recoveries of Rs294.926 million as pointed out by Audit. Summary of the audit observations classified by nature is as under:

Table: Overview of Audit Observations:

[Rs. in million]

Sr.	Classification	Amount
1	Non-Production of Record	-
3	HR/Employees related irregularities	1.439
4	Procurement related irregularities	239.852
5	Recoveries related irregularities	294.926
8	Other issues	-
Total		536.217

8.4 Brief Comments on the Status of Compliance with PAC Directives

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

Audit Year	No. of Paras	Status of PAC Meetings
2012-13	20	2 – Partial
2013-14	6	1 – Partial
2014-15	25	Nil
2015-16	20	Nil
2016-17	27	Nil
2017-18	32	Nil
2018-19	27	Nil
2019-20	59	Nil
2020-21	11	Nil

8.5 Audit Paras

8.5.1 Non-production of record

8.5.1.1 Non-production of record

Section 14 (2) and (3) of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, provides as under:

- “(2) The officer in-charge of any office or department shall afford all facilities and provide record audit inspection and comply with requests for information in as complete a form as possible and with reasonable expedition.
- (3) Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under Efficiency and Discipline Rules”.

During audit of various Local Councils of Shaheed Benazirabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, the management did not produce auditable record involving financial impact of Rs195.827 million for audit scrutiny. Detail is provided at **Annex-SBA 1**.

Audit was of view that non-production of record was a serious lapse on the part of the management and hindrance in performance of the functions of audit, besides authenticity of the related transactions could not be checked.

The matter was reported to the management from November to December 2021. The management of the offices at Sr.No.3, 8 & 14 (Town Committee Bhiria City, Town Committee Shahpur Chakar and Town Committee Shahpur Jahania respectively) of the Annexure in its reply stated that the relevant record was available; however, the reply was not tenable as the management failed to produce original record at the time of audit inspection hindering the audit process. Moreover, the claimed availability of record needed verification. The reply from remaining offices was not received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends production of record, besides fixing of responsibility on the person(s) at fault.

8.5.2 HR/Employees related irregularities

8.5.2.1 Variation in salary expenditure - Rs1.439 million

As per Section-111 (05) of the Sindh Local Government Act, 2013, “A Council shall not withdraw or disburse money from the Local Fund unless it is pre-audited in the prescribed manner”.

During audit of Town Committee, Sarhari, Shaheed Benazirabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2016-17 to 2019-20, it was observed that management through a letter No.TC/SRI/536/ of 2017 dated 25-04-2017 addressed to Assistant Director, Local Fund Audit, District Sanghar, reported an annual difference of Rs1.439 million un-verified salaries as detailed below. However, no progress in reconciliation of the difference was available on record.

[Amount in Rs.]

Annual approved Salary	Monthly Salary	Monthly Salary verified by ADLFA	Per Month Difference	Yearly Difference
15,392,245	1,282,687	1,162,763	119,924	1,439,088

Audit was of the view that non-reconciliation resulted in excess payment of salaries which indicated weak financial management.

The matter was reported to the management in April 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends reconciliation besides fixing of responsibility on the person(s) at fault.

[AIR Para: 3]

8.5.3 Procurement related irregularities

8.5.3.1 Irregular utilization of sanitation funds through quotations Rs156.611 million

According to Rule-12 of SPPRA Rules 2010, “The procuring agency shall not split or package a procurement plan with intention to shorten or facilitate the procurement process and approval mechanism”.

Further a per Rule-17(1) of SPPRA Rules 2010 amended as on 15th March 2019, “Procurements over three hundred thousand rupees and up to two million rupees shall be advertised by timely notification on the Authority’s website and may in print media in the manner and format prescribed in these rules”.

During audit of following Local Councils of Shaheed Benazirabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that management incurred an expenditure of Rs156.611 million on various sanitation works (removal of garbage/debris, de-silting of drains/nullahs, sweeping of roads/streets, hiring of sanitary workers) through quotations by keeping each transaction below Rs300,000/- to avoid competitive bidding, whereas the work of sanitation being a prime and mandatory function of the Council was foreseen prior to commencement of financial year at the time of budget preparation/approval. Detail is provided at **Annex-SBA 2.**

[Rs. in million]				
SR. No.	Name of Entity	F.Y.	AIR Para	Amount
1	Town Committee Mehrabpur	2020-21	3	18.956
			4	22.651
2	Municipal Committee Shahdadpur		13	21.486
3	Municipal Committee Moro		12	19.432
			17	4.605
4	Town Committee Padidan	2019-20	4	14.984
5	Town Committee Bhiria City		6	13.514
6	District Council Naushahro Feroze	2020-21	13	12.013
7	Town Committee Kandiaro		11	2.359
			12	9.599
8	Town Committee Darya Khan Mari	2019-20	3	5.510
9	Town Committee Shahpur Chakar	2020-21	2	4.889
10	Town Committee Bhirya Road		6	4.028
11	Town Committee Berani	2019-20	3	2.585
Total				156.611

Audit was of the view that incurrence of expenditure through quotations resulted into non-obtaining of competitive rates and violation of SPPRA rules which indicated weak internal controls.

The matter was reported to the management from July to December 2021. The management of the office at Sr.No.5 (Town Committee Bhiria City) in its reply stated that due to shortage of sanitation staff, the removal of garbage & silt clearance was outsourced. However, the reply was not tenable as SPPRA Rules were violated for the

claimed outsourcing which was done without open tender. No reply was received from remaining offices. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

8.5.3.2 Splitting-up of work orders to avoid open tender - Rs70.237 million

As per Rule 17(1) of SPPRA Rules 2010 amended up to 25th May 2019 “Procurements over three hundred thousand rupees and upto two 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”. Moreover, as per Rule-17(ii) Ibid, procurement above rupees two million are to be advertised in three leading newspapers for open competitive bidding”.

During audit of following Local Councils of Shaheed Benazirabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that management incurred an expenditure of Rs70.237 million on procurement through quotations by way of splitting up of work orders to avoid tender. Detail is as follows:

[Rs. in million]				
Sr. No.	Name of Entity	F.Y.	AIR Para	Amount
1	Town Committee Padidan	2019-20	5	24.952
2	Town Committee Berani		9	16.698
3	Town Committee Bhiria City		10	10.089
4	Town Committee Bandhi		1	6.166
5	Town Committee Jatia		7	4.195
6	Municipal Committee Shahdadpur	2020-21	9	3.739
7	Town Committee Shahpur Chakar		3	1.019
8	Municipal Committee Sanghar	2019-20	3	2.349
9	Town Committee Khadro		6	1.030
			Total	70.237

Audit was of the view that incurrence of expenditure through quotations resulted into non-obtaining of competitive rates and violation of SPPRA rules which indicated weak internal controls.

The matter was reported to the management from July to December 2021. The office at Sr.No.3 (Town Committee Bhiria City) in its reply stated that due to typing

mistakes wrong voucher numbers were written. The reply of the management was irrelevant. Reply from remaining offices was not received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends fixing of responsibility on person(s) at fault, besides taking remedial measure to avoid splitting up of works into parts.

8.5.3.3 Irregular expenditure on quotation works during ban period Rs13.004 million

According to the notification issued by local Government Department, Government of Sindh vide letter No. SO/LG/MICS:/10-7/2013 dated 30th January 2014, “In continuation of this department’s letter of even number dated: 28th January 2014, the development expenditure will be incurred after completing all codal formalities. However, no development work should be carried out on quotation and all development works be carried through NIT.”

Moreover, according to Rule 17(1) of SPPRA Rules 2010 amended up to 25th May 2019, “Procurements over three hundred thousand rupees and upto two 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”.

During audit of following Local Councils of Shaheed Benazirabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that the management incurred an expenditure of Rs13.004 million on various repair and development works (improvement of infrastructure) through quotation instead of open competitive bidding despite directives for ban on quotation work. Detail is provided at **Annex-SBA 3**.

[Rs. in million]				
Sr. No.	Name of Entity	F.Y.	AIR Para	Amount
1	Town Committee Beerani	2019-20	2	9.155
2	Municipal Committee Sanghar		1	1.756
3	Town Committee Bucheri		2	1.447
4	Town Committee Bhiria Road	2020-21	5	0.646
Total				13.004

Audit was of the view that non-inviting open tenders indicated weak internal controls, besides the Councils were deprived of competitive rates.

The matter was reported to the management from July to December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault, besides taking remedial measure to avoid recurrence.

8.5.4 Recoveries related issues

8.5.4.1 Non-achievement of targeted receipts - Rs240.370 million

According to Section 100 (1) of Sindh Local Government Act 2013, “Unless otherwise taxes, rates, tolls and fees levied under this Act shall be collected in the prescribed manner by the persons authorized for such collection: Provided that where any tax, rate, toll or fee levied by a Council is also levied by Government, such tax, rate, toll or fee shall be collected with Government tax, and the proceeds thereof be credited to the local fund of the Council.”

During audit of following Local Councils of Shaheed Benazirabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that management estimated to achieve revenue target of Rs271.077 million (i.e., rent of shops/properties, taxes, various fee including auction fee & certificate fee, water supply charges and miscellaneous dues). However, the management collected only Rs30.527 million. As a result, Councils were deprived of the targeted revenue worth Rs240.370 million. Detail is as follows:

[Rs. in million]				
Sr. No.	Name of Entity	F.Y.	AIR Para	Amount
1	MC Shahdadpur	2020-21	7	137.025
2	MC Tando Adam		2	72.421
3	TC Kandiaro		6	16.728
4	Municipal Committee Moro		7	4.103
5	MC Sinjhoru Sanghar	2019-20	9	2.519
6	MC Sanghar		10	2.234
7	TC Darya Khan Mari		8	1.390
8	MC, Sinjhoru	2020-21	8	1.190
9	TC Padidan	2019-20	6	1.055
10	CODC Naushahro Feroze		6	1.007
11	TC Bhiria City	2020-21	9	0.698
			Total	240.370

Audit was of the view that due to non-achievement of the targeted receipts; the Council was deprived of legitimate revenue which indicated weak internal controls.

The matter was reported to the management from July to December 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends achievement of targeted receipts, besides fixing of responsibility on the person(s) at fault.

8.5.4.2 Non-deposit of taxes into public exchequer - Rs33.707 million

According to Section 160 of Income Tax Ordinance, 2001 (Amended upto 30th June 2020), “Any tax that has been collected shall be paid to the Commissioner by the person making the collection or deduction within the time and manner as may be prescribed.”

According to Rule (6) of Sindh Sales Tax Special Procedure (Withholding) Rules-2014, Where the services are received by a withholding agent, as specified in clause (a) sub-rule (2) of these rules, the following procedure shall be observed, namely: (a) the Drawing and Disbursing Officer (DDO), preparing the bill for payment by the accounting office, shall indicate the amount of sales tax to be withheld and deducted in terms of these rules. (b) the concerned Drawing and Disbursement Officer shall prepare the return in Form SSTW-03 for each month and send the same to the Member (Taxation), SRB, Karachi, by the 18th day of the following month.

During audit of following Local Councils of Shaheed Benazirabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that an amount of Rs33.707 million was deducted/collected on account of Income tax, General Sales Tax and Sales Tax on Services was but same was not deposited in respective public exchequer. Detail is as under:

[Rs. in million]

Sr. No.	Name of Entity	F.Y.	AIR Para No.	I/Tax	SST	GST	Total
1	Town Committee Mehrabpur	2020-21	2	3.686	4.966	-	8.652
2	Town Committee Padidan	2019-20	2	2.648	-	-	2.648
			3	-	3.041	-	3.041
3	Municipal Committee Tando Adam	2020-21	9	2.119	2.826		4.945
4	Municipal Committee Moro		6	1.926	2.423	-	4.349

[Rs. in million]

Sr. No.	Name of Entity	F.Y.	AIR Para No.	I/Tax	SST	GST	Total
5	Municipal Committee Shahdadpur		4	2.013	2.013	-	4.026
6	Town Committee Kandiaro		5	1.819	1.073	-	2.892
7	Municipal Committee Khipro	2019-20	4	0.466	-	-	0.466
			3	-	-	0.103	0.103
8	Town Committee Bandhi		6	0.534	-	-	0.534
9	Town Committee Bucheri	2019-20	14	0.357	0.037	0.094	0.488
10	Town Committee Jam Sahib		2	0.406	-	-	0.406
11	District Council Naushahro Feroze		2020-21	6	-	0.372	-
12	Town Committee Jatia	2019-20	4	-	-	0.204	0.204
13	Town Committee Perumal		2	0.163	0.039	-	0.202
14	Town Committee Jam Nawaz Ali		2	0.159	-	-	0.159
15	Municipal Committee Sinjhor		2	0.114	-	-	0.114
16	Town Committee Shahpur Jahania		2	0.106	-	-	0.106
Total				16.516	16.790	0.401	33.707

Audit was of the view that non-deposit of collected taxes was indicative of weak internal controls.

The matter was reported to the management from July to December 2021. The management of the office at Sr.No.16 (Town Committee Shahpur Jahania) in its reply stated that collected tax had been deposited into relevant head of account & provided copies of cheques in favour of income tax authorities. However, the reply was not tenable as the management did not provide the Computerized Payment Receipt (CPR) indicating details of beneficiaries/vendors. Reply from remaining offices was not received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends deposit of taxes, besides fixing of responsibility on person(s) at fault.

8.5.4.3 Non-revision of rent of shops

Rule 9(1) of Sindh Rental Premises Ordinance 1979, states, “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, Rule 9(2) ibid states, “The increase is allowed @ 10% per annum on the existing rent”.

During audit of following Local Councils of Shaheed Benazirabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that management did not revise rent of shops allotted to various tenants, resulting into a loss of legitimate revenue to the Councils. The record of original allotment was not produced to audit; hence the period of tenancy could not be checked. However, meager rent ranging from Rs300 to Rs12,000 per month indicated old tenancy without any periodical enhancement. Detail is as follows:

Sr. No.	Name of Entity	F.Y.	AIR Para	Total No. of Tenants
1	Municipal Committee Moro	2020-21	8	365
2	Town Committee Kandiaro		7	366
3	Town Committee Darya Khan Mari	2019-20	9	39
4	Town Committee Perumal		9	07
5	Town Committee Mehrabpur	2020-21	13	180

Audit was of the view that non-revision of rent of property was a loss to the Council. Moreover, in an identical case (Audit Para No.1.2.3.1: Annual Audit Report 2013-14) regarding non-revision of rent of properties fixed since 1st July 1992 by a local council (District Council, Mirpurkhas), the matter was discussed by the PAC in its meeting held on 25th February 2020. As a follow up of the same meeting, the management submitted compliance of the instructions in the PAC meeting held on 17th July 2020 by reporting enhancement in the rent of properties w.e.f. 1st July 2020.

The matter was reported to the management from August to November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends revision of rent, besides fixing of responsibility on person(s) at fault.

8.5.4.4 Non-recovery of outstanding dues - Rs18.258 million

According to Rule 100 (2) of Sindh Local Government Act 2013, “All arrears of taxes, rates, tolls and fees and other moneys claimable by a Council under this Act shall be recoverable as arrears of land revenue through Government agency or by the Council authorized by Government for such recovery through such employees or class of employees of the Council as may be prescribed.”

During audit of following Local Councils of Shaheed Benazirabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 to 2020-21, it was observed that the management failed to recover outstanding dues amounting to Rs18.258 million from defaulters. Detail is as follows:

[Rs. in million]					
Sr. No.	Name of Entity	F.Y.	AIR Para	Description	Amount
1	Municipal Committee Shahdadpur	2020-21	3	Cattle Piri, Parking Fee, Slaughter Fee, Rent from Marriage Halls/Shops	10.722
2	Town Committee Shahpur Chakar	2019-20	11	Rent of Shops, Water Supply charges, Cattle Piri, Parking Fee, Advertisement Fee, Certificate Fee	0.109
			6		3.717
			9		0.242
3	Municipal Committee Town Committee Shahpur Chakar	2020-21	3	Rent of shops	1.76
4	Municipal Committee Sanghar	2019-20	9	Parking Fee, Advertisement Fee, Chappra/Shade Tax, Rehri/Thela Tax	0.956
5	Town Committee Mehrabpur	2020-21	5	Rent of shops	0.450
6	District Council Naushahro Feroze		10	Rent of shops	0.302
Total					18.258

Audit was of the view that inaction for recovery of outstanding dues indicated weak financial management.

The matter was reported to the management from July to November 2021. The office at Sr.No.2 (Town Committee, Shahpur Chakar) in its reply stated that outstanding dues could not be collected due to closure of markets in Covid-19 lock down and now notices had been issued to all defaulters. However, no progress of recovery was reported. Reply from remaining offices was not received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends recovery of dues, besides fixing of responsibility on the person(s) at fault.

8.5.4.5 Non-deduction of Government Taxes - Rs2.591 million

As per Section 153 of the Income Tax Ordinance 2001 and Income Tax Rules 2002, "Payment on account of supply of goods and rendering of services are subject to deduction of income tax @ 4.5% and 7.5% respectively."

Further, according to Section 3(1) of Sales Tax Act 1990 (Amended upto July 2015), "There shall be charged, levied and paid a tax known as sales tax at the rate of 17[seventeen] per cent of the value of (a) taxable supplies made by a registered person in the course or furtherance of any 1[taxable activity] carried on by him; and (b) goods imported into Pakistan."

During audit of following Local Councils of Shaheed Benazirabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial years 2019-20 & 2020-21, it was observed that payment was Rs13.039 million was made to contractors & suppliers for the procurement of goods & executing of contractual services but the Income Tax and General Sales Tax amounting to Rs2.591 million was not deducted.

[Rs. in million]

Sr. No.	Name of Entity	F.Y.	AIR Para	IT	GST	Amount
1	TC Shahpur Chakar	2016-20	10	0.107	-	0.107
		2020-21	8	0.197	-	0.197
2	MC, Sinjhor		7	0.226	-	0.226
3	MC Sanghar	2019-20	8	0.146	-	0.146
4	TC Kandiaro	2020-21	4	-	0.235	0.235
5	TC Sarhari	2019-20	2	-	0.199	0.199
6	CODC Naushahro Feroze	2020-21	12	-	0.151	0.151
7	Municipal Committee Moro		5	-	0.062	0.062
8	TC Bucheri	2019-20	11	0.343	-	0.343
			12	-	0.446	0.446
			13	-	0.137	0.137
9	MC Shahdadpur	2020-21	8	-	0.342	0.342
Total				1.019	1.572	2.591

Audit was of the view that non-deduction of taxes was loss to public exchequer which indicated weak financial management.

The matter was reported to the management from April to December 2021. The management of the office at Sr.No.1 (Town Committee, Shahpur Chakar) in its reply stated that taxable amount had been deducted from the salaries of employees and same has been transferred to FBR through cheques. However, the reply was not supported with the evidence (CPR/details of employees). No reply was received from remaining offices.

The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends recovery of taxes, besides fixing of responsibility on the person(s) at fault.

8.5.5 Other issues

8.5.5.1 Non-removal of encroachment

According to Section 145 of Sindh Local Government Act 2013, “Encroachments shall be dealt with in accordance with the provisions of the laws relating to the removal of encroachments”.

During audit of following Local Councils of Shaheed Benazirabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that Councils property was illegally occupied/encroached by private persons and Government departments (Police Department, Judiciary & WAPDA) but no steps were taken by the Council to vacate the same which resulted into loss of Council’s property and potential revenue. Detail is provided at **Annex-SBA 4**.

Sr. No.	Name of Office	Description
1	District Council, Naushahro Feroze	Quarters, Agricultural Land, Cattle Ponds, Musafir Khana, Open Plots, Residential Area Lands
2	Municipal Committee, Moro	Shops, Plots, Pacca Piri, Naka Post, Slaughter House, Council Houses/Residences
3	Town Committee, Mehrabpur	Council Bungalows

Audit was of the view that non-vacation of council’s property from illegal occupants was indicative of weak administrative controls.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends vacation of illegal occupation of Council property, besides fixing of responsibility on the person(s) at fault.

[AIR Paras: 5, 18, 14]

8.5.5.2 Non-execution of rent agreements with tenants

According to Sub-section 2 to 4 of Section 5 of Sindh Local Council (Contract) Rules, 2016, “All contracts by or on behalf of a Council Shall be signed by the Authority and officer authorized by it in this behalf and attested by two witnesses and shall bear the seal of the Council and shall be executed in such form as would bind him if these were made on his own behalf. All agreements shall be written on a stamp paper of the appropriate value and shall, where necessary, be registered under the law for the time being in force for the registration of documents. All contracts shall be recorded in a Contract Register to be maintained in Form ‘A’ & ‘B’.”

Moreover, according to Section 5(1) of Sindh Local Councils (Property) Rules 2017, “The various registers mentioned in the schedule (Register of immovable property in Form P-I) shall be maintained in the prescribed form in respect of all the property of Council.”

During audit of following Local Councils of Shaheed Benazirabad Division under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2019-20, it was observed that Town Committee’s owned property in form of various shops and one Vocational Centre but management failed to execute rent agreements with tenants. Moreover, the Register of Immoveable property in Form P-I as prescribed under rules was not maintained. Detail is as follows:

Sr. No.	Name of Office	Location	No. of Tenants
1	Town Committee Darya Khan Mari	Old Market	12
		Shahi Bazar	25
		Meat Market	02
2	Town Committee Bhiria City	Shops	10
			01
		Vocational Centre	01
Total			51

Audit was of the view that non-execution of contract agreement with tenants resulted in non-safeguarding of Councils property which indicated weak administrative controls.

The matter was reported to the management in August 2021. The management of the office at Sr. No.2 (Town Committee Bhiria City) in its reply stated that letters had been issued to concerned tenants for renewal of rent agreements. However, no further

progress was reported. Reply from other office was not received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault, besides taking remedial measures for execution of rental agreements.

[AIR Paras: 2, 5]

Thematic Audit

Chapter-9: Thematic Audit

9.1 Thematic Audit Report on Service Delivery by Municipal Corporations of Hyderabad, Sukkur and Larkana

9.1.1 Introduction

Municipal Corporations of Hyderabad, Sukkur and Larkana at present work at grass root level of local government as per Sindh Local Government Act, 2013. Each Municipal Corporation is headed by a Mayor/Administrator and Municipal Commissioner administratively. Union Councils elect their Chairmen and Vice Chairmen who then elect Mayor and Deputy Mayor respectively. There are three Municipal Corporations in Sindh i.e. Hyderabad, Sukkur and Larkana. The municipal corporations are required to provide following services to the citizens in accordance with Sindh Local Government Act, 2013;

- a) Promotion of public health, including education in health
- b) Sanitation
- c) Removal, collection and disposal of refuse.
- d) Prevention of infectious diseases and for restraining infection within the Local Area
- e) Provision and maintenance of slaughter houses
- f) Provision and maintenance public streets
- g) Fire-fighting
- h) Disaster management i.e. floods, famine etc.
- i) Establishment and maintenance of one or more hospitals for treatment of persons suffering from infectious diseases

9.1.2 Background

A paradigm shift from traditional transactional reporting to a broader framework of issue based/thematic audit has been exercised from the Audit Year 2021-22 by Department of Auditor General of Pakistan. The Thematic Audit Reports shall highlight and discuss issues across and entity or government and also address specific activity/program/project etc. Thematic Audit Report shall benefit the stakeholders in understanding the issues in a more systematic manner and if timely addressed, shall lead to improving service delivery, financial management and better governance.

As service delivery by the Municipal Corporations has been worsening, therefore, the audit theme of “Service Delivery by Municipal Corporations of Hyderabad, Sukkur

and Larkana” was selected. Following risk areas relating to service delivery were identified and thematic audit was conducted accordingly;

- i. Non-completion of development schemes
- ii. Non-provision of adequate public health facilities to general public
- iii. Non-vacation of corporation property from encroachments
- iv. Inadequate arrangements for collection, removal & disposal of waste
- v. Inadequacy of fire stations to cope with fire emergency situation
- vi. Non-functioning of slaughter house
- vii. Lack of trainings to staff for capacity building
- viii. Non-realization of outstanding dues and targeted receipts

9.1.3 Establishing the Audit Theme

a. Reasons of selection

- i. It is within jurisdiction of this office
- ii. The selected topic carries public importance.
- iii. It is linked to Sustainable Development Goals, i.e., SDG#3 (Good Health & Wellbeing), SDG#6 (Clean Water & Sanitation) and SDG#11 (Sustainable Cities & Communications)

b. Objectives

The selected topic for thematic audit will bring attention of the executive towards the basic service delivery needs for decision making, which are lacking in the Municipal Corporations of Hyderabad, Sukkur and Larkana.

c. Scope

The thematic audit was conducted for the financial year 2020-21 in respect of service delivery by the Municipal Corporations of Hyderabad, Sukkur and Larkana. Further, to review whether the set functions relating to service delivery in accordance with Sindh Local Government Act, 2013 were achieved or not. It was also reviewed whether the compliance of Government Rules & Regulations, accounting system and internal controls were observed by keeping in view the audit standards.

9.1.4 Legal frame work governing the Theme

The formations involved in the Thematic Audit are governed by Sindh Local Government Act, 2013.

9.1.5 Stakeholders and governmental organizations identified as directly/indirectly involved

Following are the stakeholders;

- i. Local Government & Housing Town Planning Department
- ii. Government of Sindh
- iii. General Public

9.1.6 Role of important organizations

Municipal Corporations of Hyderabad, Sukkur and Larkana have a very important role of providing of basic civic facilities to the community within their jurisdiction. As per Sindh Local Government Act 2013, the compulsory functions to be performed by these corporations are summarized as below:

- (i) **Public Health:** this includes measures for promoting public health including education, health, sanitation, removal, collection, disposal of refuse and measures to prevent infectious diseases.
- (ii) **Water supply and drainage:** this includes supply of wholesome water sufficient for public and private purpose and regulation and inspection of private sources of water supply.
- (iii) **Drainage:** This includes provision of adequate system of public drains and construction and proper maintenance of these drains with due regard to health and convenience of public.
- (iv) **Slaughter Houses:** Provision and maintenance of sites for slaughter/sale of animals.
- (v) **Streets:** Provision and maintenance of public streets and other means of public communication and grant of license for motor vehicles operating in the area of Municipal Corporation. Further the development plans and community development projects and commercial schemes to this effect are also within the mandate of municipal corporations.
- (vi) **Optional Functions:** Following are the main optional functions:
 - a) Hygiene and health including maternity centers and other primary health facilities by establishing hospitals, dispensaries and providing medical aid, relief and medical education.

- b) Water supply and regulation of water supply sources, bathing and washing places, Dhobi ghat, public water courses and public fisheries.
- c) Regulating supply of the articles of food and drink, milk supply, public and private markets.
- d) Regulation of veterinary hospitals and dispensaries and functions relating to animal husbandry, livestock and domestic animals and farms, stray and dangerous animals.

9.1.7 Organization's Financial Resources

The Provincial Finance Commission recommends to the Government on a formula for resource distribution including distribution between the Government and the councils out of the proceeds of the Provincial Consolidated Fund. The share received by each Council is called Octri Zila Tax. The Provincial Finance Commission may, before making recommendations, consult anybody or person, and shall take into account the principles of population, backwardness, need and performance of a council. Government may approve or, for reasons to be recorded in writing, alter the recommendations of the Provincial Finance Commission and promptly release the grants directly to the council.

9.1.8 Field Audit Activity

A. Methodology

Audit team conducted thematic audit of the formations involved in the selected theme. The audit methodology involved focusing on already identified risk areas / issues prevailing in the formations. A comprehensive questionnaire was developed in respect of major service delivery performed by the corporations for obtaining data from the management of the corporations. Scrutiny of the record relating to service delivery was done with a view to identify shortcomings in the functioning of the corporations.

B. Audit Analysis

i. Review of Internal Controls

The mechanism of internal audit in all three Corporations selected for thematic audit was not effective, as the regional directorates of local government have been mandated to conduct internal audit inspection of the councils in their jurisdiction as per Sindh Local Government Act, 2013; however, it was noticed that no periodical inspection had been conducted.

Internal control weaknesses such as non-achievement of revenue targets including unrealistic budgeted targets and lack of expertise were noticed. Non-completion of development works within stipulated time period resulted into non-achieving of objectives of planned development schemes resulting in poor service delivery to general public. Besides, non-safeguarding of corporations' property from encroachment was indicative of weak internal controls. Further, the corporations faced issues in collection of own source revenue generation because of non-revision of rent and taxes of corporations' properties which indicated absence of internal controls in this area.

ii. Critical Review

As per Sindh Local Government Act, 2013, the Municipal Corporations are required to provide services to the citizens which include sanitation, removal, collection and disposal of refuse, prepare and implement development plans of public roads, streets, drains etc. for improvement in the infrastructure of town, provision and maintenance of slaughter houses, fire-fighting, removal of encroachments from town, in-service training of the employees of the Councils etc.

The management of Municipal Corporations incurred irrational spending of Rs4,099.940 million on various heads, i.e., Rs3,089.760 million (75%) on Salary and

Rs.624.280 million (15%) on non-salary heads. Whereas, only Rs385.900 million (10%) was spent on the development works. Hence, burden of over staffing in the corporations resulted in least priority to development works resulting in lack of improvement of infrastructure in their jurisdiction, adversely affecting the service delivery.

The Municipal Corporations failed to initiate adequate arrangements for collection, removal & disposal of waste as required under Schedule-II, Part-II (Section 72(2) & (3) of Sindh Local Government Act 2013. Though the Corporations incurred expenditure of Rs106.388 million but physical status of collection, removal & disposal of waste was unsatisfactory as no proper mechanism was devised for assessment of daily waste of corporation along with check and balance on lifting & disposal of garbage/debris/waste but record of quantity lifted and disposed off at landfill site(s) was not maintained. Daily movement register of each sanitation vehicles along with detail of quantity of solid waste collected and disposed off at dumping point was also not maintained to justify expenditure of POL on vehicles. Transportation of waste was causing hazardous environmental & health issues to the people of the vicinity and dropping of waste without proper treatment. Hyderabad Municipal Corporation established a garbage transfer station opposite to a hospital (Maa Ji Hospital) at road side in a populated area which created unhygienic environment for residents. Moreover, Larkana Municipal Corporation established land fill site near airport road with accumulation of garbage over the road creating difficulties for commuters.

Sukkur Municipal Corporation established a complaint management system which had direct access to general public to lodge their complaint to resolve issues related to public health, water supply and other services by corporation through a mobile application, i.e., Sukkur Citizen Portal.

Hyderabad Municipal Corporations established only one Slaughter House at Cattle Colony having automatic slaughtering equipment but same was not made functional due to non-posting of veterinary doctor and technical staff. Further, the location of slaughter house was far away from the limits of Hyderabad City and was out of approach of local butchers due to which illegal slaughtering at various places of city was noticed which created unhygienic environment in the city. Moreover, meat was sold out without inspection by any veterinary doctor due to non-posting of doctor.

Hyderabad Municipal Corporations established cattle colony to shift cattle farms from the limits of city and converted land of old slaughter house into *Barra* plots. Animal waste was the main problem for blockage of drain lines in the city but shifting of all

cattle farms out of the limits of the city could not be materialized. On the other hand, drains & gutters were seen over flowed in many areas on roads and street of city due to animal waste.

Hyderabad Municipal Corporation did not maintain 33 public parks at various places including the Wali Bhai Park which were in worst condition and cutting down trees of the park was noticed due to which rest & recreation facility for general public were compromised, also causing environmental issues.

All three corporations failed to prepare disaster plan in compliance of Section-67, of Sindh Local Government Act, 2013, to overcome unforeseen disaster situation in the limits of corporations. Though the corporations took effort to combat monsoon season by arranging de-watering pumps and machinery for cleanliness of major drain & nallas but same was not adequate to cover entire limits of the corporations.

The management of Sukkur Municipal Corporation did not execute planned schemes of drainage involving estimated cost of Rs9.000 million aimed to improve and clean drainage system in the city. Moreover, total 92 sanitation vehicles of the corporation were out of order, which were dumped at Makka Drainage Point Sukkur instead of arranging their repair & maintenance to improve municipal services.

The management of Municipal Corporations did not start anti-encroachment drive to vacate corporations' property from encroachers as required under Section-144 of Sindh Local Government Act, 2013 and Sindh Public Property (Removal of Encroachment) Act, 1975. The management of Hyderabad Municipal Corporation did not vacate total number of 75 shops (63 shops at Meat Market Unit No-8 Latifabad and 12 shops at Bhurgri Meat Market near City Gate) which were illegally occupied by private persons. Further, the council property comprising of 3.943 Acers belonging to Katchi Abadi at Peoples Colony Extension near Mir Hussainabad Latifabad Hyderabad were occupied/encroached by land grabbers. Further, management of Larkana Municipal Corporation (LMC) also could not vacate various plots from encroachers located near Children Park Larkana, plots near Lal Bungalow Station Road Larkana City Survey No.866 & 867 and plot at Yousuf Colony on Revenue Survey No.148 of Deh Larkana. Moreover, management of corporations failed to maintain property record/register on prescribed format as required in Schedule (Rule-5) of Sindh Local Councils (Property) Rules, 2017, i.e., Form (P-I) in case of immovable property and Form (P-XIV) in case of movable property.

The management of Municipal Corporations did not establish adequate fire stations to cope with fire emergency cases promptly to prevent public property & life of inhabitants as required under Section-45 of Sindh Local Government Act, 2013. There was shortage of machinery and equipment such as fire tenders for high rise buildings minimum upto 200 feet. Important material like foam (Aqueous Film-Forming Foam) breathing apparatus, wireless system, hydraulic cutter, nozzle/hose pipe etc. was not available in stock. However, the corporations established a complaint cell at fire station and installed emergency call center to record the complaints.

The management of Municipal Corporations failed to initiate adequate asset management system in corporations as required under Rule-95 of Sindh Local Councils (Accounts) Rules, 1983. The management of Larkana Municipal Corporation procured articles worth Rs5.124 million (de-watering machines, suction pipes, delivery pipes and sanitation material) but record related to delivery along-with inventory of articles with specification and its utilization could not be checked due to non-maintenance of relevant stock register(s) which indicated lack of asset management in the corporations.

Hyderabad Municipal Corporation paid Rs36.111 million on account of the salaries of 126 staff posted in Medical Branch without proper utilization of their services. Shams Dispensary maintained by HMC was facing lack of basic facilities like ultrasound, radiology and pathology departments.

The management of Municipal Corporations did not take efforts for prevention and control of infectious diseases by establishing and maintaining at least one hospital for treatment of persons suffering from infectious diseases and restrain infection within the jurisdiction of the corporations as required under Schedule II (Section 72) Part-II of Sindh Local Government Act, 2013. Further, mobile medical aid units were neither organized nor maintained and no survey was conducted to check prevalence of infectious diseases & remedies for its eradication as required under Schedule-II (Section-72) Part-II of Sindh Local Government Act, 2013. However, the corporations played a positive role during pandemic Covid-19 and provided logistic support to Health Department and coordinated with district management. The corporations also took preventive measures like establishment of walk through gates at various main entries in the city, distribution of hand sanitizers, gloves and face masks to general public and carried fumigation campaign on the directives of Local Government Department.

The management of Municipal Corporations did not provide trainings to their staff performing duties in various sections including engineering branch, taxation, fire-fighting etc. to run business of the corporation effectively. Due to non-trained human

resource service delivery was adversely in the areas of sanitation, infrastructure and fire-fighting as required under Section 127 of Sindh Local Government Act, 2013.

C. Significant Audit Observations:

9.1.8.1 Non-improvement/rehabilitation of public parks

According to Schedule-II, Section 52(1) of Sindh Local Government Act, 2013, “A Corporation, Municipal Committee or Town Committee may, and if so, required by Government, shall lay out and maintain within the Local Area such public gardens as may be necessary for the recreation and convenience of the public”.

During thematic audit of Hyderabad Municipal Corporation under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that Hyderabad Municipal Corporation owned 53 public parks, green belts and ground, out of which 33 were not maintained as per list provided by the management to audit. Further, during visit of Wali Bhai Park near Giddu Hospital by the audit team, it was found that the park was in worst condition, trees of the park were cut down and 2 Pickup trucks were being loaded with trees (pictorial evidences are attached). Further detail is provided at **Annex-MC 1**.

Further, following pictorial evidences depict the poor condition of Wali Bhai Park, Hyderabad:





Audit was of the view that non-maintenance of parks and cutting of trees was a failure which indicated lack of interest on the part of management for rehabilitation of parks and providing healthy environment to the general public.

The matter was reported to the management in August 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault, besides taking remedial measure to improve, rehabilitate and maintenance of parks.

[O.M#56]

9.1.8.2 Non-vacation of corporation property from encroachments

According to Section 3(1) of Sind Public Property (Removal of Encroachment) Act 1975, “Government or any authority or officer authorized by 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”.

During thematic audit of Municipal Corporations of Hyderabad and Larkana under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that the corporations failed to safeguard government property from encroachments. Details of properties are provided at **Annex-MC 2**.

- i. Management of Hyderabad Municipal Corporation failed to vacate total number of 75 shops; 63 shops at Meat Market Unit No.8 Latifabad and 12 shops at Bhurgri Meat Market near City Gate of the Council which were illegally occupied by private persons. Further, the council property comprising of 3.943 Acers belonging to Katchi abadi on Peoples Colony Extension near Mir Hussainabad, Latifabad were encroached by land Grabbers.
- ii. Similarly, the management of Larkana Municipal Corporation did not vacate various plots from encroachers located near Children Park Larkana, Lal Bungalow Station Road and Yousuf Colony (Survey No.866, 867 and 148 respectively).

Audit was of the view that non-vacation of council’s property from illegal occupants was indicative of weak administrative controls.

The matter was reported to the management in October 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends that the removal of encroachment from corporation property be ensured.

[O.M # 13, 43 & 44 (HMC) O.M # 06(LMC)]

9.1.8.3 Irregular conversion of residential plots into commercial category

According to Section-77(4)(a) of Sindh Local Government Act, 2013, “Council may grant, sell or lease out land at rates to be fixed in consultation with Government provided further that the ownership or purpose for which the land is allotted or leased out shall not be changed under any circumstances.”

During thematic audit of Hyderabad Municipal Corporation under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management converted 183 residential plots into commercial category in jurisdiction of Shah Latif sub-division in violation of rule. Detail is provided at **Annex-MC 3(i)**.

Moreover, auditable record of the 17 plots was not provided to audit for scrutiny Detail is provided at **Annex-MC 3(ii)**.

Audit was of the view that illegal conversion of residential plots into commercial was a cause of inadequate service delivery in connection with water, sanitation and other utilities by the corporation.

The matter was reported to the management in October 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

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

[O.M #49(HMC)]

9.1.8.4 Non-achievement of objectives due to non-completion of development works - Rs50.729 million

According to Section-76 (1) of Sindh Local Government Act, 2013, “A Council shall prepare and implement development plans which shall amongst other matters include (a) nature and location of scheme or schemes; (b) total estimated cost; (c) sources of finances; (d) date of commencement; (e) date of completion; (f) manner of execution; and (g) agencies responsible for maintenance”.

During thematic audit of Municipal Corporations of Hyderabad, Sukkur and Larkana under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that the Hyderabad and Larkana Municipal Corporations awarded various development works of Rs50.729 million during September 2018 (six months’ completion period) and February 2020 (seven months’ completion period) respectively. However, despite passage of abnormal period, the works were not completed which were in process as on 30-06-2021. The development works were related to beautification and maintenance of parks, construction of C.C Drain, C.C Block & Paver Blocks in Streets in Larkana, and providing & fixing water supply line / sewerage line in various areas in Hyderabad. Detail is provided at **Annex-MC 4**.

Audit was of the view that abnormal delay in completion of development works undermined the objectives of planned development schemes and service delivery was adversely affected.

The matter was reported to the management in October 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends fixing of responsibility on person(s) at fault, besides taking remedial measures for completion of schemes at the earliest in public interest.

[O.M # 48(HMC) and 02 (LMC)]

9.1.8.5 Non-provision of basic facilities to allottees of Cattle Colony

According to Hyderabad Municipal Council’s Resolution No.356 dated 04th March 1995, “basic facilities were to be provided to allottees of Cattle Colony which included Bio-gas Plant, Police Post, Post Office, Park, Veterinary Hospital, Fire Brigade and Banks”.

During thematic audit of Hyderabad Municipal Corporation under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that the Cattle Colony was in worst condition as detailed below:

- i Constructed roads were in damaged condition.
- ii Drainage system was not provided to the colony.
- iii Utility services were not available.
- iv Footpaths & plantation was not found available

Moreover, it was noticed that the management maintained a bank account No.0401-416843-1008, Sindh Bank Ltd., Auto Bhan Road Branch for deposit of revenue collected from cattle colony and a total amount of Rs49.324 million was withdrawn from the same account. But whereabouts and utilization of funds were not provided to audit for scrutiny.

Audit was of the view that non-provision of basic facilities to the allottees of cattle colony indicated lack of interest on the part of management for providing better service delivery to the citizens.

The matter was reported to the management in October 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault, besides taking remedial measures for provision of basic facilities to allottees of Cattle Colony.

[OM#40]

9.1.8.6 Non-realization of outstanding dues and targeted receipts Rs224.707 million

According to Section 100 (1) of Sindh Local Government Act 2013, “Unless otherwise taxes, rates, tolls and fees levied under this Act shall be collected in the prescribed manner by the persons authorized for such collection: Provided that where any tax, rate, toll or fee levied by a Council is also levied by Government, such tax, rate, toll or fee shall be collected with Government tax, and the proceeds thereof be credited to the local fund of the Council.”

During thematic audit of Municipal Corporations of Sukkur and Larkana under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management of the corporations set various revenue targets of Rs313.356 million which included outstanding arrears of Rs55.093 million but only Rs88.651 million were realized, resulting in shortfall of Rs224.707 million. Any improvement in own source revenue generation was not evident to overcome financial crisis of the corporations due to ineffective control over the area of revenue realization by the management. Detail is provided at **Annex-MC 5**.

Audit was of the view that due to non-achievement of the targeted receipts; the Council was deprived of legitimate revenue which indicated weak internal controls.

The matter was reported to the management in October 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends inquiry in the matter for fixing responsibility on the person(s) at fault, besides taking remedial measure for recovery of outstanding dues.

[O.M # 03 (SMC) O.M # 05(LMC)]

9.1.8.7 Non-recovery of auction dues from contractor - Rs12.799 million

According to Rule 100 (2) of Sindh Local Government Act 2013, “All arrears of taxes, rates, tolls and fees and other moneys claimable by a Council under this Act shall be recoverable as arrears of land revenue through Government agency or by the Council authorized by Government for such recovery through such employees or class of employees of the Council as may be prescribed.”

During thematic audit of Hyderabad Municipal Corporation under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management leased out rights of corporation property to various contractors at Rs35.688 million out of which an amount of Rs22.889 million was not recovered. The record did not indicate timely efforts by the management to realize outstanding dues. Detail is as under:

[Rs. in million]					
Sr. No.	Description of Contract	Contractor	Contract Amount	Recovered amount	Outstanding Dues
1	Advertisement	Hasnain Advertiser	28.410	17.854	10.556

[Rs. in million]

Sr. No.	Description of Contract	Contractor	Contract Amount	Recovered amount	Outstanding Dues
2	Charged Parking	Mustafa Enterprise	2.408	1.566	0.842
3	Hawker License Fee	Muhkum Faizan	1.470	0.863	0.607
4	Charged Parking Auto Bhan	Fida & Company	1.625	1.194	0.432
5	Dangerous & Offensive trade license	Bismillah Enterprise	1.510	1.196	0.314
6	Electric Motor Horse power	Bismillah Enterprise	0.265	0.2160	0.049
Total			35.688	22.889	12.799

Audit was of the view that non-recovery of outstanding dues indicated weak financial management.

The matter was reported to the management in October 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends recovery of dues, besides fixing of responsibility on the person(s) at fault.

[O.M#38]

9.1.8.8 Outstanding recovery of Rent from tenants - Rs27.455 million

According to Rule 100 (2) of Sindh Local Government Act 2013, “All arrears of taxes, rates, tolls and fees and other moneys claimable by a Council under this Act shall be recoverable as arrears of land revenue through Government agency or by the Council authorized by Government for such recovery through such employees or class of employees of the Council as may be prescribed.”

During thematic audit of Hyderabad Municipal Corporation under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management of corporation allotted 2,974 shops, markets, flats, plots etc. on fixed monthly rent basis to tenants. However, outstanding rent amounting to Rs27.455 million was not collected. The non-recovery of due rent from tenants was a loss of revenue to the Corporation which resulted in adverse effect on service delivery. Detail is provided at **Annex-MC 6**.

Audit was of the view that due to non-recovery of outstanding rent Council was deprived of legitimate revenue which indicated weak financial controls.

The matter was reported to the management in October 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends recovery of dues, besides fixing of responsibility on the person(s) at fault.

[O.M# 39]

9.1.8.9 Non-resolving of water & sanitation issues

According to Part-II of Sindh Local Government Act 2013, Compulsory Functions to be performed by Corporations, include:

- i. Water Supply;
- ii. Regulating Private Source of water supply;
- iii. Drainage; and
- iv. Public Toilets.

During thematic audit of Sukkur Municipal Corporation under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the financial year 2020-21, it was observed that management did not take steps to mitigate water & sanitation issues. In this regard following deficiencies were noticed:

- i. The management did not carry out any survey/assessment of water & sanitation issues in the limits of corporation which could help them out to take remedial measures for its solution on priority basis.
- ii. The management did not carry out inspection to control & regulate private sources of water supply so that public could get relief of water issues.
- iii. The management established only one public toilet facility for the public at Mehran Markaz, Sukkur which was not sufficient to serve public of third largest city of Sindh Province.

Audit was of the view that due to non-resolving of water & sanitation issues the public was deprived of basic facilities which indicated weak management controls.

The matter was reported to the management in October 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends mitigating water and sanitation issues, besides providing facility of public toilet to facilitate general public.

[O.M # 2]

9.1.9 Departmental Response

No response from authorities of the Corporations was received till finalization of this report.

9.1.10 Recommendations

- i There is dire need of vigilance of the managements for completion of development schemes relating to infrastructure of the cities.
- ii Corporations should increase the number of landfill sites and garbage transfer stations/receptacles for collection, removal and dumping of garbage, debris and solid waste for delivering satisfactory municipal services in public interest.
- iii Management should mitigate water and sanitation issues, besides providing public toilet facility. Moreover, plan for launching of schemes for improvement of drainage system of the city along with procurement & proper maintenance of drainage machinery to face any emergency may also be catered to.
- iv Management should take remedial measures for establishment of more slaughter houses out of the city and making existing slaughter houses functional besides stoppage of illegal slaughtering in the city area to make hygienic environment for the general public.
- v There should be inter-departmental coordination for prevention of encroachment on Councils property. Measures should be adopted for registration of properties as well as for removal of encroachment.

9.1.11 Conclusion

Major shortcomings in service delivery by the Corporations include inadequate sanitation (removal/collection & disposal of refuse and drainage), non-shifting of cattle farms from the limits of city, establishment of slaughter house without posting of veterinary doctor and technical staff, non-maintenance of public parks, non-preparation of disaster plan, non-execution of development schemes related to drainage & water supply, non-starting of anti-encroachment drive, non-establishment of adequate fire stations and weak asset management. Moreover, there was irrational higher spending on salaries by the Corporations resulting in much lesser expenditure on development works compromising the infrastructure of the cities in respective jurisdictions.

The corporations did not safeguard the properties from the encroachers resulting in loss of revenue. The record of properties was not maintained resulting in inherent risk of encroachment. Moreover, the management could not control illegal slaughtering in the city resulting in issues of hygiene and sanitation due to draining out animal waste in the nullahs.

The corporations did not maintain public parks and were unable to control cutting of trees depriving the general public of rest & recreation facility and resulting in environmental issues.

The management of corporations did not maintain their fleet of sanitation vehicles compromising on the service delivery. There was shortage of machinery and equipment such as fire tenders for high rise buildings minimum upto 200 feet. Important material like breathing apparatus, wireless system, hydraulic cutter, nozzle/hose pipe were not available in stock of the corporations.

9.1.12 References

- i Sindh Local Government Act, 2013
- ii Sindh Public Property (Removal of Encroachment) Act, 1975
- iii Sindh Property Rules, 2017
- iv Sindh Local Councils (Accounts) Rules, 1983
- v Hyderabad Municipal Council's Resolution No. 356 dated 04th March 1995

9.2 Thematic Audit Report on Revenue Generation Issues in KMC

9.2.1 Introduction

The Karachi Conservancy Board was established to control Cholera epidemic in Karachi during British Rule in 1846 which was upgraded to Municipal Commission in 1852. In 1853 Municipal Commission was converted into Karachi Municipal Committee. It was upgraded to Karachi Municipal Corporation through Karachi Municipal Act, 1933. Karachi Municipal Corporation was converted into Karachi Metropolitan Corporation in 1976. Zonal Municipal Committees were established in 1987. The zonal committees were merged again in KMC. Five District Municipal Corporations (DMCs) were established in 1987. KMC was abolished in 2000 and 6 DMCs were merged in City District Karachi. The City District Karachi was divided in 18 Towns and 178 union councils. In 2011 Sindh Government again restored Karachi Metropolitan Corporation (KMC) and 6 District Municipal Corporations (DMC). In 2015, the Karachi Metropolitan Corporation was consisted of 305 members, including 209 general members and Chairmen of Union Committees, and 96 reserved members. Now these Councils are governed under Sindh Local Government Act, 2013.

9.2.2 Background

A paradigm shift from traditional transactional reporting to a broader framework of issue based/thematic audit has been exercised from the Audit Year 2021-22 by Department of Auditor General of Pakistan. The Thematic Audit Reports shall highlight and discuss issues across and entity or government and also address specific activity/program/project etc. Thematic Audit Report shall benefit the stakeholders in understanding the issues in a more systematic manner and if timely addressed, shall lead to improving service delivery, financial management and better governance.

The theme of “Revenue Generation Issues in KMC” was selected as over the years, financial and administrative conditions of Karachi Metropolitan Corporation (KMC) have deteriorated. Five main revenue generating departments (as detailed in proceeding Para on Scope of Thematic Audit) were identified with following risk areas:

- i. Non/short-realization of revenue targets
- ii. Departmentalized revenue collection instead of open auctions
- iii. Non-revision of rental rates of KMC properties
- iv. Allotment of properties without open auctions
- v. Non-recovery of outstanding dues of auctioned plots, lease rent of KMC properties

- vi. Encroachment issues
- vii. Revenue generation related to policy gaps
- viii. Financial sustainability issues
- ix. Dependence on provincial Government for salary/pension

9.2.3 Establishing the Audit Theme

i. Reasons for selection

- i. It linked to Target No.17.1 (strengthen domestic resource mobilization, including through international support to developing countries to improve domestic capacity for tax and other revenue collection) of SGD No.17
- ii. It is an area of Government priority. Average annual revenue target of Rs7,298.700 million set during last three years with only 25.5% achievement of targets
- iii. Financial management issues resulting in non-payment of salaries and pension by KMC.

ii. Objectives

The main objective was to,

- i. ascertain causes of shortfall in revenue generation;
- ii. review the steps taken towards enhancing the revenue generating capacity;
- iii. check irregularities in revenue collection auctioning;
- iv. check non-revision of rents of KMC properties;
- v. check efficacy of internal controls in revenue generation and point out gaps in revenue generation mechanism;
- vi. To check investment/revenue utilization; and
- vii. To analyze performance of revenue related departments/offices with respect to the assigned job description especially with relevant targets/SGD.

Audit impact will result in inviting attention of controlling authorities for addressing the issues in revenue generation mechanism.

iii. Scope of Thematic Audit

SDG 17.1 was the basis of selection of thematic audit. Following five formations of KMC were selected for conducting thematic audit for the F.Y. 2020-21:

- i. Director Land Management, KMC
- ii. Director Municipal Utility Charges & Taxes, KMC
- iii. Director Charged Parking, KMC

- iv. Senior Director Katchi Abadis, KMC
- v. Director Estate, KMC

9.2.4 Legal frame work governing the Theme

- i. Sindh Local Government Act, 2013
- ii. Sindh Local Councils (Auction of Collection Rights) Rules, 2016
- iii. Sindh Financial Rules
- iv. Sindh Local Councils (Contract) Rules, 2016
- v. Sindh Local Councils (Budget) Rules, 2017
- vi. Sindh Katchi Abadis Act, 1978

9.2.5 Stakeholders

- i. Karachi Metropolitan Corporation.
- ii. Local Government & Housing Town Planning Department.
- iii. General Public.

9.2.6 Role of important organizations

i. Land Management Department, KMC

Major functions of Land Management Department KMC include:

- i. Transfer of Ownership Rights/Mutation & execution of Lease Deeds, etc.
- ii. Cancellation of allotment/leases of plots for default of payment or any other breach of terms & condition of allotment/leases.
- iii. Verification of title documents.
- iv. Maintenance of the record of KMC properties.

ii. Municipal Utility Charges & Taxes Department, KMC

Municipal Utility Charges & Taxes Department collects utility charges and tax for following municipal services:

- i. Solid Waste Management, treatment and disposal including landfill sites and recycling plants.
- ii. Sanitation, conservancy, removal and disposal of sullage, refuse garbage, drainage, public toilets etc.
- iii. Industrial and Hospital hazardous and toxic waste treatment and disposal.
- iv. Fumigation and Vector Control.
- v. Environmental control, including control of air, water and soil pollution in accordance with Federal and Provincial laws and standards.

- vi. Any other function in terms of definitions/provisions of the SLGO in respect of Municipal Services (in light of this provision Fire Brigade was included in the Municipal Services)

iii. Katchi Abadis Department, KMC

Major functions of Katchi Abadis Department, KMC include:

- i. Transfer of Ownership Rights/Mutation & execution of Lease Deeds of Katchi Abadis.
- ii. Cancellation of allotment/leases of plots for default of payment or any other breach of terms & condition of allotment/leases.
- iii. Verification of title documents.
- iv. Maintenance of the record of properties in Katchi Abadis.

iv. Charged Parking Department, KMC

Charged Parking Department was created in 2001. Octroi Tax was the main source of income of Karachi Metropolitan Corporation but it was suspended in 1999. After suspension of Octroi tax, recovery of parking fee was assigned to this department. When charged parking fee was introduced only few charged parking sites were designated due to which enough revenue could not be collected. However, charged parking sites were increased gradually over the time and at present 42 charged parking sites are in operation.

v. Estate Department, KMC

Primary functions of Estate Department, KMC include keeping record of KMC properties and renting out shops, office spaces and stalls.

9.2.7 Organization's Financial Resources

The revenue receipt including Grants-in-Aid of KMC is comprised of various components as per Revenue Budget Estimates for receipts approved by the council.

9.2.8 Field Audit Activity

A. Methodology

Thematic Audit was initiated with the meetings with management of various Departments/formations of KMC selected for Audit to develop an understanding of revenue generation issues. Besides, questionnaires were prepared by the audit team to be filled by the management of the formations to gain qualitative and quantitative insights. Audit team compared the actual recoveries, collected with the estimated collections. The relevant documents maintained in support of the recovery as well as budget estimates were also examined.

B. Audit Analysis

i. Review of Internal Controls

Internal control system in the offices of Director, Land Management, Director Estate, Director Charged Parking, Director Katchi Abadis and Director Municipal Utility Charges & Taxes, KMC is governed by Sindh Local Government Act, 2013, Sindh Local Councils (Auction of Collection Rights) Rules, 2016, Sindh Financial Rules, Sindh Local Councils (Contract) Rules, 2016, Sindh Local Councils (Budget) Rules, 2017 and Sindh Katchi Abadis Act, 1978.

During thematic audit various flaws and weakness in the internal controls were observed which have been elaborated in the section of Significant Audit Observations.

- i. All five departments could not achieve targeted receipts which resulted in less realization of revenue and loss of public revenue.
- ii. All five offices did not reconcile their respective accounts with KMC finance department due to which error free accounts could not be ensured.
- iii. Office of the Senior Director Katchi Abadis, KMC did not prepare Amelioration plan which not only deprived citizens of Katchi Abadis of better service delivery but also caused KMC of potential revenue.
- iv. All of the five revenue generating offices did not conduct requisite physical surveys of the owned properties for increasing revenue resources.
- v. All five offices did not maintain property record to safe guard public and KMC properties.

- vi. All five offices did not revise their respective service rate periodically to increase revenue of the corporation.

ii. Critical Review

Main sources of revenue of Revenue Generating Departments of KMC include:

- i fee for mutation, transfer of rights, NOC for mortgage & lease (Director, Land Management);
- ii fire brigade, street lights, solid waste & maintenance of roads, utility charges & taxes and underpasses (Director, Municipal Utility Charges & Taxes);
- iii fee for mutation, transfer of rights, NOC for mortgage & lease (Senior Director, Katchi Abadis);
- iv rental income from KMC property, e.g., shops, office space & stalls (Senior Director, Estate); and
- v charged parking fee (Director, Charged Parking).

Revenue generating entities could only manage to achieve 25%, 21% and 31% of the targeted revenue during the year 2018-19, 2019-20 and 2020-21 respectively. Lack of proper mechanism for realization of outstanding dues and inadequate capacity of human resource responsible for rental collection, low rentals of KMC properties, low consumer base of municipal taxes and unauthorized illegal parking sites were the main reasons of shortfall in the revenue targets.

The disproportionate spending on establishment of revenue generating offices was also noticed. Office of the Director, Charged Parking incurred expenditure of Rs256.197 million on account of Pay & Allowance of officers & staff that could only collect Rs24.235 million of revenue, which was 9.4% of expenditure incurred on salaries. The meager collection of revenue receipts by much higher spending on salaries of employees indicated wastage of public funds.

Revision of rent of shops/office to bring them at par with market rate is essential for revenue generation of the corporation. Director, Estate, KMC let out properties (total 59 shops, stalls and offices) to various tenants on rental basis at a meager rent ranging from Rs210 to Rs4,745 per month only. The original date of allotment of the properties was not available on record; hence, tenancy period could not be ascertained. However, meager amount of rent indicated that renting out took place approximately 15 years ago. Non-revision of rent deprived the corporation of potential revenue receipts.

Reconciliation is a process that is important to identify any unusual transactions due to accounting errors. Therefore, it is considered as vital tool for internal control system. An amount of Rs699.684 million from various sources was collected by following departments on account of revenue receipts on account of various taxes & utility charges, rent, and fees for mutation, transfer and lease, but the same was not reconciled with bank and Finance Department, KMC. Resultantly, there was variation between the figures of receipts as per record of respective executing office and Finance Department as detailed below.

(Rs in million)

Sr. No.	Name of office	OM No.	Receipts F.Y. 2020-21		Variation Excess + Shortfall (-)
			Collection as per Finance Dept.	Collection as per Executing Dept.	
1	Director, Land Management, KMC	2	295.216	272.351	(-)22.865
2	Director, Charged Parking, KMC	9	24.880	24.235	(-)0.645
Total			723.194	699.684	(-)23.510

The receivable amount on account of Municipal Utility Services and late payments significantly impact cash flow which leads towards unnecessary financial burden. The office of the Director, Municipal Utility Charges & Taxes could only manage to recover taxes from Thirty Thousand out of 1.4 million registered consumers. The mechanism to recover outstanding dues was completely non-existent. Neither regular notices for the recovery as well as demand letter for 100% payment were being issued nor were any legal action against defaulters initiated.

Utility agencies in the city of Karachi collect bill on monthly basis, i.e., electricity, water charges, gas charges. Contrarily, the office of Director Municipal Utility Charges & Taxes issues bills for payment of municipal utility charges quarterly instead of monthly basis. Due to unnecessarily lengthy billing period, the operating cycle of the corporation resulted into accumulation of the payable amount for every three months period. The recoverable amounts on account of targeted receipts as on June 30, 2021 were Rs781.678 million.

As per Sindh Local Councils (Property) Rules, 2017, various property record (register of immovable property in form P-I, register of arrears demand and collection form P-IV, register of encroachments form P-VI, and register of unauthorized occupants of land or buildings in form P-VII, etc.) was not being maintained by the office of Director, Municipal Utility Charges & Taxes, Senior Director, Land Management, Senior Director Katchi Abadis, Director, Estate and Director, Charged Parking, KMC. The non-

maintenance of vital record not only indicated weak internal control but also leads corporation to revenue loss due to lack of information about the property to be recorded in aforementioned registers.

The office of the Director Charged Parking (responsible for monitoring charged parking affairs in the city) could not take action against unauthorized charged parking sites (private charged parking sites near Civic Center, Gulshan Chowrangi and Liaquatabad Town) being run by private persons within the limits of the Council/KMC. The management failed to remove encroachments from charged parking sites under the administrative control of the Corporation.

Conducting physical survey of Katchi Abadis is important to know (1) total number of plots with numbering and their sizes; (2) Type and level of services available; (3) An occupancy survey of dwelling or housing units in the Katchi Abadi with complete list of occupants residing, and (4) issuance of an occupancy survey card to the occupants to freeze further encroachment. However, relevant offices of the KMC (office of Director, Municipal Utility Charges & Taxes, Director Land Management, Director, Katchi Abadis, Director, Estate, and Director, Charged Parking, KMC) failed to conduct survey to collect the information related to management of land/property owned by KMC, charged parking sites and charging of municipal utility tax & charges for increasing revenue resources. Moreover, computerization of the land and property record has not been done resulting in inherent risk involved in manual record keeping, besides disadvantage the corporation lack of systematic information for revenue collection/revision of taxes and fee.

Internal Audit helps organizations accomplish their objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. It is responsible for monitoring the effectiveness of the internal control processes that have been established by management. However, internal audit function was non-existent in all of the revenue generating offices of KMC (office of Director, Municipal Utility Charges & Taxes, Senior Director, Land Management, Senior Director Katchi Abadis, Director Estate and Director Charged Parking, KMC).

C. Significant Audit Observations

9.2.8.1 Non-achievement of targeted receipts - Rs1,596.508 million

According to Section 100 (1) of Sindh Local Government Act 2013, “Unless otherwise taxes, rates, tolls and fees levied under this Act shall be collected in the

prescribed manner by the persons authorized for such collection: Provided that where any tax, rate, toll or fee levied by a Council is also levied by Government, such tax, rate, toll or fee shall be collected with Government tax, and the proceeds thereof be credited to the local fund of the Council.”

During thematic audit on Revenue Generation issues in KMC under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the audit year 2021-22, it was observed that following offices estimated to achieve total receipts/revenue target of Rs2,319.700 million on account of recovery of different sources of receipts (fee/rent/taxes) but recovered only Rs723.192 million resulting in less-realization of targeted receipts amounting to Rs1,596.508 million. Detail is as follows:

[Rs. in million]

Sr. No.	Name of office	Target for the F.Y. 2020-21	Actual Receipts during F.Y. 2020-21	Shortfall	Percentage Shortfall
1	Director, Municipal Utility Charges & Taxes	1,000.000	218.322	781.678	78.2
2	Director, Land Management	1,013.000	295.216	717.784	70.9
3	Senior Director, Katchi Abadis	90.000	56.002	33.40	37.9
4	Senior Director, Estate	146.100	128.774	17.326	11.9
5	Director, Charged Parking	70.600	24.880	45.720	64.8
Total		2,319.700	723.194	1,596.508	68.8

Audit was of the view that due to non-achievement of the targeted receipts; the Council was deprived of legitimate revenue which indicated weak internal controls.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends strengthening of revenue realization mechanism, besides fixing of responsibility for non-achieving the targets.

[OM # 1, 1, 1, 1, 1]

9.2.8.2 Unjustified quarterly billing period resulting in default - Rs781.678 million

According to Local Government Department, Government of Sindh, vide Notification No. SO-V(LG) 35-03/2013 dated 31-7-2013, “Efforts should be made to achieve the revenue target and failure to attain the targets should be reviewed seriously”.

During thematic audit on Revenue Generation issues in KMC under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the audit year 2021-22, it was observed that office of the Director, Municipal Utility Charges & Taxes issued bills for payment of municipal utility charges on quarterly basis instead of issuing the same on monthly basis. It is worth mentioning here that other utility agencies were collecting bills on monthly basis, i.e., electricity, water charges, gas charges. Due to gap between billing period and accumulation of the payable amount for every three months period, the recoverable amount accumulated to Rs781.678 million as on June 30, 2021.

Audit was of the view that non issuing of bills on monthly basis resulted in delayed revenue collection which indicated weak internal controls.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends recovery of the outstanding amount, besides, revisiting the present method of billing to encourage the citizens towards prompt payments of billed amount.

[OM # 05]

9.2.8.3 Non-reconciliation of revenue receipts - Rs699.684 million

According to Rule 40 (a) of Sindh Financial Rules (Volume-I & II), “The departmental controlling officers should see that all sum due to Government are regularly received and checked against demands and that they are paid into treasury. They should accordingly arrange to receive from their subordinates accounts and returns claiming credit for so much paid into the treasury, and compare with them the figures in the statement supplied by the comptroller”.

Further, as per Section 100 of the Sindh Budget Manual, “The consolidated accounts of the controlling officer, as pointed out in the Paragraph 98, have to be reconciled monthly with the accounts of comptroller. The objective of this procedure is to ensure the accuracy of departmental accounts. Such accuracy is necessary to make departmental control really effective and to prevent classification or other errors in accounts.”

During thematic audit on Revenue Generation issues in KMC under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the audit year 2021-22, it was observed that an amount of Rs296.586 million from various sources was collected by following departments on account of revenue receipts but the same was not reconciled with bank and Finance Department, KMC, a process that is important to identify any unusual transactions due to accounting errors. There was variation between the figures of receipts as per record of respective executing office and Finance Department. Detail is as follows:

(Rs in million)

Sr. No.	Name of office	Receipts F.Y 2020-21		Variation Excess + Shortfall (-)
		Collection as per Finance Dept.	Collection as per Executing Dept.	
1	Director, Land Management	295.216	272.351	(-)22.865
2	Director, Charged Parking, KMC	24.880	24.235	(-)0.645
Total		320.096	296.586	(-)23.510

Audit was of the view that non-reconciling the revenue receipt indicated weak financial controls.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends reconciliation of receipts with Bank and Finance Department of KMC, besides fixing responsibility on the person(s) at fault.

[OM # 2, 9]

9.2.8.4 Non-recovery of outstanding dues - Rs81.876 million

According to Rule 100 (2) of Sindh Local Government Act 2013, “All arrears of taxes, rates, tolls and fees and other moneys claimable by a Council under this Act shall be recoverable as arrears of land revenue through Government agency or by the Council authorized by Government for such recovery through such employees or class of employees of the Council as may be prescribed.”

During thematic audit on Revenue Generation issues in KMC under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the audit year 2021-22, it was observed that following offices

of KMC failed to recover outstanding dues amounting to Rs81.876 million from defaulters. Detail is as follows:

[Rs. in million]				
Sr. No.	Name of offices	Particulars	OM No.	Outstanding dues as on June 30, 2021
1	Director, Land Management, KMC	Rent from Petrol Pumps	4	80.000
2	Director, Estate, KMC	Rent from Shops & Office Spaces	4	1.232
3	Director, Charged Parking, KMC	Charged Parking Fees form Contractor	3	0.644
Total				81.876

Audit was of the view that non-recovery of outstanding dues indicated weak financial management.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends recovery of outstanding dues, besides fixing of responsibility on the person(s) at fault.

[OM # 4, 4, 3]

9.2.8.5 Non-existence of Internal Audit function

According to Section 116(7) of 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 Government in the prescribed manner.”

During thematic audit on Revenue Generation issues in KMC under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the audit year 2021-22, it was observed that no mechanism of internal audit existed in all five revenue generating offices.

Audit was of the view that due to non-existence of internal audit mechanism the lapses and weaknesses could not be properly reported to the management for timely rectification.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends establishing the proper Internal Audit mechanism to ensure control over leakages of revenue.

9.2.8.6 Non-maintenance of property record

According to Rule 3 of Sindh Local Councils (Property) Rules 2017, Management and maintenance of property, “The Mayor or Chairman as the case may be shall take such steps as may be necessary to ensure that the property vested in the council is managed and maintained in the best of interest of the public for the purpose of the Act”.

During thematic audit on Revenue Generation issues in KMC under administrative control of Local Government & Housing Town Planning Department, Government of Sindh for the audit year 2021-22, it was observed that following offices of KMC failed to maintain record of property including various registers as mentioned in Schedule of Sindh Local Councils (Property) Rules, 2017. Detail is as follows:

Sr. No.	Name of office	Particulars of Record not maintained
1	Director, Municipal Utility Charges & Taxes, KMC	i Register of immovable property in form P-I,
2	Director, Land Management, KMC	ii Register of rent demand and collection form P-III,
3	Director, Katchi Abadis, KMC	iii Register of arrears demand and collection form P-IV,
4	Director, Estate, KMC	iv Register of encroachments form P-VI,
		v Register of unauthorized occupants of land or buildings in form P-Vii.

Audit was of the view that non-maintenance of property record indicated lack interest of the management for safeguarding councils’ property.

The matter was reported to the management in November 2021, but no reply was received. The PAO did not convene DAC meeting despite pursuance by audit till finalization of this report.

Audit recommends maintenance of all relevant record and various registers of property as per rules.

[OM # 11, 5, 4, 5]

9.2.9 Departmental Response

No response from authorities of KMC was received till finalization of this report.

9.2.10 Recommendations

- i. Efforts should be made to achieve targeted receipts
- ii. Mechanism should be established for increasing consumer base of MUCT department to improve revenue generation
- iii. Efforts should be made to recover outstanding dues
- iv. All-out efforts should be made to recover Director, Municipal Utility Charges & Taxes on a monthly basis rather than quarterly
- v. Penalties should be imposed on defaulters to ensure timely payment of taxes
- vi. Efforts should be made for removal of encroachment from charged parking sites
- vii. Physical survey should be carried out for new charged parking sites, Katchi Abadis. Computerization of the record of property/land should be carried out.
- viii. Rent of KMC properties should be revised for realistic charging of rent.

9.2.11 Conclusion

Financial condition of Karachi Metropolitan Corporation has been worsening due to dismal performance of main revenue generating entities which could only manage to achieve average 25.5% the targeted revenue during the last three years, 2018-19 to 2020-21. This was due to lack of proper mechanism for realization of outstanding dues and inadequate capacity of human resources responsible for rental collection, low rentals of properties, low consumer base of municipal taxes and illegal parking sites.

On the other hand, there was a disproportionate spending on establishment of revenue generating offices. The meagre collection of revenue receipts by much higher spending on salaries of employees indicated wastage of public funds.

The major revenue collecting entity of the KMC, i.e., office the Senior Director, Municipal Utility Charges & Taxes was far behind in potential revenue generation on account of Municipal Utility Tax owing to inadequate system of billing on quarterly basis losing interest of the consumers. Whereas, by strengthening revenue collection in this area, the Corporation can become financially sound enough to meet the demand of development and non-development expenditure. Only 0.030 million consumers out of total 1.400 million were paying the quarterly bills.

The main revenue generating entities of KMC possessing property and land could not safeguard it from illegal encroachers resulting in deficiency in revenue generation. Moreover, non-conducting of physical survey and inadequate/non-computerized maintenance of record of property and land aggravated the capacity of revenue generation.

Due to non-existence of internal audit function revenue generating offices of KMC, the internal controls over revenue collection were inadequate resulting in inherent risk of leakages.

9.2.12 References

- i Sindh Local Government Act, 2013,
- ii Sindh Local Councils (Auction of Collection Rights) Rules, 2016,
- iii Sindh Financial Rules,
- iv Sindh Local Councils (Contract) Rules, 2016,
- v Sindh Local Councils (Budget) Rules, 2017
- vi Sindh Katchi Abadis Act, 1978.
- vii Sindh Local Councils (Property) Rules, 2017

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**Annex-1: Memorandum for Departmental Accounts Committee
(MFDAC)**

**LOCAL GOVERNMENT & HOUSING TOWN PLANNING
DEPARTMENT**

[Rs. in million]

Sr. No.	Description	AIR Para	F.Y	Amount
1	Non-deduction of G.P Fund, Group Insurance and Benevolent Fund			
i	Managing Director, Sindh Solid Waste Management Board	13	2020-21	0.417
2	Non-taking over of Solid Waste staff of DMC Malir in violation of agreement			
i	Managing Director, Sindh Solid Waste Management Board	06	2019-20	-
3	Un-justified expenditure on uniform & other items			
i	Managing Director, Sindh Solid Waste Management Board	14	2019-20	23.311
4	Non/short supply of machinery/equipment and replacement of dustbins			
i	Managing Director, Sindh Solid Waste Management Board	11	2020-21	-
5	Non-appointment of third party consultants in violation of constituent Act			
i	Managing Director, Sindh Solid Waste Management Board	07	2019-20	-
6	Continuation of contracts of sanitation despite poor performance			
i	Managing Director, Sindh Solid Waste Management Board	14	2020-21	-
7	Irregular approval of building plan without re-verification of title of land and demarcation of plots			
i	Director General Sindh Building Control Authority, Karachi	24	2020-21	-
8	Non-removal of encroachments on the land of Garbage Transfer Stations			
i	Managing Director, Sindh Solid Waste Management Board	09	2019-20	-
9	Non-recovery of stolen vehicles			
i	Managing Director, Sindh Solid Waste Management Board	6	2020-21	1.725
10	Non-submission of budget statement for approval to Government			
I	Managing Director, Sindh Solid Waste Management Board	01	2019-20	-
11	Irregular payment of pension - Rs265.658 million			
I	Director General Sindh Building Control Authority, Karachi	14	2020-21	265.658
12	Irregular excess expenditure beyond revised estimate - Rs29.079 million			
i	Project Director, Local Government Project, Karachi	05	2020-21	29.079
13	Award of contracts without contract agreements			

[Rs. in million]

Sr. No.	Description	AIR Para	F.Y	Amount
i	Project Director, Local Government Department, Hyderabad	02	2020-21	-
14	Non-registration of vehicles by contractors			
i	Managing Director, Sindh Solid Waste Management Board	10	2020-21	-
15	Less deduction of retention money - Rs262.319 mill			
i	Managing Director, Sindh Solid Waste Management Board	15	2020-21	262.319
16	Unauthorized retention of funds - Rs366.775 million			
i	Sindh Master Plan Authority, Karachi	3	2019-20	118.350
		11	2020-21	131.448
		12		116.977
17	Non-reconciliation of receipts			
i	Sindh Master Plan Authority	06	2020-21	
18	Unauthorized creation of liabilities - Rs46.333 million			
i	Sindh Master Authority	6	2019-20	34.578
ii	P.D Local Govt Project Hyderabad	4	2020-21	11.755
19	Non-maintenance of stock register			
i	Secretary LGD & HTP	4	2020-21	11.788
ii	Sindh Master Authority	31	2020-21	0.366
		8	2019-20	0.287
20	Non-maintenance of Log Books			
i	D.G SBCA	15	2020-21	18.863
ii	Sindh Master Plan Authority	29	2020-21	0.387
21	Unjustified issuance of NOC for subdivision/ amalgamation of plots			
-	Sindh Master Plan Authority	9	2019-20	-
		14, 16 & 19	2020-21	-
22	Unauthorized payment of special allowance and Eid relief allowance			
-	Sindh Master Plan Authority	1+2	2019-20 & 2020-21	7.258

KMC AND KW&SB

[Rs in million]

Sr. No.	Description	AIR Para	F.Y	Amount
1	Irregular continuation of services without renewal of Contract Agreement			
i	Director, Medical Services, Karachi Water & Sewerage Board	01	2020-21	
2	Award of work on unjustified and unrealistic detailed estimates			
i	Senior Director, Municipal Services, KMC	02	2020-21	205.754

[Rs in million]

Sr. No.	Description	AIR Para	F.Y	Amount
3	Unjustified award of work to single bidder without rate analysis			
i	Karachi Institute of Heart Diseases, KC		2020-21	6.231
ii	Abbasi Shaheed Hospital, KMC	13	2020-21	45.00
4	Irregular Procurement without constituting procurement committee			
i	Director, Store & Procurement	04	2019-20	8.768
5	Non-hoisting of mandatory report on Sindh Public Procurement Regulatory Authority website			
i	Abbasi Shaheed Hospital, KMC	14	2020-21	45.000
ii	Karachi Institute of Heart Diseases, KC	1	2019-20	6.622
iii	Karachi Institute of Heart Diseases, KC	11	2020-21	45.000
6	Unjustified acceptance of bids – Rs39.952 million			
i	Senior Director, Municipal Services, KMC	4	2020-21	39.952
ii	Senior Director, Municipal Services, KMC	8	20219-20	-
7	Award of contracts without execution of contract agreements			
i	RE Dhabeji Division Pumping, KW&SB	1	2020-21	16.416
ii	XEN Water Korangi Town KW&SB	3	2019-20	1.490
iii	XEN E&M Korangi Town, KW&SB	2	2019-20	1.176
8	Irregular purchase of medicines by availing lesser discount			
i	Director Medical Services, KW&SB	4	2019-20	5.977
ii	Director Medical Services, KW&SB	6	2020-21	4.088
9	Non-pursuance of stolen official vehicle			
i	Project Director, K-IV	4	2019-20	
10	Award of contract of collection rights without recommendations of Auction Committee			
I	Director, Charged Parking, KMC	2	2019-20	57.559
ii	Director, Safari Park, KMC	9	2020-21	5.159
11	Non-registration of 17 Hospitals for collection of Solid Waste[
I	Director, Solid Waste Management	1	2019-20	
12	Un-authorized retention of government vehicle			
i	Director, Media Management	7	2019-20	
13	Non-imposition of Penalty on delayed works			
I	Director General, Parks & Horticulture	3	2019-20	29.381
14	Non-reconciliation of taxes			
I	XEN Sewerage Korangi, KW&SB	6	2020-21	7.665
ii	XEN Water Korangi, KW&SB	7	2020-21	2.700
iii	XEN Hub Filter Plant Mangopir, KW&SB	5	2020-21	1.435
iv	XEN E&M Korangi Town, KW&SB	4	2020-21	0.407
15	Irregular payment of salary to the staff -			
i	Director, Stores & Procurement	1	2020-21	0.455
16	Irregular appointment/Hiring of Panel Advocates			
i	Senior Director, Human Resource Management	24	2019-20	

[Rs in million]

Sr. No.	Description	AIR Para	F.Y	Amount
17	Irregular payment of pension			
i	Senior Director Finance & Accounts, KMC	11	2020-21	4,005.110
ii	KMDC, KMC	7	2019-20	52.553
iii	DMD Finance, KW&SB	8	2019-20	1.617
18	Irregular expenditure without revision of estimates			
i	XEN Hub Trunk Main Division KW&SB	2	2019-20	21.130
ii	Resident Engineer Pipri(P&F) Division KW&SB	1	2019-20	9.526
iii	XEN Hub Division KW&SB	1	2019-20	8.679
19	Unjustified expenditure on works without specific location - Rs2.676			
i	Executive Engineer (Sewerage) Korangi Town	04	2019-20	2.676
20	Unauthorized incorporation of road restoration charges in tender documents - Rs22.196 million			
i	ADP Schemes, KW&SB	03	2019-20	22.196
21	Unauthorized approval of technical sanction - Rs90.017 million			
i	XEN Sewerage Saddar Town, KW&SB	2	2020-21	35.689
ii	XEN Sewerage Jamshed Town, KW&SB	3	2020-21	29.64
iii	Resident Engineer Hub Pumping (New & Old) KW&SB	2	2019-20	7.336
iv	XEN (Water) Landhi Town, KW&SB	1	2019-20	6.496
v	XEN Water Jamshed Town, KW&SB	5	2020-21	5.874
vi	XEN (Sewerage) Landhi Town, KW&SB	4	2019-20	4.982
22	Non-recovery of conveyance allowance for leave period - Rs0.632 million			
i	MS Abbasi Shaheed Hospital	1	2020-21	0.432
ii	MS Sarfaraz Rafiqui Shaheed Hospital	1	2020-21	0.200
23	Non-verification of official vehicles			
i	Director, Store & Procurement, KMC	09	2020-21	
24	Unauthorized creation of liabilities			
i	DMD, Finance, KW&SB	2	2020-21	2,607.979
ii	D.G, Parks & Horticulture, KMC	8	2019-20	232.852
iii	Director Medical Services KW&SB	1	2019-20	172.603
25	Un-authorized allotment of official vehicles and POL beyond entitlement			
i	Director Finance KMC	6	2019-20	2.142
ii	Director Store & Procurement, KMC	4	2020-21	1.578
iii	SE Hydrants, KW&SB	2	2019-20	0.162
iv	Senior Director Estate KMC	3		
v	Project Director K-IV KW&SB	1		
vi	Director Council Secretariat	3		
vii	Senior Director, Land Anti Encroachment	9		

[Rs in million]

Sr. No.	Description	AIR Para	F.Y	Amount
viii		7	2020-21	
ix	Director Solid Waste Management KMC	4	2019-20	
x	Managing Director, KW&SB	4	2019-20	
26	Non-maintenance of log books			
i	Director Store & Procurement, KMC	8	2020-21	122.248
		5	2019-20	1.164
ii	Senior Director Municipal Services, KMC	6	2019-20	69.377
iii	Senior Director, Land Anti Encroachment, KMC	3	2019-20	28.194
		3	2020-21	10.168
iv	Director General, Technical Services (TS), KMC	26	2020-21	19.747
v	Senior Director, Municipal services, KMC	6	2020-21	18.465
vi	Director City Wardens, KMC	2	2018-20	13.066
vii	Director Council Secretariat, KMC	2	2019-20	7.867
vii	Director Finance KMC	5	2019-20	5.891
		5	2020-21	6.050
ix	MS Abbasi Shaheed, KMC	2	2020-21	3.387
x	DMD, RRG, KW&SB	15	2020-21	3.318
		9	2019-20	3.360
xi	DMD HRDA, KW&SB	6	2019-20	2.970
xii	Mayor/Administrator KMC	1	2019-20	2.425
xiii	ED, KIHD, KMC	3	2019-20	2.600
		1	2020-21	2.557
xiv	Director Land Management, KMC	2	2019-20	1.806
		7	2020-21	2.420
xv	Senior Director Estate KMC	2	2019-20	1.317
		2	2020-21	1.168
xvi	Resident Engineer Pipri(P&F) Division KW&SB	7	2019-20	1.146
xvii	XEN Purification Plant KW&SB	7	2019-20	0.845
xviii	XEN E&M North Nazimabad KW&SB	4	2019-20	0.882
xix	Senior Director HRM, KMC	3	2019-20	4.554
xx	Director Charged Parking, KMC	14	2019-20	1.204
		5	2020-21	1.324
xxi	KMDC, KMC	11	2019-20	1.630
xxii	XEN Sewerage Jamshed, KW&SB	2	2019-20	1.071
xxiii	XEN E&M Jamshed, KW&SB	2	2019-20	0.528
xxiv	Director MUCT KMC	7	2019-20	0.359
		6	2020-21	0.363
xxv	Municipal /Metropolitan Commissioner, KMC	1	2019-20	1.531
		1	2020-21	1.051

[Rs in million]

Sr. No.	Description	AIR Para	F.Y	Amount
xxvi	Director, Media Management, KMC	5	2020-21	2.242
xxvii	Senior Director, Katchi Abadies, KMC	2	2020-21	1.600
xxviii	Director, Zoo, KMC	8	2020-21	0.868
xxix	Director Safari & Alladin Park, KMC	44	2020-21	1.876
xxx	Director Medical Services, KW&SB	8	2020-21	1.745
xxxix	XEN Sewerage Liaquatabad, KW&SB	4	2020-21	0.420
xxxix	XEN Sewerage Korangi, KW&SB	8	2020-21	0.243
27	Non maintenance of stock register			
i	Management Director, (ADP-Schemes) KW&SB	17	2019-20	76.150
		6	2019-20	74.572
		16	2019-20	-
ii	KMDC	14	2019-20	4.034
iii	Director Store & Procurement	7	2019-20	3.620
		10	2020-21	1.703
iv	Sr Director Finance & Accounts KMC	13	2020-21	2.479
		8	2019-20	2.235
v	Municipal Commissioner	8	2019-20	1.681
		4	2020-21	0.959
vi	Director Safari & Alladin Park	45	2020-21	1.398
vii	RE Dhabeji Division Pumping	7	2020-21	0.898
viii	Senior Director, Katchi Abadies	6	2020-21	0.714
ix	Director Land Management, KMC	10	2019-20	0.599
x	Director Medical Services KWSB	6	2019-20	0.595
xi	Executive Engineer, Electrical & Mechanical Lyari Town, KW&SB	3	2019-20	4.049
28	Irregular payment of liabilities - Rs14.475 million			
i	Media Management	5	2019-20	7.468
ii	Senior Director, Municipal services	11	2020-21	7.007
29	Inaction against absconding employees			
i	Abbasi Shaheed Hospital, KMC	15	2019-20	
ii	Office of the Director Safari & Alladin Park, KMC	6	2020-21	
iii	Karachi Institute of Heart Diseases KMC	9	2020-21	
30	Irregular expenditure without inviting open competitive bidding Rs234.370 million			
i	Chief Engineer, E&M, KW&SB	4	2019-20	
ii	Director Safari & Aladin Park KMC	5	2019-20	
		11	2020-21	
iii	KMDC, KMC	9	2019-20	
iv	XEN, Canal Maintenance Division, KW&SB	4	2020-21	
v	Senior Director, Municipal services, KMC	9	2020-21	

[Rs in million]

Sr. No.	Description	AIR Para	F.Y	Amount
vi	Resident Engineer, Dhabeji Division Pumping, KW&SB	8	2020-21	
vii	Director, Store & Procurement, KMC	3	2019-20	
31	Non-revalidation/non-obtaining of performance security			
-	ADP Schemes(KW&SB)	8+14	2020-21	153.095
32	Payment of stationery articles through duplicate invoices - Rs2.577 million			
-	Director Council, Secretariat, Karachi Metropolitan	11	2017-20	2.577

KARACHI DIVISION

[Rs. in million]

Sr. No.	Description	AIR Para	F.Y	Amount
1	Unjustified award of time scale to teachers without posts in budget book			
i	District Municipal Corporation, East	10	2020-21	173.746
2	Irregular posting of Council Officers on Sindh Council Unified Group posts			
i	District Municipal Corporation, East	09	2020-21	0.547
3	Non-hoisting of mandatory reports on Sindh Public Procurement Regulatory Authority Website			
i	District Municipal Corporation, Central	15	2020-21	
4	Payment of House Rent Allowance despite availing government accommodation			
i	District Council, Karachi	08	2020-21	0.182
5	Fixing of paver blocks without compressive strength Test Report			
I	District Municipal Corporation, East	03	2020-21	
6	Unjustified expenditure beyond purview -			
I	District Municipal Corporation, Malir	05	2020-21	49.402
ii	District Municipal Corporation, Central	19	2020-21	6.732
7	Unauthorized appointment of contractual staff - Rs0.742 million			
I	District Municipal Corporation, East, Karachi	13	2020-21	0.742
ii	D.D Education, DMC South	05	2019-20	
08	Irregular hiring of legal advisors/consultant - Rs9.640 million			
I	DMC, Malir	3	2020-21	4.410
ii	DMC, Central	17	2020-21	3.008
iii	DMC, East	12	2020-21	2.222
09	Non-approval of schedule of establishment from Government			
i	District Municipal Corporation, West, Karachi	23	2020-21	
10	Unjustified procurement of electrical material - Rs9.621 million			
i	District Municipal Corporation, East, Karachi	04	2020-21	9.621
11	Irregular award of works in violation of Sindh Public Procurement Regulatory Authority's observations - Rs11.282 million			
i	District Municipal Corporation, West, Karachi	03	2019-20	11.282
12	Inadequate arrangements for collection, removal and disposal of garbage Rs27.730 million			
i	DMC, Korangi	8	2020-21	14.342

[Rs. in million]

Sr. No.	Description	AIR Para	F.Y	Amount
ii	DMC, East	5	2020-21	13.388
13	Non-imposition of penalty on contractor for default in payment of installment - Rs1.820 million			
i	District Municipal Corporation, Malir	10	2020-21	1.820
14	Non-maintenance of stock register			
i	District Council	6	2020-21	46.840
ii	DMC, Malir	18	2020-21	10.187
iii	DMC, South	15	2020-21	7.585
iv	DMC, West	10	2020-21	2.099
15	Unauthorized clearance of liabilities - Rs1.523 million			
i	District Municipal Corporation, Korangi	14	2020-21	1.523
16	Non-reconciliation of revenue receipts			
i	DMC, Central	14	2020-21	366.092
ii	DMC, South	12	2020-21	315.020
iii	DMC, Korangi	3	2020-21	228.316
17	Unauthorized retention of Government Vehicles			
i	District Council	11	2020-21	
ii	DMC, Malir	17	2020-21	
iii	DMC, West	16	2020-21	
18	Award of contracts without contract agreements			
i	District Municipal Corporation, East, Karachi	1	2020-21	116.884
19	Non-maintenance of log books			
i	DMC, South	5	2020-21	89.619
ii	DMC, Korangi	5	2020-21	71.724
iii	DMC, West	3	2020-21	46.780
		10	2019-20	11.566
iv	DMC, Central	2	2020-21	44.650
v	DMC, Malir	14	2020-21	20.660
vi	DMC, East	8	2020-21	12.130
20	Unjustified expenditure on repair of vehicles - Rs39.481 million			
i	DMC, South	13	2020-21	22.812
ii	DMC, Korangi	7	2020-21	16.669
21	Payment of stationery articles through duplicate invoices - Rs2.577 million			
-	Council Secretariat, KMC	11	2017-20	2.577

HYDERABAD DIVISION

[Rs. in million]

Sr. No.	Description	AIR Para	F.Y	Amount
1	Deposit of earnest money by successful bidder on behalf of competitors			
i	Town Committee, Sujawal	09	2019-20	0.170
2	Unjustified awaiting for posting period beyond prescribed limit			
i	Town Committee, New Saeedabad	02	2020-21	

[Rs. in million]

Sr. No.	Description	AIR Para	F.Y	Amount
3	Irregular payment of salary without Biometric record of attendance			
i	Town Committee, Bulri Shah Karim	08	2020-21	114.579
ii	Town Committee, Matiari	03	2020-21	80.003
iii	Town Committee, New Syed Abad	03	2020-21	60.004
iv	Town Committee, Talhar	02	2019-20	34.142
v	District Council, Thatta	19	2020-21	24.778
vi	Town Committee, Daro	02	2019-20	16.637
vii	Town Committee, Nindo Shehar	03	2019-20	3.199
4	Irregular payment of Additional Charge Allowance			
i	Town Committee, Kadhan	9	2019-20	0.182
5	Unjustified expenditure on development works due to absence of monitoring & inspection			
i	Municipal Committee, Tando Allahyar	24	2016-20	89.755
6	Irregular execution of works without constituting procurement committee			
i	Town Committee, Sujawal	10	2019-20	6.608
7	Non-obtaining of invoices for procured items			
i	District Council, Tando Allahyar	19	2020-21	4.990
8	Unjustified receiving of solar lights by official instead of installation			
i	District Council, Tando Allahyar	20	2020-21	1.935
9	Non-hoisting of mandatory report on Sindh Public Procurement Regulatory Authority website			
i	Municipal Committee Hala	01	2020-21	84.482
ii	Municipal Committee Badin	16	2019-20	66.328
iii	Municipal Committee Tando Allahyar	18	2016-21	48.230
iv	Municipal Committee Sehwan	18	2020-21	84.482
10	Un-authorized award of auction without approval			
i	Municipal Committee Mehar	17	2019-20	6.448
ii	Municipal Committee Hala	09	2020-21	1.945
11	Unjustified expenditure beyond jurisdiction			
i	Municipal Committee Mehar	06	2019-20	1.665
12	Irregular final payment in absence of completion certificates			
i	Municipal Committee Tando Allahyar	29	2016-20	11.846
ii	Municipal Committee Hala	4	2020-21	10.304
13	Irregular procurement of goods and services			
	Municipal Committee, Kotri	08	2020-21	4.583
14	Abnormal delay in completion of works			
	District Council, Matiari	03	2020-21	1.9788
15	Unauthorized payment to employees instead of vendor			
i	District Council, Tando Allahyar	15	2020-21	1.151
ii	Town Committee, Talhar	17	2019-20	0.794
16	Excess consumption of POL beyond prescribed ceiling			
	Municipal Committee Mehar	22	2019-20	02.36
17	Irregular ex-cadre promotion of staff			
i	Hyderabad Municipal Corporation	03	2020-21	
18	Posting of officers on higher posts (OPS) in violation of Supreme Court directives			
i	Hyderabad Municipal Corporation	05	2020-21	

[Rs. in million]

Sr. No.	Description	AIR Para	F.Y	Amount
19	Irregular hiring of legal adviser - Rs1.717 million			
i	District Council, Hyderabad	09	2020-21	0.650
ii	Municipal Committee, Tando Muhammad Khan	11	2020-21	0.480
iii	Municipal Committee, Sehwan	13	2020-21	0.412
iv	Town Committee, Matiari	06	2020-21	0.175
20	Payment of pension without fulfilling codal formalities - Rs287.390 million[
01	District Council, Thatta	23	2020-21	79.224
02	Municipal Committee, Tando Muhammad Khan	10	2020-21	47.854
03	District Council, Badin	08	2020-21	44.101
04	Municipal Committee, Kotri	10	2020-21	21.631
05	Town Committee, Bolhari	09	2020-21	18.837
06	Municipal Committee, Dadu	08	2020-21	18.077
07	District Council, Dadu	11	2020-21	13.003
08	Town Committee, Matiari	04	2020-21	10.213
09	Town Committee, New Saeedabad	04	2020-21	9.416
10	Municipal Committee, Sehwan	01	2019-20	7.817
		03	2020-21	7.635
11	Town Committee, Thana Bula Khan	06	2020-21	4.708
12	Town Committee, Bulri Shah Karim	04	2020-21	2.665
13	District Council, Jamshoro	09	2020-21	2.209
21	Irregular revision of works beyond permissible limit - Rs62.650 million			
i	Town Committee, Tando Bago, Badin	3	2019-20	62.650
22	Unjustified purchase of sanitation materials on behalf of contractor Rs1.244 million			
i	Town Committee, Sujawal	17	2019-20	1.244
23	Award of contract without execution of contract agreement			
i	Municipal Committee Sehwan	05	2019-20	127.487
		10	2020-21	74.239
ii	Municipal Committee Badin	13	2019-20	9.705
iii	Town Committee Husri	05	2020-21	5.136
iv	Municipal Committee Tando Muhammad Khan	02	2020-21	3.760
24	Inadequate service delivery due to non-execution of awarded works			
i	Town Committee, Tando Bago	07	2019-20	17.722
ii	Town Committee, Talhar	05	2019-20	9.462
iii	Town Committee, Daro	03	2019-20	9.245
iv	Town Committee, Kadhan	07	2019-20	1.403
25	Non-recovery of advances from employees - Rs1.011 million[
i	Town Committee Tando Bago	12	2019-20	0.831
ii	Town Committee Talhar	19	2019-20	0.180
26	Non-collection of advance income tax on auctions			
i	Municipal Committee, Mehar, Dadu	19	2019-20	0.644
27	Excess expenditure beyond budget - Rs17.555 million			
i	District Council, Tando Allahyar	26	2019-20	17.555
28	Irregular distribution of goods to needy persons - Rs10.881 million[

[Rs. in million]

Sr. No.	Description	AIR Para	F.Y	Amount
i	District Council, Tando Allahyar	23	2020-21	4.398
ii	District Council, Tando Muhammad Khan	11	2020-21	3.442
iii	Town Committee, Piyaro Lund	02	2020-21	2.025
iv	Municipal Committee, Mehar	10	2019-20	0.577
v	Town Committee, Nindo Shaher	11	2019-20	0.439
29	Unauthorized retention of official vehicles			
I	District Council Thatta	03	2020-21	-
ii	District Council Tando Allahyar	05	2020-21	-
iii	Municipal Committee Thatta	02	2020-21	-
30	Non-reconciliation of collected property tax			
i	District Council, Tando Muhammad Khan	14	2020-21	10.992
ii	Municipal Committee, Tando Allahyar	10	2020-21	8.373
iii	District Council, Matiari	06	2020-21	6.526
31	Irregular expenditure without budgetary provision - Rs35.971 million			
i	District Council, Tando Allahyar	17	2019-20	19.037
ii	Town Committee Talhar	04	2019-20	9.938
iii	Town Committee Nindo Shaher	02	2019-20	6.996
32	Un-authorized expenditure on POL without entitlement - Rs0.818			
i	District Council, Tando Allahyar, Hyderabad	12	2019-20	0.818
33	Non-maintenance of log books			
i	Hyderabad Municipal Corporation	15	2020-21	53.435
ii	Municipal Committee Badin	03	2019-20	22.172
iii	Municipal Committee Sehwan	04	2019-20	12.837
		09	2020-21	11.212
iv	Municipal Committee Mehar	11	2019-20	10.566
v	Municipal Committee Hala	06	2020-21	9.995
vi	Municipal Committee Bolhari	04	2020-21	9.771
vii	District Council Tando Allahyar	11	2019-20	3.915
		25	2020-21	1.542
viii	Municipal Committee Tando Muhammad Khan	05	2020-21	9.059
ix	Municipal Committee Kotri	05	2020-21	8.186
x	Municipal Committee Tando Allahyar	03	2020-21	6.804
xi	Municipal Committee Dadu	02	2020-21	5.907
xii	Town Committee Talhar	10	2019-20	5.683
xiii	Town Committee Bulri Shah Karim	03	2020-21	5.453
xiv	Town Committee Jamshoro	05	2020-21	5.239
xv	Town Committee Sujawal	05	2019-20	5.168
xvi	Town Committee New Syed Abad	06	2020-21	4.672
xvii	Town Committee Chuhar Jamali	04	2019-20	3.949
xviii	Municipal Committee Thatta	04	2020-21	3.553
xix	Town Committee Radhan	02	2019-20	3.102
xx	District Council Badin	10	2020-21	2.895
xxi	Town Committee Pyaro Lund	05	2020-21	2.473
xxii	Town Committee Kadhan	03	2019-20	2.217

[Rs. in million]

Sr. No.	Description	AIR Para	F.Y	Amount
xxiii	Town Committee Phulji Station	02	2019-20	1.649
xxiv	Town Committee Thana Bula Khan	04	2020-21	1.480
xxv	District Council Thatta	15	2020-21	0.967
xxvi	District Council Dadu	02	2020-21	0.705
xxvii	Town Committee Bhan Syed Abad	05	2019-20	0.663
xxviii	District Council Hyderabad	03	2020-21	0.660
xxix	Town Committee Husri	03	2020-21	0.592
xxx	District Council Tando Muhammad Khan	12	2020-21	0.591
xxxi	Town Committee Nindo Shehar	10	2019-20	0.505
xxxii	Town Committee Daro	10	2019-20	0.486
34	Non-maintenance of stock register			
i	Hyderabad Municipal Corporation	28	2020-21	18.701
ii	Town Committee Bulri Shah Karim	10	2020-21	15.812
iii	Municipal Committee Tando Allahyar	25	2020-21	10.738
iv	Municipal Committee Badin	24	2019-20	7.855
v	District Council Tando Allahyar	24	2020-21	6.154
vi	Town Committee Sujawal	12	2019-20	5.800
vii	Municipal Committee Qasimabad	11	2020-21	5.669
viii	Town Committee Husri	6	2020-21	5.498
ix	Municipal Committee Tando Allahyar	11	2020-21	5.268
x	Town Committee Chuhar Jamali	5	2019-20	4.799
xi	Municipal Committee Tando Muhammad Khan	12	2020-21	4.449
xii	Town Committee Bolhari	10	2020-21	4.275
xiii	Town Committee Jamshoro	7	2020-21	1.689
xiv	Town Committee Piyaro Lund	4	2020-21	1.683
xv	Municipal Committee Sehwan	17	2020-21	1.644
xvi	Town Committee Thana Bula Khan	5	2020-21	0.946
xvii	District Council Tando Muhammad Khan	16	2020-21	0.677
xviii	Town Committee Bhan Syed Abad	4	2019-20	0.363
xix	Town Committee New Saeedabad	10	2020-21	0.343
35	Unauthorized creation of liabilities - Rs58.540 million			
i	Town Committee Tando Bago	04	2019-20	58.540
36	Irregular expenditure on repair and maintenance of vehicles			
i	Hyderabad Municipal Corporation	19	2020-21	30.566
37	Irregular payment of liabilities from current year's budget			Rs41.058
i	District Council Tando Allahyar	09	2020-21	15.224
		03	2019-20	9.364
ii	District Council Matiari	04	2020-21	10.919
iii	Town Committee Sujawal	11	2019-20	3.663
iv	Municipal Committee Badin	08	2019-20	1.888
38	Award of work to a bidder participating with two names - Rs1.013 million			
-	District Council, Thatta	6	2020-21	1.013

LARKANA DIVISION

[Rs. in million]

Sr. No.	Description	AIR Para	F.Y	Amount
1	Irregular expenditure on salary for awaiting period beyond prescribed limit			
i	Larkana Municipal Corporation	9	2020-21	1.783
ii	District Council, Jacobabad	7	2020-21	0.996
iii	District Council, Larkana	9	2020-21	0.459
2	Non-clearance of commutation/pension dues			
	Town Committee, Miro Khan	10	2019-20	1.248
3	Unjustified excess payment to contractor			
	Town Committee, Waggan	1	2019-20	0.417
4	Irregular purchase of lime powder			
	Town Committee, Buxapur	7	2019-20	0.694
5	Irregular payment on un-authenticate documents			
	Town Committee, Waggan	2	2019-20	0.541
6	Unjustified expenditure on paver blocks without strength test of concrete			
	Larkana Municipal Corporation	3	2020-21	-
7	Unjustified departmental revenue collection without open auction			
	Town Committee, Miro Khan	13	2019-20	-
8	Unauthorized promotion and change of cadre			
i	Town Committee, Miro Khan, District Kamber-Shahdadkot	03	2019-20	-
9	Irregular working of 12 officials beyond sanctioned strength			
i	District Council, Larkana	10	2020-21	-
10	Irregular appointment of daily wages staff - Rs3.799 million			
i	Municipal Committee, Ratodero	8	2020-21	1.392
ii	Municipal Committee, Naudero	6	2020-21	1.225
iii	Town Committee, Badah	10	2019-20	1.182
11	Unjustified expenditure on works without indication of Exact Location Rs7.278			
i	Town Committee, Qubo Saeed Khan	3	2019-20	4.511
ii	Larkana Municipal Corporation	2	2020-21	2.767
12	Award of works without contract agreements - Rs7.205 million			
i	Town Committee, Madeji	5	2019-20	4.733
ii	District Council, Kashmore	11	2020-21	2.472
13	Non-maintenance of log books			
1	Municipal Committee, Naudero	4	2020-21	7.520
2	Town Committee, Madeji	3	2019-20	6.525
3	Town Committee, Garhi Yaseen	3	2019-20	5.506
4	Town Committee, Khanpur	3	2019-20	4.411
5	Town Committee, Lakhi	5	2019-20	4.069
6	Municipal Committee, Kandhkot	4	2020-21	3.836
7	Town Committee, Badah	3	2019-20	3.084
8	Town Committee, Waggan	3	2019-20	2.002
9	District Council, Larkana	7	2020-21	1.082

[Rs. in million]

Sr. No.	Description	AIR Para	F.Y	Amount
10	District Council, Kambar-Shahdadt	6	2020-21	0.946
11	District Council, Jacobabad	3	2020-21	0.598
12	Town Committee, Buxapur	4	2019-20	0.351
13	Town Committee, Karampur	5	2019-20	0.324
14	District Council, Kashmore	2	2020-21	0.247
15	District Council, Shikarpur	3	2020-21	0.243
16	Town Committee, Miro Khan	7	2019-20	0.102
14	Unauthorized retention of Government vehicle			
i	Municipal Committee, Kandhkot	03	2020-21	
15	Non-maintenance of stock register			
1	Municipal Committee, Kandhkot	6	2020-21	7.386
2	Municipal Committee, Jacobabad	11	2020-21	5.986
3	Town Committee, Waggan	9	2019-20	4.663
4	District Council, Larkana	11	2020-21	2.934
5	Town Committee, Karampur	10	2019-20	2.847
6	Town Committee Qubo Saeed Khan	8	2019-20	2.456
7	Town Committee Garhi Yaseen	9	2019-20	1.795
8	District Council Jacobabad	8	2020-21	1.172
9	District Council Kashmore	13	2020-21	1.082
10	Town Committee Madeji	10	2019-20	1.055
11	Town Committee Tangwani	11	2019-20	0.365
12	Town Committee Lakhi	16	2019-20	0.309
16	Non-establishment of provident fund, pension fund and benevolent fund			
i	District Council, Larkana	3	2020-21	330
ii	District Council, Kambar-Shahdadt	2	2020-21	132
17	Irregular expenditure due to invalid technical sanction - Rs21.663 million			
i	Town Committee, Wagan	08	2019-20	21.663
18	Unauthorized use of Single Pay Order for multiple development works			
-	Town Committee, Lakhi, District Shikarpur	6	2019-20	

SUKKUR DIVISION

[Rs. in million]

Sr. No.	Description	AIR Para	F.Y	Amount
1	Unjustified expenditure on Salaries of staff without utilizing services			
i	Town Committee, Bulri Shah Karim	6	2019-20	35.071
ii	Town Committee, Matiari	2	2020-21	24.840
iii	Town Committee, New Syed Abad	9	2020-21	6.802
iv	Town Committee, Talhar	5	2019-20	5.496
2	Unjustified expenditure on salary of staff without sanctioned post			
	District Council, Sukkur, Sukkur	10	2020-21	1.654
3	Unjustified expenditure on paver block without strength test of concrete			
i	Sukkur Municipal Corporation	13	2020-21	28.948
ii	Town Committee, Setharja	21	2018-20	9.001
4	Purchase of sanitation truck without codal formalities			

[Rs. in million]

Sr. No.	Description	AIR Para	F.Y	Amount
	Sukkur Municipal Corporation	15	2020-21	16.200
5	Unjustified charging for lighting work in pavor block works			
	Town Committee, Setharja	20	2018-20	22.073
6	Unjustified procurement of lime powder for beautification			
	Town Committee, Fakirabad	09	2019-20	1.503
7	Unjustified expenditure on development works due to absence of monitoring & inspection			
i	Town Committee, Setharja	12	2018-20	95.030
ii	Town Committee, Fakirabad	6	2019-20	8.769
iii	Town Committee, Sobhodero	8	2019-20	2.371
8	Irregular expenditure on hiring of daily wages staff - Rs24.343 million			
i	Town Committee, Ahmedpur	3	2016-17 to 2019-20	9.351
ii	Town Committee, Babarloi	6 & 7	2016-17 to 2019-20	6.552
iii	Town Committee, Agra	8	2016-17 to 2019-20	4.788
iv	Municipal Committee, Khairpur	4	2020-21	2.031
v	Town Committee, Adilpur	8	2019-20	1.621
9	Irregular hiring of legal advisor - Rs1.570 million			
i	Town Committee Thari Mirwah	4	2019-20	0.600
ii	Town Committee Setharja	6	2018-19 to 2019-20	0.550
iii	Town Committee Ahmedpur	6	2016-17 to 2019-20	0.420
10	Irregular payment of Pension to pensioners - Rs361.990 million			
i	Sukkur Municipal Corporation	2	2020-21	227.014
ii	Municipal Committee, Mirpur Mathelo	25	2017-18 to 2019-20	41.712
iii	Municipal Committee, Rohri	5	2019-20	34.707
iv	Municipal Committee, Gambat	2	2020-21	17.384
v	District Council, Sukkur	12	2020-21	11.290
vi	Town Committee Ubaro	11	2019-20	10.935
vii	Municipal Committee, Khairpur	3	2020-21	7.770
viii	Town Committee, Ahmedpur	2	2016-17 to 2019-20	5.640
ix	District Council, Khairpur	4	2020-21	5.536
11	Non-establishment of provident fund, pension fund and benevolent fund			
i	District Council, Khairpur	3	2020-21	
12	Irregular award of electric work to ineligible contractor - Rs3.380 million			
I	Municipal Committee, Mirpur Mathelo	11	2017-20	3.380
13	Irregular procurement and distribution of goods among needy persons Rs21.786 million			
I	Town Committee Agra	3	2016-17 to 2019-20	6.282
ii	Town Committee Babarloi	13	2016-17 to 2019-20	3.064
		15		1.094

[Rs. in million]

Sr. No.	Description	AIR Para	F.Y	Amount
Iii	Town Committee Setharja	16	2018-19 to	2.534
		26	2019-20	1.114
Iv	Town Committee Fakirabad	7	2019-20	3.607
V	Municipal Committee Mirpur Mathelo	23	2017-18 to 2019-20	1.627
Vi	Town Committee Bozdarwada	4	2019-20	1.394
Vii	Town Committee Thehri-II	14	2016-17 to 2019-20	1.100
14	Irregular award of auction			
I	Municipal Committee, Mirpur Mathelo	6	2017-20	2.050
15	Irregular payment of bills without authorization - Rs15.453 million			
I	Municipal Committee, Mirpur Mathelo	22	2017-20	15.453
16	Irregular award of works in violation of Sindh Public Procurement Regularity Authority's observations - Rs18.256 million			
I	Municipal Committee, Rohri	3	2019-20	18.256
17	Non-recovery of stamp duty - Rs0.735 million			
I	Sukkur Municipal Corporation	10	2020-21	0.735
18	Inadequate service delivery due to non-execution of awarded work			
I	District Council, Sukkur	8	2020-21	4.601
19	Irregular expenditure on advertisement - Rs0.920 million			
I	Town Committee, Fakirabad, Sukkur	12	2019-20	0.920
20	Irregular expenditure in excess of budget - Rs8.348 million			
I	Town Committee, Ahmedpur	13	2016-20	6.304
Ii	Town Committee, Babarloi	34	2016-20	2.044
21	Non-maintenance of log book			
1	Sukkur Municipal Corporation	4	2020-21	102.942
2	Municipal Committee Mirpur Mathelo	3	2017-18 to 2019-20	13.131
3	Municipal Committee Gambat	4	2019-20	5.04
		1	2020-21	4.989
4	Municipal Committee Rohri	4	2019-20	9.225
5	Town Committee Babarloi	27	2016-17 to 2019-20	8.052
6	Municipal Committee Ghotki	4	2019-20	7.833
7	Municipal Committee, Khairpur	9	2020-21	6.404
8	Town Committee Khangarh	5	2019-20	5.665
9	Town Committee Agra	4	2019-20	5.312
10	Town Committee Thehri-II	6	2019-20	4.566
11	Town Committee Kandhra	3	2019-20	3.953
12	Town Committee Saleh Pat	2	2019-20	2.857
13	Town Committee Setharja	35	2019-20	2.538
14	Town Committee Ubaro	8	2019-20	2.356
15	Town Committee Thari Mirwah	12	2020-21	1.202
		8	2019-20	1.031
16	Town Committee Thehri-I	3	2019-20	2.201

[Rs. in million]

Sr. No.	Description	AIR Para	F.Y	Amount
17	Town Committee Ranipur	9	2019-20	1.821
18	Town Committee Sobhodoro	13	2019-20	1.516
19	Town Committee Bagarji	7	2019-20	0.999
20	District Council Khairpur	8	2020-21	0.959
21	Town Committee Pacca Chang	11	2020-21	0.789
22	Town Committee Adilpur	3	2019-20	0.604
23	District Council Sukkur	2	2020-21	0.6
24	Town Committee Bozdar Wada	8	2019-20	0.392
22	Non-maintenance of stock register			
1	Sukkur Municipal Corporation	12	2020-21	17.948
2	Town Committee Fakirabad	11	2019-20	11.004
3	Town Committee Khangarh	6	2019-20	8.654
4	Municipal Committee Ghotki	10	2019-20	7.143
5	Municipal Committee Mirpur Mathelo	26	2017-18 to 2019-20	5.920
6	Town Committee Ubaro	10	2019-20	5.758
7	Town Committee Thehri-I	7	2019-20	5.722
8	Town Committee Thehri-II	7	2019-20	5.364
9	Town Committee Kandhra	10	2019-20	3.569
10	Town Committee Agra	11	2019-20	4.659
11	Town Committee Ahmedpur	12	2019-20	2.941
12	Municipal Committee Gambat	8	2019-20	2.616
13	Town Committee Sobhodoro	16	2019-20	2.307
14	Municipal Committee Khairpur	12	2020-21	2.147
15	Municipal Committee Pir-jo-Goth	12	2020-21	2.128
16	Town Committee Thari Mirwah	13	2020-21	2.061
17	Town Committee Ranipur Khairpur	10	2019-20	2.034
18	District Council Sukkur	14	2020-21	1.333
19	Municipal Committee Gambat	9	2020-21	1.261
20	Town Committee Pacca Chang	12	2020-21	0.834
21	Town Committee Bagarji	12	2019-20	0.267
23	Irregular creation of liabilities - Rs74.644 million			
i	Town Committee, Thari Mirwah	11	2020-21	71.600
ii	Municipal Committee, Pir-jo-Goth	10	2020-21	3.044
24	Un-justified expenditure on works without Specific location- Rs20.000 million			
-	Municipal Committee, Mirpur Mathelo	16	2017-18 to 2019-20	20.000

MIRPURKHAS DIVISION

[Rs. in million]

Sr. No.	Description	AIR Para	F.Y	Amount
1	Unjustified retention of officer without posting			
i	Town Committee, Diplo	06	2019-20	1.049

[Rs. in million]

Sr. No.	Description	AIR Para	F.Y	Amount
2	Non-hoisting of mandatory reports on Sindh Public Procurement Regulatory Authority Website			
i	Town Committee, Chhor Old	02	2019-21	-
3	Unauthorized creation of extra posts on schedule of establishment			
i	Town Committee, Kunri	07	2019-20	-
4	Irregular appointment of daily wages employees without approval Rs31.427 million			
i	Municipal Committee, Mirpurkhas, Mirpurkhas	21	2020-21	31..427
5	Payment of pension without supporting documents - Rs275.317 million			
1	District Council Mirpurkhas	8	2020-21	53.387
2	Town Committee Kunri	4	2020-21	38.723
3	Municipal Committee, Umerkot	4	2020-21	35.305
4	Town Committee, Jhuddo	10	2019-20	23.299
5	Town Committee Kot Ghulam Muhammad	2	2020-21	22.573
6	Municipal Committee, Mirpurkhas	10	2020-21	21.534
7	Municipal Committee, Mithi	12	2020-21	19.383
8	District Council, Tharparkar	9	2020-21	15.647
9	District Council, Umerkot	4	2020-21	19.006
		2	2019-20	15.079
10	Town Committee Mirwah, Gorchani,	2	2020-21	5.431
11	Town Committee Chhor Old	23	2019-20	3.291
12	Town Committee Samaro	8	2019-20	2.659
6	Award of work without contract agreements - Rs86.855 million			
1	District Council, Umerkot	3	2019-20	27.188
2	District Council, Mirpurkhas	6	2020-21	15.564
3	Town Committee, Chhor Old	8	2019-20	11.253
4	District Council, Tharparkar	6	2020-21	9.646
5	Municipal Committee, Mithi	7	2020-21	9.233
6	Municipal Committee, Umerkot	2	2019-20	7.244
7	Town Committee, Kot Ghulam Muhammad	8	2020-21	6.727
7	Unauthorized expenditure beyond jurisdiction - Rs15.857 million			
i	Town Committee, Kheme Jo Par, District Tharparkar @ Mithi	11	2019-20	15.857
8	Unauthorized payment of previous years liability - Rs31.206 million			
i	Town Committee, Samaro, District Umerkot	16	2019-20	31.206
9	Non-maintenance of stock register			
1	Municipal Committee, Mirpurkhas	12	2020-21	10.202
2	Municipal Committee, Mithi	13	2020-21	6.574
3	Town Committee, Kot Ghulam Muhammad	12	2020-21	4.468
4	Municipal Committee Umerkot	10	2019-20	4.126
		10	2020-21	2.896
5	Town Committee, Mirwah Gorchani	9	2020-21	3.260
6	Town Committee, Kunri	10	2020-21	2.992
7	District Council, Umerkot	9	2019-20	0.336
		10	2020-21	1.329
8	Town Committee, Diplo	4	2019-20	1.273
9	Town Committee, Jhuddo	11	2019-20	1.064

[Rs. in million]

Sr. No.	Description	AIR Para	F.Y	Amount
10	Town Committee, Digri	5	2019-20	0.955
11	District Council, Tharparkar	7	2020-21	0.689
12	Town Committee, Hingorno	7	2019-20	0.679
10	Non-maintenance of log books			
1	Municipal Committee, Mirpurkhas	4	2020-21	22.017
2	Municipal Committee, Umerkot	5	2019-20	12.250
		3	2020-21	8.399
3	Municipal Committee, Mithi	4	2020-21	9.826
4	Town Committee Kot Ghulam Muhammad	7	2020-21	7.931
5	Town Committee, Pithoro	3	2019-20	6.714
6	Town Committee, Khemejo Par	3	2019-20	4.756
7	Town Committee, Kunri	3	2020-21	4.625
8	Town Committee, Digri	6	2019-20	4.027
9	Town Committee, Samaro	9	2019-20	3.733
10	Town Committee Mirwah Gorchani	6	2020-21	3.694
11	Town Committee, Jhuddo	7	2019-20	2.734
12	Town Committee, Hingorno	6	2019-20	2.293
13	District Council, Umkerkot	3	2020-21	2.251
		5	2019-20	1.867
14	Town Committee, Diplo	5	2019-20	1.897
15	Town Committee, Shadi Palli	3	2019-20	1.810
16	Town Committee, Chhor Old	3	2019-20	1.090
17	District Council, Tharparkar	5	2020-21	0.911
18	District Council, Mirpurkhas	1	2020-21	0.636
11	Non-imposition of liquidated damages for delayed works - Rs3.068 million			
i	Municipal Committee, Umerkot	3	2019-20	2.457
ii	Town Committee Pithoro, Umerkot	5	2019-20	0.611

SHAHEED BENAZIRABAD DIVISION

[Rs. in million]

Sr. No.	Description	AIR Para	F.Y	Amount
1	Irregular payment of salary without Biometric Verification			
i	Municipal Committee, Tando Adam	12	2020-21	151.694
2	Unjustified expenditure on self-generated quotations/vouchers			
i	Town Committee, Bucheri	03	2019-20	0.715
3	Less recovery of stamp duty			
i	Municipal Committee, Khipro	02	2019-20	0.139
4	Over payment on account of TA/DA			
i	Town Committee, Mehrabpur	08	2020-21	0.109

[Rs. in million]

Sr. No.	Description	AIR Para	F.Y	Amount
5	Loss of revenue due to closure of shopping Centre			
i	Town Committee, Jam Nawaz	05	2019-20	0
6	Irregular expenditure on hiring of contingent staff - Rs6.824 million			
i	Town Committee, Bucheri	10	2019-20	6.824
7	Irregular hiring of legal advisor - Rs0.480 million			
i	Town Committee, Bhiria City	3	2020-21	0.480
8	Unjustified creation of excess posts - Rs57.360 million			
i	Municipal Committee, Sanghar,	5	2019-20	57.360
9	Irregular payment of pension - Rs198.654 million			
1	District Council Sanghar	5	2020-21	85.933
2	District Council Naushahro Feroze	7	2020-21	23.950
3	Municipal Committee Moro	4	2020-21	22.549
4	Town Committee Sakrand	4	2020-21	20.221
5	Town Committee Kandiaro	15	2020-21	13.999
6	Town Committee Shahpur Chakar	10	2020-21	10.281
7	Municipal Committee Sinjhor	6	2020-21	6.922
8	Town Committee Mehrabpur	11	2020-21	6.762
9	Town Committee Bhiria Road	4	2020-21	3.374
10	Town Committee Berani	6	2020-21	3.248
11	Town Committee Bhiria City	4	2020-21	1.415
10	Non-execution of contract agreements - Rs108.749 million			
i	District Council Sanghar	12	2020-21	52.781
ii	District Council Naushahro Feroze	2	2020-21	24.871
iii	Municipal Committee Shahdadpur	5	2020-21	23.301
iii	Town Committee Bhiria City	5	2020-21	5.894
iv	Town Committee Sakrand	7	2020-21	1.902
11	Unjustified distribution of goods among needy persons - Rs32.988 million			
i	District Council Naushahro Feroze	8	2020-21	28.759
ii	Town Committee Bandhi	4	2019-20	2.358
iii	Town Committee Jam Sahib	7	2019-20	1.871
12	Irregular clearance of liabilities - Rs12.428 million			
i	Town Committee, Mehrabpur	6	2020-21	11.241
ii	Town Committee, Shahpur Chakar,	4	2020-21	1.187
13	Non-maintenance of log books			
1	Municipal Committee Moro	2	2020-21	10.485
2	Municipal Committee Shahdadpur	12	2020-21	10.479
3	Municipal Committee Tando Adam	5	2020-21	9.985
4	Town Committee Sakrand	3	2020-21	6.349
5	Town Committee Shahpur Chakar	8	2016-20	4.498
		7	2020-21	2.044
6	Town Committee Berani	5	2019-20	5.501
7	Town Committee Mehrabpur	7	2020-21	5.449
8	Municipal Committee Sinjhor Sanghar	5	2019-20	1.068
		4	2020-21	4.469
9	Town Committee Kandiaro, District Naushahro Feroze	8	2020-21	4.516

[Rs. in million]

Sr. No.	Description	AIR Para	F.Y	Amount
10	Town Committee Kandhari	7	2019-20	0.287
11	Municipal Committee Sanghar	4	2019-20	4.339
12	Town Committee Bhirya City	8	2019-20	3.875
		7	2020-21	1.030
13	Town Committee Darya Khan Mari	7	2019-20	4.027
14	Town Committee Jatia Sanghar	8	2019-20	3.557
15	District Council Sanghar	3	2020-21	3.156
16	District Council Naushehro Feroze	7	2019-20	0.937
		11	2020-21	1.698
17	Municipal Committee Khipro	8	2019-20	2.744
18	Town Committee Jam Sahib	3	2019-20	2.482
19	Town Committee Khadro Sanghar	7	2016-20	1.418
20	Town Committee Jam Nawaz Ali	4	2019-20	1.872
21	Town Committee Bucheri	9	2019-20	1.085
22	Town Committee Shahpur Jahnia	3	2019-20	1.028
23	Town Committee Bhiria Road	8	2020-21	0.329
24	Town Committee Perumal	3	2019-20	0.559
25	Town Committee Bandhi	5	2019-20	0.549
14	Non-maintenance of stock register			
1	District Council Naushahro Feroze	14	2020-21	29.647
2	Municipal Committee Tando Adam	6	2020-21	6.963
3	Town Committee Jatia Sanghar	6	2019-20	4.539
4	Town Committee Bandhi	2	2019-20	4.933
5	Town Committee Khadro	5	2016-20	3.864
6	Municipal Committee Moro	9	2020-21	3.011
7	Municipal Committee Sanghar	2	2019-20	3.010
8	Town Committee Bucheri	7	2019-20	2.546
9	Town Committee Mehrabpur	12	2020-21	2.176
10	Town Committee Perumal	11	2019-20	1.412
11	Town Committee Kandiaro	9	2020-21	1.380
12	Town Committee Jam Sahib	9	2019-20	1.172
13	Municipal Committee Sinjhor	4	2019-20	0.553
		3	2020-21	0.635
14	Municipal Committee Khipro	7	2019-20	0.697
15	Town Committee Sakrand	6	2020-21	0.612
16	Town Committee Bhirya Road	10	2020-21	0.522
17	Town Committee Berani	4	2019-20	0.485
18	Town Committee Shahpur Chakar	5	2020-21	0.475
19	Town Committee Darya Khan Mari	6	2019-20	0.289

LG & Housing Town Planning Departemnt

Annex-SLG1(i): Summary position of response by the management and Audit Comments (Non Production of record)

S. No	Name of Entity	AIR Para No.	Brief Reply of the management	Audit Comments
1	Secretary, Local Government & Housing Town Planning F.Y 2020-21	01	This management in reply stated that out of Rs295.742 million an amount of Rs21.022 million regarding payment to M/S Nespak & NED University, any expenditure on this account was not incurred by this department. They added that they have issued a letter dated 30-11-2021 to Finance Department, Government of Sindh for clarification as the same amount has been utilized under the head of Account "A-05270 to Other" under the cost center KQ-0574 with a difference of Rs72.653 million.	The reply of the management was an interim response; whereas the final status of the same transaction was not intimated till finalization of this report.
		06	The management in reply stated that the funds of Rs3.398 million (payment to a vendor M/S Kareemi Automobiles) were not utilized by the department. They added that they have taken up the matter for clarification through a letter dated 3 rd December 2021 to Finance Department, Government of Sindh.	The reply of the management was an interim response; whereas the final status of the same transaction was not intimated till finalization of this report.
2	Sindh Master Plan Authority F.Y 2019-20	7	Personal files of officers/staff of Sindh Master Plan Authority were not produced because majority of officers had been repatriated to their parent offices i.e, KDA and KMC along with personal files	The reply was not convincing as the management did not furnish the details of transferred officers alongwith evidence of repatriation.

Annex-SLG1(ii): Non-Production of Record

[Rs. in million]

Sr. No.	Name of offices	AIR Para	F. Y.	Description	Amount
1	Secretary, Local Government Department, Sindh	1	2020-21	Grants in Aid to NED University, Nespak (Pvt) Ltd and Development related expenditure	295.742
		6	2020-21		3.399
2	Project Director, Local Govt Project, Hyderabad	1	2020-21	Development related record	-
3	Sindh Solid Waste Management Board	2	2019-20	Establishment related record	-
		2	2020-21	Purchase of 7 laptops	1.672
		7		Non- hiring the services of consulting firm for 3 rd party Monitoring & Evaluation despite availability of funds	74.500
4	Sindh Master Plan Authority	7	2019-20	Establishment related record	-
		10	2020-21	Advances to employees	0.215
5	Sindh Building Control Authority	1	2020-21	i Record of NOCs and Occupancy Certificates issued for Public Sale Projects to the Builders & Developers ii Record of NOCs issued for construction of high-rise buildings alongwith the detail of NOCs cancelled. iii Record regarding regularization of buildings iv Record of Promotions	-
6	Project Director, Local Government Project Karachi	1	2020-21	Development related record	30.107
		2			861.670
		10			-
Total					1,267.305

Annex-SLG 2: Award of development works through direct contracts

P.D Local Government Project, Karachi AIR Para.12 F.Y 2020-21						
S. No	Name of work	Name of Contractor	Work Order No. & Date	Sanctioned Cost	Contractor Profit (20%)	Performance Security 10% of cost
1	Repair & maintenance of different portion of major roads in district East, Karachi	M/s Mansoor Engineering Services	EE/LGP/GoS/76 /2020 dt 03.02.2020	49.979	8.087	4.979
2	Patch repairing & maintenance of roads and allied works in different places at district West Karachi	M/s Innovation Construction International	EE/LGP/GoS/81 /2021 dt 22.03.2021	49.053	6.620	4.005
3	Patch repairing & maintenance of roads and allied works in different places at district East Karachi	M/s Hascon Construction Company	EE/LGP/GoS/80 /2021 dt 22.03.2021	49.696	6.447	4.969
4	Patch repairing & maintenance of roads and allied works in different places at district Malir	M/s R.K Construction & Co	EE/LGP/GoS/85 /2021dt26.03.3021	49.978	6.574	4.978
5	Improvement and rehabilitation of street lights at various roads of KMC	M/s Star Construction Company	EE/LGP/GoS/78 /2021 dt 19.03.2021	49.483	-	4.948
6	Improvement/repair and maintenance of roads due to heavy rain and damaged trunk sewerage line including cleaning of sump for underpasses and drains at Punjab colony, Clifton, Mehran Hotal and Drigh road, Karachi	M/s Tahir & Company	EE/LGP/GoS/75 /2020 dt 27.11.2020	49.930	7.568	4.930
7	Improvement/repair and maintenance of roads due to heavy rain and cleaning of Nullah at water pump chowrangi to Sakhi Hassan chowrangi, Karachi	M/s Ghause Builders	EE/LGP/GoS/76/ 2020 dt 27.11.2020	49.773	7.612	4.977
Grand Total				347.892	42.908	33.786

Annex-SLG 3: Irregular approval of building plan/completion certificate due to illegal conversion

Sr. No.	AIR Para No	Plot No/ description & date of approval	Name of owner	Total Area of Plot	No. of Floors	Irregularity
1. Regional Director, SBCA, Larkana						
1	36	C.S. No.1897 Ward-B, Ansari Muhalla, Larkana (dated 01-01-21)	Mr. Qurban Ali S/o Muhammad Ali Shaikh	208.5 Sq yds	B+G+2 nd floor	Management approved two completion certificates under the title of commercial land use. However, report dated 14-02-20 submitted by Mukhtiarkar was forged by writing "Commercial" just below the typed word "Residential".
		C.S. No.1937/10 at Karma Bagh Muhalla Larkana (dated 08-01-21)	Mr. Dileep Kumar	98.2 Sq yds	G+3 rd floor	Report dated 08-01-20 submitted by Mukhtiarkar indicated that the plot in question was for residential purpose; whereas completion certificate was issued under "Commercial" category.
2. Regional Director, SBCA Sukkur						
2	32	Plot out of C.S.No.228 along G.T. Road, Odharwali Ghotki	Aftab Ahmed	76.23 Sq Yds	Ground Floor	Management issued completion certificate as on 07-07-20, whereas, the said land was allocated under the category of an agriculture land in the sale deed but conversion of same was not found on record.
3	34	Plot C.S No.1672, 1673 & 1695, Ward-B, Bagh-e-Hayat Ali Shah Sukkur, (Public Sale Project, Ground + 5 Floors)	Abdul Aziz Memon	430.66 Sq Yds	Ground+ 5 Floors	Management issued completion certificate for commercial purpose as on 16-09-20, whereas, plot falls in the residential category but conversion of same was not found on record.
3. Regional Director, SBCA Hyderabad						
4	20	Plot # 138 (700 Sq. Yds) Block-E, Unit # 6, Latifabad (Living Icon-II)	Mr. Zulficar Ahmed Farouqui	700 Sq Yds	(B + G + 6 Floor only)	SBCA issued NOC for Public Sale Project (Commercial purpose) on 03-10-2017 without approval of lessor (HMC) as conversion of plot from residential to commercial purpose which was withheld vide letter dated 16-02-17.

Annex-SLG 4: Inaction against illegal private housing schemes

Sr. No.	Name of scheme	District	
1	Paradise Housing Project	Thatta	
2	Shah Town		
3	Gulshan.e.Shahbaz		
4	Gulshan.e.Ibrahim Housing Schemes		
5	26 different illegal housing schemes		
6	Adil Town	Badin	
7	Abid Town		
8	Ali Town		
9	Citizen Colony		
10	Gulshan-e-Raza		
11	Haider Town		
12	Haji Muhammad Bux & Haji Anwar Chandio		
13	Haji Muhammad Bux		
14	Ilyas Colony		
15	Ishaque Kumbhar Housing Scheme		
16	Itefaq Colony		
17	Jan Muhammad Junejo Housing Scheme		
18	Jilani Town		
19	Kainat Nagar		
20	Lal Housing Scheme		
21	Madina Town		
22	Madni Town		
23	Marvi Town		
24	Mehmoodi Town		
25	Model Town		
26	Ghomanabad		
27	Muhammad Sidiq Housing Scheme		
28	Rabbani Town		
29	Rais Hussain Chandio Housing Scheme		
30	Pir Ali Shah Jilani Housing Society		
31	Shahnazw Town Housing schemes		Hyderabad (Rural)
32	Shahab Residency Housing Scheme		
33	Ahmed Garden Housing Scheme		
34	Gulshan.e.Rahim Housinh Scheme		
35	Shahnawz Garden housing scheme		
36	Worde city housing scheme		
37	Aali Modern city housing scheme		
38	Faiz sun city housing scheme		
39	Wood land world housing scheme		
40	Noor garden housing scheme		
41	Hina city housing scheme		
42	Gulshan.e.Iqbal Phase-II Housing scheme		
43	Raza Valley Phase-I & II housing scheme		
44	Hassan Green villas Phase I, II & III		

Sr. No.	Name of scheme	District
45	Resham Town	Umerkot
46	Samad Town	
47	Sehwani Town	
48	Shiv Bhirla Nagar	
49	Orem Nagar	
50	Moomal Town	
51	Madina Tonw	
52	Dewan Town	
53	Al-Rehman Society	
54	Akbar.e.Azam Housing Soeicity	

Annex-SLG 5: Non-observance of prescribed criteria for issuance of NOC to housing schemes

1 Acre = 40 Ghuntas								
Ghunta = 121 Square Yards								
Pursna Residency Housing Scheme, Taluka & District Mirpurkhas having Area of 19 Acres 31 Ghuntas equals 95711 square Yards								
Sr.	Category	Area in percentage			Area in Square Yards			Remarks
		As per Rule	Allowed	Difference	As per Rule	Allowed	Difference	
1	Residential	60	59.02	0.98	57,426.60	56,489.00	937.6	Decreased
2	Commercial	3	3.08	0.08	2,871.00	2,948.00	77.00	Increased
3	Amenities	37	37.69	0.69	35,413.00	36,073.00	660.00	Increased
Ever Green Housing Society, Digri District Mirpurkhas having area 3 Acres 20 Ghuntas equals 16940 Square Yards								
1	Residential	60	56	4	10,164.00	9,486.00	678	Decreased
2	Commercial	3	3.34	0.34	508.00	566.00	58.00	Increased
3	Amenities	37	40.57	3.57	6,268.00	6,873.00	605.00	Increased

Annex-SLG 6: Approval of layout plans without obtaining NOCs from utility agencies

Director, Housing & Town Planning Department Hyderabad a sub ordinate office of Sindh Master Plan Authority, AIR Para.18 F.Y 2019-21				
S. N.	Plaot No	Name of owner	NOC NO	Date
1	Zafar Residency housing scheme "over R.S Nos 93, 694, 695m797,700,701,702 admeasuring area 25 acres sitauted at deh and Tappo dodal Taluka and district Larkana	Zafaruddin	DTP/LRK-102-30 dated 08.06.2021	08.06.2021
2	Hoorian Residency Housing scheme over R.S Nos 167, 169,170, 632 and 633 admeasuring area 10 acres, 3 Ghutas sitauted at Deh Nasaurllah Tapp Dodhai Taluka and District Larkana	Sher Muhammad	DTP/LRK-123/178	09.02.2021
3	Al-Basit Residency housing schemes over R.S Nos 102, admeasuring area 3 acres 23 Ghutas situated at deh Wah Nabi Bux Tapo Larkana	Masooque Ali Jatoi	DTP/LRK-115/17	08.02.2021
4	Jannat-ul-Hassnain Houisng scheme over R.S No.191, 617,621,622,623 admeasuirng area 18 arcres 13 Ghuntas situated at Deh Wah Nabi Bux Tappo Abra Taluka and district Larkana		DTP-LRK-127/199	16.02.2021
5	Gulshan.e.Hamza Housing scheme over R.S No.304,305,306,307,308,309,311,313,315, 316,317,318,319,320,321,322 and 591 admeasuirng area 31 acres 25 Guntas siatuted at deh & tapo Baqa Pur Taluka Bakrani District larkana	Baharuddin	DTP/LRK-112-397	01.12.2020
6	Hamza Gold city houisng scheme over R.S Nos. 752,753,754,755,756 adm area 14 acres 38 Ghuntas Deh Shahnwaz Tapo Baqapur Taluka Bakran District Larkana	Fid Hussain	DTP/Larkana-128/258	03.03.3021
7	Sindh Green Housing scheme over R.S No.332 to 342, 349,368,370 to 372, 391 to 394, 402, 410,427,428,857,858, 863 to 864, 890,894,896, 898 to 900 admeasuring areas 19 acres & 37 Ghutas situated at deh wasleed & dodal Tapo dodai Taluka Larkana	Nisar Ali	DTP/LRK-95/708	03.03.2020
8	Smart city housing scheme over R.S No.66 67 Deh Bugti Baloch and R.S 97 , 98 100,103,104,105,106 & 109 deh Nazar Thariri measruing 30 acres 25 ghutas Tappo Abra Tauka Larkana	Syed Akbar Hussain Rashid	DTP/LRK-101/815	18.05.2020
9	Gulshan.e.Saeed Houisng scheme Phase-II over R.S No.21,22,23/1,24 25,27,28,491,574	Saeed Ahmed Khan	AD/TP/LRK-90/10	22.04.2021

Director, Housing & Town Planning Department Hyderabad a sub ordinate office of Sindh Master Plan Auhtority, AIR Para.18 F.Y 2019-21

S. N.	Plaot No	Name of owner	NOC NO	Date
	adm 25 acres 23 Ghuntas deh Wah Nabi Bux Tapo area Taluka and district Larkana			
10	Larakana Model Town Over R.S No.313,314/1,314/2,314/3, 315,330,321/2..... Adm 58 acres 28 Ghuntas situated Nazar Thariri Tapa Abra Taluka Larkana	Awais Ali	DTP/LRK-99/592	07.02.2020
11	Noor Green valley housng scheme over R.S 11,12, 658.... Adm 60 acres	Noor Ahmed	DTP/LRK-94/729	09.03.2020
12	Bhittai residency housing scheme R.S 42 43... adm 13 acres 30 ghuantas Larkana	Farooque Ahmed	DTP/LRK-117/321	24.11.2020
13	Marjan Sports city housng scheme over R.S No.242 adm 11 acres Taluka & district Larkana	Hassan	DTP/LRK-110/186	02.11.2020
14	New Shah Jahan Housing Scoeity over R.S No.52/1-2 Adm 4 acres Deh 25-Dad, Taluka Nawabshah District Shaheed Benazirabad	Shahzaib Rasheed	DTP/NWB-598/49	20.01.2021
15	Rehman Town Hosuing scheme over R.S No.52/3-4 & 54/2 adm area 3 acres 24 Ghuantas sitauted deh dad Taluka Nawabshah	Muhammad Arshad Javed	DTP/NWB-	20.01.2021
16	Ali Model Town Housing Scheme over R.S No.27, adm area 05 acres 13 ghuntas deh Lal Muhammad Bhinju Taluka Sakrand	Shah Jahan	DTP/NWB-599/55	20.01.2021
17	Ayaz Housing scheme over R.S Nos. 133/1 adm area 4 acres Deh 87-A, Nasrat Taluk Nawabshah District Shaheed Benazirabad	Ghulam Sarwar	DTP/NWB-630/59	20.01.2021
18	Sarwar Housing scheme over R.S No.133/2 A to D adm area 03 acres 20 Ghuntas Deh 87-A, Nasrat Taluka Nawabshah	Ghulam Sarwar	DTP-/NWB-631/58	20.01.2021
19	Hassan Model Town Hosuing scheme Over R.S No. 70/1 to 4 adm area 2 acres 21.75 Ghuntas Taluka Nawabshah Shaheed Banzirabad	Muhammad Arshad Javed	DTP/NWB/640/60	20.01.2021
20	Ashfaque city housing scheme over R.S 135/1 and 135/2 adm area 7 acres 11.5 Ghuntas Deh 87-A, Nasrat Taluka Nawabshah district shaheed Banizarabad	Ghulam Sarwar	DTP/NWB-628/48	20.01.2021
21	Indus valley housing scheme over R.S No.294 and 303 adm area 4 acres 17 Ghuntas sitauted at deh Hala New Tapo Taluka Hala District Matiari	Aijaz Ali	DTP/Matiari-58/378	24.05.2021
22	Ghulam Muhammad City Housing scheme over R.S No.134 adm area 3 acres 20.5 Ghuntas situated at deh Sandhan Taluka Hala District Matiari	Shakeel Ahmed	DTP/Matiari-53/6	06.01.2021

Director, Housing & Town Planning Department Hyderabad a sub ordinate office of Sindh Master Plan Auhtority, AIR Para.18 F.Y 2019-21				
S. N.	Plaot No	Name of owner	NOC NO	Date
23	G.K Taj Residency Housing Scheme over R.S No.s 302 and 179 adm area 3 acres 7 ghuntas at deh 108 Taluka Hussain Bux Mari District Mirpurkhas	Waleed Ahmed Khan	DTP/MPS-396/813	18.05.2020
24	H.A Dream City housing scheme Phase-II over R.S No.10/2, 38/1, 38/2, 39 (Part) adm 6 acres 9/12 Ghuntas sitauted at Deh 107-A Shujabad District Mirpurkhas	Awais	DTP/MPS-466/821	19.05.2020
25	Nazeer & Brothers Housing scheme Hyderabad	Nazeer Ahmed Bux	DTP/Hy-372/146	04.02.2021

KMC AND KW&SB

Annex-KHI1(i): Summary position of response by the management and Audit Comments (Non-Production of Record)

S. No	Name of Entity	AIR Para.	Brief Reply of the management	Audit Comments
1	PD Combined Effluent Treatment Plant (CETP) F.Y 2017-20	1	Total funds released in 2017-20 were Rs400.000 million whereas the expenditure was nil.	The reply is not convincing as no documentary evidence was provided in support of reply.
2	D.G Parks & Horticulture F.Y 2019-20	1	all the 5 development files are now available for due scrutiny	The reply is not convincing as management failed to produce original as well as attested copies of record.
3	Municipal/Metropolitan Commissioner, KMC F.Y 2020-21	2	All record was produced to audit i/c imprest account. Photocopies of supporting bills and invoices are attached	Relevant supporting bills and invoices were not attached with reply, except budget grant authorization sheet. Comments of controlling officer were not obtained and photocopies attached were not attested.
4	Mayor/Administrator KMC F.Y 2019-20 & 2020-21	1	Required record is ready for scrutiny and verification. (Copies of required record are enclosed)	The reply is not convincing as management failed to provide original record.
5	DMD RRG, KW&SB F.Y 2019-20	1	Agreement with PSO for fleet cards may be verified while audit of HRD&A Department, KW&SB. The reconcile expenditure statement may be verified while audit of Finance Department, KW&SB. Revenue statement may be verified while audit of Finance Department, KW&SB. Personal files/service books are available now and being submitted to audit for verification. Allotment letters of vehicles have now been arranged and being submitted to audit for verification.	The reply is not convincing as department failed to produce record.
6	DMD Finance KW&SB F.Y 2019-20	1	Record is now available to produce the audit team as and when they visit. Allotment orders of vehicles, PSO agreement, list of accommodation of staff, service books and reconciliation statement of utility are enclosed.	The reply is not convincing as department failed to produce agreement with PSO, accommodation list with record, reconcile statement of utility.
7	Senior Director Land Anti Encroachment F.Y 2019-20	01	Replied that department is ready to produce audit as and when required in future	Complete record under objection was not produced except progress report of

S. No	Name of Entity	AIR Para.	Brief Reply of the management	Audit Comments
				removal of encroachment at different areas
8	KIHD, F.Y 2020-21	16	Record is handy and available in office which can be verified as and when audit requires or in next audit.	The reply is not convincing as department failed to produce record.

Annex-KHI1(ii): Non-Production of Record

[Rs in million]

S.No	Name of Entity	AIR Para	F.Y	Para Detail	Amount
1	ADP Schemes	21	2019-20	Eligibility of bidder	1,620.860
		1	2020-21	Contractors' profile	241.815
		26	2019-20	Eligibility of bidder	27.828
		8	2019-20	Bidders credentials	445.000
		2	2019-20	Adjustment of Secured Advance	30.428
		13	2019-20	Paid vouchers	2.172
		3	2019-20	Suction vehicles & evidence for withholding of 1/5 th of General sales tax against M/s Meraj Limited	-
		4	2019-20	Handing over/taking over of 4 project vehicles	-
2	PD Combined Effluent Treatment Plant (CETP)	1	2017-20	Paid vouchers	1,039.806
3	Senior Director Municipal Services	1	2019-20	Service books & Personal Files, NAB & court cases, appointments record, accommodation details, vehicles handed over to other Districts / offices and in possession of KMC, off road vehicles, liabilities, agreement 2017-18/2018-19, fees structure for allotment of graves, list of graveyards, contracts for allotment of graveyards & copies of vouchers	725.280
				3	Eligibility of bidder
		1	2020-21	Payment made to PA to MC	-
4	D.G, Parks & Horticulture	1	2019-20	Six development schemes record	119.850
		1	2020-21	12 development schemes	71.926
		5		PC-IV of development of Valika Cricket Ground	19.993
5	Director Safari & Alladin Park	2	2020-21	Service Books and Personal Files	79.286
		1	2020-21	Record of income, Auction/Contract file of Children rides, Record of termination of lease agreement of Alladin Park, Detail of building/space, asset and staff entrusted to contractors, liabilities paid and created during 2020-21, Electricity bills, Bills of daily and monthly diet of animals, approved sanctioned and working strength, deposit challans of stalls.	-
				1	2019-20

[Rs in million]

S.No	Name of Entity	AIR Para	F.Y	Para Detail	Amount
6	XEN Sewerage Jamshed Town	2	2020-21	contractors' profile	31.768
7	XEN Water Jamshed Town	1	2020-21	contractors' profile	26.887
8	XEN KD Civil-II	4	2020-21	Declaration of emergency for direct contracting	26.427
9	XEN Sewerage Saddar Town	3	2020-21	contractors' profile	23.828
10	XEN Purification Plant KW&SB	1	2019-20	contractors' eligibility	15.474
11	Resident Engineer, Dhabeji Division Pumping	3	2020-21	Bidders credentials	15.109
12	Director Council Secretariat	1	2019-20	Printed/unprinted Stationary, POL, M&R vehicles, M&R Computer, Purchase of furniture, AC, Copier, computer equipment	14.995
		14	2019-20	Evidence of deduction of general sales tax for expenditure incurred	1.114
		8	2019-20	Supporting vouchers	1.789
		15	2019-20	Evidence of deduction of income tax	0.295
13	XEN Sewerage Lyari	3	2020-21	Bidders credentials	11.277
		6	2020-21	Tender record (Al-Chishty Enterprise)	4.928
14	XEN Water Saddar Town	1	2020-21	Contractor eligibility	9.802
		3	2020-21	Contractor eligibility	8.290
15	RE Hub Pumping (New & Old)	2	2020-21	Contractor eligibility	9.204
		1	2019-20	Contractor eligibility	10.293
16	Director City Wardens	5		Supporting vouchers	7.783
		1	2018-20	Service books & personal files, Appointments record, history sheet of repairs & detail of employees having government accommodation	-
		8		Record of repair & maintenance of vehicle	2.000
17	Director, Media Management	3	2020-21	contractors' eligibility	5.781
18	XEN Water Gulshan e Iqbal	4	2019-20	contractors' eligibility	5.314
19	XEN Sewerage Gulshan e Iqbal	1	2019-20	contractors' eligibility	5.142
20	XEN E&M Korangi Town	1	2020-21	contractors' eligibility	3.928
21	XEN Water Korangi	1	2020-21	contractors' eligibility	3.806
22	XEN Gharo Division Civil	4	2019-20	contractors' eligibility	2.456
		2	2020-21	contractors' eligibility	8.590

[Rs in million]

S.No	Name of Entity	AIR Para	F.Y	Para Detail	Amount
23	XEN Federal Trunk Main KW&SB	1	2019-20	contractors' eligibility	2.317
24	XEN Water Liaquatabad	2	2019-20	contractors' eligibility	2.000
		1	2019-20	Emergency for spot quotation work	1.700
25	XEN Water North Nazimabad KW&SB	1	2019-20	Declaration of emergency for spot quotation work	1.952
		2	2019-20	contractors' eligibility	0.983
26	XEN Sewerage North Nazimabad	1	2019-20	contractors' eligibility	1.671
27	XEN Sewerage Liaquatabad	3	2019-20	contractors' eligibility	1.600
28	Senior Director, Land Management	11	2020-21	Supporting vouchers of Printed Stationary, Purchase of computer equipments & M&R vehicles	1.242
		1	2019-20	Service books & Personal files, promotions, Government accommodation	-
		1	2020-21	Personal Files, Service Books, Detail of Amenity plots, Detail of encroached property, Enquiries/ NAB/FIA/JIT.	-
29	Municipal Commissioner, KMC	2	2019-20	Supporting vouchers	0.880
		2	2020-21	Supporting vouchers	0.120
30	XEN E&M Lyari Town	2	2020-21	Bidders' credentials	0.699
31	Mayor/Administrator KMC	4	2019-20	Supporting vouchers	0.698
		1	2020-21	Complete record of web Section	-
32	Senior Director, Katchi Abadies	10	2020-21	Supporting vouchers of Printed Stationary, Misc Expenditure, & M&R vehicles	0.578
		1	2020-21	Bank statement, List of mortgages & court cases	-
33	Director, Estate	10	2020-21	Supporting vouchers of Printed Stationary & repair of vehicles	0.393
34	MS Sobhraj Maternity Hospital	1	2019-20	establishment of blood bank along-with all record & detail of rent paid, Newspaper cutting for services hired (NIT)	-
35	P.D Orangi Town Ship	1	2019-20	Cancellation of allotment/Lease of plots for default, appointments details regarding cases in NAB and FIA,	-
		1	2020-21	details regarding matters of land management including transfer, lease and mutations, polices, approvals, orders regarding management of land,	-

[Rs in million]

S.No	Name of Entity	AIR Para	F.Y	Para Detail	Amount
				record of auction of residential and commercial plots to date, details of cases regarding China-cutting of plots.	
36	Senior Director HRM	1	2018-20	Contingency record, record of 94 regularized contract employees, record of promoted officers Service books & Personal Files.	-
		8		Record of promotion & change of cadre	-
		18		Record of NOCs for Ex-Pakistan leave	-
37	Director Charged Parking	1	2019-20	Contingency record, details of employees regularized during 2019-20, Personal Files & Service books, detail of all approved & illegal sites for parking, Litigation cases, list of encroached KMC charged parking sites	-
		1	2020-21	Personal Files & Service books, appointments	-
		6	2021-21	Supporting vouchers	0.272
38	KMDC	1	2019-20	Supporting vouchers	-
39	DMD RRG	1	2019-20	Agreement copy with the PSO for Fleet Cards, Personal Files & Service Books	-
		1	2020-21	Personal Files and Service Books, detail of Bank accounts along with respective Bank Statements.	-
40	DMD Finance	1	2019-20	Accommodation record, Personal Files & Service Books of the Staff, & Agreement copy with the PSO for Fleet Cards	-
		1	2020-21		-
41	Director Finance KMC	1	2019-20	Details regarding promotion cases and up-gradation of posts, Record/Details regarding cases of retired employees including pension, leave encashment, G.P fund cases etc.	-
		1	2020-21	sanctioned/working strength	-
		8	2020-21	repair of main computer system	2.350
		15	2020-21	supporting documents	360.000
		9	2020-21	payments & agreement of POL supply	6.050
42	Director Municipal Utility Charges & Tax Department	1	2019-20	outstanding dues, Service books/personal files, Contractor bills,	-
		1	2020-21	Contractor's credentials, list of defaulters, Sindh Sales Tax deposit Challans, Contingency Vouchers	-

[Rs in million]

S.No	Name of Entity	AIR Para	F.Y	Para Detail	Amount
43	Senior Director, Land Anti Encroachment	1	2019-20	Service books & Personal files accommodation record and auction record	-
		1	2020-21	Supporting vouchers	-
		4	2019-20	supporting record of 11 appointments	-
44	Director General, Technical Services	11	2020-21	Personal files of Officers of M&E, Record relating appointments	-
45	Senior Director, Katchi Abadies	1	2020-21	Bank statement, List of mortgages & List of court cases/matters	-
46	Executive Director KIHD	16	2020-21	Personal files and service books, POL quota to officers, Government accommodation and flats illegally occupied by outsiders, & Details of investment made in HBL of Rs321 million	-
47	XEN (Sewerage) Landhi Town	1	2019-20	Bidders Credentials	8.819
48	XEN Canal Maintenance Division	2	2020-21	Bidders Credentials	8.224
49	Resident Engineer Hub Filter Plant, KW&SB	1	2019-20	Bidders Credentials	6.722
50	XEN (E&M) Landhi Town	1	2019-20	Bidders Credentials	37.289
51	Medical Superintendent Abbassi Shaheed Hospital	17	2020-21	medical/tests without details	3.608
Total					5,163.041

Annex-KHI 2(i): Summary position of response by the management and Audit Comments (Irregular payment of leave encashment)

Sr. No.	Name of Entity	AIR Para No.	Brief Reply of the Management	Audit Comments
1	DMD, Finance KW&SB	10&5	Replied that leave encashment is allowed to KW&SB employees from BS-1 to BS-15 as per agreement between management and Combined Bargaining Agent (CBA) and stopped leave encashment to BS-16 and above.	The reply is not convincing as leave encashment is to be paid only at the time of retirement.
2	XEN, WD, Jamshed Town, KW&SB	4	Replied that payment of leave encashment was made by the management of KW&SB after compliance of all codal formalities.	
3	XEN, Hub Trunk Main Division, KW&SB	3	replied that in pursuance of office order No. KW&SB/HRD&A/LWO/F-1&2/92/152-L dated 13.03.1992, as per item No.22, clause-67 of the agreement between management and CBA vide No. KW&SB/LWO/SECTT/CB A/91/542-L dated 19.06.1991, to allow "Leave Encashment" equal to one month running basic pay to all employees from BS-01 TO bs-15 including selection grade BPS-16.	

Annex-KHI 2(ii): Irregular payment of leave encashment – Rs292.622 million

(Rs in million)

Sr. No.	Name of Entity	AIR Para No	F.Y.	Amount
1	DMD Finance, KW&SB	10	2019-20	54.402
		5	2020-21	3.329
2	XEN Dumlottee Division, KW&SB	7	2019-20	9.701
		5	2020-21	5.388
3	XEN Water Jamshed, KW&SB	4	2019-20	7.623
		4	2020-21	7.052
4	XEN Gharo Division Civil , KW&SB	1	2019-20	7.536
		5	2020-21	2.045
5	XEN Sewerage Korangi, KW&SB	7	2020-21	7.515
		1	2019-20	4.346
6	XEN Karachi Division Civil-I, KW&SB	1	2019-20	7.081
		1	2020-21	6.662
7	XEN Water Gulshan e Iqbal, KW&SB	2	2019-20	6.728
8	Resident Engineer Pipri(P&F) Division KW&SB	3	2019-20	6.662
9	XEN Purification Plant KW&SB	2	2019-20	6.440
10	XEN Water Liaquatabad, KW&SB	3	2020-21	6.382
		5	2019-20	0.187
11	XEN E&M Gulshan e Iqbal, KW&SB	2	2019-20	6.307
12	DMD, RRG, KW&SB	4	2020-21	6.246
13	XEN Water Saddar Town, KW&SB	4	2020-21	6.240
		3	2019-20	5.899
14	XEN Sewerage North Nazimabad, KW&SB	2	2019-20	5.937
15	XEN Hub Filter Plant Mangopir, KW&SB	4	2020-21	5.919
		3	2019-20	2.850
16	XEN E&M North Nazimabad KW&SB	2	2019-20	5.746
17	XEN Sewerage Liaquatabad, KW&SB	3	2020-21	5.659
		5	2019-20	2.990
18	XEN Sewerage Jamshed Town, KW&SB	7	2020-21	5.540
		5	2019-20	2.847
19	XEN Hub Trunk Main Division KW&SB	3	2019-20	5.451
		1	2020-21	1.957
20	XEN Water North Nazimabad KW&SB	4	2019-20	4.915
21	XEN Karachi Division Civil –II, KW&SB	2	2019-20	4.847
		1	2020-21	3.044
22	XEN (Sewerage) Lyari Town, KW&SB	1	2019-20	4.735
		1	2020-21	4.735
23	DMD, HRDA, KW&SB	4	2020-21	4.656
24	XEN Sewerage Saddar Town, KW&SB	5	2020-21	4.363
		2	2019-20	4.362
25	XEN Water Korangi, KW&SB	4	2020-21	4.110
		1	2019-20	0.136
26	XEN Federal Trunk Main KW&SB	3	2019-20	3.754
		1	2019-20	3.170
27	RE NEK - II Pumping & Filter, KW&SB	2	2019-20	3.669
28	XEN CTM City Trunk Main, KW&SB			3.170
29	XEN Sewerage Gulshan e Iqbal, KW&SB	2	2019-20	3.051
30	XEN Water Lyari Town, KW&SB	1	2020-21	2.974
		1	2019-20	2.920

(Rs in million)

Sr. No.	Name of Entity	AIR Para No	F.Y.	Amount
31	XEN Hub Division KW&SB	2	2019-20	2.864
32	Resident Engineer Hub Pumping (New & Old) KW&SB	4	2019-20	2.800
		5	2020-21	0.990
33	XEN E&M Saddar Town, KW&SB	2	2019-20	2.449
34	XEN E&M Lyari Town, KW&SB	1	2020-21	0.847
		1	2019-20	0.810
35	Chief Engineer E&M, KW&SB	8	2019-20	0.240
36	XEN E&M Jamshed, KW&SB	6	2019-20	0.184
37	Director Medical Services KW&SB	7	2019-20	0.160
Total				292.622

Annex-KHI 3: Irregular expenditure by splitting procurement to avoid open tender

8. Director Council Secretariat, KMC AIR Para.09 F.Y 2019-20						
Sr. No.	Invoice#	Date	V#	Agency	Head	Amount
1	4889	11.01.2018	4381	M/S A.R Heryana Construction	Purchase of Computer System	99,600
2	4890	11.01.2018	4382	M/S A.R Heryana Construction	Purchase of Computer System	99,000
3	4827	17.01.2018	6873	M/S Techsys& Co	Purchase of Computer System	99,000
4	5029	17.01.2018	6875	M/S Techsys& Co	Purchase of Computer System	99,000
5	5028	17.01.2018	6874	M/S Techsys& Co	Purchase of Computer System	99,000
6	5030	17.01.2018	6876	M/S Techsys& Co	Purchase of Computer System	99,000
7	3375	06.12.2018	4583	M/S Rana Enterprises	Unprinted Stationary	66,900
8	3381	06.12.2018	4579	M/S Shamim Enterprises	Unprinted Stationary	87,780
9	3380	06.12.2018	4588	M/S Rana Enterprises	Unprinted Stationary	84,960
10	3369	06.12.2018	4581	M/S Shamim Enterprises	Unprinted Stationary	40,950
11	3370	06.12.2018	4578	M/S Shamim Enterprises	Unprinted Stationary	83,000
12	3372	06.12.2018	4585	M/S Rana Enterprises	Unprinted Stationary	40,500
13	3373	06.12.2018	4589	M/S Rana Enterprises	Unprinted Stationary	75,000
14	3374	06.12.2018	4582	M/S Rana Enterprises	Unprinted Stationary	30,450
15	3376	06.12.2018	4580	M/S Shamim Enterprises	Unprinted Stationary	55,950
16	3378	06.12.2018	4587	M/S Rana Enterprises	Unprinted Stationary	43,500
Total						1,203,590

Annex-KHI 4: Execution of agreement after completion of works - Rs36.399 million

1.XEN Lyari Town Sewerage, KW&SB AIR Para. F.Y 2019-20						
S. No	Work Order/ Date	Name of work	Name of Contractor	Work Completed On	Agreement Executed On	Amount
1	54/ 28.01.2020	Replacement of Sunk Down/Damaged 18" , 15" , 12" Dia RCC Sewer Line at Usman Park, R.O Plant Via Tannery Road, Layari Town (Sew), District South-A, KW&SB	M/S Al-Chishty Enterprises	26.11.2019	28.01.2020	4,928,018
2	55/ 28.01.2020	Replacement of Sunk Down/Damaged 18" , 15" , 12" Dia RCC Sewer Line at Punghoori Office, Towards Dubai Choke, (Lyari General Hospital) via Tannery Road, Layari Town (Sew), District South-A, KW&SB	M/S Al-Chishty Enterprises	26.11.2019	28.01.2020	4,969,775
Sub Total						9,897,793

2.XEN Dumlotee Division, KW&SB AIR Para.06 F.Y 2020-21				
S.No	Contractor & work order	Detail of work	Bill amount	Remarks
1	Techwin Engineering 17/25.11.20	PF 48" dia butterfly valve at university reservoir on 48 " dia & repair of leakages 48" dia PRCC line NN & Gulberg	2,285,391	Period of work 25.11.20 to 4.12.20 and agreement on 23.12.2020
2	Anila Enterprise 4/13.11.20	PF inspection Tee on 48" dia Nub main to repair heavy leakages by internal & external crossing Nala 2K post office..	2,316,329	Period of work 13.11.20 to 23.11.20 and agreement on 21.12.2020
3	Techwin Engineering 13/25.11.20	PF of MS inspection Tee 36 dia at Karachi University Society and Quetta Town Society for repair of leakages internal vatta Scheme-33	2,657,832	Period of work 25.11.20 to 09.12.20 and agreement on 22.12.2020
Sub Total			7,259,552	

2.XEN Dumlotee Division KW&SB, AIR Para.02 F.Y 2019-20

S. No	F. Y	Name Of Contractor	Name Of Wor	Work Started On	Work Completed On	Agreement Date	Bill Amount
1	2018-19	M/S. Mehboob Enterprises	Providing & fixing 36" dia M.S Tee on PRCC pipe line at inside karachi university employees society sector 18/A, Scheme-33	05-04-19	15-04-19	24-06-19	2,182,799
2	2019-20	M/S. Anila Enterprises	Repair of heavy leakages 48", 33" & 24" dia PRCC line at various points of North Nazimabad and Gulberg Town	05-12-19	09-12-19	15-10-20	1,318,976
3	2019-20	M/S. Anila Enterprises	Repair of heavy leakages in 33" dia, 48" dia china & NUB main PRCC by internal & external vatta avoiding unnecessary destruction of the concerned rangers chowki & newly built mosque near board office.	05-12-19	09-12-19	15-10-20	1,720,486
Sub Total							5,222,261

3.XEN Jamshed Sewerage, KW&SB AIR Para.03 F.Y 2019-20

S. No	Name of Contractor	Name of Work	Work Started on	Work completed on	Date of Agreement	Amount
1	M/S. M.A. Khan's Group of Construction	Emergent replacement of 12" dia sunk down RCC sewerage line @ Allam Iqbal Road UC-8	11.05.2020	17.05.2020	23.06.2020	2,232,460
2	M/S. Glories Enterprises	Urgent replacenment of 18" dia sunk down RCC sewer line @ Gul-e-Rana colony.	04.12.2019	10.12.2019	09.03.2020	2,329,489
Sub Total						4,561,949

4.XEN FTM Division, KW&SB AIR Para.06 F.Y 2020-21

S.No	Work order & Date	Contractor	Details	Amount	Remarks
1	7/22.2.21	Anila Enterprise, Provisional wo 7/1.1.21	Repair of heavy leakages external vatta on 24" dia PRCC DC office to SITE to Ghani Chorangi & 24 dia BDM & 33 dia petrol pump to C-pump	1,177,382	Start of work on 1.1.21 to 3.1.21 agreement date 20.1.21
2	13/31.5.21	Techwin Engineering & Construction, Provisional WO 13/17.3.21	Repair of heavy leakages on 33" dia from Gharibabad to Liaqatabad and 24" dia FTM from Nazimabad chorangi to C Pump	2,384,749	Start of work on 17.3.21 to 21.3.21 & agreement date 20.1.21 26.5.21
Sub Total				3,562,131	

5.XEN Jamshed Sewerage, KW&SB AIR Para.02 F.Y 2019-20

S.#	Name of Contractor	Name of Work	Work Started on	Work completed on	Date of Agreement	Amount
1	M/S. Saim & Company	Emergent replacement of 6" & 4" dia damaged AC pipe line by 160 MM & 110 MM PE water pipe line	19.12.2019	26.12.2019	03.02.2020	1,927,008
2	M/S. Saim & Company	Emergent replacement of 8" & 6" dia AC pipe 200MM & 160MM PE pipe line water leakages @ UC-02 & 06.	19.12.2019	26.12.2019	03.02.2020	1,117,085
Sub Total						3,044,093

6.XEN Saddar Town Water, KW&SB AIR Para.05 F.Y 2020-21

Sr.#	Name of Work	Name of Firm	D.O.S	D.O.C	D.O.A	Payment Amount
1	Emergent Replacement Of Old Rusted Damage And Choked 4"Dia 6"Dia A.Cc.I Water Line By 110mm & 160mm P.E Pipe Glass Tower & Lilly Bridge & Repairing The Leakages Of 12"Dia ,15" Dia And 24" Dia At Different Places In Clifton	MS NIMRA TRADE	11-02-2021	24-02-2021	12-04-2021	1.701

6.XEN Saddar Town Water, KW&SB AIR Para.05 F.Y 2020-21						
Sr.#	Name of Work	Name of Firm	D.O.S	D.O.C	D.O.A	Payment Amount
2	Replacement Of Old Rusted ,Damaged And Chocked 8"Dia, 12" Dia A.C C.I Water Line By 200mm & 315mm Polyethylene Pipe At Ram Chander Tample Road And Zainab Market Saddar & Repair The Leakages Of 24 "Dia , 33"Dia & 48" Dia Water Line In Saddar District South	MS KHIZER ENTERPRICES	15-2-2021	26-2-2021	20-04-2020	1.152
Sub Total						2.853
Grand Total in million						36.399

Annex-KHI 5: Award of works to unregistered contractors – Rs32.829 million

1.XEN Gharo Division Civil KW&SB, AIR Para.02 F.Y 2019-20			
S. No.	Name of Work	Name of Contractor	Amount
1	Emergent repair of major leakages in PRCC rising main no. 02 Externally & internally & minor Leakages repair internally by caulking with spun yarn rope & land wool from Dhabeji.	M/s. Hawan Constructions	2,076,551
2	Emergent repair of burst in '72' dai PRCC Rising main line no 01 at chain age 6+000 between N/Highway P/Railway line	M/s. Hawan Constructions	4,826,986
3	Maintenance of service road colony urgently for movement of VVIP from tempering constructed helipad for inauguration of 100MGD P/H Dhabeji	M/s. Arham Enterprises	2,660,819
Sub Total			9,564,356

2.R.E Hub Filter KW&SB, AIR Para.03 F.Y 2020-210				
S. No	Name Of Work	Name Of Firm	W. Order & Date	Amount
1	Providing And Laying Pvc Insolated 4 Core, 25mm ² Cable At Hub Filter Plant.	M/S. Bajwa Engineering.	11 /17-02-2021	1,999,351
2	Repairing And Maintenance Rewinding Of 800 Kva And 750 Kva Transformer At Hub Filter Plant Kw&Sb.	M/S. Al-Habib Construction & Co	17 /17-05-2021	2,496,500
3	Providing & Fixing CCTV Equipments At Hub Filter Plant, Kw&Sb.	M/S. Zain Enterprises	27 /25-06-2021	1,996,975
4	Providing And Laying PVC 4-Core Cable 25mm ² And Excavate Of Work At Hub Filter Plant Kw&Sb.	M/S. Trust Construction co	Nil/ Nil	1,498,862
Total				7,991,688

3.XEN K.D Civil-II KW&SB, AIR Para.03 F.Y 2019-20			
S. No.	Name of Work	Name of Contractor	Amount
1	Providing and fixing inspection Tee on 54'' dia PRCC New Pipri Trunk main from STEEL Mill Bridge to Cattle Colony and repair of chronic leakages internally.	M/s. Saim & Co	2,379,759
2	Repair of heavy leakages (external) on 72'' dia PRCC at rd-450 and making neck 18'' dia on 72'' dia M.S pipe including internal leakages on same trunk main at Staff Colony Pipri Filter Plant along service road.	M/s. Parvez Ahmed & Co	2,174,864
Sub Total			4,554,623

4.XEN K.D Civil-I KW&SB, AIR Para.02 F.Y 2019-20			
S. No.	Name of Work	Name of Contractor	Amount
1	P/L Work of new Sewerage Line at T&C Staff Colony	M/s. Behzad Enterprises	638,734
2	Repair & maintenance work of 03 Nos Rooms behind the Block-B at 9 th Mile Karasaz	M/s. Barang Construction Co	1,700,195
3	Repair & maintenance work of P.R.O Department 1 st Floor 9 th Mile Karsaz	M/s. Arain Constructions	1,961,777
Sub Total			4,300,706

5.Director Safari, KMC AIR Para.12 F.Y 2020-21				
S. No	Work Order # Date	Name of Contractor	Item Description	Amount
1	2111 10/7/2020	M/S Pel Ent.	Supply of preventive medicines for the control of Tuberculosis amongst wild animals of Safari	1,540,300
2		Haider Enterprises	Rights for collection of Parking FEE of Safari Park	2,415,000
Sub Total				3,955,300

6.XEN Korangi E&M KW&SB, AIR Para.01 F.Y 2019-20				
S. No	W.O. No & Date	Name of work	Name of Contractor	Gross Amount
1	11/ 21-2-20	Replacment of defective accessories of electrical panel # 3 (60 HP) at Korangi town 5 1/2 water pumping station Korangi	Maha Ent.	149,500
2	14/ 51-6-20	Urgent repair and maintenance work of DWT type B/12 B-4(60 HP) set #1 48-B water pumping station Korangi	Al-RahXENm & Co.	147,830
3	07/ 16-3-20	Urgent replacement of MCU box parts & overhauling for 60 HP motor set # 2 at Bilal colony pumping station Korangi	M.H. Khan Ent.	99,403
4	06/ 16-3-20	Urgent rewinding and mechanical at DWT pump type B12-B 60 HP motor set # 2 at 48-B pumping station	M.H. Khan Ent.	99,829
5	Nil/ 13-3-20	Urgent repair and electrical work of 33-E and Nasir colony pumping station Korangi	Rohan Hussain Associates	297,944
6	Nil/ 13-3-20	Rewinding of electric motor # 1 (60 HP) & replacement of ball bearings at 48-B water pumping station and urgent R/M work of DWT pump type B/12, B/4 (60 HP) set # 2 at Nisar colony water pumping station	Rohan Hussain Associates	298,869
7	13/ 15-6-20	Urgent rewinding & electrical and mechanical work (100 HP) motor set # 2 at Korangi 5 1/2 no, Korangi town	Al-RahXENm & Co.	299,678
Sub Total				1,393,053

7.XEN City Trunk Main (CTM) KW&SB, AIR Para.02 F.Y 2019-20			
S. No.	Name of Work	Name of Contractor	Amount
1	Providing and fixing of inspection TEE for Vatta no. 54” dia PRCC City Trunk Main at Chase Super Market near Central Jail to Aisha Park (Awami Pump) at Kashmir Road Jamshed Town, Karachi	M/s. Techwin Engineering & Consultats	1,068,884
Sub Total			1,068,884
Grand Total in million			32.829

Annex-KHI 6: Non-recovery of outstanding dues – Rs7,047.571 million

[Rs. in million]

Sr. No	Name of Entity	AIR Para	F. Y	Description	Amount
1	DM RRG, KW&SB	7	2020-21	Rrecovery water charges from Bulk & Retail customers	6,601.78
		9		Ccollection against new water connection charges	31.372
2	PD Orangi Town Ship, KMC	6	2019-20	Outstanding dues of property (PTCL, KE & Police)	204.852
		4	2020-21		102.426
3	SE Hydrants, KW&SB	4	2020-21	Water supply charges through tankers to Government functionaries	19.168
4	Director Safari & Alladin Park, KMC	22	2020-21	Short recovery of rent of land lease of Alladin Park	35.305
		30		Short recovery of instalments of income from contractors	3.177
		3		Recovery of income from Children Rides contract	1.362
		31		Outstanding dues from contractors (Bhoot Bangla, Jumping castle, cafeteria, Gate entry & Parking)	1.148
5	KMDC, KMC	8	2019-20	Outstanding students fee	19.528
6	Director, Zoo, KMC	1	2020-21	Ccollection of auction amount	2.182
7	PD S-III	4	2019-20	Water Charges	18.861
8	ADP Schemes	1	2019-20		2.225
		11	2020-21		0.805
		18	2020-21		0.794
		12	2019-20		0.716
		8	2020-21		1.274
9	DG Parks & Horticulture	11	2019-20		0.596
		Total			

Annex-KHI 7(i): Summary position of response by the management and Audit Comments (Non-deposit of taxes)

Sr. No.	Name of Entity	AIR Para No.	Brief Reply of the Management	Audit Comments
1	Executive Engineer Sewerage Jamshed Town, KW&SB	6	replied that All the taxes have deposited into finance department relevant head and finance department has been requested to provide details of deposited income tax. Progress will be furnished at the earliest	The reply is not convincing as department failed to provide evidence of deposit of income tax.
2	(Executive Engineer, Water Jamshed Town, KW&SB	5	replied that All the taxes have deposited into finance department relevant head and finance department has been requested to provide details of deposited income tax. Progress will be furnished at the earliest.	The reply is not convincing as department failed to provide evidence of deposit of income tax.
3	Deputy Managing Director, RRG, KW&SB	6	replied that All the taxes have been deposited into finance department relevant head and finance department has been requested to provide details of deposited income tax and progress will be furnished at the earliest.	The reply is not convincing as department failed to provide evidence of deposit of income tax.
4	Deputy Managing Director, Finance KW&SB	4	replied that Deducted income tax from pay was deposited into FBR account within time. FBR statement u/s 149 of income tax ordinance is attached for verification.	The reply is not convincing as department did not provide evidence of amount deposited as per list of observation. Moreover, original record as per statement is required for verification.
5	Director, Zoo KMC	4	replied that deduction of Income Tax is consistently made centrally by Finance & Accounts Department, KMC on expenditure relating to purchase of Dietary Article according to prevalent rules/law, which is duly counter checked / verified by the Assistant Director Local Fund Audit. Such deduction is deposited by the Finance Department, KMC as per the exiting practice, which may be ascertained/ verified on as and when desired.	The reply is not convincing as department failed to provide evidence of deposition of deducted income tax.

Sr. No.	Name of Entity	AIR Para No.	Brief Reply of the Management	Audit Comments
6	XEN Hub Trunk Main Division, KW&SB	5&7	replied that final payment authority is Finance Department, KW&SB, which deducted the income tax and issued cheques to contractors.	The reply is not convincing as division did not provide evidence of deposit of income tax as per statement.
7	Executive Director, Karachi Institute of Heart Diseases, KMC	2&5	replied that Deducted tax has been deposited in relevant head of account and challans are enclosed for verification.	The reply is not convincing as original challans were not produced.
8	Administrator/Mayor Secretariat) KMC	4	replied that proof of deposit of deducted taxes of bills pertaining to Administrator office will be furnished to audit after obtaining from finance department in due course of time.	The reply is not convincing as original challans were not produced.
9	Managing Director) KW&SB	3	replied that fFinal payment authority is Finance Department, KW&SB, which deducted the income tax and issued cheques to contractors.	The reply is not convincing as division did not provide evidence of deposit of income tax as per statement.

Annex-KHI 7(ii): Non-deposit of taxes – Rs340.973 million

[Rs. in million]

Sr. No.	Name of Entity	AIR Para	F.Y	I.T	SST	GST	Total Amount
1	Director Finance KMC	4	2019-20	105.474	14.174	0.801	120.449
2	Director General, Technical Services (TS)	3, 25	2020-21	75.328	-	-	75.328
3	Director Medical Services KW&SB	3	2019-20	26.449	-	-	26.449
		3	2020-21	15.090	-	-	15.090
4	XEN Sewerage Jamshed Town	6	2020-21	8.380	-	-	8.380
		6	2019-20	5.530	-	-	5.530
5	XEN Sewerage Saddar Town	3	2019-20	6.844	-	-	6.844
6	DMD, RRG	2	2020-21	2.932	-	1.893	4.825
		10	2019-20	2.641	-	-	2.641
7	ADP Schemes	14	2019-20	3.774	-	-	3.774
		10	2020-21	3.012	-	-	3.012
8	RE NEK - II Pumping & Filter	4	2019-20	3.378	-	-	3.378
9	XEN Water Jamshed	5	2019-20	3.348	-	-	3.348
		7	2020-21	3.154	-	-	3.154
10	XEN Sewerage Gulshan e Iqbal	3	2019-20	2.915	-	-	2.915
		5	2019-20	-	-	0.495	0.495
11	XEN Sewerage North Nazimabad	3	2019-20	2.705	-	-	2.705
12	DMD, Finance	6	2020-21	2.648	-	-	2.648
		6	2019-20	2.200	-	-	2.200
13	Director Charged Parking	23	2019-20	-	2.607	-	2.607
		22	2019-20	2.005	-	-	2.005
14	RE Dhabeji Division Pumping	4	2020-21	2.498	-	-	2.498
15	XEN (Sewerage) Lyari Town, KW&SB	8	2019-20	2.477	-	-	2.477
16	Senior Director Municipal Services	5	2019-20	2.477	-	-	2.477
17	Director Safari & Aladin Park KMC	8	2019-20	2.404	-	-	2.404
		27	2020-21	1.697	-	-	1.697
18	Director, Zoo	4	2020-21	2.304	-	-	2.304
19	XEN E&M Gulshan e Iqbal	3	2019-20	2.181	-	-	2.181

[Rs. in million]

Sr. No.	Name of Entity	AIR Para	F.Y	I.T	SST	GST	Total Amount
20	XEN Hub Trunk Main Division	5	2020-21	2.031	-	-	2.031
		7	2019-20	1.168	-	-	1.168
21	Media Management	1	2019-20	0.746	0.967	-	1.713
22	XEN Water North Nazimabad KW&SB	3	2019-20	1.577	-	-	1.577
23	XEN E&M Saddar Town	1	2019-20	1.512	-	-	1.512
24	PD Combined Effluent Treatment Plant (CETP)	3	2017-20	1.445	-	-	1.445
25	Director, Media Management	6	2020-21	0.607	0.784	-	1.391
26	XEN (Water) Lyari Town, KW&SB	4	2019-20	1.336	-	-	1.336
27	XEN Purification Plant KW&SB	6	2019-20	1.308	-	-	1.308
28	XEN Water Saddar Town	4	2019-20	1.208	-	-	1.208
29	Director Solid Waste Management KMC	5, 7	2019-20	0.819	-	-	0.819
30	XEN Dumlottee Division	2	2020-21	0.874	-	-	0.874
		6	2019-20	0.740	-	-	0.740
31	XEN Hub Division KW&SB	5	2019-20	0.863	-	-	0.863
32	XEN E&M Jamshed	1	2019-20	0.844	-	-	0.844
33	XEN Canal Maintenance Division	3	2020-21	0.762	-	-	0.762
34	Resident Engineer Pipri(P&F) Division KW&SB	4	2019-20	0.737	-	-	0.737
35	XEN Federal Trunk Main (FTM)	2	2020-21	0.697	-	-	0.697
		2	2019-20	0.206	-	-	0.206
36	XEN Water Gulshan e Iqbal	1	2019-20	0.607	-	-	0.607
37	XEN E&M North Nazimabad KW&SB	1	2019-20	0.578	-	-	0.578
38	ED, KIHD	2, 5	2019-20	0.514	0.118	-	0.632
39	XEN Sewerage Liaquatabad	4	2019-20	0.470	-	-	0.470
40	XEN E&M Lyari Town	4	2019-20	0.435	-	-	0.435

[Rs. in million]

Sr. No.	Name of Entity	AIR Para	F.Y	I.T	SST	GST	Total Amount
41	XEN Water Korangi Twon KW&SB	6	2019-20	0.415	-	-	0.415
42	Director Store & Procurement	2	2019-20	0.394	-	-	0.394
43	XEN Water Liaquatabad	3	2019-20	0.361	-	-	0.361
		1	2020-21	0.142	-	-	0.142
44	XEN CTM City Trunk Main	5	2019-20	0.279	-	-	0.279
45	Administrator/Mayor Secretariat	4	2020-21	0.158	0.104	-	0.262
46	XEN Sewerage Liaquatabad	1	2020-21	0.228	-	-	0.228
47	DMD HRDA	9	2019-20	0.214	-	-	0.214
48	XEN KD Civil -I	5	2020-21	0.194	-	-	0.194
49	MS Abbasi Shaheed Hospital	12	2020-21	0.187	-	-	0.187
50	XEN E&M Liaquatabad	1	2019-20	0.161	-	-	0.161
51	MD KW&SB	3	2019-20	0.149	-	-	0.149
52	Director Store & Procurement	7	2020-21	0.137	-	-	0.137
53	XEN KD Civil-II	5	2020-21	0.082	-	-	0.082
Total				43.228	4.580	3.189	340.973

Annex-KHI 8: Non-adjustment of advances – Rs230.986 million

1.Senior Director, Finance KMC, AIR Para.12 F.Y 2020-21			
Sr. No.	Name/Designation of Officers	Date of Drawl of Advances	Outstanding amount
1	EDO Health CDGK	15.09.2011	500,000
2	EDO Health CDGK	19.09.2011	500,000
3	TMO Jamshed Town	21.09.2011	20,000,000
4	EDO Health CDGK	29.09.2011	5,600,000
5	TMO Jamshed Town	21.10.2011	20,000,000
6	EDO Veterinary Services	31.10.2011	200,000
7	DO Protocol	03.12.2011	50,000
8	DO C.D.D	10.12.2011	78,000
9	Director Zoo	28.12.2011	400,000
10	Senior Director, Municipal Utility Charges	17.01.2012	25,000
11	DG (T.S) KMC	10.02.2012	3,310,498
12	Director, Vehicle	14.02.2012	10,000
13	EDO, CDD, CDGK	22.02.2012	175,000
14	Superintendent Engineer (E&M) KMC	15.03.2012	1,439,465
15	Project Director, CCIS (IT) CDGK, KMC	26.03.2012	80,000
16	Sr.Director, CS & R, KMC	08.05.2012	12,430,600
17	Sr.Director, CS & R, KMC	08.05.2012	25,000
18	Director, Education, KMC	11.05.2012	1,140,000
19	Director, Safari & Aladin Park	23.05.2012	1,154,000
20	Chief Engineer, East	30.05.2012	1,999,500
21	Director, Charged Parking	06.06.2012	518,000
22	Director, Education, KMC	28.08.2012	5,000
23	Director, A&A, CS&R	17.09.2012	200,000
24	Director, Works & Services	08.10.2012	1,552,000
25	TMA's	23.10.2012	9,500,000
26	Director, A&A, CS&R	17.09.2012	25,000
27	Director, A&A, CS&R	17.09.2012	300,000
28	Chief Engineer (E&M)	28.11.2012	9,087,679
29	Sr. Director, M&HAS (Dr. Ata Das)	04.12.2012	43,800
30	Director, Zoo	14.12.2012	300,000
31	Secretary, High Court Bar Associate	02.01.2013	24,000
32	Director, A&A, CS&R	17.09.2012	100,000
33	Director, A&A, CS&R	17.09.2012	80,000
34	Director, Medical Services	20.02.2013	200,000
35	DG (T.S) KMC	27.02.2013	2,000,000
36	Director, R&MA	13.03.2013	13,110,000
37	Director, Safari	20.05.2013	500,000
38	Director, Safari	20.05.2013	200,000
39	Director, Safari	20.05.2013	570,000
40	Director, Zoo	04.06.2013	100,000
41	Senior Director, Municipal Services	27.06.2013	3,066,000

1.Senior Director, Finance KMC, AIR Para.12 F.Y 2020-21			
Sr. No.	Name/Designation of Officers	Date of Drawl of Advances	Outstanding amount
42	Chief Engineer, M&E	01.08.2013	1,325,647
43	Director, R&MA	17.09.2013	150,000
44	Director, E&IP	04.10.2013	1,200,000
45	PS to Administrator, KMC	13.11.2013	2,000,000
46	Director, Safrai & Aladin Park	17.12.2013	50,000
47	Director, Safari	17.01.2014	400,000
48	Director, R&MA	17.09.2013	25,000
49	PS to M.C	03.02.2014	600,000
50	Add. Director, CCIS, IT	10.03.2014	80,000
51	Director, R&MA	17.09.2013	10,751,471
52	Ex-Engineer, E&M, South	20.08.2014	998,700
53	Ex-Engineer, E&M, South	20.08.2014	299,840
54	DG (T.S) KMC	21.10.2014	668,000
55	Ex-Engineer, E&M, South	29.12.2014	387,494
56	Ex-Engineer, E&M, West	28.01.2015	950,225
57	Director, R&MA	17.09.2013	25,000
58	Director, Safrai & Aladin Park	12.03.2015	1,500,000
59	Senior Director, Medical Services	26.03.2015	500,000
60	Director, Zoo	07.04.2015	1,000,000
61	Legal Advisor	24.04.2015	2,000,000
62	Ex-Engineer, E&M, Hospital	15.04.2015	377,000
63	Director, R&MA	17.09.2013	11,006,753
64	Executive Engineer, E&M Central	06.05.2015	99,963
65	Executive Engineer, E&M Central	06.05.2015	100,000
66	Director, Zoo	27.05.2015	400,000
67	Director, Vehicles	27.05.2015	695,000
68	Director, Zoo	29.06.2015	105,000
69	Director, S&P	30.06.2015	600,000
70	Sr.Director (Medical)	23.07.2015	800,000
71	Director, MPD	11.08.2015	19,000,000
72	Ex-Engineer, M&R	03.11.2015	2,000,000
73	Director, Safari Park	03.11.2015	1,331,600
74	Mr. Samiuddin Siddquie, MC	13.11.2015	600,000
75	Director, Nifaz.e.Urdu	13.11.2015	100,000
76	Director, A&A, CS&R	04.12.2015	800,000
77	Director, Zoo	08.12.2015	1,100,000
78	Director, MPD	15.12.2015	5,000,000
79	Fire Brigade, Chief Fire Officer	18.12.2015	500,000
80	Senior Director, Medical Health Services	21.12.2015	500,000
81	Senior Director, Medical Health Services	21.12.2015	998,000
82	Executive Engineer, E&M Council	20.01.2015	1,866,440
83	Executive Engineer, (E&M) Central	18.02.2015	999,943
84	Executive Engineer, (E&M) East	25.02.2015	788,440
85	Executive Engineer, (E&M) East	22.03.2015	284,747

1.Senior Director, Finance KMC, AIR Para.12 F.Y 2020-21			
Sr. No.	Name/Designation of Officers	Date of Drawl of Advances	Outstanding amount
86	Director, City Warden	11.05.2016	90,000
87	Secretary to Administrator	12.05.2016	118,000
88	Add. Director Graveyard	19.05.2016	1,550,000
89	Director, Media Management	10.08.2016	1,000,000
90	Senior Director, Medical Health Services	26.08.2016	99,000
91	Senior Director, CS&R	06.09.2016	200,000
92	Director, A&A, CS&R	17.11.2016	200,000
93	Senior Director, Medical Health Services	18.11.2016	100,000
94	Director, R&MA, CDC	24.11.2016	97,000
95	Executive Engineer, (E&M) Central	07.12.2016	364,250
96	Director, MPD, MS	09.12.2016	900,000
97	Director, R&MA, Director Mr. WasXENm Baqri	10.01.2017	71,000
98	Director, MPH, Dr. Asghar Abbas Shaikh	10.01.2017	500,000
99	Senior Director, CS&R, Syed Saif Abbas Hasni	23.01.2017	200,000
100	Director, MPD, MS	24.01.2017	3,700,000
101	Senior Director, Municipal Utility Charges, Syed Raza Abbas Rizvi	30.01.2017	600,000
102	DMM Mr. Ali Hassan Sajid	03.02.2017	500,000
103	Executive Engineer, M&E	08.02.2017	450,000
104	Director, Computer, IT	16.02.2017	1,000,000
105	Director, MPD	21.02.2017	1,400,000
106	Executive Engineer, E&M	27.02.2017	1,500,000
Sub-Total			200,202,055

[Rs. in million]

Sr. No.	Name of entity	AIR Para	F.Y.	Name of contractor	Description	Amount
1	Project Director S-III, KW&SB	11	2019-20	M/s. Haji Syed Ameer & Brothers	Advance granted for a work through 2 nd to 4 th bill during December 2019 to March 2020	30.744
Sub-Total						30.744
Grand Total						230.986

Annex-KHI 9(i): Summary position of response by the management and Audit Comments (Non-deduction of Government taxes)

S. No	Name of Entity	AIR Para No.	Brief Reply of the management	Audit Comments
1	P.D S-III KW&SB F.Y 2019-20	14	Income Tax was deducted as per tariff @7.5%. The amount paid to contractor inclusive secured advance. Income tax could not be deducted upon the amount paid as advances.	The reply is not convincing as department failed to justify it with documentary evidence of all IPCs.
		10	Consultancy agreement was executed on September 2008, wherein no provision kept for deduction of SST as it was enforced since 2011. Also all ADP funded project are exempted from deductions of SST vide notification of SRB dated August 2016.	The reply is not convincing as SST was not deducted from bills of consultant.
2	Director Zoo, KMC F.Y 2020-21	3	All the successful bidders participating in the auction were called upon to produce deposited challan(s) towards Income Tax as per usual practice. However, they were not able to furnish the same so far nor have they provided any evidence confirming deposit of Income Tax. The Contractor(s) has/have been asked to furnish “deposited challans” towards 10% Income Tax (Copy of letter enclosed). In case, they fail to do so, the amount payable on account of Income Tax shall be recovered or adjusted against the amount of 10% Security Deposit retained/held by the department to safeguard the interest of the Government. The department will, however, ensure that recovery of Income Tax is, invariably, made in future from all the parties/contractors, failing which the licence would be cancelled.	The reply is not convincing as department failed to collect advance income tax
		5 & 6	GST and SST is not applicable to the supply of Dietary Articles to the Animals of Karachi Zoo & Landhi Korangi Zoo. The reply is not convincing as department failed to provide notification regarding exemption of GST on dietary articles.	

S. No	Name of Entity	AIR Para No.	Brief Reply of the management	Audit Comments
3	D.G Parks & Horticulture KMC F.Y 2019-20	2	A.G Sindh which is competent to pass bills has never asked Parks & Horticulture Department and other departments of KMC for deduction of Sindh Sales Tax on Services.	The reply is not convincing as department failed to deduct Sindh Sales Tax on Services.
4	Executive Engineer Hub Trunk Main F.Y 2019-20	4	office executed all works in 2019-20 pertain to repair and maintenance. Therefore, question of 13% SST does not arise.	The reply is not convincing as office failed to deduct SST.
5	DMD Finance, KW&SB F.Y 2019-20	3	All deductions are made on each and every bill of M/s National Institute of Facilitation Technologies	The reply is not convincing as department withheld 20% of 13% from bills payment to NIFT but original record needs to complete verification.
6	Municipal/Metropolitan Commissioner, KMC	6	Replied that GST is already charged in supply bills by the supplier.	Proof of GST deduction was not provided; hence reply was not tenable. Comments of controlling officer were not obtained.

Annex-KHI 9(ii): Non-deduction of taxes – Rs236.682 million

Sr. No	Name of offices	AIR Para	F.Y	IT	SST	GST	Total Amount
1	PD S-III	14,10	2019-20	62.568	45.454	-	108.022
2	ADP Schemes	18,9	2019-21	28.419	20.930	-	49.349
3	Director, Zoo	3,5,6	2020-21	6.876	4.236	5.540	16.652
4	Director Safari Park	28,25,26,2,6	2019-20, 2020-21	9.817	1.683	0.841	12.341
5	Chief Engineer, E&M	6	2019-20	-		4.834	4.834
6	R.E Dhabaji Pumping Division	2	2020-21	-	4.331	-	4.331
7	XEN (S) Lyari	7,5	2019-20	-	6.214	-	6.214
8	ADP Schmes	15	2019-20	-		4.161	4.161
9	D.G Parks & Horticulture	2	2019-20	-	2.981	-	2.981
10	XEN (W) Lyari	5,6	2019-21	-	4.947	-	4.947
11	Sr.Drir MS, KMC	4,3	2019-21	-	3.767	-	3.767
12	XEN Hub TMD	4	2019-20	-	2.025	-	2.025
13	XEN (S) Saddar	6	2020-21	-	1.787	-	1.787
14	DMD Finance, KW&SB	3	2019-20	-	1.592	-	1.592
15	D.G TS, KMC	8,16	2020-21	-	2.609	-	2.609
16	Director Store & Procurmeent, KMC	1,5	2019-21	0.616	1.609	-	2.225
17	XEN (E&M) G.Iqbal, KW&SB	5	2019-20	-	1.373	-	1.373
18	XEN Gharo Civil, KW&SB	6	2020-21	-	1.311	-	1.311
19	XEN Dumlotee Div, KW&SB	3	2020-21	-	1.189	-	1.189
20	RE Pipri (P&F)	5	2019-20	-	1.138	-	1.138
21	Director Charged Pakring KMC	5,6	2019-20	0.748	0.771	-	1.519
22	DMD HRD	2	2019-20	-		0.485	0.485
24	XEN Federal TM	4	2020-21	-	0.243	-	0.243
25	XE (W) Liaquatabad, KW&SB	4	2019-20	-	0.241	-	0.241
26	XEN (S) Kornagi	5	2019-20	-	0.209	-	0.209
27	XE (S) Liaquatabad, KW&SB	2	2019-20	-	0.208	-	0.208
28	XEN (S) Landhi, KW&SB	5	2019-20	-	0.195	-	0.195
29	Dir. Land Management, KMC	5	2019-20	0.193		-	0.193
30	XEN (Water) Korangi	5	2019-20		0.163	-	0.163
31	Metropolitan Commissioner, KMC	6	2020-21			0.156	0.156
32	XEN (E&M) Kornagi	4	2019-20		0.115	-	0.115
33	XEN (E&M) Liaquatabad	2	2019-20		0.107	-	0.107
Total				109.237	111.428	16.017	236.682

Annex-KHI 10: Payment of House Rent Allowance despite availing government accommodation – Rs9.784 million

[Rs. in million]

S.No	Name of offices	AIR Para	F.Y.	Amount
1	Resident Engineer Pipri(P&F) Division	2	2019-20	1.667
2	XEN DumlotTee Division	4	2020-21	1.001
3	RE NEK - II Pumping & Filter	1	2019-20	0.901
4	RE Hub Pumping (New & Old)	6	2020-21	0.840
5	Resident Engineer Hub Pumping (New & Old)	5	2019-20	0.816
6	XEN Water Jamshed Town	8	2020-21	0.677
7	XEN Hub Trunk Main Division KW&SB	5	2019-20	0.673
8	Resident Engineer Hub Filter Plant KW&SB	4	2019-20	0.567
9	XEN Water Saddar Town	6	2020-21	0.485
10	XEN Hub Division KW&SB	3	2019-20	0.351
11	XEN Water Korangi Twon KW&SB	4	2019-20	0.227
12	XEN Sewerage Saddar Town	7	2020-21	0.204
13	DMD, HRDA	1	2020-21	0.188
14	Director Medical Services KW&SB	8	2019-20	0.174
15	XEN Gharo Division Civil	5	2019-20	0.169
16	Chief Engineer E&M	7	2019-20	0.156
17	XEN Sewerage Jamshed Town	9	2020-21	0.150
18	XEN (Water) Lyari Town, KW&SB	2	2019-20	0.146
19	XEN Federal Trunk Main (FTM)	3	2020-21	0.144
20	XEN E&M Korangi Town	3	2019-20	0.132
21	XEN Karachi Division Civil-I	4	2019-21	0.116
Total				9.784

Annex-KHI 11: Non-functioning of major laboratory machinery & equipment of hospital

1.M.S Abbasi Shaheed Hospital, KMC AIR Para.10. F.Y 2019-20				
S. No	Detail of Machinery /Equipment	Model	Total Qty in Stock Register	Non-Functional Qty
01	Mobile Ventilator	Neuton	2	1
02	Anesthesia Vent	Astra	6	3
03	Diathermy	Bovie	2	1
04	O T Table	Sturdy	3	1
05	Patient Monitor	Fakuda Denshi	3	1
06	Autoclave		2	2
07	X-Ray	Stephnix	3	1
08	Auto Processor	NA	1	1
09	Patient Monitor	Fakuda Denshi	8	2
10	ECG	Cardiofx	5	1
11	ECHO	Toshiba	2	1
12	Ventilator	Raphale, Philips	15	11
13	Patient Monitor	Fakuda Denshi	18	11
14	ECG	COMEN	2	1
15	Defibrillator		1	1
16	ABG		1	
17	Syringe Pump	Termuo, B.Braun	6	2
18	Anaesthesia	Ohmeda	3	1
19	OT Table	Sturdy	2	1
20	C-ARM	Listem	3	2
21	Orthscope	Karl Starz	2	1
22	Diathermy		1	1
23	Patient Monitor	Fakuda Denshi	2	1
24	Anaesthesia	Ohmeda	2	1
25	Diathermy	Tekno	2	1
26	Infant Warmeter	Ningbo David	2	1
27	Autoclave	China	4	2
28	Patient Monitor	China Donation	5	1
29	Ventilators	Sechrist	7	2
30	Diathermy	KLS Martin Valley Lab	3	1

1.M.S Abbasi Shaheed Hospital, KMC AIR Para.07. F.Y 2020-21		
S. No	Name Of Equipments	Non-functional (Nos)
1	Anesthesia	9
2	Ot Light	3
3	Diathermy	6
4	Ot Table	4
5	C-Arm	2
6	Echo Machine	1

1.M.S Abbasi Shaheed Hospital, KMC AIR Para.07. F.Y 2020-21		
S. No	Name Of Equipments	Non-functional (Nos)
7	Difibrilator	3
8	Ecg Machine	5
9	Infant Warmer	3
10	Portable X-Ray	1
11	Abg Machine	3
12	Mri Machine	1
13	Flourosocopy	1
14	C.T Scan	1
15	Elastrography	1
16	Infant Warmer	1
17	Ventilator	34
18	X-Ray Machine	3
19	Patient Monitor	4
20	Anesthesia Ventilator	2
21	Portable Ot Light	2
22	Faco Machine	1
23	Slit Lamp	1
24	Air Compressor	2
25	Ultrasound Machine	3
26	Suction Machine	3
27	Lyproscopy	1
28	Syringe Pump	4
29	Dialysis Machine	1
30	Drisate Mixing System	1
31	Dr System	1
32	Emg Machine	1
33	Inter Ferentia	1
34	Cervical Tranction (Elect)	1
35	Short Wave Diathermy	4
36	Infra Red Lamp	1
37	Treadmil	1
38	Activator Balance Unit (Inco)	1
39	Staircase (Incomplete)	1
40	Vibrator Cut	1
41	Tilt Table	1
42	Lumber Traction	1
43	Lumber Traction Electrical	1
44	Myo FEEd Bade	1
45	Vacuum Suction	1
46	Massager	1
47	Lamp	1
48	Microlab 300	1

1.M.S Abbasi Shaheed Hospital, KMC AIR Para.07. F.Y 2020-21		
S. No	Name Of Equipments	Non-functional (Nos)
49	Selectra - E	1
50	Hitachi 902	1
51	Dimensio Rx2	1
52	Electrolyte Analyzer 9180	2
53	Coulter (Lab)	1
54	Water Bath	1
55	Sysmax 1000×1	1
56	Microscope Motic	2
57	Corbett Rescanner Pcr	2
58	Bosefty Cabnit Ii	1
59	Shandon Histo	1
60	Haemoetics Mcs	1
61	Centrifuge Labofuge	1
62	Ac17000 II	1
63	Microscope Koyawa	1
64	Microscope Microb	1
65	Hand Foot	1
66	Incubator	4
67	Autoclave (Csd)	6
68	Dental Unit	1
69	Autoclave (Dental)	1
70	Dental X-Ray	2
71	Compressor	1
72	Vacuum Plant	1
73	Microscope	2
74		1

2.E.D KIHD, KMC AIR Para.10. F.Y 2019-20		
S. No	Particulars	Balance Quantity
1.	Ward Screen	62Nos.
2.	Examination Coach	23Nos.
3.	Fowler bed	75Nos.
4.	Footstep	77Nos.
5.	Defibrillator	04Nos.
6.	Patient Stool	62Nos.
7.	Bed Side locker	143Nos.
8.	Over bed table	80Nos.
9.	N.I.B.P. Monitor	01No.
10.	X ray illuminator	26Nos.
11.	Mattress	341Nos.
12.	Hematology Analyzer	01No.
13.	E.C.G Machine	01No.
14.	Oxymeter/Pulse meter	01No.

2.E.D KIHD, KMC AIR Para.10. F.Y 2019-20		
S. No	Particulars	Balance Quantity
15.	Ultrasound machine	01No.
16.	B.P. Apparatus Wall mounted	23Nos.
17.	B.P. Appartus Trolley	02Nos.
18.	Suction Machine (Modela)	02Nos.
19.	Suction Machine(China)	06Nos.
20.	Infusion Pump	43Nos.
21.	Nebulizer Machine	04Nos.
22.	Almirah ½ size	04Nos.
23.	Almirah Full Size	39Nos.
24.	Syringe pump	04Nos.
26.	Chemistry Analyzer	04Nos.
27.	Electrolyte Analyzer	03Nos.
28.	Surgical Set	04Nos.
29.	Temporary Pace Maker	22Nos.
30.	A.B.G. Machine	01No.
31.	E.C.G. Cable Patient Monitor	06Nos.
32.	Diathermy Machine	02No.
33.	X Ray illuminator Large	04Nos.
34.	Public Address System	01No.
35.	Banicular Microscope	01No.
36.	Hot Air Oven	01No.
37.	Anaesthesia Machine	02Nos.
38.	SPO2 Probe(USB Pin)	11Nos.
39.	SPO2 Probe(Round Pin)	01No.
40.	B.P. Cuff Double Line	11Nos.
41.	Lead Appren(x ray)	02Nos.
42.	E.C.G. Roll 80mm	450Nos.
S.NO.	PARTICULARS	BALANCE QUANTITY
43.	Oxygen Flow Meter	30Nos.
44.	Vaccume Controller Jar(-do-)	20Nos.
44.	Suction Injector jar(-do-)	10Nos.
45.	WhXENI Chair	15Nos.
46.	Mattress Cover	14Nos.
47.	Overhead/ operating light	05Nos.
48.	Suction Machine(Shah Faisal)	02Nos.
49.	Drip Stand	89Nos.
	Received Items from Senior Director Health 2019-2020	BALANCE ITEMS
1.	Defibrillator Adults	05Nos.
2.	Suction Machine Slow	06Nos.
3.	Blood Warmer	03Nos.
4.	Syringe Pump	24Nos.
5.	Dinamap	04Nos.
6.	E.C.G. Machine	10Nos.

2.E.D KIHD, KMC AIR Para.10. F.Y 2019-20		
S. No	Particulars	Balance Quantity
	New Building Items (2017-2018)	BALANCE ITEMS
1.	File Cabinet	10Nos.
2.	Almirah	12Nos.
3.	Metal Shelves	12Nos.
4.	Rostrum	05Nos.
5.	PEL Refrigerator	02Nos.
6.	Split Orient 1.5	03Nos.

Annex-KHI 12: Summary position of response by the management and Audit Comments (Realization of Targeted receipts)

S. No	Name of Entity	AIR Para No.	Brief Reply of the management	Audit Comments
1	DMD RRG, KW&SB F.Y 2019-20	2	obstacles faced by the department are (a) Lack of civic facilities (b) Acute shortage of water (c) About 10-15% consists of shops and markets and legal notices are issuing to them (d) Political hindrance/undue interference especially action taken against default consumers and non-support of law enforcing agencies (e) unconnected properties especially shopping centers and offices nearly 125,000 units causes huge accumulation of arrears demand (f) About 25% consumers belongs to Katchi Abadies which about 30% of total population. These consumers are reluctant to pay their dues. The RRG department has taken special and stern action including litigation against default consumers.	The reply is not convincing as department failed to produce documentary evidence against defaulters.
2	Director Zoo, KMC F.Y 2020-21	2	Figures of the receipts targets set-forth in the budget book for various stalls/licences in accordance with the policy of the Government of Sindh, which is generally much inflated and not rationalized with that of ground reality. Preparation of budget is guided by the budget policy/rule whereas auction of revenue licence is governed by Sindh Councils (Auctioning of Collection Rights) Rules-2016, which says that the Reserve Price for an income shall be the average of last proceeding three years' income of respective income. In this way, the figures of budget book and that of actual receipt does not match/tally with each other and apparently sXENms that the target set-forth in the budget is not achieved, which is not true. The management comprehends that all revenue licences are auctioned/awarded over and above the Upset Price so approved by the Competent Authority in terms of the provision of Rule-9 ibid.	The reply is not convincing as department failed to achieve targeted receipts.
3	Abbasi Shaheed Hospital, KMC F.Y 2019-20	3	Due to unavailability of MRI, CT scan and lock down due to covid-19, the target was not achieved.	The reply is not convincing as department did not make efforts for functioning of machinery.

S. No	Name of Entity	AIR Para No.	Brief Reply of the management	Audit Comments
4	D.G, Parks & Horticulture F.Y 2019-20	06	All parks were closed due to covid-19 pandemic; the targets were not achieved.	The reply is not convincing as recovery from major parks was nil.
5	KIHD F.Y 2020-21	02	Over all targets were achieved but in some items recovery was less than targeted amount it was proposed target which depends upon flow of patients and management could not be enforced to increase flow of patients and also due to COVID-19 Pandemics patients flow very low.	The reply is not convincing as department failed to achieve targeted receipts.

**Annex-KHI 13: Non-revalidation/non-obtaining of performance security
Rs219.038 million**

1.ADP Schemes KW&SB AIR Para.06 F.Y 2020-21									
Sr.#	ADP Sch#	Name of Office	Name of work	Name of Firm & W.O	Period of work	Date of Completion	Contract Amount	Bank Guarantee Expiry date	Bank Guarantee Amount
2	1380	Executive Engineer, Sewerage Saddar Town, KW&SB	Rehabilitation / improvement of sewerage system by 24" dia & 18" dia sewerage line in old saddar Area M.A Jinnah road, Aram Bagh furniture market Jama cloth Sobraj	M/S Niaz Muhammad Construction Co. 8/30-11-2020	180 days	WIP	22.586	15-05-2021	2.259
3	1216	Executive Engineer, Sewerage Malir Town, KW&SB	Replacement of 24" dia RCC sewer line Sahibdad Goth to Baraf Khana UC-10 Pir Mehfooz road UC-10 Adam Hingora road Madina Masjid to Mehran Hotel UC-12 portion 1&2 Ittefaq colony UC-12 Malir Town	M/S Sadaruddin Mandokhail 03 / 24-12-2020	180 days	WIP	24.333	09-06-2021	2.433
Sub-Total							87.816		4.692

(Rs. in million)

Sr No	Name of Entity	AIR Para	Name of Work	Name of Contractor	Amount
1	ADP Schemes	13	Construction of RCC lined canal and RCC conduit from Haleji lake to Gharo pumping station	M/S NLC Engineers	209.846
2	Ms Abbasi Shaheed Hospital	15	Providing medical oxygen gases/nitrous oxide to Abbasi Shaheed Hospital	M/S PakistanOxygen Limited	4.500
Sub-Total					214.346
Grand Total					219.038

Annex-KHI 14: Irregular expenditure on POL & repair of private vehicles Rs4.816 million

1.DMD HRDA KW&SB AIR Para.03 F.Y 2020-21									
S No.	Name	Desig.	Emp. No.	BS	Vehcile No.	Model	POL Quota per month	Amount per month (Approx)	Amount per Year (Approx)
1	Muhammad Shoaib Khan	Dir. Legal Affair	002849-2	19	BEJ 046	Suzuki Swfit	400	40,000	480,000
2	Muhammad Naseem Khan	Director (Admin)	000016-1	18	AET 645	Suzuki Cultus	350	35,000	420,000
3	Muhammad Salman	Accounts Officer	002858-1	18	161 042	Suzuki Pick-up	200	20,000	240,000
4	Zahid Khan	Dy. Dir. (Admin)	004430-3	18	AAE 462	Suzuki Margalla	200	20,000	240,000
5	Bashir Ahmed	Stenographer	014392-2	16	KCM-6342	Honda 70c.c	100	10,000	120,000
6	Fareedoon Khan	Junior Clerk	000276-6	11	KEY-0582	Unique 70 c.c	100	10,000	120,000
7	Irfan Majeed	Junior Clerk	001324-4	11	KEY-0921	Unique 70 c.c	100	10,000	120,000
8	S. M Samad Mehdi	Junior Clerk	030627-7	11	KCM-6341	Honda 70c.c	100	10,000	120,000
9	Sheikh Abdul Azeem	Junior Clerk	000277-7	11	KAF-8308	Honda 70c.c	75	7,500	90,000
						Sub Total	1,625	162,500	1,950,000
10	Repair expenditure incurred on 3 Motorcycles and Suzuki Cultus car out of above mentioned vehicles								153700
						Sub Total			2,103,700

1.DMD HRDA KW&SB AIR Para.03 F.Y 2019-20					
S. No	Name	Designation	Vehicle No	Model	POL Quota
1	M Shoab Khan	Dir Legal Afair	BEJ 046	Suzuki Swift	400
2	M Naseem Khan	Director Admin	AET 645	Suzuki Cultus	350
4	M Salman	Accounts officer	161042	Suzuki Pick up	200
5	Zahid Khan	DY Dir Admin	AAE 462	Suzuki Margala	200
9	Bashir Ahmed	Steno grapher	KCM 6342	Honda 70	100
10	Fareedoon Khan	Junior Clerk	KEY 0582	Honda 70	100
11	Irfan Majeed	Junior Clerk	KEY 0921	Honda 70	100
12	S M Samad	Junior Clerk	KMC 6341	Honda 70	100
13	Sheikh Adul Azeem	Junior Clerk	KAF 8308	Honda 70	75
				Sub Total	1625

1.DMD HRDA KW&SB AIR Para.04 F.Y 2019-20					
Sr #	Bill #	Date	Particular	Paid to	Amount
1	791	06-12-2019	R & M OF VEH # ABE-046 (SWIFT)	M/S Riaz & Company	99,800
2	921	20-02-2020	R & M OF VEH # AXEN-462 (MARGALLA)	M/S Hamza Autos	80,000
3	928	13-03-2020	R & M OF M/C # KCA-8255 (HONDA 125cc)	M/S Hamza Autos	25,000
4	929	13-03-2020	R & M OF M/C # KCM-6358 (HONDA 70cc)	M/S Hamza Autos	24,950

1.DMD HRDA KW&SB AIR Para.04 F.Y 2019-20

Sr #	Bill #	Date	Particular	Paid to	Amount
1	791	06-12-2019	R & M OF VEH # ABE-046 (SWIFT)	M/S Riaz & Company	99,800
5	1030	22-06-2020	R & M OF M/C # KEY-0921 (HONDA 70cc)	M/S Zeeshan Autos	23,650
Sub Total					253,400

2.Senior Director HRM, KMC AIR Para.7 F.Y 2019-20

S. N.	Name	Designation	BPS	Vehicle No	Monthly Ceiling (Litter)	Average Rate Per Ltr	Approx: monthly Amount	Approx: Yearly Amount
1	Mr. Adil Farooqi	Additional Director	18	EA-4701	150	100	15,000	180,000
2	Mr. M. Ismail	Additional Director	18	AVX-145	150	100	15,000	180,000
3	Mr. Naeem Jamal	Dy.District Officer	17	161-512	125	100	12,500	150,000
Sub Total								510,000
Grand Total in million								4.816

Local Councils, Karachi Division

Annex-KYC 1: Non-production of record

[Rs. in million]

Sr. No	Name of Entity	F. Y.	AIR Para	Description of record	Amount
1	DMC South, Karachi	2020-21	1	Record of development works	65.246
2	DMC Malir, Karachi	2020-21	4	Record of repair & maintenance works	46.366
			1	Establishment & Contingency Vouchers, auction record, development record and other record	-
3	DMC Korangi, Karachi	2020-21	6	Record related to development works	38.977
			1	Establishment & Contingency Vouchers	20.904
4	DMC West Karachi	2019-20	2	Record related hiring of private machinery	30.620
			1	Establishment, R&M Vouchers & Inquiry Cases etc.	-
		2020-21	8	Record related to hiring of private machinery and development works	23.635
			1	Establishment & Registers & Progress Reports	-
5	DMC Central, Karachi	2020-21	1	Establishment, Books & Registers, Agreements etc.	-
Total					225.749

Annex-KYC 2: Misuse of pension contribution, provident fund & group insurance of employees - Rs276.852 million

DMC Korangi Karachi (AIR Para # 02)					
Table – A					
Sr. No.	Particular	Pension	Provident Fund	Group Insurance	Total Amount (Rs)
1	Korangi Zone deducted from salary for the m/o June 2020	8,782,274	1,359,151	215,767	10,357,192
2	Korangi Zone deducted from salary for the m/o July 2020	8,761,970	1,366,416	216,416	10,344,802
3	Korangi Zone deducted from salary for the m/o August 2020	8,761,970	1,366,416	216,416	10,344,802
4	Korangi Zone deducted from salary for the m/o Sept. 2020	8,484,769	1,502,134	178,047	10,164,950
5	Korangi Zone deducted from salary for the m/o Oct. 2020	9,505,889	1,641,826	203,272	11,350,987
6	Korangi Zone deducted from salary for the m/o Nov. 2020	8,067,020	1,361,765	244,839	9,673,624
7	Korangi Zone deducted from salary for the m/o Dec. 2020	9,043,214	1,711,546	243,391	10,998,151
8	Korangi Zone deducted from salary for the m/o Jan. 2021	8,959,124	1,632,316	231,694	10,823,134
9	Korangi Zone deducted from salary for the m/o Feb. 2021	8,949,058	1,629,556	347,729	10,926,343
10	Korangi Zone deducted from salary for the m/o March. 2021	13,884,867	1,618,008	341,112	15,843,987
11	Korangi Zone deducted from salary for the m/o April. 2021	8,911,180	1,617,328	342,065	10,870,573
12	Korangi Zone deducted from salary for the m/o May. 2021	8,897,278	1,613,988	341,709	10,852,975
13	Korangi Zone deducted from salary for the m/o June. 2021	8,888,689	1,612,698	341,471	10,842,858
14	Landhi Zone deducted from salary for the m/o June 2020	10,497,090	1,662,974	281,646	12,441,710
15	Landhi Zone deducted from salary for the m/o July 2020	10,554,321	1,700,460	255,622	12,510,403
16	Landhi Zone deducted from salary for the m/o August 2020	10,497,090	1,662,974	281,646	12,441,710
17	Landhi Zone deducted from salary for the m/o Sept. 2020	11,445,077	2,029,253	284,597	13,758,927
18	Landhi Zone deducted from salary for the m/o Oct. 2020	11,435,174	2,026,313	284,360	13,745,847
19	Landhi Zone deducted from salary for the m/o Nov. 2020	10,779,916	1,925,324	266,448	12,971,688
20	Landhi Zone deducted from salary for the m/o Dec. 2020	10,368,894	1,992,525	256,577	12,617,996
21	Landhi Zone deducted from salary for the m/o Jan. 2021	10,432,062	1,847,105	257,884	12,537,051

DMC Korangi Karachi (AIR Para # 02)**Table – A**

Sr. No.	Particular	Pension	Provident Fund	Group Insurance	Total Amount (Rs)
22	Landhi Zone deducted from salary for the m/o Feb. 2021	10,467,330	1,854,225	258,737	12,580,292
23	Landhi Zone deducted from salary for the m/o March. 2021	10,402,387	1,773,645	257,032	12,433,064
24	Landhi Zone deducted from salary for the m/o April. 2021	10,384,925	1,769,495	256,656	12,411,076
25	Landhi Zone deducted from salary for the m/o May 2021	10,376,613	1,766,165	256,518	12,399,296
26	Landhi Zone deducted from salary for the m/o June. 2021	10,367,374	1,763,945	256,280	12,387,599
27	Shah Faisal Zone deducted from salary for the m/o June 2020	6,865,226	964,591	156,970	7,986,787
28	Shah Faisal Zone deducted from salary for the m/o July 2020	6,374,299	953,370	155,781	7,483,450
29	Shah Faisal Zone deducted from salary for the m/o August 2020	6,138,532	916,807	150,167	7,205,506
30	Shah Faisal Zone deducted from salary for the m/o Sept. 2020	6,973,284	1,167,984	175,881	8,317,149
31	Shah Faisal Zone deducted from salary for the m/o Oct. 2020	6,988,362	1,168,804	175,861	8,333,027
32	Shah Faisal Zone deducted from salary for the m/o Nov. 2020	6,932,558	1,157,815	174,553	8,264,926
33	Shah Faisal Zone deducted from salary for the m/o Dec. 2020	6,852,155	1,143,342	172,966	8,168,463
34	Shah Faisal Zone deducted from salary for the m/o Jan. 2021	6,908,685	1,155,842	174,293	8,238,820
35	Shah Faisal Zone deducted from salary for the m/o Feb. 2021	6,910,429	1,156,552	174,412	8,241,393
36	Shah Faisal Zone deducted from salary for the m/o March. 2021	6,885,634	1,149,872	173,700	8,209,206
37	Shah Faisal Zone deducted from salary for the m/o April. 2021	6,908,962	1,158,282	174,412	8,241,656
38	Shah Faisal Zone deducted from salary for the m/o May 2021	6,892,134	1,154,772	174,035	8,220,941
39	Shah Faisal Zone deducted from salary for the m/o June. 2021	6,892,134	1,154,772	174,035	8,220,941
40	Model Zone deducted from salary for the m/o June 2020	5,392,798	886,001	132,930	6,411,729
41	Model Zone deducted from salary for the m/o July 2020	881,201	135,248	135,248	1,151,697
42	Model Zone deducted from salary for the m/o August 2020	5,559,039	893,069	138,336	6,590,444
43	Model Zone deducted from salary for the m/o Sept. 2020	5,471,408	895,399	138,693	6,505,500

DMC Korangi Karachi (AIR Para # 02)

Table – A

Sr. No.	Particular	Pension	Provident Fund	Group Insurance	Total Amount (Rs)
44	Model Zone deducted from salary for the m/o Oct. 2020	5,542,264	889,179	137,741	6,569,184
45	Model Zone deducted from salary for the m/o Nov. 2020	5,212,742	840,859	130,658	6,184,259
46	Model Zone deducted from salary for the m/o Dec. 2020	4,811,987	790,049	121,331	5,723,367
47	Model Zone deducted from salary for the m/o Jan. 2021	4,801,481	779,429	120,081	5,700,991
48	Model Zone deducted from salary for the m/o Feb. 2021	4,794,212	777,249	119,962	5,691,423
49	Model Zone deducted from salary for the m/o March. 2021	4,784,706	775,829	119,724	5,680,259
50	Model Zone deducted from salary for the m/o April. 2021	4,775,016	773,339	118,653	5,667,008
51	Model Zone deducted from salary for the m/o May 2021	4,775,016	773,339	118,653	5,667,008
52	Model Zone deducted from salary for the M/o June. 2021	4,775,016	773,339	118,653	5,667,008
Sub-total of Table-A (Detail of deductions)		408,004,835	68,192,684	10,775,660	486,973,179

Table – B

Sr. No.	A/C No.	Description of A/c	Name of Bank	OB on 01st July 2020	CB on 30th June 2021
1	3454122091002	1% Property All Zone	Sindh Bank	0.490	152.854
2	3451422531000	Own Source Landhi	Sindh Bank	1.354	0.784
3	3454122091001	Medical DMC K	Sindh Bank	0.132	0.155
4	3451238451001	Devolve Account	Sindh Bank	0.119	0.968
5	3454122091000	Road Cutting DMC K	Sindh Bank	0.051	4.361
6	3704122111001	Own Source Sfz	Sindh Bank	0.348	0.510
7	3704122111000	Own Source Malir	Sindh Bank	0.343	0.855
8	3704122111002	Advertisement Tax	Sindh Bank	1.147	2.632
9	3704122111003	OZT /Property (New)	Sindh Bank	0.020	2.305
10	3704768541000	Charged Parking	Sindh Bank	0.144	0.480
11	3081185711000	Ozt/Property	Sindh Bank	22.480	32.176
12	3081185711001	Own Source K. Zone	Sindh Bank	0.416	2.973
13	3084122111000	Katti, DMC Korangi	Sindh Bank	0.256	0.171

Sr. No.	A/C No.	Description of A/c	Name of Bank	OB on 01st July 2020	CB on 30th June 2021
14	3084122111001	Tandery , DMC Korangi	Sindh Bank	0.067	0.073
15	3744122091000	Group Insurance, DMC K	Sindh Bank	1.376	8.669
16	3693923771000	Betterment Charges	Sindh Bank	0.047	0.155
Sub-total of Table-B (Closing balance in banks account)				28.790	210.121
Difference Amount					276.852

Annex-KYC 3: Splitting up of works to avoid open tender – Rs37.348 million

Sr. No.01 District Council Karachi (AIR Para # 03)							
Sr. No	V. No	Description	Cheque No	Name of Firm	Work Order No & Date	Bill No. & Date	Amount (Rs)
1	20	Hiring of 14 No's Private Labor for Cleaning & Sweeping of UC Darsano Chano & Kathore Gadap DCK	30084001/15-07-20	M/s UNI Corporation	No.DCK/P.O/W.O/ Nil dt. 16-06-20	18-06-20	297,500
2	25	Hiring of 14 No's Private Labor for Cleaning & Sweeping of UC Moach Goth & Gadap DCK Darsano Chano & Kathore Gadap DCK	30084001/15-07-20		No.DCK/P.O/W.O/ 5661 dt. 16-06-20	18-06-20	297,500
3	21	Supply of Sanitation items for UC Thano, Jam Murad Ali, Murad Ali Memon DCK	30084001/15-07-20		No.DCK/P.O/W.O/ Nil dt. 16-06-20	18-06-20	299,067
4	23	Supply of Sanitation items for UC Salah Muhammad, Wali Muhammad Katiraro & Ghaggar DCK	30084001/15-07-20		No.DCK/P.O/W.O/ Nil dt. 16-06-20	18-06-20	299,062
5	24	Arrangement of fumigation vehicles on rent for the purpose of Corona Virus (Covid-19) Spray for UC Kharkharo, /shahmureed, Allah Pha, Ghaghar of DCK	30084001/15-07-20		No.DCK/P.O/W.O/ Nil dt. 16-06-20	18-06-20	201,600
6	26	Arrangement of fumigation vehicles on rent for the purpose of Corona Virus (Covid-19) Spray	30084002/15-07-20	M/s Quality Entp.	No.DCK/P.O/W.O/ Nil dt. 15-06-20	18-06-20	198,300

Sr. No.01 District Council Karachi (AIR Para # 03)							
Sr. No	V. No	Description	Cheque No	Name of Firm	Work Order No & Date	Bill No. & Date	Amount (Rs)
		for UC Gulshan-e-Hadeed I,II Street Town & Razzakabad of DCK					
7	27	Arrangement of fumigation vehicles on rent for the purpose of Corona Virus (Covid-19) Spray for UC Thano, Jam Murad Ali, Murad Memon, Malh & Darsano Channo of DCK	30084002/ 15-07-20	M/s Al-Basit Entp.	No.DCK/P.O/W.O/ Nil dt. 15-06-20	18-06-20	198,300
8	28	Supply of Anti Mosquito Liquid Spray Medicine for prevents Corona Virus (Covid-19) at UC Thano, Jam Murad Ali, Murad Memon & Malh Gadap of DCK	30084002/ 15-07-20		No.DCK/P.O/W.O/ Nil dt. 15-06-20	17-06-20	299,470
9	29	Supply of Anti Mosquito Liquid Spray Medicine for prevents Corona Virus (Covid-19) at UC Saleh Muhammad, Wali Muhammad, Katiraro, Ghggar & Chand Paro B/O/D DCK	30084002/ 15-07-20		No.DCK/P.O/W.O/ Nil dt. 15-06-20	17-06-20	299,470
10	31	Hiring of 14 No's Private Labor for Special Cleaning Campaign in UC Ghaggar, Chand Paro & Pipri B/O/D DCK	30084003/ 15-07-20		No.DCK/P.O/W.O/ Nil dt. 16-06-20	18-06-20	297,500
11	32	Hiring of 14 No's Private Labor for Special Cleaning	30084003/ 15-07-20	M/s Al-Basit Entp.	No.DCK/P.O/W.O/ Nil dt. 16-06-20	18-06-20	297,500

Sr. No.01 District Council Karachi (AIR Para # 03)							
Sr. No	V. No	Description	Cheque No	Name of Firm	Work Order No & Date	Bill No. & Date	Amount (Rs)
		Campaign in UC Chohar & Gadap & B/O/D DCK					
12	34	Supply of Sanitation Items for Clearing Sewerage Line UC Gabopat, Moach, Lal Bakhar & Maigari of DCK	30084003/15-07-20		No.DCK/P.O/W.O/ Nil dt. 18-06-20	19-06-20	201,420
13	35	Supply of Sanitation Items for Clearing Sewerage Line UC Juma Himayati, Rehri, Gulshan-e-Hadeed I & II B/O/D of DCK	30084003/15-07-20		No.DCK/P.O/W.O/ Nil dt. 18-06-20	19-06-20	201,420
14	33	Supply of Anti Mosquito Liquid Spray Medicine for prevents Corona Virus (Covid-19) at UC Darsano, Chano, Chohar & Kharkharo Gdap DCK	30084003/15-07-20		No.DCK/P.O/W.O/ Nil dt. 16-06-20	18-06-20	298,970
15	37	Supply of Anti Mosquito Liquid Spray Medicine Medicene for prevents Corona Virus (Covid-19) at UC Gulshan-e-Hadeed I & II DCK	30084003/15-07-20		No.DCK/P.O/W.O/ Nil dt. 16-06-20	18-06-20	298,970
16	47	Cleaning & Washing of motor boor through special procedure at W/S/S of Saleh Muhammad Jokhio Goth Morio Faqeer Goth, Ramzan Baloch Goth,	30084005/15-07-20		No.XEN/M&E/GD P/ DCK/207 dt. 08-07-20	No.XEN/M &E/ GDP/DCK/ 207 dt. 10-07-20	298,080

Sr. No.01 District Council Karachi (AIR Para # 03)							
Sr. No	V. No	Description	Cheque No	Name of Firm	Work Order No & Date	Bill No. & Date	Amount (Rs)
		Sohrab Faqeer etc. at Gadap DCK					
17	48	Cleaning & Washing of motor boor through special procedure at W/S/S of Haji Qasim Gabool goth, Wali Muhammad Bag, haji Razoo goth, Haji Moosa goth at Gadap DCK	30084005/15-07-20	M/s Al-Basit Entp.	No.XEN/M&E/GD P/ DCK/209 dt. 08-07-20	No.XEN/M &E/ GDP/DCK/ 209 dt. 10-07-20	297,850
18	49	Cleaning & Washing of motor boor through special procedure at W/S/S of Abdul Sattar Jokhio goth, Hashim Maher Ali Goth etc. at Gadap DCK	30084005/15-07-20		No.XEN/M&E/GD P/ DCK/206 dt. 08-07-20	No.XEN/M &E/ GDP/DCK/ 206 dt. 10-07-20	299,000
19	50	Cleaning & Washing of motor boor through special procedure at W/S/S of Shanbaz goth, Unwar Baat Ahmed Football Ground Abdur Rehman Jokhio goth at Gadap DCK	30084005/15-07-20		No.XEN/M&E/GD P/ DCK/208 dt. 08-07-20	No.XEN/M &E/ GDP/DCK/ 208 dt. 10-07-20	299,644
20	51	Cleaning & Washing of motor boor through special procedure at W/S/S of Din Mohd goth, Abdul Rehman goth, Radho Jokhio goth etc. Gadap DCK	30084006/15-07-20	M/s G.B Contractor	No.XEN/M&E/GD P/ DCK/211 dt. 08-07-20	No.XEN/M &E/ GDP/DCK/ 211 dt. 10-07-20	198,720
21	52	Cleaning & Washing of motor boor through special procedure	30084006/15-07-20	M/s G.B Contractor	No.XEN/M&E/GD P/ DCK/212 dt. 08-07-20	No.XEN/M &E/ GDP/DCK/ 212	199,434

Sr. No.01 District Council Karachi (AIR Para # 03)							
Sr. No	V. No	Description	Cheque No	Name of Firm	Work Order No & Date	Bill No. & Date	Amount (Rs)
		at W/S/S of Umail Khan goth, Gabolgoth, Muhammadi & Jam goth Football ground at Gadap DCK				dt. 10-07-20	
22	223	Supply of Completer Cricket Kits to the Salant Muhammad Footbal Club UC-29, DCK	29112706/21-07-20	M/s Namiran Entp.	No.DCK/DSW&S/687/2020 dt. 07-07-20	08-07-20	99,500
23	224	Supply of Completer Cricket Kits to the Qaisarani Baloch Eleven Cricket Club UC-17 Ghaggan, DCK	29112706/21-07-20		No.DCK/DSW&S/685/2020 dt. 07-07-20	08-07-20	99,550
24	225	Supply of Football Kit to the Malir Red Football Club UC-13 Deh Thano DCK	29112706/21-07-20		No.DCK/DSW&S/680/2020 dt. 07-07-20	08-07-20	99,500
25	226	Supply of Cricket Kits to the Imran Star Cricket Club UC-29, DCK	29112706/21-07-20		No.DCK/DSW&S/686/2020 dt. 07-07-20	08-07-20	99,550
26	227	Supply of Football Kit to the Rashid Shaheed Football Club UC-14	29112706/21-07-20		No.DCK/DSW&S/681/2020 dt. 07-07-20	08-07-20	99,500
27	228	Supply of Football Kit to the Shafi Eleven UC-24	29112706/21-07-20		No.DCK/DSW&S/679/2020 dt. 07-07-20	08-07-20	99,500
28	261	Supply of Stationary Items	30608341/28-07-20		M/s Balaj Khan Builder	No.DCK/PO/WO/638 dt. 10-03-20	12-03-20
29	262	Supply of Stationary Items	30608341/28-07-20	M/s Balaj Khan Builder	No.DCK/PO/WO/639 dt. 10-03-20	12-03-20	299,401
30	267	Supply of Sanitation Items for UC Lal Bakhar & Gabopat of DCK	30608344/28-07-20	M/s Basit Entp.	No.DCK/PO/WO/828 dt. 10-07-20	13-07-20	299,062
31	268	Supply of Sanitation Items	30608344/28-07-20		No.DCK/PO/WO/827 dt. 10-07-20	13-07-20	299,062

Sr. No.01 District Council Karachi (AIR Para # 03)							
Sr. No	V. No	Description	Cheque No	Name of Firm	Work Order No & Date	Bill No. & Date	Amount (Rs)
		for UC Pipri & Joreji of DCK					
32	269	Supply of Sanitation Items for cleaning & sewerage line at all UCs of Gadap of DCKUC Pipri & Joreji of DCK	30608344/ 28-07-20		No.DCK/PO/WO/ 829 dt. 10-07-20	13-07-20	299,130
33	270	Supply of Sanitation Items for Bin Qasim DCK	30608344/ 28-07-20		No.DCK/PO/WO/ 826 dt. 10-07-20	13-07-20	299,130
34	265	Hiring of 14 No's Private Labor fir Cleaning & Sweeping UCs Manghopir I & II DCK	30608344/ 28-07-20		No.DCK/PO/WO/ 832 dt. 10-07-20	13-07-20	297,500
35	271	Hiring of 14 No's Private labor for cleaning & Sweeping UC Gulshan-e-Hadeed I & II DCK	30608344/ 28-07-20		No.DCK/PO/WO/ 825 dt. 10-07-20	13-07-20	297,500
36	266	Arrangement of Fumigation Vehicles on rent for Corona Virus (Covid-19) Spray for all UCs of BQD DCK	30608344/ 28-07-20		No.DCK/PO/WO/ 830 dt. 10-07-20	13-07-20	297,900
37	272	Arrangement of Fumigation Vehicles on rent for the Corona Virus (Covid-19) Spray for all UCs of Gadap DCK	30608344/ 28-07-20		No.DCK/PO/WO/ 831 dt. 10-07-20	13-07-20	297,900
38	3	Hiring of 14 No's Private labor for cleaning & Sweeping UC Saleh Muhammad, Wali Muhammad & BQD DCK	30350625/ 04-08-20	M/s Bismillah Entp.	No.DCK/P.O/W.O/ 1834 dt. 13-07-20	15-07-20	297,500

Sr. No.01 District Council Karachi (AIR Para # 03)							
Sr. No	V. No	Description	Cheque No	Name of Firm	Work Order No & Date	Bill No. & Date	Amount (Rs)
39	4	Hiring of 14 No's Private labor for Quarantine Center in Labor Square Northern Bypass of Gadap DCK	30350625/ 04-08-20		No.DCK/P.O/W.O/ 1835 dt. 13-07-20	15-07-20	299,880
40	5	Hiring of 14 No's Private labor for special cleaning campaign sewerage line at all UCs of BQD DCK	30350625/ 04-08-20		No.DCK/P.O/W.O/ 1833 dt. 13-07-20	15-07-20	297,500
41	7	Supply of Anti Mosquitoes liquid Spray medicine for Corona Virus (Covid-19) spray at UC Hyder Shah, Mori Akbar shah & Rehri of BQD of DCK	30350625/ 04-08-20		No.DCK/P.O/W.O/ 1837 dt. 13-07-20	15-07-20	299,470
42	8	Supply of Anti Mosquitoes liquid Spray medicine for Corona Virus (Covid-19) spray at UC Manghopir-I & II, Mai Garhi & Mawach at DCK	30350625/ 04-08-20		No.DCK/P.O/W.O/ 1839 dt. 13-07-20	15-07-20	299,470
43	29	Cleaning & Desilting of Sewerage Line at By manual method at Khalifa Jatt Para etc. BQD	30350640/ 11-08-20	M/s Azaan Entp.	No.DCK/D.E/202 dt. 15-06-21	NIL	976,041
44	31	Cleaning & Desilting of Sewerage Line at By manual method in jurisdiction of UC-29 Ali Akber Shah BQD	30350640/ 11-08-20	M/s Azaan Entp.	No.DCK/D.E/201 dt. 15-06-21	NIL	973,088
45	36	Cleaning & Sewerage Line by manual method	30350643/ 11-08-20	M/s Danish Entp.	No.DCK/D.E/186 dt. 19-05-20	NIL	288,750

Sr. No.01 District Council Karachi (AIR Para # 03)							
Sr. No	V. No	Description	Cheque No	Name of Firm	Work Order No & Date	Bill No. & Date	Amount (Rs)
46	38	Cleaning & Sewerage Line by manual method	30350643/11-08-20		No.DCK/D.E/187 dt. 19-05-20	NIL	293,370
47	41	Supply of mainhole covers i.e. Ring slabs for different areas	30350643/11-08-20		No.DCK/D.E/Q.NOTICE-400/W.NO.04/20/509 dt. 06-12-20	NIL	293,753
48	42	Supply of mainhole covers i.e. Ring slabs for Brohi Mohalla & Ghafoor Basti UC Malh	30350643/11-08-20		No.DCK/D.E/Q.NOTICE-400/W.NO.01/20/508 dt. 06-12-20	NIL	293,562
49	43	Cleaning & Sewerage Line by manual method	30350644/11-08-20	M/s Abdullah Entp.	No.DCK/D.E/188 dt. 19-05-20	NIL	288,750
50	44	Cleaning & Sewerage Line by manual method	30350644/11-08-20		No.DCK/D.E/183 dt. 19-05-20	NIL	286,440
51	45	Jungle cutting at main road UC-31 Rehri	30350644/11-08-20		No.DCK/D.E/190 dt. 19-05-20	NIL	296,713
52	46	Jungle cutting at main road UC-31 Rehri	30350644/11-08-20		No.DCK/D.E/189 dt. 19-05-20	NIL	282,732
53	51	Cleaning of Sewerage line by winching machine at UC 14	30350645/11-08-20	M/s Azaan Entp.	No.DCK/D.E/129 dt. 19-05-20	NIL	295,500
54	52	Cleaning of Sewerage line by winching machine at 19-B Sector Shah Latif UC-24	30350645/11-08-20		No.DCK/D.E/180 dt. 19-05-20	NIL	296,762
Total							15,520,763

Sr. No.02 DMC Central Karachi AIR Para # 11)						
Sr. No.	Date		Cheque	Payee	Details	Amount (Rs)
1	17.7.20	175	29210508	Construction world	Lifting of Garbage, NKZ	80,442
2	17.7.20	176	29210508		Lifting of Garbage, NKZ	80,442
3	17.7.20	177	29210508		Lifting of Garbage, NKZ	81,918
4	17.7.20	178	29210508		Lifting of Garbage, NKZ	80,442

Sr. No.02 DMC Central Karachi AIR Para # 11)						
Sr. No.	Date		Cheque	Payee	Details	Amount (Rs)
5	17.7.20	179	29210508		Lifting of Garbage, NKZ	80,442
6	17.7.20	180	29210508		Lifting of Garbage, NKZ	81,918
7	17.7.20	181	29210508		Lifting of Garbage, NKZ	80,442
8	17.7.20	182	29210508		Lifting of Garbage, NKZ	80,442
9	17.7.20	183	29210508		Lifting of Garbage, NKZ	77,490
10	17.7.20	184	29210508		Lifting of Garbage, NKZ	79,950
11	17.7.20	185	29210508		Lifting of Garbage, NKZ	77,490
12	17.7.20	186	29210508		Lifting of Garbage, NKZ	79,950
13	17.7.20	187	29210508		Lifting of Garbage, NKZ	77,490
14	17.7.20	188	29210509		Lifting of Garbage, LZ	80,442
15	17.7.20	189	29210509		Lifting of Garbage, LZ	80,442
16	17.7.20	190	29210509		Lifting of Garbage, LZ	80,442
17	17.7.20	191	29210509		Lifting of Garbage, LZ	81,918
18	17.7.20	192	29210509		Lifting of Garbage, LZ	80,442
19	17.7.20	193	29210509		Lifting of Garbage, LZ	80,442
20	17.7.20	194	29210509		Lifting of Garbage, LZ	81,918
21	17.7.20	195	29210509		Lifting of Garbage, LZ	80,442
22	17.7.20	196	29210509		Lifting of Garbage, NNZ	77,490
23	17.7.20	197	29210509		Lifting of Garbage, NNZ	78,105
24	17.7.20	198	29210509		Lifting of Garbage, NNZ	77,490
25	17.7.20	199	29210509		Lifting of Garbage, NNZ	79,950
26	17.7.20	200	29210509	Hussaini Construction	Lifting of Garbage, NNZ	78,105
27	17.7.20	201	29210509		Lifting of Garbage, NNZ	77,490
28	17.7.20	202	29210509		Lifting of Garbage, NNZ	79,950
29	17.7.20	203	29210509		Lifting of Garbage, NNZ	78,105
30	17.7.20	204	29210510		Lifting of Garbage, LZ	77,490
31	17.7.20	205	29210510		Lifting of Garbage, LZ	77,490
32	17.7.20	206	29210510		Lifting of Garbage, LZ	78,105
33	17.7.20	207	29210510		Lifting of Garbage, LZ	79,950
34	17.7.20	208	29210510		Lifting of Garbage, LZ	78,105
35	17.7.20	209	29210510		Lifting of Garbage, LZ	77,490
36	17.7.20	210	29210510		Lifting of Garbage, LZ	79,950
37	17.7.20	211	29210510		Lifting of Garbage, LZ	78,105
38	17.7.20	212	29210510		Lifting of Garbage, NNZ	80,442
39	17.7.20	213	29210510		Lifting of Garbage, NNZ	80,442
40	17.7.20	214	29210510		Lifting of Garbage, NNZ	80,442
41	17.7.20	215	29210510		Lifting of Garbage, NNZ	81,918
42	17.7.20	216	29210510	Hussaini Construction	Lifting of Garbage, NNZ	80,442
43	17.7.20	217	29210510		Lifting of Garbage, NNZ	80,442
44	17.7.20	218	29210510		Lifting of Garbage, NNZ	81,918
45	17.7.20	219	29210510		Lifting of Garbage, NNZ	80,442
46	17.7.20	220	29210511		Lifting of Garbage, GZ	77,490
47	17.7.20	221	29210511		Lifting of Garbage, GZ	78,105
48	17.7.20	222	29210511	Areeb Enterprise	Lifting of Garbage, GZ	77,490
49	17.7.20	223	29210511		Lifting of Garbage, GZ	79,950

Sr. No.02 DMC Central Karachi AIR Para # 11)						
Sr. No.	Date		Cheque	Payee	Details	Amount (Rs)
50	17.7.20	224	29210511		Lifting of Garbage, GZ	78,105
51	17.7.20	225	29210511		Lifting of Garbage, GZ	77,490
52	17.7.20	226	29210511		Lifting of Garbage, GZ	79,950
53	17.7.20	227	29210511		Lifting of Garbage, GZ	78,105
54	17.7.20	228	29210512	AK Contractor	Lifting of Garbage, GZ	77,490
55	17.7.20	229	29210512		Lifting of Garbage, GZ	78,105
56	17.7.20	230	29210512		Lifting of Garbage, GZ	79,950
57	17.7.20	231	29210512		Lifting of Garbage, GZ	77,490
58	17.7.20	232	29210512		Lifting of Garbage, GZ	78,105
59	17.7.20	233	29210512		Lifting of Garbage, GZ	79,950
60	17.7.20	234	29210512		Lifting of Garbage, GZ	78,105
61	17.7.20	235	29210512		Lifting of Garbage, GZ	77,490
62	17.7.20	236	29210512		Lifting of Garbage, LZ	77,490
63	17.7.20	237	29210513		Al Syed Brothers	Lifting of Garbage, LZ
64	17.7.20	238	29210513	Lifting of Garbage, LZ		79,950
65	17.7.20	239	29210513	Lifting of Garbage, LZ		77,490
66	17.7.20	240	29210513	Lifting of Garbage, LZ		78,105
67	17.7.20	241	29210513	Lifting of Garbage, LZ		78,105
68	17.7.20	242	29210513	Lifting of Garbage, LZ		77,490
69	17.7.20	243	29210513	Lifting of Garbage, LZ		79,950
70	17.7.20	244	29210513	Lifting of Garbage, NKZ		77,490
71	17.7.20	245	29210513	Lifting of Garbage, NKZ		78,105
72	17.7.20	246	29210513	Lifting of Garbage, NKZ		79,950
73	17.7.20	247	29210513	Lifting of Garbage, NKZ		77,490
74	17.7.20	248	29210513	Lifting of Garbage, NKZ		77,490
75	17.7.20	249	29210513	Lifting of Garbage, NKZ		77,490
76	17.7.20	250	29210513	Lifting of Garbage, NKZ		78,105
77	17.7.20	251	29210513	Lifting of Garbage, NKZ		79,950
78	17.7.20	252	29210514	Mehdi Contractor	Lifting of Garbage, LZ	80,442
79	17.7.20	253	29210514		Lifting of Garbage, LZ	80,442
80	17.7.20	254	29210514		Lifting of Garbage, LZ	80,442
81	17.7.20	255	29210514		Lifting of Garbage, LZ	81,918
82	17.7.20	256	29210514	Mehdi Contractor	Lifting of Garbage, LZ	80,442
83	17.7.20	257	29210514		Lifting of Garbage, LZ	80,442
84	17.7.20	258	29210514		Lifting of Garbage, LZ	81,918
85	17.7.20	259	29210514		Lifting of Garbage, LZ	80,442
86	17.7.20	260	29210515	Ansari Brothers	Lifting of Garbage, NNZ	80,442
87	17.7.20	261	29210515		Lifting of Garbage, NNZ	80,442
88	17.7.20	262	29210515		Lifting of Garbage, NNZ	81,918
Sub-total						6,980,619
1	17.7.20	293	29555954	AY Brothers	Hiring of machinery for cleaning of garbage, NKZ	80,442
2	17.7.20	294	29555954		Hiring of machinery, NKZ	80,442

Sr. No.02 DMC Central Karachi AIR Para # 11)							
Sr. No.	Date		Cheque	Payee	Details	Amount (Rs)	
3	17.7.20	295	29555954		Hiring of machinery, NKZ	80,442	
4	17.7.20	296	29555954		Hiring of machinery, NKZ	81,918	
5	17.7.20	297	29555954		Hiring of machinery, NKZ	80,442	
6	17.7.20	298	29555954		Hiring of machinery, NKZ	80,442	
7	17.7.20	299	29555954		Hiring of machinery, NKZ	81,918	
8	17.7.20	300	29555954		Hiring of machinery, NKZ	80,442	
9	17.7.20	301	29555954		Hiring of machinery, GZ	80,442	
10	17.7.20	302	29555954		Hiring of machinery, GZ	80,442	
11	17.7.20	303	29555954		Hiring of machinery, GZ	80,442	
12	17.7.20	304	29555954		Hiring of machinery, GZ	81,918	
13	17.7.20	305	29555954		Hiring of machinery, GZ	80,442	
14	17.7.20	306	29555954		Hiring of machinery, GZ	80,442	
15	17.7.20	307	29555954		Hiring of machinery, GZ	81,918	
16	17.7.20	308	29555954		Hiring of machinery, GZ	80,442	
17	17.7.20	309	29555955		Areeb Enterprise	Hiring of machinery, NNZ	80,442
18	17.7.20	310	29555955			Hiring of machinery, NNZ	80,442
19	17.7.20	311	29555955	Hiring of machinery, NNZ		81,918	
20	17.7.20	312	29555955	Hiring of machinery, NNZ		80,442	
21	17.7.20	313	29555955	Hiring of machinery, NNZ		80,442	
22	17.7.20	314	29555955	Hiring of machinery, NNZ		81,918	
23	17.7.20	315	29555955	Areeb Enterprise	Hiring of machinery, NNZ	80,442	
24	17.7.20	316	29555955		Hiring of machinery, NNZ	80,442	
25	17.7.20	317	29555955		Hiring of machinery, LZ	80,442	
26	17.7.20	318	29555955		Hiring of machinery, LZ	80,442	
27	17.7.20	319	29555955		Hiring of machinery, LZ	81,918	
28	17.7.20	320	29555955		Hiring of machinery, LZ	80,442	
29	17.7.20	321	29555955		Hiring of machinery, LZ	80,442	
30	17.7.20	322	29555955		Hiring of machinery, LZ	81,918	
31	17.7.20	323	29555955		Hiring of machinery, LZ	80,442	
32	17.7.20	324	29555955		Hiring of machinery, LZ	80,442	
33	17.7.20	325	29555956	Construction world	Hiring of machinery, GZ	80,442	
34	17.7.20	326	29555956		Hiring of machinery, GZ	80,442	

Sr. No.02 DMC Central Karachi AIR Para # 11)						
Sr. No.	Date		Cheque	Payee	Details	Amount (Rs)
35	17.7.20	327	29555956		Hiring of machinery, GZ	80,442
36	17.7.20	328	29555956		Hiring of machinery, GZ	80,442
37	17.7.20	329	29555956		Hiring of machinery, GZ	81,918
38	17.7.20	330	29555956		Hiring of machinery, GZ	80,442
39	17.7.20	331	29555956		Hiring of machinery, GZ	81,918
40	17.7.20	332	29555956		Hiring of machinery, NKZ	80,442
41	17.7.20	333	29555956		Hiring of machinery, NKZ	77,490
42	17.7.20	334	29555956		Hiring of machinery, NKZ	78,105
43	17.7.20	335	29555956		Hiring of machinery, NKZ	79,950
44	17.7.20	336	29555956		Hiring of machinery, NKZ	77,490
45	17.7.20	337	29555957	Ansari Brothers	Hiring of machinery, NKZ	80,442
46	17.7.20	338	29555957		Hiring of machinery, NKZ	80,442
47	17.7.20	339	29555957		Hiring of machinery, NKZ	80,442
48	17.7.20	340	29555957		Hiring of machinery, NKZ	81,918
49	17.7.20	341	29555957		Hiring of machinery, NKZ	80,442
50	17.7.20	342	29555957		Hiring of machinery, NKZ	77,490
51	17.7.20	343	29555957		Hiring of machinery, NNZ	78,105
52	17.7.20	344	29555957		Hiring of machinery, LZ	79,950
53	17.7.20	345	29555957		Hiring of machinery, LZ	77,490
54	17.7.20	346	29555958		Hiring of machinery, LZ	80,442
55	17.7.20	347	29555958	MF Contractor	Hiring of machinery, NKZ	81,918
56	17.7.20	348	29555958		Hiring of machinery, NKZ	80,442
57	17.7.20	349	29555958		Hiring of machinery, NKZ	80,442
58	17.7.20	350	29555958		Hiring of machinery, NKZ	80,442
59	17.7.20	351	29555958		Hiring of machinery, NKZ	81,918
60	17.7.20	352	29555958		Hiring of machinery, NKZ	80,442
61	17.7.20	353	29555958		Hiring of machinery, NKZ	80,442

Sr. No.02 DMC Central Karachi AIR Para # 11)						
Sr. No.	Date		Cheque	Payee	Details	Amount (Rs)
62	17.7.20	354	29555959	Mehdi Contractor	Hiring of machinery, NKZ	80,442
63	17.7.20	355	29555959		Hiring of machinery, NKZ	80,442
64	17.7.20	356	29555959		Hiring of machinery, NKZ	80,442
65	17.7.20	357	29555959		Hiring of machinery, NKZ	81,918
66	17.7.20	358	29555959		Hiring of machinery, NKZ	80,442
67	17.7.20	359	29555959		Hiring of machinery, NKZ	80,442
68	17.7.20	360	29555959		Hiring of machinery, NKZ	81,918
69	17.7.20	361	29555959		Hiring of machinery, NKZ	80,442
70	17.7.20	293	29555954		AY Brothers	Hiring of machinery, NKZ
71	17.7.20	294	29555954	Hiring of machinery, NKZ		80,442
72	17.7.20	295	29555954	Hiring of machinery, NKZ		80,442
73	17.7.20	296	29555954	Hiring of machinery, NKZ		81,918
74	17.7.20	297	29555954	Hiring of machinery, NKZ		80,442
75	17.7.20	298	29555954	Hiring of machinery, NKZ		80,442
76	17.7.20	299	29555954	Hiring of machinery, NKZ		81,918
77	17.7.20	300	29555954	AY Brothers		Hiring of machinery, NKZ
78	17.7.20	301	29555954		Hiring of machinery, GZ	80,442
79	17.7.20	302	29555954		Hiring of machinery, GZ	80,442
80	17.7.20	303	29555954		Hiring of machinery, GZ	80,442
81	17.7.20	304	29555954		Hiring of machinery, GZ	81,918
82	17.7.20	305	29555954		Hiring of machinery, GZ	80,442
83	17.7.20	306	29555954		Hiring of machinery, GZ	80,442
84	17.7.20	307	29555954		Hiring of machinery, GZ	81,918
85	17.7.20	308	29555954		Hiring of machinery, GZ	80,442
86	17.7.20	309	29555955	Areeb Enterprise	Hiring of machinery, NNZ	80,442
87	17.7.20	310	29555955		Hiring of machinery, NNZ	80,442
88	17.7.20	311	29555955		Hiring of machinery, NNZ	81,918

Sr. No.02 DMC Central Karachi AIR Para # 11)						
Sr. No.	Date		Cheque	Payee	Details	Amount (Rs)
89	17.7.20	312	29555955		Hiring of machinery, NNZ	80,442
90	17.7.20	313	29555955		Hiring of machinery, NNZ	80,442
91	17.7.20	314	29555955		Hiring of machinery, NNZ	81,918
92	17.7.20	315	29555955		Hiring of machinery, NNZ	80,442
93	17.7.20	316	29555955		Hiring of machinery, NNZ	80,442
94	17.7.20	317	29555955		Hiring of machinery, LZ	80,442
95	17.7.20	318	29555955		Hiring of machinery, LZ	80,442
96	17.7.20	319	29555955		Hiring of machinery, LZ	81,918
97	17.7.20	320	29555955		Hiring of machinery, LZ	80,442
98	17.7.20	321	29555955		Hiring of machinery, LZ	80,442
99	17.7.20	322	29555955		Hiring of machinery, LZ	81,918
100	17.7.20	323	29555955		Hiring of machinery, LZ	80,442
101	17.7.20	324	29555955		Hiring of machinery, LZ	80,442
102	17.7.20	325	29555956	Construction world	Hiring of machinery, GZ	80,442
103	17.7.20	326	29555956		Hiring of machinery, GZ	80,442
104	17.7.20	327	29555956		Hiring of machinery, GZ	80,442
105	17.7.20	328	29555956		Hiring of machinery, GZ	80,442
106	17.7.20	329	29555956		Hiring of machinery, GZ	81,918
107	17.7.20	330	29555956		Hiring of machinery, GZ	80,442
108	17.7.20	331	29555956		Hiring of machinery, GZ	81,918
109	17.7.20	332	29555956		Hiring of machinery, NKZ	80,442
110	17.7.20	333	29555956	Hiring of machinery, NKZ	77,490	
111	17.7.20	334	29555956	Construction world	Hiring of machinery, NKZ	78,105
112	17.7.20	335	29555956		Hiring of machinery, NKZ	79,950
113	17.7.20	336	29555956		Hiring of machinery, NKZ	77,490
114	17.7.20	337	29555957	Ansari Brothers	Hiring of machinery, NKZ	80,442
115	17.7.20	338	29555957		Hiring of machinery, NKZ	80,442
116	17.7.20	339	29555957		Hiring of machinery, NKZ	80,442
117	17.7.20	340	29555957		Hiring of machinery, NKZ	81,918
118	17.7.20	341	29555957		Hiring of machinery, NKZ	80,442

Sr. No.02 DMC Central Karachi AIR Para # 11)						
Sr. No.	Date		Cheque	Payee	Details	Amount (Rs)
119	17.7.20	342	29555957		Hiring of machinery, NKZ	77,490
120	17.7.20	343	29555957		Hiring of machinery, NNZ	78,105
121	17.7.20	344	29555957		Hiring of machinery, LZ	79,950
122	17.7.20	345	29555957		Hiring of machinery, LZ	77,490
123	17.7.20	346	29555958	MF Contractor	Hiring of machinery, LZ	80,442
124	17.7.20	347	29555958		Hiring of machinery, NKZ	81,918
125	17.7.20	348	29555958		Hiring of machinery, NKZ	80,442
126	17.7.20	349	29555958		Hiring of machinery, NKZ	80,442
127	17.7.20	350	29555958		Hiring of machinery, NKZ	80,442
128	17.7.20	351	29555958		Hiring of machinery, NKZ	81,918
129	17.7.20	352	29555958		Hiring of machinery, NKZ	80,442
130	17.7.20	353	29555958		Hiring of machinery, NKZ	80,442
131	17.7.20	354	29555959	Mehdi Contractor	Hiring of machinery, NKZ	80,442
132	17.7.20	355	29555959		Hiring of machinery, NKZ	80,442
133	17.7.20	356	29555959		Hiring of machinery, NKZ	80,442
134	17.7.20	357	29555959		Hiring of machinery, NKZ	81,918
135	17.7.20	358	29555959	Mehdi Contractor	Hiring of machinery, NKZ	80,442
136	17.7.20	359	29555959		Hiring of machinery, NKZ	80,442
138	17.7.20	360	29555959		Hiring of machinery, NKZ	81,918
139	17.7.20	361	29555959		Hiring of machinery, NKZ	80,442
Sub-total						5,555,172
Total						12,535,791

Sr. No.02 DMC Central Karachi (AIR Para # 06)					
Sr. No.	Work Order #	Cheque	Payee	Details	Amount (Rs)
1	140/2020/28.0 4.20	29555960	Construction world	Desilting of Nallah, NNZ	80,829
2	Not provided	29555960		Desilting of drainage of sewerage water, NNZ	83,322
3	171/2018/27.1 1.18	29555960		Construction of main hole FC Area	83,322
4	165/2018/26.1 1.18	29555960		Imp of sew line in FC Area	83,322
5	Not provided	29555960		Desilting of drainage of sewerage water, NNZ	83,322
6	Not provided	29555960		Desilting of drainage of sewerage water, NNZ	83,322
7	Not provided	29555960		Desilting of drainage of sewerage water, NNZ	83,322
8	Not provided	29555960		Desilting of drainage of sewerage water, NNZ	83,322
9	Not provided	29555960		Desilting of drainage of sewerage water, NNZ	83,322
10	Not provided	29555960		Desilting of drainage of sewerage water, NNZ	83,322
11	Not provided	29555960		Desilting of drainage of sewerage water, NNZ	83,322
12	139/2020/28.0 4.20	29555961	Ansari Brothers	Desilting of Nallah , NNZ	81,096
13	116/2019/07.1 1.19	29555961		S/S Spreading Garden Soil	86,448
14	117/2019/06.1 1.19	29555961		Imp/Rep Usman Park	86,283
15	118/2019/08.1 1.19	29555961		S/S Spreading Garden Soil	86,283
16	115/2019/07.1 1.19	29555961	Ansari Brothers	S/S Spreading Garden Soil	86,448
2617	Not provided	29555961		Desilting of drainage of sewerage water, NNZ	86,092
18	Not provided	29555961		Desilting of drainage of sewerage water, NNZ	85,825
19	Not provided	29555961		Desilting of drainage of sewerage water, NNZ	81,155
20	Not provided	29555961		Desilting of drainage of sewerage water, NNZ	82,417
21	Not provided	29555961		Desilting of drainage of sewerage water, NNZ	82,417
22	Not provided	29555961		Desilting of drainage of sewerage water, NNZ	83,468
23	Not provided	29555961		Desilting of drainage of sewerage water, NNZ	83,468

Sr. No.02 DMC Central Karachi (AIR Para # 06)					
Sr. No.	Work Order #	Cheque	Payee	Details	Amount (Rs)
24	Not provided	29555961		Desilting of drainage of sewerage water, NNZ	85,515
25	Not provided	29555961		Desilting of drainage of sewerage water, NNZ	85,504
26	Not provided	29555961		Desilting of drainage of sewerage water, NNZ	85,513
27	Not provided	29555961		Desilting of drainage of sewerage water, NNZ	18,000
28	Not provided	29555987	Areeb Enterprise	Improvement of Sew line, LZ	86,395
29	Not provided	29555987		Improvement of Sew line, LZ	86,316
30	Not provided	29555987		Improvement of Sew line, LZ	86,395
31	Not provided	29555987		Improvement of Sew line, LZ	86,316
32	701/2019/21.0 5.19	29555993	Rana Bros	Hiring of machinery, LZ	81,877
33	702/2019/22.0 5.19	29555993		Hiring of machinery, LZ	81,877
34	Not provided	29555993		Hiring of machinery, LZ	81,877
35	Not provided	29555993		Hiring of machinery, LZ	81,877
36	Not provided	29555993		Hiring of machinery, LZ	81,877
37	Not provided	29555996	Iftikhar Sons	Construction of boundary wall, LZ	73,113
38	Not provided	29555996		Construction of boundary wall, LZ	72,617
39	Not provided	29555996		Construction of boundary wall, LZ	79,056
40	Not provided	29555996		Construction of boundary wall, LZ	80,331
41	Not provided	29555996		Construction of boundary wall, LZ	88,055
42	Not provided	29555996	Iftikhar Sons	Construction of boundary wall, LZ	84,792
43	Not provided	29555996		Construction of boundary wall, LZ	89,760
44	Not provided	29555946	AK Contractors	Supply of masks	86,625
45	Not provided	29555946		Supply of masks	86,625
46	Not provided	29555946		Supply of masks	86,625
47	07/2020/08.04. 20	29555946		Supply of masks	87,325
48	06/2020/08.04. 20	29555946		Supply of masks	86,187
49	Not provided	29555946		Supply of masks	87,062
50	Not provided	29555946		Supply of masks	87,062
51	Not provided	29884554	Adnan Enterprise	Lighting arrangements, NKZ	90,695
52	Not provided	29884554		Lighting arrangements, NKZ	90,762
53	Not provided	29884554		Lighting arrangements, NKZ	91,363
54	Not provided	29884554		Lighting arrangements, NKZ	91,255

Sr. No.02 DMC Central Karachi (AIR Para # 06)					
Sr. No.	Work Order #	Cheque	Payee	Details	Amount (Rs)
55	Not provided	29884554		Lighting arrangements, NKZ	83,417
56	Not provided	29884554		Lighting arrangements, NKZ	83,417
57	Not provided	29884554		Lighting arrangements, NKZ	83,417
58	64/2020/29.01.20	29684589	Al Builders Sattar	Desilting of Nallah, NNZ	80,302
59	65/2020/29.01.20	29684589		Desilting of Nallah, NNZ	80,428
60	Not provided	29684589		Desilting of SW line, NNZ	80,679
61	Not provided	29684589		Desilting of SW line, NNZ	79,700
62	34/2019/19.12.19	29684589		Maintenance of water line, NNZ	85,767
63	35/2019/19.12.19	29684589		Repair of water line, NNZ	85,985
64	Not provided	29684589		Desilting of SW line, NNZ	86,163
65	Not provided	29684589		Repair of water line, NNZ	86,198
66	Not provided	29684589		Repair of water line, NNZ	85,721
67	Not provided	29684589		Repair of water line, NNZ	85,576
68	Not provided	29684589		Repair of water line, NNZ	85,840
69	Not provided	30652609		Farooqi Sang e bahar	Supply of winter supplied in Nurseries
70	Not provided	30652609	Supply of winter supplied in Nurseries		88,247
71	Not provided	30652609	Supply of winter supplied in Nurseries		87,710
72	Not provided	30652609	Supply of winter supplied in Nurseries		88,784
Total					6,019,696

Sr. No.04 DMC East Karachi (AIR Para # 06)							
S. No.	Description of Expenditure	Paid to	Work Order	Bill	Cheque # Dated	Amount (Rs)	Split Amount
1	Supply of De-watering Pump (13 H.P)	M/S S.A Enterprises	06 25-07-20	Nil 24-07-20	30489215 29-07-20	297,000	594,000
2	Supply of De-watering Pump (13 H.P)		07 25-07-20	Nil 25-07-20	30489215 29-07-20	297,000	
3	Supply of Electrical Material for UC-12 & UC-18 to UC-20 on the Occasion of Muhram-ul-	M/S Huzaifa Enterprises	40 20.08.20	260-1 dt: Nil	30757784 07-10-20	299,500	898,378

Sr. No.04 DMC East Karachi (AIR Para # 06)							
S. No.	Description of Expenditure	Paid to	Work Order	Bill	Cheque # Dated	Amount (Rs)	Split Amount
	Haram 2020, Gulshan Zone						
4	Supply of Electrical Material for UC-25 to UC-31 on the Occasion of Muhram-ul-Haram 2020, Gulshan Zone		35 19.08.20	262-3	30757784 07-10-20	299,500	
5	Supply of Electrical Material for UC-21 to UC-24 on the Occasion of Muhram-ul-Haram 2020, Gulshan Zone		39 19.08.20	264-5	30757784 07-10-20	299,378	
6	Supply of Tyre Tube for Vehicles	M/S S.A	41 20-08-20	Nil 21-08-20	30465723 21-07-20	298,000	596,000
7	Supply of Tyre Tube for Vehicles	Enterprises	42 20-08-20	Nil 21-08-20	30465723 21-07-20	298,000	
8	P/F of Electric Accessories for Different Areas of Jamshed Zone	M/S NIZ Electric & Fabricator	Nil 17-02-21	278-9 19-02-21	33338050 22-06-21	298,744	597,602
9	P/F of Electric Accessories for Different Areas of Jamshed Zone		Nil 17-02-21	280-1 19-02-21	33338050 22-06-21	298,858	
10	Supply of Medicine for Medical Dep't.	M/S MAB & Co.		52 21-06-21	33393024 23-06-21	289,370	585,690
11	Supply of Medicine for Medical Dep't.	M/S MAB & Co.	-	53 21-06-21	33393024 23-06-21	296,320	
Total							3,271,670

**Annex-KYC 4: Irregular utilization of sanitation funds through quotations
Rs34.910 million**

Sr. No.1 DMC Central Karachi (AIR Para # 03)						
S. No.	Vr. No.	Date	Details	Payee Details	Cheque & Work Order No.	Amount (Rs)
1	12	11.8.20	Desilting of Nallah from Kakaa Bhawani roundabout up to Lyari River in Block-02, UC-33, Gulberg Zone, DMC, Central	I. H. Zahoor enterprises	29684564-67 Not available	995,624
2	270	17.7.20	Repair/maintenance of road in UC 19&20 in North Nazimabad Zone, DMC, Central	M.F. Contractor	29555947 XEN/(B&R)/N.N.Z/ 41/2020 Dated 24.02.20	991,170
Sub-total						1,986,794
1	-	17.07.20	Repair of road, NNZ	MF Contractor	29555947	778,067
2	271	17.07.20	Repair of road, NNZ	MF Contractor	29555947	778,282
3	388	17.07.20	Repair of roads NNZ	Al Falah Engineering	29555962	550,000
4	226	17.07.20	Desilting of drainage of sewerage water, NNZ	Laraib Contractors	29555975	334,168
5	275	17.07.20	Improvement of roads	MF Construction	29555976	583,944
6	404	17.07.20	Improvement of Sew line, LZ	Umair Enterprise	29555983	500,000
7	299	17.07.20	R/M trenches/patches, NNZ	Hermain traders	29555988	500,000
8	245	17.07.20	Improvement of water system, NKZ	New Mahad Construction	29555997	1,000,000
9	441	17.07.20	Repair of roads, NNZ	Mak Enterprise	29556003	500,000
10	454	17.07.20	PL Pipes, NKZ	Adnan Enterprise	29556013	800,000
11	455	17.07.20	PL Water line, NKZ	Ehan Enterprise	29556014	800,000
12	245	17.07.20	Improvement of roads, NKZ	New Mahad Construction	29556015	500,000
13	294	17.07.20	Improvement of roads/Sew lines, NKZ	M Ilyas & sons	29556024	5,000,000
14	793	17.07.20	Desilting SW drains, NKZ	M Ilyas	29884553	829,957
15	294	17.07.20	Re-const/imp of link roads, NKZ	M Ilyas	29884553	2,113,215
16	12	17.07.20	Desilting of nallah	IH Zahoor Enterprise	29684564	995,624
17	299	17.07.20	R/M trenches patches, NNZ	Hermain traders	29684574	500,000
18	28	17.07.20	Carpeting on roads	Adnan Enterprise	29684577	998,639

Sr. No.1 DMC Central Karachi (AIR Para # 03)						
S. No.	Vr. No.	Date	Details	Payee Details	Cheque & Work Order No.	Amount (Rs)
19	405	17.07.20	R/M of roads, NNZ	MF Enterprise	29684589	400,000
20	51	17.07.20	Improvement of roads, NNZ	Adnan Enterprise	29684594	783,932
21	57	17.07.20	Professional charges	AA income tax consultant	29684599	800,000
Sub-total						20,045,828
Total						22,032,622

Sr. No.02 DMC East Karachi (AIR Para # 02)					
S. No.	Description of Expenditure	Paid to	Bill	Cheque # Dated	Amount (Rs)
1	Const: of Street by Asphalt Concrete Lane # 63/64 Block-06 PECHS and Adjoining Area Ward No.04 UC-07 Jamshed Zone	M/S Azhar Zubair Associates	1st & Final	30489242 30-07-20	995,380
2	Imp. Of Road In front of Happy Ice Cream Char Minar Chowk & Surrounding Bahadurabad UC-18, Gulshan Zone	M/S Nexues Enterprises	1st & Final	32687506 13-04-21	997,035
3	Impr. & Reconstruction of Room including Bath Room in Staff Quarter & Civil Work for Gulshan Zone Office DMC East	M/S Gul Contractor & Works	1st & Final	32687507 13-04-21	993,767
4	Repair & Maintenance of Internal Roads in Ward No.01 & 04, of UC-14 Fatima Jinnah Colony, Jamshed Zone	M/S Ana Engineering	1st & Final	32776474 13-04-21	993,477
5	Imp. Of Roads by Asphalt Concrete in Ward No.01 to 04 & Surrounding Area of UC-02 Jamshed Zone	M/S Zafar Enterprises	1st & Final	32776512 26-04-21	994,882
6	Imp. Of Road i/c Rubberized Speed Breaker in front of Practical Center & Dow Hospital Road, Gulshan Zone	M/S Ayan & Kampony	1st & Final	33140519 21-06-21	995,877
7	Impr. / Repair of DMC Office Room i/c Staff Quarter Room / Resident i/c other civil work in Gulshan Zone	M/S Polite Pipe Industry	1st & Final	33140524 21-06-21	996,059
8	Impr. Of Center Median & Footpath through Kerb Stone & Paver from NIPA Bridge to	M/S Muhammad Faisal & Co.	1st & Final	33338061 22-06-21	996,916

Sr. No.02 DMC East Karachi (AIR Para # 02)					
S. No.	Description of Expenditure	Paid to	Bill	Cheque # Dated	Amount (Rs)
	Chase & in front of Urdu University Flyover i/c other locations of University Road, Gulshan Zone				
9	Imp. Of Street by Cc Flooring at Jaffar Public School Block-6, UC-08 PECHS-II Jamshed Zone	M/S Wajid Enterprises	1st & Final	33338104 23-06-21	989,126
10	Imp. Of Street No.06 Diamond Bakery, Liaquat Ashraf Colony # 01, UC-04 Chanessar Goth Jamshed Zone	M/S Spectrique Supplies & Services	1st & Final	33338104 23-06-21	939,637
11	Imp. Of Road in front of Madina House Block-8, Block-09, UC-27, Gulshan Zone	M/S Nasir K.K Associate Enterprises	1st & Final	33338115 23-06-21	995,722
12	Imp. Of CC Darin i.c. RCC Slab from Dunkin Dounut to Need Super Store in Block-16, Gulshan Zone	M/S Elegant Construction Co.	1st & Final	33338118 23-06-21	994,650
13	Imp. Road by Asphalt Concrete at Plot # 65 DMC, Block-7/8 UC-08, Jamshed Zone	M/S Ayan & Kampany	1st & Final	33338121 23-06-21	994,622
Sub-Total					12,877,150
Grand Total					34,909,772

Annex-KYC 5: Non-recovery of outstanding dues - Rs67.519 million

Sr. No.01DMC Malir Karachi (AIR Para # 01)						
Sr. No.	Name of auction	Name of Contractor	Bid Amount	Amount Recovered	81 Days Covid Relief granted by High Court of Sindh	Outstanding Amount (Rs)
1	Cattle Piri Assoo Goth UC-10 DMC Malir	M/s. Manzoor Ali & Co	34,155,557	23,386,979	6,916,500	3,852,078
2	Cattle Piri, Cattle Colony UC-05, DMC Malir	M/s. Hameed Construction Co	22,459,262	14,994,888	4,548,001	2,916,373
3	Cattle Piri Assoo Goth UC-10 DMC Malir	M/s. Faqir Muhammad	33,600,000	8,400,000	-	25,200,000
4	Cattle Piri, Cattle Colony UC-05, DMC Malir	M/s. Faqir Muhammad	43,000,000	10,750,000	-	32,250,000
Total			133,214,819	57,531,867	11,464,501	64,218,451

Sr. No.02DMC Central Karachi (AIR Para # 21)					
Sr. No.	Auctioned Rights	Period	Auctioned Amount	Collected Amount	Outstanding Amount
1	Charged parking to collect fee	April 2020 to March 2021	9.120	5.820	3.300
Sub-Total					3.300
Grand Total					67.519

Annex-KYC 6: Unjustified payment of Sindh Sales tax on Services on behalf of contractors - Rs2.018 million

DMC Korangi, Karachi (AIR Para # 13)					
Sr. No.	Name of Work	Name of Contractor/Firm	Work Order No. & Date	Payment	SST @ 5% & 13%
1	Improvement of patch work of road at Kala Board, Kala Board stop and surrounding area Model Zone, DMC Korangi.	M&D Enterprises	8, 18-01-2021	1,987,710	99,386
2	Construction of road gate No.2 Malir Cantt. Glory house to railway track Gushan e Jami UC-02, Model Colony, DMC Korangi.	M&D Enterprises	10, 01-03-2021	1,995,587	99,779
3	Construction / improvement of road railway track from Gulshan e Jami towards Gharibabad via Cantonment Model Colony, DMC Korangi.	M&D Enterprises	11, 19-03-2021	1,993,963	99,698
4	Providing laying paver flooring at Pak Kausar town, UC-03 and Adjacent area, Model Colony, DMC Korangi.	Fayaz Enterprises	30, 19-04-2021	1,992,542	99,627
5	Construction of finance department & M.C room at main building of Model Colony, DMC Korangi.	New Ali Ali & Co.	35, 19-04-2021	1,808,513	90,426
6	Improvement of roads by patch work at Shoukat Umar Road, Shama shopping Road to Malir river bridge, Azeem Pura Road and 1 No. Bazar in Shah Faisal Zone, DMC Korangi.	Balaji Enterprises	6, 18-01-2021	1,972,596	98,630
7	Repairing / maintenance of cc flooring in Sabzi Gali UC-09, Shah Faisal Zone, DMC Korangi.	M&D Enterprises	13, 22-03-2021	796,924	39,846
8	Improvement of road by patch work near Mustafi Masjid and adjoining area road, Shah Faisal Zone, DMC Korangi.	Hameed Builders	12, 22-03-2021	1,957,876	97,894
9	Improvement of street by paving block near Gosia Masjid & surrounding area in Shah Faisal Zone, DMC Korangi.	Friends Associates & Co.	24, 19-04-2021	1,993,276	99,664
10	Cleaning of choking point Malir river bridge, Saba Palace, Suzuki stand, Khan bus service, Dhobi	Friends Associates & Co.	28, 19-04-2021	1,984,453	99,223

DMC Korangi, Karachi (AIR Para # 13)					
Sr. No.	Name of Work	Name of Contractor/Firm	Work Order No. & Date	Payment	SST @ 5% & 13%
	Gath & Usman medical store nallahs & Sheesha Gali to malir-15 passport office Shah Faisal Zone, DMC Korangi.				
11	Improvement of road by patch work Nasran Imam Bargah to 5#Bund Shah Faisal Zone, DMC Korangi.	Kashif Hafeez	31, 19-04-2021	1,985,309	99,265
12	P/L sewerage pipe drain in different sector 36-B, 36-G, 36-C, 37-B & 37-D in Landhi Zone, DMC Korangi.	Kashif Hafeez	01, 22-03-2021	1,990,920	99,546
13	Maintenance of work Baldia maternity home 5½ Landhi Zone, DMC Korangi.	Taj Construction Company	02, 22-03-2021	985,797	49,290
14	Repair/Maintenance of Rashid Latif Cricket Academy, Kroangi#5, UC-26, Korangi Zone DMC Korangi.	Balaji Enterprises	01, 01-01-2021	1,602,689	80,134
15	Improvement of Patch work at Qayyumabad Chowrangi Towards Jam Sadiq Bridge Near Imtiaz Super Store Korangi Zone, DMC Korangi.	B.B Enterprises	02, 01-01-2021	1,985,999	99,300
16	Providing & laying Paver flooring & Fixing of Kerb Stone for footpath at 14000 Road to 12000 Road Adjacent Model Park, Korangi No.3, Korangi Zone, DMC Korangi.	Jatoi & Company	03, 18-01-2021	1,992,153	99,608
17	Improvement of Road Adjacent Model Park Korangi#3 & surrounding area Korangi Zone, DMC Korangi.	Fayaz Enterprises	05, 18-01-2021	1,976,515	98,826
18	Improvement of patch work at 9000 Road from Bilal Chowrangi to Coast Guard Chowrangi & adjoining area Korangi Zone, DMC Korangi.	Kashif Hafeez	06, 18-01-2021	1,990,898	99,545
19	Improvement / rehabilitation of road at t-area, sector 41-b, uc-30, Korangi Zone, DMC Korangi	Mustafa & Mujtaba Enterprises	14, 22-03-2021	1,994,805	99,740
20	Cleaning of Nalah at 6000 road, 9000 road, 7000 road, 10000 road, zia colony, shan Chowrangi to 10000 road & Katcha Nalah at	M&D Enterprises	22, 19-04-2021	1,994,010	99,701

DMC Korangi, Karachi (AIR Para # 13)					
Sr. No.	Name of Work	Name of Contractor/Firm	Work Order No. & Date	Payment	SST @ 5% & 13%
	bilal colony, Korangi Zone, DMC Korangi.				
21	Cleaning of Nalah at 12000 road, 14000 road, 13000 road, zero point, 5000 road, 11000 road & 16000 road Korangi Zone, DMC Korangi.	Riztech Enterprises	27, 19-04-2021	1,994,920	99,746
22	Cleaning of sewerage line 24” dia winching Barrear to water filter plant along railway tack DMC Korangi	M/S Mas Enterprises	-	297,685	34,314
23	Cleaning of sewerage line 24” dia winching opposite telephone exchange towards Moinabad railway crossing along railway track DMC Korangi	M/S Mas Enterprises	-	298,682	34,440
Total				39,573,822	2,017,628

Local Councils, Hyderabad Division

Annex-HYD1(i): Summary of response by the management and Audit comments (Non-production of record)

S. No	Name of Entity	AIR Para No.	Brief reply of the management	Audit Comments
1	District Council , Tando Muhammad Khan	1	The documents viz registration with SRB Income Tax certificate and bank statements of last three years were obtained and available in record.	The record in question was not made available during audit inspection. The contention of the management needed verification from original record.
		6	An amount of Rs1,989,295 has been paid to the Income Tax Authorities vide Cheque No.33059942 dated 25-06-2021 and balance (Rs1,029,010) will be released shortly.	The contention of the management regarding deposit of partial amount through a cheque needed verification from the original supporting challans. Moreover, no justification for retention of the balance amount (Rs1,029,010) as well as progress in deposit thereof was reported by the management.
		7	An amount of Rs1,186,614 has been paid to SRB vide Cheque No. 33059943 dated 25-06-2021 and balance (Rs624,967) will be released shortly	Same comments as above
2	District Council Matiari	5	The documents viz registration with SRB Income Tax certificate and bank statements of last three years were obtained and enclosed.	The record in question was not made available during audit inspection. The photocopies of documents furnished along with reply needed verification from original record.
3	District Council Hyderabad	1	All requisite record (reconciled revenue and expenditure statement along with bank statement and cash book, schedule of establishment attached with approved budget for FY 2020-21, service books & personal files, seniority list of all cadres, liabilities register and budget control register) was produced to audit team as	The reply of the management was not tenable as the O.M. No.12 dated 12-08-2021 reporting the non-production of record detailed vide annexure thereof was duly acknowledged by the management.

S. No	Name of Entity	AIR Para No.	Brief reply of the management	Audit Comments
			per schedule but non-production of record was reported	
		2	The bidder credentials were verified by the procurement committee and all requirements relating to bidders as mentioned in NIT were obtained from the participants during bidding procedure.	The record in question was not made available during audit inspection. The contention of the management needed verification from original record.

Annex-HYD1(ii): Non-production of record

[Rs. in million]

Sr. No	Name of Office	FY	AIR Para No	Description of Record	Amount
01	Municipal Committee Qasimabad	2020-21	03	Contractors credentials/ eligibility record	273.053
			01	Service books, log book, MBs, etc	-
02	Municipal Committee Badin	2019-20	05	Contractors credentials/ eligibility record	125.705
			01	MBs, Progress report, Auction record, Receipt record, various registers, expenditure and other various record	-
03	District Council Thatta	2020-21	17	NIT & Development record.	124.864
			01	Service books, personnel files, auction record, property record, vehicle detail and other record	-
04	District Council Jamshoro	2020-21	02	Contractors credentials/ eligibility record	119.343
05	Town Committee Tando Bago	2019-20	02	NIT record	86.003
			01	Various record related to Non-salary expenditure	20.298
06	Town Committee Bhan Syed Abad	2019-20	02	Contractors credentials/ eligibility record	57.255
			01	Service books and salary record	-
			03	Property record and agreements of tenants	-
07	Town Committee Daro	2019-20	01	Contractors credentials/ eligibility record	45.308
08	Municipal Committee Tando Allahyar	2016-21	17	Contractors credentials/ eligibility record	37.580
			21	Rate Analysis of Non-schedule items	8.274
			09	Various vouchers	3.405
			15	Record of various development schemes	-
			01	Service books, personnel files, seniority list & bank statements	-
09	District Council Tando Muhammad Khan	2020-21	01	Contractors credentials/ eligibility record	27.654
			06	Record of Income Tax collected & Deposited	3.018
			07	Record of SRB Tax collected & Deposited	1.811
10	Town Committee Talhar	2019-20	03	Contractors credentials/ eligibility record	26.996
			16	Record pertain to difference of Salary	0.803

[Rs. in million]

Sr. No	Name of Office	FY	AIR Para No	Description of Record	Amount
11	District Council Badin	2020-21	02	Contractors credentials/ eligibility record	13.331
			01	Service books, Personnel files, Promotion record & Deposit record	-
12	Town Committee Kadhan	2019-20	01	Contractors credentials/ eligibility record	10.659
13	District Council, Hyderabad	2020-21	02	Contractors credentials/ eligibility record	10.556
			01	Service books, seniority list, cash book Progress report etc.	-
14	District Council Matiari	2020-21	05	Contractors credentials/ eligibility record	9.988
15	Municipal Committee Mehar	2019-20	13	Difference of Pay bills	1.182
			01	Service books and other record	0
16	District Council Tando Allahyar	2019-20	01	New appointment record, MBs, Various registers , re-appropriation record, services books, personnel files , Bank statement, Head wise expenditure, Detail of taxes collected and deposited etc.	0
		2020-21	01	Various registers , re-appropriation record, services books, personnel files , Bank statement, Head wise expenditure etc.	0
17	Town Committee Chuhar Jamali	2019-20	01	Services books, personnel files, Progress report, POL bill, working /sanction strength, vouchers pertaining to covid-19 expenditure	0
18	Town Committee Phulji Station	2019-20	01	Service books, cash book , ECR , Property record etc.	0
19	Town Committee Sujawal	2019-20	01	Service books, cash book, bank statements, Progress report, property record etc.	0
20	Town Committee Radhan	2019-20	01	Service books, Personnel files, budget book, bank statement etc.	0
21	Hyderabad Municipal Corporation	2020-21	01	Service books, personnel files, MBs of development works(Quotation & Tender works) Various property record etc	0
22	District Council Dadu	2020-21	01	Service books, Personnel files , vehicle record , etc.	0
23	Municipal Committee Thatta	2020-21	01	Service books, personnel files & other various record	0

[Rs. in million]

Sr. No	Name of Office	FY	AIR Para No	Description of Record	Amount
24	Municipal Committee Sehwan	2020-21	01	Service books, personnel files & other various record	0
25	Municipal Committee Tando Muhammad Khan	2020-21	01	Service books, personnel files & other various record	0
26	Town Committee Piyaro Lund	2020-21	01	Service books, personnel files & other various record	0
27	Town Committee Bulri Shah Karim	2020-21	01	Service books, personnel files & other various record	0
28	Town Committee New Syed Abad	2020-21	01	Service books, personnel files & other various record	0
29	TC Husri	2020-21	01	Service books, personnel files & other various record	0
30	Town Committee Bolhari	2020-21	01	Service books, personnel files & other various record	0
Total					995.245

Annex-HYD2: Unauthorized appointment of contractual staff - Rs137.495 million

Sr. No.1. Hyderabad Municipal Corporation (AIR Para-2)					
S. No.	Cheque	Date	Details	Salary periods	Amount
1	10639917	5.5.2021	Sanitation staff Contract, 488 nos	Salary for April-21	6,735,400
Total (Annual Impact)					80,824,800

Sr. 2 Municipal Committee Sehwan (AIR Para-4)				
Detail of Daily Wages Staff During 2020-21				
S. No.	Name of Employee	Designation BPS	Date of Appointment	Monthly Salary Paid
1.	Zahid Ali	Sanitary Worker	3 months contract	15,000
2.	Ali Hassan S/O Noor Muhammad Burdi	Sanitary Worker	3 months contract	15,000
3.	Roshan Lakho S/o DeenMuhammad	Sanitary Worker	3 months contract	15,000
4.	Adil Channa S/o Arbab Ali	Sanitary Worker	3 months contract	15,000
5.	Abdul Sattar Mallah S/o Roshan	Sanitary Worker	3 months contract	15,000
6.	Mahboob Ali S/o Yar Muhammad	Sanitary Worker	3 months contract	15,000
7.	Irfan Ali S/o Aftab	Sanitary Worker	3 months contract	15,000
8.	Shahid Lakho	Sanitary Worker	3 months contract	15,000
9.	Ghulam Shabbir Solangi S/o Ghazi Khan	Sanitary Worker	3 months contract	15,000
10.	Javed S/o Inayatullah	Sanitary Worker	3 months contract	15,000
11.	Hussain Bux s/o Soomer	Sanitary Worker	3 months contract	15,000
12.	Ghulam Murtaza S/o Shafi Muhammad	Sanitary Worker	3 months contract	15,000
13.	Ali Muhammad Otho S/o Abdul Hameed Otho	Sanitary Worker	3 months contract	15,000
14.	Ghulam Hussain Solangi S/o Ghulam Hassan	Sanitary Worker	3 months contract	15,000
15.	Barkat S/o M. Hassan	Sanitary Worker	3 months contract	15,000
16.	Bhoro Khan S/o Malho Khan	Sanitary Worker	3 months contract	15,000
17.	Sultana Sheikh W/o Shabir Ali	Sanitary Worker	3 months contract	15,000
18.	Waqar Ali Solangi S/o Ali Nawaz	Sanitary Worker	3 months contract	15,000
19.	Ghulam Shabir Ali S/O Niaz	Sanitary Worker	3 months contract	15,000
20.	Shahid Ali S/O Manzoor	Sanitary Worker	3 months contract	15,000
21.	Neelam W/O Habib	Sanitary Worker	3 months contract	15,000
22.	Waseem S/O Gul Hassan	Sanitary Worker	3 months contract	15,000
23.	Shabana W/o Deedar	Sanitary Worker	3 months contract	15,000
24.	Shareefa W/o Bhoro Khan	Sanitary Worker	3 months contract	15,000
25.	Zahid Ali S/o Manzoor	Sanitary Worker	3 months contract	15,000
26.	Ali Raza S/o Paryal Khan	Sanitary Worker	3 months contract	15,000
27.	Aqeel Ahmed S/o Zulfiqar	Sanitary Worker	3 months contract	15,000
28.	Shazia Sehto W/o Abdul Razaq	Sanitary Worker	3 months contract	15,000

Sr. 2 Municipal Committee Shwan (AIR Para-4)				
Detail of Daily Wages Staff During 2020-21				
S. No.	Name of Employee	Designation BPS	Date of Appointment	Monthly Salary Paid
29.	Mushtaque Ali S/o Chatto	Sanitary Worker	3 months contract	15,000
30.	Heer	Sanitary Worker	3 months contract	15,000
31.	Shazia W/o Raju	Sanitary Worker	3 months contract	15,000
32.	Piyar Ali	Sanitary Worker	3 months contract	15,000
33.	Malak Muhammad	Sanitary Worker	3 months contract	15,000
34.	Salma	Sanitary Worker	3 months contract	15,000
35.	Allah Dad	Sanitary Worker	3 months contract	15,000
36.	Allah Bachai	Sanitary Worker	3 months contract	15,000
37.	Samina W/o Ashiq	Sanitary Worker	3 months contract	15,000
38.	Irfan Ali S/o Asghar	Sanitary Worker	3 months contract	15,000
39.	Mujahid S/o Asghar	Sanitary Worker	3 months contract	15,000
40.	Zahida W/o Gulzar	Sanitary Worker	3 months contract	15,000
41.	Faraz Ali S/o Allah Bux	Sanitary Worker	3 months contract	15,000
42.	Ihsan S/o Mushtaq	Sanitary Worker	3 months contract	15,000
43.	Naveed	Sanitary Worker	3 months contract	15,000
44.	Muskan	Sanitary Worker	3 months contract	15,000
45.	Abbas Ali S/o Khan Muhammad	Sanitary Worker	3 months contract	15,000
46.	Babar Sheikh	Sanitary Worker	3 months contract	15,000
47.	Abdul Malik S/o Faqeer Muhammad	Sanitary Worker	3 months contract	15,000
48.	Kandero S/o Arbab	Sanitary Worker	3 months contract	15,000
49.	Banu W/o M. Qasim	Sanitary Worker	3 months contract	15,000
50.	Nasreen W/o Abdul Malik	Sanitary Worker	3 months contract	15,000
51.	Ali Hasan S/o M. Ali Khaskheli	Sanitary Worker	3 months contract	15,000
52.	Ali Bux S/o Muhammad Ibrhim	Sanitary Worker	3 months contract	15,000
53.	Sabir Ali S/o Ghulam Sarwar	Sanitary Worker	3 months contract	15,000
54.	Habib S/O Arbab	Sanitary Worker	3 months contract	15,000
55.	Kajal D/o Malho	Sanitary Worker	3 months contract	15000
56.	Muhammad Ameen Katohar S/o Noor Muhammad	Sanitary Worker	3 months contract	15,000
57.	Murad Solangi S/o Ghulam Shabir	Sanitary Worker	3 months contract	15,000
58.	Ghulam Mustafa S/o Allah Dino	Sanitary Worker	3 months contract	15,000
59.	Shahnwaz S/o Allah Dino	Sanitary Worker	3 months contract	15,000
60.	Dilsher S/o Ali Sher	Sanitary Worker	3 months contract	15,000
61.	Ghulam Mustafa S/o Gull Bahar	Sanitary Worker	3 months contract	15,000
62.	Asif Ali S/O Muhammad Khan	Sanitary Worker	3 months contract	15,000
63.	Rizwan S/o Haji Sheikh	Sanitary Worker	3 months contract	15,000
64.	Farzana Bibi D/o Abdul Malik	Sanitary Worker	3 months contract	15,000
65.	Ghulam Nabi S/o Saifal	Sanitary Worker	3 months contract	15,000

Sr. 2 Municipal Committee Shwan (AIR Para-4)**Detail of Daily Wages Staff During 2020-21**

S. No.	Name of Employee	Designation BPS	Date of Appointment	Monthly Salary Paid
66.	Ali Nawaz S/o Muhammad Saleh	Sanitary Worker	3 months contract	15,000
67.	Javed S/o Malho	Sanitary Worker	3 months contract	15,000
68.	Riaz Ali S/O Khadim Hussain	Sanitary Worker	3 months contract	15,000
69.	Shabana W/o Sabir	Sanitary Worker	3 months contract	15,000
70.	Nisho w/o Kadero	Sanitary Worker	3 months contract	15,000
71.	Azhar S/o Abdul Malik	Sanitary Worker	3 months contract	15,000
72.	Nazeer S/o Muhammad Ismail	Sanitary Worker	3 months contract	15,000
73.	Ghulam Abbas S/o Ghulam Sarwar	Sanitary Worker	3 months contract	15,000
74.	Nazeer Ahmed S/o Gull Muhammad	Sanitary Worker	3 months contract	15,000
75.	Mazhar Ali /o Muhammad Nadeem	Sanitary Worker	3 months contract	15,000
76.	Bakhto Mae W/o Ghulam Hussain	Sanitary Worker	3 months contract	15,000
77.	Siraj S/o Sajan	Sanitary Worker	3 months contract	15,000
78.	Farzana W/o Siraj	Sanitary Worker	3 months contract	15,000
79.	Munwar raza S/o Ghulam Akbar	Sanitary Worker	3 months contract	15,000
80.	Rani Bibi W/o Ghulam Akbar	Sanitary Worker	3 months contract	15,000
81.	Dildar Ahmed S/o Kareem Bux	Sanitary Worker	3 months contract	15,000
82.	Shahzad Ali S/o Dildar	Sanitary Worker	3 months contract	15,000
83.	Aqeela W/o Dildar	Sanitary Worker	3 months contract	15,000
84.	Nizam	Sanitary Worker	3 months contract	15,000
85.	Abid Ali Sheikh S/o Abdul Malik	Sanitary Worker	3 months contract	15,000
86.	Rozina Ahsan W/o Dost Muhammad	Sanitary Worker	3 months contract	15,000
87.	Sikandar Ali S/o shams-u-Din	Sanitary Worker	3 months contract	15,000
88.	Qasim Lashari	Sanitary Worker	3 months contract	15,000
89.	FarzanaW/o Imdad	Sanitary Worker	3 months contract	15,000
90.	Ghulam Fareed S/o Mehar	Sanitary Worker	3 months contract	15,000
91.	Rehana W/O Sarfaraz	Sanitary Worker	3 months contract	15,000
92.	Shamshad Bibi	Sanitary Worker	3 months contract	15,000
93.	Manzoor Ahmed	Sanitary Worker	3 months contract	15,000
94.	Muneer Ali	Sanitary Worker	3 months contract	15,000
95.	Fayaz	Sanitary Worker	3 months contract	15,000
96.	Raja Sirai S/O Deedar	Sanitary Worker	3 months contract	15,000
97.	Shahid Ali S/o Sikandar	Sanitary Worker	3 months contract	15,000
98.	Ayaz Ali	Sanitary Worker	3 months contract	15,000
99.	Shakil S/o Nadeem	Sanitary Worker	3 months contract	15,000
100.	Parveen	Sanitary Worker	3 months contract	15,000
101.	Sarwar	Sanitary Worker	3 months contract	15,000
102.	Aziz Rahman S/o Ashtaf	Sanitary Worker	3 months contract	15,000
103.	Iqbal Khokhar	Sanitary Worker	3 months contract	15,000

Sr. 2 Municipal Committee Sehwan (AIR Para-4)				
Detail of Daily Wages Staff During 2020-21				
S. No.	Name of Employee	Designation BPS	Date of Appointment	Monthly Salary Paid
104.	Imran S/o Khameso	Sanitary Worker	3 months contract	15,000
105.	Pathani Meerani	Sanitary Worker	3 months contract	15,000
106.	Aijaz Ahmed	Sanitary Worker	3 months contract	15,000
107.	Tahmina Bibi	Sanitary Worker	3 months contract	15,000
108.	Sohail	Sanitary Worker	3 months contract	15,000
109.	Tasleem Khatoon	Sanitary Worker	3 months contract	15,000
110.	Sameena	Sanitary Worker	3 months contract	15,000
111.	Naghma	Sanitary Worker	3 months contract	15,000
112.	Tasawar Khanum	Sanitary Worker	3 months contract	15,000
113.	Rubi	Sanitary Worker	3 months contract	15,000
114.	Waheed S/o Imam Bux	Sanitary Worker	3 months contract	15,000
115.	Nadir Hussain	Sanitary Worker	3 months contract	15,000
116.	Wahid Bux	Sanitary Worker	3 months contract	15,000
117.	Muhammad Hassnain	Sanitary Worker	3 months contract	15,000
118.	Waheed S/o Ghulam Shabir	Sanitary Worker	3 months contract	15,000
119.	Gull Baig	Sanitary Worker	3 months contract	15,000
120.	Azad	Sanitary Worker	3 months contract	15,000
Total				1,800,000

Sr. No.2 Municipal Committee Sehwan (AIR Para-3)						
S. NO.	Vr #	Cheque No.	Date of Transaction	Paid to	Description	Gross Amount
1	5	25989406	02.08.2019	Sindh Bank	Salary of contract employees (120 SW)	936,000
2	5	26952460	02.09.2019	Sindh Bank	Salary of contract employees (120 SW)	934,400
3	5	26952484	01.10.2019	Sindh Bank	Salary of contract employees (120 SW)	948,000
4	5	26952532	01.11.2019	Sindh Bank	Salary of contract employees (120 SW)	968,999
5	5	27761758	29.11.2019	Sindh Bank	Salary of contract employees (120 SW)	1,545,000
6	5	27761782	02.01.2020	Sindh Bank	Salary of contract employees (120 SW)	1,800,000
7	5	286852347	01.03.2020	Sindh Bank	Salary of contract employees (120 SW)	1,800,000
8	4	29622106	25.03.2020	Sindh Bank	Salary of contract employees (120 SW)	1,798,000
9	4	29622119	30.04.2020	Sindh Bank	Salary of contract employees (120 SW)	1,800,000
10	5	29622142	18.05.2020	Sindh Bank	Salary of contract employees (120 SW)	1,800,000
Total						14,330,399

Sr. No.3 Municipal Committee Tando Allahyar (AIR Para-2)					
S. No.	Description	Total Number of daily wages employees	Period	Salary Per Employee	Total salary for the period
1	Appointment of contingent/daily wages sanitary worker	120	01.07.2020 to 30.09.2020	10,000	3,600,000
2	Appointment of contingent/daily wages sanitary worker	120	01.10.2020 to 31.12.2020	10,000	3,600,000
3	Appointment of contingent/daily wages sanitary worker	121	01.01.2021 to 31.03.2021	12,000	4,356,000
4	Appointment of contingent/daily wages sanitary worker	138	01.01.2021 to 31.03.2021	10,000	4,140,000
Total					11,556,000

Sr. No.4 Municipal Committee Dadu (AIR Para-6)					
S. No.	Bill No	Date	Particulars	Paid to	Amount
1	36	21/10/2020	Payment of daily wages to sanitary workers month of September 2020	Daily Wages Staff/ Sanitary Workers	1,104,983
2	42	30/12/2020	Payment of daily wages to sanitary workers month of October 2020	Daily Wages Staff/ Sanitary Workers	1,150,000
3	Nil	Nil	Payment of daily wages to sanitary workers month of November 2020	Daily Wages Staff/ Sanitary Workers	1,047,418
4	Nil	Nil	Payment of daily wages to sanitary workers month of December 2020	Daily Wages Staff/ Sanitary Workers	1,010,634
5	52	17/02/2021	Payment of daily wages to sanitary workers month of January 2021	Daily Wages Staff/ Sanitary Workers	1,037,739
6	40	22/03/2021	Payment of daily wages to sanitary workers month of February 2021	Daily Wages Staff/ Sanitary Workers	1,064,997
7	27	06/05/2021	Payment of daily wages to sanitary workers month of April 2021	Daily Wages Staff/ Sanitary Workers	1,051,997
Sub-Total					7,467,768

Sr. No.5 Town Committee Talhar (AIR Para-12)					
S. No.	Description: payment for the	To whom paid	Cheque No	Date	Amount
1	Daily Wages Salary for the m/o June 2019	Payment to DW staff through Manager Sindh Bank	26171158	2/7/2019	224,000
2	Daily Wages Salary for the m/o July 2019	Payment to DW staff through Manager Sindh Bank	26171188	5/8/2019	200,000

Sr. No.5 Town Committee Talhar (AIR Para-12)

S. No.	Description: payment for the	To whom paid	Cheque No	Date	Amount
3	Daily Wages Salary for the m/o August 19	Payment to DW staff through Manager Sindh Bank	27676762	2/9/2019	195,356
4	Daily Wages Salary for the m/o Sept: 2019	Payment to DW staff through Manager Sindh Bank	27676781	1/10/2019	195,999
5	Daily Wager Salary at Deepwali for the m/o Oct. 2019	Payment to DW staff through Manager Sindh Bank	27676798	22/10/2019	104,000
6	Daily wagaes for the m/o January 2020	Manager Sindh Bank for Transfer to A/c	29211721	3/2/2020	200,000
7	Daily wagaes for the m/o March 2020	Payment to DW staff through Manager Sindh Bank	29211773	26/3/2020	200,000
8	Daily wages for the m/o April 2020	Payment to DW staff through Manager Sindh Bank	29211795	4/5/2020	200,000
9	Daily wagaes for the m/o May 2020	Payment to DW staff through Manager Sindh Bank	30022045	1/6/2020	197,162
Sub-Total					1,716,517
Grand Total					137.495

**Annex-HYD 3: Execution of development works on quotations basis despite ban
Rs4.752 million**

Sr. No.1 Municipal Committee Tando Allahyar (procurement of goods, works & services of) AIR Para-28					
S. No.	Name of work	Name of contractor	Cheese No	Date	Amount
1	Construction of CC Block Zama Shah para Babar Para Memon para Rahib Para	M/S Waseem & Co	26657007	14/05/2019	304,918
2	Construction of CC Block at Ghazi Colony Shah Mohammad Colony Akram Colony Perm naghar Blouch Para Shahbaz Colony Zardari Colony Mir Shah Mohammad Goth	M/s Friends & Co	26657009	14/05/2019	574879
3	Supply & Trufing dacca grass & Manure @ Ghani park	M/S Waseem & Co	26657011	14/05/2019	388,328
4	Construction of RCC Nala / Culverts at Talib-ul-Mola Colony Unar para Masoon Road	M/s Masooma & Co	26657012	14/05/2019	241,598
5	Supply of RCC Drainage Line ASTM Pipe 8” Dia to Bheel colony Shah Latif Colony Mangacha Colony Naseeba Colony Mujhaid Colony	M/s Sharp Enterprises	26657013	14/05/2019	389,616
6	Supply of RCC Drainage Line ASTM pipe 12” dia at MC Tando Allahyar	M/s Sharp Enterprises	26657004	14/05/2019	468,637
7	Providing laying & Installing RCC Drainage Line ASTM pipe 8” dia at Ghulshan-e-Hameed Colony	M/s Friends & Co	26657005	14/05/2019	389,616
8	Earth Filling work Akram Colony Nogari Plot Gulshan-e-Hameed Colony Data Nagar Colony Islamabad Colony	M/s MRK Enterprises	26657006	14/05/2019	433,061
Sub-Total					3,190,653

Sr. No.2 Municipal Committee Mehar (AIR Para-3)							
Sr.	Date	Payable To	Name of Work	Bill Amount	Work Ord #	Date	Adhesive Stamp not attached
1	Nil	M/S. Abdul Hakeem Deepar	Constt of drains cross at Dr Abdul Qadir Shaikh for ward No. @ Mehar City Part-A	96,962	Nil	Nil	291

Sr. No.2 Municipal Committee Mehar (AIR Para-3)							
Sr.	Date	Payable To	Name of Work	Bill Amount	Work Ord #	Date	Adhesive Stamp not attached
2	11-03-20	M/S. Abdul Hakeem Deepar	Constt of drains cross at Dr Abdul Qadir Shaikh for ward No. @ Mehar City Part-B	72,013	Nil	Nil	216
3	11-03-20	M/S. Abdul Hakeem Deepar	Constt of drain cross infront (HBL) main road at Mehar City	50,038	Nil	Nil	150
4	11-03-20	M/S. Abdul Hakeem Deepar	Constt of drains cross at Abdul Ghafoor Janwary house for ward No. @ Mehar City.	16,469	Nil	Nil	49
5	Nil	M/S. Mumtaz Ali Lakhair	Repair of CC cross in various muhalla of ward # 11, of Mehar City	98,174	140	12-03-20	295
6	Nil	M/S. Mumtaz Ali Lakhair	Repair of CC cross in various muhalla of ward # 11, of Mehar City	82,681	141	12-03-20	248
7	Nil	M/S. Mumtaz Ali Lakhair	Repair of RCC crosses in various muhalla of ward # 14, of Mehar City	99,526	138	12-03-20	299
8	Nil	M/S. Mumtaz Ali Lakhair	Repair of RCC crosses in various muhalla of ward # 14, of Mehar City	87,964	139	12-03-20	264
9	Nil	M/S. Sadam Hussain	Constt of drains Type-A, RCC slabs and earthfilling from house of Gulab Solangi Ward # 13, @ Manan Colony of Mehar City, Part-C	56,124	212	21-03-19	168
10	07-08-19	M/S. Abdul Hakeem Deepar	Constt of drain cross near house of QurbanKolachi Makhdoom Bilawal Colony, MC Mehar	98,814	Nil	Nil	296
11	07-08-19	M/S. Abdul Hakeem Deepar	Constt of drain cross near house of	99,493	Nil	Nil	298

Sr. No.2 Municipal Committee Mehar (AIR Para-3)							
Sr.	Date	Payable To	Name of Work	Bill Amount	Work Ord #	Date	Adhesive Stamp not attached
			QurbanKolachi Makhdoom Bilawal Colony, MC Mehar				
12	08-10-19	M/S. Abdul Hakeem Depar	Constt of CC block & raising of drain near house of Abdul Majeed Tunio, MC Mehar	74,500	Nil	Nil	224
13	08-10-19	M/S. Abdul Hakeem Depar	Constt of CC block & raising of drain near house of Abdul Majeed Tunio, MC Mehar	59,879	Nil	Nil	180
14	08-10-19	M/S. Abdul Hakeem Depar	Constt of CC block & raising of drain near house of QurbanKolachi, MC Mehar	99,793	Nil	Nil	299
15	08-10-19	M/S. Abdul Hakeem Depar	Constt of RCC Slab @ otaq of shah Muhammad Soomro, VenjharMuhalla, MC Mehar	18,701	Nil	Nil	56
16	08-10-19	M/S. Abdul Hakeem Depar	Constt of drain cross at Abdul Ghani Dero, Dental clinic, Ward # of Mehar City, Part-A	79,340	Nil	Nil	238
17	Nil	M/S. Abdul Hakeem Depar	Constt of drain cross at Abdul Ghani Dero, Dental clinic, Ward # of Mehar City, Part-B	59,524	Nil	Nil	179
18	09-12-19	M/S. Sadam Hussain	Constt of drains Type-A, RCC slabs and earthfilling from house of SajanSolangi Ward # 13, @ Ayaz Colony of Mehar City, Part-A	92,964	217	21-03-19	279
19	09-12-19	M/S. Sadam Hussain	Constt of drains Type-A, RCC slabs and earthfilling	95,512	218	21-03-19	287

Sr. No.2 Municipal Committee Mehar (AIR Para-3)							
Sr.	Date	Payable To	Name of Work	Bill Amount	Work Ord #	Date	Adhesive Stamp not attached
			from house of SajanSolangi Ward # 13, @ Ayaz Colony of Mehar City, Part-B				
20	Nil	M/S. Sadam Hussain	Constt of drains Type-A, RCC slabs and earthfilling from house of SajanSolangi Ward # 13, @ Ayaz Colony of Mehar City, Part-C	38,488	219	21-03-19	115
21	09-12-19	M/S. Abdul Hakeem Depar	Constt of Drains cross @ Amjad Balhro house Ward # of Mehar City	48,392	Nil	Nil	145
22	09-12-19	M/S. Abdul Hakeem Depar	Constt of Drains cross @ Barkat Joyo house Ward # of Mehar City	43,136	Nil	Nil	129
23	09-12-19	M/S. Abdul Hakeem Depar	Constt of Drains cross & CC block @ House of Syed Inam Ali Shah Ward # of Mehar City	53,959	Nil	Nil	162
Sub-Total				1,622,446			4,867
Grand Total (million)							4.752

Annex-HYD 4: Splitting up of expenditure to avoid open tender – Rs74.199 million

Sr. No.1 Hyderabad Municipal Corporation (AIR Para-24)						
S. No.	Date	Cheque	V.No	Description	Payee	Amount
1	14.4.21	31477402	69	Supply of tyre tubes 900*20, 4*74750	SAR Enterprise	299,000
2			70	Supply of tyre tubes 900*20, 4*74750		299,000
3			71	Supply of tyre tubes 900*20, 4*74750		299,000
4			72	Supply of tyre tubes 900*20, 4*74750		299,000
5			73	Supply of tyre tubes 900*20 dumper-37, 4*62600		250,400
6			74	Supply of tyre tubes 750*16 Hino 1304, 4*48000		192,000
7			75	Supply of tyre tubes 825-16 Skip lorry no.6, 4*56800		227,200
8			76	Supply of tyre tubes 18-4/15-30 Roosi loader-1, 2*118350		236,700
9	2.11.20	30322274	27-28	Supply of new lights	Waqar Ent.	577,130
10	2.11.20	30322313	208	Supply of new lights, LED light 18 w 153*1925		294,525
11	2.11.20	30322313	209	Supply of new lights, LED 40 w HRC fitting 70*2910		292,425
12	2.11.20	30322313	210	Supply of new lights, LED fox light 33*8800		290,400
13	2.11.20	30322314	211	Supply of new lights, LED 12 W 140*455	Fayiez Ent.	63,700
14	2.11.20	30322314	212	Supply of new lights, HRC fitting 85 W 46*2110		97,060
15	2.11.20	30322314	213	Supply of new lights, Saver 45 w 113*845		95,485
16	2.11.20	30322314	214	Supply of new lights		94,870
17	2.11.20	30322314	215	Supply of new lights		93,840
18	2.11.20	30322314	216	Supply of new lights		92,450
19	7.12.20	30429182	86	Supply of New Electric Material		Khan Associates
20	7.12.20	30429182	87	Supply of New Electric Material	94,600	
21	7.12.20	30429182	88	Supply of New Electric Material	89,625	
22	7.12.20	30429182	89	Supply of New Electric Material	95,220	
23	7.12.20	30429182	90	Supply of New Electric Material	92,400	
24	7.12.20	30429182	91	Supply of New Electric Material	93,840	
25	7.12.20	30429182	92	Supply of New Electric Material	93,840	
26	7.12.20	30429188	103	Supply of New light	Data Traders	
27	31.12.20	30428998	236	Supply of New lights, Chok 250 w 40*2400	Naveed Ahmed	96,000
28	31.12.20	30428998	237	Supply of New lights, Chok 250 w 40*2400		96,000

Sr. No.1 Hyderabad Municipal Corporation (AIR Para-24)						
S. No.	Date	Cheque	V.No	Description	Payee	Amount
29	31.12.20	30428998	238	Supply of New lights, Chok 250 w 40*2400		96,000
30	2.11.20	30322295	129	Supply of Electric Material, fox light 33*8800	J.S Enterprise	290,400
31	2.11.20	30322295	130	Supply of Electric Material, wire 3/36 36*4300, 7/29 22*5975, main switch 10 A 172*40		293,130
32	2.11.20	30322295	131	Supply of Electric Material, wire 3/36 36*4300, 7/29 22*5975, main switch 10 A 172*40		293,130
33	2.11.20	30322295	132	Supply of Electric Material, LED 40 w pipe complete 70*2910, LED bulb 12W 195*455		292,425
34	2.11.20	30322296	133	Supply of Electric Material, wire 3/36 22*4310		S.A.R Ent
35	2.11.20	30322296	134	Supply of Electric Material, wire 3/36 22*4310	94,820	
36	2.11.20	30322296	135	Supply of Electric Material, Wire 3/29 33*2910	96,030	
37	2.11.20	30322296	136	Supply of Electric Material, Wire 3/29 33*2910	96,030	
38	2.11.20	30322296	137	Supply of Electric Material, Wire 3/29 33*2910	96,030	
39	2.11.20	30322297	138	Supply of Electric Material, LED bulb 12 w 150*460, wire silver 10*1400	Muhammad Ismail Barkatullah	83,000
40	2.11.20	30322297	139	Supply of Electric Material, LED bulb 12 w 150*460, wire silver 10*1400		83,000
41	2.11.20	30322297	140	Supply of Electric Material, LED bulb 12 w 150*460, wire silver 10*1400		83,000
42	2.11.20	30322297	141	Supply of Electric Material, LED bulb 70 w 21*4450		93,450
43	2.11.20	30322297	142	Supply of Electric Material, LED bulb 40 w 50*1850		92,500
44	2.11.20	30322297	143	Supply of Electric Material, LED bulb 150 w 4*18000		72,000
45	2.11.20	30322297	144	Supply of Electric Material, LED bulb 150 w 4*18000		72,000
46	2.11.20	30322297	145	Supply of Electric Material, LED bulb 150 w 4*18000		72,000
47	2.11.20	30322297	146	Supply of Electric Material, Wire 7/29 26*3720		96,720
48	2.11.20	30322297	147	Supply of Electric Material, Wire 3/29 33*2910		96,030

Sr. No.1 Hyderabad Municipal Corporation (AIR Para-24)

S. No.	Date	Cheque	V.No	Description	Payee	Amount
49	2.11.20	30322298	148	Supply of Electric Material, chok 250 w 66*2450, tubler 66*1350, ignitor 120*340		291,600
50	2.11.20	30322298	149	Supply of Electric Material, wire 3/29 72*2900, tape roll 2000*40	Barkatullah	288,800
51	2.11.20	30322298	150	Supply of Electric Material, LED fox light 79*3620		285,980
52	2.11.20	30322298	151	Supply of Electric Material, fox light 100 watts 33*6175, main switch 60*1450		290,775
53	2.11.20	30322298	152	Supply of Electric Material, HR light 250 w i.c chok ignitor 22*11990, main switch 160 a 14*2050		292,480
54	2.11.20	30322298	153	Supply of Electric Material, LED bulb 18 w 140*690		96,600
55	2.11.20	30322298	154	Supply of Electric Material, Wire 3/36 20*4300		86,000
56	2.11.20	30322299	155	Supply of Electric Material, LED fox light 100 w 16*6000		Haziq Enterprise
57	2.11.20	30322299	156	Supply of Electric Material, LED fox light 100 w 16*6000	96,000	
58	2.11.20	30322299	157	Supply of Electric Material, wire 3/36 28/3450	96,000	
59	2.11.20	30322299	158	Supply of Electric Material, wire 3/36 28/3450	96,000	
60	2.11.20	30322299	159	Supply of Electric Material, wire 3/36 28/3450	96,000	
61	2.11.20	30322299	160	Supply of Electric Material, wire 3/29 69*1400	96,000	
62	2.11.20	30322299	161	Supply of Electric Material, Saver 25 w 50*190	96,330	
63	2.11.20	30322299	162	Supply of Electric Material, pipe bracket 5 ft height 10*2310, wire 7/64 4*12100, tubler 400w 5*4200	92,500	
64	2.11.20	30322300	165	Supply of Electric Material, sodium light 250w chok, ignitor 8*11990	Muhammad Idrees	95,920
65	2.11.20	30322300	166	Supply of Electric Material, Wire 3/36 22*4300		94,600
66	2.11.20	30322300	167	Supply of Electric Material, Wire 3/29 33*2900		95,700
67	2.11.20	30322300	168	Supply of Electric Material, Saver 25 w 310*190		58,900
68	2.11.20	30322300	169	Supply of Electric Material, LEB bulb 18 w 136*690		93,840

Sr. No.1 Hyderabad Municipal Corporation (AIR Para-24)						
S. No.	Date	Cheque	V.No	Description	Payee	Amount
69	2.11.20	30322300	170	Supply of Electric Material, LEB bulb 12 w 206*455		93,730
70	2.11.20	30322300	171	Supply of Electric Material, wire 7/29 15*5975		89,625
71	16.3.21	31473371	91	Supply of Mobil oil, 210 litre *820	Umair Const Co	172,200
72	15.4.21	31477404	100	Supply of mobil oil, 205 ltr @ 820, brake oil 48*480		191,140
73	15.4.21	31477404	101	Supply of mobil oil, 205*820, oil filter 24*1300, oil 4 liter can 2*5000,	Lal Khan	210,050
74	15.4.21	31477404	102	Supply of mobil oil, 205 ltr *820, diesel filter 36*750		195,100
75	7.5.21	30429059	44	Supply of mobil oil to workshop	Hussaini bros	128,125
76	11.3.21	31473361	67-74	Supply of Mobil oil		1,075,160
77	11.3.21	31473361	67	Supply of Mobil oil, mobil oil auto 50 205*600, hydraulic oil 205*600, hydraulic il 80*650		298,000
78	11.3.21	31473361	68	Supply of Mobil oil, mobil oil 10 liter cane 20*8500		170,000
79	11.3.21	31473361	69	Supply of Mobil oil, mobil oil 10 liter cane 10*7250		72,500
80	11.3.21	31473361	70	Supply of Mobil oil, mobil oil 10 liter cane 10*7250	AW Traders	72,500
81	11.3.21	31473361	71	Supply of Mobil oil, C oil 80 liter *499, distled water 12*220		42,560
82	11.3.21	31473361	72	Supply of Mobil oil, mobil oil 80 liter 80*575, brake oil 48*575		73,600
83	11.3.21	31473361	73	Supply of Mobil oil, mobil oil 130 liter 130*575		74,750
84	4.3.21	31473349	16	Supply of mobil oil CE 208 liter *658	Sohana Ent	136,864
85	31.12.20	30428997	228	Supply of mobil oil, 27 boxes @ 2900		78,300
86	31.12.20	30428997	229	Supply of mobil oil, 27 boxes @ 2900		78,300
87	31.12.20	30428997	230	Supply of mobil oil, 27 boxes @ 2900	Muaz Enterprise	78,300
88	31.12.20	30428997	231	Supply of mobil oil, 27 boxes @ 2900		78,300
89	31.12.20	30428997	232	Supply of mobil oil, 27 boxes @ 2900		78,300
Sub-Total						14,140,264

Sr. No.1 Hyderabad Municipal Corporation (AIR Para-21)							
S. No.	Date	Cheque	V.No	Work order & date	Detail	Payee	Amount
1	31.12.20	30429221	171	11/6.8.20	Making /Supplying RCC	Sarafaraz Shah	284,200
2	31.12.20	30429221	172	10/6.8.20	slab rcc slab		284,200
3	31.12.20	30429222	173	nil/24.9.20	Repair renovation of path	A.R Enterprise	294,113
4	31.12.20	30429222	174	nil/24.9.20			293,364
5	31.12.20	30429223	177	3/6.8.20	Repair of road garbage dumping point Housing society Near Al Unit 11 LA	Salman Sharif	287,356
6	31.12.20	30429223	178	2/6.8.20			288,605
7	31.12.20	30429223	179	4/6.8.20			287,356
8	31.12.20	30429223	180	5/6.8.20			288,189
9	18.3.21	31473376	96	101/21.1.21	Repair of CC drain/ street Gujrati Para Latifabad	A.R Enterprise	294,756
10	18.3.21	31473376	97	100/21.1.21			292,247
11	18.3.21	31473376	98	99/21.1.21			294,400
12	18.3.21	31473376	99	98/21.1.21			294,189
13	18.3.21	31473376	100	97/21.1.21			293,947
14	18.3.21	31473376	101	96/21.1.21		294,452	
15	18.3.21	31473377	102	93/13.1.21		IAA Enterprise	294,811
16	18.3.21	31473377	103	91/13.1.21			294,714
17	18.3.21	31473377	104	90/13.1.21			294,794
18	18.3.21	31473377	105	92/13.1.21			294,792
19	18.3.21	31473377	106	94/13.1.21	295,159		
20	18.3.21	31473378	107	126/3.2.21	Repair of CC drains Phuleli Preetabad	Bright Construction Hyd	295,338
21	18.3.21	31473378	108	127/3.2.21			295,287
22	18.3.21	31473378	109	129/3.2.21			295,297
23	18.3.21	31473378	110	128/3.2.21			295,295
24	18.3.21	31473380	118	130/3.8.20	Supply of Electric Material	Noor Ent	285,680
25	24.3.21	31473381	121	129/3.8.20	Supply of Electric Material	D&A Enterprise	297,990
26	24.3.21	31473381	122	148/3.8.20	Supply of Electric Material	D&A Enterprise	297,990
27	24.3.21	31473381	123	101/23.7.20	Supply of Electric Material	D&A Enterprise	285,680
28	18.3.21	31473380	120	102/23.7.20	Supply of Electric Material	Noor Ent	290,320
29	15.4.21	31477404	101	6930/17.2.21	Supply of mobil oil	Lal Khan	210,050
30	15.4.21	31477404	102	9631/17.2.21	Supply of mobil oil	Lal Khan	195,100
31	15.4.21	30429024	104	21/15.10.20	RCC street sat house of Syed Mubarak Ali Unit-8, LA	Sarfaraz Shah Const co	291,840
32	15.4.21	30429024	105	20/15.10.20	RCC street Danya cottage Unit-8		294,752
33	15.4.21	30429024	106	19/15.10.20	RCC street Anwar ul Haq House Unit-8		294,901
34	15.4.21	30429024	107	22/15.10.20	RCC street at M Azam Khan Siddique Akbar Masjid Unit-8		249,073

Sr. No.1 Hyderabad Municipal Corporation (AIR Para-21)							
S. No.	Date	Cheque	V.No	Work order & date	Detail	Payee	Amount
35	15.4.21	30429025	108	113/21.10.20	Repair of Wall, fall ceiling, sewerage libe tiles benches at quaid e Millat Park Auto Bhan	Yaseen Associates	291,200
36	15.4.21	30429025	109	112/21.10.20	Repair of Wall, fall ceiling, sewerage libe tiles benches Millat Park Auto Bhan		298,795
37	15.4.21	30429025	110	111/21.10.20	Repair of cc topping play land hall roof Quaid e Millat Park Auto Bhan		244,883
38	15.4.21	30429025	111	110/21.10.20	Repair of Wall, fall ceiling, sewerage libe tiles benches Millat Park Auto Bhan		293,483
39	15.4.21	30429025	112	109/21.10.20	Repair of Boundry wall, plaster at Quaid e Millat Park Auto Bhan		293,573
40	15.4.21	30429026	114	Nil/24.9.20	Repair of CC street @ Liaquat Colony City	IAA Enterprise	294,977
41	15.4.21	30429026	115	Nil/24.9.20	Repair of CC drains @ Liaquat Colony City	IAA Enterprise	292,490
42	15.4.21	30429029	119	82/9.10.20	Repair of road CC paver infront of H/o Sabir Qaimkhani U.No.4 Lateefabad	Amir Enterprise	289,384
43	15.4.21	30429029	120	83/9.10.20	Repair of road CC paver infront of house of Mir Baid Talpur U.No.4 Lateefabad	Amir Enterprise	295,947
44	2.11.20	30322300	163	225/30.8.19	Supply of loader 36 hrs *8300	Muhammad Idrees	298,800
45	2.11.20	30322300	164	221/30.8.19	Supply of loader 36 hrs *8300	Muhammad Idrees	298,800
Sub-Total							12,912,569

Sr. No.2 Municipal Committee Badin (AIR Para-02)							
S. No.	Description	Name of Contractor	Work Order No	Date	Cheque No	Date	Amount
1	Supplying lying with tractor trolley different little Imam Bargah	Ghulam Rasool Khaskheli	560	23.08.2019	27926551	18.09.2019	287,206

Sr. No.2 Municipal Committee Badin (AIR Para-02)							
S. No.	Description	Name of Contractor	Work Order No	Date	Cheque No	Date	Amount
2	Supplying lying with tractor trolley different little Imam Bargah	Ghulam Rasool Khaskheli	560	23.08.2019	27926551	18.09.2019	287,206
3	Supplying lying with tractor trolley different little Imam Bargah	Ghulam Rasool Khaskheli	561	23.08.2019	27926554	18.09.2019	277,301
4	Silt clearance from drains No.1,2,3	Ghulam Rasool Khaskheli	524	03.08.2019	27926555	18.09.2019	155,098
5	Sanitation material	Ghulam Rasool Khaskheli	-	-	27965656	18.09.2019	246,640
6	Unifrom	M/S Nisar Cloth Store Badin	558	23.08.2019	21315960	05.09.2019	200,500
7	Unifrom	M/S Nisar Cloth Store Badin	558	23.08.2019	21315960	05.09.2019	262,500
8	Unifrom	M/S Nisar Cloth Store Badin	558	23.08.2019	21315962	05.09.2019	215,910
9	Unifrom	M/S Nisar Cloth Store Badin	558	23.08.2019	21315962	05.09.2019	228,000
10	Cleaning of ward No. 01 to 07	M/S Sahil & Co	555	23.08.2019	21315964	05.09.2019	280,000
11	Sanitation material	Ghulam Rasool Khaskheli	354	23.08.2019	21315972	19.09.2019	271,000
12	Sanitation material	Muhammad Aslam	981	23.10.2019	28327522	20.11.2019	218,150
13	Sanitation material	Muhammad Aslam	921	18.10.2019	28327528	25.11.2019	156,950
14	Sanitation material	M/S Farukh Raz & Brothers	-	-	28327482	01.11.2019	298,660
15	Sanitation material	M/S Farukh Raz & Brothers	1139	14.11.2019	28327540	27.11.2019	239,150
16	Silta clearance for cant road to main drianage schemes	Abdul Qudoos	1112	13.11.2019	28327516	20.11.2019	256,595
17	Silta clearance main nala Al-Abbas Medical store & others	Ghulam Rasool Khaskheli	1040	30.10.2019	28327515	20.11.2019	300,000
18	Office furniture	Ghulam Rasool Khaskheli	1069	07.11.2019	28327518	20.11.2019	134,550

Sr. No.2 Municipal Committee Badin (AIR Para-02)							
S. No.	Description	Name of Contractor	Work Order No	Date	Cheque No	Date	Amount
19	Supplying lying with tractor trolley at village Haji Hashim Khaskeli & other ward No.01 Municipal Committee Badin	Abdul Qudoos	1140	14.11.2019	28327537	27.11.2019	287,206
20	Sanitation material	Abdul Qudoos	1141	15.11.2019	28327537	27.11.2019	162,600
21	Office material	M/S Tarique Abbas Jaffari	1060	14.11.2019	28327510	14.11.2019	191,800
22	Earth filling	M/S A.M.Y Associates	989	24.10.2019	28327509	14.11.2019	164,875
23	Silt clearance main nala from civi hospital road to Islamia College	Abdul Qudoos	1043	31.10.2019	28315551	08.11.2019	300,000
24	Earth filling	Ghulam Rasool Khaskheli	1043	31.10.2019	28315550	08.11.2019	158,053
25	Sanitation material	Ghulam Rasool Khaskheli	538	09.08.2019	27413374	30.08.2019	252,400
26	Sanitation material	Muhammad Aslam	547	19.08.2019	27413372	30.08.2019	192,400
27	De-watering motor & material	M/S A.M.Y Associates	541	09.08.2019	27413366	30.08.2019	233,100
28	De-watering motor & material	M/S A.M.Y Associates	540	09.08.2019	27413367	30.08.2019	296,000
29	De-watering motor & material	M/S A.M.Y Associates	540	09.08.2019	27413368	30.08.2019	297,000
30	De-watering motor & material	M/S A.M.Y Associates	540	09.08.2019	27413369	30.08.2019	167,340
31	De-watering motor & material	M/S A.M.Y Associates	540	09.08.2019	27413370	30.08.2019	229,100
32	De-watering motor & material	M/S A.M.Y Associates	540	09.08.2019	27413371	30.08.2019	298,500
33	Sanitation material	Ghulam Rasool Khaskheli	-	-	27413318	01.08.2019	186,850
34	De-watering motor & material	M/S Indus Enterprises	485	10.07.2019	27413320	01.08.2019	238,750
35	De-watering motor & material	M/S Indus Enterprises	490	17.07.2019	27413320	01.08.2019	212,250
36	Silt clearace from Tharani House to Bukhari Olya	Abdul Qudoos	790	08.10.2019	28327462	31.10.2019	202,661
37	Silt clerance main nalla from Aqsa	Abdul Qudoos	973	22.10.2019	28327464	31.10.2019	299,000

Sr. No.2 Municipal Committee Badin (AIR Para-02)							
S. No.	Description	Name of Contractor	Work Order No	Date	Cheque No	Date	Amount
	mosque to Tharani House						
38	Sanitation material	Muhammad Aslam	851	15.10.2019	28327468	31.10.2019	283,600
39	Silt clearance form Bukhari Dargah to Shahnawaz Chowk	Abdul Qudoos	975	22.10.2019	28327467	31.10.2019	300,000
40	Sanitation material	Ghulam Rasool Khaskheli	-	-	28327466	31.10.2019	108,400
41	Earth filling	Abdul Qudoos		-	28327465	31.10.2019	150,000
42	Construction of RCC pipe drain	Ghulam Rasool Khaskheli	589	09.09.2019	28327448	22.10.2019	300,000
43	Earth filling	M/S A.M.Y Associates	598	18.09.2019	28327453	22.10.2019	246,125
44	Earth filling	M/S A.M.Y Associates	607	19.09.2019	28327451	22.10.2019	277,883
45	Sanitation material	M/S Gellar AM Construction Co	628	24.09.2019	28327447	22.10.2019	283,600
46	De-silting of nallah	M/S A.M.Y Associates	594	28.09.2019	27926621	17.10.2019	299,900
47	De-silting of nallah	M/S A.M.Y Associates	616	20.09.2019	27926622	17.10.2019	299,900
48	Silt clearance drain nallah Dr. Fida Hospital to main drainage nallah	M/S A.M.Y Associates	615	20.09.2019	27926608	15.10.2019	299,900
49	De-silting of nallah	M/S A.M.Y Associates	616	20.09.2019	27926609	15.10.2019	299,900
50	Sanitation material	Muhammad Aslam	635	25.09.2019	27926604	10.10.2019	296,650
51	Sanitation material	Muhammad Aslam	600	18.09.2019	27926603	10.10.2019	298,660
52	Repairing & improvement of drain nallah near Imam Bargah	M/S A.M.Y Associates	587	05.09.2019	27926594	02.10.2019	271,128
53	Repairing & rising of drain nalla near Imam Baragh	M/S A.M.Y Associates	587-B	05.09.2019	27926593	02.10.2019	266,415
54	Earth filling	Ghulam Rasool Khaskheli	-	-	27926582	01.10.2019	105,000
Sub-Total							13,072,362

Sr. No.3 District Council Dadu (AIR Para-04)					
S No	Bill No	Date	Particulars	Paid to	Amount
1	Nil	25/11/2020	Construction of CC drains Village Sher M Solangi	M/S Suhail Solangi , Contractor	99,006
2	Nil	25/11/2020	Construction of CC drains Village Sher M Solangi	M/S Suhail Solangi , Contractor	98,662
3	Nil	25/11/2020	Construction of CC drains Village Sher M Solangi	M/S Suhail Solangi , Contractor	96,242
4	Nil	25/11/2020	Construction of CC drains Village Sher M Solangi	M/S Suhail Solangi , Contractor	98,530
5	Nil	25/11/2020	Construction of CC drains Village Sher M Solangi	M/S Suhail Solangi , Contractor	97,169
6	Nil	25/11/2020	Construction of CC drains Village Sher M Solangi	M/S Suhail Solangi , Contractor	99,187
7	Nil	25/11/2020	Construction of CC drains Village Sher M Solangi	M/S Suhail Solangi , Contractor	98,442
8	31890909	18/02/2021	Construction of CC Bloc at Taiman Kooir	M/S Fateh M Lashari, Contractor	295,710
9	31890913	18/02/2021	Construction of CC Bloc at Village Allah Yarani Girls School	M/S Khadim Hussain , Contractor	296,185
10	31890898	18/02/2021	Construction of culvert at village Mirwah	M/S Ali Nawaz Panhwar, Contractor	250,000
11	Nil	04/06/2020	Construction of CC Bloc at Khaswah	M/S Ali Nawaz Panhwar, Contractor	250,000
12	Nil	04/06/2020	Construction of CC Bloc at Mohammad Hassan Qamrani	M/S Ali Nawaz Panhwar, Contractor	250,000
13	Nil	04/06/2020	Construction of CC Bloc at Mohammad Hassan Qamrani	M/S Ali Nawaz Panhwar, Contractor	250,000
14	Nil	04/06/2020	Construction of CC Bloc at Hussain Bux Kori	M/S Ali Nawaz Panhwar, Contractor	250,000

Sr. No.3 District Council Dadu (AIR Para-04)					
S No	Bill No	Date	Particulars	Paid to	Amount
15	Nil	04/06/2020	Construction of CC Bloc at Allah Bux Birhamani	M/S Ali Nawaz Panhwar, Contractor	250,000
16	Nil	04/06/2020	Construction of CC Bloc at Mohammad Shah	M/S Ali Nawaz Panhwar, Contractor	250,000
17	nil	04/06/2020	Construction of CC Bloc at Mirwah Qamrani	M/S Ali Nawaz Panhwar, Contractor	250,000
18	Nil	04/06/2020	Construction of CC Bloc at Tharari Jhando Sdhakeel	M/S Ali Nawaz Panhwar, Contractor	250,000
19	Nil	04/06/2020	Construction of CC Bloc at Village Mureed Bapar	M/S Ali Nawaz Panhwar, Contractor	250,000
20	Nil	04/06/2020	Construction of CC Bloc at Village Mureed Bapar	M/S Ali Nawaz Panhwar, Contractor	250,000
21	Nil	04/06/2020	Construction of CC Bloc at Village Bahadur Khan	M/S Ali Nawaz Panhwar, Contractor	250,000
22	Nil	04/06/2020	Construction of CC Bloc at Village Mureed Bapar	M/S Ali Nawaz Panhwar, Contractor	250,000
23	Nil	18/02/2021	Construction of CC drain at Taiman Kooir	M/S Fateh M Lashari, Contractor	295,710
24	Nil	18/02/2021	Construction of drain at Village Allah Yarani Girls School	M/S Khadim Hussain, Contractor	296,185
25	Nil	18/02/2021	Construction of CC drain at village Mirwah	M/S Ali Nawaz Panhwar, Contractor	250,000
26	31890898	18/02/2021	Construction of culvert at village Khan Mohammad Shah	M/S Ali Nawaz Panhwar, Contractor	250,000
27	31890935	18/02/2021	Construction of CC Drain at Sheikh UC Ameerul Bahar	M/S Ahsen Ahmed Soomro	244,072
28	31890935	18/02/2021	Construction of CC Drain at Sheikh UC at Bahar Sheikh	M/S Ahsen Ahmed Soomro	244,924

Sr. No.3 District Council Dadu (AIR Para-04)					
S No	Bill No	Date	Particulars	Paid to	Amount
29	31890935	18/02/2021	Construction of CC Drain at Sheikh UC at Budo Sheikh	M/S Ahsen Ahmed Soomro	244,109
30	Nil	18/02/2021	Construction of CC drain at Mirwah Qamrani	M/S Ali Nawaz Panhwar, Contractor	250,000
31	Nil	18/02/2021	Construction of CC drain at Tharari Jhando Sdhakeel	M/S Ali Nawaz Panhwar, Contractor	250,000
32	Nil	nil	Construction of CC Bloc at Village Hasan Khan Solangi	M/S Ali Nawaz Panhwar, Contractor	250,000
Sub-Total					7,104,133

Sr. No.4 Town Committee Sujawal (AIR Para-02)							
S. No.	W.O #	W.O Date	Cheque #	Cheque date	Name of contractor	Name of work	Amount
1	675	22/07/2019	28020786	08/10/2019	Noroz Ali Engineering	1st and final Silt clearance main drain nala Jamari muhallah to Haqabad colony ward No 05 Sujawal	88,209
2	681	25/07/2019	28020786	08/10/2019	Noroz Ali Engineering	1st and final Silt clearance main drain nala Court to Wali CNG ward No 10 Sujawal	63,888
3	685	30/07/2019	28020786	08/10/2019	Noroz Ali Engineering	1st and final Silt clearance main drain nala near Wali CNG to Mirbahar Muhallah ward No 10 Sujawal	69,696
4	680	25/07/2019	28020786	08/10/2019	Noroz Ali Engineering	1st and final Silt clearance main drain nala Kehari Muhallah to Civil Court No 1 Sujawal	81,675
5	676	22/07/2019	28020787	08/10/2019	Noroz Ali Engineering	1st and final Silt clearance main drain nala Jamari muhallah to Kahri Muhallah ward No 05 Sujawal	93,170

Sr. No.4 Town Committee Sujawal (AIR Para-02)							
S. No.	W.O #	W.O Date	Cheque #	Cheque date	Name of contractor	Name of work	Amount
6	671	15/07/2019	28020787	08/10/2019	Noroz Ali Engineering	1st and final Silt clearance main drain nala Sarai muhallah to Mallah Muhallah ward No 07 Sujawal	87,120
7	670	15/07/2019	28020787	08/10/2019	Noroz Ali Engineering	1st and final Silt clearance main drain nala Gurmani muhallah to Sarai Muhallah ward No 07 Sujawal	86,394
8	712	22/10/2017	28020783	08/10/2019	Abdul Razak Gandro	1st & final bill construction of CC street at Fayaz Memon to Suleman Memon Ward No 09 Sujawal	98,054
9	212	15/11/2018	28020783	08/10/2019	Abdul Razak Gandro	1st & final bill construction of CC street at Muhammad Khan Panhwer House ward No 09 Sujawal	90,628
10	404	26/12/2018	28020783	08/10/2019	Abdul Razak Gandro	1st & final bill construction of drain nala at Gulzar Panhwer House to Abdul Rasheed house ward No 09 Sujawal	61,653
11	405	26/12/2018	28020784	08/10/2019	Abdul Razak Gandro	1st & final bill construction of RCC slabs at Moosa Kumbhar to Baban Masahwari house ward No 09 Sujawal	90,988
12	363	20/12/2018	28020784	08/10/2019	Abdul Razak Gandro	1st & final bill construction of drain nala abdul sattar memon to soomar mashawari House ward No 09 Sujawal	98,651
13	362	20/12/2018	28020785	08/10/2019	Abdul Razak Gandro	1st & final bill construction of CC street at Soomro rice mill to main Bathoro	86,256

Sr. No.4 Town Committee Sujawal (AIR Para-02)							
S. No.	W.O #	W.O Date	Cheque #	Cheque date	Name of contractor	Name of work	Amount
						road ward No 09 Sujawal	
14	213	15/11/2018	28020785	08/10/2019	Abdul Razak Gandro	1st & final bill construction of CC street at Muhammad Khan House to Soomro rice mill ward No 09 Sujawal	86,256
15	668	15/07/2019	28020802	08/10/2019	Muhammad Aslam Mirbahar	1st & final bill construction of CC street at D.H.O office Sujawal ward No 01 Sujawal	71,497
16	666	10/07/2019	28020802	08/10/2019	Muhammad Aslam Mirbahar	1st & final bill construction of CC street at D.H.O office Sujawal ward No 01 Sujawal	68,421
17	663	05/07/2019	28020802	08/10/2019	Muhammad Aslam Mirbahar	1st & final bill construction of drain nala at D.H.O office sujawal ward No 01 Sujawal	98,651
18	662	05/07/2019	28020802	08/10/2019	Muhammad Aslam Mirbahar	1st & final bill construction of drain nala at D.H.O office sujawal ward No 01 Sujawal	98,651
19	667	10/07/2019	28020802	08/10/2019	Muhammad Aslam Mirbahar	1st & final bill construction of CC street at D.H.O office Sujawal ward No 01 Sujawal	68,421
20	741	02/10/2019	28020808	08/10/2019	Muhammad Aslam Mirbahar	1st & final bill construction of drain nala Near Kakepoto house to Ghullam Mustafa Shah quarter ward No 10 Sujawal	95,362
21	746	03/10/2019	28020808	08/10/2019	Muhammad Aslam Mirbahar	1st & final bill construction of drain nala Near Tusi das house to Mushtaq Memon House ward No 10 Sujawal	97,007

Sr. No.4 Town Committee Sujawal (AIR Para-02)							
S. No.	W.O #	W.O Date	Cheque #	Cheque date	Name of contractor	Name of work	Amount
22	747	03/10/2019	28020808	08/10/2019	Muhammad Aslam Mirbahar	1st & final bill construction of drain nala Near Manzoor house to Vishand Das House ward No 10 Sujawal	97,007
23	750	07/10/2019	28020809	15/10/2019	Muhammad Aslam Mirbahar	1st & final bill construction of drain nala Near Gohar Mal to Aman Junejo house ward No 10 Sujawal	97,829
24	751	07/10/2019	28020809	15/10/2019	Muhammad Aslam Mirbahar	1st & final bill construction of drain nala Near Shiv Mander ward No 10 Sujawal	97,829
25	758	09/10/2019	28020809	15/10/2019	Muhammad Aslam Mirbahar	1st & final bill construction of RCC slabs Dr. Maqssod Memon House to Fayaz Memon House ward No 10 Sujawal	88,216
26	762	10/10/2019	28020811	15/10/2019	Muhammad Aslam Mirbahar	1st & final bill construction of RCC slabs at Kakepoto House to Ghullam Mustafa Shah Quarter ward No 10 Sujawal	98,426
27	727	27/09/2019	28020811	15/10/2019	Muhammad Aslam Mirbahar	1st & final bill construction of RCC slabs at Marghoob house to Lacho Dewan house ward No 10 Sujawal	99,154
28	728	27/09/2019	28020812	15/10/2019	Muhammad Aslam Mirbahar	1st & final bill construction of RCC slabs at Gohar Dewan house to Babo Junejo house ward No 10 Sujawal	97,488
29	755	08/10/2019	28020812	15/10/2019	Muhammad Aslam Mirbahar	1st & final bill construction of RCC slabs near Kundan Das house to Shiv	98,367

Sr. No.4 Town Committee Sujawal (AIR Para-02)							
S. No.	W.O #	W.O Date	Cheque #	Cheque date	Name of contractor	Name of work	Amount
						mander No 10 Sujawal	
30	771	12/10/2019	28020816	-	Al-Friends & Co.	1st & final bill water supply line at Juman Horia Ward No 03 Sujawal	97,797
31	753	07/10/2019	28020816	-	Al-Friends & Co.	1st & final bill construction of CC street near Umer Lohar house to Moosa Lohar House ward No 03 Sujawal	95,070
32	448	31/10/2018	28020819	-	Mandhro Construction company	1st & final bill construction of drain nala Ashraf Mallah house to Basheer Mallah ward No 06 Sujawal	97,622
33	738	01/10/2019	28020830	-	Noroz Ali Engineering	1st & final bill construction of RCC slabs at Hafiz Riaz Memon to Muhammad Juman Memon house ward No 09 Sujawal	96,736
34	737	01/10/2019	28020830	-	Noroz Ali Engineering	1st & final bill construction of drain nala at Hafiz Riaz Memon to Muhammad Juman Memon house ward No 09 Sujawal	95,988
35	683	29/07/2019	28020853	-	Muhammad Aslam Mirbahar	1st & final bill construction of drain nala at saleem Qambarani house to Ramzan Mallah house ward No 07 Sujawal	98,651
36	678	24/07/2019	28020853	-	Muhammad Aslam Mirbahar	1st & final bill construction of drain nala at Fazal Mirbahar house to Ghullam Hussain Mallah house ward No 07 Sujawal	61,653

Sr. No.4 Town Committee Sujawal (AIR Para-02)							
S. No.	W.O #	W.O Date	Cheque #	Cheque date	Name of contractor	Name of work	Amount
37	684	29/07/2019	28020853	-	Muhammad Aslam Mirbahar	1st & final bill construction of drain nala at Maqbool Shah house to Fayaz Ursani house ward No 07 Sujawal	98,651
38	571	12/10/2017	28020855	-	Abdul Razak Gandro	1st & final bill construction of CC at Jama Masjid from Al-Hashmia milk shop to Nazir Umrani shop Ward No 09 Sujawal	93,957
39	572	12/10/2017	28020855	-	Abdul Razak Gandro	1st & final bill construction of CC at Jama Masjid from Nazir Umrani sweet shop to Memon Medical store Ward No 09 Sujawal	96,855
40	573	12/10/2017	28020855	-	Abdul Razak Gandro	1st & final bill construction of CC street at Jama Masjid from Memon Medical store to Manzoor Bhatti Shop Ward No 09 Sujawal	91,173
41	574	12/10/2017	28020856	-	Abdul Razak Gandro	1st & final bill construction of CC street at Jama Masjid from Manzoor Bhatti Shop to Umer Kandan shop Ward No 09 Sujawal	95,398
42	575	12/10/2017	28020856	-	Abdul Razak Gandro	1st & final bill construction of CC street at Jama Masjid from Umer Kandan shop to Bhai Abdul waheb shop Ward No 09 Sujawal	97,728
43	577	12/10/2017	28020857	-	Abdul Razak Gandro	1st & final bill construction of RCC slabs at wali bhai shop to naran cloth	68,071

Sr. No.4 Town Committee Sujawal (AIR Para-02)							
S. No.	W.O #	W.O Date	Cheque #	Cheque date	Name of contractor	Name of work	Amount
						shop Ward No 09 Sujawal	
44	576	12/10/2017	28020857		Abdul Razak Gandro	1st & final bill construction of RCC slabs at Abdul Shakar Salon to wali bhai shop Ward No 09 Sujawal	95,894
45	796	18/10/2019	28020856	-	Al-Friends & Co.	1st & final bill water supply line at Maganhar muhallah to ramzan lohar Ward No 03 Sujawal	90,974
46	797	18/10/2019	28020856	-	Al-Friends & Co.	1st & final bill water supply line at inayat horia house to Ayoub Machi Ward No 03 Sujawal	90,974
47	450	31-2-2018	28020860	-	Mandhro Construction company	1st & final bill construction of CC street at Allah dino Mallah house to Abdullah Obaro house ward No 06 Sujawal	78,080
48	1169	05/03/2018	27250510	27/08/2019	Al-Friends & Co.	1st & final bill construction of CC street near Arshad Shah house Ward No 03 Sujawal	79,937
49	1176	05/03/2018	27250510	27/08/2019	Al-Friends & Co.	1st & final bill construction of CC street near tarique Tahrani house Ward No 03 Sujawal	79,937
50	1168	05/03/2018	27250510	27/08/2019	Al-Friends & Co.	1st & final bill construction of CC street near Tahrani hospital Ward No 03 Sujawal	81,203
51	-	05/03/2018	27250510	27/08/2019	Al-Friends & Co.	1st & final bill construction of CC street near Inayat Horia ward No 03 Sujawal	93,218
52	1172	05/03/2018	27250511	27/08/2019	Al-Friends & Co.	1st & final bill construction of CC	93,218

Sr. No.4 Town Committee Sujawal (AIR Para-02)							
S. No.	W.O #	W.O Date	Cheque #	Cheque date	Name of contractor	Name of work	Amount
						street near Habibullah house ward No 03 Sujawal	
53	1173	05/03/2018	27250511	27/08/2019	Al-Friends & Co.	1st & final bill construction of CC street near Juman Manganhar house ward No 03 Sujawal	93,509
54	1174	05/03/2018	27250511	27/08/2019	Al-Friends & Co.	1st & final bill construction of CC street near Ayoob Machi house ward No 03 Sujawal	87,968
55	1175	05/03/2018	27250512	27/08/2019	Al-Friends & Co.	1st & final bill construction of CC street near Gulo Baghal house ward No 03 Sujawal	87,968
56	1176	05/03/2018	27250512	27/08/2019	Al-Friends & Co.	1st & final bill construction of CC street near Sadique Manghar house ward No 03 Sujawal	89,934
57	1177	05/03/2018	27250513	27/08/2019	Al-Friends & Co.	1st & final bill construction of CC street nearysed taj shah house ward No 03 Sujawal	89,934
58	1430	15/05/2018	27250492	02/08/2019	Nabi Bux Hathiar	1st & final bill construction of CC street at Hussain Memon House to Amin Memon house ward No 09 Sujawal	59,724
59	1454	21/05/2018	27250492	02/08/2019	Nabi Bux Hathiar	1st & final bill construction of CC street at Hussain Memon House to Amin Memon house ward No 09 Sujawal	91,208
60	1489	30/05/2018	27250492	02/08/2019	Nabi Bux Hathiar	1st & final bill construction of CC street at Hajoi Sanaullah house to Muhammad Hanif Memon House ward No 09 Sujawal	98,118

Sr. No.4 Town Committee Sujawal (AIR Para-02)							
S. No.	W.O #	W.O Date	Cheque #	Cheque date	Name of contractor	Name of work	Amount
61	1455	24/05/2018	27250493	02/08/2019	Nabi Bux Hathiar	1st & final bill construction of CC street at Abdul Sattar Memon House to Abdul Ghafoor Khatti house ward No 09 Sujawal	91,208
62	1484	28/05/2018	27250493	02/08/2019	Nabi Bux Hathiar	1st & final bill construction of CC street near Memon shop to Hafiz Riaz Memon house ward No 09 Sujawal	47,348
63	1481	11/05/2018	27250486	02/08/2019	Muhammad Aslam Mirbahar	1st & final bill construction of CC street near Allah dino Khatti to Hafiz Ubaidullah Shop ward No 09 Sujawal	97,332
64	1422	11/05/2018	27250486	02/08/2019	Muhammad Aslam Mirbahar	1st & final bill construction of CC street near Muhammad Hassan bhatti house to Manzoor Bhatt house ward No 09 Sujawal	94,697
65	1427	14/05/2018	27250486	02/08/2019	Muhammad Aslam Mirbahar	1st & final bill construction of CC street near Jameel bhatti house to Niaz Bhatt house ward No 09 Sujawal	99,932
66	1428	14/05/2018	27250487	02/08/2019	Muhammad Aslam Mirbahar	1st & final bill construction of CC street near Ramzan bhatti house ward No 11 Sujawal	99,932
67	1431	17/05/2018	27250487	02/08/2019	Muhammad Aslam Mirbahar	1st & final bill construction of CC street near Naveed bhatti house to Aslam house ward No 11 Sujawal	93,442
68	-	-	27250487	02/08/2019	Muhammad Aslam Mirbahar	1st & final bill construction of CC street near Umer	93,442

Sr. No.4 Town Committee Sujawal (AIR Para-02)							
S. No.	W.O #	W.O Date	Cheque #	Cheque date	Name of contractor	Name of work	Amount
						Kandan ward No 11 Sujawal	
69	-	-	27250488	02/08/2019	Muhammad Aslam Mirbahar	1st & final bill construction of RCC slabs at Muhammad Hassan Bhatti to Muhammad Bhatti ward No 11 Sujawal	98,904
70	-	-	27250488	02/08/2019	Muhammad Aslam Mirbahar	1st & final bill construction of RCC slabs at Bhatti Hoise to Fida Bhatti house ward No 11 Sujawal	98,904
71	-	-	27250488	02/08/2019	Muhammad Aslam Mirbahar	1st & final bill construction of RCC slabs at Allah Dino Bhatti House to Wali Bhatti house ward No 11 Sujawal	98,904
72	-	-	27250490	-	Muhammad Aslam Mirbahar	1st & final bill construction of RCC slabs at Bhatti shop to Dawood Memon house ward No 11 Sujawal	76,296
73	-	-	27250490	-	Muhammad Aslam Mirbahar	1st & final bill construction of dismntalling cutting CC at hassan Bhatti muhallah ward No 11 Sujawal	98,513
74	-	-	27250490	-	Muhammad Aslam Mirbahar	1st & final bill construction of dismntalling cutting CC at Umer Kandan muhallah street ward No 11 Sujawal	97,575
Sub-Total							6,608,541

Sr. No.5 Town Committee Husri (AIR Para-02)						
S. No.	Cheque #	Date	Paid to	Description	Amount	Total Amount
1	30570768	28/08/2020	Sahil printing press & Book store	Purchase of books	299,573	596,273
2	30570762	02/09/2020	Sachai Ishat Ghar	Purchase of books	296,700	
3	30570785	05/11/2020	Waqas Contractor & supplier	Desilting of surface drains & Nalas	390,000	390,000
4	30570782	05/11/2020	Waqas Contractor & supplier	Hire of excavator machine	323,000	323,000
5	30570792	11/11/2020	A.B Traders	Supply of solar street lights (ward # 1 to 6)	603,750	603,750
6	30570789	11/11/2020	Waqas Contractor & supplier	Supply of sewing machine (ward # 03 to 06)	515,200	928,800
7	30570788	11/11/2020	Waqas Contractor & supplier	Supply of sewing machine (ward # 01 to 02)	413,600	
8	30570791	11/11/2020	Waqas Contractor & supplier	Supply of wheel chairs	561,600	561,600
9	30570800	11/11/2020	Waqas Contractor & supplier	Purchase of commercial dustbins (ward # 5 & 6)	273,000	819,000
10	30570794	11/11/2020	Waqas Contractor & supplier	Purchase of commercial dustbins (ward # 1 to 4)	546,000	
11	30570799	11/11/2020	I.A.A enterprises	Supply of hand pumps to poor people (ward # 5 & 6)	246,000	738,000
12	30570793	19/11/2020	I.A.A enterprises	Supply of hand pumps (ward # 1 to 4)	492,000	
13	30570806	26/11/2020	Waqas Contractor & supplier	Hire of excavator machine (ward # 5 & 6)	397,800	1,193,400
14	30570803	26/11/2020	Waqas Contractor & supplier	Hire of excavator machine (ward # 1 & 2)	397,800	
15	30570804	26/11/2020	Waqas Contractor & supplier	Hire of excavator machine (ward # 3 & 4)	397,800	
Sub-Total						6,153,823

Sr. No.6 District Council; Badin (AIR Para-05)						
Vr. No	Date	Cheque	Details	Payee	Cheque amount	Bill Amount
18	30.9.20	30681204	Constt of CC work at vice chairman office front side District Council Badin work-17	Ahmed Khan Soomro	261,113	296,398
19	30.9.20	30681204	Constt of CC work at District Council Hall front side District Council Badin work-16	Ahmed Khan Soomro	262,515	297,990
20	30.9.20	30681204	Constt of CC work at Engineering branch	Ahmed Khan Soomro	260,850	296,100

Sr. No.6 District Council; Badin (AIR Para-05)						
Vr. No	Date	Cheque	Details	Payee	Cheque amount	Bill Amount
			District Council Badin work-15			
22	30.9.20	30681204	Excavation of SD for Dewatring of rain water pump 5 days Mari jo goth UC Nindo work-6	Ahmed Khan Soomro	220,222	250,000
23	30.9.20	30681204	Excavation of SD for Dewatring of rain water pump 4 days village Allah Rakhiyo Bhurgri UC Nindo work-5	Ahmed Khan Soomro	263,625	299,250
7	26.10.20	30681234	Earth filling village M Ali Parhyar UC Phalkori Matli work-8	Ahmed Khan Soomro	262,232	297,668
14	26.10.20	30681237	Earth filling work in District Council office building Work-16	Younis Bhambhro	262,088	297,504
1	26.1.21	30819538	Earth filling of plots west side of Distt council office	Ahmed Khan Soomro	261,637	297,000
2	26.1.21	30819538	Earth filling of plots East side of Distt council office	Ahmed Khan Soomro	260,757	295,995
46	11.6.21	21236410	Constt of Septic tank @ DC office opposite Islamia college Part-A	Ahmed Khan Soomro	230,465	261,608
47	11.6.21	21236410	Constt of Septic tank @ DC office opposite Islamia college Prt-B	Ahmed Khan Soomro	228,820	259,741
48	11.6.21	21236410	Earth filling East side of DC office	Ahmed Khan Soomro	176,000	200,000
90	30.6.21	33172650	Constt of Slab over Bridge near Punjab Chak Khoski BD	Ahmed Khan Soomro	250,067	298,000
91	30.6.21	33172650	Constt of Slab over Bridge near Punjab Chak BD	Ahmed Khan Soomro	227,391	259,169
Sub-Total						3,906,423

Sr. No.7 Town Committee Phulji Station (AIR Para-05)						
S. No.	Cheque #	Date	Voucher #	Name of Payee	Particulars	Amount
1	24573764	09-07-19	6	M/S. Sindhu Enterprises	Providing of 382erosene oil four drum for sanitation purpose.	62,000
2	24573764	09-07-19	6	M/S. Sindhu Enterprises	Providing of 382erosene oil four drum for sanitation purpose.	62,000

Sr. No.7 Town Committee Phulji Station (AIR Para-05)						
S. No.	Cheque #	Date	Voucher #	Name of Payee	Particulars	Amount
3	24573764	09-07-19	6	M/S. Sindhu Enterprises	Providing of 383erosene oil four drum for sanitation purpose.	62,000
4	24573764	09-07-19	6	M/S. Sindhu Enterprises	Providing of 383erosene oil four drum for sanitation purpose.	62,000
5	24573764	09-07-19	6	M/S. Sindhu Enterprises	Providing of 383erosene oil four drum for sanitation purpose.	62,000
6	24573764	09-07-19	6	M/S. Sindhu Enterprises	Providing of 383erosene oil four drum for sanitation purpose.	62,000
7	24573770	15-07-19	11	M/S. Sindhu Enterprises	Supply of crude oil four drum for sanitation purpose.	52,000
8	24573770	15-07-19	11	M/S. Sindhu Enterprises	Supply of crude oil four drum for sanitation purpose.	52,000
9	24573770	15-07-19	11	M/S. Sindhu Enterprises	Supply of crude oil four drum for sanitation purpose.	52,000
10	24573770	15-07-19	11	M/S. Sindhu Enterprises	Supply of crude oil four drum for sanitation purpose.	52,000
11	24573796	12-09-19	6	M/S. Sindhu Enterprises	Providing of 383erosene oil four drum for sanitation purpose.	62,000
12	24573796	12-09-19	6	M/S. Sindhu Enterprises	Providing of 383erosene oil four drum for sanitation purpose.	62,000
13	24573796	12-09-19	6	M/S. Sindhu Enterprises	Providing of 383erosene oil four drum for sanitation purpose.	62,000
14	24573797	12-09-19	7	M/S. Sindhu Enterprises	Supply of crude oil four drum for sanitation purpose.	52,000
15	24573797	12-09-19	7	M/S. Sindhu Enterprises	Supply of crude oil four drum for sanitation purpose.	52,000
16	24573797	12-09-19	7	M/S. Sindhu Enterprises	Supply of crude oil four drum for sanitation purpose.	52,000
17	24573798	12-09-19	8	M/S. Sindhu Enterprises	Providing of 383erosene oil four drum for sanitation purpose.	62,000

Sr. No.7 Town Committee Phulji Station (AIR Para-05)						
S. No.	Cheque #	Date	Voucher #	Name of Payee	Particulars	Amount
18	24573798	12-09-19	8	M/S. Sindhu Enterprises	Providing of 384erosene oil four drum for sanitation purpose.	62,000
19	24573818	14-10-19	12	M/S. Sindhu Enterprises	Providing of 384erosene oil four drum for sanitation purpose.	62,000
20	24573818	14-10-19	12	M/S. Sindhu Enterprises	Providing of 384erosene oil four drum for sanitation purpose.	62,000
21	24573818	14-10-19	12	M/S. Sindhu Enterprises	Providing of 384erosene oil four drum for sanitation purpose.	62,000
22	24573819	14-10-19	14	M/S. Sindhu Enterprises	Supply of crude oil four drum for sanitation purpose.	52,000
23	24573819	14-10-19	14	M/S. Sindhu Enterprises	Supply of crude oil four drum for sanitation purpose.	52,000
24	24573840	05-12-19	7	M/S. Sindhu Enterprises	Supply of crude oil four drum for sanitation purpose.	52,000
25	24573840	05-12-19	7	M/S. Sindhu Enterprises	Supply of crude oil four drum for sanitation purpose.	52,000
26	27761338	06-01-20	8	M/S. Sindhu Enterprises	Supply of crude oil four drum for sanitation purpose.	52,000
27	27761338	06-01-20	8	M/S. Sindhu Enterprises	Supply of crude oil four drum for sanitation purpose.	52,000
28	27761349	20-01-20	17	M/S. Sindhu Enterprises	Providing of 384erosene oil four drum for sanitation purpose.	62,000
29	27761390	17-03-20	17	M/S. Sindhu Enterprises	Supply of crude oil four drum for sanitation purpose.	52,000
30	27761394	17-03-20	21	M/S. Sindhu Enterprises	Providing of 384erosene oil four drum for sanitation purpose.	62,000
31	27761406	02-04-20	12	M/S. Sindhu Enterprises	Providing of 384erosene oil four drum for sanitation purpose.	62,000
32	27761412	08-04-20	18	M/S. Sindhu Enterprises	Purchase of Kerosone, crude oil for fumigation and sanitation purposes.	98,500

Sr. No.7 Town Committee Phulji Station (AIR Para-05)						
S. No.	Cheque #	Date	Voucher #	Name of Payee	Particulars	Amount
33	27761413	08-04-20	19	M/S. Sindhu Enterprises	Purchase of Kerosone, crude oil for fumigation and sanitation purposes.	98,500
34	27761414	09-04-20	20	M/S. Sindhu Enterprises	Purchase of Kerosone, crude oil for fumigation and sanitation purposes.	98,500
35	27761415	09-04-20	21	M/S. Sindhu Enterprises	Purchase of Kerosone, crude oil for fumigation and sanitation purposes.	98,500
36	27761416	16-04-20	22	M/S. Sindhu Enterprises	Purchase of Kerosone, crude oil for fumigation and sanitation purposes.	98,500
37	27761423	06-05-20	7	M/S. Azad Ali	Purchase of Kerosone, crude oil for fumigation and sanitation purposes.	99,000
38	27761423	06-05-20	7	M/S. Azad Ali	Purchase of Kerosone, crude oil for fumigation and sanitation purposes.	99,000
39	27761425	07-05-20	9	M/S. Azad Ali	Purchase of Kerosone, crude oil for fumigation and sanitation purposes.	99,000
40	27761426	07-05-20	10	M/S. Azad Ali	Purchase of Kerosone, crude oil for fumigation and sanitation purposes.	99,000
41	29224433	20-05-20	22	M/S. Azad Ali	Purchase of Kerosone, crude oil for fumigation and sanitation purposes.	99,000
42	29224433	20-05-20	22	M/S. Azad Ali	Purchase of Kerosone, crude oil for fumigation and sanitation purposes.	99,000
43	29224433	20-05-20	22	M/S. Azad Ali	Purchase of Kerosone, crude oil for fumigation and sanitation purposes.	99,000
44	29224433	20-05-20	22	M/S. Azad Ali	Purchase of Kerosone, crude oil for fumigation and sanitation purposes.	99,000
45	29224441	Nil	30	M/S. Azad Ali	Purchase of Kerosone, crude oil for fumigation and sanitation purposes.	99,000
46	29224441	Nil	30	M/S. Azad Ali	Purchase of Kerosone, crude oil for fumigation and sanitation purposes.	99,000
Sub-Total						3,264,500

Sr. No.8 District Council Thatta (AIR Para-11)									
S. No.	Vr #	W.O #	W.O Date	Bill #	Bill Date	Name of Contrator	Name of Work	Amount	Total Amount
1	23	1242	12/10/2020	-	29/10/2020	Khadim-Ul-Fuqra	Fumigation Campaign	253,312	1,013,248
2	24	1243	12/10/2020	-	28/10/2020	Khadim-Ul-Fuqra	Fumigation Campaign	253,312	
3	25	1244	19/10/2020	-	29/10/2020	Khadim-Ul-Fuqra	Fumigation Campaign	253,312	
4	26	1245	19/10/2020	-	28/10/2020	Khadim-Ul-Fuqra	Fumigation Campaign	253,312	
5	206	-	-	758	09/08/2020	Altaf Memon	Chicken biryani	24,500	342,400
6	213	-	-	780	09/08/2020	Altaf Memon	Fish Fry	22,800	
7	215	-	-	757	08/08/2020	Altaf Memon	Fish Fry & desert	24,900	
8	216	-	-	756	08/08/2020	Altaf Memon	Chicken biryani	24,500	
9	217	-	-	755	08/08/2020	Altaf Memon	Mutton Quorma, rice etc	24,500	
10	219	-	-	761	09/08/2020	Altaf Memon	Chicken boneless, mutton quorma etc	23,400	
11	218	-	-	763	-	Altaf Memon	Mutton Quorma, Fish fry etc	24,700	
12	207	-	-	769	23/08/2020	Altaf Memon	Dod Dulari	25,000	
13	208	-	-	768	23/08/2020	Altaf Memon	Mutton Quorma, rice etc	24,700	
14	209	-	-	764	23/08/2020	Altaf Memon	Beef Biryani	25,000	
15	210	-	-	766	23/08/2020	Altaf Memon	Mutton Quorma, rice etc	24,700	
16	211	-	-	765	23/08/2020	Altaf Memon	Beef Biryani	25,000	
17	212	-	-	767	23/08/2020	Altaf Memon	Mutton Quorma, rice etc	24,700	
18	214	-	-	770	23/08/2020	Altaf Memon	Mutton Quorma, Chicken biryani etc	24,000	
19	34	-	-	-	-	Habibullah Memon	Hiring of pumping	266,400	

Sr. No.8 District Council Thatta (AIR Para-11)									
S. No.	Vr #	W.O #	W.O Date	Bill #	Bill Date	Name of Contrator	Name of Work	Amount	Total Amount
							machine for dewatering		
20	35	-	-	-	-	Habibullah Memon	Hiring of pumping machine for trenches	259,740	
21	36	-	-	-	-	Habibullah Memon	Hiring of pumping machine for trenches	252,525	
22	33	213	24/11/2020	-	-	Mazar Ali & Co	Repair of protection band UC Girnor	262,224	526,115
23	35	212	24/11/2020	-	-	Mazar Ali & Co	Repair of protection band UC Girnor	263,891	
24	18	699	16/03/2021	-	-	Mazar Ali & Co	Hiring of machine for R & M of protection Band UC Bet Mahar	288,000	559,950
25	22	-	-	-	-	Mazar Ali & Co	Hiring of machine for R & M of protection Band of different villages	271,950	
Sub-Total								3,220,378	3,220,378

Sr. No.09 Municipal Committee Sehwan (AIR Para-16)					
Date	Cheque No.	Voucher No.	Payee	Description	Amount
19-11-20	30584049	01	Mr. Aijaz Ali Otho	Lighting of 12 th Rabbiul Awwal	94,420
19-11-20	30584049	02	Mr. Aijaz Ali Otho	Lighting of 12 th Rabbiul Awwal	98,000
19-11-20	30584049	03	Mr. Aijaz Ali Otho	Lighting of 8 th Rabbiul Awwal	91,600
19-11-20	30584049	04	Mr. Aijaz Ali Otho	Lighting of 12 th Rabbiul Awwal	92,940
19-11-20	30584049	05	Mr. Aijaz Ali Otho	Lighting of 12 th Rabbiul Awwal	96,600
19-11-20	30584049	06	Mr. Aijaz Ali Otho	Lighting of 12 th Rabbiul Awwal	72,600
Total					546,160
16-04-21	32342807	01	Mr. Aijaz Ali Otho	Payment of Breakfast, lunch and Dinner to Staff of various councils during Mela	88,800
16-04-21	32342807	02	Mr. Aijaz Ali Otho	Payment of Breakfast, lunch and Dinner to Staff of various councils during Mela	97,500

Sr. No.09 Municipal Committee Sehwan (AIR Para-16)					
Date	Cheque No.	Voucher No.	Payee	Description	Amount
16-04-21	32342807	03	Mr. Aijaz Ali Otho	Payment of Breakfast, lunch and Dinner to Staff of various councils during Mela	99,200
16-04-21	32342807	04	Mr. Aijaz Ali Otho	Payment of Breakfast, lunch and Dinner to Staff of various councils during Mela	98,400
16-04-21	32342807	05	Mr. Aijaz Ali Otho	Payment of Breakfast, lunch and Dinner to Staff of various councils during Mela	99,990
16-04-21	32342807	06	Mr. Aijaz Ali Otho	Payment of Breakfast, lunch and Dinner to Staff of various councils during Mela	96,750
16-04-21	32342807	07	Mr. Aijaz Ali Otho	Payment of Breakfast, lunch and Dinner to Staff of various councils during Mela	80,900
Total					661,540
Sub-Total					1,207,700

Sr. No.10 Municipal Committee Dadu (AIR Para-03)					
S. No.	Voucher No:	Date	Particulars / Details	Paid To Contractor	Amount
1	35/01	11/03/2021	1 st & Final Bill RCC Cross/ Slab near Nawab Colony Dadu City	Mr. Mir Chand Oad Contractor	52,353
2	35/02	-do-	-do-	-do-	91,313
3	36/01	-do-	1 st & Final Bill Construction of RCC Covers Various places of Dadu City	Mr. Ghulam Mustafa Channa Contractor	96,309
4	36/02	-do-	-do-	-do-	96,309
5	36/03	-do-	-do-	-do-	32,104
6	26=1	03/05/2021	1 st & Final Bill Construction/repair of Cross Slab near Sonari Bank Street Wazeerabad Dadu City	-do-	99,131
7	26=2	-do-	-do-	-do-	96,000
8	48/01	20/05/2021	1 st & Final Bill Construction/repair of Cross Slab near Iqbal Qureshi Mobile Shop Dadu	Mr. Mir Chand Oad Contractor	89,188
9	48/02	-do-	-do-	-do-	2,97,756
10	08=1	03/06/2021	1 st & Final Bill repair of cross slabs at main city bazar ner liaquat Ali Soomro Hotel and Mobile shop Dadu	Baba Jani Enterprises	2,97,756
11	8=2	-do-	-do-	-do-	2,97,756
12	8=3	-do-	-do-	-do-	2,97,756
13	8=4	-do-	-do-	-do-	2,97,756

Sr. No.10 Municipal Committee Dadu (AIR Para-03)					
S. No.	Voucher No:	Date	Particulars / Details	Paid To Contractor	Amount
14	8=5	-do-	-do-	-do-	2,97,756
15	8=6	-do-	-do-	-do-	2,97,756
16	29=1	10/06/2021	1 st & Final Bill Construction/raising from Dr. Abdul Jabbar Babar, Tarique Leghari house & Shoukat Gopang to Majid Sharif Wazeerabad Muhalla Uc-1 Dadu	Mr. Mir Chand Oad Contractor	95,393
17	29/02	-do-	-do-	-do-	97,902
18	29=3	-do-	-do-	-do-	40,559
19	51/01	16/06/2021	1 st & Final Bill Colour oil paint Distempering from S.P more to Haji Karo Liaqat Soomro Hotal Dadu	M/s Royal Construction Company	98,700
20	51/02	-do-	-do-	-do-	96,939
21	51/03	-do-	-do-	-do-	25,359
22	60/01	21/06/2021	1 st & Final Bill Construction of RCC main hole Covers Various places Dadu	Mr. Ghulam Mustafa Channa Contractor	96,291
23	60/02	-do-	-do-	-do-	96,291
24	68	28/06/2021	1 st & Final Bill Construction of RCC main hole at near Workshop Road Dadu	-do-	98,055
25	69/01	28/06/2021	1 st & Final Bill Construction/repair of RCC Cross slab near Abdullah Mallah Kiryana Store Shahbaz Colony Uc-1 Dadu	M/s Israr Ahmed Malkani Government Contractor	66,218
26	69/02	-do-	-do-	-do-	297,999
27	69/03	-do-	-do-	-do-	74,500
28	70/01	-do-	1 st & Final Bill Construction of RCC Cross Slabear Ali Raza Solangi Dair Milk from near Siyal mori (CC) Dadu City	M/s Haq Shabaz Government Contractor	289,094
29	70/02	28/06/2021	1 st & Final Bill Construction of RCC Cross Slabear Ali Raza Solangi Dair Milk from near Siyal mori (CC) Dadu City	M/s Haq Shabaz Government Contractor	97,968
30	70/03	-do-	-do-	-do-	95,285
31	70/04	-do-	1 st & Final Bill Construction of RCC Cross Slab near Piaro Khan Leghari House near (PHED) Office Dadu	-do-	76,757
32	70/05	-do-	1 st & Final Bill Construction of RCC Cross Slab near Babu Zounr	-do-	86,162

Sr. No.10 Municipal Committee Dadu (AIR Para-03)					
S. No.	Voucher No:	Date	Particulars / Details	Paid To Contractor	Amount
			Kiryana store near Ghousia Masjid Chandni Chowk Dadu		
33	70/06	-do-	1 st & Final Bill Construction of RCC Cross Allah Wasayo Suhag house near Gulzar Madina Masjid Dadu	-do-	288,094
34	70/07	-do-	-do-	-do-	91,612
35	76/03	29/06/2021	1 st & Final Bill Construction of Sabeel (Tile Work) @ near Imamuddin Kalhoru Shop Vocational School Road dadu	Mr. Riaz Ahmed Bahoto Contractor	130,000
36	76/04	-do-	Payment of material & Filling etc for Water Supply Sabeel near @ Vocational Collage Dadu	-do-	299,000
37	76/05	-do-	1 st & Final Bill Construction of RCC Cross slab near Ali Akbar Bahoto Bhitae Autos Street Uc-IV Dadu	-do-	96,274
38	76/06	-do-	1 st & Final Bill Construction of RCC Cross slab near Mohammad Umar Shahani House Shahbaz Colony Dadu	-do-	89,881
39	76/07	-do-	1 st & Final Bill Construction of RCC Cross slab near Aarain Shop Ghariabad Uc-1 Dadu	-do-	94,633
Sub-Total					1,111,514

Sr. No.11 District Council Tando Allahyar (AIR Para-10)				
S. No.	Particular	Work Order	Contractor	Amount
1	Supply/ installation of Solar light Poles (5Nos)	84/10-03-2021	M/s Mohsin Ali	230,000
2	Supply/ installation of Solar light Poles (5Nos)	85/10-03-2021	M/s Mohsin Ali	230,000
3	Renovation of engineering and Chief Officer Office DC TAR	213/8-6-2020	M/s Mohsin Ali	300,000
4	Renovation of Engineering and Chief Officer Office DC TAR	211/08-6-2020	M/s Mohsin Ali	300,000
Total				1,060,000

Sr. No.12 Municipal Committee Bolhari (AIR Para-06)

S.No	Description	Cheq # & date	Contractor/ Supplier	W.O No. & Date	CV No & Date	Amount
1	Payment of purchase of led light 50 w fo muhurram	30124321/28.08.2020	M/s Gala ram	487/ 20-08-20	Nil/ 24-08-20	98,800
2	Payment of purchase of led light 50 w fo muhurram	30124321/28.08.2020	M/s Gala ram	488/ 20-08-20	Nil/ 24-08-20	98,800
3	Payment of purchase of led light buibs holder fo muhurram	30124322/28.08.2020	M/s Gala ram	489/ 20-08-20	Nil/ 24-08-20	85,000
4	pay for bulb 18w & holder for muhurram	30124322/28.08.2020	M/s Gala ram	490/ 20-08-20	Nil/ 24-08-20	85,000
5	pay for purchase of wire button muhurram	30124322/28.08.2020	M/s Gala ram	491/ 20-08-20	Nil/ 24-08-20	74,400
Sub-Total						442,000
Grand Total						74.199

**Annex-HYD 5: Award of works through non-transparent tendering process
Rs28.100 million**

District Council Tando Allahyar (AIR Para # 18)			
S. No.	Name of Scheme with Location	Amount of Scheme	Period For Completion of Work
NIT#220 dated 26-06-2020/ date of Posting on SINDH PUBLIC PROCUREMENT RULES- web dated 10-07-2020			
1	Construction of Boundary wall at Graveyard village Usman Shah Huri & Masoom Shah	0.700	04 Months
2	Construction of open surface drain village Baka Dahiri UC Pak Singhar	0.500	04 Months
3	Construction of water course culverts at Bheel Colony mehrab ghabol on sim naala UC Sultan Abad	0.500	04 Months
4	Construction of water course culverts at Zanour Shakh UC Dad Jarwar	0.600	04 Months
5	Construction of water course culverts at Bheel colony bulghar shakh UC pak Singhar	0.500	04 Months
6	Construction of water course culverts on Shakh at Ghulam Qadir mari UC Missan	0.600	04 Months
7	Construction of CC Block street at village Sandho khan Mirjat UC Tando Soomro	0.400	04 Months
8	Construction of CC Block street at Manghuwar near village Azeem Thebo UC Landhi	0.400	04 Months
9	Construction of CC Block street at village Allah Warayo Mirjat UC Shahpur Rizvi	1.000	04 Months
10	Construction of CC Block street at village Kauro khaskheli UC mail mori	0.300	04 Months
11	Construction of CC Block street at village Kauro Daidano UC Jarki	1.000	04 Months
12	Construction of CC Block street at village Sobho rind imam Bargah UC Landhi	0.300	04 Months
13	Construction of CC Block street at Village Chibhar Mirjat, Yasin Mirjat House to Raajb Mirjat UC Shahpur Rizvi,	1.000	04 Months
14	Construction of CC Block street at Ghulam Nabi shah UC sultan abad	1.000	04 Months
15	Construction of CC Block at Village Shadyoon Walhari Union Council Missan	1.000	04 Months
16	Construction of CC Block street at village Bachal khaskheli and shafi Laghari UC Missan	0.500	04 Months
17	Construction of CC Block street at village Bachal shah UC began Jarwar	0.500	04 Months
18	Construction of CC Block street at village Brohi abad	0.500	04 Months
19	Construction of CC Block street at village Ghulam Hussain & Abbas lund UC Shaikh Moosa	0.500	04 Months
20	Construction of CC Block street at village Ghulam Qadir Thebo UC Dasori	0.500	04 Months
21	Construction of CC Block street at village Muhammad Bachal Pitafi UC Dad Jarwar	0.500	04 Months
22	Construction of CC Block street at village Sunharo rind UC Landhi	0.500	04 Months
23	Construction of water course culverts at Raees Ghulam Qadir Laghari UC Missan	0.150	04 Months
24	Construction of water course culverts at Union Council Landhi	0.150	04 Months

District Council Tando Allahyar (AIR Para # 18)			
S. No.	Name of Scheme with Location	Amount of Scheme	Period For Completion of Work
25	Construction of 02 Water Course Culverts at Union Council Darya Khan Mari	0.300	04 Months
26	Construction of 02 Water Course Culverts at Union Council Mail Mori	0.300	04 Months
27	Construction of Brick Pavement at Village Habib Khoso & Muhammad Hassan Baloch UC Dasori	0.700	04 Months
28	Construction of Culverts at Fareed Khoso Minor UC Missan	0.500	04 Months
29	Construction of 02 Water Course Culverts at Union Council Sultanabad	0.300	04 Months
30	Construction of C.C Block Street at Village Bajar Laghari Street Dr Parbho & Abbas Ali Shah UC Darya Khan Mari	0.300	04 Months
31	Construction of C.C Block Street At Village Yousuf Laghari Main Street UC Darya Khan Mari	0.300	04 Months
32	Construction of C.C Block Street at Village Darya Khan Mari UC Darya Khan Mari	1.000	04 Months
33	Construction of C.C Block Street at Village Ali Nawaz Pitafi UC Dad Jarwar	0.500	04 Months
34	Construction of C.C Block Street At Village Darya Khan Mari Akbar Mari Para UC Darya Khan Mari	0.500	04 Months
35	Construction of C.C Block Street at Village Qadir Bux Khushik Uc Dad Jarwar	0.500	04 Months
36	Construction of Open Surface Drain Surrounding Villages District Tando Allahyar	1.000	04 Months
37	Construction of C.C Block Street at Surrounding Villages District Tando Allahyar	2.000	04 Months
38	Construction of C.C Block Street at Surrounding Villages Shahpur Rizvi	1.000	04 Months
39	Construction of Compound Wall at Shahpur Rizvi	1.000	04 Months
40	Supply Solar Street Lights at Various places of District Tando Allahyar	Offered per unit rate	04 Months
41	Supplying Motor Cycle for disable persons		04 Months
42	Providing of Solar Plate, Fan, Battery & other required material for the needy people of UC Bukera Shareef		04 Months
43	Construction of CC Block in UC Masoo Bozdar	0.300	04 Months
44	Construction of Brick Pavement in UC Mail Mori	0.500	04 Months
45	Construction of Compound Wall Graveyard Shaikh Moosa	1.000	04 Months
46	Construction of CC Block Street Village Haji Ismail Laghari UC Naseer Khan Laghari	0.500	04 Months
47	Construction of Compound Wall of Eid Gah UC Mirabad	1.000	04 Months
48	Construction of CC Block at various Villages of UC Mirabad	0.700	04 Months
49	Construction of 02 No Water Course Culvert UC Mirabad	0.300	04 Months
Total		28.100	

Annex-HYD 6: Unjustified expenditure on works without specific location Rs7.200 million

District Council Tando Allahyar (AIR Para-13)				
Sr. No.	W.O#	Name of Work	Contractor	Estimate
1	275 / 04-08-2020	Supply Solar Street Lights at Various places of District Tando Allahyar	M/s Rafique Ahmed	1.5
2	283/ 04-08-2020	Construction of CC Block at various Villages of UC Mirabad	M/s Muhammad Asif	0.7
3	274/ 04-08-2020	Construction of Compound Wall at Shahpur Rizvi	M/s Sindh Green Construction Co.	1.0
4	271/ 04-08-2020	Construction of Open Surface Drain Surrounding Villages District Tando Allahyar	M/s S.M Labour Construction Co.	1.0
5	272/ 04-08-2020	Construction of C.C Block Street at Surrounding Villages District Tando Allahyar	M/s Mohsin Ali Construction Co.	2.0
6	273/ 04-08-2020	Construction of C.C Block Street at Surrounding Villages Shahpur Rizvi	M/s Fahad Engineering	1.0
Total				7.2

Annex-HYD 7: Irregular procurement of electrical material – Rs20.085 million

Sr. No.1 Hyderabad Municipal Corporation (AIR Para-27)						
S. No.	Date	Cheque	V.No	Details	Payee	Amount
1	2.11.20	30322295	129	Supply of Electric Material	J.S Enterprise	290,400
2	2.11.20	30322295	130			293,130
3	2.11.20	30322295	131			293,130
4	2.11.20	30322295	132			292,425
5	2.11.20	30322297	138	Supply of Electric Material	Muhammad Ismail	83,000
6	2.11.20	30322297	139			83,000
7	2.11.20	30322297	140			83,000
8	2.11.20	30322297	141			93,450
9	2.11.20	30322297	142			92,500
10	2.11.20	30322297	143			72,000
11	2.11.20	30322297	144			72,000
12	2.11.20	30322297	145			72,000
13	2.11.20	30322298	150	Supply of Electric Material	Barkatullah	285,980
14	2.11.20	30322298	151	Supply of Electric Material	Barkatullah	290,775
15	2.11.20	30322298	152	Supply of Electric Material	Barkatullah	292,480
16	2.11.20	30322298	153	Supply of Electric Material	Barkatullah	96,600
17	2.11.20	30322299	155	Supply of Electric Material	Haziq Enterprise	96,000
18	2.11.20	30322299	156	Supply of Electric Material	Haziq Enterprise	96,000
19	2.11.20	30322313	208	Supply of new lights	Waqar Enterprise	294,525
20	2.11.20	30322313	209	Supply of new lights	Waqar Enterprise	292,425
21	2.11.20	30322313	210	Supply of new lights	Waqar Enterprise	290,400
22	2.11.20	30322314	211	Supply of new lights	Fayiez Ent	63,700
23	2.11.20	30322314	212	Supply of new lights	Fayiez Ent	97,060
24	2.11.20	30322314	213	Supply of new lights	Fayiez Ent	95,485
25	31.12.20	30429217	146	Supply of Electric Material	Alishba Ent	292,360
26	31.12.20	30429217	147	Supply of Electric Material	Alishba Ent	291,600
27	31.12.20	30429217	148	Supply of Electric Material	Alishba Ent	285,980
28	31.12.20	30429217	149	Supply of Electric Material	Alishba Ent	89,000
29	31.12.20	30429217	150	Supply of Electric Material	Alishba Ent	89,000
30	31.12.20	30429217	151	Supply of Electric Material	Alishba Ent	88,000
31	31.12.20	30429217	152	Supply of Electric Material	Alishba Ent	88,000
32	31.12.20	30429217	153	Supply of Electric Material	Alishba Ent	88,000
33	31.12.20	30429217	154	Supply of Electric Material	Alishba Ent	88,000
34	31.12.20	30429217	155	Supply of Electric Material	Alishba Ent	285,500
35	31.12.20	30429224	181	Supply of Electric Material	MMM Enterprise	262,295
36	31.12.20	30429224	182	Supply of Electric Material	MMM Enterprise	281,640
37	31.12.20	30429224	183	Supply of Electric Material	MMM Enterprise	281,640
38	31.12.20	30429224	184	Supply of Electric Material	MMM Enterprise	286,650
39	4.2.21	30429262	14	Supply of Electric Material	Naved Islam	286,155
40	4.2.21	30429262	15	Supply of Electric Material	Naved Islam	150,320
41	4.2.21	30429262	16	Supply of Electric Material	Naved Islam	59,750
42	4.2.21	30429262	17	Supply of Electric Material	Naved Islam	203,370
43	4.2.21	30429262	18	Supply of Electric Material	Naved Islam	117,560

Sr. No.1 Hyderabad Municipal Corporation (AIR Para-27)						
S. No.	Date	Cheque	V.No	Details	Payee	Amount
44	4.2.21	30429263	19	Supply of Electric Material	Qurban Ali & Co	74,105
45	4.2.21	30429263	20	Supply of Electric Material	Qurban Ali & Co	209,140
46	4.2.21	30429263	21	Supply of Electric Material	Qurban Ali & Co	255,050
47	4.2.21	30429263	22	Supply of Electric Material	Qurban Ali & Co	286,595
48	4.2.21	30429263	23	Supply of Electric Material	Qurban Ali & Co	135,545
49	4.2.21	30429264	24	Supply of Electric Material	N.M & Co	178,600
50	4.2.21	30429264	25	Supply of Electric Material	N.M & Co	276,000
51	4.2.21	30429264	26	Supply of Electric Material	N.M & Co	156,600
52	4.2.21	30429264	27	Supply of Electric Material	N.M & Co	286,840
53	4.2.21	30429264	28	Supply of Electric Material	N.M & Co	140,340
54	7.5.21	31477422	45	Supply of Electric Material	Adil Enterprise	281,180
55	7.5.21	31477422	46	Supply of Electric Material	Adil Enterprise	222,080
56	23.4.21	31477406	196	Supply of Electric Material	Naveed Islam	99,810
57	23.4.21	31477406	197	Supply of Electric Material	Naveed Islam	172,140
58	23.4.21	31477406	198	Supply of Electric Material	Naveed Islam	249,500
59	23.4.21	31477406	199	Supply of Electric Material	Naveed Islam	172,530
60	23.4.21	31477406	200	Supply of Electric Material	Naveed Islam	222,450
					Total	11,144,790

Sr. No.2 Town Committee Bulri Shah Karim (AIR Para-06)			
S. No.	Name of Payees	Nature of Payees	Amount
1	M/s Ehan Builders & Dev:	Supply of Electric Material	299,800
2	M/s W.H Associate	Supply of Electric Material	291,200
3	M/s W.H Associate	Electric Lights	109,000
4	M/s W.H Associate	Supply of Electric Material	299,800
5	M/s Sunny Construction CO	Supply of Electric Material	780,000
6	M/s Sunny Construction CO	Supply of Street Lights	210,000
7	M/s Sunny Construction CO	Supply of Electric Material	207,000
8	M/s W.H Associate	Supply of Electric Material	99,000
9	M/s W.H Associate	Supply of Electric Material	130,000
10	M/s W.H Associate	Supply of Electric Material	540,000
11	M/s W.H Associate	Supply of Electric Material	540,000
12	M/s Sunny Construction CO	Supply of Electric Material	540,000
		Sub-Total	4,045,800

Sr. No.3 Municipal Committee Badin (AIR Para-04)							
S. No.	Description	Name of Contractor/Supplier	Work Order No	Date	Cheque No	Date	Amount
1	Street light material	Muhammad Aslam	1141	15.11.2019	28315553	04.12.2019	296,700
2	Electric material	Muhammad Aslam	1091	08.11.2019	28327523	20.11.2019	151,000
3	Electric material	Muhammad Aslam	1149	18.11.2019	28327527	25.11.2019	204,800

Sr. No.3 Municipal Committee Badin (AIR Para-04)							
S. No.	Description	Name of Contractor/Supplier	Work Order No	Date	Cheque No	Date	Amount
4	Electric material	M/S Data Electric Store	1069	07.10.2019	28327538	27.11.2019	284,500
5	Electric material	M/S Data Electric Store	1069	07.10.2019	28327539	27.11.2019	149,400
6	Electric material	M/S Data Electric Store	1069	07.10.2019	28327538	27.11.2019	166,800
7	Electric material	M/S Sahil & Co	688-b	06.09.2019	27926617	15.10.2019	296,700
8	Electric material	M/S Sahil & Co	688	06.09.2019	27926618	15.10.2019	365,900
9	Electric material	M/S Sahil & Co			27926615	15.10.2019	372,000
10	Electric material	M/S Sahil & Co	688	06.09.2019	27926614	15.10.2019	272,300
11	Electric material	M/S Sahil & Co	688	06.08.2019	27926618	15.10.2019	294,000
12	Electric material	M/S Farukh Raz & Brothers	-	-	28327488	06.11.2019	272,300
Sub-Total							3,126,400

Sr. No.4 Town Committee Phulji Station (AIR Para-04)						
S. No.	Cheque #	Date	Voucher #	Name of Payee	Particulars	Amount
1	24573784	09-08-19	9	M/S. Naik Mohammad	Providing of street light material wire & bulb, main switch connector	99,500
2	24573784	09-08-19	9	M/S. Naik Mohammad	Providing of street light material wire & bulb, main switch connector	99,500
3	24573784	09-08-19	9	M/S. Naik Mohammad	Providing of street light material wire & bulb, main switch connector	99,500
4	24573785	09-08-19	10	M/S. Naik Mohammad	Providing of street light material wire & bulb, main switch connector	99,500
5	24573785	09-08-19	10	M/S. Naik Mohammad	Providing of street light material wire & bulb, main switch connector	99,500
6	24573787	09-08-19	12	M/S. Naik Mohammad	Repairing of electricity items TC Phulji	97,500
7	24573787	09-08-19	12	M/S. Naik Mohammad	Repairing of electricity items TC Phulji	98,700
8	24573788	09-08-19	13	M/S. Naik Mohammad	Repair of Transformer 50 HP, TC Phulji	82,000
9	24573828	07-11-19	7	M/S. Naik Mohammad	Providing of street light material wire & bulb, main switch connector	99,500
10	24573828	07-11-19	7	M/S. Naik Mohammad	Providing of street light material wire & bulb, main switch connector	99,500

Sr. No.4 Town Committee Phulji Station (AIR Para-04)

S. No.	Cheque #	Date	Voucher #	Name of Payee	Particulars	Amount
11	24573828	07-11-19	7	M/S. Naik Mohammad	Providing of street light material wire & bulb, main switch connector	99,500
12	24573832	14-11-19	11	M/S. Naik Mohammad	Providing of street light material wire & bulb, main switch connector	99,500
13	24573832	14-11-19	11	M/S. Naik Mohammad	Providing of street light material wire & bulb, main switch connector	99,500
14	27761386	Nil	13	M/S. Naik Mohammad	Providing of street light material wire & bulb, main switch connector	99,500
15	27761391	17-03-20	18	M/S. Naik Mohammad	Providing of street light material wire & bulb, main switch connector	99,500
16	27761392	17-03-20	19	M/S. Naik Mohammad	Providing of street light material wire & bulb, main switch connector	99,500
17	27761429	Nil	13	M/S. Naik Mohammad	Providing of street light material wire & bulb, main switch connector	99,500
18	27761429	Nil	13	M/S. Naik Mohammad	Providing of street light material wire & bulb, main switch connector	99,500
Sub-Total						1,770,700
Grand Total						20.085

**Annex-HYD 8: Irregular expenditure on earth filling without detailed estimates
Rs6.287 million**

Town Committee Talhar (AIR Para-9)								
Sr. No.#	Description: payment for the	Name of Company/Firm	Cheque No	Date	Gross Payment	IT Ded.	SST DED.	Net Payment
1	Earth Filling @ TC Talhar	M/S Lala Abdul Qayoom	27676769	6/9/2019	143,829	10,787	2,301	130,884
2	Earth Filling @ TC Talhar	M/S Yasir Ali	28502147	28/11/2019	292,927	21,970	4,687	266,564
3	Earth Filling @ TC Talhar	M/S Yasir Ali	28502148	28/11/2019	288,682	21,651	4,619	262,701
4	Earth Filling @ TC Talhar	M/S Lala Abdul Qayoom	28502155	28/11/2019	294,626	22,097	4,714	268,110
5	Earth Filling @ TC Talhar	M/S Naveed Nawaz	28502173	19/12/2019	286,875	21,516	4,590	261,056
6	Earth Filling @ TC Talhar	M/S Lala Abdul Qayoom	28502174	19/12/2019	48,077	3,606	769	43,750
7	Earth Filling @ TC Talhar	M/S Nehal Engineering	28502176	19/12/2019	235,095	17,632	3,762	213,936
8	Earth Filling @ TC Talhar	M/S Yasir Ali	28502177	19/12/2019	287,692	21,577	4,603	261,800
9	Earth work @ Essa Junejo TC Talhar	M/S Ghulam Rasool	151784175	2/1/2020	287,692	21,577	4,603	261,800
10	Earth Filling @ Maqsood Ali	M/S Naveed Nawaz	151784176	2/1/2020	285,240	21,393	4,564	259,568
11	Earth Filling @ TC Talhar	M/S Yasir Ali	151784177	2/1/2020	286,876	21,516	4,590	261,057
12	Earth Filling @ TC Talhar	M/S Noor Muhammad Cont.	151784178	2/1/2020	285,714	21,429	4,571	260,000
13	Earth Filling @ TC Talhar	M/S Yasir Ali	151784179	3/1/2020	286,057	21,454	4,577	260,312
14	Earth Filling @ TC Talhar	M/S Naveed Nawaz	151784181	3/1/2020	287,692	21,577	4,603	261,800
15	Earth work @ Essa Junejo TC Talhar	M/S Yasir Ali	28502220	8/1/2020	286,876	21,516	4,590	261,057
16	Earth Filling @ TC Talhar	Naveed Ali	28502221	8/1/2020	199,030	14,927	3,184	181,117
17	Earth Filling @ TC Talhar	M/S Yasir Ali	28502222	13/1/2020	287,467	21,560	4,599	261,595
18	Earth Filling @ TC Talhar	Naveed Ali	28502225	14/1/2020	279,440	20,958	4,471	254,290
19	Earth Filling @ TC Talhar	M/S Yasir Ali	28502226	15/1/2020	250,879	18,816	4,014	228,300

Town Committee Talhar (AIR Para-9)								
Sr. No.#	Description: payment for the	Name of Company/Firm	Cheque No	Date	Gross Payment	IT Ded.	SST DED.	Net Payment
20	Earth Filling @ TC Talhar	M/S Naveed Nawaz	28502227	15/1/2020	287,692	21,577	4,603	261,800
21	Earth Filling @ TC Talhar	M/S Yasir Ali	28502228	16/1/2020	211,097	15,832	3,378	192,098
22	Earth Filling @ TC Talhar	M/S Yasir Ali	28502230	17/1/2020	286,919	21,519	4,591	261,096
23	Earth Filling @ TC Talhar	M/S Naveed Nawaz	28502234	21/1/2020	255,604	19,170	4,090	232,600
24	Earth Filling @ TC Talhar	M/S Naveed Nawaz	28502237	21/1/2020	344,535	25,840	5,513	313,527
Total					6,286,613	471,496	100,586	5,720,818

Annex-HYD 9: Non-recovery of outstanding dues- Rs497.384 million

(Rs.in million)

Sr. No	Name of Office	FY	AIR Para No	Remarks	Amount
01	Municipal Committee Thatta	2020-21	13	Arrears of all kind (2016-17 to 2019-20)	231.357
02	Municipal Committee Tando Muhammad Khan	2020-21	04	Arrears against receipts	114.189
03	Municipal Committee Kotri	2020-21	04	Arrears against receipts	55.875
04	Municipal Committee Mehar, Dist. Dadu	2019-20	15	Arrears against receipts	26.274
			18	Arrears against Pirri	2.900
			16	Arrears against Shops rent, Water Supply and Pirri	0.850
05	TC Thana Bula Khan	2020-21	02	Arrears against Water Supply	13.002
06	Municipal Committee Dadu	2020-21	04	Arrears against Shops rent, Water Supply, Licence and Nali Tax	11.748
07	District Council Jamshoro	2020-21	07	Arrears against Shops rent, Plots, & Other Properties	9.355
08	Hyderabad Municipal Corporation	2020-21	12	Arrears against various markets	7.696
			17	Arrears against Water charges, Sanitation A,B & C Type, Pirri Plots & Service charges , A,B & C Type	4.362
09	Town Committee Tando Bago	2019-20	09	Arrears against Old Shops, BBZ Market Shops & Water Supply Connections	6.666
10	Municipal Committee Hala	2020-21	07	Arrears of all kind	4.842
11	District Council Thatta	2020-21	12	Arrears against Shopping centre	3.842
12	District Council Dadu	2020-21	03	Law enforcement agencies, Civil Court Johi, Civil Court KN Shah, ADLG Banglow Dadu & Samiullah Panhwar , Auditor	2.439
13	Town Committee Talhar	2019-20	13	Arrears against Rent of Shops & Water Supply charges	1.422
14	District Council Badin	2020-21	09	Arrears of all kind	0.565
Total					497.384

Annex-HYD 10: Non-deposit of taxes into public exchequer- Rs83.430 million

(Rs.in million)

Sr. No	Name of Office	FY	AIR Para No	I.Tax	GST	SRB	Amount
01	District Council Tando Allahyar	2019-20	06	12.037	0	0	12.037
			07	0	0	8.175	8.175
02	Municipal Committee Badin	2019-20	06	0	0	9.140	9.140
			09	6.461	0	0	6.461
03	Municipal Committee Qasimabad	2020-21	02	0	0	5.933	5.933
0	Municipal Committee Kotri	2020-21	06	3.674	1.219	0.871	5.764
05	Municipal Committee Sehwan	2019-20	09	5.118	0	0	5.118
06	Town Committee Talhar	2019-20	11	4.286	0.707	0	4.992
07	Municipal Committee Tando Muhammad Khan	2020-21	09	0	0.801	2.988	3.788
			08	3.053	0	0	3.053
08	Municipal Committee Tando Allahyar	2020-21	04	2.354	0	1.381	3.735
09	District Council Dadu	2020-21	05	0	0	2.367	2.367
10	Town Committee Radhan Dadu	2019-20	06	0.863	0	1.150	2.013
11	Town Committee Kadhan, Badin	2019-20	04	1.997	0	0	1.997
12	Town Committee Husri	2020-21	07	0.881	0.620	0.190	1.691
13	Town Committee Bolhari	2020-21	03	0.693	0.479	0.130	1.302
14	Town Committee Nando Shehar Badin	2019-20	09	0.562	0	0.475	1.037
15	Municipal Committee Dadu	2020-21	05	0	0.973	0	0.973
			01	0	0	0.580	0.580
16	Town Committee Sujawal	2019-20	13	0.941	0	0	0.941
17	Town Committee Chuhar Jamali, Sujawal	2019-20	02	0.886	0	0	0.886
			03	0	0	0.262	0.262
18	Town Committee Phulji Station, Dadu	2019-20	07	0.843	0	0	0.843
19	Town Committee Matiari	2020-21	12	0.342	0	0	0.342
Total				44.991	4.799	33.642	83.430

Annex-HYD 11: Non-deduction of Government Taxes - Rs33.462 million

(Rs.in million)

Sr. No	Name of Office	FY	AIR Para No	GST	I.T	S.S.T	Amount
01	Municipal Committee Tando Allahyar	2020-21	23	0	0	5.933	5.933
02	Hyderabad Municipal Corporation	2020-21	07	0	0	3.569	3.569
			08	0	3.569	0	3.569
			18	1.088	0	0	1.088
03	Municipal Committee Sehwan	2020-21	02	0	0	2.924	2.924
04	Municipal Committee Kotri	2020-21	02	0	0	2.302	2.302
05	Town Committee Bulri Shah Karim	2020-21	02	2.297	0	0	2.297
			05	0	0	0.426	0.426
06	District Council Thatta	2020-21	10	0	0	1.919	1.919
07	Municipal Committee Badin	2019-20	19	1.733	0	0	1.733
08	Town Committee Talhar	2019-20	14	0.126	0.044	1.146	1.306
09	Town Committee Nando Shehar	2019-20	08	0.789	0.112	0.209	1.110
10	District Council Tando Allahyar	2020-21	21	1.058	0	0	1.058
11	Town Committee Sujawal	2019-20	07	0	0	1.042	1.042
12	Town Committee Daro	2019-20	11	0.068	0	0.324	0.392
13	District Council Tando Muhammad Khan	2020-21	09	0.760	0	0	0.760
14	Municipal Committee Mehar	2019-20	20	0	0.644	0	0.644
15	Town Committee Kadhan	2019-20	08	0.395	0	0.141	0.536
16	Town Committee Tando Bago	2019-20	13	0.255	0.125	0	0.380
17	District Council Badin	2020-21	11	0	0	0.280	0.280
18	Municipal Committee Hala	2020-21	10	0	0	0.194	0.194
Total				8.569	4.494	20.409	33.462

Annex-HYD 12: Unauthorized invitation of Tenders for new development works despite ban-Rs34.00 million

District Council Tando Allahyar (AIR Para-3)		
S.#	Name of Scheme with Location	Sanctioned Amount of Scheme
NIT#220 dated 26-06-2020/ date of Posting on SPPRA web dated 10-07-2020		
1	Construction of Boundary wall at Graveyard village Usman Shah Huri & Masoom Shah	0.700
2	Construction of open surface drain village Baka Dahiri UC Pak Singhar	0.500
3	Construction of water course culverts at Bheel Colony mehrab ghabol on sim naala UC Sultan Abad	0.500
4	Construction of water course culverts at Zanour Shakh UC Dad Jarwar	0.600
5	Construction of water course culverts at Bheel colony bulghar shakh UC pak Singhar	0.500
6	Construction of water course culverts on Shakh at Ghulam Qadir mari UC Missan	0.600
7	Construction of CC Block street at village Sandho khan Mirjat UC Tando Soomro	0.400
8	Construction of CC Block street at Manghuwar near village Azeem Thebo UC Landhi	0.400
9	Construction of CC Block street at village Allah Warayo Mirjat UC Shahpur Rizvi	1.000
10	Construction of CC Block street at village Kauro khaskheli UC mail mori	0.300
11	Construction of CC Block street at village Kauro Daidano UC Jarki	1.000
12	Construction of CC Block street at village Sobho rind imam Bargah UC Landhi	0.300
13	Construction of CC Block street at Village Chibhar Mirjat, Yasin Mirjat House to Raajb Mirjat UC Shahpur Rizvi,	1.000
14	Construction of CC Block street at Ghulam Nabi shah UC sultan abad	1.000
15	Construction of CC Block at Village Shadyoon Walhari Union Council Missan	1.000
16	Construction of CC Block street at village Bachal khaskheli and shafi Laghari UC Missan	0.500
17	Construction of CC Block street at village Bachal shah UC began Jarwar	0.500
18	Construction of CC Block street at village Brohi abad	0.500
19	Construction of CC Block street at village Ghulam Hussain & Abbas lund UC Shaikh Moosa	0.500
20	Construction of CC Block street at village Ghulam Qadir Thebo UC Dasori	0.500
21	Construction of CC Block street at village Muhammad Bachal Pitafi UC Dad Jarwar	0.500
22	Construction of CC Block street at village Sunharo rind UC Landhi	0.500
23	Construction of water course culverts at Raees Ghulam Qadir Laghari UC Missan	0.150
24	Construction of water course culverts at Union Council Landhi	0.150
25	Construction of 02 Water Course Culverts at Union Council Darya Khan Mari	0.300
26	Construction of 02 Water Course Culverts at Union Council Mail Mori	0.300
27	Construction of Brick Pavement at Village Habib Khoso & Muhammad Hassan Baloch UC Dasori	0.700
28	Construction of Culverts at Fareed Khoso Minor UC Missan	0.500
29	Construction of 02 Water Course Culverts at Union Council Sultanabad	0.300
30	Construction of C.C Block Street at Village Bajar Laghari Street Dr Parbho & Abbas Ali Shah UC Darya Khan Mari	0.300
31	Construction of C.C Block Street At Village Yousuf Laghari Main Street UC Darya Khan Mari	0.300
32	Construction of C.C Block Street at Village Darya Khan Mari UC Darya Khan Mari	1.000
33	Construction of C.C Block Street at Village Ali Nawaz Pitafi UC Dad Jarwar	0.500

District Council Tando Allahyar (AIR Para-3)		
S.#	Name of Scheme with Location	Sanctioned Amount of Scheme
34	Construction of C.C Block Street At Village Darya Khan Mari Akbar Mari Para UC Darya Khan Mari	0.500
35	Construction of C.C Block Street at Village Qadir Bux Khushik Uc Dad Jarwar	0.500
36	Construction of Open Surface Drain Surrounding Villages District Tando Allahyar	1.000
37	Construction of C.C Block Street at Surrounding Villages District Tando Allahyar	2.000
38	Construction of C.C Block Street at Surrounding Villages Shahpur Rizvi	1.000
39	Construction of Compound Wall at Shahpur Rizvi	1.000
40	Supply Solar Street Lights at Various places of District Tando Allahyar	Offer rate
41	Supplying Motor Cycle for disable persons	Offer rate
42	Providing of Solar Plate, Fan, Battery & other required material for the needy people of UC Bukera Shareef	Offer rate
43	Construction of CC Block in UC Masoo Bozdar	0.300
44	Construction of Brick Pavement in UC Mail Mori	0.500
45	Construction of Compound Wall Graveyard Shaikh Moosa	1.000
46	Construction of CC Block Street Village Haji Ismail Laghari UC Naseer Khan Laghari	0.500
47	Construction of Compound Wall of Eid Gah UC Mirabad	1.000
48	Construction of CC Block at various Villages of UC Mirabad	0.700
49	Construction of 02 No Water Course Culvert UC Mirabad	0.300
NIT#221 dated 26-06-2020/ posting on SSPRA web dated 17-07-2020		
01	Construction of CC Block and Surface Drain at Village Shahpur Rizvi UC Shahpur Rizvi	1.500
02	Construction of CC Block and Surface Drain at Village Bahar khan Mirjat UC Tando Soomro.	1.000
03	Construction of Water Course 02 No Culvert at Village Kevro Lund	0.300
04	Construction of CC Block and Surface Drain Village Muhammad Usman Halepoto and Hyder Jarwar.	0.800
05	Construction of Paving Block at Village Mirabad Uc Mirabad.	1.500
06	Construction of Surface drian at Village Jhando Mari.	0.500
07	Construction of 02 No Water Course Culvert at Village Abdul Kareem Memon	0.300
Total		34.000

Local Councils, Larkana Division

Annex-LRK 1: Non-production of record

[Rs. in million]

Sr. No.	Name of Entity	F.Y.	AIR Para	Description	Amount
1	Town Committee, Garhi Yaseen	2019-20	1	Establishment related record	-
2	Town Committee, Madeji		1 & 6	Establishment, development and sanitation related record	1.985
3	Town Committee, Lakhi		1, 3 & 11	Contingent, development and sanitation related record	7.695
4	Town Committee, Khanpur		1 & 7	Revenue, Contingent, Establishment, electric purchases related record	2.264
5	Town Committee, Badah		1	Revenue, Contingent, Establishment related record	-
6	Town Committee, Miro Khan		1	Establishment related record	98.189
7	Town Committee, Qubo Saeed Khan		1	Revenue, Contingent, Establishment related record	-
8	Town Committee, Rustam		10	Establishment and development related record	-
9	Town Committee, Karampur		1	Establishment related record	-
10	Town Committee, Tangwani		1	Establishment and property related record	-
11	Town Committee, Buxapur		1	Establishment related record	-
12	District Council, Larkana	2020-21	1	Revenue, Contingent, Establishment related record	-
13	District Council, Jacobabad		1	Establishment related record	-
14	District Council, Shikarpur		1	Establishment and development related record	-
15	District Council, Kambar-Shahdadkot		1	Development related record	85.664
16	Municipal Committee, Kandhkot		1, 2, 5 & 6	Revenue, Contingent, Establishment and taxes related record	13.877
17	Municipal Committee, Jacobabad		1	Establishment and Development related record	-
Total					209.674

Annex-LRK2: Illegal promotions of officials by constituting lower grade DPC

S. No	Name of Employee	Name of Father/Husband	Present post/ Designation & Scale	Office Order No. Date	Promotion to the post & scale
1	Govind Rae	Asodomal	Senior Clerk, BS-14	No.TCM/-484 dated 20-02-2020	Assistant, BS-16
2	Javed Ali	Muhammad Khan Magsi	Senior Clerk, BS-14	DPC Minutes dated 23-12-2019	Assistant, BS-16
3	Atif Ali	Ali Muhammad Tunio	Senior Clerk, BS-14		Assistant, BS-16
4	Imtiaz Hussain	Nizamuddin Brohi	Junior Clerk, BS-11	No.TCM/-481 dated 19-02-2020	Senior Clerk, BS-14
5	Tarique Hussain	Muhammad Malook Magsi	Junior Clerk, BS-11	No.TCM/-480 dated 19-02-2020	Senior Clerk, BS-14
6	Inayatullah	Raza Muhammad Magsi	Junior Clerk, BS-11	No.TCM/-479 dated 19-02-2020	Senior Clerk, BS-14
7	Imamuddin	Imdad Hussain Khokhar	Junior Clerk, BS-11	No.TCM/-483 dated 19-02-2020	Senior Clerk, BS-14
8	Ghayoor Abbas Shah	Nadir Ali Shah	Junior Clerk, BS-11	No.TCM/-482 dated 19-02-2020	Senior Clerk, BS-14
9	Abdul Rasool	Abdul Jabbar Magsi	Junior Clerk, BS-11	No.TCM/-Nil dated -02-2020	Senior Clerk, BS-14
10	Abdul Majeed	Bhooro Khan Shaikh	S.Inspector, BS-5	No.TCM/-488 dated 21-02-2020	C.S. Inspector, BS-10
11	Aasif Ali	Abdul Majeed Shaikh	Jamadar, BS-2	No.TCM/-489 dated 21-02-2020	S.Inspector, BS-11
12	Zahid Ali	Manzoor Ali Tunio	Mistri, BS-4	No.TCM/-490 dated 21-02-2020	Junior Clerk, BS-11
13	Imam Din	Dhani Bux Tunio	Malhi, BS-1	DPC Minutes dated 30-12-2019	Junior Clerk, BS-11
14	Noorullah Tunio	Sanaullah Tunio	Sanitary Worker, BS-2	No.TCM/-492 dated 21-02-2020	Junior Clerk, BS-11
15	Amjad Ali	Abdul Majeed Shaikh	S.Worker	No.TCM/-493 dated 21-02-2020	Driver, BS-5

Annex-LRK 3: Excess execution of work beyond permissible limit - Rs11.111 million

S. No	Description	M/S	Tender Amount	Work Order No. & Date	Amount of Contract	Amount paid	Excess	Excess %
1	Construction of C.C Drain and Paver Block at Habib Ahmed Khan Waggan Muhalla Street and Ghulam Mustafa Soomro Muhalla Street and Construction of Compound Wall for Graveyard Near Old Bus stand and Tunia Muhalla Town Committee Waggan	Qadri Ayaz Ali	5.500	285/ 27-04-2020	3,415,319	5,485,997	2,070,678	60.63
2	Construction of C.C Drain and Paver Block at City Waggan at Rahuja Colony, Asghar Waggan, Ayaz Waggan Muhalla Street and Jamia Masjid Muhalla Street, Town Committee Waggan	Mr. Asif Ali Magsi and payment made to Mr. Qadri Ayaz Ali	5.500	286/ 27-04-2020	2,826,590	0	0	-
3	Construction of C.C Drain and Paver Block from Sikander Ali Junejo House towards Kachra Kundi, In Hamid Ali Kalhoro Street and from Zameer Ali Waggan House upto Jamia Masjid Ward No-III, Town Committee Waggan	Mr. Ali Sher Chandio	4.500	287/ 27-04-2020	2,493,064	4,488,921	1,995,857	80.06
4	Construction of C.C Drain I/c Retaining Wall and Paver Block from Imdad Ali Mugheri House to main street via Hamza Khan Mugheri House, At Jafrani Muhalla street and at Peer Jo Goath Muhalla street, TC Waggan	Mr. Khadim Hussain Tunio	5.017	288/ 28-04-2020	2,714,616	4,995,046	2,280,430	84.01
5	Construction of C.C Drain and Paver Block Sachedino Chandio Muhalla, Long Magsi Muhalla, Khalid Waggan Muhalla & Dr. Shahnawaz Jatoi	Mr. Yar Mohammad Mahar	4.521	289/ 28-04-2020	2,362,067	4,293,819	1,931,752	81.78

S. No	Description	M/S	Tender Amount	Work Order No. & Date	Amount of Contract	Amount paid	Excess	Excess %
	Muhalla street, Town Committee Waggan							
6	Construction of C.C Drain and Paver Block Wadero Moula Bux Kalhoro street, M. Khan Abro street, Zain-ul-Abdin street, Mukhtiar Ali Wagan street, village Aali Khabar, Ghulam Hussain Mugheri street village Banho Khan Mugheri, Abdul Fatah Mugheri street village Khattan Khan Mugheri & Mukhtiar Ali Jatoi street village Sher Khan Jatoi, Town Committee Waggan	M/s Sindh Construction Co.	7.488	290/ 28-04-2020	3,966,688	6,798,918	2,832,230	71.40
Total			32.526	-	17,778,344	26,062,701	11,110,947	74.31
Amount in million Rs.			-	-	17.778	26.063	11.111	-

Annex-LRK 4: Non-revision of rent of 36 Shops

Sr.	Name of Allotee	Rent per Month
1	Wajid Ali Wadho	200
2	Ghous Bux Khero	200
3	Allah Dino Kori	200
4	Imtiaz Ali Gopang	200
5	Allah Dino Kori	200
6	Kamal Din Khokhar	200
7	Riaz Hussain Khokhar	200
8	Manzoor Hussain Khokhar	200
9	Mohammad Murad Gopang	200
1	Abdul Shakoor Gopang	150
2	Assadullah Gopang	150
3	Abdul Shakoor Gopang	150
4	Manzoor Hussain Khokhar	150
5	Mohammad Yousif Ansari	150
6	Hazar Khan Lashari	150
7	Ghulam Abbas Barach	150
8	Mohammad Murad Gopang	150
9	Ayaz Hussain Tunio	150
10	Mumtaz Ali Tunio	150
11	Naheed Ali Gopang	150
12	Oshaque Ali Gopang	150
13	Ayaz Hussain Tunio	150
14	Ayaz Hussain Tunio	150
15	Mohammad Saleem Tunio	150
16	Abdul Sattar Bhatti	150
17	Anwar Ali Khokhar	150
18	Ajjaz Ali Abro	150
19	Karim Bux Leghari	150
20	Meer Mohammad Khero	150
21	Abdul Rasheed Ansari	150
21	Saeed Ahmed Qureshi	100
22	Saeed Ahmed Qureshi	100
23	Azizullah Wadho	100
24	Rahmatullah Barach	100
25	Abdul Karim Leghari	100
26	Mashooque Ali Leghari	100

Annex-LRK 5: Non-removal of encroachment

1. DC Shikarpur for the F.Y. 2020-21			
S.N.	Description	Survey No./Deh	Remarks
1	Old Medical Dispensary	Chak	Occupied by private persons for residential purpose
2	Old Maternity home	Chak	Occupied by private persons for residential purpose
3	Open Plot	73 Tal. Lakhi	Occupied by various persons
4	Medical Dispensary	Village Mian Jo Goth	Occupied by various persons

2. DC Kamber-Shahdadkot for the F.Y. 2020-21					
S. No	Name of the Property and Location	Taluka	Area	Owned by	Present Usage Occupancy/Illegal occupancy
1	Open plot with DPC and one quarter Vet: Dispensary situated near WAPDA House, Ghari Khero- Sijawal road, Shahdadkot	Shahdadkot	32000 sft	District Council Kamber-Shahdadkot	Illegally occupied by private persons
2	Old Building of Medical Dispensary, Mirokhan	Miro Khan	3.5 acres	---do---	Land is illegally occupied by Mr. Sharafuddin Tunio, Mr. Sardar Khan Abro, Press Club and Sajad Hussain Lashari.
3	Musafarkhana at Behram, Taulka Mirokhan	Miro Khan	10,000 Sft	---do---	Illegally occupied by Police department without rent
4	Veterinary Dispensary situated near Nasirabad Nako, Kamber	Kamber	3,000 Sft	---do---	Used as a Vet: Dispensary by the Livestock Department, GoS without rent.
5	Bungalow Chajjra road at Kamber	Kamber	20,000 Sft	---do---	Illegally occupied by Mr. Mukhtiar Ahmed Mastoi
6	Agricultural Land at Qubo Saeed Khan	Qubo Saeed Khan	60 Acres	---do---	Agricultural land illegally occupied by Mr. Ghous Bux Magsi S/o Muhammad Nawaz Magsi
7	Land at Mirokhan Deh Shah Ali TunioTigri	Miro Khan	168 Acres	---do---	Un-authorized occupied by Private persons.
8	Vetinary Dispensary and Quarters at Mirokhan	Miro Khan	5,500 Sft	---do---	Used as a Vet: Dispensary by Livestock Department,

2. DC Kamber-Shahdadkot for the F.Y. 2020-21					
S. No	Name of the Property and Location	Taluka	Area	Owned by	Present Usage Occupancy/Illegal occupancy
					Government of Sindh without rent.
9	Open plot at Mirokhan	Miro Khan	20,000 sft	---do---	Illegally occupied by Mr. Atta Muhammad Jagirani.
10	Open plot of Cattle pond at main road, Miro Khan	Miro Khan	1500 Sft	---do---	Illegally occupied by Mr. Atta Muhammad Jagirani and Abdul Qadir Jagirani.
11	Two Quarters near Veterinary Hospital, Miro Khan	Miro Khan	800 Sft	---do---	Illegally occupied by Mr. Gul Muneer Gopang
12	Meat Market at Main road, Miro Khan	Miro Khan	1000 Sft	---do---	Illegally occupied by Mr. Bashir Ahmed Tunio.
13	Open plot of Cattle pond at Sijawal	Sijawal Junejo	4,000 Sft	---do---	Illegally occupied by Mr. Rajib Ali Magasi.
14	Plot near Cattle pond at Sijawal	Sijawal Junejo	4,000 Sft	---do---	Illegally occupied by Mashooque Ali Shah
15	Building (3 shops) at Kot Lal Bux Mahesar Taluka Mirokhan	Sijawal Junejo	6,000 Sft	---do---	Illegally occupied by Mr. Barkat Ali Khajar
16	Maternity Home Kot Lal Bux	Sijawal Junejo	2,000 Sft	---do---	Illegally occupied by private persons
17	Nako tax Nasirabad	Nasirabad	200 Sft	---do---	Illegally occupied by Qazi Petrol Pump
18	Musafir Khan Nasirabad	Nasirabad	5000 Sft	---do---	Occupied by Sindh Police without rent
19	Eleven shops near Dhak at Nasirabad	Nasirabad	3000 Sft	---do---	Illegally occupied by private persons
20	Cattle Ponds plot at Nasirabad	Nasirabad	20000 Sft	---do---	Illegally occupied by Mr. Mashooque Ali Mirani

Annex-LRK 6: Irregular utilization of public funds-Rs 1.636 million

S.No	W #	Name of Work	Name of Contractor	W.O No & Date	Gross Amount	S.D (5 %)
1	1	Const./ Repair of C.C drain A & B type & RCC Cross / Slabs from Momin Soomro to Nizamuddin Soomro, Hakim Ali Abro to Muhammad Hayat Mahar, Abdul Karim Mahar Ward No. 01	M/s Shahnawaz Const. Co.	-	936,490	46,825
2	3	P/F of Paver Block (60 mm) from Imdad Memon to Irshad Ali Memon House, Amjad Ali Memon House to Mumtaz Ali Memon House Ward No. 01 TC Lakhi	M/s Shahnawaz Const. Co.	-	827,299	41,365
3	4	P/F of Paver Block (60 mm) from Nazir Ahmed Mahar to Koro Mal Oad, Dr. Safdar Hussain Memon to Naveed Memon House. Ward No. 01 TC Lakhi	M/s Fahad Const. Co.	No:TC/Lakhi/13 of 2019 dt. 10-10-19	869,784	43,489
4	5	P/F of Paver Block (60 mm) from Haji Dhani Bux Mahar to Usman Mahar House, Hubdar Memon House. Ward No. 01 TC Lakhi	M/s Hyder Const. Co.	No:TC/Lakhi/16 of 2019 dt. 10-10-19	926,066	46,303
5	6	P/F of Paver Block (60 mm) from Dr. Safdar Memon House to Nadeem, Sikandar Memon, Gulsher Mahar to Mosque @ Memon Mohalla. Ward No. 01 TC Lakhi	M/s Fahad Const. Co.	No:TC/Lakhi/15 of 2019 dt. 11-10-19	548,763	27,438
6	9	P/F of Paver Block (60 mm) from Dr. Muhammad Nawaz to Main Wazirabad road Pirzada Mohalla . Ward No. 01 TC Lakhi	M/s Hyder Const. Co.	-	966,742	48,337
7	10	P/F of Paver Block (60 mm) from Altaf Ahmed Larik to Abdul Karim Larik House. Ward No. 03 TC Lakhi	M/s Fahad Const. Co.	No:TC/Lakhi/ of 2019 dt.	973,496	48,675
8	11	P/F of Paver Block (60 mm) from Karim Bux Mangi House to Water Tank PHED Office. Ward No. 03 TC Lakhi	M/s Fahad Const. Co.	No:TC/Lakhi/ of 2019 dt.	553,118	27,656

S.No	W #	Name of Work	Name of Contractor	W.O No & Date	Gross Amount	S.D (5 %)
9	12	P/F of Paver Block (60 mm) from Hakeem Imdad Memon, M.Sharif Memon, Ghulam Shabir Memon to Khadim Hussain Memon, Ijaz Ahmed Bhutto. Ward No. 04 TC Lakhi	M/s Jan Muhammad & Bro.	No:TC/Lakhi/16 of 2019 dt. 18-10-19	900,823	45,041
10	13	P/F of Paver Block (60 mm) from Muhammad Ali Memon shop to Aijaz Ahmed Memon House, Dr. Aftab Ahmed Memon House. Ward No. 04 TC Lakhi	M/s Jan Muhammad & Bro.	No:TC/Lakhi/17 of 2019 dt. 11-10-19	89,480	4,474
					904,378	45,219
11	14	P/F of Paver Block (60 mm) from Rahat Abbas Mughal House to Umar Mosque Sajjad Ali Memon House, Dr. Ashraf Memon to Main Bazar. Ward No. 04 TC Lakhi	M/s Jan Muhammad & Bro.	N0:DC/SHP/Engg: Branch - 96/2019 dt. 08-07-19	979,691	48,985
12	15	P/F of Paver Block (60 mm) from Lal Bux Bhutto to Shahnawaz, Manthar Bhutto, Shamsuddin Bhutto, Abdul Jabbar Bhutto, Taj Mohammad House to Master Karim Bux Bhutto @ Bhutta Mohalla. Ward No. 05 TC Lakhi	M/s Abdul Rasool Const. Co.	No:TC/Lakhi/19 of 2019 dt. 11-10-19	843,148	42,157
13	16	P/F of Paver Block (60 mm) from Nazir Ahmed Ansari to Feroz Ahmed Dayo @ Bhutta Mohalla. Ward No. 05 TC Lakhi	M/s Abdul Rasool Const. Co.	No:TC/Lakhi/20 of 2019 dt. 11-10-19	744,872	37,244
14	17	P/F of Paver Block (60 mm) from Meer Muhammad Shaikh house to Otaq @ Shaikh Mohalla. Ward No. 05 TC Lakhi	M/s Hyder Const. Co.	No:TC/Lakhi/35 of 2019 dt. 22-11-19	722,380	36,119
Total					11,786,530	589,327
Amount in million Rs.					11,787	0.589

Annex-LRK 7: Non-execution of agreements with tenants of allotted shops

1. Larkana Municipal Corporation for the F.Y. 2020-21		
S. No	Description	Quarter No./ Shops
1	Shops Rent	758
2	Monthly piri	313
3	S.M.B.B.C	137
4	N.B.T Plot/Shop	704
5	Shaikh Zaid Coolony	599
6	Gareebo Muqaam Quarters	143
Total		2,654

2. TC Mirokhan for the F.Y. 2019-20		
Sr.	Name of Allottee	Rent per Month
1	Wajid Ali Wadho	200
2	Ghous Bux Khero	200
3	Allah Dino Kori	200
4	Imtiaz Ali Gopang	200
5	Allah Dino Kori	200
6	Kamal Din Khokhar	200
7	Riaz Hussain Khokhar	200
8	Manzoor Hussain Khokhar	200
9	Mohammad Murad Gopang	200
10	Abdul Shakoor Gopang	150
11	Assadullah Gopang	150
12	Abdul Shakoor Gopang	150
13	Manzoor Hussain Khokhar	150
14	Mohammad Yousif Ansari	150
15	Hazar Khan Lashari	150
16	Ghulam Abbas Barach	150
17	Mohammad Murad Gopang	150
18	Ayaz Hussain Tunio	150
19	Mumtaz Ali Tunio	150
20	Naheed Ali Gopang	150
21	Oshaque Ali Gopang	150
22	Ayaz Hussain Tunio	150
23	Ayaz Hussain Tunio	150
24	Mohammad Saleem Tunio	150
25	Abdul Sattar Bhatti	150
26	Anwar Ali Khokhar	150
27	Aijaz Ali Abro	150
28	Karim Bux Leghari	150
29	Meer Mohammad Khero	150
30	Abdul Rasheed Ansari	150
31	Saeed Ahmed Qureshi	100
32	Saeed Ahmed Qureshi	100

2. TC Mirokhan for the F.Y. 2019-20		
Sr.	Name of Allottee	Rent per Month
33	Azizullah Wadho	100
34	Rahmatullah Barach	100
35	Abdul Karim Leghari	100
36	Mashooque Ali Leghari	100

3. DC Larkana for the F.Y. 2020-21		
S. No	Quarter No./Shop	Name of Allottee
1	Shop No. 1,2,3,8	Mohammad Ramzan Shaikh (Rent Per Shop 3000/-) Per Month
2	Shop No.4	Dost Mohammad Channa
3	Shop No. 5	Ghulam Siddique
4	Shop No. 6	Ghulam Sarwar Khoso
5	Shop No. 7	Zubair Pirzado
6	Shop No. 9	Pawan Kumar
7	Shop No.10	Mushtaq Ahmed Shaikh
8	Shop at Naka @ Ratodero	Abdul Waheed Veesar
9	Naka #7 Prime Location	Babar Ali Bhutto (35 Shops)

4. DC Kamber-Shahdadkot for the F.Y. 2020-21					
S. No	Name of the Property and Location	Taluka	Area	Owned by	Present Usage Occupancy/Illegal occupancy
1	Musafarkhana at Qubo Saeed Khan (Plot)	Qubo Saeed Khan	6,000 Sft	---do---	Property rented to Mr. Hafeez Ur Rehman Panhwar on Rs800/- per month. He paid rent upto 01-08-2019
2	Plot of Cattle pond Mirokhan	Miro Khan	5,560 Sft	---do---	On rent at the rate of Rs.400/- per month since 2016.
3	Six shops and one small room at Mirokhan	Miro Khan	1,800 Sft	---do---	Property rent as, Shop No-1 Muhammad Ali Bhutto @ rent of Rs400/ per month; Shop No-2 Mr. Aziz ur Rehman Soomro @ rent Rs400 per month; Shop No-4 Mr. Sono Khan Abro @ rent Rs400; Shop-5 & 6 to Mr. Hassan Ali Surahio @ rent Rs400 per month each. Small room is illegally occupied by Mr. Ghulam Sarwar Tunio and Mr. Liaqat Ali Abro. Shop-3 is also illegally occupied by Mr. Abdul Qadir Jagirani.
4	Six shops at Warah Town	Warah	1,200 Sft	---do---	Rented on Rs.400/- per month per shop [Shop No-1 Mr. Saeed Ahmed Chandio, Shop-2 Mr. Dileep Kumar; Shop-3 Mr Qaiser Khan Chhutto; Shop No-4 Mashooque Ali Chutto; Shop No-5 Atta Ullah Brohi; Shop-6 Mr Shabir Ahmed Brohi

Local Councils, Sukkur Division

Annex-SUK1: Non-production of record

(Rs. in million)

Sr. No.	Name of Entity	AIR Para	F.Y	Description	Amount
1	Town Committee Kumb	1	2019-20	Establishment, development and revenue related record	124.174
2	District Council Sukkur	1	2020-21	Documentary evidence to verify the credentials of firms in light of terms & conditions of NIT including mandatory certificates showing registration with tax authorities.	79.062
		5		Record related to original invoices/bills & delivery challans of solar systems/RO Plants of manufactures/authorized dealer.	8.82
3	Town Committee Khohra	2	2019-20	i. Credentials of firms including mandatory certificates showing registration with tax authorities i.e. NTN, GST, SRB, PEC Registration, ii. Professional Tax Certificate. iii. Required relevant experience and turnover of at least three years.	38.387
		1		Establishment, development and revenue related record	-
4	Town Committee Setharja	11	2018-19 to 2019-20	Documentary evidence to verify the eligibility criteria of bidders including mandatory certificates showing registration with tax authorities.	35.125
		7		Complete record in support of payment to defunct Union Council(s)	0.502
		1		Establishment, development and revenue related record	-
5	Municipal Committee Rohri	1	2019-20	i. Service Books/personal files. ii. Record of office Store. iii. Details of staff absorbed from other councils/departments. iv. Detail of liabilities. v. Signed expenditure and income statements.	-
6	Town Committee Thehri-II	11	2016-17 to 2019-20	Documentary certificates/evidence to ascertain Profile of the Contractors.	30.639
		1		Establishment, development and revenue related record	-
7	Municipal Committee Khairpur	10	2020-21	Detail of deposited taxes along with computer payment receipt, mandatory Tax statement. Detail is given at Appendix-V	6.747
8	Town Committee Sobhodero	14	2019-20	Transfer of funds without supporting	6.348
		1		i. Service Books & Personal Files. ii. Cash Book 2019-20.	-

(Rs. in million)

Sr. No.	Name of Entity	AIR Para	F.Y	Description	Amount
				iii. Detail of shops & allottees. iv. Approved sanctioned and working strength. v. Record of payment to legal Advisor.	
9	Town Committee Thehri-I	5	2019-20	Detail of utilization	4.064
		1		i. Reconciled expenditure & revenue statement. ii. Approved schedule of establishment. iii. Personal files and service books of officers/officials. iv. Seniority lists of all cadres. v. TA/DA Register. vi. List of un-serviceable stock.	-
10	Town Committee Babarloi	32	2016-17 to 2019-20	Detail of deposited taxes along with computer payment receipt, mandatory Tax statement.	3.087
11	Municipal Committee Gambat	1	2019-20	i. Service Books & Personal Files. ii. Details of promotions & appointments. iii. Details of employees transferred/absorbed from other councils & Establishment. iv. Check Register	-
		5	2020-21	proof of deposit of income tax into relevant head of account	0.709
		6		proof for deposit of salest tax on services in SRB account	0.605
12	Town Committee Khohra	9	2017-18 to 2019-20	Supporting record of fumigation spray	1.828
13	Town Committee Sobhodoro	15	2019-20	Detail of deposited income tax / sindh sales tax along with mandatory Tax statement.	0.824
14	Town Committee Nara	6	2019-20	i. Log book, History sheet. ii. Fire Emergency case for fire brigade	0.594
		1		Establishment, development and revenue related record	-
15	Municipal Committee Mirpur Mathelo	1	2017-18 to 2019-20	i. Personal files & service books. ii. Record of Transfer & Posting orders during period under audit	-
16	Municipal Committee Ghotki	1	2019-20	i. Services Books. ii. Annual Plan for De-silting & Cleaning of Nalas	-
17	Town Committee Khangarh	1	2019-20	Establishment, development and revenue related record	-
18	Town Committee Ranipur	1	2019-20	i. Service Books & personal Files. ii. Detail of Government Vehicles.	-

(Rs. in million)

Sr. No.	Name of Entity	AIR Para	F.Y	Description	Amount
19	Town Committee Bagarji	1	2019-20	i. Service Books & Personal Files. ii. Details of employees transferred/absorbed from other councils. iii. Detail of promotions & appointments. iv. Signed Expenditure & income statement.	-
20	Town Committee Thari Mirwah	1	2019-20	i. Service Books & Personal Files. ii. Bank statements from Establishment Check Register. iii. Approved sanctioned and working strength. iv. Detail of machinery & equipment. v. Physical verification report	-
21	Town Committee Agra	1	2016-17 to 2019-20	Establishment, development and revenue related record	-
22	Town Committee Babarloi	1	2016-17 to 2019-20	i. Service Books & Personal Files. ii. Bank statements from 2016-17 to 2019-20. iii. Establishment Check Register (2016-17 to 2019-20). iv. Details of appointments and promotions. v. Detail of shops & allottees. vi. Detail of machinery & equipment. vii. approved sanctioned and working strength. viii. Complete detail of liabilities projected in Budget Book 2019-20.	-
23	Town Committee Ahmedpur	1 & 7	2016-17 to 2019-20	i. Service Books & Personal Files. ii. Budget Book 2018-19 & 2019-20. iii. Establishment Check Register. iv. Approved sanctioned and working strength. v. Bank Statements all accounts. vi. Details of daily wages staff appointed.	-
24	Town Committee Adilpur	1	2019-20	i. Service Book & Personal Files. ii. Incumbency statement for the period under audit. iii. Budget book. iv. Detail of property under the administrative control of the council along with its allotments. v. Actual Income & Expenditure. vi. Statement for the period under audit,	-

(Rs. in million)

Sr. No.	Name of Entity	AIR Para	F.Y	Description	Amount
				vii. Progressive statement of the development works upto June 2020.	
				viii. Payment vouchers of development works. ix. Detail of NIT(s) along with their complete file. x. Detail of auctions or departmental revenue collection. xi. Detail of Bank accounts along with their respective bank statements for the period under audit. xii. Detail of liabilities / arrears upto June 2020. xiii. Detail of taxes deposited into Govt. exchequer along with supporting evidences. xiv. List of vehicles (officers along with its detail of allotment and physical status.	-
25	Town Committee Fakirabad	1	2019-20	i. Service Books & Personal Files. ii. Establishment Check Register (2019-20). iii. Budget Control Register (2019-20). iv. List of Government vehicles.	-
26	Town Committee Kandhra	1	2019-20	i. Service Books & Personal Files. ii. Stationery register. iii. Establishment Check Register. iv. Details of promotions and appointments.	-
27	Town Committee Ubaro	1	2019-20	i. Services Books of Staff of employees. ii. Pension cases. iii. Movement Register	-
28	District Council Khairpur	1	2020-21	i. Service Books & Personal Files. ii. Cash Book. iii. Detail of appointments during 2020-21. iv. Approved Sanctioned & Working Strength. v. Detail of hospitals and dispensaries under control. vi. Details of vehicle and its allotment.	-
29	Sukkur Municipal Corporation	1	2020-21	i. Personal files and Service Books of officers and officials. ii. Detail of encroached Property/Land. iii. Katchi Abbadies record. iv. Detail/record of No objection Certificate issued to	-

(Rs. in million)

Sr. No.	Name of Entity	AIR Para	F.Y	Description	Amount
				Residential/Commercial/Industrial and Commercial, and residential issued	
30	Municipal Committee Khairpur	1	2020-21	i. Service Books & Personal Files. ii. Cheque Register. iii. Establishment Check Register (ECR). iv. Bank Statements (all accounts). v. Details of vehicle and its allotment.	-
Total					341.515

Annex-SUK 2: Irregular expenditure on sanitation through quotations to avoid tender – Rs181.915 million

[Rs in Million]

S.No	Name of Entity	Para No.	F.Y	Amount
1	Town Committee Nara,	5	2019-20	14.857
		4		14.814
2	Municipal Committee Ghotki	3	2019-20	28.442
3	Town Committee Thehri-II	5	2016-17 to 2019-20	13.582
		4	2016-17 to 2019-20	8.459
4	Town Committee Sobhodero	7	2019-20	17.061
5	Town Committee Kandhra	2	2019-20	12.623
6	Town Committee Setharja	25	2019-20	10.384
7	Town Committee Ubaro	3	2019-20	9.603
8	Town Committee Thehri-I	2	2019-20	9.572
9	Town Committee Thari Mirwah	1	2019-20	6.279
		5		2.991
10	Town Committee Babarloi	14	2016-17 to 2019-20	8.508
11	Municipal Committee Pir jo Goth	1	2020-21	6.269
12	Town Committee Adilpur	4	2019-20	5.267
13	Municipal Committee Mirpur Mathelo	10	2017-18 to 2019-20	4.374
14	Town Committee Saleh pat	1	2019-20	3.300
15	Municipal Committee Gambat	8	2020-21	3.186
16	Town Committee Bagarji	2	2019-20	2.3445
Total				181.915

[Amount in Rupees]

S.No.1.Town Committee Nara, AIR Para no. 5(part-I), F.Y 2019-20

S. No	Description	Name of Contractor	Date	Cheque No	Amount
1	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Mansoor Hussain, Govt. Contractor	765/12.03.2020	29382789	122,500
2	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Mansoor Hussain, Govt. Contractor	766/12.03.2020	29382788	126,000
3	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Mansoor Hussain, Govt. Contractor	767/12.03.2020	29382787	140,000
4	Removal of Garbage/ Subsidiary Unit T.C Nara	Mansoor Hussain, Govt. Contractor	768/12.03.2020	29382786	132,675
5	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Mansoor Hussain, Govt. Contractor	769/12.03.2020	29382785	134,400
6	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Sajid Hussain Mashori, Govt. Contractor	771/12.03.2020	29382783	127,400

[Amount in Rupees]

S.No.1.Town Committee Nara, AIR Para no. 5(part-I), F.Y 2019-20					
S. No	Description	Name of Contractor	Date	Cheque No	Amount
7	Removal of Garbage/ Subsidiary Unit T.C Nara	Mansoor Hussain, Govt. Contractor	770/12.03.2020	29382784	140,300
8	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Sajid Hussain Mashori, Govt. Contractor	776/12.03.2020	29382778	113,400
9	Removal of Garbage/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	480/10.07.2019	27198287	128,100
10	Removal of Garbage/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	645/22.11.2019	28325807	138,775
11	Removal of Garbage/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	666/11.12.2019	28325842	137,250
12	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Abdul Jabbar Nohani, Govt. Contractor	673/12.12.2019	28325839	138,600
13	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Abdul Jabbar Nohani, Govt. Contractor	670/11.12.2019	28325838	100,800
14	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Abdul Jabbar Nohani, Govt. Contractor	672/11.12.2019	28325838	119,000
15	Removal of Garbage/ Subsidiary Unit T.C Nara	Mansoor Hussain, Govt. Contractor	817/05.05.2020	29976178	195,200
16	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Muhammad Kabeer & Co	829/05.05.2020	29976176	134,400
17	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Muhammad Kabeer & Co	819/05.05.2020	29976175	163,800
18	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Surhan Enterprises	833/05.05.2020	29976161	176,400
19	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Surhan Enterprises	825/05.05.2020	29976167	189,000
20	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Azad & Brothers	830/05.05.2020	29976169	210,000
21	Removal of Garbage/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	828/05.05.2020	29976171	186,050
22	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Surhan Enterprises	811/28.04.2020	29382846	182,000
23	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Surhan Enterprises	810/23.04.2020	29382845	184,800

[Amount in Rupees]

S.No.1.Town Committee Nara, AIR Para no. 5(part-I), F.Y 2019-20					
S. No	Description	Name of Contractor	Date	Cheque No	Amount
24	Removal of Garbage/ Subsidiary Unit T.C Nara	Mansoor Hussain, Govt. Contractor	813/23.04.2020	29382838	186,050
25	Removal of Garbage/ Subsidiary Unit T.C Nara	Mansoor Hussain, Govt. Contractor	812/23.04.2020	29382837	183,000
26	Removal of Garbage/ Subsidiary Unit T.C Nara	Mansoor Hussain, Govt. Contractor	802/23.04.2020	29382836	189,100
27	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Surhan Enterprises	923/15.05.2020	29976232	127,400
28	Removal of Garbage/ Subsidiary Unit T.C Nara	Muhammad Kabeer & Co	920/15.05.2020	29976228	205,875
29	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Surhan Enterprises	923/15.05.2020	29976225	126,000
30	Removal of Garbage/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	802/20.03.2020	29976223	198,250
31	Removal of Garbage/ Subsidiary Unit T.C Nara	Surhan Enterprises	851/18.05.2020	29976217	205,875
32	Removal of Garbage/ Subsidiary Unit T.C Nara	Surhan Enterprises	8 /18.05.2020	29976211	198,250
33	Removal of Garbage/ Subsidiary Unit T.C Nara	Mansoor Hussain, Govt. Contractor	829/18.05.2020	29976210	128,100
34	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Muhammad Kabeer & Co	837/18.05.2020	29976203	126,000
35	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Muhammad Kabeer & Co	838/18.05.2020	29976202	127,400
36	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Surhan Enterprises	742/06.03.2020	29382765	113,400
37	Removal of Garbage/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	663/11.12.2019	28325832	128,100
38	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Abdul Jabbar Nohani, Govt. Contractor	671/11.12.2019	28325830	113,400
39	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Khursheed Ahmed, Govt. Contractor	615/17.10.2019	28325760	147,000
40	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Khursheed Ahmed, Govt. Contractor	616/17.10.2019	28325759	140,000

[Amount in Rupees]

S.No.1.Town Committee Nara, AIR Para no. 5(part-I), F.Y 2019-20					
S. No	Description	Name of Contractor	Date	Cheque No	Amount
41	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Khursheed Ahmed, Govt. Contractor	599/24.09.2019	28325752	126,000
42	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Abdul Jabbar Nohani, Govt. Contractor	624/18.11.2019	28325780	134,400
43	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Abdul Jabbar Nohani, Govt. Contractor	623/18.11.2019	28325781	127,400
44	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Abdul Jabbar Nohani, Govt. Contractor	634/18.11.2019	28325791	126,000
45	Removal of Garbage/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	667/11.12.2019	28325828	138,775
46	Removal of Garbage/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	627/21.11.2019	28325777	131,150
47	Removal of Garbage/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	636/18.11.2019	28325789	134,200
48	Removal of Garbage/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	626/18.11.2019	28325778	137,250
49	Removal of Garbage/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	637/18.11.2019	28325788	129,625
50	Removal of Garbage/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	665/11.12.2019	28325827	134,200
51	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	679/11.12.2019	28325843	127,800
52	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	674/11.12.2019	28325841	129,060
53	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	676/11.12.2019	28325837	127,380
54	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Sajid Hussain Mashori, Govt. Contractor	816/05.05.2020	29976179	197,880
55	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Sajid Hussain Mashori, Govt. Contractor	818/05.05.2020	29976177	197,460
56	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Azad & Brothers	832/05.05.2020	29976162	197,760
57	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Sajid Hussain Mashori, Govt. Contractor	806/23.04.2020	29382842	198,480

[Amount in Rupees]

S.No.1.Town Committee Nara, AIR Para no. 5(part-I), F.Y 2019-20					
S. No	Description	Name of Contractor	Date	Cheque No	Amount
58	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Sajid Hussain Mashori, Govt. Contractor	805/23.04.2020	29382841	197,400
59	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Sajid Hussain Mashori, Govt. Contractor	804/23.04.2020	29382840	197,940
60	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Sajid Hussain Mashori, Govt. Contractor	807/23.04.2020	29382839	198,300
61	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Azad & Brothers	914/15.05.2020	29976230	198,480
62	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Azad & Brothers	918/15.05.2020	29976229	198,300
63	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Sajid Hussain Mashori, Govt. Contractor	841/18.05.2020	29976199	198,060
64	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	842/18.05.2020	29976198	181,920
65	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	843/18.05.2020	29976197	185,700
66	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	640/18.11.2019	28325785	125,220
67	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	621/18.11.2019	28325793	122,940
68	D-Silting/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	618/18.11.2019	28325796	126,900
69	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Khursheed Ahmed, Govt. Contractor	609/09.10.2019	27715674	163,800
70	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Khursheed Ahmed, Govt. Contractor	590/05.09.2019	27715675	140,000
71	D-Silting/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	564/05.09.2019	27715612	134,940
72	Removal of Garbage/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	557/04.08.2019	27715613	144,875
73	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Azad & Brothers	803/06.03.2020	29382801	120,540

[Amount in Rupees]

S.No.1.Town Committee Nara, AIR Para no. 5(part-I), F.Y 2019-20					
S. No	Description	Name of Contractor	Date	Cheque No	Amount
74	Removal of Garbage/ Subsidiary Unit T.C Nara	Azad & Brothers	802/06.03.2020	29382802	190,625
75	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Azad & Brothers	801/06.03.2020	29382803	198,540
76	Removal of Garbage/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	562/05.09.2019	27715616	137,250
77	D-Silting/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	554/04.08.2019	27715647	128,760
78	D-Silting/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	558/05.09.2019	27715628	134,940
79	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Khursheed Ahmed, Govt. Contractor	565/05.09.2019	27715627	140,000
80	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Khursheed Ahmed, Govt. Contractor	576/05.09.2019	27715626	126,000
81	Removal of Garbage/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	574/05.09.2019	27715622	129,625
82	Removal of Garbage/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	571/05.09.2019	27715621	135,725
83	D-Silting/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	598/24.09.2019	27715670	152,700
84	D-Silting/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	608/04.10.2019	27715667	134,400
85	Removal of Garbage/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	589/05.09.2019	27715668	137,250
86	D-Silting/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	553/04.08.2019	27715656	138,660
87	Repair of Electric Tranasformer & Motors/ Subsidiary Unit	Al-Zaman Electric Concern	582/05.09.2019	27715652	42,400
88	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Sajid Hussain Mashori, Govt. Contractor	751/06.03.2020	29382777	119,000
89	D-Silting/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	811/06.03.2020	29382792	97,500
90	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	812/06.03.2020	29382793	189,000
91	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	810/06.03.2020	29382794	120,780

[Amount in Rupees]

S.No.1.Town Committee Nara, AIR Para no. 5(part-I), F.Y 2019-20					
S. No	Description	Name of Contractor	Date	Cheque No	Amount
92	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	809/06.03.2020	29382795	182,000
93	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	808/06.03.2020	29382796	176,400
94	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	807/06.03.2020	29382797	184,800
95	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Azad & Brothers	806/06.03.2020	29382798	198,060
96	Removal of Garbage/ Subsidiary Unit T.C Nara	Azad & Brothers	805/06.03.2020	29382799	195,200
97	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Khursheed Ahmed, Govt. Contractor	547/06.08.2019	27715619	126,000
98	Cleaning of Street through Labour/ Subsidiary Unit T.C Nara	Khursheed Ahmed, Govt. Contractor	559/05.09.2019	27715618	147,000
Sub-total					14,856,800

[Amount in Rupees]

S. No.1. Town Committee Nara, AIR Para no.4, F.Y 2019-20					
S. No	Description	Name of Contractor	Date	Cheque No	Amount
1	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Mansoor Hussain, Govt. Contractor	765/12.03.2020	29382789	122,500
2	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Mansoor Hussain, Govt. Contractor	766/12.03.2020	29382788	126,000
3	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Mansoor Hussain, Govt. Contractor	767/12.03.2020	29382787	140,000
4	Removal of Garbage/ Subsidiary Unit T.C Nara	Mansoor Hussain, Govt. Contractor	768/12.03.2020	29382786	132,675
5	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Mansoor Hussain, Govt. Contractor	769/12.03.2020	29382785	134,400
6	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Sajid Hussain Mashori, Govt. Contractor	771/12.03.2020	29382783	127,400
7	Removal of Garbage/ Subsidiary Unit T.C Nara	Mansoor Hussain, Govt. Contractor	770/12.03.2020	29382784	140,300

[Amount in Rupees]

S. No.1. Town Committee Nara, AIR Para no.4, F.Y 2019-20

S. No	Description	Name of Contractor	Date	Cheque No	Amount
8	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Sajid Hussain Mashori, Govt. Contractor	776/12.03.2020	29382778	113,400
9	Removal of Garbage/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	480/10.07.2019	27198287	128,100
10	Removal of Garbage/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	645/22.11.2019	28325807	138,775
11	Removal of Garbage/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	666/11.12.2019	28325842	137,250
12	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Abdul Jabbar Nohani, Govt. Contractor	673/12.12.2019	28325839	138,600
13	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Abdul Jabbar Nohani, Govt. Contractor	670/11.12.2019	28325838	100,800
14	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Abdul Jabbar Nohani, Govt. Contractor	672/11.12.2019	28325838	119,000
15	Removal of Garbage/ Subsidiary Unit T.C Nara	Mansoor Hussain, Govt. Contractor	817/05.05.2020	29976178	195,200
16	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Muhammad Kabeer & Co	829/05.05.2020	29976176	134,400
17	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Muhammad Kabeer & Co	819/05.05.2020	29976175	163,800
18	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Surhan Enterprises	833/05.05.2020	29976161	176,400
19	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Surhan Enterprises	825/05.05.2020	29976167	189,000
20	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Azad & Brothers	830/05.05.2020	29976169	210,000
21	Removal of Garbage/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	828/05.05.2020	29976171	186,050
22	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Surhan Enterprises	811/28.04.2020	29382846	182,000
23	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Surhan Enterprises	810/23.04.2020	29382845	184,800
24	Removal of Garbage/ Subsidiary Unit T.C Nara	Mansoor Hussain, Govt. Contractor	813/23.04.2020	29382838	186,050
25	Removal of Garbage/ Subsidiary Unit T.C Nara	Mansoor Hussain, Govt. Contractor	812/23.04.2020	29382837	183,000
26	Removal of Garbage/ Subsidiary Unit T.C Nara	Mansoor Hussain, Govt. Contractor	802/23.04.2020	29382836	189,100
27	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Surhan Enterprises	923/15.05.2020	29976232	127,400
28	Removal of Garbage/ Subsidiary Unit T.C Nara	Muhammad Kabeer & Co	920/15.05.2020	29976228	205,875

[Amount in Rupees]

S. No.1. Town Committee Nara, AIR Para no.4, F.Y 2019-20

S. No	Description	Name of Contractor	Date	Cheque No	Amount
29	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Surhan Enterprises	923/15.05.2020	29976225	126,000
30	Removal of Garbage/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	802/20.03.2020	29976223	198,250
31	Removal of Garbage/ Subsidiary Unit T.C Nara	Surhan Enterprises	851/18.05.2020	29976217	205,875
32	Removal of Garbage/ Subsidiary Unit T.C Nara	Surhan Enterprises	8 /18.05.2020	29976211	198,250
33	Removal of Garbage/ Subsidiary Unit T.C Nara	Mansoor Hussain, Govt. Contractor	829/18.05.2020	29976210	128,100
34	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Muhammad Kabeer & Co	837/18.05.2020	29976203	126,000
35	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Muhammad Kabeer & Co	838/18.05.2020	29976202	127,400
36	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Surhan Enterprises	742/06.03.2020	29382765	113,400
37	Removal of Garbage/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	663/11.12.2019	28325832	128,100
38	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Abdul Jabbar Nohani, Govt. Contractor	671/11.12.2019	28325830	113,400
39	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Khursheed Ahmed, Govt. Contractor	615/17.10.2019	28325760	147,000
40	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Khursheed Ahmed, Govt. Contractor	616/17.10.2019	28325759	140,000
41	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Khursheed Ahmed, Govt. Contractor	599/24.09.2019	28325752	126,000
42	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Abdul Jabbar Nohani, Govt. Contractor	624/18.11.2019	28325780	134,400
43	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Abdul Jabbar Nohani, Govt. Contractor	623/18.11.2019	28325781	127,400
44	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Abdul Jabbar Nohani, Govt. Contractor	634/18.11.2019	28325791	126,000
45	Removal of Garbage/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	667/11.12.2019	28325828	138,775
46	Removal of Garbage/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	627/21.11.2019	28325777	131,150
47	Removal of Garbage/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	636/18.11.2019	28325789	134,200
48	Removal of Garbage/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	626/18.11.2019	28325778	137,250
49	Removal of Garbage/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	637/18.11.2019	28325788	129,625
50	Removal of Garbage/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	665/11.12.2019	28325827	134,200

[Amount in Rupees]

S. No.1. Town Committee Nara, AIR Para no.4, F.Y 2019-20

S. No	Description	Name of Contractor	Date	Cheque No	Amount
51	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	679/11.12.2019	28325843	127,800
52	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	674/11.12.2019	28325841	129,060
53	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	676/11.12.2019	28325837	127,380
54	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Sajid Hussain Mashori, Govt. Contractor	816/05.05.2020	29976179	197,880
55	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Sajid Hussain Mashori, Govt. Contractor	818/05.05.2020	29976177	197,460
56	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Azad & Brothers	832/05.05.2020	29976162	197,760
57	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Sajid Hussain Mashori, Govt. Contractor	806/23.04.2020	29382842	198,480
58	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Sajid Hussain Mashori, Govt. Contractor	805/23.04.2020	29382841	197,400
59	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Sajid Hussain Mashori, Govt. Contractor	804/23.04.2020	29382840	197,940
60	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Sajid Hussain Mashori, Govt. Contractor	807/23.04.2020	29382839	198,300
61	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Azad & Brothers	914/15.05.2020	29976230	198,480
62	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Azad & Brothers	918/15.05.2020	29976229	198,300
63	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Sajid Hussain Mashori, Govt. Contractor	841/18.05.2020	29976199	198,060
64	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	842/18.05.2020	29976198	181,920

[Amount in Rupees]

S. No.1. Town Committee Nara, AIR Para no.4, F.Y 2019-20

S. No	Description	Name of Contractor	Date	Cheque No	Amount
65	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	843/18.05.2020	29976197	185,700
66	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	640/18.11.2019	28325785	125,220
67	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	621/18.11.2019	28325793	122,940
68	D-Silting/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	618/18.11.2019	28325796	126,900
69	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Khursheed Ahmed, Govt. Contractor	609/09.10.2019	27715674	163,800
70	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Khursheed Ahmed, Govt. Contractor	590/05.09.2019	27715675	140,000
71	D-Silting/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	564/05.09.2019	27715612	134,940
72	Removal of Garbage/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	557/04.08.2019	27715613	144,875
73	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Azad & Brothers	803/06.03.2020	29382801	120,540
74	Removal of Garbage/ Subsidiary Unit T.C Nara	Azad & Brothers	802/06.03.2020	29382802	190,625
75	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Azad & Brothers	801/06.03.2020	29382803	198,540
76	Removal of Garbage/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	562/05.09.2019	27715616	137,250
77	D-Silting/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	554/04.08.2019	27715647	128,760
78	D-Silting/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	558/05.09.2019	27715628	134,940
79	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Khursheed Ahmed, Govt. Contractor	565/05.09.2019	27715627	140,000
80	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Khursheed Ahmed, Govt. Contractor	576/05.09.2019	27715626	126,000
81	Removal of Garbage/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	574/05.09.2019	27715622	129,625
82	Removal of Garbage/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	571/05.09.2019	27715621	135,725
83	D-Silting/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	598/24.09.2019	27715670	152,700

[Amount in Rupees]

S. No.1. Town Committee Nara, AIR Para no.4, F.Y 2019-20

S. No	Description	Name of Contractor	Date	Cheque No	Amount
84	D-Silting/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	608/04.10.2019	27715667	134,400
85	Removal of Garbage/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	589/05.09.2019	27715668	137,250
86	D-Silting/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	553/04.08.2019	27715656	138,660
87	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Sajid Hussain Mashori, Govt. Contractor	751/06.03.2020	29382777	119,000
88	D-Silting/ Subsidiary Unit T.C Nara	Shoukat Ali, Govt. Contractor	811/06.03.2020	29382792	97,500
89	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	812/06.03.2020	29382793	189,000
90	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	810/06.03.2020	29382794	120,780
91	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	809/06.03.2020	29382795	182,000
92	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	808/06.03.2020	29382796	176,400
93	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Mohsin Enterprises, Govt. Contractor	807/06.03.2020	29382797	184,800
94	Silt Clearance from Main Nala Drains/ Subsidiary Unit T.C Nara	Azad & Brothers	806/06.03.2020	29382798	198,060
95	Removal of Garbage/ Subsidiary Unit T.C Nara	Azad & Brothers	805/06.03.2020	29382799	195,200
96	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Khursheed Ahmed, Govt. Contractor	547/06.08.2019	27715619	126,000
97	Cleaning of Street through Labor/ Subsidiary Unit T.C Nara	Khursheed Ahmed, Govt. Contractor	559/05.09.2019	27715618	147,000
Sub-total					14,814,400

[Amount in Rupees]

S.No.2. Municipal Committee Ghotki, AIR Para no. 3, F.Y 2019-20

S. No	Description	Name of Contractor	Date	Cheque No	Amount
1	De-silting of drain	Gul construction company	13/09/2019	27040111	264,960
2	De-silting of drain	Abrar Enterprises	13/09/2019	27040112	275,374
3	De-silting of drain		13/09/2019	Nil	94,306
4	Labor charges De-silting of drain in various streets	M/s M.H Govt. Contractor	01/10/2019	27959460	266,400

[Amount in Rupees]

S.No.2. Municipal Committee Ghotki, AIR Para no. 3, F.Y 2019-20

S. No	Description	Name of Contractor	Date	Cheque No	Amount
5	De-silting of drain	Gul construction company	02/10/2019	27,959,471	255,600
6	De-silting of drain	Gul construction company	02/10/2019	27959472	264,960
7	De-silting of drain	Gul construction company	02/10/2019	27959473	255,600
8	De-silting of drain	Sadam Hussain Enterprises	09/10/2019	27959494	276,129
9	De-silting of drain	Sadam Hussain Enterprises	09/10/2019	27959495	264,058
10	De-silting of drain	Sadam Hussain Enterprises	09/10/2019	27959496	276,129
11	De-silting of drain	Sadam Hussain Enterprises	09/10/2019	27959497	277,638
12	De-silting of nallas	A.B Builders General Order Supplier	09/10/2019	27959498	269,280
13	De-silting of nallas	A.B Builders General Order Supplier	09/10/2019	27959499	266,400
14	De-silting of nallas	Abrar Enterprises	09/10/2019	27959503	282,164
15	De-silting of drain in various MC Ghotki	Akbar Ali Sanjrani Govt. Contractor	11/10/2019	27957590	255,600
16	De-silting of drain in various MC Ghotki	Akbar Ali Sanjrani Govt. Contractor	11/10/2019	27959511	255,600
17	De-silting of drain	Abrar Enterprises	15/01/2020	28545696	94,306
18	De-silting of drain	Sadam Hussain Enterprises	16/01/2020	28545697	277,638
19	De-silting of nallas	A.B Builders General Order Supplier	16/01/2020	28545699	269,280
20	De-silting of nallas	Star Construction Company	16/01/2020	28545700	269,280
21	De-silting of drain	Sadam Hussain Enterprises	16/01/2020	28545701	277,638
22	De-silting of nallas	A.B Builders General Order Supplier	16/01/2020	28545702	266,400
23	De-silting of drain	Abrar Enterprises	23/01/2020	28545704	94,306
24	De-silting of nallas		24/01/2020	Nil	99,000
25	De-silting of main nallas	Sadam Hussain Enterprises	24/01/2020	Nil	98,340
26	De-silting of main nallas	Sindh construction company	24/01/2020	28545719	99,000
27	De-silting of main nallas	Sadam Hussain Enterprises	24/01/2020	Nil	98,340
28	De-silting of main nallas	Sindh construction company	24/01/2020	Nil	99,000

[Amount in Rupees]

S.No.2. Municipal Committee Ghotki, AIR Para no. 3, F.Y 2019-20

S. No	Description	Name of Contractor	Date	Cheque No	Amount
29	De-silting of main nallas	Sindh enterprises	24/01/2020	Nil	99,660
30	De-silting of main nallas	Sadam Hussain Enterprises	27/01/2020	Nil	98,340
31	De-silting of main nallas	Sindh construction company	27/01/2020	Nil	99,000
32	De-silting of main nallas	Sindh enterprises	27/01/2020	Nil	99,660
33	De-silting of main nallas	Sindh enterprises	27/01/2020	Nil	99,660
34	De-silting of main nallas	Sindh construction company	27/01/2020	Nil	99,000
35	De-silting of main nallas	Sindh enterprises	27/01/2020	Nil	99,660
36	De-silting of main nallas	Sindh construction company	27/01/2020	Nil	99,000
37	De-silting of main nallas	Sadam Hussain Enterprises	27/01/2020	Nil	98,340
38	De-silting of drain	Sadam Hussain Enterprises	Jul-20	129265999	100,000
39	De-silting of drain	Sindh construction company	07/02/2020	29266000	100,000
40	De-silting of drain	Sadam Hussain Enterprises	07/02/2020	29266001	100,000
41	De-silting of drain	A.B Builders General Order Supplier	07/02/2020	Nil	100,000
42	De-silting of drain	Sadam Hussain Enterprises	07/02/2020	29266003	264,058
43	De-silting of drain	Sadam Hussain Enterprises	07/02/2020	29266004	277,638
44	De-silting of drain	A.B Builders General Order Supplier	07/02/2020	29266005	100,000
45	De-silting of main nallas	Sadam Hussain Enterprises	07/02/2020	29266011	98,340
46	De-silting of drain	A.B Builders General Order Supplier	02/10/2020	29266015	98,600
47	De-silting of main nallas	A.B Builders General Order Supplier	02/10/2020	29266016	99,280
48	De-silting of main nallas	Sindh enterprises	14/02/2020	29266018	96,640
49	De-silting of main nallas	Sindh enterprises	14/02/2020	Nil	96,000
50	De-silting of main nallas	Sindh enterprises	14/02/2020	Nil	95,360
51	De-silting of main nallas	Sindh enterprises	14/02/2020	Nil	96,000
52	De-silting of main nallas	Sindh enterprises	14/02/2020	Nil	96,640
53	De-silting of main nallas	Sindh enterprises	14/02/2020	Nil	95,360
54	De-silting of main nallas	Sindh enterprises	14/02/2020	Nil	96,640
55	De-silting of main nallas	Sindh enterprises	14/02/2020	Nil	95,360
56	De-silting of main nallas	Sindh enterprises	17/02/2020	Nil	96,000
57	De-silting of main nallas	Sindh enterprises	17/02/2020	Nil	96,640

[Amount in Rupees]

S.No.2. Municipal Committee Ghotki, AIR Para no. 3, F.Y 2019-20

S. No	Description	Name of Contractor	Date	Cheque No	Amount
58	De-silting of main nallas	Sindh enterprises	17/02/2020	Nil	95,360
59	De-silting of main nallas	Sindh enterprises	17/02/2020	Nil	96,000
60	De-silting of main nallas	Sindh enterprises	17/02/2020	Nil	96,640
61	De-silting of main nallas	Sindh enterprises	17/02/2020	Nil	96,000
62	De-silting of main nallas	Sindh enterprises	17/02/2020	Nil	96,640
63	De-silting of main nallas	Sindh enterprises	17/02/2020	Nil	95,360
64	De-silting of main nallas	Sindh enterprises	17/02/2020	Nil	96,640
65	De-silting of main nallas	Sindh enterprises	28/02/2020	Nil	96,640
66	De-silting of main nallas	Sindh enterprises	28/02/2020	Nil	96,640
67	De-silting of drain	Sindh construction company	28/02/2020	Nil	102,002
68	De-silting of main nallas	Sindh enterprises	03/11/2020	29266061	96,000
69	De-silting of main nallas	Sindh enterprises	03/11/2020	Nil	95,360
70	De-silting of main nallas	Sindh enterprises	03/11/2020	Nil	95,360
71	De-silting of main nallas	Sindh enterprises	03/11/2020	Nil	96,000
72	De-silting of main nallas	Sindh enterprises	03/11/2020	Nil	95,360
73	De-silting of main nallas	Sindh enterprises	03/11/2020	Nil	96,000
74	De-silting of main nallas	Sindh enterprises	03/11/2020	Nil	95,360
75	De-silting of main nallas	Sindh enterprises	03/11/2020	Nil	96,000
76	De-silting of main nallas	Sindh enterprises	03/11/2020	Nil	95,360
77	De-silting of main nallas	Sindh enterprises	03/11/2020	Nil	96,000
78	De-silting of main nallas	Sindh enterprises	03/11/2020	Nil	95,360
79	De-silting of main nallas	Sindh enterprises	03/11/2020	Nil	96,000
80	De-silting of main nallas	Sindh enterprises	03/11/2020	Nil	95,360
81	De-silting of main nallas	Sindh enterprises	03/11/2020	Nil	95,360
82	De-silting of main nallas	Sindh enterprises	03/11/2020	Nil	96,000
83	De-silting of main nallas	Sindh enterprises	03/11/2020	Nil	96,640
84	De-silting of main nallas	Sindh enterprises	03/11/2020	Nil	95,360
85	De-silting of main nallas	Sadam Hussain Enterprises	03/11/2020	Nil	95,360
86	De-silting of main nallas	Sadam Hussain Enterprises	03/11/2020	Nil	99,280
87	De-silting of main nallas	Sadam Hussain Enterprises	26/03/2020	Nil	101,320
88	De-silting of main nallas	Sadam Hussain Enterprises	26/03/2020	Nil	99,280
89	Cleaning of main nallas	Sindh enterprises	27/04/2020	29731088	90,240
90	Cleaning of main nallas	Sindh enterprises	27/04/2020	Nil	89,600
91	Cleaning of main nallas	Sindh enterprises	27/04/2020	Nil	92,160
92	Cleaning of main nallas De-silting	Sindh enterprises	27/04/2020	29925201	93,440
93	Cleaning of main nallas De-silting	Sindh enterprises	27/04/2020	Nil	94,720

[Amount in Rupees]

S.No.2. Municipal Committee Ghotki, AIR Para no. 3, F.Y 2019-20

S. No	Description	Name of Contractor	Date	Cheque No	Amount
94	Cleaning of main nallas De-silting	Sindh enterprises	27/04/2020	Nil	96,640
95	Cleaning of main nallas De-silting	Sindh enterprises	27/04/2020	Nil	95,360
96	Cleaning of main nallas De-silting	Sindh enterprises	27/04/2020	Nil	90,880
97	Cleaning of main nallas De-silting	Sindh enterprises	27/04/2020	Nil	92,160
98	Cleaning of main nallas De-silting	Sindh enterprises	27/04/2020	Nil	90,880
99	Cleaning of main nallas De-silting	Sindh enterprises	05/12/2020	Nil	95,360
100	Cleaning of main nallas De-silting	Sindh enterprises	05/12/2020	Nil	96,640
101	Cleaning of main nallas De-silting	Sindh enterprises	05/12/2020	Nil	92,800
102	Cleaning of main nallas De-silting	Sindh enterprises	05/12/2020	Nil	90,880
103	Cleaning of main nallas De-silting	Sindh enterprises	05/12/2020	Nil	94,720
104	Cleaning of main nallas De-silting	Sindh enterprises	05/12/2020	29925260	94,080
105	Cleaning of main nallas	Sindh enterprises	05/12/2020	Nil	92,160
106	Cleaning of main nallas	Sadam Hussain Enterprises	19/05/2020	29925277	90,552
107	Cleaning of main nallas	Sadam Hussain Enterprises	19/05/2020	29925278	91,784
108	Cleaning of main nallas	Sadam Hussain Enterprises	19/05/2020	29925279	93,016
109	Cleaning of main nallas	Sadam Hussain Enterprises	19/05/2020	29925280	88,088
110	Cleaning of main nallas	Sadam Hussain Enterprises	19/05/2020	29925281	89,320
111	Cleaning of main nallas	Sadam Hussain Enterprises	19/05/2020	29925291	86,240
112	Cleaning of main nallas	Sindh enterprises	19/05/2020	29925295	89,600
113	Cleaning of main nallas	Sindh enterprises	19/05/2020	29925296	87,040
114	Cleaning of main nallas	Sindh enterprises	19/05/2020	29925297	88,320
115	Cleaning of main nallas	Sindh construction company	01/06/2020	29925299	90,240
116	Cleaning of main nallas	Sadam Hussain Enterprises	01/06/2020	29925300	83,200
117	Cleaning of main nallas	Sindh construction company	01/06/2020	30167776	94,080

[Amount in Rupees]

S.No.2. Municipal Committee Ghotki, AIR Para no. 3, F.Y 2019-20

S. No	Description	Name of Contractor	Date	Cheque No	Amount
118	Cleaning of main nallas	Sindh enterprises	01/06/2020	30167777	88,320
119	Cleaning of main nallas	Sindh enterprises	01/06/2020	30167778	90,880
120	Cleaning of main nallas	Sadam Hussain Enterprises	01/06/2020	30167779	84,480
121	Cleaning of main nallas	Sindh construction company	01/06/2020	30167780	91,520
122	Cleaning of main nallas	Sindh enterprises	01/06/2020	30167781	89,600
123	Cleaning of main nallas	Sindh enterprises	01/06/2020	30167782	92,160
124	Cleaning of main nallas	Sindh enterprises	01/06/2020	30167783	87,040
125	Cleaning of main nallas	Sindh construction company	09/06/2020	30167792	92,800
126	Cleaning of main nallas	Sindh construction company	09/06/2020	30167793	93,440
127	Cleaning of main nallas	Sindh construction company	09/06/2020	30167794	96,640
128	Cleaning of main nallas	Sindh construction company	09/06/2020	30167795	95,360
129	Cleaning of main nallas	Sindh construction company	09/06/2020	30167796	96,000
130	Cleaning of main nallas	Sindh construction company	09/06/2020	30167797	95,360
131	Cleaning of main nallas	Sindh construction company	09/06/2020	30167798	92,160
132	Cleaning of main nallas	Sadam Hussain Enterprises	09/06/2020	30167799	85,760
133	Cleaning of main nallas	Sadam Hussain Enterprises	09/06/2020	301678001	87,040
134	Cleaning of main nallas	Sindh enterprises	11/06/2020	301678807	96,000
135	Cleaning of main nallas	Sindh construction company	15/06/2020	30167809	90,240
136	Cleaning of main nallas	Sindh construction company	15/06/2020	30167810	91,520
137	Cleaning of main nallas	Sindh enterprises	15/06/2020	30167811	95,360
138	Cleaning of main nallas	Sindh construction company	15/06/2020	30167812	96,000
139	Cleaning of main nallas	Sindh construction company	15/06/2020	30167813	94,080
140	Cleaning of main nallas	Sindh enterprises	15/06/2020	30167814-30167815	92,800
141	Cleaning of main nallas	Sindh enterprises	15/06/2020	30167816	96,640
142	Cleaning of main nallas	Sindh enterprises	15/06/2020	30167817	93,440
143	Cleaning of main nallas	Sindh enterprises	15/06/2020	30167818	92,800
144	Cleaning of main nallas	Sindh enterprises	15/06/2020	30167818	94,080

[Amount in Rupees]

S.No.2. Municipal Committee Ghotki, AIR Para no. 3, F.Y 2019-20

S. No	Description	Name of Contractor	Date	Cheque No	Amount
145	Cleaning of main nallas	Sindh construction company	16/06/2020	30167819	94,720
146	Cleaning of main nallas	Sindh construction company	16/06/2020	30167820	92,800
147	Cleaning of main nallas	Sindh construction company	16/06/2020	30167821	87,040
148	Cleaning of main nallas	Sindh construction company	16/06/2020	30167822	95,360
149	Cleaning of main nallas	Sindh construction company	16/06/2020	30167823	88,960
150	Cleaning of main nallas	Sindh construction company	16/06/2020	30167824	94,240
151	Cleaning of main nallas	Sindh construction company	16/06/2020	30167825	89,600
152	Cleaning of main nallas	Sindh construction company	16/06/2020	30167826	90,880
153	Cleaning of main nallas	M/s Sattar Construction Company	04/03/2020	29731048	86,666
154	Cleaning of main nallas	M/s Sattar Construction Company	04/03/2020	29731049	91,680
155	Cleaning of main nallas	M/s Sattar Construction Company	04/03/2020	29731050	91,680
156	Cleaning of main nallas	M/s Sattar Construction Company	10/02/2020	27959477	268,920
157	Cleaning of main nallas	M/s Sattar Construction Company	10/02/2020	27959478	268,920
158	Cleaning of main nallas	M.H Govt.contractor	10/01/2019	Nil	224,280
159	Cleaning of main nallas	M.H Govt.contractor	10/01/2019	Nil	240,300
160	Cleaning of main nallas	M.H Govt.contractor	10/01/2019	27959465	256,320
161	Removal of Debris	Abrar Enterprises	08/09/2019	27040085	145,160
162	Removal of Debris	M/s Mushtaq Ahmed Colachi	13/09/2019	27040108	253,080
163	Removal of Debris	M/s Mushtaq Ahmed Colachi	13/09/2019	27040109	266,760
164	Removal of Debris	M/s Mushtaq Ahmed Colachi	13/09/2019	27040110	263,340
165	Removal of Debris	Abrar Enterprises	13/09/2019	27040113	272,175
166	Removal of Debris building material	M.H Govt.contractor	01/10/2019	27959456	266,760
167	Removal of Debris building material	M.H Govt.contractor	01/10/2019	27959457	269,280
168	Removal of Debris building material	M.H Govt.contractor	01/10/2019	27959458	266,760

[Amount in Rupees]

S.No.2. Municipal Committee Ghotki, AIR Para no. 3, F.Y 2019-20

S. No	Description	Name of Contractor	Date	Cheque No	Amount
169	Removal of Debris building material	M.H Govt.contractor	01/10/2019	27959459	269,280
170	Removal of Debris building material	M.H Govt.contractor	01/10/2019	27959470	179,010
171	Removal of debris	M/s Sattar Construction Company	02/10/2019	27959474	263,340
172	Removal of debris	M/s Mushtaq Ahmed Colachi	02/10/2019	27959475	266,760
173	Removal of debris	M/s Sattar Construction Company	02/10/2019	27959476	263,340
174	Removal of debris	M/s Mushtaq Ahmed Colachi	09/10/2019	27959501	263,340
175	Removal of debris	Akbar Ali Sanjrani Govt. Contractor	09/10/2019	27959507	93,590
176	Removal of debris	Akbar Ali Sanjrani Govt. Contractor	09/10/2019	27959508	83,563
177	Removal of debris	Abrar Enterprises	15/01/2020	28545695	94,354
178	Removal of debris	Sindh enterprises	20/03/2020	Nil	97,280
179	Removal of debris	Sindh enterprises	20/03/2020	Nil	97,280
180	Removal of debris	Sindh enterprises	20/03/2020	Nil	97,280
181	Removal of debris	Sindh enterprises	20/03/2020	Nil	97,280
182	Removal of debris	Sindh enterprises	20/03/2020	Nil	97,280
183	Removal of debris in various mohallah	Sadam Hussain Enterprises	26/03/2020	Nil	97,280
184	Removal of debris in various mohallah	Sadam Hussain Enterprises	26/03/2020	Nil	97,280
185	Removal of debris in various mohallah	Sadam Hussain Enterprises	26/03/2020	Nil	97,280
186	Removal of debris @ Bagho Wah	M/s Mushtaq Ahmed Colachi	04/03/2020	Nil	266,760
187	Removal of debris @ Bagho Wah	M/s Mushtaq Ahmed Colachi	04/03/2020	Nil	263,340
188	Removal of debris @ Bagho Wah	M/s Mushtaq Ahmed Colachi	04/03/2020	Nil	266,760
189	Removal of debris @ Bagho Wah	M/s Mushtaq Ahmed Colachi	04/03/2020	Nil	266,760
190	Removal of debris @ Bagho Wah	M/s Mushtaq Ahmed Colachi	04/03/2020	Nil	256,500
191	Removal of debris @ Bagho Wah	M/s Mushtaq Ahmed Colachi	04/03/2020	Nil	263,340
192	Removal of debris	Sadam Hussain Enterprises	27/04/2020	Nil	88,160
193	Removal of debris	Sadam Hussain Enterprises	27/04/2020	Nil	91,200

[Amount in Rupees]

S.No.2. Municipal Committee Ghotki, AIR Para no. 3, F.Y 2019-20

S. No	Description	Name of Contractor	Date	Cheque No	Amount
194	Removal of debris	Sadam Hussain Enterprises	27/04/2020	Nil	97,280
195	Removal of debris	Sadam Hussain Enterprises	27/04/2020	Nil	85,120
196	Removal of debris	Sadam Hussain Enterprises	27/04/2020	Nil	97,280
197	Removal of debris	Sadam Hussain Enterprises	27/04/2020	Nil	94,240
198	Removal of debris	Sadam Hussain Enterprises	27/04/2020	Nil	82,080
199	Removal of debris	Sadam Hussain Enterprises	27/04/2020	Nil	85,120
200	Removal of debris	Sadam Hussain Enterprises	05/05/2020	29925237	79,040
201	Removal of debris	Sindh enterprises	05/05/2020	29925238	97,280
202	Removal of debris	Sadam Hussain Enterprises	05/12/2020	29925244	88,160
203	Removal of debris	Sadam Hussain Enterprises	05/12/2020	Nil	91,200
204	Removal of debris	Sadam Hussain Enterprises	05/12/2020	Nil	82,080
205	Removal of debris	Sadam Hussain Enterprises	05/12/2020	Nil	76,000
206	Removal of debris	Sadam Hussain Enterprises	05/12/2020	Nil	69,920
207	Removal of debris	Sadam Hussain Enterprises	05/12/2020	Nil	97,280
208	Removal of debris	Sadam Hussain Enterprises	05/12/2020	Nil	94,240
209	Removal of debris	Sadam Hussain Enterprises	05/12/2020	Nil	72,960
210	Removal of debris	Sadam Hussain Enterprises	05/12/2020	Nil	79,040
211	Removal of debris	Sadam Hussain Enterprises	05/12/2020	Nil	85,120
212	Removal of debris	Sindh construction company	19/05/2020	29925282	85,120
213	Removal of debris	Sindh construction company	19/05/2020	29925283	94,240
214	Removal of debris	Sindh construction company	19/05/2020	29925284	79,040
215	Removal of debris	Sindh construction company	19/05/2020	29925285	82,080

[Amount in Rupees]

S.No.2. Municipal Committee Ghotki, AIR Para no. 3, F.Y 2019-20					
S. No	Description	Name of Contractor	Date	Cheque No	Amount
216	Removal of debris	Sindh construction company	19/05/2020	29925286	88,160
217	Removal of debris	Sindh construction company	19/05/2020	29925287	72,960
218	Removal of debris	Sindh construction company	19/05/2020	29925288	91,200
219	Removal of debris	Sindh construction company	19/05/2020	Nil	97,280
220	Removal of debris	Sindh construction company	19/05/2020	29925290	76,000
221	Removal of debris	Sindh construction company	19/05/2020	29925298	69,920
Sub-total					28,442,122

[Amount in Rupees]

S.No.3. Town Committee Thehri-II, AIR Para no. 5(part-I), F.Y 2016-17 to 2019-20					
S. No	Description	Name of Contractor	Date	Cheque No	Amount
1	De silting of drainage main nala T.C Their-II	Nazar Ibrahim Govt. Contractor	30.06.2017	20741100	75,000
2	De silting of main hole & sewerage line drainage scheme T.C Their-II	Nazar Ibrahim Govt. Contractor	30.06.2017	20741100	75,000
3	De silting of drainage main nala T.C Their-II	M. Mithal & Sons	08.06.2018	23828065	95,550
4	De silting of drainage main nala T.C Their-II	M. Mithal & Sons	08.06.2018	23828065	99,450
5	payment of bill silt clearance drainage disposal Wisrio Wahar	Mohsin Enterprises	08.06.2018	23828036	87,750
6	De silting of drainage main nala T.C Their-II	Nazar Ibrahim Govt. Contractor	17.05.2018	21795530	81,000
7	De silting of drainage main nala T.C Their-II	Nazar Ibrahim Govt. Contractor	17.05.2018	21795530	70,400
8	De silting of main hole from Pir Bux Solangi T.C Their-II	Ahmed Khan	17.05.2018	21795529	92,300
9	De silting of drainage main nala T.C Their-II	Prince Enterprise	27.04.2018	21795521	94,751
10	De silting of drainage main nala T.C Their-II	Prince Enterprise	27.04.2018	21795521	95,202
11	De silting of drains T.C Their-II	Ahmed Khan	19.04.2018	21795516	89,760
12	De silting of drains T.C Their-II	Ahmed Khan	19.04.2018	21795516	90,750

[Amount in Rupees]

S.No.3. Town Committee Thehri-II, AIR Para no. 5(part-I), F.Y 2016-17 to 2019-20					
S. No	Description	Name of Contractor	Date	Cheque No	Amount
13	De silting of main nala from Waseem cloth to Ara Machine T.C Their-II	Hamza Enterprises	30.04.2019	25847478	90,250
14	De silting of main nala from Ara Machine to Al-Shaikh T.C Their-II	Hamza Enterprises	30.04.2019	25847470	89,500
15	De silting of drains 04 wards T.C Their-II	Farhan Enterprises	NIL	29419892	294,900
16	De silting of drains various villages of T.C Their-II	Farhan Enterprises	12.05.2020	29419884	295,680
17	De silting of drains T.C Their-II	Sajid Enterprises	12.05.2020	29419883	290,220
18	De silting of drains T.C Their-II	Fayaz Enterprises	NIL	27503099	289,440
19	De silting of drains 04 wards T.C Their-II	Farhan Enterprises	NIL	27503095	288,960
20	De silting of drains T.C Their-II	Sajid Enterprises	NIL	27503094	275,930
21	De silting of main hole T.C Their-II	Nawaz Enterprises	NIL	27503072	85,800
22	De silting of drains T.C Their-II	Hassan Enterprises	NIL	27503073	272,300
23	De silting of drains T.C Their-II	Nawaz Enterprises	NIL	27503072	160,050
24	De silting of drains T.C Their-II	Nawaz Enterprises	NIL	27503072	273,075
25	De silting of drains T.C Their-II	Mohsin Enterprises	NIL	27503033	271,200
26	De silting T.C Their-II	Sajid Enterprises	NIL	27503028	268,200
27	De silting of drains ward 04 T.C Their-II	Shoukat Ali	NIL	27503006	292,600
28	Purchase of electric material	Shoukat Ali	NIL	27503040	197,560
29	Removal garbage from ward no 1 & 2 T.C Therhi-II	Nazar Ibrahim Govt. Contractor	27.04.2018	21795520	92,340
30	Labor charges for clean the streets ward no 3 & 4	Hassan Enterprises	NIL	29419893	293,500
31	Removal garbage from ward no 4 T.C Therhi-II	Hassan Enterprises	NIL	29419890	281,750
32	Labor charges for clean the streets ward no 1 & 2	Hassan Enterprises	NIL	29419891	298,000
33	Removal garbage from streets of T.C Therhi-II	Sajid Enterprises	12.05.2020	29419883	292,000
34	Removal garbage from ward no 04 T.C Therhi-II	Sajid Enterprises	NIL	27503098	283,200
35	Removal garbage from ward no 04 T.C Therhi-II	Farhan Enterprises	NIL	27503095	285,600
36	Removal garbage from ward no 04 T.C Therhi-II	Nawaz Enterprises	NIL	27503072	270,900
37	Removal garbage from ward no 1,2,3,4 T.C Therhi-II	M. Mohsin	NIL	27503050	242,520
38	Remove garbage T.C Therhi-II	Sajid Enterprises	NIL	27503029	293,480

[Amount in Rupees]

S.No.3. Town Committee Thehri-II, AIR Para no. 5(part-I), F.Y 2016-17 to 2019-20					
S. No	Description	Name of Contractor	Date	Cheque No	Amount
39	Removal garbage from ward no 04 T.C Therhi-II	Nazar Ibrahim Govt. Contractor	NIL	27503007	294,400
40	Removal garbage from ward no 04 T.C Therhi-II	Khursheed Ahmed	NIL	27503009	237,120
41	Removal garbage from ward no 01 to 02 T.C Therhi-II	Hamza Enterprises	NIL	25847524	266,400
42	Silt clearance from drain of T.C Therhi-II part-IV	Naeem Akhtar Cheema	01.03.2017	18564230	98,000
43	Silt clearance from drain of T.C Therhi-II part-III	Naeem Akhtar Cheema	01.03.2017	18564230	98,000
44	Silt clearance from drain of T.C Therhi-II part-II	Naeem Akhtar Cheema	01.03.2017	18564230	98,000
45	Silt clearance from drain of T.C Therhi-II part-I	Naeem Akhtar Cheema	01.03.2017	18564230	98,000
46	Silt clearance T.C Therhi-II part-I	Nizam Hussain Sahito	28.03.2017	18564242	98,000
47	Silt clearance from drain of T.C Therhi-II part-II	Nizam Hussain Sahito	28.03.2017	18564242	98,000
48	Silt clearance from drain of T.C Therhi-II part-I	Nizam Hussain Sahito	28.03.2017	18564242	98,000
49	Silt clearance T.C Therhi-II	Prince Enterprise	04.05.2018	21795527	90,938
50	Silt clearance & garbage T.C Therhi-II	Ahmed Khan	04.05.2018	21795501	95,200
51	Removal of garbage & clean the streets ward no. 4	Kaleem Construction & CO	31.05.2019	25847500	254,740
52	Removal of garbage/lifting garbage	Prince Enterprise	16.05.2019	25847482	92,000
53	Removal of garbage/lifting garbage	Prince Enterprise	16.05.2019	25847482	94,300
54	Removal of garbage/lifting garbage	Prince Enterprise	16.05.2019	25847482	89,700
55	Removal of garbage & clean the streets	Nazar Ibrahim Govt. Contractor	16.05.2019	25847483	93,840
56	Removal of garbage & clean the streets	Nazar Ibrahim Govt. Contractor	16.05.2019	25847483	95,680
57	Removal of garbage/lifting garbage main nala city therhi	Hamza Enterprises	30.04.2019	25847470	90,300
58	Removal of garbage/lifting garbage main nala city therhi	Prince Enterprise	30.04.2019	25847471	86,000
59	Removal of garbage market areas of T.C Therhi-II	Bukhari Enterprises	01.11.2018	23828096	77,500
60	Removal of garbage market areas of T.C Therhi-II	Bukhari Enterprises	25.10.2018	23828091	82,500

[Amount in Rupees]

S.No.3. Town Committee Thehri-II, AIR Para no. 5(part-I), F.Y 2016-17 to 2019-20					
S. No	Description	Name of Contractor	Date	Cheque No	Amount
61	Removal of garbage from ward no. 4	Kaleem Construction & CO	17.04.2019	25847460	90,000
62	Removal of garbage from petrol pump to majeed shaikh	Hamza Enterprises	17.04.2019	25847461	87,400
63	Removal of garbage & clean the streets from village kazi koh	Nazar Ibrahim Govt. Contractor	21.01.2019	23828123	93,600
64	Removal of garbage & clean the streets from village wisrio wahan	Ahmed Khan	21.01.2019	23828121	91,800
65	Removal of garbage of T.C Therhi-II	Bukhari Enterprises	21.01.2019	23828118	95,000
66	Removal of garbage meat market of T.C Therhi-II	Bukhari Enterprises	21.01.2019	23828118	90,000
67	Removal of garbage sabzi & meat market of T.C Therhi-II	Bukhari Enterprises	21.01.2019	23828118	97,500
68	Removal of garbage market of T.C Therhi-II	Bukhari Enterprises	09.01.2019	23828113	77,500
69	De silting of drains T.C Their-II	Ahmed Khan	16.05.2019	25847484	91,600
70	De silting of drains T.C Their-II	Ahmed Khan	16.05.2019	25847484	90,000
71	De silting of main nala Madrsa to Musafir Khana T.C Their-II	Prince Enterprise	30.04.2019	25847471	90,900
72	De silting of main nala Market to TCS office T.C Their-II	Prince Enterprise	30.04.2019	25847471	92,250
73	De silting of main nala Al-Shaikh Hotel to Medical center T.C Their-II	Hamza Enterprises	30.04.2019	25847472	88,500
74	De silting of main nala Medical center to petrol pimp T.C Their-II	Hamza Enterprises	30.04.2019	25847472	89,000
75	De silting of drains ward no. 1T.C Their-II	Hamza Enterprises	30.04.2019	25847472	60,010
76	De silting of main nala TCS office to Waseem Cloth ward-4 T.C Their-II	Prince Enterprise	30.04.2019	25847473	90,400
77	De silting of main nala Musafir Khana to Umer Paint T.C Their-II	Prince Enterprise	30.04.2019	25847473	90,500
78	De silting of main nala Umer Paint to TCS office T.C Their-II	Prince Enterprise	30.04.2019	25847473	90,250
79	De silting of main nala TCS office to Decoration T.C Their-II	Prince Enterprise	NIL	Nil	91,500
80	Labor charges & removal of garbage clean street	Ahmed Khan	09.01.2019	23828112	97,200
81	Removal of garbage village Bhano Goth & Muhammad Khan T.C Therhi-II	Ahmed Khan	05.11.2018	23828099	91,230

[Amount in Rupees]

S.No.3. Town Committee Thehri-II, AIR Para no. 5(part-I), F.Y 2016-17 to 2019-20					
S. No	Description	Name of Contractor	Date	Cheque No	Amount
82	Removal of garbage village Kalhoro & Koro Maitlo T.C Therhi-II	Ahmed Khan	05.11.2018	23828099	94,100
83	De silting of main hole & remove garbage of T.C Their-II	Bukhari Enterprises	25.10.2018	23828091	81,000
84	De silting of main hole & remove garbage of T.C Their-II	Bukhari Enterprises	25.10.2018	23828091	81,750
85	De silting of main nala Madrsa to Malik Muhalla T.C Their-II	Kaleem Construction & CO	17.04.2019	25847460	93,600
86	De silting of main nala Village Wisrio Wahan T.C Their-II	Hamza Enterprises	17.04.2019	25847461	90,300
87	De silting of main nala Allah Bachayo House to Disposal ward-4 T.C Their-II	Hamza Enterprises	17.04.2019	25847459	88,200
88	De silting of main nala ward-4 T.C Their-II	Hamza Enterprises	17.04.2019	25847459	91,140
89	De silting of main nala Malik Muhalla to Disposal T.C Their-II	Kaleem Construction & CO	17.04.2019	25847460	97,200
90	Labor charges & removal of garbage clean street	Prince Enterprise	21.01.2019	23828122	94,500
91	Remove of garbage clean street Village Wisrio Wahan	Prince Enterprise	21.01.2019	23828122	87,750
92	Remove of garbage clean street Village Rasheedullah	Nazar Ibrahim Govt. Contractor	21.01.2019	23828123	93,600
93	De silting of main nala T.C Their-II	Bukhari Enterprises	21.01.2019	23828120	95,625
94	De silting of main nala T.C Their-II	Bukhari Enterprises	21.01.2019	23828120	94,080
95	De silting of main nala T.C Their-II	Ahmed Khan	09.01.2019	23828112	90,300
96	De silting of main nala village Pir Bux Solangi T.C Their-II	Ahmed Khan	09.01.2019	23828113	94,600
97	De silting of drainage T.C Their-II	Ahmed Khan	25.01.2018	21795478	97,800
98	De silting of main nala 0 Point to TC office T.C Their-II	Kaleem Construction & CO	22.02.2018	21795486	98,300
Sub-total					13,582,471

[Amount in Rupees]

S.No.3. Town Committee Thehri-II, AIR Para no.4, F.Y 2016-17 to 2019-20					
S. No	Description	Name of Contractor	Date	Cheque No	Amount
1	Labor charges & removal of garbage ward-3	Hamza Enterprises	31.05.2019	25847501	294,206
2	Labor charges & removal of garbage ward-2	Nazar Ibrahim Govt. Contractor	31.05.2019	25847496	290,700
3	Labor charges & removal of garbage ward-4	Ahmed Khan	31.05.2019	25847497	294,000
4	Labor charges & removal of garbage ward-1	Kaleem Construction & CO	31.05.2019	25847498	291,400
5	Labor charges & removal of garbage clean street ward-1	M. Ilyas Rind	14.03.2019	25847452	94,000
6	Labor charges & removal of garbage clean street ward-1	M. Ilyas Rind	14.03.2019	25847452	90,000
7	Labor charges & removal of garbage clean street ward-2	M. Ilyas Rind	14.03.2019	25847452	95,000
8	Labor charges & removal of garbage clean street ward-1	M. Ilyas Rind	14.03.2019	25847453	93,060
9	Labor charges & removal of garbage clean street ward-2	M. Ilyas Rind	14.03.2019	25847453	97,760
10	Labor charges & removal of garbage clean street ward-4	M. Ilyas Rind	13.03.2019	25847454	86,480
11	Labor charges & removal of garbage clean street ward-4	Nazar Ibrahim Govt. Contractor	13.03.2019	25847454	93,060
12	Labor charges & removal of garbage clean street ward-4	Nazar Ibrahim Govt. Contractor	13.03.2019	25847454	94,000
13	Labor charges & removal of garbage clean street of city therhi	Bukhari Enterprises	25.02.2019	25847444	86,020
14	Labor charges & removal of garbage clean street ward-1	Bukhari Enterprises	25.02.2019	25847445	88,320
15	Labor charges & removal of garbage clean street ward-4	Bukhari Enterprises	25.02.2019	25847446	88,320
16	Labor charges & removal of garbage clean street ward-4	Bukhari Enterprises	25.02.2019	25847446	91,080
17	Labor charges & removal of garbage clean street ward-4	Bukhari Enterprises	25.02.2019	25847446	90,160
18	Labor charges & removal of garbage clean street ward-3	Bukhari Enterprises	25.02.2019	25847444	93,840
19	Labor charges & removal of garbage clean street ward-4	Bukhari Enterprises	25.02.2019	25847445	86,020
20	Labor charges & removal of garbage clean street of shaikh muhalla	Bukhari Enterprises	25.02.2019	25847447	89,700
21	Labor charges & removal of garbage clean street ward-2	Bukhari Enterprises	25.02.2019	25847447	89,700

[Amount in Rupees]

S.No.3. Town Committee Thehri-II, AIR Para no.4, F.Y 2016-17 to 2019-20					
S. No	Description	Name of Contractor	Date	Cheque No	Amount
22	Removal of garbage & clean the streets from village kazi koh	Nazar Ibrahim Govt. Contractor	21.01.2019	23828123	93,600
23	Removal of garbage & clean the streets from village wisrio wahan	Ahmed Khan	21.01.2019	23828121	91,800
24	Removal of garbage of T.C Therhi-II	Bukhari Enterprises	21.01.2019	23828118	95,000
25	Removal of garbage meat market of T.C Therhi-II	Bukhari Enterprises	21.01.2019	23828118	90,000
26	Removal of garbage sabzi & meat market of T.C Therhi-II	Bukhari Enterprises	21.01.2019	23828118	97,500
27	Labor charges & removal of garbage clean street	Prince Enterprise	09.01.2019	23828114	81,000
28	Labor charges & removal of garbage clean street	Nazar Ibrahim Govt. Contractor	09.01.2019	23828115	76,500
29	Labor charges & removal of garbage clean street	Ahmed Khan	09.01.2019	23828112	97,200
30	Labor charges & removal of garbage clean street	Bukhari Enterprises	18.10.2018	23828085	96,000
31	Labor charges & removal of garbage clean street ward-4	Bukhari Enterprises	18.10.2018	23828085	96,800
32	Labor charges & removal of garbage clean street ward-4	Bukhari Enterprises	18.10.2018	23828085	90,000
33	Labor charges & removal of garbage clean street	Prince Enterprise	21.01.2019	23828122	94,500
34	Labor for sanitation purpose ward no. 1&2 T.C Therhi-II	Hamza Enterprises	NIL	29419882	195,020
35	Labor for sanitation purpose ward no. 1&2 T.C Therhi-II	Hamza Enterprises	NIL	29419882	195,020
36	Removal garbage from ward no 04 T.C Therhi-II	Sajid Enterprises	NIL	27503098	283,200
37	Labor charges ward no. 02 T.C Therhi-II	Sajid Enterprises	NIL	27503098	293,000
38	Labor for sanitation purpose ward no. 02 T.C Therhi-II	Hamza Enterprises	NIL	27503096	294,500
39	Labor for sanitation purpose ward no. 02 T.C Therhi-II	Hamza Enterprises	NIL	27503096	293,500
40	Labor charges ward no. 02 T.C Therhi-II	Sajid Enterprises	NIL	27503094	294,000
41	Labor charges for month of November 2019. T.C Therhi-II	Sajid Enterprises	NIL	27503051	245,025
42	Labor charges T.C Therhi-II	Sajid Enterprises	NIL	27503051	274,230

[Amount in Rupees]

S.No.3. Town Committee Thehri-II, AIR Para no.4, F.Y 2016-17 to 2019-20					
S. No	Description	Name of Contractor	Date	Cheque No	Amount
43	Labor charges T.C Therhi-II	Kaleem Construction & CO	NIL	27503039	285,180
44	Labor charges remove garbage T.C Therhi-II	M. Mohsin	NIL	27503033	285,200
45	Labor charges T.C Therhi-II	Al-Sana Enterprises	NIL	27503034	290,030
46	Labor charges T.C Therhi-II	Sajid Enterprises	NIL	27503030	291,840
47	Labor charges T.C Therhi-II	Sajid Enterprises	NIL	27503030	292,320
48	Labor charges & removal garbage from ward no 04 T.C Therhi-II	Ahmed Khan	NIL	27503008	294,720
49	Labor charges & removal garbage from ward no 03 & 04 T.C Therhi-II	Hamza Enterprises	NIL	25847524	274,560
50	Labor charges & removal garbage from ward no 01 to 04 T.C Therhi-II	Shoukat Ali	NIL	25847525	260,590
Sub-total					8,458,661

[Amount in rupees]

S. No.4. Town Committee Sobhodero, AIR Para no.7, F.Y 2019-20		
S. No.	Particulars	Amount
1	Desilting of drains	8,630,121
2	Disposal of garbage	8,431,410
Sub-total		17,061,531

[Amount in Rupees]

S. No.5. Town Committee Kandhra, AIR Para No.2, F.Y 2019-20					
S. No	Cheque No	Date	Payee	Particulars	Amount
1	27247158	9.8.19	3 Star Contractor	Desilting of nalla & open surface drains & removal of garbage 28 sweepers ward 1 to 5 21.6.19 to 30.6.19	252,000
2	27247170	11.9.19	Hosh Muhammad	Desilting of nallah & removal of garbage 41 sweepers wef 8.8.19 to 15.8.19	295,200
3	27247170	11.9.19	Hosh Muhammad	Desilting of nallah & removal of garbage 38 sweepers wef 16.8.19 to 25.8.19	273,600
4	27247173	11.9.19	3Star contractor	Desilting of nalla & Removal of Garbage 49 sweepers	220,500
5	27247173	11.9.19	3Star contractor	Desilting of nalla & Removal of Garbage 66 sweepers 11.7.19 to 15.7.19	297,000
6	27247173	11.9.19	3Star contractor	Desilting of nalla & Removal of Garbage 66 sweepers 16.7.19 to 20.7.19	297,000

[Amount in Rupees]

S. No.5. Town Committee Kandhra, AIR Para No.2, F.Y 2019-20					
S. No	Cheque No	Date	Payee	Particulars	Amount
7	27247179	8.10.19	D.M Enterprise	Desilting of nalla & Removal of garbage 39 sweepers 1.7.19 to 7.7.19	245,700
8	27247179	8.10.19	D.M Enterprise	Desilting of nalla & Removal of garbage 30 sweepers 11.9.19 to 20.9.19	270,000
9	27247179	8.10.19	D.M Enterprise	Desilting of nalla & Removal of garbage 32 sweepers 21.9.19 to 30.9.19	288,000
10	28241653	25.10.19	D.M Enterprise bill 1.10.19	Desilting of nalla & removal of garbage 47 sweeper 1.10.19 to 7.10.19	296,100
11	28241657	11.11.19	D.M Enterprise	Desilting of nalla & Removal of garbage 36 sweepers 8.10.19 to 16.10.19	291,600
12	28241657	11.11.19	D.M Enterprise	Desilting of nalla & Removal of garbage 40 sweepers 17.10.19 to 24.10.19	288,000
13	28241657	11.11.19	D.M Enterprise	Desilting of nalla & Removal of garbage 46 sweepers 25.11.19 to 31.11.19	289,800
14	28241657	11.11.19	D.M Enterprise	Desilting of nalla & Removal of garbage 33 sweepers 1.9.19 to 10.9.19	297,000
15	28241665	9.12.19	Hosh Muhammad	Desilting of nalla & removal of garbage 41 sweepers 23.11.19 to 30.11.19, 328*900	295,200
16	28241665	9.12.19	Hosh Muhammad	Desilting of nalla & removal of garbage 55 sweepers 17.11.19 to 22.11.19, 330*900	297,000
17	28241665	9.12.19	Hosh Muhammad	Desilting of nalla & removal of garbage 40 sweepers 9.11.19 to 16.11.19, 320*800	288,000
18	28241666	9.12.19	Hosh Muhammad	Desilting of nalla & removal of garbage 41 sweepers 26.7.19 to 31.7.19, 288*900	259,200
19	28241676	9.1.20	Hosh Muhammad	Desilting of nalla & removal of garbage 37 sweepers 23.12.19 to 31.12.19 333*900	299,700
20	28241676	9.1.20	Hosh Muhammad	Desilting of nalla & removal of garbage 47 sweepers 8.12.19 to 15.12.19, 329*900	296,100
21	28241676	9.1.20	Hosh Muhammad	Desilting of nalla & removal of garbage 47 sweepers 1.12.19 to 7.12.19 329*900	296,100
22	28241695	7.2.20	D.M Enterprise	Desilting of nallah 55 sweepers 1.1.20 to 6.1.20	297,000
23	28241695	7.2.20	D.M Enterprise	Desilting of nallah 47 sweepers 7.1.20 to 13.1.20	296,100
24	28241695	7.2.20	D.M Enterprise	Desilting of nallah 52 sweepers 14.1.20 to 19.1.20	280,800
25	28241695	7.2.20	D.M Enterprise	Desilting of nallah 54 sweepers 20.1.20 to 25.1.20	291,600
26	28241695	7.2.20	D.M Enterprise	Desilting of nallah 55 sweepers 26.1.20 to 31.1.20	297,000
27	28241702	6.3.20	D.M Enterprise bill 31.1.20	Desilting of nalla & removal of garbage 65*6*900 sweepers from 1.2.20 to 5.2.20	292,500

[Amount in Rupees]

S. No.5. Town Committee Kandhra, AIR Para No.2, F.Y 2019-20					
S. No	Cheque No	Date	Payee	Particulars	Amount
28	28241702	6.3.20	D.M Enterprise bill 6.2.20	Desilting of nalla & removal of garbage 54*6*900 sweepers from 6.2.20 to 11.2.20	291,600
29	28241702	6.3.20	D.M Enterprise bill 12.2.20	Desilting of nalla & removal of garbage 55*6*900 sweepers from 12.2.20 to 17.2.20	297,000
30	28241702	6.3.20	D.M Enterprise bill 15.2.20	Desilting of nalla & removal of garbage 52*6*900 sweepers from 18.2.20 to 23.2.20	280,800
31	28241702	6.3.20	D.M Enterprise bill 21.2.20	Desilting of nalla & removal of garbage 53*6*900 sweepers from 24.2.20 to 29.2.20	286,200
32	28241714	3.4.20	D.M Enterprise	Desilting of nalla & removal of garbage 31 sweepers from 24.8.19 to 31.8.19, 900*9*31	251,100
33	28241714	3.4.20	D.M Enterprise	Desilting of nalla & Removal of garbage 41 sweepers from 1.3.20 to 8.3.20, 41*900	295,200
34	28241714	3.4.20	D.M Enterprise	Desilting of nalla & Removal of garbage 47 sweepers from 9.3.20 to 15.3.20, 47*900	296,100
35	28241714	3.4.20	D.M Enterprise	Desilting of nalla & Removal of garbage 46 sweepers from 16.3.20 to 22.3.20, 46*900	289,800
36	28241722	6.5.20	D.M Enterprise	Desilting of nalla & removal of garbage 47 sweepers from 1.4.20 to 7.4.20, 47*900	296,100
37	28241722	6.5.20	D.M Enterprise	Desilting of nalla & removal of garbage 40 sweepers from 8.4.20 to 15.4.20, 40*900	288,000
38	28241722	6.5.20	D.M Enterprise	Desilting of nalla & removal of garbage 41 sweepers from 16.4.20 to 23.4.20, 41*900	295,200
39	28241723	7.5.20	D.M Enterprise	Desilting of nalla & removal of garbage 45 sweepers from 24.4.20 to 30.4.20, 45*900	283,500
40	28241729	19.5.20	D.M Enterprise	Desilting of nalla & removal of garbage 37 sweepers from 23.3.20 to 31.3.20, 37*900	299,700
41	28241730	21.5.20	Babar Ali	Desilting of nalla & removal of garbage 41 sweepers from 1.5.20 to 8.5.20, 41*900	295,200
42	28241730	21.5.20	Babar Ali	Desilting of nalla & removal of garbage 47 sweepers from 9.5.20 to 15.5.20, 47*900	296,100
43	28241730	21.5.20	Babar Ali	Desilting of nalla & removal of garbage 55 sweepers from 16.5.20 to 21.5.20, 55*900	297,000
44	28241735	1.6.20	Babar Ali	Desilting of nalla & removal of garbage 55 sweepers from 22.5.20 to 31.5.20	297,000
Sub-total					12,623,400

[Amount in Rupees]

S.No.6. Town Committee Setharja, AIR Para no.25, F.Y 2018-19 to 2019-20					
S. No	Date	Cheque No.	Particulars	Name of payee	Total
1	17/08/2018	23969965	Silt Clearance/Lifting of Garbage	M/s. Allah Rakha	109,390
2	10/02/2020	28707117	Silt Clearance through Labor	M/s. Nizam Hussain	99,898
3	10/02/2020	28707114	Silt Clearance through Labor	M/s. Nizam Hussain	99,860
4	10/02/2020	28707115	Silt Clearance through Labor	M/s. Nizam Hussain	99,290
5	10/02/2020	28707116	Silt Clearance through Labor	M/s. Nizam Hussain	99,594
6	12/02/2020	28707119	Silt Clearance through Labor	M/s. Naeem Akhtar Cheema	99,600
7	12/03/2019	26092145	Silt Clearance of various villages	M/s. Faraz Ali Shaikh	93,600
8	31/05/2019	26905932	Silt Clearance of various nallahs	M/s. Asadullah Shaikh	96,000
9	10/01/2020	28707069	Silt Clearance of Surface Drains	M/s. Naeem Akhtar Cheema	117,060
10	17/08/2018	23969964	Silt Clearance of Main Nala	M/s. Nizam Hussain	111,250
11	18/03/2020	26966354	Silt Clearance of main drains/lifting of garbage	M/s. Naeem Akhtar Cheema	99,834
12	18/03/2020	26966356	Silt Clearance of main drains/lifting of garbage	M/s. Naeem Akhtar Cheema	99,974
13	18/03/2020	26966355	Silt Clearance of main drains/lifting of garbage	M/s. Naeem Akhtar Cheema	99,915
14	18/03/2020	26966357	Silt Clearance of main drains/lifting of garbage	M/s. Naeem Akhtar Cheema	99,966
15	07/04/2020	29419786	Silt Clearance main nallahs	M/s. Naeem Akhtar Cheema	127,400
16	06/05/2020	29419809	Silt Clearance main nallahs	M/s. Naeem Akhtar Cheema	168,750
17	06/05/2020	29419807	Silt clearance main nallahs	M/s. Naeem Akhtar Cheema	168,750
18	23/01/2020	28707090	Removal of garbage through tractor trolley	M/s. Nizam Hussain	114,375

[Amount in Rupees]

S.No.6. Town Committee Setharja, AIR Para no.25, F.Y 2018-19 to 2019-20					
S. No	Date	Cheque No.	Particulars	Name of payee	Total
19	10/01/2020	28707070	Removal of garbage through Tractor Trolley	M/s. Nizam Hussain	117,425
20	29/01/2020	28707097	Removal of garbage through Tractor Trolley	M/s. Naeem Akhtar Cheema	114,375
21	20/05/2020	29419827	Removal of garbage through Tractor Trolley	M/s. Nizam Hussain	132,000
22	12/07/2019	26905972	Lifting of Garbage (Labor)	M/s. Nizam Hussain	97,500
23	10/09/2018	24812553	Lifting of garbage	M/s. Nizam Hussain	108,349
24	31/05/2019	26905933	Lifting of garbage	M/s. Asadullah Shaikh	97,459
25	31/05/2019	26905934	Lifting of garbage	M/s. Asadullah Shaikh	99,200
26	18/10/2019	27715329	Labor Charges for Silt Clearance	M/s. Zulqarnain & Co	95,400
27	07/04/2020	29419787	Labor Charges for Silt Clearance	M/s. Naeem Akhtar Cheema	196,000
28	20/05/2020	29419834	Labor Charges for Silt Clearance	M/s. Nizam Hussain	114,000
29	20/05/2020	29419836	Labor Charges for Silt Clearance	M/s. Naseem Hussain Sahito	115,200
30	20/05/2020	29419837	Labor Charges for Silt Clearance	M/s. Nizam Hussain	114,000
31	20/05/2020	29419833	Labor Charges for Silt Clearance	M/s. Nizam Hussain	118,300
32	20/05/2020	29419830	Labor Charges for Silt Clearance	M/s. Nizam Hussain	117,000
33	20/05/2020	29419826	Labor Charges for Silt Clearance	M/s. Naeem Akhtar Cheema	126,750
34	20/05/2020	29419828	Labor Charges for Silt Clearance	M/s. Naeem Akhtar Cheema	136,500

[Amount in Rupees]

S.No.6. Town Committee Setharja, AIR Para no.25, F.Y 2018-19 to 2019-20					
S. No	Date	Cheque No.	Particulars	Name of payee	Total
35	20/05/2020	29419832	Labor Charges for Silt Clearance	M/s. Rameez Hussain	117,000
36	20/05/2020	29419835	Labor Charges for Silt Clearance	M/s. Rameez Hussain	110,497
37	22/10/2018	24812589	Labor charges for lifting of garbage	M/s. Naeem Akhtar	108,349
38	22/10/2018	24812590	Labor charges for lifting of garbage	M/s. Nizam Hussain	108,349
39	26/06/2019	26905960	Labor charges for lifting of garbage	M/s. Naeem Akhtar	93,600
40	26/06/2019	26905961	Labor charges for lifting of garbage	M/s. Nizam Hussain	93,600
41	26/06/2019	26905962	Labor charges for lifting of garbage	M/s. Nizam Hussain	93,600
42	05/08/2019	26906002	Labor Charges for cleaning/lifting garbage	M/s. Nizam Hussain	97,500
43	04/09/2019	26906012	Labor Charges for cleaning/lifting garbage	M/s. Asadullah Shaih	97,500
44	23/09/2019	27715301	Labor Charges for cleaning/lifting garbage	M/s. Nizam Hussain	98,560
45	10/10/2019	27715313	Labor Charges for cleaning of various streets	M/s. Naeem Akhtar Cheema	99,840
46	29/01/2020	287070100	Labor Charges for cleaning of various streets	M/s. Nizam Hussain	136,500
47	29/01/2020	28707098	Labor Charges for cleaning of various streets	M/s. Nizam Hussain	136,500
48	29/01/2020	28707096	Labor Charges for cleaning of various streets	M/s. Nizam Hussain	136,500

[Amount in Rupees]

S.No.6. Town Committee Setharja, AIR Para no.25, F.Y 2018-19 to 2019-20					
S. No	Date	Cheque No.	Particulars	Name of payee	Total
49	18/07/2019	26905978	Labor Charges for cleaning of Streets & Nallahs	M/s. Asadullah Shaih	97,500
50	18/07/2019	26905977	Labor Charges for cleaning of Streets & Nallahs	M/s. Asadullah Shaih	97,500
51	04/09/2019	26906017	Labor Charges for cleaning of Streets & Nallahs	M/s. Nizam Hussain	97,500
52	04/09/2019	27715288	Labor Charges for cleaning of Streets & Nallahs	M/s. Nizam Hussain	97,500
53	04/09/2019	26906018	Labor Charges for cleaning of Streets & Nallahs	M/s. Asadullah Shaih	97,500
54	08/11/2019	27715350	Labor Charges for cleaning of Streets & Nallahs	M/s. Naeem Akhtar Cheema	99,840
55	08/11/2019	27715349	Labor Charges for cleaning of Streets & Nallahs	M/s. Nizam Hussain	299,390
56	12/03/2020	26966359	Labor Charges for cleaning of Streets & Nallahs	M/s. Naeem Akhtar Cheema	109,200
57	12/03/2020	26966360	Labor Charges for cleaning of Streets & Nallahs	M/s. Naeem Akhtar Cheema	117,000
58	18/03/2020	26966358	Labor Charges for cleaning of Streets & Nallahs	M/s. Naeem Akhtar Cheema	117,000
59	23/02/2019	26092110	Labor charges for cleaning of streets & Drains	M/s. Nizam Hussain	93,600
60	29/11/2019	25141826	Labor charges for cleaning of streets	M/s. Nizam Hussain	114,600

[Amount in Rupees]

S.No.6. Town Committee Setharja, AIR Para no.25, F.Y 2018-19 to 2019-20					
S. No	Date	Cheque No.	Particulars	Name of payee	Total
61	29/11/2019	25141827	Labor charges for cleaning of streets	M/s. Nizam Hussain	114,600
62	21/01/2019	25141870	Labor charges for cleaning of streets	M/s. Nizam Hussain	93,600
63	21/01/2019	25141871	Labor charges for cleaning of streets	M/s. Nizam Hussain	93,600
64	21/01/2019	25141872	Labor charges for cleaning of streets	M/s. Nizam Hussain	93,600
65	14/02/2019	26092085	Labor charges for cleaning of streets	M/s. Faraz Ali Shaikh	96,000
66	14/02/2019	26092086	Labor charges for cleaning of streets	M/s. Faraz Ali Shaikh	96,000
67	31/05/2019	26905936	Labor charges for cleaning of streets	M/s. Nizam Hussain	92,400
68	03/12/2019	27715343	Labor Charges for cleaning of streets	M/s. Nizam Hussain	71,680
69	03/12/2019	27715374	Labor Charges for cleaning of streets	M/s. Nizam Hussain	96,000
70	03/12/2019	28707041	Labor Charges for cleaning of streets	M/s. Nizam Hussain	58,240
71	28/11/2019	27715371	Labor Charges for cleaning of streets	M/s. Naeem Akhtar Cheema	83,200
72	28/11/2019	27715372	Labor Charges for cleaning of streets	M/s. Naeem Akhtar Cheema	91,520
73	28/11/2019	27715373	Labor Charges for cleaning of streets	M/s. Naeem Akhtar Cheema	80,640
74	28/11/2019	27715375	Labor Charges for cleaning of streets	M/s. Naeem Akhtar Cheema	99,840
75	26/12/2019	28707057	Labor Charges for cleaning of streets	M/s. Nizam Hussain	97,500

[Amount in Rupees]

S.No.6. Town Committee Setharja, AIR Para no.25, F.Y 2018-19 to 2019-20					
S. No	Date	Cheque No.	Particulars	Name of payee	Total
76	26/12/2019	28707054	Labor Charges for cleaning of streets	M/s. Nizam Hussain	97,500
77	26/12/2019	28707056	Labor Charges for cleaning of streets	M/s. Nizam Hussain	93,600
78	10/01/2020	28707072	Labor charges for cleaning of streets	M/s. Nizam Hussain	73,500
79	10/01/2020	28707073	Labor charges for cleaning of streets	M/s. Naeem Akhtar Cheema	113,400
80	07/04/2020	29419779	Labor charges for cleaning of streets	M/s. Naeem Akhtar Cheema	135,000
81	07/04/2020	29419777	Labor charges for cleaning of streets	M/s. Naeem Akhtar Cheema	135,000
82	18/10/2019	27715330	Labor Charges for cleaning of Nallahs	M/s. Zulqarnain & Co	95,400
83	10/10/2019	27715314	Labor Charges for cleaning of Drains	M/s. Naeem Akhtar Cheema	99,840
84	10/10/2019	27715315	Labor Charges for cleaning of Drains	M/s. Naeem Akhtar Cheema	99,840
85	18/10/2019	27715337	Labor Charges for cleaning of Drains	M/s. Naeem Akhtar Cheema	96,215
86	07/04/2020	29419778	Labor Charges for cleaning of Drains	M/s. Naeem Akhtar Cheema	135,000
87	07/04/2020	29419781	Labor Charges for cleaning of Drains	M/s. Naeem Akhtar Cheema	135,000
88	05/04/2020	29419801	Labor Charges for cleaning of Drains	M/s. Nizam Hussain	139,900
89	04/05/2020	29419797	Labor Charges for cleaning of Drains	M/s. Nizam Hussain	150,000
90	04/05/2020	29419796	Labor Charges for cleaning of Drains	M/s. Nizam Hussain	150,000

[Amount in Rupees]

S.No.6. Town Committee Setharja, AIR Para no.25, F.Y 2018-19 to 2019-20					
S. No	Date	Cheque No.	Particulars	Name of payee	Total
91	04/05/2020	29419801	Labor Charges for cleaning of Drains	M/s. Nizam Hussain	150,000
92	06/05/2020	29419808	Labor Charges for cleaning of Drains	M/s. Nizam Hussain	150,000
93	11/05/2018	25141809	Desilting of Drains	M/s. Fazal Muhammad	106,721
Sub-total					10,384,325

[Amount in Rupees]

S.No.7. Town Committee Ubaro, AIR Para no.3, F.Y 2019-20					
S. No	Name of Work	Name of Contractor	Cheque No	Date	Amount
1	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	Khalid Hussain Panhwar Contractor	28820091	04/03/2020	164,587
2	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	Khalid Hussain Panhwar Contractor	28820091	04/03/2020	164,587
3	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	Khalid Hussain Panhwar Contractor	28820091	04/03/2020	164,587
4	Payment for Removal of Debris through Labors from various streets of Ward No-8	Khan Mohammad Government Contractor	28820037	01/06/2020	84,040
5	Payment for Removal of Debris through Labors from various streets of Ward No-8	Khan Mohammad Government Contractor	28820037	01/06/2020	91,680
6	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	Abid Ali Dayo Contractor	28820092	04/03/2020	144,375
7	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	Abid Ali Dayo Contractor	28820090	04/03/2020	147,000
8	Payment for Rmeoval of Debris through Tractor Trolley from Various places of Town Ubauro	Abid Ali Dayo Contractor	28820090	04/03/2020	141,750
9	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	Abid Ali Dayo Contractor	28820090	04/03/2020	149,625
10	Payment for Removal of Debirs through Tractor Trolley from various places of Town Ubauro	Abid Ali Dayo Contractor	28820090	04/03/2020	149,625
11	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	Abid Ali Dayo Contractor	30061096	19/05/2020	158,812

[Amount in Rupees]

S.No.7. Town Committee Ubaro, AIR Para no.3, F.Y 2019-20

S. No	Name of Work	Name of Contractor	Cheque No	Date	Amount
12	Payment for Removal of Debris through Labors from various streets of Town Ubauro	Abid Ali Dayo Contractor	30061096	19/05/2020	95,500
13	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	Abid Ali Dayo Contractor	30061096	19/05/2020	164,587
14	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	Abid Ali Dayo Contractor	30061096	19/05/2020	144,375
15	Payment for Removal of Debris through Labors from various streets of Town Ubauro	Unique Enterprises	27652886	12/09/2019	81,675
16	Payment for Removal of Debris through Labors from various streets of Town Ubauro	Unique Enterprises	27652886	12/09/2019	82,500
17	Payment for Removal of Debris through Labors from various streets of Town Ubauro	Unique Enterprises	27652886	12/09/2019	79,200
18	Payment for Removal of Debris through Labors from various streets of Town Ubauro	Unique Enterprises	27652886	12/09/2019	82,500
19	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	Unique Enterprises	28820114	05/06/2020	164,587
20	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	Unique Enterprises	28820114	05/06/2020	164,587
21	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	Unique Enterprises	28820114	05/06/2020	144,375
22	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	Unique Enterprises	30061095	19/05/2020	158,812
23	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	Unique Enterprises	30061095	19/05/2020	158,812
24	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	Unique Enterprises	30061095	19/05/2020	158,812
25	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	D.K & Company	28820038	01/06/2020	80,850
26	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	D.K & Company	28820038	01/06/2020	72,187
27	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	D.K & Company	28820038	01/06/2020	57,750

[Amount in Rupees]

S.No.7. Town Committee Ubaro, AIR Para no.3, F.Y 2019-20

S. No	Name of Work	Name of Contractor	Cheque No	Date	Amount
28	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	D.K & Company	28820038	01/06/2020	80,850
29	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	D.K & Company	28820117	05/06/2020	144,375
30	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	D.K & Company	30061099	19/05/2020	125,212
31	Payment for Removal of Debris through Labors from various streets of Town Ubauro	J.K Enterprises	27652874	11/08/2019	75,900
32	Payment for Removal of Debris through Labors from streets of town ubauro	J.K Enterprises	27652874	11/08/2019	79,200
33	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	J.K Enterprises	28820115	05/06/2020	158,812
34	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	J.K Enterprises	28820115	05/06/2020	158,812
35	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	J.K Enterprises	28820115	05/06/2020	158,812
36	Payment for Removal of Debris through Labors from various streets of Town Ubauro	J.K Enterprises	26823975	06/12/2020	79,200
37	Payment for Removal of Debris through Labors from various Mohalla of Town Ubauro	V.K & Company	28820070	03/09/2020	66,000
38	Payment for Removal of Debris through Labors from various Mohalla of Town Ubauro	V.K & Company	28820070	03/09/2020	72,600
39	Payment for Removal of Debris through Labors from various Mohalla of Town Ubauro	V.K & Company	28820070	03/09/2020	79,200
40	Payment for Removal of Debris through Labors from various Mohalla of Town Ubauro	V.K & Company	28820070	03/09/2020	72,600
41	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	V.K & Company	28820112	05/06/2020	164,587
42	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	V.K & Company	28820112	05/06/2020	129,937
43	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	V.K & Company	28820112	05/06/2020	164,587

[Amount in Rupees]

S.No.7. Town Committee Ubaro, AIR Para no.3, F.Y 2019-20

S. No	Name of Work	Name of Contractor	Cheque No	Date	Amount
44	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	V.K & Company	28820112	05/06/2020	144,375
45	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	V.K & Company	28820112	05/06/2020	164,587
46	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	V.K & Company	30061094	19/05/2020	158,812
47	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	V.K & Company	30061094	19/05/2020	164,587
48	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	V.K & Company	30061094	19/05/2020	164,587
49	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	V.K & Company	30061094	19/05/2020	144,375
50	Payment for Removal of Debris through Tractor Trolley from various places of Town Ubauro	V.K & Company	30061094	19/05/2020	164,587
51	Payment for Removal of Debris through Labors from various streets of Ward No-4	Vicky Ram Material Supplier	27652845	10/11/2019	76,400
52	Payment for Removal of Debris through Labors from various streets of Ward No-6	Vicky Ram Material Supplier	27652845	10/11/2019	84,040
53	Payment for Removal of Debris through Labors from various streets of ward No-6	Vicky Ram Material Supplier	27652845	10/11/2019	84,040
54	Payment for Removal of Debris through Labors from various streets of Ward No-01	Vicky Ram Material Supplier	27652845	10/11/2019	92,444
55	Payment for Removal of Debris through Labors from various streets of Ward No-3	Vicky Ram Material Supplier	27652845	10/11/2019	91,680
56	Payment for Removal of Debris through Labors from various streets of ward No-6	Vicky Ram Material Supplier	27652845	10/11/2019	91,680
57	Payment for Removal of Debris through Labors from various streets of Ward No-1	Vicky Ram Material Supplier	27652847	21/10/2019	92,444
58	Payment for Removal of Debris through Labors from various streets of Ward No-2	Vicky Ram Material Supplier	27652847	21/10/2019	92,444
59	payment for Removal of Debris through Labors from various streets of Ward No-2	Vicky Ram Material Supplier	27652847	21/10/2019	92,444
60	Payment for Removal of Debris through Labors from various streets of Ward No-2	Vicky Ram Material Supplier	27652847	21/10/2019	92,444
61	Payment for Removal of Debris through Labors from various streets of Ward No-7	Vicky Ram Material Supplier	27652847	21/10/2019	95,500

[Amount in Rupees]

S.No.7. Town Committee Ubaro, AIR Para no.3, F.Y 2019-20

S. No	Name of Work	Name of Contractor	Cheque No	Date	Amount
62	Payment for Removal of Debris through Labors from various streets of Ward No-7	Vicky Ram Material Supplier	27652847	21/10/2019	95,500
63	Payment for Removal of Debris through Labors from various streets of Ward No-5	Vicky Ram Material Supplier	27652847	21/10/2019	95,500
64	Payment for Removal of Debris through Labors from various streets of Ward No-5	Vicky Ram Material Supplier	27652847	21/10/2019	95,500
65	Payment for Removal of Debris through Labors from various streets of Ward No-95500	Vicky Ram Material Supplier	27652847	21/10/2019	95,500
66	Payment for Removal of Debris through Labors from various streets of Ward No-1	Vicky Ram Material Supplier	27652871	11/08/2019	91,680
67	Payment for Removal of Debris through Labors from various streets of Ward No-3	Vicky Ram Material Supplier	27652871	11/08/2019	91,680
68	Payment for De-Silting of Drains through Labors from various streets of Town Ubauro	S.A.R Enterprises	27652868	11/08/2019	82,500
69	Payment for De-Silting of Drains through Labors from various streets of Town Ubauro	S.A.R Enterprises	27652868	11/08/2019	82,500
70	Payment for De-Silting of Drains through Labors from various streets of Town Ubauro	S.A.R Enterprises	27652868	11/08/2019	82,500
71	Payment for De-Silting of Drains through Labors from various streets of Town Ubauro	S.A.R Enterprises	27652868	11/08/2019	77,220
72	Payment for De-Silting of Drains through Labors from various streets of Town Ubauro	S.A.R Enterprises	27652868	11/08/2019	72,600
73	Payment for De-Silting of Drains through Labors from various streets of Town Ubauro	S.A.R Enterprises	27652868	11/08/2019	77,200
74	Payment for De-Silting of Drains through Labors from various streets of Town Ubauro	S.A.R Enterprises	27652868	11/08/2019	82,500
75	Payment for De-Silting of Drains through Labors from various streets of Town Ubauro	Vicky Ram Material Supplier	27652868	11/08/2019	82,500
76	Payment for De-Silting of Drains through Labors from various streets of Town Ubauro	Vicky Ram Material Supplier	27652887	12/09/2019	79,200
77	Payment for De-Silting of Drains through Labors from various streets of Town Ubauro	Vicky Ram Material Supplier	27652887	12/09/2019	82,500
78	Payment for De-Silting of Drains through Labors from various streets of Town Ubauro	Vicky Ram Material Supplier	27652887	12/09/2019	82,500
79	Payment for De-Silting of Drains through Labors from various streets of Town Ubauro	Vicky Ram Material Supplier	27652887	12/09/2019	82,500
80	Payment for De-Silting of Drains through Labors from various streets of Town Ubauro	Vicky Ram Material Supplier	27652887	12/09/2019	82,500
81	Payment for De-Silting of Drains through Labors from various streets of Town Ubauro	Vicky Ram Material Supplier	27652887	12/09/2019	74,250
82	Payment for De-Silting of Drains through Labors from various streets of Town Ubauro	Vicky Ram Material Supplier	27652887	12/09/2019	74,250

[Amount in Rupees]

S.No.7. Town Committee Ubaro, AIR Para no.3, F.Y 2019-20

S. No	Name of Work	Name of Contractor	Cheque No	Date	Amount
83	Payment for De-Silting of Drains through Labors from various streets of Town Ubauro	Vicky Ram Material Supplier	27652887	12/09/2019	74,250
84	Payment for De-Silting of Drains through Labors from various streets of Town Ubauro	Vicky Ram Material Supplier	27652887	12/09/2019	82,500
85	Payment for De-Silting of Drains through Labors from various streets of Town Ubauro	Vicky Ram Material Supplier	27652887	12/09/2019	82,500
86	Payment for De-Silting of Drains through Labors from various streets of Town Ubauro	Vicky Ram Material Supplier	27652892	12/09/2019	82,500
87	Payment for De-Silting of Drains through Labors from various streets of Town Ubauro	Vicky Ram Material Supplier	27652892	12/09/2019	82,500
88	Payment for De-Silting of Drains through Labors from various streets of Town Ubauro	S.A.R Enterprises	27652892	12/09/2019	82,500
Sub-total					9,603,261

[Amount in Rupees]

S.No.8. Town Committee Thehri-I, AIR Para no. 2, F.Y 2019-20

S. No.	Description	Name of Contractor	Cheque No	Date	Amount of bill
1	Hire of labor for cleaning streets	M/s Global Enterprises	290840084	10.02.2020	257,400
2	Hire of labor for cleaning streets	M/s Global Enterprises	290840084	10.02.2020	257,400
3	Hire of labor for cleaning streets	M/s Global Enterprises	290840113	01.04.2020	257,400
4	Hire of labor for cleaning streets	M/s Global Enterprises	290840125	11.05.2020	286,000
5	Hire of labor for cleaning streets	M/s Global Enterprises	290840125	11.05.2020	286,000
6	Hire of labor for cleaning streets	M/s Global Enterprises	290840125	11.05.2020	286,000
7	Hire of labor for cleaning streets	M/s Global Enterprises	27713857	10.12.2019	286,000
8	Hire of labor for cleaning streets	M/s Global Enterprises	27713857	10.12.2019	257,400
9	Hire of labor for cleaning streets	M/s Global Enterprises	27713857	10.12.2019	257,400
10	Hire of labor for cleaning streets	M/s Global Enterprises	29084113	01.04.2020	286,000
11	Hire of labor for cleaning streets	M/s Global Enterprises	29084113	01.04.2020	286,000
12	Hire of labor for cleaning streets	M/s Global Enterprises	29084113	01.04.2020	286,000
13	Hire of labor for cleaning streets	M/s Global Enterprises	29084096	09.03.2020	286,000
14	Hire of labor for cleaning streets	M/s Global Enterprises	29084096	09.03.2020	286,000
15	Hire of labor for cleaning streets	M/s Global Enterprises	29084096	09.03.2020	286,000
16	Hire of labor for cleaning streets	M/s Global Enterprises	30122834	02.06.2020	286,000
17	Hire of labor for cleaning streets	M/s Global Enterprises	30122854	03.06.2020	257,400
18	Hire of labor for cleaning streets	M/s Global Enterprises	30122854	03.06.2020	257,400
19	Hire of labor for cleaning streets	M/s Global Enterprises	30122854	03.06.2020	286,000
20	Hire of labor for cleaning streets	M/s Abdul JabbarNoohani	27713849	12.11.2019	286,000
21	Hire of labor for cleaning streets	M/s Abdul JabbarNoohani	27713850	19.11.2019	286,000
22	Hire of labor for cleaning streets	M/s Abdul JabbarNoohani	27713850	19.11.2019	286,000
23	Hire of labor for cleaning streets	M/s Abdul JabbarNoohani	27713850	19.11.2019	286,000
24	Hire of labor for cleaning streets	M/s Abdul JabbarNoohani	27713850	19.11.2019	286,000
25	Hire of labor for cleaning streets	M/s Global Enterprises	27713866	14.01.2020	257,400

[Amount in Rupees]

S.No.8. Town Committee Thehri-I, AIR Para no. 2, F.Y 2019-20					
S. No.	Description	Name of Contractor	Cheque No	Date	Amount of bill
26	Hire of labor for cleaning streets	M/s Global Enterprises	27713866	14.01.2020	257,400
27	Hire of labor for cleaning streets	M/s Global Enterprises	27713866	14.01.2020	286,000
28	Lifting of garbage	M/s Global Enterprises	27713842	30.10.2019	286,000
29	Lifting of garbage	M/s Global Enterprises	27713842	30.10.2019	286,000
30	Lifting of garbage	M/s Abdul JabbarNoohani	27713842	30.10.2019	257,400
31	Lifting of garbage	M/s Abdul JabbarNoohani	27713840	21.10.2019	286,000
32	Disposal of garbage/debries	M/s Bukhri Enterprises	290840100	26.03.2020	224,000
33	Disposal of garbage/debries	M/s Bukhri Enterprises	290840100	26.03.2020	250,750
34	Disposal of garbage/debries	M/s Bukhri Enterprises	290840102	26.03.2020	237,800
35	Disposal of garbage/debries	M/s Bukhri Enterprises	290840104	30.03.2020	279,300
Sub-total					9,571,850

[Amount in Rupees]

S.No.9. Town Committee Thari Mirwah, AIR Para no.1, F.Y 2020-21						
S. No	Cheque No. Dated	Quotation No & Date	W/Order No & Date	Payee/ Contractor	Description	Amount
1	29878146/ 23/07/2020	100/ 24/04/2020	103/ 28/04/2020	Manzoor Hussain Jogi	Removal of garbage from different muhallas of ward no V & VI	297,375
2	29878147/ 23/07/2020	101/ 24/04/2020	104/ 28/04/2020	Manzoor Hussain Jogi	Removal of grabage from different muhallas of ward no II & III	295,850
3	29878148/ 23/07/2020	86/ 17/04/2020	91/ 20/04/2020	Manzoor Hussain Jogi	Cleaning work at different muhallas of ward no II	285,600
4	29878148/ 23/07/2020	99/ 24/04/2020	102/ 28/04/2020	Manzoor Hussain Jogi	Removal of grabage from different muhallas of ward no I	298,900
5	29878150/ 23/07/2020	88/ 17/04/2020	92/ 20/04/2020	Manzoor Hussain Jogi	Cleaning work at different muhallas of ward no II	294,000
6	29878152/ 23/07/2020		96/ 24/04/2020	Gulab Buriro	Slit Cleaning at different muhallas of Ward no I	290,640
7	29878153/ 23/07/2020		98/ 24/04/2020	Mahtab Ali	Slit Cleaning at different muhallas of Ward no II & III	298,800
8	29878154/ 23/07/2020	94/ 20/04/2020	97/ 24/04/2020	Mahtab Ali	Slit Cleaning at different muhallas of Ward no V & VI	299,400
9	30631563/ 18/09/2020	5/ 01/07/2020	10/ 09/07/2020	Mahtab Ali	Removal of grabage from different muhallas of ward no I	298,900
	30631548/ 18/09/2020	3/ 01/07/2020	7/ 07/07/2020	Mahtab Ali	Removal of grabage from different muhallas of ward no II	

[Amount in Rupees]

S.No.9. Town Committee Thari Mirwah, AIR Para no.1, F.Y 2020-21						
S. No	Cheque No. Dated	Quotation No & Date	W/Order No & Date	Payee/ Contractor	Description	Amount
11	30631547/ 18/09/2020	4/ 01/07/2020	8/ 07/07/2020	Mahtab Ali	Removal of grabage from different muhallas of ward no VI	294,325
12	30631514/ 18/09/2020	13/ 14/07/2020	15/ 17/07/2020	Gulab Buriro	Earth filling & leveling at different muhallas of ward no-III	297,500
13	30631570/ 13/10/2020	23/ 17/07/2020	28/ 21/07/2020	Mahtab Ali	Earth filling & leveling at different muhallas of ward no-II	299,200
14	32285370/ 05/03/2021	70/ 22/02/2021	71/ 24/02/2021	Gulab Buriro	Removal of grabage from different muhallas of ward no-III & IV	273,900
15	32285377/ 05/03/2021	58/ 12/02/2021	61/ 16/02/2021	Manzoor Hussain Jogi	Removal of grabage from different muhallas of ward no-V & VI	240,900
16	32285372/ 05/03/2021		60/ 16/02/2021	Mahtab Ali	Removal of grabage from different muhallas of ward no-I & II	224,400
17	31724529/ 21/01/2021	200/ 18/12/2020	203/ 23/12/2020	Manzoor Hussain Jogi	Purchase of electric material for ward no-I	218,550
18	31724530/ 21/01/2021	198/ 18/12/2020	201/ 23/12/2020	Manzoor Hussain Jogi	Purchase of electric material for ward no-III	119,810
19	31724531/ 21/01/2021	199/ 18/12/2020	202/ 23/12/2020	Manzoor Hussain Jogi	Purchase of electric material for ward no-VI	112,140
20	31724484/ 04/12/2020	315/ 09/10/2020	219/ 14/10/2020	Gulab Buriro	Removal of grabage from different muhallas of ward no-IV	79,261
21	31724474/ 04/12/2020	212/ 09/10/2020	216/ 14/10/2020	Gulab Buriro	Removal of grabage from different muhallas of ward no-I	78,004
22	31724475/ 04/12/2020	214/ 09/10/2020	218/ 14/10/2020	Manzoor Hussain Jogi	Removal of grabage from different muhallas of ward no-III	81,778
23	31724486/ 04/12/2020	213/ 09/10/2020	217/ 14/10/2020	Manzoor Hussain Jogi	Removal of grabage from different muhallas of ward no-II	80,520
24	31724527/ 21/01/2021	183/ 10/12/2020	189/ 15/12/2020	Mahtab Ali	Slit Cleaning at different muhallas of Ward no-V	108,480
25	31724525/ 21/01/2021	184/ 10/12/2020	190/ 15/12/2020	Mahtab Ali	Slit Cleaning at different muhallas of Ward no-III	107,820
26	31724526/ 21/01/2021	181/ 10/12/2020	187/ 15/12/2020	Mahtab Ali	Slit Cleaning at different muhallas of Ward no-II	108,480
27	32285390/ 05/04/2021		89/ 11/03/2021	Mahtab Ali	Slit Cleaning at different muhallas of Ward no-V & VI	299,700
28	32285394/ 	88/ 	92/ 	Gulab Buriro		299,100

[Amount in Rupees]

S.No.9. Town Committee Thari Mirwah, AIR Para no.1, F.Y 2020-21						
S. No	Cheque No. Dated	Quotation No & Date	W/Order No & Date	Payee/ Contractor	Description	Amount
	05/04/2021	10/03/2021	16/03/2021		Slit Cleaning at different muhallas of Ward no-III & IV	
Sub-total						6,279,183

[Amount in rupees]

S. No.9. Town Committee Thari Mirwah, AIR Para no.5, F.Y 2019-20					
S. No.	Cheque No.	Date	Particulars	Name of Payee	Amount
1	28413632	26/12/2019	Removal of garbage through tractor trollies	M/s. ManzoorHussain	296,000
2	28413601	29/11/2019	Removal of garbage through tractor trollies	M/s. NadeemAkhtar	281,161
3	28413628	29/11/2019	Removal of garbage through tractor trollies	M/s. NadeemAkhtar	273,340
4	28413602	29/11/2019	Removal of debries through tractor trollies	M/s. NadeemAkhtar	282,578
5	28413604	29/11/2019	Removal of debries through tractor trollies	M/s. NadeemAkhtar	282,568
6	29878099	11/5/2020	Cleaning of street through labors	M/s. ManzoorHussain	227,500
7	29878097	11/5/2020	Removal of garbage through tractor trollies	M/s. ManzoorHussain	210,450
8	29878096	11/5/2020	Removal of garbage through tractor trollies	M/s. ManzoorHussain	208,315
9	29163305	6/3/2020	Silt clearance from wards	M/s. ManzoorHussain	213,600
10	29413636	19/12/2019	Silt clearance from main nallah drain	M/s. ManzoorHussain	230,400
11	28413635	19/12/2020	Removal of garbage through tractor trollies	M/s. ManzoorHussain	244,000
12	28413633	19/12/2020	Cleaning of street through labors	M/s. ManzoorHussain	241,500
Sub-total					2,991,412

[Amount in rupees]

S. No.10. Town Committee Babarloi, AIR Para no.14, F.Y 2016-17 to 2019-20					
S. No.	Date	Cheque No.	Particulars	Name of Payee	Total
1	14-12-2016	18164300	Silt Clearance in Town Committee Baberloi	M/s. Hamid Mughal	97,500
2	14-12-2016	18164300	Silt Clearance in Town Committee Baberloi	M/s. Hamid Mughal	97,280
3	14-12-2016	18164300	Silt Clearance in Town Committee Baberloi	M/s. Hamid Mughal	83,070
4	14-12-2016	18164300	Silt Clearance in Town Committee Baberloi	M/s. Hamid Mughal	95,950
5	14-12-2016	18164300	Silt Clearance in Town Committee Baberloi	M/s. Hamid Mughal	97,500
6	19-04-2017	19177727	Silt Clearance	M/s. M. Mithal & Sons	278,881
7	19-05-2017	19177745	Desilting of drains	M/s. M. Mithal & Sons	97,920
8	19-05-2017	19177745	Desilting of drains	M/s. M. Mithal & Sons	97,920
9	19-05-2017	19177745	Desilting of drains	M/s. M. Mithal & Sons	97,920
10	19-05-2017	19177746	Desilting of Disposals, Wells & Drains	M/s. M. Mithal & Sons	185,920
11	30-06-2017	19177775	Desilting of drains	M/s. Iqbal & Co	75,000
12	30-06-2017	19177775	Desilting of drains	M/s. Iqbal & Co	75,000
13	30-06-2017	19177775	Desilting of drains	M/s. Iqbal & Co	76,140
14	08-06-2017	19177759	Desilting of Manholes	M/s. Shahzor Enterprises	137,499
15	18-09-2017	20924635	Silt Clearance	M/s. M. Mithal & Sons	94,000
16	27-04-2018	23005925	Desilting and Removal of Garbage	M/s. Mithal & Sons	95,000
17	15/05/2018	23005936	Silt Clearance	M/s. Mithal & Sons	99,000
18	15/05/2018	Nil	Labor Charges for removal of Garbage	M/s. Zahid E/P	95,000
19	25-06-2018	23005953	Desilting of Drains	M/s. Zahid E/P	99,000
20	25-06-2018	23005953	Desilting of Drains	M/s. Zahid E/P	99,000
21	02-08-2018	23005971	Desilting	M/s. Zahid E/P	180,000
22	10-09-2018	23005988	Desilting	M/s. Nazar Ibrahim	99,000
23	10-09-2018	23005990	Silt Clearance	M/s. Nazar Ibrahim	99,000
24		23005990	Silt Clearance	M/s. Nazar Ibrahim	99,000
25	10-09-2018	23005994	Desilting	M/s. Nazar Ibrahim	99,000
26	09-10-2018	24703821	Desilting	M/s. Ahmed Khan	198,000
27	09-10-2018	24703830	Desilting	M/s. Ahmed Khan	198,000
28	09-11-2018	24703839	Desilting	M/s. Nazar Ibrahim	191,000

[Amount in rupees]

S. No.10. Town Committee Babarloi, AIR Para no.14, F.Y 2016-17 to 2019-20					
S. No.	Date	Cheque No.	Particulars	Name of Payee	Total
29	17-11-2018	24703845	Desilting	M/s. Nazar Ibrahim	95,000
30	17-11-2018	24703846	Desilting	M/s. Jumani Contractors	99,000
31	13-11-2018	247038550	Desilting	M/s. Jumani Contractors	198,000
32	02-01-2019	247038589	Cleaning of Manholes	M/s. Nazar Ibrahim	187,699
33	02-01-2019	247038591	Desilting	M/s. Ahmed Khan	194,398
34	02-01-2019	247038593	Silt Clearance	M/s. Prince E/P	97,200
35	08-01-2019	24703903	Desilting	M/s. Ahmed Khan	97,200
36	15-02-2019	24703910	Desilting	M/s. Ahmed Khan	99,000
37	15-02-2019	24703910	Desilting	M/s. Ahmed Khan	99,000
38	15-02-2019	24703911	Cleaning of Manholes	M/s. Prince E/P	99,000
39	15-02-2019	24703911	Cleaning of Manholes	M/s. Prince E/P	99,000
40	15-02-2019	24703912	Desilting	M/s. Ahmed Khan	99,000
41	15-02-2019	24703912	Desilting	M/s. Ahmed Khan	99,000
42	18-03-2019	26106282	Desilting	M/s. Ahsan E/P	162,000
43	18-03-2019	26106286	Desilting	M/s. Ahsan E/P	81,000
44	10-04-2019	26106301	Desilting	M/s. Jumani Contractors	171,055
45	10-04-2019	26106305	Desilting	M/s. Jumani Contractors	69,974
46	15-05-2019	26106317	Desilting	M/s. Ghulam Akbar	171,047
47	15-05-2019	26106325	Desilting	M/s. Ghulam Akbar	85,524
48	03-06-2019	26106331	Desilting	M/s. Noor Builders	283,500
49	03-06-2019	26106338	Desilting in Town Committee Baberloi	M/s. Noor Builders	283,500
50	26-07-2019	26106348	Desilting	M/s. Ghulam Akbar	94,500
51	02-09-2019	26106360	Desilting	M/s. Noor Builders	283,500
52	06-09-2019	27574603	Desilting	M/s. Noor Builders	283,500
53	08-11-2019	27574631	Desilting	M/s. Noor Builders	264,600
54	17-11-2019	27574634	Desilting	M/s. Noor Builders	275,500
55	04-02-2020	27574661	Desilting	M/s. Ghulam Akbar	236,250
56	04-03-2020	27574669	Desilting	M/s. Noor Builders	275,500
57	02-04-2020	27574689	Desilting	M/s. Ghulam Akbar	236,250
58	07-06-2020	29876686	Desilting	M/s. Rehman	178,500
59	07-06-2020	29876688	Desilting	M/s. Rehman	172,550
Sub-total					8,508,248

[Amount in Rupees]

S.No.11. Town Committee Pir jo Goth, AIR Para no.1, F.Y 2020-21							
S. No	Voucher # & Date	Cheque No. Dated	Quotation # & Date	Work Order # Date	Payee/ Contractor	Description	Amount
1	114	30691746	2046/ 10/06/2020	2077/ 22/06/2020	A. Fattah	Sanitation work at different areas ward 3 (Cleaning, Slit cleaning, garbage lifting etc) 1 July, 2020	190,950
2	115	30691747	2045/ 10/06/2020	2076/ 22/06/2020	A. Fattah	Sanitation work at different areas ward 2 (Cleaning, Slit cleaning, garbage lifting etc) 1 July, 2020	221,100
3	123	30691755	2044/ 10/06/2020	2078/ 22/06/2020	A. Fattah	Sanitation work at different areas ward 1 (Cleaning, Slit cleaning, garbage lifting etc) 1 July, 2020	201,000
4	125	30691757	2054/ 15/06/2020	2097/ 26/06/2020	A. Fattah	Sanitation work at different areas ward 4 (Cleaning, Slit cleaning, garbage lifting etc) 1 July, 2020	231,150
5	127	30691759	2055/ 15/06/2020	2098/ 26/06/2020	A. Fattah	Sanitation work at different areas ward 5 (Cleaning, Slit cleaning, garbage lifting etc) 1 July, 2020	170,850
6	132	306917564	2056/ 15/06/2020	299/ 26/06/2020	A. Fattah	Sanitation work at different areas ward 6 (Cleaning, Slit cleaning, garbage lifting etc) 1 July, 2020	140,700
7	25	31024241/ 12/10/2020	38/ 06/07/2020	56/ 15/07/2020	A. Fattah	Sanitation work at different areas	211,050

[Amount in Rupees]

S.No.11. Town Committee Pir jo Goth, AIR Para no.1, F.Y 2020-21							
S. No	Voucher # & Date	Cheque No. Dated	Quotation # & Date	Work Order # Date	Payee/ Contractor	Description	Amount
						ward 2 (Cleaning, Slit cleaning, garbage lifting etc) 1 Aug, 2020	
8	26	31024242/ 12/10/2020	65/ 16/07/2020	81/ 24/07/2020	A. Fattah	Sanitation work at different areas ward 4 (Cleaning, Slit cleaning, garbage lifting etc) 1 Aug, 2020	190,950
9	28	31024244/ 12/10/2020	92/ 24/07/2020	120/ 30/07/2020	A. Fattah	Sanitation work at different areas wards (Cleaning, Slit cleaning, garbage lifting etc) 1 Aug, 2020	150,750
10	29	31024245/ 12/10/2020	37/ 06/07/2020	55/ 15/07/2020	A. Fattah	Sanitation work at different areas wards (Cleaning, Slit cleaning, garbage lifting etc) 1 Aug, 2020	201,000
11	31	31024247/ 12/10/2020	82/ 24/07/2020	121/ 30/07/2020	A. Fattah	Sanitation work at different areas wards (Cleaning, Slit cleaning, garbage lifting etc) 1 Aug, 2020	180,900
12	10	31024280/	361/ 28/09/2020	400/ 05/10/2020	A. Fattah	Sanitation work at different areas wards (Cleaning, Slit cleaning, garbage lifting etc) 10-Oct, 2020	214,200
13	13	31024283/	372/ 30/09/2020	414/ 07/10/2020	A. Fattah	Sanitation work at different areas wards (Cleaning, Slit cleaning, garbage lifting etc) 10-Oct, 2020	183,600
14	14	31024284/	383/ 01/10/2020	426/ 09/10/2020	A. Fattah	Sanitation work at different areas	173,400

[Amount in Rupees]

S.No.11. Town Committee Pir jo Goth, AIR Para no.1, F.Y 2020-21							
S. No	Voucher # & Date	Cheque No. Dated	Quotation # & Date	Work Order # Date	Payee/ Contractor	Description	Amount
						wards (Cleaning, Slit cleaning, garbage lifting etc) 10-Oct, 2020	
15	15	31024285/	384/ 01/10/2020	427/ 09/10/2020	A. Fattah	Sanitation work at different areas wards (Cleaning, Slit cleaning, garbage lifting etc) 10-Oct, 2020	163,200
16	11	31024281/	362/ 28/09/2020	401/ 05/10/2020	A. Fattah	Sanitation work at different areas wards (Cleaning, Slit cleaning, garbage lifting etc) 10-Oct, 2020	224,400
17	12	31024282/	371/ 30/09/2002	413/ 07/10/2020	A. Fattah	Sanitation work at different areas wards (Cleaning, Slit cleaning, garbage lifting etc) 10-Oct, 2020	204,000
18	13	31024319/	458/ 14/10/2020	483/ 21/10/2020	A. Fattah	Sanitation work at different areas wards (Cleaning, Slit cleaning, garbage lifting etc) 1-11, 2020	219,450
19	14	31024320/	472/ 16/10/2020	489/ 23/10/2020	A. Fattah	Sanitation work at different areas wards (Cleaning, Slit cleaning, garbage lifting etc) 1-11, 2020	209,475
20	15	31024321/	530/ 30/10/2020	490/ 23/10/2020	A. Fattah	Sanitation work at different areas wards (Cleaning, Slit cleaning, garbage lifting etc) 1-11, 2020	169,575
21	18	31770067/	702/ 08/12/2020	755/ 28/12/2020	Hassan Eng.	Desilting at different muhallas of MC Pir Jo goth	234,960

[Amount in Rupees]

S.No.11. Town Committee Pir jo Goth, AIR Para no.1, F.Y 2020-21							
S. No	Voucher # & Date	Cheque No. Dated	Quotation # & Date	Work Order # Date	Payee/ Contractor	Description	Amount
22	19	31770068/	686/ 15/12/2020	741/ 25/12/2020	Sabir Hussain	Desilting at different muhallas of MC Pir Jo goth	195,024
23	49	32425149/	827/ 11/01/2021	866/ 18/01/2021	Imdad Ali	Desilting at different muhallas of MC Pir Jo goth	122,500
24	50	32425150/	811/ 06/01/2021	850/ 15/01/2021	Hassan Eng.	Desilting at different muhallas of MC Pir Jo goth	10,500
25	51	32425151/	808/ 06/01/2021	847/ 15/01/2021	Sabir Hussain	Desilting at different muhallas of MC Pir Jo goth	213,120
26	53	32425153/	828/ 11/01/2021	867/ 18/01/2021	Hassan Eng.	Removal of grabage from different areas of MC	213,256
27	54	32425154/	809/ 06/01/2021	848/ 15/01/2021	Sabir Hussain	Removal of grabage from different areas of MC	215,536
28	8	32425165/	905/ 20/01/2021	997/ 28/01/2021	A. Fattah	Sanitation work at different areas wards (Cleaning, Slit cleaning, garbage lifting etc) 1-2- 21	234,600
29	9	32425166/	906/ 20/01/2021	998/ 28/01/2021	A. Fattah	Sanitation work at different areas wards (Cleaning, Slit cleaning, garbage lifting etc) 1-2- 21	224,400
30	14	33027890/ 04/06/2021	1353/ 22/04/2021	1391/ 30/04/2021	A. Fattah	Sanitation work at different areas wards (Cleaning, Slit cleaning, garbage lifting etc) 1-5- 21	160,800
31	13	33027889/ 04/06/2021	1352/ 22/04/2021	1390/ 30/04/2021	A. Fattah	Sanitation work at different areas	180,900

[Amount in Rupees]

S.No.11. Town Committee Pir jo Goth, AIR Para no.1, F.Y 2020-21							
S. No	Voucher # & Date	Cheque No. Dated	Quotation # & Date	Work Order # Date	Payee/ Contractor	Description	Amount
						wards (Cleaning, Slit cleaning, garbage lifting etc) 1-5- 21	
32	12	33027888/ 04/06/2021	1351/ 22/04/2021	1389/ 30/04/2021	A. Fattah	Sanitation work at different areas wards (Cleaning, Slit cleaning, garbage lifting etc) 1-5- 21	201,000
33	11	33027887/ 04/06/2021	1350/ 22/04/2021	1388/ 30/04/2021	A. Fattah	Sanitation work at different areas wards (Cleaning, Slit cleaning, garbage lifting etc) 1-5- 21	211,050
Sub-total							6,269,346

[Amount in Rupees]

S.No.12. Town Committee Adilpur, AIR Para no.4, F.Y 2019-20							
S. No.	Date	Paid to	Cheque No.	Supply order No. & Date	Description	Amount	Grand amount
1	26/08/2019	MK enterprises	27198434	660 / 22-08-2019	removal of garbage	276,224	553,613
2	26/08/2019	MK enterprises	27198433	661 / 22-08-2019	removal of garbage	277,389	
3	27/08/2019	RB Enterprises	27198432	664 / 22-08-2019	Desilting	277,223	831,669
4	27/08/2019	RB Enterprises	27198431	663 / 22-08-2019	Desilting	277,223	
5	30/08/2019	MK enterprises	27198436	662 / 22-08-2019	Desilting	277,223	
6	04/09/2019	MK enterprises	27198442	669 / 29-08-2019	Desilting	275,724	551,448
7	04/09/2019	MK enterprises	27198443	668 / 29-08-2019	Desilting	275,724	
8	17/09/2019	Super Star enterprises	27198445	676 / 12-09-2019	removal of garbage	277,839	832,617
9	19/09/2019	MK enterprises	27198446	675 / 12-09-2019	removal of garbage	277,389	
10	20/09/2019	Theheem Const. Co	27198444	677 / 12-09-2019	removal of garbage	277,389	524,790
11	18/10/2019	Theheem Const. Co	27198470	602 / 18-09-2019	removal of garbage	277,389	
12	04/11/2019	Theheem Const. Co	27198471	708 / 24-10-2019	removal of garbage	247,401	491,832
13	04/11/2019	RB Enterprises	27198477	707 / 24-10-2019	Desilting	245,916	
14	07/11/2019	MK enterprises	27198478	707 / 31-10-2019	Desilting	245,916	494,811
15	02/12/2019	MK enterprises	27198485	713 / 11-11-2019	removal of garbage	247,410	
16	03/12/2019	Theheem Const. Co	27198486	711 / 11-11-2019	removal of garbage	247,401	491,832
17	07/11/2019	RB Enterprises	27198479	712 / 11-11-2019	Desilting	245,916	
18	03/01/2020	Theheem Const. Co	27198492	719 / 10-12-2019	Desilting	245,916	

[Amount in Rupees]

S.No.12. Town Committee Adilpur, AIR Para no.4, F.Y 2019-20							
S. No.	Date	Paid to	Cheque No.	Supply order No. & Date	Description	Amount	Grand amount
19	03/01/2020	RB Enterprises	27198493	718 / 10-12-2019	removal of garbage	247,401	494,802
20	06/01/2020	MK enterprises	27198495	721 / 10-12-2019	removal of garbage	247,401	
Sub-total							5,267,414

[Amount in Rupees]

S. No. 13. Municipal Committee Mirpur Mathelo, AIR Para no.10(Part-I) F.Y 2017-18 to 2019-20

S. No	Cheque No.	Name of contractor	Description	Amount
1	41602308	Green dream enterprises	Silt cleaning of mainhole	90,000
				75,000
				60,000
				75,000
2	41602310	Green dream enterprises	Silt cleaning of mainhole	75,000
				60,000
				45,000
				75,000
3	20251717	Al-Sardar Const. company	Removal of unwanted concrete etc	84,000
				88,500
				81,000
				78,000
4	20251718	Al-Arab const. company	Silt cleaning of sewerline	87,840
				87,480
				87,720
				88,440
5	20251719	Al-Zafar Const. company	Silt cleaning of sewerline	87,120
				80,080
				88,560
				88,920
6	41602334	Al-Sabit Const. Company	Removal of unwanted concrete etc	85,500
				82,800
				79,500
				87,000
7	41602335	Al-Arab const. company	Silt cleaning of sewerline	89,280
				89,400
				88,800
8	41602336	Al-Zafar Const. company	Silt cleaning of sewerline	85,920
				89,400
9	41602345	Al-Sardar Const. company	Silt cleaning of sewerline	75,480
				69,240
				75,240
10	41602347			79,560
				84,720

[Amount in Rupees]

S. No. 13. Municipal Committee Mirpur Mathelo, AIR Para no.10(Part-I) F.Y 2017-18 to 2019-20

S. No	Cheque No.	Name of contractor	Description	Amount
11	20251725	AL-Noor enterprises	Silt cleaning of sewerline	87,360
				87,480
				87,120
				86,880
12	20251726	Ghosia Enterprises	Silt cleaning of mainhole	90,000
				75,000
				90,000
				75,000
13	30251728	Al-Arab const. company	Removal of unwanted concrete etc	81,000
				72,000
				66,000
				52,500
14	30251730	Ghosia Enterprises	Silt cleaning of mainhole	45,000
				75,000
				90,000
15	24111641	AL-Noor enterprises	Silt cleaning of sewerline	87,720
				88,800
				89,400
				89,640
16	21411643	Al-Arab const. company	Removal of unwanted concrete etc	69,000
				45,000
Sub-total				4,374,400

[Amount in Rupees]

S. No. 14. Town Committee Saleh pat, AIR Para no.1, F.Y 2019-20

S. N.	Description	Paid to	Cheque No	Date	Gross
1	Charges for Municipal services for the m/o March, 2020	Ghulam Abbas Shar	29460860	02.04.2020	550,000
2	Charges for Municipal services for the m/o Nov, 2019	Ghulam Abbas Shar	27960395	13.12.2019	550,000
3	Charges for Municipal services for the m/o Aug, 2019	Ghulam Abbas Shar	26664835	05.09.2019	550,000
4	Charges for Municipal services for the m/o May, 2019	Ghulam Abbas Shar	26297658	18.07.2019	550,000
5	Charges for Municipal services for the m/o Jun, 2019	Ghulam Abbas Shar	26297658	18.07.2019	550,000
6	Charges for Municipal services for the m/o July, 2019	Ghulam Abbas Shar	26297669	08.08.2019	550,000
Sub-total					3,300,000

[Amount in Rupees]

S. No. 15. Municipal Committee Gambat, AIR Para no.8, F.Y 2020-21							
S. No.	Description	Name of Contractor	Work Order No	Date	Cheque/ Inward No	Date	Gross
1	Cleaning of city streets/mohallas through labor from ward 11 to 13	M/s Aamir Ali	Municipal CommitteeG/2 1-A/2021	28.04.2021	33300558	11.06.2021	200,200
2	Cleaning of city streets/mohallas through labor from ward 9 to 10	M/s Aamir Ali	Municipal CommitteeG/2 2-B/2021	30.04.2021	33300557	11.06.2021	191,000
3	Cleaning of city streets/mohallas through labor from ward 3 to 5	M/s Aamir Ali	Municipal CommitteeG/2 3/2021	03.05.2021	33300559	11.06.2021	231,000
4	Cleaning of city streets/mohallas through labor from ward 6 to 8	M/s Aamir Ali	Municipal CommitteeG/2 2-A/2021	27.04.2021	33300561	11.06.2021	268,800
5	Cleaning of city streets/mohallas through labor from ward 1 to 2	M/s Aamir Ali	Municipal CommitteeG/2 4/2021	03.05.2021	33300560	11.06.2021	289,800
6	De-silting/silt clearance from mian holes of drains through labor from different mohallas	M/s Hassan Engineering & Co	Municipal CommitteeGB /112/2021	25.01.2021	19481694	09.04.2021	249,900
7	Cleaning of streets through labor in ward No.01 to ward No.04	M/s Aamir Ali	Municipal CommitteeG/1 41/2020	03.07.2020	30073917	28.07.2020	284,200
8	Cleaning of streets through labor in ward No.05 to ward No.07	M/s Aamir Ali	Municipal CommitteeG/2 020	03.07.2020	30073922	28.07.2020	291,200
9	Cleaning of streets through labor in ward No.08 to ward No.10	M/s Aamir Ali	Municipal CommitteeG/1 41/2020	03.07.2020	4	30.07.2020	226,800
10	Cleaning of streets through labor in ward No.13	M/s Aamir Ali	Municipal CommitteeG/1 41/2020	03.07.2020	30073936	27.08.2020	84,000
11	Cleaning of streets through labor in ward No.05 to ward No.7	M/s Aamir Ali	Municipal CommitteeG// 2020	30.07.2020	30073935	27.08.2020	284,200

[Amount in Rupees]

S. No. 15. Municipal Committee Gambat, AIR Para no.8, F.Y 2020-21							
S. No.	Description	Name of Contractor	Work Order No	Date	Cheque/ Inward No	Date	Gross
12	Cleaning of streets through labor in ward No.08 to ward No.10	M/s Aamir Ali	Municipal CommitteeG// 2020	30.07.2020	30073937	27.08.2020	294,000
13	Cleaning of streets through labor in ward No.11 to ward No.12	M/s Aamir Ali	Municipal CommitteeG// 2020	30.07.2020	30073938	27.08.2020	291,200
Sub-total							3,186,300

[Amount in Rupees]

S.No.16. Town Committee Bagarji, AIR Para No.2, F.Y 2019-20					
S. No	Cheque /Date	Work order /Date	Payee	Particulars	Amount
1	27528224	154/6.9.19	Karam Hussain Mirani	Cleaning of drains & Nalla 24 trips @4000	96,000
2	Dt:1.10.19	154/6.9.19		Cleaning of drains & Nalla 24 trips @4000	96,000
3		154/6.9.19		Cleaning of drains & Nalla 24 trips @4000	96,000
4		154/6.9.19		Cleaning of drains & Nalla 24 trips @4000	96,000
5		154/6.9.19		Cleaning of drains & Nalla 24 trips @4000	96,000
7	27528228	118/9.7.19	Junejo & Company	Construction of drain at TC office	96,034
8	Dt:11.10.19	118/9.7.19		Construction of CC at Office TC	97,914
9		118/9.7.19		Construction of CC at Office TC	98,627
10		118/9.7.19		Construction of CC at Office TC	97,009
11		123/9.7.19		Construction of CC at Office TC	97489
12		123/9.7.19		Construction of CC at Office TC	30,927
13	27528189	129/19.7.19	Karam Hussain	Cleaning of drains & nalla 24 trips @ 4000	96,000
14	Dt:8.8.19	129/19.7.19		Cleaning of drains & nalla 24 trips @ 4000	96,000
15		129/19.7.19		Cleaning of drains & nalla 24 trips @ 4000	96,000
16		116/5.7.19		Cleaning of drains & nalla 24 trips @ 4100	98,400

[Amount in Rupees]

S.No.16. Town Committee Bagarji, AIR Para No.2, F.Y 2019-20					
S. No	Cheque /Date	Work order /Date	Payee	Particulars	Amount
17	27528198	116/5.7.19		Cleaning of drains & nalla 24 trips @ 4000	96,000
18	Dt:2.9.19	116/5.7.19		Cleaning of drains & nalla 24 trips @ 4100	98,400
19	28770197 Dt:4.2.20	11/9.1.20	Karam Hussain	Cleaning of drains & nalla crosses trips 18*5400	97,200
20	28770200 Dt:4.2.20	11/9.1.20		Cleaning of drains & nalla crosses trips 18*5400	97,200
21	28770196 Dt:4.2.20	12/9.1.20		Cleaning of drains & nalla crosses trips 18*5400	97,200
22	28770202 Dt:4.2.20	12/9.1.20		Cleaning of drains & nalla crosses trips 18*5400	97,200
23	28770223 Dt:12.3.20	68/7.2.20	Karam Hussain	Cleainin of drains & nalla crosses trips 17*5400	91,800
24	28770224 Dt:12.3.20	68/7.2.20		Cleainin of drains & nalla crosses trips 17*5400	91,800
25	28770225 Dt:12.3.20	69/7.2.20		Cleainin of drains & nalla crosses trips 18*5400	97,200
26	28770226 Dt:12.3.20	69/7.2.20		Cleainin of drains & nalla crosses trips 18*5400	97,200
Sub-total					2,345,600
Grand Total					181,915,000

**Annex-SUK 3: Use of fabricated document for payment to vendors
Rs56.284 million**

S. No.1. Town Committee Babaloi , AIR Para no. 2, F.Y 2019-20					
S. No.	Date	Cheque No.	Particulars	Name of Payee	Total
1	14-12-2016	18164297	Repair & maintenance of street lights	M/s. Bhatti Electrc Works	199,686
2	14-12-2016	18164298	Repair & maintenance of street lights	M/s. Bhatti Electrc Works	160,209
3	14-12-2016	18164300	Silt Clearance in Town Committee Baberloi	M/s. Hamid Mughal	97,500
4	14-12-2016	18164300	Silt Clearance in Town Committee Baberloi	M/s. Hamid Mughal	97,280
5	14-12-2016	18164300	Silt Clearance in Town Committee Baberloi	M/s. Hamid Mughal	83,070
6	14-12-2016	18164300	Silt Clearance in Town Committee Baberloi	M/s. Hamid Mughal	95,950
7	14-12-2016	18164300	Silt Clearance in Town Committee Baberloi	M/s. Hamid Mughal	97,500
8	17-01-2017	18164306	Repair & maintenance of Office (white wash)	M/s. Mashallah Paint House	273,720
9	17-01-2017	18164308	Supply of Street Light Material	M/s. Mehran Electric Store	87,000
10	17-01-2017	18164308	Supply of Street Light Material	M/s. Mehran Electric Store	99,000
11	17-01-2017	18164308	Supply of Street Light Material	M/s. Mehran Electric Store	90,500
12	17-01-2017	18164308	Supply of Street Light Material	M/s. Mehran Electric Store	98,000
13	17-01-2017	18164309	Maintenance of Public Park (Iron Grills)	M/s. New Faizan Steel Work	27,027
14	17-01-2017	18164309	Maintenance of Public Park (Iron Grills)	M/s. New Faizan Steel Work	97,750
15	17-01-2017	18164309	Maintenance of Public Park (Iron Grills)	M/s. New Faizan Steel Work	97,750
16	17-01-2017	18164309	Maintenance of Public Park (Iron Grills)	M/s. New Faizan Steel Work	97,750
17	17-01-2017	18164310	Purchase of Crockery	M/s. Muzamil Crockery Store	128,000
18	09-02-2017	18164315	Purchase of Street Light Material	M/s. Nazar Ibrahim & Sons	96,000
19	09-02-2017	18164315	Purchase of Street Light Material	M/s. Nazar Ibrahim & Sons	87,000
20	09-02-2017	18164315	Purchase of Street Light Material	M/s. Nazar Ibrahim & Sons	96,000
21	09-02-2017	18164315	Purchase of Street Light Material	M/s. Nazar Ibrahim & Sons	99,000

S. No.1. Town Committee Babaloi , AIR Para no. 2, F.Y 2019-20

S. No.	Date	Cheque No.	Particulars	Name of Payee	Total
22	09-02-2017	18164315	Purchase of Street Light Material	M/s. Nazar Ibrahim & Sons	99,000
23	09-02-2017	18164315	Purchase of Street Light Material	M/s. Nazar Ibrahim & Sons	87,000
24	09-02-2017	18164316	Earth work at Bhattai Park	M/s. Nazar Ibrahim & Sons	290,702
25	09-02-2017	18164320	Removal of garbage	M/s. Nazar Ibrahim & Sons	294,151
26	09-03-2017	19177712	Supply of Generator	M/s. Ahsan Enterprises	94,499
27	09-03-2017	19177715	Supply of Street Light Material	M/s. Mehran Electric Store	564,000
28	09-03-2017	19177716	Supply of Furniture for Office	M/s. Nazar Ibrahim & Sons	253,949
29	19-04-2017	19177727	Silt Clearance	M/s. M. Mithal & Sons	278,881
30	19-04-2017	19177729	Supply of Diesel Engines for Drainage Schemes	M/s. Indus Machinery & Engineering Works	85,400
31	19-04-2017	19177729	Supply of Diesel Engines for Drainage Schemes	M/s. Indus Machinery & Engineering Works	85,400
32	19-04-2017	19177729	Supply of Diesel Engines for Drainage Schemes	M/s. Indus Machinery & Engineering Works	85,400
33	19-04-2017	19177729	Supply of Diesel Engines for Drainage Schemes	M/s. Indus Machinery & Engineering Works	85,400
34	19-04-2017	19177730	Supply of Sanitation Material	M/s. Iqbal Sanitary Store	111,280
35	19-04-2017	19177731	Supply of Pumps & other Material for Drainages	M/s. Indus Machinery & Engineering Works	455,598
36	19-04-2017	19177735	Supply of Street Light Material	M/s. Mehran Electric Store	99,000
37	19-04-2017	19177735	Supply of Street Light Material	M/s. Mehran Electric Store	86,400
38	19-04-2017	19177735	Supply of Street Light Material	M/s. Mehran Electric Store	87,000
39	19-04-2017	19177737	Supply of Ration for Poor Families	M/s. Amir Ali Shah Kiryana Store	93,801
40	19-05-2017	19177745	Desilting of drains	M/s. M. Mithal & Sons	97,920
41	19-05-2017	19177745	Desilting of drains	M/s. M. Mithal & Sons	97,920
42	19-05-2017	19177745	Desilting of drains	M/s. M. Mithal & Sons	97,920
43	19-05-2017	19177746	Desilting of Disposals, Wells & Drains	M/s. M. Mithal & Sons	185,920
44	19-05-2017	19177747	Supply of Ration for Poor Families	M/s. Amir Ali Shah Kiryana Store	33,508
45	19-05-2017	19177748	Supply of Street Light Material	M/s. Mehran Electric Store	272,400
46	19-05-2017	19177749	Fumigation Spray	M/s. Khalid Hussain	225,000
47	08-06-2017	19177758	Supply of Sewing Machines for poor people	M/s. Iqbal & Co	68,500

S. No.1. Town Committee Babaloi , AIR Para no. 2, F.Y 2019-20

S. No.	Date	Cheque No.	Particulars	Name of Payee	Total
48	08-06-2017	19177758	Supply of Sewing Machines for poor people	M/s. Iqbal & Co	82,200
49	08-06-2017	19177758	Supply of Sewing Machines for poor people	M/s. Iqbal & Co	82,200
50	08-06-2017	19177758	Supply of Sewing Machines for poor people	M/s. Iqbal & Co	89,050
51	08-06-2017	19177758	Supply of Sewing Machines for poor people	M/s. Iqbal & Co	89,050
52	08-06-2017	19177758	Supply of Sewing Machines for poor people	M/s. Iqbal & Co	76,140
53	30-06-2017	19177775	Desilting of drains	M/s. Iqbal & Co	75,000
54	30-06-2017	19177775	Desilting of drains	M/s. Iqbal & Co	75,000
55	30-06-2017	19177775	Desilting of drains	M/s. Iqbal & Co	76,140
56	08-06-2017	19177761	Supply of RCC Pipe	M/s. Shahzor Enterprises	318,999
57	08-06-2017	19177762	Supply of Fridge & Water Cooler for Offcie	M/s. Dhareja E/P	208,999
58	08-06-2017	19177763	Supply of Ration for Poor Families	M/s. Amir Ali Shah Kiryana Store	42,251
59	30-06-2017	19177772	Supply of Ration for Poor Families	M/s. Amir Hussain Shah Kiryana Store	51,000
60	30-06-2017	19177772	Supply of Ration for Poor Families	M/s. Amir Hussain Shah Kiryana Store	99,450
61	30-06-2017	19177772	Supply of Ration for Poor Families	M/s. Amir Hussain Shah Kiryana Store	99,450
62	30-06-2017	19177772	Supply of Ration for Poor Families	M/s. Amir Hussain Shah Kiryana Store	99,450
63	30-06-2017	19177773	Supply of Sanitation Material & Staff Uniform	M/s. Iqbal Sanitary Store	164,301
64	08-06-2017	19177759	Desilting of Manholes	M/s. Shahzor Enterprises	137,499
65	10-08-2017	19177785	Purchase of Street Light Material	M/s. Mehran Electric Store	185,400
66	18-09-2017	20924633	Supply of Sanitation Material	M/s. Iqbal Sanitary Store	133,660
67	18-09-2017	20924635	Silt Clearance	M/s. M. Mithal & Sons	94,000
68	18-09-2017	20924637	Maintenance of Public Park	M/s. Ghulam Sarwar	98,550
69	11-10-2017	20924647	Supply of Sanitation Material	M/s. Iqbal Sanitary Store	75,000
70	11-10-2017	20924650	Purchase of Street Light Material	M/s. Mehran Electric Store	272,431
71	11-10-2017	20924651	Maintenance of Public Park	M/s. Ghulam Sarwar	187,499
72	06-11-2017	20924662	Supply of Drain Covers, Blocks	M/s. Zahid E/P	144,999
73	22-03-2018	23005904	Purchase of Street Light Material	M/s. Mehran Electric Store	99,000
74	27-04-2018	23005921	Maintenance of Public Public (Gwhite Wash at Public Park)	M/s. Mithal & Sons	97,000
75	27-04-2018	23005925	Desilting and Removal of Garbage	M/s. Mithal & Sons	95,000
76	27-04-2018	23005929	Removal of Garbage	M/s Zahid E/P	78,000
77	27-04-2018	23005927	Removal of Garbage	M/s. M. Mithal & Sons	98,800

S. No.1. Town Committee Babaloi , AIR Para no. 2, F.Y 2019-20

S. No.	Date	Cheque No.	Particulars	Name of Payee	Total
78	27-04-2018	23005928	Removal of Garbage	M/s. Zahid E/P	153,000
79	15/05/2018	23005936	Silt Clearance	M/s. Mithal & Sons	99,000
80	15/05/2018	23005939	Supply of Hand Pumps	M/s. Zahid E/P	75,000
81	Nil	Nil	Removal of Garbage	M/s. Zahid E/P	95,000
82	Nil	Nil	Removal of Garbage	M/s. Zahid E/P	95,000
83		Nil	Removal of Garbage	M/s Mithal & Sons	95,000
84	25-06-2018	23005953	Desilting of Drains	M/s. Zahid E/P	99,000
85	25-06-2018	23005953	Desilting of Drains	M/s. Zahid E/P	99,000
86	25-06-2018	23005954	Purchase of Street Light Material	M/s. Dharti Electric Store	99,000
87	25-06-2018	23005954	Purchase of Street Light Material	M/s. Dharti Electric Store	87,000
88	25-06-2018	23005956	Removal of Garbage	M/s. Zahid E/P	97,500
89	25-06-2018	23005957	Supply of Sanitation Material	M/s. Iqbal Sanitary Store	66,930
90	25-06-2018	23005961	Removal of Garbage	M/s. Zahid E/P	97,500
91	02-08-2018	23005969	Removal of Garbage	M/s. Zahid E/P	194,999
92	02-08-2018	23005970	Purchase of Sewing Machines	M/s. Iqbal Sanitary Store	194,599
93	02-08-2018	23005971	Desilting	M/s. Zahid E/P	180,000
94	02-08-2018	23005972	Supply of Plastic Pipe	M/s. Zahid E/P	97,499
95	02-08-2018	23005973	Supply of Ration for Poor Families	M/s. Nazar Ibrahim	299,969
96	10-09-2018	23005988	Desilting	M/s. Nazar Ibrahim	99,000
97	10-09-2018	23005989	Purchase of Street Light / Electric Material	M/s. Mehran Electric Store	87,000
98	10-09-2018	23005990	Silt Clearance	M/s. Nazar Ibrahim	99,000
99		23005990	Silt Clearance	M/s. Nazar Ibrahim	99,000
100	10-09-2018	23005992	Removal of Garbage	M/s. Ahmed Khan	85,000
101	10-09-2018	23005992	Removal of Garbage	M/s. Ahmed Khan	85,000
102	10-09-2018	23005992	Removal of Garbage	M/s. Ahmed Khan	85,000
103	10-09-2018	23005993	Supply of Plastic Pipe	M/s. Indus Machinery & Engineering Works	97,500
104		23005993	Supply of Plastic Pipe	M/s. Indus Machinery & Engineering Works	95,650
105	10-09-2018	23005994	Desilting	M/s. Nazar Ibrahim	99,000
106	09-10-2018	24703817	Purchase of Street Light Material	M/s. Mehran Electric Store	186,000
107	09-10-2018	24703820	Repair and maintenance of solar	M/s. Zahid E/P	283,702
108	09-10-2018	24703821	Desilting	M/s. Ahmed Khan	198,000
109	09-10-2018	24703824	Supply of RCC Pipe	M/s. Nazar Ibrahim	185,399
110	09-10-2018	24703825	Removal of Garbage	M/s. Prince E/P	190,000
111	09-10-2018	24703827	Supply of Drainage Material	M/s. Prince E/P	94,000
112	09-10-2018	24703829	Removal of Garbage	M/s. Prince E/P	190,000
113	09-10-2018	24703830	Desilting	M/s. Ahmed Khan	198,000
114	09-11-2018	24703836	Repair and maintenance of solar	M/s. Zahid E/P	209,506
115	09-11-2018	24703837	Purchase of Street Light Material	M/s. Mehran Electric Store	186,000
116	09-11-2018	24703838	Removal of Garbage	M/s. Ahmed Khan	270,000
117	09-11-2018	24703839	Desilting	M/s. Nazar Ibrahim	191,000

S. No.1. Town Committee Babaloi , AIR Para no. 2, F.Y 2019-20

S. No.	Date	Cheque No.	Particulars	Name of Payee	Total
118	09-11-2018	24703840	Repair and maintenance of solar	M/s. Zahid E/P	226,961
119	09-11-2018	24703841	Supply of Plastic Pipe	M/s. Ali Raz Sanitory	187,499
120	09-11-2018	24703843	Repair and maintenance of solar	M/s. Zahid E/P	152,765
121	17-11-2018	24703844	Removal of Garbage	M/s. Ahmed Khan	180,000
122	17-11-2018	24703845	Desilting	M/s. Nazar Ibrahim	95,000
123	17-11-2018	24703846	Desilting	M/s. Jumani Contractors	99,000
124	17-11-2018	24703847	Supply of Iron Grills	M/s. Ghulam Akbar	177,451
125	17-11-2018	24703848	Repair and maintenance of solar	M/s. Zahid E/P	113,481
126	17-11-2018	24703849	Removal of Garbage	M/s. Nazar Ibrahim	96,000
127	13-11-2018	247038550	Desilting	M/s. Jumani Contractors	198,000
128	13-11-2018	24703855	Supply of Sanitation Material	M/s. Iqbal Sanitory Store	140,959
129	13-11-2018	24703856	Supply of Driange Material	M/s. Indus Machinery & Engineering Works	140,959
130	13-11-2018	24703857	Supply of Paint & Iron Grills for Park	M/s. Muhammad Kaleem	25,445
131	10-12-2018	247038573	Removal of Garbage	M/s. Ahmed Khan	196,000
132	10-12-2018	247038575	Supply of Iron Grills	M/s. Nazar Ibrahim	177,451
133	11/12/2018	247038577	Supply of Drainage Material	M/s. Indus Machinery & Engineering Works	183,499
134	11/12/2018	247038579	Purchase of Street Light Material	M/s. Mehran Electric Store	186,000
135	02-01-2019	247038589	Cleaning of Manholes	M/s. Nazar Ibrahim	187,699
136	02-01-2019	247038590	Supply of Sanitation Material	M/s. Iqbal Sanitory Store	140,959
137	02-01-2019	247038591	Desilting	M/s. Ahmed Khan	194,398
138	02-01-2019	247038593	Repair of Transformer	M/s. Prince E/P	153,759
139	02-01-2019	247038592	Supply of Plastic Pipe	M/s. Iqbal Sanitory Store	97,552
140	02-01-2019	247038593	Silt Clearance	M/s. Prince E/P	97,200
141	02-01-2019	247038598	Repair of Transformer	M/s. Prince E/P	76,880
142	08-01-2019	24703902	Removal of Garbage	M/s. Ahmed Khan	196,314
143	08-01-2019	24703903	Desilting	M/s. Ahmed Khan	97,200
144	08-01-2019	24703904	Removal of Garbage	M/s. Prince E/P	183,000
145	15-02-2019	24703910	Desilting	M/s. Ahmed Khan	99,000
146	15-02-2019	24703910	Desilting	M/s. Ahmed Khan	99,000
147	15-02-2019	24703911	Cleaning of Manholes	M/s. Prince E/P	99,000
148	15-02-2019	24703911	Cleaning of Manholes	M/s. Prince E/P	99,000
149	15-02-2019	24703912	Desilting	M/s. Ahmed Khan	99,000
150	15-02-2019	24703912	Desilting	M/s. Ahmed Khan	99,000
151	15-02-2019	24703913	Removal of Garbage	M/s. Prince E/P	95,000
152	15-02-2019	24703913	Removal of Garbage	M/s. Prince E/P	95,000
153	15-02-2019	24703914	Earth Filling Work	M/s. Ghulam Akbar	99,000
154	15-02-2019	24703914	Earth Filling Work	M/s. Ghulam Akbar	99,000
155	15-02-2019	24703915	Earth Filling Work	M/s. Ghulam Akbar	93,000
156	15-02-2019	24703915	Earth Filling Work	M/s. Ghulam Akbar	93,000
157	15-02-2019	26106272	Removal of Garbage	M/s. Prince E/P	95,000
158	15-02-2019	26106272	Removal of Garbage	M/s. Prince E/P	95,000

S. No.1. Town Committee Babaloi , AIR Para no. 2, F.Y 2019-20

S. No.	Date	Cheque No.	Particulars	Name of Payee	Total
159	18-03-2019	26106281	Supply of Iron Grills	M/s. Ghular Sarwar	85,471
160	18-03-2019	26106282	Desilting	M/s. Ahsan E/P	162,000
161	18-03-2019	26106283	Removal of Garbage	M/s. Nazar Ibrahim	198,000
162	18-03-2019	26106284	Supply of Sanitation Material	M/s. Iqbal Sanitary Store	47,650
163	18-03-2019	26106286	Desilting	M/s. Ahsan E/P	81,000
164	18-03-2019	26106287	Removal of Garbage	M/s. Nazar Ibrahim	99,000
165	08-04-2019	26106295	Earth Filling Work	M/s. Ghulam Akbar	217,696
166	09-04-2019	26106296	Supply of RCC Pipe	M/s. Nazar Ibrahim	77,749
167	09-04-2019	26106297	Supply of RCC Pipe	M/s. Nazar Ibrahim	161,975
168	09-04-2019	26106298	Removal of Garbage	M/s. Khalid Hussain	152,906
169	09-04-2019	26106299	Supply of Sanitation Material	M/s. Iqbal Sanitary Store	27,644
170	10-04-2019	26106300	Removal of Garbage	M/s. Khalid Hussain	82,932
171	10-04-2019	26106301	Desilting	M/s. Jumani Contractors	171,055
172	10-04-2019	26106302	Removal of Garbage	M/s. Prince E/P	72,565
173	10-04-2019	26106304	Purchase of Street Light Material	M/s. Zahid E/P	16,063
174	10-04-2019	26106305	Desilting	M/s. Jumani Contractors	69,974
175	15-05-2019	26106317	Desilting	M/s. Ghulam Akbar	171,047
176	15-05-2019	26106318	Purchase of Street Light Material	M/s. Zahid E/P	82,954
177	15-05-2019	26106319	Removal of Garbage	M/s. Zahid E/P	150,314
178	15-05-2019	26106320	Repair of Solar	M/s. Zahid E/P	147,050
179	15-05-2019	26106321	Supply of Iron Grills	M/s. Ghulam Akbar	73,861
180	15-05-2019	26106323	Repair of Solar	M/s. Zahid E/P	98,034
181	15-05-2019	26106324	Removal of Garbage	M.s, Khalid Hussain	150,314
182	15-05-2019	26106325	Desilting	M/s. Ghulam Akbar	85,524
183	03-06-2019	26106330	Supply of Ration for Poor Families	M/s. Ghulam Akbar	297,179
184	03-06-2019	26106331	Desilting	M/s. Noor Builders	283,500
185	03-06-2019	26106337	Removal of Garbage	M/s. Khalid Hussain	285,000
186	03-06-2019	26106338	Desilting in Town Committee Baberloi	M/s. Noor Builders	283,500
187	13-06-2019	26106342	Earth Filling Work	M/s. Ghulam Akbar	248,796
188	13-06-2019	26106343	Earth Filling Work	M/s. Ghulam Akbar	99,000
189	Nil	Nil	Earth Filling Work	M/s. Ghulam Akbar	90,000
190	Nil	Nil	Earth Filling Work	M/s. Ghulam Akbar	99,000
191	26-07-2019	26106348	Desilting	M/s. Ghulam Akbar	94,500
192	26-07-2019	26106349	Supply of Plastic Pipe	M/s. Iqbal Sanitary Store	75,000
193	26-07-2019	26106350	Removal of Garbage	M/s. Ghulam Akbar	285,000
194	30-08-2019	26106357	Removal of Garbage	M/s. Ghulam Akbar	285,000
195	30-08-2019	26106359	Earth Filling	M/s. Ghulam Akbar	252,000
196	02-09-2019	26106360	Desilting	M/s. Noor Builders	283,500
197	02-09-2019	26106361	Removal of Garbage	M/s. Ghulam Akbar	285,000
198	04-09-2019	26106368	Earth Filling	M/s. Ghulam Akbar	252,000
199	06-09-2019	27574602	Removal of Garbage	Nil	276,000
200	06-09-2019	27574603	Desilting	M/s. Noor Builders	283,500
201	06-09-2019	27574604	Purchase of Eelectric Material	M/s. Dharti Electric Work	112,000

S. No.1. Town Committee Babaloi , AIR Para no. 2, F.Y 2019-20

S. No.	Date	Cheque No.	Particulars	Name of Payee	Total
202	06-09-2019	27574606	Supply of Manhole Covers	M/s. Ghulam Akbar	185,500
203	06-11-2019	27574621	Removal of Garbage	M/s. Khalid Hussain	270,600
204	08-11-2019	27574629	Removal of Garbage	M/s. Khalid Hussain	270,600
205	08-11-2019	27574631	Desilting	M/s. Noor Builders	264,600
206	15-11-2019	27574633	Removal of Garbage	M/s. Ghulam Akbar	285,000
207	17-11-2019	27574634	Desilting	M/s. Noor Builders	275,500
208	12-12-2019	27574641	Purchase of Printer for Office	M/s. Jimmy Computers	75,000
209	17-12-2019	27574644	Removal of Garbage	M/s. Ghulam Akbar	262,500
210	15-01-2020	27574650	Earth Filling	M/s. Umar Builders	240,900
211	04-02-2020	27574651	Supply of Sanitation Material	M/s. Iqbal Sanitary Store	34,555
212	04-02-2020	27574659	Removal of Garbage	M/s. Noor Builders	262,500
213	04-02-2020	27574661	Desilting	M/s. Ghulam Akbar	236,250
214	04-02-2020	27574663	Earth Filling	M/s. Ghulam Akbar	240,900
215	04-02-2020	27574664	Surface Drains Work Ward 01,02,03	M/s Noor Builders	298,079
216	04-02-2020	27574665	Surface Drains Work Ward 01,02,03	M/s. Ghulam Akbar	258,126
217	13-02-2020	27574666	Surface Drains Work Ward 01,02,03	M/s. Ghulam Akbar	188,437
218	13-02-2020	27574668	Surface Drains Work Ward 01,02,03	M/s. Ghulam Akbar	211,081
219	04-03-2020	27574669	Desilting	M/s. Noor Builders	275,500
220	02-04-2020	27574678	Ration Bags in Covid-19	M/s. L.S.T	298,000
221	02-04-2020	27574682	Ration Bags in Covid-19	M/s. L.S.T	298,000
222	02-04-2020	27574689	Desilting	M/s. Ghulam Akbar	236,250
223	02-04-2020	27574690	Removal of Garbage	M/s. Abdul Qadir	269,093
224	02-04-2020	27574692	Ration Bags in Covid-19	M/s. L.S.T	249,000
225	02-04-2020	27574693	Ration Bags in Covid-19	M/s. L.S.T	249,000
226	02-04-2020	27574694	Fumigation Spray Covid-19	M/s. Noor Builders	186,750
227	02-04-2020	27574696	Fumigation Spray Covid-19	M/s. Ghulam Akbar	186,750
228	02-04-2020	27574697	Fumigation Spray Covid-19	M/s. Noor Builders	96,000
229	02-05-2020	29876670	Supply of Plants for Public Parks	M/s. Umar Builders	96,000
230	20-05-2020	29876673	Earth Filling	M/s. Ghulam Akbar	174,800
231	20-05-2020	29876678	Removal of Garbage	M/s. Noor Builders	175,500
232	07-06-2020	29876680	Supply of RCC Pipe	M/s. Abdul Jabbar	180,000
233	07-06-2020	29876684	Earth Filling	M/s. Ghulam Akbar	171,000
234	07-06-2020	29876685	Removal of Garbage	M/s. Noor Builders	175,500
235	07-06-2020	29876686	Desilting	M/s. Rehman	178,500
236	07-06-2020	29876687	Earth Filling	M/s. Ghulam Akbar	174,800
237	07-06-2020	29876688	Desilting	M/s. Rehman	172,550
238	07-06-2020	29876689	Supply of RCC Pipe	M/s. Abdul Jabbar	180,000
239	07-06-2020	29876690	Removal of Garbage	M/s. Noor Builders	171,600
Sub-total					35,951,319

[Amount in Rupees]

S. No.2. Town Committee Setharja , AIR Para no. 2, F.Y 2018-19 to 2019-20					
S. No.	Date	Cheque No.	Particulars	Name of payee	Total
1	07-04-20	29419780	Supply of Sugar for poor persons during Covid-19	M/s. Naeem Akhtar Cheema	181,400
2	23/09/2019	27715303	Supply of Street Light Material	M/s. Karachi Pipe & Electric Store	93,100
3	23/09/2019	27715302	Supply of Street Light Material	M/s. Karachi Pipe & Electric Store	99,500
4	23/09/2019	27715304	Supply of Street Light Material	M/s. Karachi Pipe & Electric Store	97,500
+5	08-10-19	27715309	Supply of Street Light Material	M/s. Karachi Pipe & Electric Store	98,499
6	19/09/2019	27715296	Supply of Sanitation Material	M/s. Asadullah Shaih	87,100
7	05-05-20	29419805	Supply of Sanitation Material	M/s. Naeem Akhtar Cheema	91,100
8	07-04-20	29419776	Supply of Rice for poor persons during Covid-19	M/s. Nizam Hussain	210,000
9	12-07-19	26905974	Supply of RCC Pipe	M/s. Naeem Akhtar Cheema	96,000
10	07-04-20	29419773	Supply of Pulses for poor persons during Covid-19	M/s. Nizam Hussain	107,600
11	07-04-20	29419773	Supply of Pulses for poor persons during Covid-19	M/s. Nizam Hussain	174,400
12	08-11-19	27715353	Supply of poison for Dogs	M/s. Star Chemical & Pest Control Service	74,000
13	08-11-19	27715354	Supply of Panaflax Banner for Eid Mailaad-un-nabi	M/s. Qadri Printing Press	99,600
14	31/05/2019	26905935	Supply of Liveries for lower staff	M/s. Nizam Hussain	83,200
15	01-07-19	26905967	Supply of Lime Powder	M/s. Nizam Hussain	78,000
16	02-07-19	26905967	Supply of Lime Powder	M/s. Nizam Hussain	78,000
17	08-11-19	27715352	Supply of Lime Powder	M/s. Saifullah Shaikh	95,000
18	26/12/2019	28707055	Supply of Lime Powder	Ms. Nizam Hussain	60,000
19	09-03-19	26092142	Supply of Labor for cleaning of streets & Nallahs	M/s. Nizam Hussain	93,600

[Amount in Rupees]

S. No.2. Town Committee Setharja , AIR Para no. 2, F.Y 2018-19 to 2019-20					
S. No.	Date	Cheque No.	Particulars	Name of payee	Total
20	09-03-19	26092143	Supply of Labor for cleaning of streets & Nallahs	M/s. Nizam Hussain	93,600
21	12-03-19	26092144	Supply of Labor for cleaning of streets & Nallahs	M/s. Faraz Ali Shaikh	93,600
22	12-07-19	26905973	Supply of Kerosine Oil for cleaning of sewer lines	M/s. Nizam Hussain	94,500
23	07-08-19	26906006	Supply of Kerosine Oil	M/s. Nizam Hussain	94,500
24	07-04-20	29419775	Supply of Flour for poor persons during Covid-19	M/s. Nizam Hussain	220,000
25	04-05-20	29419798	Supply of Finis, Phenyl, Chlorine, Dettol etc during Covid-19	M/s. Nizam Hussain	56,000
26	08-11-19	27715355	Supply of Electric Material	M/s. Karachi Pipe & Electric Store	97,791
27	08-11-19	27715357	Supply of Electric Material	M/s. Karachi Pipe & Electric Store	98,300
28	03-12-19	28707043	Supply of Electric Material	M/s. Nizam Hussain	62,500
29	10-01-20	28707071	Supply of Electric Material	M/s. Nizam Hussain	115,400
30	07-04-20	29419774	Supply of Cooking Oil for poor persons during Covid-19	M/s. Nizam Hussain	164,400
31	02-04-19	26297012	Supply of Chingchi Loader for Town Committee	M/s. Zulfiqar Ali Ansari	299,400
32	31/05/2019	26905938	Supply of Cemented Benches	M/s. Nizam Hussain	96,000
33	17/08/2018	23969965	Silt Clearance/Lifting of Garbage	M/s. Allah Rakha	109,390
34	10-02-20	28707117	Silt Clearance through Labor	M/s. Nizam Hussain	99,898
35	10-02-20	28707114	Silt Clearance through Labor	M/s. Nizam Hussain	99,860
36	10-02-20	28707115	Silt Clearance through Labor	M/s. Nizam Hussain	99,290
37	10-02-20	28707116	Silt Clearance through Labor	M/s. Nizam Hussain	99,594
38	12-02-20	28707119	Silt Clearance through Labor	M/s. Naeem Akhtar Cheema	99,600

[Amount in Rupees]

S. No.2. Town Committee Setharja , AIR Para no. 2, F.Y 2018-19 to 2019-20					
S. No.	Date	Cheque No.	Particulars	Name of payee	Total
39	12-03-19	26092145	Silt Clearance of various villages	M/s. Faraz Ali Shaikh	93,600
40	31/05/2019	26905932	Silt Clearance of various nallahs	M/s. Asadullah Shaikh	96,000
41	10-01-20	28707069	Silt Clearance of Surface Drains	M/s. Naeem Akhtar Cheema	117,060
42	17/08/2018	23969964	Silt Clearance of Main Nala	M/s. Nizam Hussain	111,250
43	18-03-20	26966354	Silt Clearance of main drains/lifting of garbage	M/s. Naeem Akhtar Cheema	99,834
44	18-03-20	26966356	Silt Clearance of main drains/lifting of garbage	M/s. Naeem Akhtar Cheema	99,974
45	18-03-20	26966355	Silt Clearance of main drains/lifting of garbage	M/s. Naeem Akhtar Cheema	99,915
46	18-03-20	26966357	Silt Clearance of main drains/lifting of garbage	M/s. Naeem Akhtar Cheema	99,966
47	07-04-20	29419786	Silt Clearance main nallahs	M/s. Naeem Akhtar Cheema	127,400
48	06-05-20	29419809	Silt Clearance main nallahs	M/s. Naeem Akhtar Cheema	168,750
49	06-05-20	29419807	Silt clearance main nallahs	M/s. Naeem Akhtar Cheema	168,750
50	02-08-19	26905996	Silt Clearance	M/s. Naeem Akhtar Cheema	97,500
51	02-08-19	26905992	Silt Clearance	M/s. Naeem Akhtar Cheema	97,500
52	02-08-19	26905993	Silt Clearance	M/s. Naeem Akhtar Cheema	97,500
53	17/08/2018	23969967	Silt Clearance	M/s. Allah Rakha	112,863
54	14/09/2018	23969990	Silt Clearance	M/s. Nizam Hussain	112,863
55	14/09/2018	23969995	Silt Clearance	M/s. Allah Rakha	112,864
56	26/09/2018	24812515	Silt Clearance	M/s. Nizam Hussain	107,655
57	26/09/2018	24812517	Silt Clearance	M/s. Nizam Hussain	114,600
58	26/09/2018	24812519	Silt Clearance	M/s. Nizam Hussain	112,861
59	23/01/2020	28707090	Removal of garbage through tractor trolley	M/s. Nizam Hussain	114,375
60	10-01-20	28707070	Removal of garbage through Tractor Trolley	M/s. Nizam Hussain	117,425
61	29/01/2020	28707097	Removal of garbage through Tractor Trolley	M/s. Naeem Akhtar Cheema	114,375
62	20/05/2020	29419827	Removal of garbage through Tractor Trolley	M/s. Nizam Hussain	132,000
63	06-05-20	29419806	Purchase of Delta Metherine for Malaria	M/s. Nizam Hussain	54,000

[Amount in Rupees]

S. No.2. Town Committee Setharja , AIR Para no. 2, F.Y 2018-19 to 2019-20					
S. No.	Date	Cheque No.	Particulars	Name of payee	Total
64	14/01/2019	25141868	Providing brick pavement from shop of Dr Amjad Village Ghulam Muhammad	M/s. Nizam Hussain	53,494
65	14/01/2019	25141869	Providing brick pavement from Pir Budhro Road upto village Ghulam Muhammad Arain	M/s. Nizam Hussain	76,550
66	02-08-19	26092073	P/F of Pavers Blocks near Shop of Nisar Shaikh	M/s. Ghulam Ali	71,007
67	02-08-19	26092071	P/F of Pavers Blocks near shop of Muhammad Abbass Mughal	M/s. Ghulam Ali	94,064
68	02-08-19	26092076	P/F of Pavers Blocks near shop of Jameel Malik	M/s. Ghulam Ali	97,619
69	02-08-19	26092075	P/F of Pavers Blocks near shop of Jabbar Punjabi Factory Road	M/s. Ghulam Ali	93,782
70	02-08-19	26092072	P/F of Pavers Blocks near Shop of Haji Nazir Memon	M/s. Ghulam Ali	78,921
71	02-08-19	26092074	P/F of Pavers Blocks near shop of Ghulam Akbar	M/s. Ghulam Ali	94,724
72	02-08-19	26092078	P/F of Pavers Blocks near shop of Allah Ditta	M/s. Ghulam Ali	94,474
73	02-08-19	26092077	P/F of Pavers Blocks near shop of Abdul Khalique	M/s. Ghulam Ali	88,384
74	21/02/2019	26092115	P/F of Pavers Blocks near house of Siraj Qureshi near Public Park	M/s. Fazal Muhammad	93,650
75	21/02/2019	26092114	P/F of Pavers Blocks near house of Bahadur Pathan near Public Park	M/s. Fazal Muhammad	85,820
76	27/03/2019	26296986	P/F of Paver Blocks from Muhammad Anwar to Ishaque	M/s. Naeem Akhtar	95,201

[Amount in Rupees]

S. No.2. Town Committee Setharja , AIR Para no. 2, F.Y 2018-19 to 2019-20					
S. No.	Date	Cheque No.	Particulars	Name of payee	Total
77	02-08-19	26092058	P/F of Paver Blocks from Dr. Bilquees Razia Clinic	M/s. Naeem Akhtar	25,853
78	01-04-19	26297011	P/F of Paver Blocks from Ashique Arain to Abdul Latof Khilji	M/s. Naeem Akhtar	85,907
79	02-08-19	26092057	P/F of Paver Blocks from Allah Dito Shop	M/s. Naeem Akhtar	97,273
80	02-08-19	26092059	P/F of Paver Blocks at Wapda Office Gate	M/s. Naeem Akhtar	72,730
81	16/01/2019	25141876	P/F of Paver Block Wapda Office Corner	M/s. Naeem Akhtar	97,063
82	31/01/2020	28707122	P/F of Paver Block Shop of Khadim Arain	M/s. Ghulam Mustafa	94,044
83	16/01/2019	25141877	P/F of Paver Block Muhammad Qasim Shop	M/s. Naeem Akhtar	96,369
84	16/01/2019	25141873	P/F of Paver Block Muhammad Arif Iron Store	M/s. Naeem Akhtar	94,519
85	16/01/2019	25141874	P/F of Paver Block Mughal Engineering Shop	M/s. Naeem Akhtar	67,946
86	16/01/2019	25141875	P/F of Paver Block Asif Workshop	M/s. Naeem Akhtar	96,907
87	12-07-19	26905972	Lifting of Garbage (Labor)	M/s. Nizam Hussain	97,500
88	10-09-18	24812553	Lifting of garbage	M/s. Nizam Hussain	108,349
89	31/05/2019	26905933	Lifting of garbage	M/s. Asadullah Shaikh	97,459
90	31/05/2019	26905934	Lifting of garbage	M/s. Asadullah Shaikh	99,200
91	18/10/2019	27715329	Labor Charges for Silt Clearance	M/s. Zulqarnain & Co	95,400
92	07-04-20	29419787	Labor Charges for Silt Clearance	M/s. Naeem Akhtar Cheema	196,000
93	20/05/2020	29419834	Labor Charges for Silt Clearance	M/s. Nizam Hussain	114,000
94	20/05/2020	29419836	Labor Charges for Silt Clearance	M/s. Naseem Hussain Sahito	115,200
95	20/05/2020	29419837	Labor Charges for Silt Clearance	M/s. Nizam Hussain	114,000
96	20/05/2020	29419833	Labor Charges for Silt Clearance	M/s. Nizam Hussain	118,300
97	20/05/2020	29419830	Labor Charges for Silt Clearance	M/s. Nizam Hussain	117,000

[Amount in Rupees]

S. No.2. Town Committee Setharja , AIR Para no. 2, F.Y 2018-19 to 2019-20					
S. No.	Date	Cheque No.	Particulars	Name of payee	Total
98	20/05/2020	29419826	Labor Charges for Silt Clearance	M/s. Naeem Akhtar Cheema	126,750
99	20/05/2020	29419828	Labor Charges for Silt Clearance	M/s. Naeem Akhtar Cheema	136,500
100	20/05/2020	29419832	Labor Charges for Silt Clearance	M/s. Rameez Hussain	117,000
101	20/05/2020	29419835	Labor Charges for Silt Clearance	M/s. Rameez Hussain	110,497
102	22/10/2018	24812589	Labor charges for lifting of garbage	M/s. Naeem Akhtar	108,349
103	22/10/2018	24812590	Labor charges for lifting of garbage	M/s. Nizam Hussain	108,349
104	26/06/2019	26905960	Labor charges for lifting of garbage	M/s. Naeem Akhtar	93,600
105	26/06/2019	26905961	Labor charges for lifting of garbage	M/s. Nizam Hussain	93,600
106	26/06/2019	26905962	Labor charges for lifting of garbage	M/s. Nizam Hussain	93,600
107	03-05-19	26297067	Labor Charges for Fumigation Spray	M/s. Asadullah Shaikh	29,333
108	05-08-19	26906002	Labor Charges for cleaning/lifting garbage	M/s. Nizam Hussain	97,500
109	04-09-19	26906012	Labor Charges for cleaning/lifting garbage	M/s. Asadullah Shaih	97,500
110	23/09/2019	27715301	Labor Charges for cleaning/lifting garbage	M/s. Nizam Hussain	98,560
111	10-10-19	27715313	Labor Charges for cleaning of various streets	M/s. Naeem Akhtar Cheema	99,840
112	29/01/2020	287070100	Labor Charges for cleaning of various streets	M/s. Nizam Hussain	136,500
113	29/01/2020	28707098	Labor Charges for cleaning of various streets	M/s. Nizam Hussain	136,500
114	29/01/2020	28707096	Labor Charges for cleaning of various streets	M/s. Nizam Hussain	136,500
115	18-07-19	26905978	Labor Charges for cleaning of Streets & Nallahs	M/s. Asadullah Shaih	97,500

[Amount in Rupees]

S. No.2. Town Committee Setharja , AIR Para no. 2, F.Y 2018-19 to 2019-20					
S. No.	Date	Cheque No.	Particulars	Name of payee	Total
116	18-07-19	26905977	Labor Charges for cleaning of Streets & Nallahs	M/s. Asadullah Shaih	97,500
117	04-09-19	26906017	Labor Charges for cleaning of Streets & Nallahs	M/s. Nizam Hussain	97,500
118	04-09-19	27715288	Labor Charges for cleaning of Streets & Nallahs	M/s. Nizam Hussain	97,500
119	04-09-19	26906018	Labor Charges for cleaning of Streets & Nallahs	M/s. Asadullah Shaih	97,500
120	08-11-19	27715350	Labor Charges for cleaning of Streets & Nallahs	M/s. Naeem Akhtar Cheema	99,840
121	08-11-19	27715349	Labor Charges for cleaning of Streets & Nallahs	M/s. Nizam Hussain	299,390
122	12-03-20	26966359	Labor Charges for cleaning of Streets & Nallahs	M/s. Naeem Akhtar Cheema	109,200
123	12-03-20	26966360	Labor Charges for cleaning of Streets & Nallahs	M/s. Naeem Akhtar Cheema	117,000
124	18-03-20	26966358	Labor Charges for cleaning of Streets & Nallahs	M/s. Naeem Akhtar Cheema	117,000
125	23/02/2019	26092110	Labor charges for cleaning of streets & Drains	M/s. Nizam Hussain	93,600
126	29/11/2019	25141826	Labor charges for cleaning of streets	M/s. Nizam Hussain	114,600
127	29/11/2019	25141827	Labor charges for cleaning of streets	M/s. Nizam Hussain	114,600
128	21/01/2019	25141870	Labor charges for cleaning of streets	M/s. Nizam Hussain	93,600
129	21/01/2019	25141871	Labor charges for cleaning of streets	M/s. Nizam Hussain	93,600
130	21/01/2019	25141872	Labor charges for cleaning of streets	M/s. Nizam Hussain	93,600
131	14-02-19	26092085	Labor charges for cleaning of streets	M/s. Faraz Ali Shaikh	96,000
132	14-02-19	26092086	Labor charges for cleaning of streets	M/s. Faraz Ali Shaikh	96,000

[Amount in Rupees]

S. No.2. Town Committee Setharja , AIR Para no. 2, F.Y 2018-19 to 2019-20					
S. No.	Date	Cheque No.	Particulars	Name of payee	Total
133	31/05/2019	26905936	Labor charges for cleaning of streets	M/s. Nizam Hussain	92,400
134	03-12-19	27715343	Labor Charges for cleaning of streets	M/s. Nizam Hussain	71,680
135	03-12-19	27715374	Labor Charges for cleaning of streets	M/s. Nizam Hussain	96,000
136	03-12-19	28707041	Labor Charges for cleaning of streets	M/s. Nizam Hussain	58,240
137	28/11/2019	27715371	Labor Charges for cleaning of streets	M/s. Naeem Akhtar Cheema	83,200
138	28/11/2019	27715372	Labor Charges for cleaning of streets	M/s. Naeem Akhtar Cheema	91,520
139	28/11/2019	27715373	Labor Charges for cleaning of streets	M/s. Naeem Akhtar Cheema	80,640
140	28/11/2019	27715375	Labor Charges for cleaning of streets	M/s. Naeem Akhtar Cheema	99,840
141	26/12/2019	28707057	Labor Charges for cleaning of streets	M/s. Nizam Hussain	97,500
142	26/12/2019	28707054	Labor Charges for cleaning of streets	M/s. Nizam Hussain	97,500
143	26/12/2019	28707056	Labor Charges for cleaning of streets	M/s. Nizam Hussain	93,600
144	10-01-20	28707072	Labor charges for cleaning of streets	M/s. Nizam Hussain	73,500
145	10-01-20	28707073	Labor charges for cleaning of streets	M/s. Naeem Akhtar Cheema	113,400
146	07-04-20	29419779	Labor charges for cleaning of streets	M/s. Naeem Akhtar Cheema	135,000
147	07-04-20	29419777	Labor charges for cleaning of streets	M/s. Naeem Akhtar Cheema	135,000
148	18/10/2019	27715330	Labor Charges for cleaning of Nallahs	M/s. Zulqarnain & Co	95,400
149	10-10-19	27715314	Labor Charges for cleaning of Drains	M/s. Naeem Akhtar Cheema	99,840
150	10-10-19	27715315	Labor Charges for cleaning of Drains	M/s. Naeem Akhtar Cheema	99,840
151	18/10/2019	27715337	Labor Charges for cleaning of Drains	M/s. Naeem Akhtar Cheema	96,215
152	07-04-20	29419778	Labor Charges for cleaning of Drains	M/s. Naeem Akhtar Cheema	135,000
153	07-04-20	29419781	Labor Charges for cleaning of Drains	M/s. Naeem Akhtar Cheema	135,000
154	05-04-20	29419801	Labor Charges for cleaning of Drains	M/s. Nizam Hussain	139,900

[Amount in Rupees]

S. No.2. Town Committee Setharja , AIR Para no. 2, F.Y 2018-19 to 2019-20					
S. No.	Date	Cheque No.	Particulars	Name of payee	Total
155	04-05-20	29419797	Labor Charges for cleaning of Drains	M/s. Nizam Hussain	150,000
156	04-05-20	29419796	Labor Charges for cleaning of Drains	M/s. Nizam Hussain	150,000
157	04-05-20	29419801	Labor Charges for cleaning of Drains	M/s. Nizam Hussain	150,000
158	06-05-20	29419808	Labor Charges for cleaning of Drains	M/s. Nizam Hussain	150,000
159	03-05-19	26297068	Hiring of Vehicle for Fumigation Spray	M/s. Saifullah Shaikh	36,000
160	08-11-19	27715351	Earth filling at ward no. 05	M/s. Asadullah Shaih	99,000
161	08-11-19	27715356	Earth filling at village Saindad	M/s. Asadullah Shaih	99,000
162	20/05/2020	29419829	Earth filling at village Kora Khan	M/s. Rameez Hussain	107,250
163	23/09/2019	27715300	Earth filling at various roots	M/s. Nizam Hussain	97,200
164	23/09/2019	27715299	Earth filling at various roots	M/s. Nizam Hussain	97,200
165	23/01/2020	28707089	Earth filling at Public Park	M/s. Nizam Hussain	120,700
166	08-11-19	27715358	Earth filling at Dargah Ibrahim Shah	M/s. Asadullah Shaih	99,000
167	02-08-19	26905994	Earth filling	M/s. Nizam Hussain	96,000
168	29/01/2020	28707099	Earth filling	M/s. Naeem Akhtar Cheema	157,075
169	11-05-18	25141809	Desilting of Drains	M/s. Fazal Muhammad	106,721
170	10-04-19	26297033	Cleaning of various street	M/s. Saifullah Shaikh	93,600
171	10-04-19	26297034	Cleaning of various street	M/s. Saifullah Shaikh	93,600
172	10-04-19	26297035	Cleaning of various street	M/s. Naeem Akhtar	93,600
173	19/04/2019	26297046	Cleaning of various street	M/s. Saifullah Shaikh	93,600
174	19/04/2019	26297047	Cleaning of various street	M/s. Karachi Pipe & Electric Store	93,600
Sub-total					18,696,621

[Amount in Rupees]

S.No.3. Town Committee Bagarji, AIR Para no. 5, F.Y 2019-20						
V. No	Date	Cheque	Payee	Particulars	Remarks	Amount
13	7.11.19	27528244	Akbar Ali	Cleaning of drains & Nalla 18 trips *5400	Photo copy of Quotation of Irhsad Abbasi & Roshan Abbasi used	97,200
14	7.11.19	27528245		Cleaning of drains & Nalla 18 trips *5400		97,200
15	7.11.19	27528246		Cleaning of drains & Nalla 18 trips *5400		97,200
16	7.11.19	27528247		Cleaning of drains & Nalla 18 trips *5400		97,200
17	7.11.19	27528248		Cleaning of drains & Nalla 18 trips *5400		97,200
37	5.12.19	27528268		Cleaning of drains & crosses trips 18*5400		97,200
38	5.12.19	27528269		Cleaning of drains & crosses trips 18*5400		97,200
39	5.12.19	27528270		Cleaning of drains & crosses trips 18*5400		97,200
40	5.12.19	27528271		Cleaning of drains & crosses trips 18*5400		97,200
41	5.12.19	25337610		Cleaning of drains & crosses trips 18*5400		97,200
79	4.2.20	28770196	Karam Hussain	Cleaning of drains & nalla crosses trips 18*5400		97,200
80	4.2.20	28770197		Cleaning of drains & nalla trips 18*5400		97,200
81	4.2.20	28770198		Cleaning of drains & nalla trips 17*5400		91,800
82	4.2.20	28770199		Cleaning of drains & nalla trips 16*5400		86,400
85	4.2.20	28770200		Cleaning of drains & nalla trips 18*5400		97,200
86	4.2.20	28770201		Cleaning of drains & nalla trips 18*5400		97,200
87	4.2.20	28770202		Cleaning of drains & nalla trips 18*5400		97,200
					Sub-total	1,636,200
					Grand Total	56,284,140

**Annex-SUK 4: Irregular procurement of electric / street light material
Rs11.032 million**

[Amount in Rupees]

S. No.1. Town Committee Babarloi, AIR Para no.10, F.Y 2016-17 to 2019-20					
S. No.	Date	Cheque No.	Particulars	Name of Payee	Amount
1	17-01-2017	18164308	Supply of Street Light Material	M/s. Mehran Electric Store	87,000
2	17-01-2017	18164308	Supply of Street Light Material	M/s. Mehran Electric Store	99,000
3	17-01-2017	18164308	Supply of Street Light Material	M/s. Mehran Electric Store	90,500
4	17-01-2017	18164308	Supply of Street Light Material	M/s. Mehran Electric Store	98,000
5	09-02-2017	18164315	Purchase of Street Light Material	M/s. Nazar Ibrahim & Sons	96,000
6	09-02-2017	18164315	Purchase of Street Light Material	M/s. Nazar Ibrahim & Sons	87,000
7	09-02-2017	18164315	Purchase of Street Light Material	M/s. Nazar Ibrahim & Sons	96,000
8	09-02-2017	18164315	Purchase of Street Light Material	M/s. Nazar Ibrahim & Sons	99,000
9	09-02-2017	18164315	Purchase of Street Light Material	M/s. Nazar Ibrahim & Sons	99,000
10	09-02-2017	18164315	Purchase of Street Light Material	M/s. Nazar Ibrahim & Sons	87,000
11	09-03-2017	19177715	Supply of Street Light Material	M/s. Mehran Electric Store	564,000
12	19-04-2017	19177735	Supply of Street Light Material	M/s. Mehran Electric Store	99,000
13	19-04-2017	19177735	Supply of Street Light Material	M/s. Mehran Electric Store	86,400
14	19-04-2017	19177735	Supply of Street Light Material	M/s. Mehran Electric Store	87,000
15	19-05-2017	19177748	Supply of Street Light Material	M/s. Mehran Electric Store	272,400
16	10-08-2017	19177785	Purchase of Street Light Material	M/s. Mehran Electric Store	185,400
17	11-10-2017	20924650	Purchase of Street Light Material	M/s. Mehran Electric Store	272,431
18	22-03-2018	23005904	Purchase of Street Light Material	M/s. Mehran Electric Store	99,000
19	25-06-2018	23005954	Purchase of Street Light Material	M/s. Dharti Electric Store	99,000
20	25-06-2018	23005954	Purchase of Street Light Material	M/s. Dharti Electric Store	87,000
21	10-09-2018	23005989	Purchase of Street Light / Electric Material	M/s. Mehran Electric Store	87,000

[Amount in Rupees]

S. No.1. Town Committee Babarloi, AIR Para no.10, F.Y 2016-17 to 2019-20					
S. No.	Date	Cheque No.	Particulars	Name of Payee	Amount
22	09-10-2018	24703817	Purchase of Street Light Material	M/s. Mehran Electric Store	186,000
23	09-11-2018	24703837	Purchase of Street Light Material	M/s. Mehran Electric Store	186,000
24	11/12/2018	247038579	Purchase of Street Light Material	M/s. Mehran Electric Store	186,000
25	10-04-2019	26106304	Purchase of Street Light Material	M/s. Zahid E/P	16,063
26	15-05-2019	26106318	Purchase of Street Light Material	M/s. Zahid E/P	82,954
27	06-09-2019	27574604	Purchase of Eelectric Material	M/s. Dharti Electric Work	112,000
Sub-total					3,646,148

[Amount in Rupees]

S. No.2. Town Committee Sobhodero, AIR Para no.6, F.Y 2019-20		
S. No.	Description	Amount of bill
1	Purchase & repair of electric material	3,397,000

[Amount in Rupees]

S. No.3. Municipal Committee Rohri, AIR Para no.10, F.Y 2019-20						
V.No	Cheque	Date	Payee	Details	Net Amount	Gross Amount
98	26441610	7.8.19	Salam & Sons	Supply of street light material pvc wire 3/29 27*2150, 7/29 2*3900, 7/36 1*5400, 7/44 2*11000	92,278	99,760
99	26441610	7.8.19	Salam & Sons	Supply of PVC wire 7/36 2*8100	28,750	30,105
111	26441643	12.9.19	Ashfaq Ali	Supply of Street light material wire 3/29 12*3182, holder 200*118, electric jealer 200*310	118,214	123,784
112	26441643	12.9.19	Ashfaq Ali	Supply of Street light material shade 30*800, 10*1850, wire 3*4120, main switch 1*17500, pipe 10*850	95,271	99,760

[Amount in Rupees]

S. No.3. Municipal Committee Rohri, AIR Para no.10, F.Y 2019-20						
V.No	Cheque	Date	Payee	Details	Net Amount	Gross Amount
113	26441643	12.9.19	Ashfaq Ali	Supply of PVC wire 3/29 8*2580, 7/29 2*5520, 7/36 2*6617, 7/44 2*10030	62,050	64,974
69	27025479	25.10.19	Sakhi Sain Associates	Supply of LED shades 200 watts 8*13650, 50*1000, bulb 18 watts 100*300	156,090	189,200
70	27025479	25.10.19	Sakhi Sain Associates	Supply of street light material for store	9,405	11,400
71	27025479	25.10.19	Sakhi Sain Associates	Supply of Bulb 500 watts 340*330, 200 watts 200*91 button holder 360*100 for office store	137,280	166,400
72	27025479	25.10.19	Sakhi Sain Associates	Supply of LED lights 40 watts 900*300 for office store	222,750	270,000
73	27025479	25.10.19	Sakhi Sain Associates	Supply of main switch 200AMP 2*16280, 100 AMP 2*10000, 60 AMP 2*6400, Tape 50*550 office store	76,609	92,860
53	27025500	8.11.19	Ashfaq Ali	Supply of Bulb 500 watts	164,835	199,800
54	27025500	8.11.19	Ashfaq Ali	Supply of PVC wire 3/29, 7/36 for store	114,448	138,724
55	27025501	8.11.19	Salam & Sons	Supply of PVC wire 3/29, 7/36 for store	227,149	275,332
89	27025532	11.12.19	Ashfaq Ali	Purchase of Sodium bulb 250 watts philips 12*5455, ignator 12*600, bulb 250 w 12*3638, wire 7/64 1*31820 holder 244*118	145,966	176,928
90	147533483	11.12.19	Salam & Sons	Supply of PVC wire 3/29 54*3182, 7/44 5*13454 for store	197,257	239,098
91	147533483	11.12.19	Salam & Sons	Supply of PVC wire 7/64 2*31820 and bulb 100 watts 280*45 for store	62,899	76,240
112	21291716	22.1.20	Tabish Impex Karachi	Supply of street light material, LED, wires, Daichi bulbs	443,215	443,215
133	28718048	24.3.20	Sakhi Sain Associates	Supply of street Light material	78,180	81,864

[Amount in Rupees]

S. No.3. Municipal Committee Rohri, AIR Para no.10, F.Y 2019-20						
V.No	Cheque	Date	Payee	Details	Net Amount	Gross Amount
12	29966633	4.6.20	Ashfaq Ali	Supply of street light material for store wire 3/29 30*2406, main switch 60 AMP 1*5406, Button holder 115*95, Wire 7/29 10*5165, Holder 180*136	157,232	164,641
Sub-total					2,589,878	2,944,085

[Amount in Rupees]

S. No.4. Town Committee Setharja, AIR Para no.14, F.Y 2018-19 to 2019-20					
S. No.	Date	Cheque No.	Particulars	Name of payee	Total
1	20/08/2018	23969970	Supply of Street Light Material	M/s. Nisar Ahmed Book & Electric Store	81,956
2	26/09/2018	24812525	Supply of Street Light Material	M/s. Nisar Ahmed Book & Electric Store	100,824
3	23/09/2019	27715303	Supply of Street Light Material	M/s. Karachi Pipe & Electric Store	93,100
4	23/09/2019	27715302	Supply of Street Light Material	M/s. Karachi Pipe & Electric Store	99,500
5	23/09/2019	27715304	Supply of Street Light Material	M/s. Karachi Pipe & Electric Store	97,500
6	08-10-19	27715309	Supply of Street Light Material	M/s. Karachi Pipe & Electric Store	98,499
7	26/09/2018	24812520	Supply of Electric Material/Street light material	M/s. Nisar Ahmed Book & Electric Store	99,552
8	08-11-19	27715355	Supply of Electric Material/Street light material	M/s. Karachi Pipe & Electric Store	97,791
9	08-11-19	27715357	Supply of Electric Material/Street light material	M/s. Karachi Pipe & Electric Store	98,300
10	03-12-19	28707043	Supply of Electric Material/Street light material	M/s. Nizam Hussain	62,500
11	10-01-20	28707071	Supply of Electric Material/Street light material	M/s. Nizam Hussain	115,400
Sub-total					1,044,923
Grand Total					11,032,138

Annex-SUK 5: Non-deduction of Government Taxes – Rs35.712 million

[Rs. in Million]

S. No.	Name of Entity	Para No.	F.Y	General Sales Tax	Income Tax	Sinsdh Sales Tax on Services	Total Amount
1	Sukkur Municipal Corporation	7	2020-21			17.76	17.76
2	Town Committee Setharja	31	2018-19 to 2019-20			5.249	5.249
		30		0.622			0.622
3	Town Committee Babarloi	20	2016-17 to 2019-20	1.872			1.872
		24				1.747	1.747
		21			0.162		0.162
4	Town Committee Bozdar Wada	6	2019-20			2.494	2.494
5	Municipal Committee Mirpur Mathelo	8	2017-18 to 2019-20		1.058		1.058
6	Town Committee Khohra	3	2019-20			0.878	0.878
7	Town Committee Agra	5	2016-17 to 2019-20			0.752	0.752
8	Town Committee Adilpur	2	2019-20			0.703	0.703
9	District Council Sukkur	13	2020-21		0.485		0.485
10	Town Committee Ahmedpur	9	2016-17 to 2019-20	0.484			0.484
11	Town Committee Sobhodero	9	2019-20	0.392			0.392
12	District Council Khairpur	7	2020-21		0.377		0.377
13	Town Committee Kandhra	4	2019-20			0.264	0.264
14	Town Committee Thari Mirwah	6	2020-21	0.199			0.199
15	Town Committee Thehri-II	8	2016-17 to 2019-20		0.191		0.191
16	Municipal Committee Pir-jo-Goth	7	2020-21		0.023		0.023
Total				3.569	2.296	29.847	35.712

**Annex-SUK 6: Non-deposit of deducted taxes into public exchequer
Rs40.848 million**

[Rs. in Million]

S. No.	Name of Entity	Para No.	F.Y	Income Tax	GST	SST	Total
1	Town Committee Nara	2	2019-20	2.648			2.648
		3			2.39		2.39
2	Town Committee Thehri-II	2	2016-17 to 2019-20	3.275			3.275
		3				1.69	1.69
3	Town Committee Ubaro	4	2019-20	2.153			2.153
		5				1.981	1.981
4	Town Committee Fakirabad	10	2019-20	3.447			3.447
5	Town Committee Khangarh	3	2019-20	1.931			1.931
		4				1.263	1.263
6	Town Committee Ranipur Khairpur	6	2019-20			1.579	1.579
		5		1.028			1.028
7	Town Committee Thari Mirwah	10	2019-20			0.742	0.742
		4	2020-21	0.561			0.561
		9	2019-20	0.526			0.526
		5	2020-21			0.454	0.454
8	Municipal Committee Ghotki	2	2019-20			1.961	1.961
9	Town Committee Bozdar Wada	5	2019-20	0.775		1.127	1.902
10	Town Committee Setharja	34	2018-19 to 2019-20			1.828	1.828
11	Municipal Committee Mirpur Mathelo	29	2017-18 to 2019-20	1.058			1.058
		9				0.469	0.469
12	Town Committee Agra	6	2016-17 to 2019-20	1.47			1.47
13	Town Committee Pacca Chang	6	2020-21	0.667			0.667
		7				0.56	0.56
14	Town Committee Saleh Pat	5	2019-20	0.577			0.577
		7				0.499	0.499
15	Municipal Committee Pir- jo-Goth	4	2020-21	1.042			1.042
16	Town Committee Khohra	5	2019-20	0.728			0.728
17	Town Committee Ahmedpur	10	2016-17 to 2019-20			0.671	0.671
18	Town Committee Kandhra	7	2019-20			0.103	0.103
		9				0.551	0.551
19	Town Committee Adilpur	5	2019-20	0.447			0.447
20	District Council Khairpur	10	2020-21	0.381			0.381
21	Town Committee Sobhodoro	11	2019-20			0.266	0.266
Total				22.714	2.39	15.744	40.848

Annex-SUK 7: Non revision of rent of shops

S.No.1. Municipal Committee Mirpur Mathelo, AIR Para no.18, F.Y 2017-18 to 2019-20				
S. No	Location of shops	No. of Shops	Annual Rent	Average monthly rent
1	Station Road	2	5,784	241
2	Jarwar Road	35	119,334	284
3	Mukhtiarkar Office Road	18	108,792	504
4	Jail Road	5	26,532	442
5	Near Main Primary School	23	165,756	601
6	Eidgah Road	2	14,400	600
7	Old Market	52	270,117	433
8	Shahi Bazar Near Old Market	6	68,364	950
9	Doctors Area	2	9,576	399
10	Soufi Market	45	210,936	391
11	Shahi Bazar	55	612,420	928
12	Main Road	13	79,020	507
13	Kori jo Kouh	1	0	0
14	Near Naka No.5	1	5,100	425
15	Old Bus Stand Nakka No.2	11	0	0
16	Sofi Market Quarter Civil Judge	1	0	0
17	Station Road	3	19,200	533
Total		275	1,715,331	

Local Councils, Mirpurkhas Division

Annex-MPK 1: Non-production of record

[Rs. in million]

Sr.	Name of Office	Amount
Municipal Committee, Mirpurkhas [AIR Para; 1], 2020-21		
1	service books and personal files of officers/ officials	279.678
Town Committee, Digri, Mirpurkhas [AIR Para; 1], 2019-20		
1	service books and personal files	97.897
District Council, Tharparkar [AIR Para: 1], 2020-21		
1	service books and personal files of officers/ officials	77.549
(a) District Council, Umerkot [AIR Para: 1], 2019-20		
1	Service Books & Personal Files of Officers & Officials	75.489
2	Bank Statement	-
3	Budget Book	-
(b)(i) District Council, Umerkot [AIR Para: 1], 2020-21		
1	Service Books & Personal Files of Officers & Officials	-
2	Bank Statement	-
3	Budget Book	-
(c)(ii) District Council, Umerkot [AIR Para: 2], 2020-21		
1	Income Tax & Sales Tax statement, monthly, quarterly, biannual, annual	-
(d)(ii) District Council, Umerkot [AIR Para: 5], 2020-21		
1	Construction of RCC Water Tank (04) Nos @ village Arab Mandhaar, Urs Dilawar Rahim, M Saleh Samejo Naseer Je Dhani, Manthar Mosa Je Dhani UC Sekhro Taluka Umerkot District Umerkot. (M/s Chandan Singh Sodho)	1.482
2	Construction of RCC Water Tank (03) Nos @ Village Khizar Bachani/ Manjhi Jee Dhani Togachi & Haji Hakeem Bilal UC Mehndro jo Par Taluka Umerkot District Umerkot.(M/s Chandan Singh Sodho)	1.112
3	Construction of RCC Water Tank (03) Nos @ Village Bhalu Menghwar/ Muhammad Arisar/ Bachayo je Dhani & Repair of RCC Water Tank @ village Dilawar Chachar Jalal jo Tar UC Khokhrapar Taluka Umerkot District Umerkot. (M/s Chandan Singh Sodho)	1.671
4	Construction of Culvert @ village Dodo Khaskhali & Construction of Brick Pavement @ villages Tara Abad / Mubasar Abad @ Chemaabad / Haji Shokat & Abdul Samad UC Gapno Taluka Umerkot District Umerkot. (M/s Afaque Farooque)	0.904
5	Construction of Culverts (09) Nos @ Villages Haji Nawb Rajar 1/ Ghulam M Pali 1/ Hafiz Halepoto 2/ Khamiso Rajar 1/ Ilyas Rajar 1/ Ali Hyder Halepoto 1/ Qazi Hassan Palli 2/ & Construction of Brick Pavement @ Villages Nawaz Halepoto/ Ali Bux Rajar/ Abdul Wahid/ Burhan Palli/ UC Dhebho Taluka Umerkot District Umerkot. (M/s Muhammad Ibrahim Rajar & CO)	1.726
6	Construction of Culverts 16 Nos @ Villages M Mosa 1/ Nasar Ullah Palli 1/ Mohsin Palli 1/ Rafique Raza Palli 1/ Ali Raza Palli 1/ Asif Raza Palli 1/ M Hassan Palli 1/ M Arif 1/ M Ismail 1/ Haji M Ibrahim Chachar 1/ Ghulam Murtza Dalwani Kunar 1/ Yar M Lashari 1/ Ward No 1 UC Walidad Pali 4/ UC Wali Dad Palli Taluka Umerkot District Umerkot. (M/s Muhammad Ibrahim Rajar & CO)	1.551
7	Construction of Brick Pavement @ village Sain Bux Rajar / Sultan Rajar Hiral / Qazi Mamtaz Pali Hiral / Nabi Dost Korai / Allah Bux Arisar @ Achar Machi Colony / Allah Bux Arisar @ Siddique Machi Colony / M Hassan Khaskhali & Umar Machi UC Makhdom Talib-UI-Mola Taluka Pithoro District Umerkot. (M/s Afaque Farooque)	1.128

[Rs. in million]

Sr.	Name of Office	Amount
8	Construction of Brick Pavement Taluka Pithoro District Umerkot. (M/s Afaque Farooque)	1.613
9	Construction of Brick Pavement Taluka Kunri District Umerkot. (M/s Junejo Ali Muhammad & Brothers)	0.716
10	Construction of Black Top Road @ Taluka Kunri District Umerkot (M/s Mustafa Khan Enterprises)	6.300
11	Construction of Black Top Road @ Saindad Station Road to Village Haji Hussain Shar UC Pir Shah Taluka Pithoro District Umerkot. (M/s Afaque Farooque)	2.997
Sub-total		21.002
Municipal Committee, Mithi, Tharparkar [AIR Para: 1], 2020-21		
1	service books and personal files of officers/ officials	74.311
Town Committee, Diplo, Tharparkar [AIR Para: 1], 2019-20		
1	certificates/evidence to ascertain profile of the contractors for NITs No. 344 dated 03.09.2019 (1 work), 399 dt 30.10.2019 (2 works) and 400 dt 30.10.2019 (4 works)	49.436
(a) Municipal Committee, Umerkot [AIR Para: 1], 2020-21		
1	1. Provide copy of Schedule of Establishment (SoE) dully approved by Administrative Department i.e. SLGD Sindh through Finance Department, GoS. 2. Budget Book and Check issue register 3. Detail of Officers & Officials alongwith Personal Files and Service Books of respective staff updated upto date. 4. Budget Control Registers (Salary, Non-salary, Development) 5. Establishment Control/Check Register (ECR) Detail of computerized deposited slips of deducted Income Tax & Sindh Sales Tax against all expenditure	
(b)Municipal Committee, Umerkot [AIR Para: 5], 2020-21		
1	Credential of the contractors	8.532
(c)Municipal Committee, Umerkot [AIR Para: 1], 2019-20		
1	Service Books & Personal Files of Officers & Officials	-
2	Bank Statement	
3	Detail head wise expenditure statement	
(a) Town Committee, Hingorno, Mirpurkhas [AIR Para: 1], 2019-20		
1	Service Books & Personal Files of Gazetted & Non-Gazetted employees	-
2	Measurement books	-
3	Completion Certificates	-
4	Bank Statement	-
5	Head wise budget and expenditure statement	-
(b)Town Committee, Hingorno, Mirpurkhas [AIR Para: 2], 2019-20		
1	Repair of A & B Type Open Surface Drain with RCC Slabs Town Hingorno (M/s Nazeer Ahmed) WO# TC/Hingorno/ 01/ dated 25-06-2020	1.046
2	Repair of Eidgah Town Hingorno (M/s Sahib Ali Khaskheli) WO# TC/Hingorno/ 02/ dated 25-06-2020	2.000
3	Construction of Brick Pavement @ Villages Ward # 1, Ward # 2, Ward # 3, Ward# 4 & Ward # 5 Town Hingorno (M/s M. Yousuf), WO# TC/Hingorno/ 03/ dated 25-06-2020	2.000
4	Construction of 10 No. Culverts @ Villages Town Hingorno (M/s Zulfiqar Baloch Engineering), WO# TC/Hingorno/ 04/ dated 25-06-2020	1.050

[Rs. in million]

Sr.	Name of Office	Amount
	Sub-total	6.096
Town Committee, Kot Ghulam Muhammad, Mirpurkhas [AIR Para; 1], 2020-21		
1	Service books of staff	-
2	Personal files of Officers and Officials	-
3	Details of complaints/ Ligation matters	-
Town Committee, Mirwah Gorchani, Mirpurkhas [AIR Para; 1], 2020-21		
1	Service books of staff, Personal files	-
2	Personal files	-
3	Details of complaints/ Ligation matters	-
4	ECR (Establishment Control Register)	-
Town Committee, Jhuddo, Mirpurkhas [AIR Para; 1], 2019-20		
1	Service Books & Personal Files of Gazetted & Non-Gazetted employees	-
2	Auction files	-
Town Committee, Kheme-jo-Par, Tharparkar [AIR Para: 1], 2019-20		
1	Reconciled expenditure & revenue statement,	-
2	Record/details regarding approved schedule of establishment alongwith establishment check register	-
3	Copy of approved budget statement from Government for FY2019-20	-
4	Personal files and service books of officers/officials	-
5	Record/details regarding appointments including daily wages, adhoc, contract employees	-
6	Record/details regarding promotions, seniority lists, disciplinary case in process, finalized, pending	-
7	Record/details regarding leave records and subsequent details of conveyance allowances deducted	-
8	Broad Sheet	-
9	Register of Advances	-
10	TA/DA Register	-
11	Reconciled expenditure & revenue statement,	-
12	Record/details and list of officers/officials to whom Govt. accommodation provided	-
13	Progress report regarding development works	-
14	Complete record/details of revenue	-
15	Indent register	-
16	History sheets of machinery & equipment	-
17	List of un-serviceable stock	-
18	Compliance of Previous Audit Paras,	-
19	Complete record/details regarding receipts	-
20	Attendance register	-
21	Pre-audit registers	-
22	Complete record of auctions	-
23	Classified register of income and expenditure	-
24	Collection register	-
25	Register of council works and supply orders	-
26	Register of liabilities	-
27	Demand & collection register	-

[Rs. in million]

Sr.	Name of Office	Amount
28	Register of advances	-
29	Register of bills	-
30	Register of deposits	-
31	Report of defalcation & losses, register of loans	-
32	Register of undisbursed accounts	-
33	Tax register	-
34	Cheque issue register	-
35	Budget control register	-
Town Committee, Kunri, Umerkot [AIR Para: 1], 2020-21		
	<ul style="list-style-type: none"> i Provide copy of Schedule of Establishment (SoE) dully approved by Administrative Department i.e. SLGD Sindh through Finance Department, GoS. ii Budget Book and Check issue register and Cash iii Detail of Sanctioned Strength Vs Working Strength (Shortage/Excess) Statement duly signed by controlling authority/head of the department. iv Detail of Officers & Officials alongwith Personal Files and Service Books of respective staff updated upto date. v Budget Control Registers (Salary, Non-salary, Development) vi Establishment Control/Check Register (ECR) vii Bank Statement of following Bank Accounts viii Detail of computerized deposited slips of deducted Income Tax & Sindh Sales Tax against all expenditure ix Detail of Sindh Bank Account Nos: 0417-406073-1000, 0417-406073-1001, 0417-406073-1002 	-
(a) Town Committee, Samaro, Umerkot [AIR Para: 1], 2019-20		
1	Service Books & Personal Files of Officers & Officials	-
2	Details of enquiry / Litigation matters/cases	-
3	Details of Town Property	-
4	ECR Register, Dead Stock register	-
5	Detail / Files of auction/s own source revenue /collection	-
6	Measurement Books	-
7	Agreements with tenants of shops.	-
8	Appointment, Promotions Transfer & Posting/Leave Record of all employees and overtime allowance detail.	-
9	Record/Details regarding employees on deputation and employees working on detailement basis	-
10	Register/Counter Folios of Cheques	-
11	Record in respect of Procurement "Supply of water bowser / water tanker size 12x6x4 1500 gallons complete colour as rocket shaft with PTO system water pumping and wall including all necessary accessories etc 1 No job?"	-
(a) Town Committee, Samaro, Umerkot [AIR Para: 1], 2019-20		
1	Income Tax & Sales Tax statement, monthly, quarterly, biannual, annual	-
Town Committee, Chhor Old, Umerkot [AIR Para: 1], 2019-20		
1	Service Books & Personal Files of Officers & Officials	-
2	Details of enquiry / Litigation matters/cases	-

[Rs. in million]

Sr.	Name of Office	Amount
3	Details of Town Property	-
4	ECR Register, Dead Stock register	-
5	Detail / Files of auction/s own source revenue /collection	-
6	Details of paid Income tax, Sindh sales tax & professional tax	-
7	Agreements with tenants of shops.	-
8	Appointment, Promotions Transfer & Posting/Leave Record of all employees and overtime allowance detail. Attendance Register	-
9	Record/Details regarding employees on deputation and employees working on detailement basis	-
10	Register/Counter Folios of Cheques	-
Grand Total		689.990

Annex-MPK 2: Irregular expenditure on sanitation through quotations to avoid tender - Rs41.927 million

1. Town Committee, Kunri, Umerkot [AIR Para: 2] 2020-21 Rs9.300 million

[Amount in Rs.]

Sr. No.	Particular	Contractor	Work order no. & date	Cheque No.	Date	Amount
1	Contingent Emp: for Sanitation Work	M/s Muhammad Hussain	No.TC/KNR/2154 Dated: 20-05-2020	30268784	7/9/2020	300,000
2	Contingent Emp: for Sanitation Work	-do-	No.TC/KNR/2155 Dated: 20-05-2020	30268785	7/9/2020	300,000
3	Contingent Emp: for Sanitation Work	-do-	No.TC/KNR/2156 Dated: 20-05-2020	30268786	7/9/2020	300,000
4	Contingent Emp: for Sanitation Work	-do-	No.TC/KNR/2103 Dated: 19-06-2020	30268827	7/29/2020	300,000
5	Contingent Emp: for Sanitation Work	-do-	No.TC/KNR/2104 Dated: 19-06-2020	30268828	7/29/2020	300,000
6	Contingent Emp: for Sanitation Work	-do-	No.TC/KNR/2105 Dated: 19-06-2020	30268829	7/29/2020	300,000
7	Contingent Emp: for Sanitation Work	-do-	No.TC/KNR/173 Dated: 21-07-2020	30268876	8/28/2020	600,000
8	Contingent Emp: for Sanitation Work	-do-	No.TC/KNR/428 Dated: 28-08-2020	30882549	10/9/2020	300,000
9	Contingent Emp: for Sanitation Work	-do-	No.TC/KNR/427 Dated: 28-08-2020	30882550	10/9/2020	300,000
10	Contingent Emp: for Sanitation Work	-do-	No.TC/KNR/426 Dated: 28-08-2020	30882551	10/9/2020	300,000
11	Contingent Emp: for Sanitation Work	-do-	No.TC/KNR/557 Dated: 21-09-2020	30882563	11/6/2020	300,000
12	Contingent Emp: for Sanitation Work	-do-	No.TC/KNR/558 Dated: 21-09-2020	30882564	11/6/2020	300,000
13	Contingent Emp: for Sanitation Work	-do-	No.TC/KNR/709 Dated: 21-10-2020	31670208	12/11/2021	300,000
14	Contingent Emp: for Sanitation Work	-do-	No.TC/KNR/711 Dated: 21-10-2020	31670209	12/11/2021	300,000
15	Contingent Emp: for Sanitation Work	-do-	No.TC/KNR/710 Dated: 21-10-2020	31670210	12/11/2021	300,000
16	Contingent Emp: for Sanitation Work	-do-	No.TC/KNR/712 Dated: 21-10-2020	31670214	12/11/2021	300,000
17	Contingent Emp: for Sanitation Work	-do-	No.TC/KNR/879 Dated: 20-11-2020	31670243	1/7/2021	300,000
18	Contingent Emp: for Sanitation Work	-do-	No.TC/KNR/878 Dated: 20-11-2020	31670244	1/7/2021	300,000
19	Contingent Emp: for Sanitation Work	-do-	No.TC/KNR/877 Dated: 20-11-2020	31670245	1/7/2021	300,000
20	Contingent Emp: for Sanitation Work	-do-	No.TC/KNR/1039 Dated: 21-12-2020	69601315	2/11/2021	600,000

[Amount in Rs,]

Sr. No.	Particular	Contractor	Work order no. & date	Cheque No.	Date	Amount
21	Contingent Emp: for Sanitation Work	-do-	No.TC/KNR/1388 Dated: 19-02-2021	32740795	4/8/2021	300,000
22	Contingent Emp: for Sanitation Work	-do-	No.TC/KNR/1387 Dated: 19-02-2021	32740796	4/8/2021	300,000
23	Contingent Emp: for Sanitation Work	-do-	No.TC/KNR/1223 Dated: 21-01-2021	32740797	4/8/2021	300,000
24	Contingent Emp: for Sanitation Work	-do-	No.TC/KNR/1591 Dated: 22-03-2021	32740818	5/4/2021	300,000
25	Contingent Emp: for Sanitation Work	-do-	No.TC/KNR/1224 Dated: 21-01-2021	32740819	5/4/2021	300,000
26	Contingent Emp: for Sanitation Work	-do-	No.TC/KNR/1590 Dated: 22-03-2021	32740820	5/4/2021	300,000
27	Contingent Emp: for Sanitation Work	-do-	No.TC/KNR/1774 Dated: 21-04-2021	32740834	6/8/2021	300,000
28	Contingent Emp: for Sanitation Work	-do-	No.TC/KNR/1775 Dated: 21-04-2021	32740840	6/9/2021	300,000
29	Contingent Emp: for Sanitation Work	-do-	No.TC/KNR/1776 Dated: 21-04-2021	32740841	6/9/2021	300,000
Sub-total						9,300,000

2. Municipal Committee, Umerkot, [AIR Para: 2] 2020-21Rs6.174 million

[Amount in Rs,]

Sr.	Particular	Contractor	Work Order No. /Dated	Bill No. / Date	Cheque No. / Date	Gross Amount
1	Labour Charge	Mohd Bux	-	26-07-2020	1759637472/ 30-7-2020	98,000
2	Labour Charge	Mohd Bux	-	26-07-2021	1759637473/ 30-7-2021	98,000
3	Labour Charge	Mohd Bux	-	26-07-2022	1759637474/ 30-7-2022	98,000
4	Labour Charge	M/S Adil Sultan	610/2020/11-9-20	-	30323106/ 06-10-2020	296,400
5	Labour Charge	M/S Adil Sultan	611-A/2020/11-9-21	-	30323107/ 06-10-2020	296,400
6	Labour Charge	M/S Adil Sultan	609/2020/11-9-22	-	30323108/ 06-10-2020	296,400
7	Labour Charge	M/S Adil Sultan	611A/2020/11-9-22	-	30323121/ 14-10-2020	197,600
8	Labour Charge	Mohd Bux	645A/2020/1-10-20	-	30323144/ 11-11-2021	297,000
9	Labour Charge	Mohd Bux	645A/2020/1-10-20	-	30323145/ 11-11-2021	297,000
10	Labour Charge	Labour Charge	-	-	30729438/ 06-01-2021	99,000
11	Labour Charge	Mohd Bux	-	-	30729439/ 06-01-2021	99,000

[Amount in Rs,]

Sr.	Particular	Contractor	Work Order No. /Dated	Bill No. / Date	Cheque No. / Date	Gross Amount
					06-01-2021	
12	Labour Charge	Mohd Bux	-	-	30729440/ 06-01-2021	90,000
13	Labour Charge	Mohd Bux	-	-	30729441/ 06-01-2021	90,000
14	Labour Charge	Mohd Bux	817/2020/31-12-20	-	32274321/ 19-02-2021	297,000
15	Labour Charge	Mohd Bux	817-2/2020/31-12-20	-	32274322/ 19-02-2022	297,000
16	Labour Charge	Mohd Bux	817-3/2020/31-12-20	-	32274323/ 19-02-2023	297,000
17	Labour Charge	Mohd Bux	817-4/2020/31-12-20	-	32274324/ 19-02-2024	297,000
18	Labour Charge	Mohd Bux	817-5/2020/31-12-20	-	32274325/ 19-02-2025	297,000
19	Labour Charge	Ali Gul	55-1/2021/01-02-21	-	32274372/ 01-03-2021	277,200
20	Labour Charge	Ali Gul	55-3/2021/01-02-21	-	32274373/ 01-03-2021	277,200
21	Labour Charge	Ali Gul	131-1/2021/26-2-21	-	32274388/ 15-04-2021	297,000
22	Labour Charge	Ali Gul	131-2/2021/26-2-21	-	32274389/ 15-04-2021	297,000
23	Labour Charge	Ali Gul	131-3/2021/26-2-21	-	32274390/ 15-04-2021	297,000
24	Labour Charge	Ali Gul	218/2021/30-3-21	-	33017500/ 30-04-2021	297,000
25	Labour Charge	Ali Gul	219/2021/30-3-21	-	33017501/ 30-04-2021	297,000
26	Labour Charge	Ali Gul	219 A/2021/30-3-21	-	33017502/ 30-04-2021	297,000
Sub-total						6,174,200

3. Town Committee, Pithoro, Umerkot, [AIR Para: 1], 2019-20 Rs5.296 million

Sr. No.	Cheque #	Date	Payee	Name of Work	Work Order #	Date	Amount
1	27690113	11-09-19	M/S. Taneraj	Hire Labour 16 sanitary workers for cleanliness of streets & drains Ward # 1 & 2 of Pithoro town for the m/o June 2019	136	27-05-19	240,000
2	27690114	11-09-19	M/S. Taneraj	Hire Labour 16 sanitary workers for cleanliness of streets & drains Ward # 1 &	188	30-07-19	248,000

Sr. No.	Cheque #	Date	Payee	Name of Work	Work Order #	Date	Amount
				2 of Pithoro town for the m/o August 2019			
3	27690115	11-09-19	M/S. Taneraj	Hire Labour 16 sanitary workers for cleanliness of streets & drains Ward # 1 & 2 of Pithoro town for the m/o July 2019	162	27-06-19	248,000
4	27690142	17-10-19	M/S. Taneraj	Hire Labour 16 sanitary workers for cleanliness of streets & drains Ward # 1 & 2 of Pithoro town for the m/o September 2019	202	30-08-19	240,000
5	27690146	17-10-19	M/S. Taneraj	Hire Labour 09 sanitary workers for monsoon for two months from 1st July to August 2019,	160	28-06-19	279,000
6	27690186	20-11-19	M/S. Adnan	Hire Labour 16 sanitary workers for cleanliness of streets & drains Ward # 1 & 2 of Pithoro town for the m/o September 2019	419	30-12-19	297,000
7	27690189	20-11-19	M/S. Adnan	Hire Labour 08 sanitary workers for cleaning drains / nala for two months from 1st September to October 2019,	897	20-08-19	292,800
8	Nil	Nil	M/S. Adnan	Hire Labour 16 sanitary workers for cleanliness of streets & drains Ward # 1 & 2 of Pithoro town for the m/o October 2019	497	25-09-19	297,000
9	28660887	04-12-19	M/S. Adnan	Hire Labour 16 sanitary workers for cleanliness of streets & drains Ward # 1 & 2 of Pithoro town for the m/o November 2019	227	18-10-19	288,000
10	28660886	04-12-19	M/S. Adnan	Hire Labour 08 sanitary workers for cleaning drains / nala for one month Nov'19	229	24-10-19	180,000
11	28660948	06-02-20	M/S. Adnan	Hire Labour 16 sanitary workers for cleanliness of streets & drains Ward # 1 & 2 of Pithoro town for the m/o November 2019	381	25-11-19	297,600
12	28660950	06-02-20	M/S. Adnan	Hire Labour 10 sanitary workers for cleanliness of streets & drains Ward # 1 &	383	25-11-19	186,000

Sr. No.	Cheque #	Date	Payee	Name of Work	Work Order #	Date	Amount
				2 of Pithoro town for the m/o December 2019			
13	28660967	24-03-20	M/S. Adnan	Hire Labour 16 sanitary workers for cleanliness of streets & drains Ward # 1 & 2 of Pithoro town for the m/o February 2020	79	30-01-20	278,400
14	29851590	06-05-20	M/S. Adnan	Hire Labour 16 sanitary workers for cleanliness of streets & drains Ward # 1 & 2 of Pithoro town for the m/o March 2020	43	26-02-20	297,600
15	29851591	06-05-20	M/S. Adnan	Hire Labour 16 sanitary workers for cleanliness of streets & drains Ward # 1 & 2 of Pithoro town for the m/o April 2020	60	19-03-20	288,000
16	27690117	11-09-19	M/S. Imtiaz Hussain	Collecting of garbage & mud of open surface drains from various streets of ward # 1, TC Pithoro through tractor trolleys	Nil	Nil	96,000
17	27690125	11-09-19	M/S. Imtiaz Hussain	Collecting of garbage & mud of open surface drains from various streets of ward # 2, TC Pithoro through tractor trolleys	Nil	Nil	90,000
18	27690148	17-10-19	M/S. Imtiaz Hussain	-do-	Nil	Nil	96,000
19	27690180	31-10-19	M/S. Imtiaz Hussain	Collecting of garbage & mud of open surface drains from various streets of ward # 1, TC Pithoro through tractor trolleys	Nil	Nil	90,000
20	27690188	20-11-19	M/S. Imtiaz Hussain	-do-	Nil	Nil	93,600
21	27690190	20-11-19	M/S. Imtiaz Hussain	Collecting of garbage & mud of open surface drains from various streets of ward # 2, TC Pithoro through tractor trolleys	Nil	Nil	98,400
22	28660892	04-12-19	M/S. Adnan	-do-	Nil	Nil	93,600
23	28660893	04-12-19	M/S. Adnan	Collecting of garbage & mud of open surface drains from	Nil	Nil	96,000

Sr. No.	Cheque #	Date	Payee	Name of Work	Work Order #	Date	Amount
				various streets of ward # 1, TC Pithoro through tractor trolleys			
24	28660936	06-02-20	M/S. Adnan	-do-	Nil	Nil	98,400
25	28660940	06-02-20	M/S. Adnan	Collecting of garbage & mud of open surface drains from various streets of ward # 2, TC Pithoro through tractor trolleys	Nil	Nil	96,000
26	28660962	29-03-20	M/S. Adnan	-do-	Nil	Nil	99,600
27	28660963	29-03-20	M/S. Adnan	Collecting of garbage & mud of open surface drains from various streets of ward # 2, TC Pithoro through tractor trolleys	Nil	Nil	96,000
28	29851597	06-05-20	M/S. Adnan	-do-	Nil	Nil	99,600
29	29851599	06-05-20	M/S. Adnan	-do-	Nil	Nil	96,000
Sub-total							5,296,600

4. Town Committee, Chhor Old, Umerkot [AIR Para: 15] 2019-20 Rs4.861 million

Sr.	Vr #	W.O #	Date	Payable To	Description / Name of Work	Amount
1	346	342	31-03-20	M/S. Zahoor Anwar Hussain	Garbage Lifting from Ward # 1,2,3 & 4 for April	240,000
2	345	343	31-03-20	-do-	Garbage Lifting from Ward # 5,6 & 7 for April	180,000
3	344	368	21-04-20	M/S. Lakhani Constt Company	Garbage Lifting from Ward # 5,6 & 7 for May	186,000
4	343	367	21-04-20	-do-	Garbage Lifting from Ward # 1,2,3 & 4 for May	248,000
5	303	303	28-02-20	-do-	Garbage Lifting from Ward # 1,2,3 & 4 for March	248,000
6	302	304	28-02-20	-do-	Garbage Lifting from Ward # 5,6 & 7 for March	186,000
7	288	268	28-01-20	M/S. Zahoor Anwar Hussain	Garbage Lifting from Ward # 5,6 & 7 for February	174,000
8	287	267	28-01-20	-do-	Garbage Lifting from Ward # 1,2,3 & 4 for February	232,000
9	264	237	31-12-19	M/S. Akbar Constt Company	Garbage Lifting from Ward # 5,6 & 7 for January	180,000
10	263	236	31-12-19	-do-	Garbage Lifting from Ward # 1,2,3 & 4 for February	240,000

Sr.	Vr #	W.O #	Date	Payable To	Description / Name of Work	Amount
11	219	216	30-11-19	M/S. Zahoor Anwar Hussain	Garbage Lifting from Ward # 5,6 & 7 for December 2019	186,000
12	218	215	30-11-19	-do-	Garbage Lifting from Ward # 1,2,3 & 4 for December 2019	248,000
12	189	186	31-10-19	M/S. Lakhani Constt Company	Garbage Lifting from Ward # 5,6 & 7 for November	180,000
13	188	185	31-10-19	-do-	Garbage Lifting from Ward # 1,2,3 & 4 for November 2019	240,000
14	147	143	28-09-19	M/S. Manthar Arisar	Garbage Lifting from Ward # 1,2,3 & 4 for October 2019	248,000
15	146	144	28-09-19	-do-	Garbage Lifting from Ward # 5,6 & 7 for October 2019	186,000
16	106	16	15-07-19	M/S. Al-Rahim Transport	Garbage Lifting from main nala Ward # 6.	127,000
17	105	15	15-07-19	-do-	Garbage Lifting from main nala Ward # 4.	137,000
18	90	119	26-09-19	-do-	Garbage Lifting from main nala Ward # 5,6 & 7.	180,000
19	89	113	26-09-19	-do-	Garbage Lifting Ward # 1,2,3 & 4	240,000
20	57	76	25-08-19	M/S. R.K. Ladwani	Garbage Lifting Ward # 1,2,3 & 4	248,000
21	56	77	25-07-19	-do-	Garbage Lifting from main nala Ward # 5,6 & 7.	139,500
22	9	486	28-06-19	M/S. Lakhani Constt Company	Garbage Lifting from Ward # 2,3 & 4 july 2019	248,000
23	8	487	28-06-19	-do-	Garbage Lifting from Ward # 5,6 & 7 july 2019	139,500
Sub-total						4,861,000

5. Town Committee, Shadi Palli, [AIR Para: 1], 2019-20 Rs4.619 million

[Rs. in million]

Sr.	Cheque #	Date	Payment to	Name of Work	Work Order #	Date	Amount
1	22664766	28-08-19	M/S. Amar Mughal	Hire 15 sanitary workers for 7 days for cleanliness of TC ShadiPali	Nil	Nil	68,250
2	22664768	28-08-19	-do-	Hire 10 sanitary workers for 10 days for cleanliness of TC ShadiPali	Nil	Nil	65,000
3	22664769	28-08-19	M/S. Fayyaz Ahmed	Hire labour for desilting	Nil	Nil	45,500
4	22664777	08-09-19	M/S. Amar Mughal	Hire labour for cleanliness	Nil	Nil	31,200
5	22664778	08-09-19	M/S. Amar Mughal	Hire sanitary workers for cleanliness of TC ShadiPali	Nil	Nil	68,250

[Rs. in million]

Sr.	Cheque #	Date	Payment to	Name of Work	Work Order #	Date	Amount
6	28141020	03-10-19	-do-	Hire sanitary workers for cleanliness of TC ShadiPali	Nil	Nil	78,000
7	28141030	15-10-19	-do-	De-silting of gattar nalas TC Shadi Pali	Nil	Nil	78,000
8	28141034	10-10-19	M/S. Fayyaz Ahmed	Hire labour for cleanliness	Nil	Nil	62,400
9	28141047	04-11-19	-do-	Hire labour for cleanliness	Nil	Nil	56,000
10	28141048	04-11-19	-do-	Hire sanitary workers for cleanliness of TC ShadiPali	Nil	Nil	44,800
11	28141050	04-11-19	M/S. Amar Mughal	Hire sanitary workers for cleanliness of TC ShadiPali	Nil	Nil	56,000
12	28141056	14-11-19	-do-	Hire labour for desilting	Nil	Nil	72,800
13	28141069	17-12-19	M/S. Adnan	Hire sanitary workers for cleanliness of TC ShadiPali	196	27-09-19	297,600
14	28141070	17-12-19	M/S. Adnan	Hire sanitary workers for cleanliness of TC ShadiPali	217	25-10-19	288,000
15	28141091	06-02-20	M/S. Adnan	Hire 16 sanitary workers for cleanliness of streets & drains of ward # 1 & 2, of TC ShadiPali, for the month of January 2020	255	26-12-19	297,600
16	28141092	06-02-20	M/S. Adnan	Hire 16 sanitary workers for cleanliness of streets & drains of ward # 1 & 2, of TC ShadiPali, for the month of January 2020	241	25-11-19	297,600
17	29685507	24-03-20	M/S. Adnan	Hire 16 sanitary workers for cleanliness of streets & drains of ward # 1 & 2, of TC ShadiPali, for the month of February 2020	21	24-01-20	278,400
18	29685536	06-05-20	M/S. Adnan	Hire 16 sanitary workers for cleanliness of streets & drains of ward # 1 & 2, of TC ShadiPali, for the month of February 2020	28	25-02-20	297,600
19	29685537	06-05-20	M/S. Adnan	Hire 16 sanitary workers for cleanliness of streets & drains of ward # 1 & 2, of TC ShadiPali, for the month of February 2020	58	27-03-20	288,000

[Rs. in million]

Sr.	Cheque #	Date	Payment to	Name of Work	Work Order #	Date	Amount
20	28141106	24-03-20	M/S. Imtiaz Hussain	De-silting from drain nala of various muhall's of TC Shadipali	Nil	Nil	266,881
21	29685566	03-06-20	M/S. Imtiaz Hussain	De-silting and garbage lifting from main nala, TC Shadipali	72	09-04-20	283,213
22	29685567	03-06-20	M/S. Adnan	De-silting and garbage lifting from main nala, TC Shadipali	74	09-04-20	270,848
23	29685568	03-06-20	M/S. Adnan	De-silting and garbage lifting from main nala, TC Shadipali	73	09-04-20	290,474
24	22664764	28-08-19	M/S. Amar Mughal	Hire disposal engine 6" dia for lifting rainy water from village vehokolhi	Nil	Nil	46,200
25	22664765	28-08-19	M/S. Amar Mughal	Hire disposal engine for lifting moonsoon water from various muhallas	Nil	Nil	24,200
26	22664771	28-08-19	M/S. Fayyaz Ahmed	Hire tractor trolley for lifting of aliaash	Nil	Nil	52,800
27	28141015	03-10-19	M/S. Rehmat-Ullah Khan	Hire tractor front blade for cleanliness	Nil	Nil	39,600
28	28141018	03-10-19	-do-	Hire tractor front blade for cleanliness	Nil	Nil	35,200
29	28141059	14-11-19	M/S. Fayyaz Ahmed	Hire tractor front blade for cleanliness	Nil	Nil	50,600
30	28141072	17-12-19	M/S. Amar Mughal	Hire tractor front blade for cleanliness	Nil	Nil	99,600
31	28141110	24-03-20	M/S. Imtiaz Hussain	Collecting of garbages& mud of open surface drains from various streets of ward # 1, TC Shahdipali through tractor trolley	Nil	Nil	96,000
32	29685506	24-03-20	M/S. Imtiaz Hussain	Collecting of garbages& mud of open surface drains from various streets of ward # 2, TC Shahdipali through tractor trolley	Nil	Nil	98,400
33	29685538	06-05-20	M/S. Imtiaz Hussain	Collecting of garbages& mud of open surface drains from various streets of ward # 2, TC	Nil	Nil	98,400

[Rs. in million]

Sr.	Cheque #	Date	Payment to	Name of Work	Work Order #	Date	Amount
				Shahdipali through tractor trolley			
34	29685539	06-05-20	M/S. Imtiaz Hussain	Collecting of garbages& mud of open surface drains from various streets of ward # 1, TC Shahdipali through tractor trolley	Nil	Nil	96,000
Sub-total							4,619,416

6. Municipal Committee, Mirpurkhas [AIR Para:5], 2020-21 Rs4.299 million

Sr.	Description	Contractor/ Supplier	Cheq # & date	Amount
1	Hire Charge	M/S M.Saqib Govt Cont	30642113/ 30.9.20	52,000
2	Hire Charge	M/S Majid Ali Govt Cont	30642115/ 30.9.20	103,750
3	Rent Charge Trolley	M/S Majid Ali Govt Cont	30642115/ 30.9.20	61,600
4	Hire Charge	M/S Majid Ali Govt Cont	30642115/ 30.9.20	237,212
5	Hire Charge	M/s Muhmmmd Faisal	30642146/ 08.10.20	299,200
6	Hire Charge of Trollys	M/S Muhammad Arshad Govt Cont	30642147/ 08.10.20	299,200
7	Hire Charge	M/S Muhammad Arshad Govt Cont	30642147/ 08.10.20	174,300
8	Hire charges	M/S Naseeruddin Govt Cont	31251320/ 9.12.20	192,000
9	Hire charges	M/S Naseeruddin Govt Cont	31251322/ 9.12.20	203,500
10	Hire charges	M/S Naseeruddin Govt Cont	V # 90/ 31.12.20	122,100
11	Hire Charge	M/S Naseeruddin Govt Cont	32314983/ 09.2.21	138,800
12	Cleanliness Eidul Fitar	M/S Naseeruddin Govt Cont	32789142/ 21.6.21	195,790
13	Cleanliness R&M work Eidul Fitar	M/S Naseeruddin Govt Cont	32789142/ 21.6.21	198,570
14	Cleanliness & Excavator work	M/S Naseeruddin Govt Cont	32789142/ 21.6.21	253,500
15	Cleanliness 04 eid Gah	M/S saqib Govt Cont	32789143/ 21.6.21	236,550
16	Cleanliness & Excavator work Mari Sindhri	M/S saqib Govt Cont	32789143/ 21.6.21	237,900
17	Silt clearance F.Memon	M/S Ghori Construction Company	32789152/ 24.6.21	291,593
18	Silt clearance Adam Town	M/S Ghori Construction Company	32789152/ 24.6.21	139,140
19	Silt clearance Post office	M/S Ghori Construction Company	32789152/ 24.6.21	290,969
20	Silt clearance Adam Town	M/S Ghori Construction Company	32789152/ 24.6.21	277,941
21	Silt clearance Umerkot Road	M/S Ghori Construction Company	32789152/ 24.6.21	293,543
Sub-total				4,299,158

7. Town Committee, Kot Ghulam Muhammad, Mirpurkhas [AIR Para:6], 2020-21Rs3.679 million

S. No	Head of Account	Cheque No	Dated	To Whom Paid	W.O No & Date	Bill No & Date	Amount
1	Removing of Debris W/No 06	30395661	24.07.20	M/s Bilal Khan	435/ 10-06-20	47/ 19-06-20	297,000
2	Removing of Debris w/no 07	30395661	24.07.20	M/s Bilal Khan	434/ 08-06-20	49/ 19-06-20	298,000
3	Cleaning of drain pick Garbage	30395733	21.10.20	M/s Bilal Khan	141/ 19-08-20	20/ 25-08-20	245,700
4	Cleaning of drain pick Garbage	30395733	21.10.20	M/s Bilal Khan	141/ 10-08-20	40/ 25-08-20	249,750
5	Removal of Garbage	31522928	02.12.20	M/s Prime Builders	221/ 09-10-20	20/ 15-10-20	290,250
6	Removal of Garbage	31522929	02.12.20	-do-	220/ 09-10-20	26/ 15-10-20	290,250
7	De-silting of Main Nalas W/No 4	97327265	09.12.20	-do-	248/ 09-11-20	243/ 13-11-20	293,250
8	De-silting of Main Nalas W/No 5	97327266	09.12.20	-do-	248/ 09-11-20	247/ 11-11-20	294,525
9	Removal of Garbage of Ward N0. 06 in various Streets De-silting of Main Nalas W/No	97327268	15.12.20	-do-	218/ 22-11-20	215/ 24-11-20	299,700
10	Removing of Garbage w/no 07	97327271	15.12.20	-do-	222/ 12-11-20	221/ 24-11-20	289,850
11	Labour Charges W/No 08	31522990	28.04.21	M/s Iqrar Enterprise	167/ 15-04-21	Nil/ 15-04-21	265,200
12	Labour Charges W/No 07	31522991	28.04.21	-do-	178/ 14-04-21	Nil/ 15-04-21	265,200
13	Labour Charges W/No 06	31523013	10.06.21	-do-	222-A/ 26-05-21	222-A/ 29-05-21	300,000
Sub-total							3,678,675

8. Town Committee, Mirwah Gorchani, Mirpurkhas [AIR Para: 5], 2020-21 Rs2.653 million

Sr.	Description	Cheq #	Contractor/ Supplier	W.O No. & Date	V No. & Date	Amount
1	Cleanliness of Drain Nalas & pickle Garbage Ward # 2	30708448/ 13.10.20	M/s Ubaid Enterprises	14/ 18-09-19	Nil/ 20-09-19	97,200
2	Cleanliness of Drain Nalas & pickle Garbage Ward # 2	30708449/ 13.10.20	M/s Ubaid Enterprises	18/ 08-10-19	Nil	96,750
3	Cleanliness of Drain Nalas & pickle Garbage Ward # 3	30708450/ 13.10.20	M/s Ubaid Enterprises	18/ 08-10-19	Nil/ 11-10-19	96,000
4	Sanitation Work /Jharo/ Cleanliness of drain in ward of TC Mirwah	30708459/ 21.10.20	M/s Ariba Construction Company	No. TC/MG/199/2020 dated 15-07-20	Nil/ 01-08-20	82,031

Sr.	Description	Cheq #	Contractor/ Supplier	W.O No. & Date	V No. & Date	Amount
	Gorchani Ward No.6 at Chudhry Ghulam Muhammad for Jul-20					
5	Sanitation Work /Jharo/ Cleanliness of drain in ward of TC Mirwah Gorchani Ward No.6 at Chudhry Ghulam Muhammad for Aug-20	30708460/ 21.10.20	M/s Ariba Construction Company	No. TC/MG/199/2020 dated 15-07-20	Nil/ 01-09-20	164,062
6	Sanitation Work /Jharo/ Cleanliness of drain in ward of TC Mirwah Gorchani Ward No.6 at Chudhry Ghulam Muhammad for Sep-20	30708461/ 21.10.20	M/s Ariba Construction Company	No. TC/MG/199/2020 dated 15-07-20	Nil/ 01-10-20	164,062
7	Sanitation Work /Jharo/ Cleanliness of drain in ward of TC Mirwah Gorchani Ward No.3, Muhalla Babu Thaba for Jul-20	30708462/ 21.10.20	M/s Ariba Construction Company	No. TC/MG/200/2020 dated 15-07-20	Nil/ 01-08-20	82,031
8	Sanitation Work /Jharo/ Cleanliness of drain in ward of TC Mirwah Gorchani Ward No.3, Muhalla Babu Thaba for Aug-20	30708463/ 21.10.20	M/s Ariba Construction Company	No. TC/MG/200/2020 dated 15-07-20	Nil/ 01-09-20	164,062
9	Sanitation Work /Jharo/ Cleanliness of drain in ward of TC Mirwah Gorchani Ward No.3, Muhalla Babu Thaba for Sep-20	30708464/ 21.10.20	M/s Ariba Construction Company	No. TC/MG/200/2020 dated 15-07-20	Nil/ 01-10-20	164,062
10	Sanitation Work /Jharo/ Cleanliness of drain in ward of TC Mirwah Gorchani Ward No.1, Muhalla Soomra Colony for Jul-20	30708465/ 21.10.20	M/s Mushtaq & Co	No. TC/MG/197/2020 dated 15-07-20	Nil/ 01-08-20	82,031
11	Sanitation Work /Jharo/ Cleanliness of drain in ward of TC Mirwah Gorchani Ward No.1, Muhalla Soomra Colony for Sep-20	30708466/ 21.10.20	M/s Mushtaq & Co	No. TC/MG/197/2020 dated 15-07-20	Nil/ 01-09-20	164,062

Sr.	Description	Cheq #	Contractor/ Supplier	W.O No. & Date	V No. & Date	Amount
12	Sanitation Work /Jharo/ Cleanliness of drain in ward of TC Mirwah Gorchani Ward No.1, Muhalla Soomra Colony for Oct-20	30708467/ 21.10.20	M/s Mushtaq & Co	No. TC/MG/197/2020 dated 15-07-20	Nil/ 01- 10-20	164,062
13	Sanitation Work /Jharo/ Cleanliness of drain in ward of TC Mirwah Gorchani Ward No.7 & 8, at Allah RakhiyoGorchani, Chambar stop, Khajo Muhalla for Jul-20	30708468/ 29.10.20	M/s Mushtaq & Co	No. TC/MG/198/2020 dated 15-07-20	Nil/ 01- 08-20	82,031
14	Sanitation Work /Jharo/ Cleanliness of drain in ward of TC Mirwah Gorchani Ward No.7 & 8, at Allah RakhiyoGorchani, Chambar stop, Khajo Muhalla for Aug-20	30708469/ 29.10.20	M/s Mushtaq & Co	No. TC/MG/198/2020 dated 15-07-20	Nil/ 01- 09-20	164,062
15	Sanitation Work /Jharo/ Cleanliness of drain in ward of TC Mirwah Gorchani Ward No.7 & 8, at Allah RakhiyoGorchani, Chambar stop, Khajo Muhalla for Sep-20	30708470/ 29.10.20	M/s Mushtaq & Co	No. TC/MG/198/2020 dated 15-07-20	Nil/ 01- 10-20	164,062
16	Cleaning of Nalas & Pick Garbage Ward No. 02 Gorchani Street main Bazar	30708488/ 17.11.20	M/s Mushtaq & Co	16/ 10-07-20	Nil/ 19- 07-20	56,925
17	Cleaning Nala pick Garbage W#5	30708498/ 17.11.20	M/s Ubaid Enterprises	11/ 10-07-20	28/ 18-07- 20	98,670
18	Cleaning Nala pick Garbage W#3/4	30708499/ 17.11.20	M/s Ubaid Enterprises	10/ 10-07-20	28/ 16-07- 20	95,205
19	Cleaning Nala pick Garbage W#3/4	30708500/ 17.11.20	M/s Ubaid Enterprises	09/ 10-07-20	27/ 16-07- 20	95,865
20	Cleaning Nala pick Garbage W#2	30708501/ 17.11.20	M/s Ubaid Enterprises	12/ 10-07-20	48/ 18-07- 20	93,390
21	Cleaning Nala pick Garbage W#1	30708507/ 17.11.20	M/s Allaudin Soomro	13/ 10-07-20	20/ 20-07- 20	95,700

Sr.	Description	Cheq #	Contractor/ Supplier	W.O No. & Date	V No. & Date	Amount
22	Cleaning Nala pick Garbage W#1 Soomro Colony	30708508/ 17.11.20	-do-	14/ 10-07-20	11/ 20-07- 20	84,150
23	Cleaning Nala pick Garbage W#2 Soomro Colony	30708509/ 17.11.20	-do-	15/ 10-07-20	22/ 20-07- 20	102,300
Sub-total						2,652,775

9. Town Committee, Jhuddo, Mirpurkhas [AIR Para: 6]2019-20, Rs1.046 million

Sr.	Particulars	Contractor	Date of works	Cheque No.	Amount
1	1st & Final bill silt clearance from azad medical Store to Janazagah	M/s Inayatullah Govt. Contractor	1/12/2019 to 31-12-2019	65352248	261,345
2	1st & Final bill silt clearance from Janazagah to main disposal TC Judo	-do-	1/12/2019 to 31-12-2019	65352249	261,345
3	1st & Final bill silt clearance from new national bank to azad medical store TC Judo	-do-	1/12/2019 to 31-12-2019	65352250	261,345
4	1st & Final bill silt clearance from Tando Bago road t new national bank TC Judo	-do-	1/12/2019 to 31-12-2019	65352251	261,345
Sub-total					1,045,380
Grand Total					41,927,204

**Annex-MPK 3: Irregular splitting up of procurement to avoid open tenders
Rs22.548 million**

i. Town Committee, Diplo, Tharparkar, [AIR Para: 3], 2019-20 Rs10.099 million

[Amount in Rs.]

Sr. No	Voucher #	Description of Expenditure	Contractor	Work Order	Bill #	Cheque # Dated	Gross Amount
1	Nil May,19	B/Pavement @ Muhammad Ibrahim House, Nawaz Hajam House, Aboo Hajam House and Qasim Hajam House Diplo Town	M/S Yasir Ali	164 23-03-20	1st & Final	29529131 May,19	299,400
2	Nil May,19	B/Pavement @ Master Thanweer Das House Diplo Town	-do-	166 23-03-20	1st & Final	29529131 May,19	298,000
3	Nil May,19	Const: of Open S/Drain Type-A @ R.O Plant to Panjoo Mal House Diplo Town	-do-	172 23-03-20	1st & Final	29529131 May,19	297,600
4	Nil May,19	Const: of Open S/Drain Type-A @ Hajam Muhalla Diplo Town	-do-	174 26-03-20	1st & Final	29529131 May,19	298,300
5	Nil May,19	Const: of Open S/Drain Type-A @ Ashraf House Diplo Town	-do-	168 23-03-20	1st & Final	29529132 May,19	299,100
6	Nil May,19	Const: of Open S/Drain Type-A @ Lohana Mohalla Diplo Town	-do-	176 26-03-20	1st & Final	29529132 May,19	298,900
7	Nil May,19	B/Pavement @ Meghwar Muhalla 8South Side) Diplo Town	-do-	186 20-04-20	1st & Final	29529132 May,19	298,900
8	Nil May,19	Installation of Deep Hand Pump @ Talo Paro & Kareveri Paro Ward No.01 & Sehni Paro Ward No.3, T.C Diplo	-do-	196 20-04-20	1st & Final	29529132 May,19	294,000
9	Nil May,19	Const: of Open S/Drain Type-A @ Haji Fateh Muhammad Dessar Diplo Town	M/S Naveed Nawaz	169 23-03-20	1st & Final	29529127 May,19	296,100
10	Nil May,19	Const: of Open S/Drain Type-A @ Masjid to Bajeer House Diplo Town	-do-	171 23-03-20	1st & Final	29529127 May,19	297,900
11	Nil May,19	Const: of Open S/Drain Type-A @ Bajeer Muhalla Diplo Town	-do-	175 23-03-20	1st & Final	29529127 May,19	299,400

[Amount in Rs.]

Sr. No	Voucher #	Description of Expenditure	Contractor	Work Order	Bill #	Cheque # Dated	Gross Amount
12	Nil May,19	Const: of Open S/Drain Type-A @ Arbab Bungalow Diplo Town	-do-	176 23-03-20	1st & Final	29529127 May,19	299,400
13	Nil May,19	B/Pavement @ Manzoor Yousif Hajam House Diplo Town	-do-	163 23-03-20	1st & Final	29529128 May,19	297,000
14	Nil May,19	Const: of Open S/Drain Type-A @ Muslim Graveyard Road to Girdhari Lal House Diplo Town	-do-	173 23-03-20	1st & Final	29529128 May,19	296,300
15	Nil May,19	Const: of Open S/Drain Type-A @ Usman Mujahid House to main Nala Diplo Town	-do-	177 23-03-20	1st & Final	29529128 May,19	299,600
16	Nil May,19	Installation of Deep Hand Pump @ Ratanabad Colony Ward No.01 & Mahraj Muhalla Ward No.02& Barhya Muhallah & Soohaie paro Ward No.05 Diplo Town	-do-	195 23-03-20	1st & Final	Nil May,20	297,800
17	Nil May,19	B/Pavement @ Back Side of TMO House Diplo Town	-do-	198 21-04-20	1st & Final	Nil May,20	294,600
18	Nil May,19	Const: of RCC covered Nala Near Rangers Road Diplo Town	-do-	200 21-04-20	1st & Final	Nil May,20	298,300
19	Nil May,19	Const: of RCC covered Nala Near Drainage Disposal Diplo Town	-do-	202 21-04-20	1st & Final	Nil May,20	297,700
20	Nil May,19	Const: of C/Wall @ Musafirkhana Diplo Town	-do-	204 24-04-20	1st & Final	Nil May,20	298,900
21	Nil May,19	Const: of Shop beside Old Shops of Town Committee Diplo	-do-	206 24-04-20	1st & Final	Nil May,20	193,800
22	Nil May,19	Const: of Shop backside of Town Office Near NADRA Office Diplo Town	-do-	208 24-04-20	1st & Final	Nil May,20	227,000
23	Nil Feb,19	B/Pavement @ Manghopir Muhalla Diplo Town	M/S Yasir Ali	61 24-01-20	1st & Final	26815170 20-02-20	298,000
24	Nil Feb,19	B/Pavement @ Dodo Diplo Town	-do-	69 27-01-20	1st & Final	26815170 20-02-20	285,800
25	Nil Feb,19	B/Pavement @ Umro Mal Diplo Town	-do-	68 22-01-20	1st & Final	26815171 20-02-20	288,500
26	Nil Feb,19	B/Pavement @ Dahoo House Diplo Town	-do-	59 24-01-20	1st & Final	26815171 20-02-20	287,530

[Amount in Rs.]

Sr. No	Voucher #	Description of Expenditure	Contractor	Work Order	Bill #	Cheque # Dated	Gross Amount
27	Nil Feb,19	B/Pavement @ Khamiso House Diplo Town	-do-	67 27-01-20	1st & Final	26815172 20-02-20	298,700
28	Nil Feb,19	B/Pavement @ Chatwani Colony Diplo Town	-do-	63 24-01-20	1st & Final	26815173 20-02-20	299,800
29	Nil Feb,19	B/Pavement @ Backside of Musafirkhana Diplo Town	-do-	Nil dt: Nil	1st & Final	26815173 20-02-20	233,500
30	Nil Feb,19	B/Pavement @ in fornt of TMO House Diplo Town	-do-	55 24-01-20	1st & Final	26815173 20-02-20	298,000
31	Nil Feb,19	B/Pavement @ of Musafirkhana Diplo Town	-do-	54 24-01-20	1st & Final	26815173 20-02-20	254,000
32	Nil Mar,19	B/Pavement @ Main Road to GPS Kolhi Colony Diplo Town	M/S Naweed Nawaz	87 10-02-20	1st & Final	Nil Mar,20	295,000
33	Nil Mar,19	B/Pavement @ Motatio Colony Diplo Town	-do-	88 10-02-20	1st & Final	Nil Mar,20	289,500
34	Nil Mar,19	Construction of Compound Wall @ Musafirkhana Diplo Town	-do-	96 14-02-20	1st & Final	Nil Mar,20	294,000
35	Nil Mar,19	Construction of Compound Wall @ TMO House Diplo Town	-do-	97 14-02-20	1st & Final	Nil Mar,20	299,000
Sub-total							10,099,330

1. Municipal Committee, Mithi, [AIR Para: 8], 2020-21 Rs3.997 million

[Amount in Rs.]

S. No	Description	Cheq # & date	Contractor/ Supplier	WO No. & Date	JV # & Date	Bill Amount	Total Amount
1	Replace of pipeline in lohana colony	43396550/ 20.08.20	M/s Ramesh kumar	MC/Mithi/ nil /of 2020	nil	290,640	555,180
2	Replace of pipeline in lohana colony	43396550/ 20.08.20	-do-	MC/Mithi/ nil /of 2020	nil	264,540	
3	Supply of river sand for plants new nursery	8988701/ 20.08.20	M/s Mithi enterprises	nil	nil	56,000	399,100
4	Supply of Pots for plants new nursery	89887001/ 20.08.20	-do-	nil	nil	96,600	
5	Supply of plants new nursery	89887001/ 20.08.20	-do-	nil	nil	79,500	
6	Supply of Fertilizer sand for plants new nursery	89887001/ 20.08.20	-do-	nil	nil	96,000	
7	Supply of plants new nursery	89887001/ 20.08.20	-do-	nil	nil	71,000	

[Amount in Rs.]

S. No	Description	Cheq # & date	Contractor/ Supplier	WO No. & Date	JV # & Date	Bill Amount	Total Amount
8	Silt clearance of c-type drain nala from balani house	89887003/ 20.08.20	M/S mool shankar	MC/Mithi/ nil /of 2020	nil	225,600	1,246,752
9	Silt clearance of c-type drain nala from balani house	89887003/ 20.08.20	-do-	MC/Mithi/ nil /of 2020	nil	290,250	
10	Silt clearance of c-type drain nala from balani house	89887003/ 20.08.20	-do-	MC/Mithi/ nil /of 2020	nil	252,652	
11	Silt clearance of c-type drain nala from balani house	89887003/ 20.08.20	-do-	MC/Mithi/ nil /of 2020	nil	225,600	
12	Silt clearance of c-type drain nala from balani house	89887003/ 20.08.20	-do-	MC/Mithi/ nil /of 2020	nil	252,650	
13	Material for street light	30778019/ 06.10.20	M/s joshi electronics	nil	154/ 06.2020	66,900	
14	Material for street light	30778019/ 06.10.20	M/s joshi electronics	nil	151/ 06.2020	92,000	
15	Material for street light	30778019/ 06.10.20	-do-	nil	172/ 07.2020	97,000	
16	Material for street light	30778019/ 06.10.20	-do-	nil	169/ 07.2020	96,500	
17	Material for street light	30778019/ 06.10.20	-do-	nil	166/ 07.2020	85,000	
18	Material for street light	89887033/ nil	-do-	nil	nil	20,800	593,900
19	Material for street light	89887033/ nil	-do-	nil	nil	60,500	
20	Material for street light	89887033/ nil	-do-	nil	nil	26,000	
21	Material for street light	89887033/ nil	-do-	nil	nil	98,800	
22	Material for street light	89887033/ nil	-do-	nil	nil	94,900	
23	Material for street light	89887033/ nil	-do-	nil	nil	56,900	
24	Material for street light	89887033/ nil	-do-	nil	nil	75,400	
25	Material for street light	89887033/ nil	-do-	nil	nil	78,300	
26	Material for street light	89887033/ nil	-do-	nil	nil	19,900	
27	Material for street light	89887033/ nil	-do-	nil	nil	62,400	

[Amount in Rs.]

S. No	Description	Cheq # & date	Contractor/ Supplier	WO No. & Date	JV # & Date	Bill Amount	Total Amount
28	Repair of fire bridge	89887036/ nil	M/S Naresh Autos Mithi	nil	nil	43,200	764,690
29	Repair of fire bridge	89887036/ nil	-do-	nil	nil	35,600	
30	Repair of fire bridge	89887036/ nil	-do-	nil	nil	53,480	
31	Repair of fire bridge	89887036/ nil	-do-	nil	nil	52,250	
32	Repair of fire bridge	89887036/ nil	-do-	nil	nil	92,550	
33	Repair of fire bridge	89887036/ nil	-do-	nil	nil	65,700	
34	Repair of fire bridge	89887036/ nil	-do-	nil	nil	45,600	
35	Repair of fire bridge	89887036/ nil	-do-	nil	nil	281,880	
36	Repair of fire bridge	89887036/ nil	-do-	nil	nil	94,430	
Sub-total						3,997,022	3,997,022

2. Municipal Committee, Mirpurkhas, [AIR Para: 6] 2020-21 Rs2.646 million

[Amount in Rs.]

S.No	Description	Cheq # & date	Contractor/ Supplier	W.O No. & Date	Bill No. & Date	Amount	Gross Total
1	Hire Charge Trolleys	30642147/ 08.10.20	M/S Muhammad Arshad Govt Cont	346/ 21-07-21	Nil/ 27-07-20	299,200	473,500
2	Hire Charge Excavator Machine	30642147/ 08.10.20	-do-	347/ 21-07-21	Nil/ 28-07-20	174,300	
3	Supply of Sanitation Item	32789081/ 24.4.21	M/S Naseeruddin Govt Cont	618/ 15-02-21	Nil/ 19-02-21	171,500	712,050
4	Supply of Sanitation Item	32789081/ 24.4.21	-do-	616/ 15-02-21	Nil/ 17-02-21	242,500	
5	Supply of Sanitation Item	32789081/ 24.4.21	-do-	615/ 15-02-21	Nil/ 19-02-21	298,050	
6	Repair Messi T.Blade	32789081/ 24.4.21	-do-	636/ 17-03-21	Nil/ 22-03-21	234,950	419,950
7	Repair Messi T.Blade no 360	32789081/ 24.4.21	-do-	637/ 17-03-21	Nil/ 22-03-21	185,000	
8	Supply Tyre Vehicles	32789150/ 24.6.21	M/S Majid Ali Govt Cont	370/ 18-08-20	Nil/ 20-08-20	151,200	448,400
9	Supply Tyre Vehicles	32789150/ 24.6.21	-do-	357/ 18-08-20	Nil/ 21-08-20	151,200	
10	Supply Tyre Vehicles	32789150/ 24.6.21	-do-	373/ 18-08-20	Nil/ 21-08-20	146,000	
11	Hire Charge Fox Light	32789151/ 24.6.21	M.Saqib Govt Cont	385/ 21-08-20	Nil/ 31-08-20	295,000	592,000

[Amount in Rs.]

S.No	Description	Cheq # & date	Contractor/ Supplier	W.O No. & Date	Bill No. & Date	Amount	Gross Total
12	Hire Charge Fox Light	32789151/ 24.6.21	-do-	386/ 21-08-20	Nil/ 31-08-20	297,000	
Sub-total						2,645,900	2,645,900

3. Town Committee, Kheme-jo-Par, Tharparkar, [AIR Para: 4], 2019-20 Rs2.179 million

[Amount in Rs.]

S. No.	Description	Paid to	Work order	Date	Cheque No	Date	Amount
1	Repair of cc drain at main road Kheme.Jo Par	M/S Ghulam Mustaza	245/219	16.10.2019	26531430	12.12.2019	224,765
2	Construction of Situ/protection wall at shopping Centre main road Kheme Jo par	-do-	246/2019	16.10.2019	26531431	12.12.2019	297,950
3	Construction of Situ/protection wall at start of double road main road Kheme Jo par	-do-	247/2019	16.10.2019	26531432	12.12.2019	293,764
4	Repair of CC portion at main road Kheme.Jo.Par	-do-	245/2019	16.10.2019	26531430	12.12.2019	224,765
5	Construction of situ/protection wall at shoppig centre main road Kheme.Jo.Par	-do-	246/2019	16.10.2019	26531430	12.12.2019	297,949
6	Construction of situ/protection wall at start of double road	-do-	247/2019	16.10.2019	26531430	12.12.2019	293,764
7	Earth filling at various streets of salwani para	M/S Rohit Traders	25/2020		29055746	20.02.2020	262,493
8	Earth filling at various streets of salwani para	-do-	26/2020		29055747	20.02.2020	284,000
Sub-total							2,179,450

1. Town Committee, Samaro, Umerkot, [AIR Para: 2], 2019-20 Rs1.321 million

[Rs. in million]

Sr. No.	Cheque # & Date	Work Order # & Date	To Whom Paid	On What purpose / Account	Amount
1	27836319/ 03-10-19	447 / 20-08- 2019	M/S. Inayatullah	Construction of 05 Nos culverts / RCC slab on emergency basis at main roots of Muhram-ul-haram at various places of Town Committee, Samaro, Part-I	0.298
2	27836318/ 03-10-19	448 / 20-08- 2019		Construction of 05 Nos culverts / RCC slab on emergency basis at main roots of Muhram-ul-haram at various places of Town Committee, Samaro, Part-II	0.295
3	27836363/ 21-11-19	520 / 11-11- 2019	M/S. Maars	Lifting of debris, solid waste & de-silting of surface drains of various streets Town Committee, Samaro, P-II	0.274
4	27836364/ 21-11-19	519 / 28-11- 2019		Lifting of debris, solid waste & de-silting of surface drains of various streets Town Committee, Samaro, P-I	0.278
5	28859064/ 20-02-20	667 / 28-11- 2019		Construction of 05 Nos culverts / RCC slab on emergency basis at main roots of Muhram-ul-haram at various places of Town Committee, Samaro.	0.290
6	29639709/ 25-03-20	Nil	M/S. Teerath Das	Lifting of debris, solid waste & de-silting of surface drains of various streets Town Committee, Samaro, Part-I	0.282
Total					1.717

2. Town Committee, Digri, Mirpurkhas, [AIR Para:9], FY 2019-20 - Rs1.321 million

[Amount in Rs.]

S. No	Description	Name of Contractor	Work order No./Date	Gross Amount
1.	Construction of overhead tank, kitchen bathrrom TO Residence	M/s Naeem Azhar Govt. Contractor	916/06.01.20	287,300
2.	Renovation to room veranda TO Residence	-do-	918/06.01.20	298,574
3.	Providing & Fixing main gate iron chougat CC toping roof TO Residence	-do-	917/06.01.20	292,293
4.	Distempering & Sanitary water supply fitting TO Residence	-do-	919/06.01.20	158,367
5.	Construction of open surface drain at Mir hayat shopping centre Tando Bago road ward No.11 and surface drain at Memon town ward No.07	-do-	916/06.01.20	285,000
Sub-total				1,321,534

3. Town Committee, Kot Ghulam Muhammad, Mirpurkhas, [AIR Para: 9], 2020-21 Rs0.589 million

[Amount in Rs.]

S. No	Head of Account	Cheque No	Dated	To Whom Paid	W.O No & Date	Bill No & Date	Bill Amount
1	Supply of machine of Sanitation	31522921	01.12.20	M/s Bilal Khan	235/ 16-09-20	58/ 18-09-20	224,700
2	Hire of Excavator Machine	31522921	01.12.20	M/s Bilal Khan	231/ 16-09-20	49/ 16-09-20	144,000
3	Supply of machinery of Sanitation for Rain Emergency	31522921	01.12.20	M/s Bilal Khan	230/ 15-09-20	25/ 16-09-20	220,400
Sub-total							589,100
Grand Total							22,548,336

Annex-MPK 4: Non-recovery of outstanding dues

[Rs. in million]

Sr. No.	Nature of Collection	Demand	Collected	Shortfall
1. Municipal Committee, Mirpurkhas, [AIR Para:7], 2020-21, Rs60.502 million				
1	Recovery of Octroi and Cotton etc Arrears under Land Revenue Act. (Including Excess Deduction by Income Tax Deptt:)	0.200	0.000	0.200
2	Cesspoll (MC Mirpurkhas)	0.500	0.000	0.500
3	Water Rates	20.000	0.000	20.000
4	Market Rent	3.500	0.000	3.500
5	Shop Rent	3.500	0.000	3.500
6	Encroachment Fee	0.100	0.000	0.100
7	Sign Board / Advertisement Fee	1.500	0.000	1.500
8	Trade License	0.010	0.000	0.010
9	Municipal Musafir Khana	0.300	0.000	0.300
10	Shop Rent N.B.T	0.500	0.000	0.500
11	Old Fish Market	0.025	0.000	0.025
	Sub-total	30.135	0.000	30.135
2. District Council, Tharparkar, [AIR Para:3], 2020-21 Rs4.337 million				
1	Shop rent	4.337	0.000	4.337
3. Town Committee, Digri, District Mirpurkhas, [AIR Para: 2], 2019-20, Rs4.206 million				
1	Shopping Centre Shahi Bazar	0.737	0.000	0.737
2	Shopping Centre Cabin	0.024	0.000	0.024
3	Shopping Centre Subzi Piri	0.027	0.000	0.027
4	Shopping Centre Meat Market	0.270	0.000	0.270
5	Shopping Centre Beaf Market	0.057	0.000	0.057
6	Shopping Centre Tando Ghulam Ali Road	0.410	0.000	0.410
7	Shopping Centre Mir Jan Muhammad Block(A)	0.483	0.000	0.483
8	Shopping Centre Mir Jan Muhammad Block(B)	0.502	0.000	0.502
9	Shopping Centre Station Road	0.360	0.000	0.360
10	Shopping Centre Town Committee, Office Road	0.148	0.000	0.148
11	Shopping Centre Tando Bago Road	0.015	0.000	0.015
12	Shopping Centre Bus Stand	0.176	0.000	0.176
13	Shopping Centre Mirch Mandi	0.192	0.000	0.192
14	Shopping Centre Civil Hospital Road	0.803	0.000	0.803
	Sub-total	4.204	0.000	4.204
4. Town Committee, Kot Ghulam Muhammad, Mirpurkhas, [AIR Para: 5], 2020-21, Rs0.741 million				
1	Shops' rent	0.870	0.128	0.741
	Grand Total	39.546	0.128	39.417

Annex-MPK 5: Non-realization of targeted receipts

[Rs. in million]

Sr. No.	Nature of Collection	Demand	Collected	Shortfall
1. (i)Municipal Committee, Mirpurkhas, [AIR Para:2], 2020-21, Rs60.502 million				
1	Various sources during 2020-21	35.832	5.465	30.367
2. Town Committee, Chhor Old, Umerkot, [AIR Para: 22], 2019-20 Rs41.567 million				
1	Certificate Fee	0.100	0.001	0.095
2	Other Revenue	44.311	2.838	41.473
3	Patt Piri	0.477	0.317	0.160
	Sub-total	44.888	3.156	41.728
3. Town Committee, Jhuddo, Mirpurkhas, [AIR Para: 8], 2019-20 Rs 24.810 million				
1	Mall Piri	65.025	41.770	23.255
2	Water Rate	1.315	0.417	0.898
3	Shop Rent	0.500	0.202	0.480
4	Other Receipt (certificate / pat piri /singe board)	2.250	2.073	0.177
	Sub-total	69.090	44.462	24.810
4. Town Committee, Digri, Mirpurkhas, [AIR Para: 8], 2019-20 Rs 19.058 million				
1	Shop Rent	4.306	2.969	1.237
2	Income from Rates (Water Supply Recovery)	5.980	0.659	5.322
		0.000	0.000	0.000
3	Recovery of Property Tax from Govt.	12.500	0.000	12.500
	Sub-total	22.786	3.628	19.059
5. Municipal Committee, Mithi, [AIR Para: 2], 2020-21 Rs 18.946 million				
1	Water Supply Fee	16.140	6.108	10.032
2	Drainage/Nali Tax	1.980	0.586	1.394
3	Rent of Shops	5.111	3.401	1.710
4	Water Connection Fee	0.200	0.140	0.060
5	Surcharge of W/S	0.100	0.057	0.043
6	Pat Piri Fee	0.339	0.162	0.177
7	Parking Fee	0.251	0.156	0.094
8	Cattle Piri Fee	4.662	2.030	2.632
9	NADRA Form Fee	0.050	0.034	0.016
10	Other	1.000	0.429	0.571
11	Certificate	0.025	0.005	0.020
12	Advertisement/ Sign Board Fee	0.500	0.000	0.500
13	Licence Fee	0.025	0.000	0.025
14	Nursery Fee	2.000	0.380	1.620
15	Tender Fee	0.500	0.448	0.052
	Sub-total	32.882	13.936	18.946
6. (a)Municipal Committee, Umerkot, [AIR Para: 9], 2020-21 Rs25.021 million				
1	Cattle Piri Umerkot	39.587	19.861	19.725
2	Pat Piri Umerkot	4.536	2.256	2.280
3	Bus Stand Fee	0.550	0.142	0.408
4	Latrine Fee Umerkot	0.730	0.232	0.498
5	Arrears of Shop Umerkot	3.000	0.907	2.093

[Rs. in million]

Sr. No.	Nature of Collection	Demand	Collected	Shortfall
6	Water Connection Fee	0.010	0.001	0.009
	Sub-total	48.413	23.400	25.013
(b)Municipal Committee, Umerkot, [AIR Para: 8], 2019-20Rs18.728 million				
1	Advertisement Tax	0.300	0.000	0.300
2	Miscellaneous	0.500	0.138	0.362
3	Water Rate	2.252	0.541	1.711
4	Pat Piri	1.670	0.911	0.759
5	Bus Stand	0.656	0.100	0.555
6	Laterin Fee	0.970	0.698	0.272
7	Cattle Piri Fee	18.694	12.059	6.635
8	Certificate Fee	0.300	0.051	0.249
9	Rent of Shop	9.200	2.220	6.980
10	Arrears Water Supply	1.500	0.595	0.905
	Sub-total	36.041	17.313	18.728
7. (i)District Council, Tharparkar, [AIR Para:2], 2020-21 Rs 10.442 million				
1	Tax on Transfer of Immoveable Properties	13.893	5.249	8.644
2	Fees	1.485	0.000	1.485
3	Rent of Shops	3.031	2.628	0.403
4	Other (Misc)	0.300	0.390	-0.090
	Sub-total	18.709	8.267	10.443
8. District Council, Mirpurkhas, [AIR Para: 3], 2020-21 Rs 6.729 million				
1	Vet Dispensary	0.006	0.006	0.000
2	Cattle Pond	0.003	0.001	0.002
3	Shops, Quarters & Properties	2.200	0.474	1.726
4	Other Misc (Arrears of Shops, Quarters)	5.000	0.000	5.000
	Sub-total	7.209	0.480	6.729
9. Town Committee, Kot Ghulam Muhammad, Mirpurkhas, [AIR Para: 3], 2020-21, Rs 5.077 million				
1	Pat Piri Fee	0.025	0.000	0.025
2	Parking Fee	0.050	0.000	0.050
3	Cattle Piri Fee	1.000	0.000	1.000
4	Licence	0.005	0.000	0.005
5	Certificate Fee	0.100	0.113	0.000
6	Shopping Centre Ghulam Muhammad Bhurgri (51 Shops)	1.180	0.457	0.697
7	Shopping Centre Shaheed Colony	0.062	0.036	0.025
8	(10 Shops)	0.000	0.000	0.000
8	Shopping Centre Bus Stand (06 Shops)	0.027	0.021	0.006
9	Quarters Shaheed Colony (05 Quarters)	0.061	0.009	0.052
10	Thalla Bus Stand (02 Thalla)	0.001	0.001	0.000
11	Press Club Building (01 PC)	0.051	0.048	0.003
12	Canteen Public Park (01 Cant)	0.012	0.006	0.006
13	Tarique Iqbal K.G School (01 School)	0.006	0.006	0.000
14	Water Supply Recovery	3.929	0.721	3.207
	Sub-total	6.509	1.418	5.077

[Rs. in million]

Sr. No.	Nature of Collection	Demand	Collected	Shortfall
10. Town Committee Mirwah Gorchani, Mirpurkhas, [AIR Para: 3], 2020-21 Rs 4.405 million				
1	Sabzi Dalali fee	0.460	0.000	0.460
2	Parking fee	0.220	0.059	0.161
3	Rent of Shop	0.237	0.000	0.237
4	Pat Piri	0.230	0.147	0.083
5	Water Supply Charges	0.917	0.276	0.641
6	Slaughter house	0.004	0.003	0.001
7	Certificate fee	0.150	0.059	0.091
8	Licenses/ map Approval	0.200	0.000	0.200
9	Singn board	0.050	0.000	0.050
10	Tender approval fee	0.350	0.000	0.350
11	Miscellines	0.100	0.000	0.100
12	Arrears of water supply charge	2.274	0.379	1.895
13	Shop Rent	0.137	0.000	0.137
	Sub-total	5.328	0.923	4.405
11. Town Committee, Diplo, Tharparkar, [AIR Para: 8], 2019-20 Rs 4.266 million				
1	Water Supply & Drainage Tax	4.000	0.362	3.638
2	Rent of Shops	0.800	0.172	0.628
	Sub-total	4.800	0.533	4.267
12. Town Committee, Kunri, Umerkot, [AIR Para: 9], 2020-21 Rs 4.101 million				
1	Water Supply	2.408	1.479	0.930
2	Cattle Piri	4.771	1.749	3.022
3	Pat Piri	0.149	0.000	0.149
	Sub-total	7.329	3.228	4.101
13. District Council, Umerkot, [AIR Para: 8], 2019-20 Rs 2.594 million				
1	Property Tax / Sale Tax	10.000	7.992	2.008
2	Miscellaneous	0.500	0.000	0.500
3	Cattle Pound Fee	0.100	0.034	0.066
4	Rent of Shops	0.027	0.007	0.021
	Sub-total	10.627	8.033	2.594
14. Town Committee, Shadi Palli, Umerkot [AIR Para: 6], 2019-20 Rs 0.722 million				
1	Water Rate	0.194	0.068	0.126
2	Shop Rent	0.348	0.116	0.232
3	Chhapra Piri/ Tool Tax	0.080	0.048	0.032
4	Property Tax	0.050	0.000	0.050
5	Certificate Fee	0.300	0.017	0.283
	Sub-total	0.972	0.250	0.722
	Grand Total	351.415	134.492	216.989

Local Councils, Shaheed Benazirabad Division

Annex-SBA 1: Non-production of record

(Rs. in million]					
Sr. No.	Name of entity	F.Y	AIR Para	Detail of record not produced	Amount
1	District Council Sanghar	2020-21	2	Bidder credentials	110.839
			4	Record of deposit of taxes	4.375
2	Town Committee Berani	2019-20	1	Service Books/Personal Files	-
3	Town Committee Bhirya City	2019-20	1	Service Books, Personal Files & Pension /Commutation Cases	-
			3	Bidder credentials	1.753
4	Town Committee Khadro	2016-20	2	Bidder credentials	15.237
			4		0.628
5	Municipal Committee Khipro	2019-20	1&5	Bidder credentials	21.199
6	Town Committee Jhatia	2019-20	2	Bidder credentials	15.273
7	Town Committee Darya Khan Mari	2019-20	1	Pay & allowances, Pension	13.165
			4	Record of earth filling work	0.628
8	Town Committee Shahpur Chakar	2020-21	2	Bidder credentials	11.261
			1	Service book and personal files	-
9	Municipal Committee Tando Adam	2020-21	1	Salary and development expenditure	-
			4	Record of tax deposits	1.469
10	District Council Naushehro Feroze	2019-20	1	Services Books of Staff, Pension cases	-
		2020-21	1	Service Books and personal files	-
11	Town Committee Sarhari	2016-20	1	Income & expenditure statement, list of vehicles and bank statements	-
12	Town Committee Padidan	2019-20	1	Services Books of employees, Liability Register	-
13	Town Committee Kandiyari	2019-20	1	Bidder credentials	-
14	Town Committee Shahpur Jahnia	2019-20	1	Budget & Expenditure statement	-
				Detail of Sanctioned Strength Vs Working Strength (Shortage/Excess)	
				Detail of Officers and staff alongwith Personal Files and Service Books	
15	Town Committee Bucheri	2019-20	1	Budget & Expenditure statement	-
				Detail of Sanctioned Strength Vs Working Strength (Shortage/Excess)	
				Detail of Officers and staff alongwith Personal Files and Service Books	
16	Town Committee Jam Sahib	2019-20	1	Budget & Expenditure statement	-
				Detail of Sanctioned Strength Vs Working Strength (Shortage/Excess)	

(Rs. in million]					
Sr. No.	Name of entity	F.Y	AIR Para	Detail of record not produced	Amount
				Detail of Officers and staff alongwith Personal Files and Service Books	
17	Town Committee Jam Nawaz Ali	2019-20	1	Service Books & Personal Files of Officers & Staff), Details of Litigation matters/cases	-
18	Town Committee Perumal	2019-20	1	Budget & Expenditure statement Detail of Sanctioned Strength Vs Working Strength (Shortage/Excess) Detail of Officers and staff alongwith Personal Files and Service Books	-
19	Municipal Committee Shahdadpur	2020-21	1	Budget & Expenditure statement Detail of Sanctioned Strength Vs Working Strength (Shortage/Excess) Detail of Officers and staff alongwith Personal Files and Service Books	-
20	Municipal Committee Sinjhoru	2020-21	1	Service Books & Personal Files of Gazetted & Non-Gazetted employees, Bank Statement, Muslim sanitary worker, Other Council's employees	-
21	Municipal Committee Moro	2020-21	1	Personal Files of Officers & Services Books of Staff, Budget Control Register, Register of Loans & Advances	-
22	Town Committee Kandiaro	2020-21	1	Personal Files of Officers & Services Books of Staff, Detail of NADRA Certificates issued, fee charged & deposited	-
			13	Record of appointment and transfer/posting	-
23	Town Committee Mehrabpur	2020-21	1	Service Books & Personal Files, Bank statement of pension & Security deposit record, Establishment Check Register	-
24	Town Committee Bhirya Road	2020-21	1	Service Books & Personal Files	-
25	Town Committee Sakrand	2020-21	1	Service Books & Personal Files Auction record	-
Total					195.827

**Annex-SBA 2: Irregular utilization of sanitation through quotations to avoid tender
– Rs156.611 million**

(Rs. in Million)

SR. No.	Name of Entity	F.Y	AIR Para	Amount
1	Town Committee Mehrabpur	2020-21	3	18.956
			4	22.651
2	Munucpal Committee Shahdadpur	2020-21	13	21.486
3	Municipal Committee Moro	2020-21	12	19.432
			17	4.605
4	Town Committee Padidan	2019-20	4	14.984
5	Town Committee Bhirya City	2019-20	6	13.514
6	District Council Noushshro Feroze	2020-21	13	12.013
7	Town Committee Kandiaro	2020-21	11	2.359
			12	9.599
8	Town Committee Darya Khan Mari	2019-20	3	5.510
9	Town Committee Shahpur Chakar	2020-21	2	4.889
10	Town Committee Bhirya Road	2020-21	6	4.028
11	Town Committee Berani	2019-20	3	2.585
			Total	156.611

**Annex-SBA 3: Irregular expenditure on quotation works during ban period
Rs13.004 million**

(Amount in Rupees)

1. Town Committee Berani, AIR Para No. 2, F.Y 2020-21					
Sr. No.	Description	Name of firm	Chq No	Date	Amount
1	Repair & Maintenance	M/s Abbass and Brothers	26878066	04-07-19	169,312
2	----do----	----do----	26878068	04-07-19	169,400
3	----do----	----do----	26878087	24-07-19	157,937
4	----do----	----do----	26878089	24-07-19	157,675
5	----do----	----do----	26878104	24-07-19	257,088
6	----do----	----do----	26878106	24-07-19	178,530
7	----do----	----do----	26878110	24-07-19	195,057
8	----do----	----do----	26878115	08-08-19	201,002
9	----do----	----do----	26878119	03-09-19	256,595
10	----do----	----do----	27878792	17-09-19	222,338
11	----do----	----do----	27878813	04-10-19	225,625
12	----do----	----do----	27878814	04-10-19	223,492
13	----do----	----do----	27878817	16-10-19	259,971
14	----do----	----do----	27878833	06-11-19	172,550
15	----do----	----do----	27878834	06-11-19	116,025
16	----do----	----do----	27878835	06-11-19	166,855
17	----do----	----do----	27878838	06-11-19	176,675
18	----do----	----do----	27878839	06-11-19	160,853
19	----do----	----do----	27878840	06-11-19	160,650
20	----do----	----do----	27878841	06-11-19	167,881
21	----do----	----do----	27878842	06-11-19	195,169
22	----do----	----do----	27878843	06-11-19	40,800
23	----do----	----do----	27878857	22-11-19	249,775
24	----do----	----do----	27878860	22-11-19	255,325
25	----do----	----do----	27878864	22-11-19	222,313
26	----do----	----do----	27878867	07-01-20	271,765
27	----do----	----do----	27878869	07-01-20	274,351
28	----do----	----do----	27878888	11-02-20	166,500
29	----do----	----do----	27878889	11-02-20	135,787
30	----do----	----do----	27878890	11-02-20	240,188
31	----do----	----do----	29055836	18-02-20	140,622
32	----do----	----do----	29055839	03-03-20	151,335
33	----do----	----do----	29055841	03-03-20	205,120
34	----do----	----do----	29055842	03-03-20	158,080
35	----do----	----do----	29055857	10-03-20	160,860
36	----do----	----do----	29055858	10-03-20	147,562
37	----do----	----do----	29055864	10-03-20	163,590
38	----do----	----do----	29055866	10-03-20	198,815
39	----do----	----do----	29055868	10-03-20	194,250
40	----do----	----do----	29055870	10-03-20	129,500
41	----do----	----do----	29055888	09-05-20	48,000

(Amount in Rupees)

1. Town Committee Berani, AIR Para No. 2, F.Y 2020-21					
Sr. No.	Description	Name of firm	Chq No	Date	Amount
42	Repair & Maintenance	M/s Abbass and Brothers	29055889	09-05-20	144,352
43	-----do-----	-----do-----	29055891	09-05-20	145,958
44	-----do-----	-----do-----	29055893	09-05-20	214,375
45	-----do-----	-----do-----	29055903	11-05-20	185,213
46	-----do-----	-----do-----	29055906	11-05-20	171,938
47	-----do-----	-----do-----	29055916	05-06-20	193,051
48	-----do-----	-----do-----	29055917	05-06-20	171,500
49	-----do-----	-----do-----	30039497	05-06-20	165,383
50	-----do-----	-----do-----	30039498	05-06-20	63,000
51	-----do-----	-----do-----	30039502	05-06-20	155,400
Sub-total					9,155,388

(Amount in Rupees)

2. Municipal Committee Sanghar, AIR Para no. , F.Y 2019-20							
Sr. No	Date	Description of Expenditure	Contractor	Work Order No.	Bill #	Cheque # Dated	Gross Amount
1	01 May,19	P/L/J & Testing PVC Pressure Pipe Existing Line 4" Dia at Ajmal Otaque to Doctor Din Muhammad Clinic	M/S Asif Ali	01 18-04-19	Ist & Final	27128505 30-05-19	295,596
2	02 May,19	P/L/J & Testing PVC Pressure Pipe Existing Line 6" Dia at Nawab Shah Road to Filter Plant Sanghar		05 22-04-19	Ist & Final	27128506 30-05-19	294,926
3	01 Jun,19	P/L/J & Testing PVC Pressure Pipe Existing Line 4" Dia at Farzand Medical Store to Ajmal Otaque		02 18-04-19	Ist & Final	27128513 03-06-19	294,287
4	02 Jun,19	P/L/J & Testing PVC Pressure Pipe Existing Line 3" Dia at Doctor Din Muhammad to Khadim Nai Sanghar		03 08-04-19	Ist & Final	27128513 03-06-19	297,821

(Amount in Rupees)

2. Municipal Committee Sanghar, AIR Para no. , F.Y 2019-20							
Sr. No	Date	Description of Expenditure	Contractor	Work Order No.	Bill #	Cheque # Dated	Gross Amount
5	2 Aug,19	P/L/J & Testing PVC Pipe Line Manghwar Para	M/S Asif Ali	05 22-04-18	Ist & Final	27462816 09-08-19	292,080
6	3 Aug,19	P/L/J & Testing PVC Pipe Line 3" Dia Noorani Masjid	M/S Asif Ali	24 26-06-18	Ist & Final	27462816 09-08-19	281,058
Sub-total							1,755,768

(Amount in Rupees)

3. Town Committee Bucheri, AIR Para no. 02, F.Y 2019-20							
Sr. No	Voucher #	Description of Expenditure	Contractor	Work Order	Bill #	Cheque # Dated	Gross Amount
1	11 July,19	Const: of S/Drain from House of Rasool Bux Rind, Tahir to main road of Town	M/S Aijaz Ali	256 16-07-19	Ist & Final	26459915 19-07-19	237,281
2	12 July,19	Providing Bricks Pavement Road at Ward No.1 and different streets of Town	M/S Shahbaz Khan	1955 05-06-18	Ist & Final	26459915 19-07-19	263,923
3	09 Dec,19	Providing & Fixing RCC Main holes Covers at various places of Bucheri Town	M/S Aijaz Ali	453 27-11-19	1st & Final	27732756 06-12-19	94,050
4	11 Dec,19	P/L/J & Testing RCC Sewer 12" Additional Main holes Part-B Const: of S/Drain type A and Hospital Road Mohallah	M/S Shahzoor Wazir	453 27-11-19	1st & Final	27732752 06-12-19	97,044
5	14 Dec,19	Const: of Cross Culverts 03 Nos. at Jan Muhammad Deh 85 Nusrat, Ustaad Akbar Brohi 35 Nusrat, M.Yaseen Khanzada 83 Nusrat	M/S Aijaz Ali	452 11-11-19	Nil 29-11-19	27732750 05-12-19	270,323
6	08 Feb,20	P/L/J & Testing RCC Sewer 12" Additional Main holes Part-B Const: of S/Drain type A and Hospital Road Mohallah	M/S Shahbaz Khan	Nil	1st & Final	27732784 10-02-20	55,676

(Amount in Rupees)

3. Town Committee Bucheri, AIR Para no. 02, F.Y 2019-20

Sr. No	Voucher #	Description of Expenditure	Contractor	Work Order	Bill #	Cheque # Dated	Gross Amount
7	11 Feb,20	Const: of Cross Culverts 03 Nos. at tarique Abbasi Deh 92 Nusrat, Ghullam Mahar Khaskheli village Haji Zafar Khaskheli and Ali Akbar Zardariu Deh 85 Nasrat	M/S Aijaz Ali	479 31-12-19	Nil 31-12-19	27732785 10-02-20	250,764
8	11 Mar,20	Providing of Bricks Pavement Road at Khuda Bux Brohi Ward No.04	M/S Sheeraz Wazir	568 28-02-20	Nikl 02-03-20	27732804 10-03-20	178,101
Sub-total							1,447,162

(Amount in Rupees)

4. Town Committee Bhirya Road, AIR Para no. 05, F.Y 2020-21

S #	Cheque #	Date	Particulars	Name of payee	Amount
1	31599722	15-01-21	Earth Filling	M/s. Irfan Ali	140,000
2	31599738	08-02-21	Earth Filling	M/s. Irfan Ali	160,000
3	31599741	08-02-21	Earth Filling	M/s. Irfan Ali	230,000
4	32800259	03-05-21	Earth Filling	M/s. Bhattia Company	115,500
Sub-total					645,500
Total					13,004,218

Annex-SBA 4: Non-removal of encroachment

1. District Council Naushahro Feroze, AIR Para no. 05, F.Y 2019-20		
Sr. No.	Property details & location	Status
1	Quarter Taluka Bhirya	Illegally possessed by SHO
2	Agricultural land 31 acre 10 Ghunta, Opposite to Taluka Hospital Bhirya	21 Acre possessed illegally by Private Persons and 7 acre 22 ghunta by Revenue Department and 1 acre 35 ghunta additional by revenue
3	Cattle Pond, At Village Dalipota	Illegally possessed by private people
4	Veternary Dispensary, 10 shops and plot, Near Pakka Chang Road Bhirya road	Illegally possessed by Police Department
5	Musafir Khana, Railway station	Illegally possessed by private people
6	Musafir Khana, near Press Club Bhirya	Illegally possessed by private people
7	Maternity center, near telephon exchange Phul	Illegally possessed by private people
8	Musafir Khana, near Railway crossing Padidan	Illegally possessed by private people
9	Musafir Khana, near Police station DK Mari	Illegally possessed by private people
10	Musafir Khana, near Eid Gah Naushahro 95287 sft	Illegally possessed by private people
11	Quarter Open plot veterinary hospital Padidan	Encroached
12	Open Plot near Post Office Naushahro	Encroached
13	Quarter Taluka Kandiaro	Illegally possessed by Civil Judge
14	Al-Ibraheem Trust Taluka Kandiaro	Illegally possesd by M. Saleh Al-Ibraheem Trust
15	Residential area land 3 acre 21 ghunta, Hisbani Muhalla Kandiaro	Illegally possessed by private people
16	Residential area land 1 acre 41 ghunta, Hisbani Muhalla Kandiaro	Illegally possessed by private people
17	Residential area land 2 acre 37 ghunta, Hisbani Muhalla Kandiaro	Illegally possessed by private people
18	Cattle Pond Taluka Kandiaro	Encroached
19	Building of fish market, Taluka Kandiaro	Encroached
20	Cattle Pond Tando Gulshan	Illegally encroached by private people
21	Old Dispensary building Opposite NBP Khan wahan	Illegally possessed by private people
22	Cattle Pond, Solangi Muhalla Taluka Mehrabpur	Illegally possessed by private people
23	Cattle Pond, Taluka Mehrabpur	Illegally possessed by private people
24	Land/ open plot Near High School Mehrabpur	Encroached
25	Agricultural land 10 acre Deh Gharo near New Jatoi	Illegally possessed by Imam Bux & Ali Hassan
26	Residential area 2 acre 1 ghunta, opposite Police Station Moro	Illegally possessed by Judicial colony
27	Cattle Pond, Jail Road Moro	Illegally possessed by private people
28	Cattle Pond, Sadhoja Moro	Illegally possessed by private people

2. Municipal Committee Moro, AIR Para no. 18, F.Y 2020-21

S No.	Name of Allottee	Name of encroacher	Encroacher Address	Name & area of Property	Kind of property	Taluka farm-11	Remarks
1	Nil	Haji Muhammad Younis S/o Din Muhammad Solangi	Near Old Fish Market	Near Old Office TC Building	04 Little Shops	Farm-11	Court matter
2	Late Tahir Khan S/o Sanwal Khan Bhatti	Sikandar Ali S/o Late Tahir Khan Bhatti	Tahir Bhatti Hotel	Viranda Hotel long old fruit mandi	Viranda & Plot	Farm-11	
3	Late Abdul Ghafoor S/o Sabir Ali Soomro	Ghullamullah Bhatti & Brothers	Tahir Bhatti Hotel	Shahi Bazaar	01 Pacca Piri	Farm-11	Court matter
4	Late Gul Muhammad S/o Juma Khan Memon	Ghullamullah Bhatti & Brothers	Tahir Bhatti Hotel	Shahi Bazaar	02 Pacca Piri	Farm-11	Court matter
5	Ghullamullah S/o Muhammad qabool Bhatti	Ghullamullah S/o Muhammad qabool Bhatti	Tahir Bhatti Hotel	Shahi Bazaar	03 Pacca Piri	Farm-11	Court matter
6	Ghullamullah S/o Muhammad qabool Bhatti	Ghullamullah S/o Muhammad qabool Bhatti	Tahir Bhatti Hotel	Shahi Bazaar	04 Pacca Piri	Farm-11	Court matter
7	Shamas Din S/o Muhammad Qabool Bhatti	Ghullamullah Bhatti & Brothers	Tahir Bhatti Hotel	Shahi Bazaar	05 Pacca Piri	Farm-11	Court matter
8	Late Qamar din S/o Shah Muhammad Memon	Shahid Hussain S/o Dhasni Dino Memon	Near NBP Moro	Malak Bazaar	03 Shops & Upper story	Farm-11	Court matter
9	Asghar Ali S/o Muhammad Uris Langah	Asghar Ali S/o Muhammad Uris Langah	Moro town	Malak Bazaar	01 Pacca piri at present 01 Shop	Farm-11	Court matter
10	Late Muhammad Ismail S/o Misri Khan Lund	Ghebi Khan & brothers	Village Sardar Khan Lund	Malak Bazaar	01 Pacca piri at present 02 Shops	Farm-11	

2. Municipal Committee Moro, AIR Para no. 18, F.Y 2020-21

S No.	Name of Allottee	Name of encroacher	Encroacher Address	Name & area of Property	Kind of property	Taluka farm-11	Remarks
11	Rashid Ali S/o Late Ghullam Sarwar Bhatti	Rashid Ali Bhatti & Nazeer bhayyo	Bukhari Muhalla	Old Godown & Naka Building	05 Shops & Bhanda	Farm- 11	Court matter
12	Nil	Muhammad Iqbal S/o Muhammad Ibrahim Memon	Sayed Muhalla Moro	Along office municipal Committee Moro	04 Shops & upper story	Farm- 11	Court matter
13	Nil	Muhammad Zaman Chandio	Moro Town	Old TB Clinic Building	Shop	Doubt	
14	Nil	Abdul Jabbar Channa	Moro Town	Old TB Clinic Building	Shop	Doubt	
15	Raja S/o Hari Lal	Manthar Ali Zardari	Moro Town	Gachero Naka Post	Naka Post	Farm-II	
16	Nil	Manzoor Ahmed S/o Jagan Khan Lashari	Jagan Muhalla	Old Slaughter House	Slaughter House	Farm-II	
17	Nil	Lal Khan S/o Manzoor Ahmed Solangi	Siyal Muhalla	Old Slaughter House	Slaughter House	Farm-II	
18	Nil	Muhammad Sadiq Hab	Fruit Mandi	New Slaughter House	Slaughter House	Farm-II	
19	Nil	Molvi Abdul Wahid Qasmi	Fruit Mandi	New Slaughter House	Shops, Madarsa & Masjid	Farm-II	
20	Nil	Unknown peoples	Near Rest House Irrigation Banglows	Sewerage Water Ponds Foe Disposal of Drainage Water Phase-I			90% encroachment removed by MC Moro
21	Nil	Ice Factory etc	Near Dad wah Dadu Road	Disposal Work Phase-2, Sewerage Ponds Dad Wah	Ice Factory etc	Farm-II	Encroachment removed

2. Municipal Committee Moro, AIR Para no. 18, F.Y 2020-21

S No.	Name of Allottee	Name of encroacher	Encroacher Address	Name & area of Property	Kind of property	Taluka farm-11	Remarks
22	Ex.PM Muhammad Khan Jonejo Residential Housing Scheme	Unknown People	New Bus Stand and Fruit Mandi	Ex.PM Muhammad Khan Jonejo Residential Housing Scheme	Houses and shops		Some Peoples Change the shape of property as commercial shops etc
23	Nil	Unknown Peoples	Dastagir Colony Moro	Pit Dastagir Colony	Houses etc	Farm-II	
24	Nil	Unknown Peoples	Gachero Road And Main Road Moro	Pit Jamali	Plot & Houses	Farm-II	
25	Nil	Unknown Peoples	Dargah Sakhi Ibrahim Shah Moro	Pit Sakhi Ibrahim Shah	Houses etc	Farm-II	
26	Nil	Unknown Peoples	Surhia Muhalla Moro	Pit Moachki	Houses etc	Farm-II	
27	Nil	Unknown Peoples	Near Karam Shah School	Pit	Houses etc	Farm-II	
28	Nil	Unknown Peoples	Dadu Road Moro	Pit Sathal			90% encroachment removed by MC Moro

3. Town Committee Mehrabpur, AIR Para no. 14, F.Y 2020-21

S. No	Property details	Occupant Details
1	Council Bunglow	Farman Ali Rajper, Ex-AEN of TC Mehrabpur
2	Council Building	NADRA Office
3	Council Bunglow	Residence of Senior Civil Judge Mehrabpur
4	Council Bunglow	Court of Senior Civil Judge Mehrabpur

Thematic Audit

Annex-MC 1: Non- improvement/rehabilitation of public parks

S. No	Name of Park/Green Belts	Area/location
1	Nasir Hussain Park	American Hospital Unit No.7
2	Ayesha Park	Siddique Plaza Unit No.8
3	Parda Park	Glass mill
4	Bail Khana Park	Halli road
5	Fareed Shaheed Park	American Quarters
6	Ladies Park	Mir Fazal Town Unit No.9
7	11 number Park	Imani Shah Colony
8	10 number park	Pakki Market
9	Cannon Chorangi Park/green belt	Board office Unit No.7
10	Siddique Plaza Unit.8 Green belt	Unit No.8
11	TNT Christian Colony	Unit No.7
12	Mannan Hotel	Unit No.7
13	Women Police Station	Unit No.7
14	Barkat Town	Auto Bhan
15	Pakistan Hotel	Unit No.7
16	Piyala Hotel	Unit No.7
17	Akbari Ground	Unit No.8
18	Mehboob Ground	Unit No.5
19	Ameen Rajput Ground	Unit No.4
20	Bagh e Mustafa Ground	Unit No.8
21	Scouts Ground	Unit No.8
22	Scouts Ground	Unit No.9
23	NawabMuzafar Park (City)	PakkaQila
24	Allah Wala Chowk (green belt)	Heerabad
25	Liberty	Heerabad
26	Opposite to Dialdas Club	-
27	SP Corner	-
28	Qila Ground	PakkaQila
29	Shadman to Akber CNG (green belts)	-
30	Preetabad Hospital to New SabziMandi	-
31	Rahman Town to Razzaq Masjid	-
32	PS monuments	-
33	Khuda Hafiz Board	-

Annex-MC 2: Non-vacation of corporation property from encroachments

1. HMC [O.M # 43 & 44]

Sr. No	Property details	Total Area encroached
1	Hussainabad Ward-H Katchi abadi	0.38 acres
2	Makrani Para Pathan Goth	0.28 acres
3	Makki Shah road Unit No.7	0.56 acres
4	People Colony extension unit No.4 under possession of Private scheme Mir Hussain abad	2.084 acres
5	Baralvi colony Unit No.11	0.13 acres
6	Muslim Rajput colony Unit.07	0.20 acres
7	Shebaz Colony Unit No.9	0.05 acres
8	Gulshan Colony Unit No.9	0.05 acres
9	Haidar Shah Colony	0.01 acres
10	North Amil Colony	0.11 acres
11	NizamuddinOliya colony	0.009 acres
12	Nishterabad colony	0.03 acres
13	Balu Shahi colony	0.01 acres
14	ILyasabad colony	0.09 acres
	Total area encroached	3.943 acre

2.LMC ([O.M # 06]

Sr. No	Name of Encroacher	Area under Occupation	Present Status	Location
1	Alauddin S/O QamaruddinLangah.	730 sq. feet.	Residential	Plot C.S No Near Shahnawaz Bhutto children Park Larkana
2	Nisar Ahmed Soomro.	1102 sq. feet.	Residential	
3	Ameer Bux Mughari.	603 sq. feet	Residential	
4	Ghulam Mustafa S/O Abdul Wahab Bhutto.	1535 sq. ft.	Residential	
5	Ali Gohar S/O Ali Nawaz Mughari.	1386 sq. ft.	Residential	
6	Aijaz Ali Shah.	778 sq. ft.	Residential	
7	Dr. Khair Muhammad Kango.	640 sq. ft.	Residential	
8	Muhammad Essa Chnadio.	1699 sq. feet.	Residential	
9	Muhammad Pannah Jagirani.	1275 sq. feet.	Residential	
10	Abdul Hameed Channa.	843 sq. ft.	Residential	
11	Ghulam Shabir Mughari	754 sq. ft.	Residential	
12	Muhammad Khalid Channa.	1563 sq. feet.	Residential	
13	Rajib Ali Pirzada.	551 sq. ft.	Residential	
14	Muhammad Jhatial.	557 sq. ft.	Residential	
15	Ghulam Rasool Lighari	760 sq. feet.	Residential	Plot C.S No:866 &
16	Anwar Ali S/O Moula Bux Solangi	906 sq. feet.	Residential	

Sr. No	Name of Encroacher	Area under Occupation	Present Status	Location	
17	Muhammad Usman S/O Muhammad Umar Memon	581 sq. feet	Residential	867 Near Lal Bangalow Station Road Larkana	
18	Qurban Ali S/O Allah Rakhio	495 sq. ft.	Residential		
19	Roshan Ali S/O Allah Rakhio.	732 sq. ft.	Residential		
20	Muhammad Soomar S/O Muhammad Hashim Solangi.	596 sq. ft.	Residential		
21	Anwar Ali S/O wali Muhammad Solangi	694 sq. ft.	Residential		
22	Ghulam Sarwar S/O Wali Muhammad Solangi.	670 sq. feet.	Residential		
23	Ali Asghar S/O Wali Muhammad Solangi.	805 sq. feet.	Residential		
24	Ahmed Ali S/O Lal Bux Solangi.	1800 sq. ft.	Residential		
25	Muhammade Saleem S/O Alam Khan Pathan	238 sq. ft.	Residential		
26	Ahmed Ali Solangi	1020 sq. feet.	Residential		
27	Shamasuddin Memon	576 sq. ft.	Residential		
28	Ahmed Ali Mastoi.	520 sq. ft.	Commercial		
29	Muhammad Ramzan S/O Muhammad Paryal Solangi	183 sq. ft.	Commercial		
30	Ghulam Hussain Abbasi.	627 sq. ft.	Commercial		
31	Sher Muhammad Pathan	742 sq. feet	Commercial		
32	Mukhtiar Ahmed Abbasi.	787 sq. ft.	Commercial		
33	Muswhtaque Hussain Tunio	1516 sq. ft.	Commercial		
34	Shamsuddin Memon.	630 sq. ft.	Commercial		
35	Ghulam Rasool Lighari.	825 sq. ft.	Commercial		
36	Basheer Ahmed Shaikh.	228 sq. ft.	.Commercial.		
37	Bashir Ahmed Shaikh.	1960 sq. ft.	Commercial		
38	Nawab Ali S/O Roshan Ali Solangi.	714 sq. feet.	Residential		Municipal Plot/Land Yousif Colony on Revenue Survey No.148 OF Deh Larkana
39	Zameer Ali S/O Roshan Ali Solangi.	648 sq. feet.	Residential		
40	Jahangir Ali S/O Roshan Ali Solangi	558 sq. feet	Residential		
41	Liquat Ali S/O Roshan Ali.	812 sq. ft.	Residential		
42	Akhtar Huswsain S/O Roshan Ali.	634 sq. ft.	Residential		
43	Muhammad Yousif Khuhwar.	3360 sq. ft.	Residential		
44	Muhammad ChutalMirani.	1475 sq. ft.	Residential		
45	Wahid Bux Mirani.	1560 sq. feet.	Residential		
46	Manzoor Hussain Solangi.	2501 sq. feet.	Residential		
47	Iqbal Hussain Shahani.	1376 sq. ft.	Residential		
48	Mumtaz Ali S/O Arbab Ali Ansari..	588 sq. ft.	Residential		
49	Moula Bux S/O Ameer Bux Shaikh.	546 sq. feet.	Residential		
50	Mushtaque Ali S/O Sher Muhammad.	696 sq. ft.	Residential		
51	Khalid Hussain S/O Muhammad Saleem.	1044 sq. ft.	Residential		
52	Sikandar Ali S/O Ayoub Khan Solangi	1044 sq. ft.	Residential		
53	Roshan Ali S/O Abdul Karim Solangi.	1098 sq. ft.	Residential		
54	Muhaib Ali S/O Ameer Bux Solangi.	1377 sq. feet	Residential		
55	Inayatullah S/O jan Muhammad.	2100 sq. ft.	Residential		
56	Jan Muhammad S/O Ameer Bux Dayo.	2400 sq. ft.	Residential		

Sr. No	Name of Encroacher	Area under Occupation	Present Status	Location
57	Abdul Sattar S/O Muhammad Umar Gadhi.	575 sq. ft.	Residential	
58	Mehboob Ali S/O Muhammad Umar Gadhi.	575 sq. ft.	Residential.	
59	Abdul Rehim S/O Abdul Rashid Ansari.	1482 sq. ft.	Residential	
60	Abdul Rehman S/O HaqNawaz Mirani.	1700 sq. ft.	Residential	
61	Abdul Wahab S/O Ghulam Rasool Soomro	870 sq. ft.	Residential	
62	Naseer Muhammad S/O Muhammad Soomar.	2218 sq. frt.	Residential	
63	Bakshal Ali S/O Muhammad Ali Shaikh.	791 sq. ft.	Residential	
64	Ali Gohar S/O Muhammad AwaisAbro.	1064 sq. ft.	Residential	
65	Ghulam Mustafa S/O Faiz Muhammad.	782 sq. ft.	Residential	
66	Altaf Hussain S/O Muhammad Yakoob.	2958 sq. ft.	Residential	

Annex-MC 3(i): Irregular conversion of residential plots into commercial

Sr. No	Unit Details	No of plots Converted
1	Unit No.1	5
2	Unit No.2	28
3	Unit No.3	8
4	Unit No.4	1
5	Unit NO.5	3
6	Unit No.6	36
7	Unit No.7	34
8	Unit No.8	14
9	Unit No.9	7
10	Unit No.10	35
11	Unit No.11	12
Total Plots converted		183

Annex-MC 3(ii): Non-production of auditable record of plots

S. No	Files of property belonging to land department (stated that files are in NAB custody)
1	Plot No. B/6 block A unit.8 Latifabad
2	Quarter No.160 Block C Unit.11 Latifabad
3	Plot No.A/220 Block C Unit.2 Latifabad
4	Plot No.D.316 Block C Unit.2 Latifabad
5	Plot No.6 Block C Unit.2 Latifabad (Petrol Pump Plot)
6	Quarter No.196 Block C Unit.8 Latifabad
7	Plot No.D.115 Block C Unit.2 Latifabad
8	Plot No.C.225 Block D Unit.6 Latifabad
9	Plot No.D.109 Block C Unit.2 Latifabad
10	Plot No.D.119/120 Block C Unit.2 Latifabad
11	Plot No.D.120 Block C Unit.2 Latifabad
12	Plot No.D.501/D Block C Unit.2 Latifabad
13	Plot No.C.373 Block D Unit.6 Latifabad
14	Commercial plot No.28/c Block.CC unit No.VII Latifabad
15	Plot No.C.269 Block D Unit.6 Latifabad
16	Plot No.A/1 unit No.3 Latifabad
17	Plot No C/98(a) Block D unit No.6 Latifabad

**Annex-MC 4: Non-achievement of objectives due to development due to non-completion of works
Rs50.729 million**

[Amount in Rs.]

Sr. No.	Work No.	Duration of Work	Estimated	Contractor	Work Order	Contract Amount	Amount Already Paid	Payment (2020-21)	Balance	Penalty @ 5%
Larkana Municipal Corporation (LMC) Larkana (O.M # 02)										
Name of work: Construction Of C.C Drain C.C Block In Various Streets Union Committee No.02 Ward 1, 2, 3 & 04 Of Larkana City.										
01	2	04-Months	4,500,000	M/s Deedar Ali Chandio	41 07.02.20	2,427,178	816,709	923,677	686,792	34,340
Name of work: Construction Of C.C Drain C.C Block In Various Streets Union Committee No.03 Ward 1, 2, 3 & 04 Of Larkana City.										
2	3	04-Months	4,500,000	M/S Ali Hassan Junejo	76 20.02.20	2,548,840	752,211	1,164,904	631,725	31,586
Name of work: Construction Of C.C Drain C.C Block In Various Streets Union Committee No.04 Ward 1 & 02 Of Larkana City.										
3	4	04-Months	5,000,000	M/S AK Brothers	42 07.02.20	2,643,932	568,892	862,389	1,212,651	60,633
Name of work: Construction Of C.C Drain C.C Block & Paver Block In Various Streets Union Committee No. 06 Ward 1, 2, 3 & 04 Of Larkana City.										
4	7	04-Months	4,500,000	M/S U.K Ent:	78 20.02.20	2,445,751	-	2,139,676	306,075	15,304
Name of work: Construction Of C.C Drain C.C Block & Paver Blocks In Various Streets Union Committee No. 12 Ward 1, 2, 3 & 04 Of Larkana City.										
5	13	04-Months	5,000,000	M/S Abdul Khaliq Bhutto	82 20.02.20	2,482,372	-	1,584,596	897,776	44,889
Name of work: Construction Of C.C Drain C.C Block & Paver Blocks In Various Streets Union Committee No.13 Ward 1, 2, 3 & 04 Of Larkana City.										
6	14	04-Months	5,000,000	M/S Abdul Khaliq Bhutto	83 20.02.20	2,482,372	-	1,236,736	1,245,636	62,282
Sub-total (N.I.T No.ENG1118 Dt:21.10.2019)						15,030,445		7,911,978	4,980,655	249,033
Name of work: Improvement & Beautification of various Parks of LMC Larkano										
7	3	07-Months	5,000,000	M/S A.K Brothers	38 05.02.20	2,767,109	-	1,407,683	1,359,426	67,971
Name of work: Renovation of LMC office Larkano										
8	5	07-Months	5,000,000	M/S A.K Brothers	39 05.02.20	3,558,648	-	652,518	2,906,130	145,307
Name of work: Supply of Electric Material for LMC Larkano										

[Amount in Rs.]

Sr. No.	Work No.	Duration of Work	Estimated	Contractor	Work Order	Contract Amount	Amount Already Paid	Payment (2020-21)	Balance	Penalty @ 5%
LarkanaMunicipal Corporation (LMC) Larkana (O.M # 02)										
9	7	07-Months	5,000,000	M/S Abra Construction Company	75 20-02-20	4,231,687		2,818,409	1,413,278	70,664
Sub-total (N.I.T No.1117 Dt:21.10.2019)						10,557,444		4,878,610	5,678,834	283,942
Total						25,587,889		12,790,588	10,659,489	532,974

[Amount in Rs.]

Sr. No	Name of Work	M/s / Contractor	Work Order No.	Completion period	Estimated Cost	Penalty amount @ 10%	Work Physical Status
Hyderabad Municipal Corporation (HMC) Hyderabad (O.M # 11)							
1	Construction / Reconstruction C.C Street / C.C Drain / RCC Cross at Near Bagdadi Chowk / ChoriGali / Pan Gali Various Places UC # 24,	Al-KhairConstt: Co:	XEN / E / 34 / 2018 17-08-2018	6 months	1,500,000	150,000	55%
2	Construction / Reconstruction C.C Street / C.C Drain / RCC Cross at Near Lajpat Road SabziMandi / Cafe George Street / Rahat Cinema Khokhar Mohallah various places UC # 26,	S.K Enterprises	XEN / E / 36 / 2018 17-08-2018	6 months	1,500,000	150,000	75.40%
3	Construction / Reconstruction C.C Street / C.C Drain / RCC Cross at Near Tilak Chari / Naz Hussain Shaheed Gali / Makkah Mohajir Masjid Various Places UC # 27,	Sarhandi Contractor	XEN / E / 37 / 2018 17-08-2018	6 months	1,500,000	150,000	24.60%
4	Construction / Reconstruction C.C Street / C.C Drain / RCC Cross at Hussaini Gali / Ameer Ali Shah Gali UC # 28,	Shaikh Khursheed & Co:	XEN / E / 38 / 2018 17-08-2018	6 months	1,500,000	150,000	85%
5	Construction / Reconstruction C.C Street / C.C Drain / RCC Cross at Near Masjid Aqsa / Pakistan Girls Guide Centre Various Places UC # 32,	Abdul Farhan Associate	XEN / E / 42 / 2018 17-08-2018	6 months	1,500,000	150,000	49.46%
6	Construction / Reconstruction C.C Street / C.C Drain / RCC Cross at Near Mehran	Abdul Farhan Associate	XEN / E / 43 / 2018 17-08-2018	6 months	1,500,000	150,000	62.80%

[Amount in Rs.]

Sr. No	Name of Work	M/s / Contractor	Work Order No.	Completion period	Estimated Cost	Penalty amount @ 10%	Work Physical Status
Hyderabad Municipal Corporation (HMC) Hyderabad (O.M # 11)							
	Dairy / Zulfiqar Masjid / Azaad Medan Masjid / Mir Chandani Line Various Places UC # 33,						
7	Construction / Reconstruction C.C Street / C.C Drain / RCC Cross at Liaquat Colony Various Places UC # 39,	Shahid Associate	XEN / E / 49 / 2018 17-08-2018	6 months	1,500,000	150,000	60%
8	Construction / Reconstruction C.C Street / C.C Drain / RCC Cross at Near Bilal Masjid / Ahle-Hadis Masjid / Abbasi Street Various Places UC # 40,	Shahid Associate	XEN / E / 50 / 2018 17-08-2018	6 months	1,500,000	150,000	67.98%
9	Construction / Reconstruction C.C Street / C.C Drain / RCC Cross at Near RashiGhat / Noor Mehl Chowk / Khursheed Begam College Various Places UC # 41,	Umair Enterprises	XEN / E / 51 / 2018 17-08-2018	6 months	1,500,000	150,000	80%
10	Construction / Reconstruction C.C Street / C.C Drain / RCC Cross at Near MuktiGali / Ibrahim Shah Ka Pir / Mustafa Masjid Chowk Various Places UC # 46,	M. Adnan Qureshi	XEN / E / 56 / 2018 17-08-2018	6 months	1,500,000	150,000	65%
11	Construction / Reconstruction C.C Street / C.C Drain / RCC Cross at Near Mirchi Chowk / Memon Complex / Majeed Building / Right Way School Various Places UC # 51,	I.S Enterprises	XEN / E / 61 / 2018 17-08-2018	6 months	1,500,000	150,000	90%
12	Providing & Fixing Water Supply Line / Sewerage Line at Mubarak Manzil / Madina Masjid / Munna Bhai House / VIP Garden / Allah Wali Masjid / Chesterton School Unit # 02, Various Places in UC # 57	Anas Enterprises	XEN / E / 67 / 2018 17-08-2018	6 months	1,500,000	150,000	72.96%
13	Providing & Fixing Water Supply Line / Sewerage Line at Shamo Patel / Mustafa General Store to Iftikhar House Near Imam Bargah Hussaini UC # 63,	Subhan Enterprises	XEN / E / 73 / 2018 17-08-2018	6 months	1,500,000	150,000	28.66%
14	Construction / Reconstruction C.C Street / Providing & Fixing Water Supply Line at	Alishba Enterprises	XEN / E / 74 / 2018 17-08-2018	6 months	1,500,000	150,000	43.88%

[Amount in Rs.]

Sr. No	Name of Work	M/s / Contractor	Work Order No.	Completion period	Estimated Cost	Penalty amount @ 10%	Work Physical Status
Hyderabad Municipal Corporation (HMC) Hyderabad (O.M # 11)							
	Sattar Bharat Puri Street / Farhan Council Street / Shani Street / MaqboolNaghar Street Unit # 10, UC # 64						
15	Construction / Reconstruction Stair / Providing & Fixing Pipe Grill / Constt: / Reconstr: Dust Bin at Unit # 12 UC # 82	Shahid& Sons Enterprises	XEN / E / 92 / 2018 17-08-2018	6 months	1,500,000	150,000	69.81%
16	Construction / Reconstruction C.C Street / C.C Drain / Cross at Chandio Goth / Bhatti Goth / Baqar Bhatti Goth / Tando Yousuf / Gulstane-Yousuf Various Places in UC # 91	Imtiaz & Sons	XEN / E / 101 / 2018 17-08-2018	6 months	1,500,000	150,000	60%.
17	Construction / Reconstruction C.C Street / C.C Drain / Cross at Macher Minority Colony Near Bhatti Road / BakraMandi Minority Colony	Sarfraz Shah Constt: Co:	XEN / E / 107 / 2018 17-08-2018	6 months	1,500,000	150,000	40%
18	Construction / Reconstruction Staff Rest Room with Attach Bath / Store at Nashterabad Fire Station	Muhammad Ali Qureshi	XEN / E / 109 / 2018 17-08-2018	6 months	1,500,000	150,000	80%
19	Repair Land Department Main Building HMC	Al-Syed Enterprises	XEN / E / 11 2/ 2018 17-08-2018	6 months	1,500,000	150,000	50%
20	Providing & Fixing Sewerage Line at Various Places City & Latifabad	Abdul Farhan Associate	XEN / E / 121 / 2018 17-08-2018	6 months	2,500,000	250,000	35%.
21	Construction / Reconstruction RCC Dust Bin Various Places City & Latifabad	Malik Naveed Constt: Co:	XEN / E / 123 / 2018 17-08-2018	6 months	2,500,000	250,000	70%
22	Construction / Reconstruction C.C Street at Noor Muhammad House to Rajar House Paryal Goth Hussainabad UC # 54	Vigio& Brothers	XEN / E / 124 / 2018 17-08-2018	6 months	1,000,000	100,000	52%
23	Construction / Reconstruction Metalled Road at Ameen Rajput House to DargahKaram Ali Unit # 4, UC # 54	S.A Associate	XEN / E / 125 / 2018 17-08-2018	6 months	1,750,000	175,000	78.70%
24	Construction / Reconstruction Metalled Road at Ghulam Hussain Karyana Store to AcherKaPir Unit # 4, UC # 59	Danish Associate	XEN / E / 126 / 2018 17-08-2018	6 months	2,250,000	225,000	80%

[Amount in Rs.]

Sr. No	Name of Work	M/s / Contractor	Work Order No.	Completion period	Estimated Cost	Penalty amount @ 10%	Work Physical Status
Hyderabad Municipal Corporation (HMC) Hyderabad (O.M # 11)							
25	Construction / Reconstruction C.C Drain / C.C Stret / RCC Cross at Near New Hasnain General Store Tando Yousuf UC # 91	Jawaid Enterprises	XEN / E / 136 / 2018 17-08-2018	6 months	700,000	70,000	55.00%
26	Construction / Reconstruction C.C Paving Block at Arif Communication Peoples Colony Unit # 04, UC # 54,	Muhammad Islam Qureshi & Sons	XEN / E / 153 / 2018 17-08-2018	6 months	1,500,000	150,000	95%
Total				-	40,700,000	4,070,000	-

Annex-MC 5: Non-realization of outstanding dues and targeted receipts Rs224.707 million

1. SMC (O.M # 3)

[Rs in million]

S.No	Head of Account	Targeted amount	Recovered amount	Shortfall
1	Water Fee	15.000	4.568	10.432
2	Sandal Piri Fee	1.000	0.548	0.452
3	Hand Cart Fee	0.060	0.040	0.020
4	Death certificate Fee	0.020	0.000	0.020
5	Rezki recovery Fee	1.595	0.679	0.916
6	Gara/ Malba Fee	10.000	2.418	7.582
7	Parking Fee	5.000	0.468	4.532
8	Transfer Fee	0.500	0.003	0.497
9	Foul & Fish	0.050	0.022	0.028
10	Cattle Piri Fee	4.000	2.353	1.647
11	Advertisement / Sign Board Fee	13.500	7.901	5.599
12	Trade License Fee	50.000	2.074	47.926
13	Katcha Pata/ Paka Pata	2.000	0.007	1.993
14	Rent Coty Shopping Centre	3.200	1.550	1.650
15	Fruit Mandi Fee	1.000	0.286	0.714
16	Ground Rent/ Rent of Petrol Pump	1.000	0.750	0.250
17	Power Generator Fee	5.000	2.540	2.460
18	Road Cutting Fee	50.000	10.050	39.950
19	Motton Shops Fee	0.500	0.045	0.455
20	Fish Shops	0.100	0.004	0.096
21	Laterine Mehran Markaz	0.200	0.000	0.200
22	Rent of Municipal Stadium	0.100	0.000	0.100
23	Ticketing Fine under MPL	50.000	0.000	50.000
24	Slaughter House Fee	0.300	0.000	0.300
25	New Water Connection Fee	20.000	0.000	20.000
26	Number Plate Fee	0.005	0.000	0.005
Total		234.130	36.306	197.824

2. LMC (O.M # 5)

Sr. No	No's of Quarter / Shops	Description	Targeted Receipts 2020-21	Recovery made upto 30-06-2021	Outstanding dues upto 30-06-2021
1	750	Shops Rent	31,131,620	13,495,721	17,635,899
2	317	Monthly piri	9,332,226	4,786,312	4,545,914
3	137	S.M.B.B.C	5,207,500	2,524,000	2,683,500
4	710	N.B.T Plot/Shop	16,059,205	3,786,360	12,272,845
5	568	Shaikh Zaid Colony	5,840,155	2,905,097	2,935,058
6	-	License Fee	1,705,950	1,306,400	399,550
Total			69,276,656	28,803,890	40,472,766

Annex-MC 6: Outstanding recovery of rent from tenants - Rs27.455 million

Summary of Property of Hyderabad Municipal Corporation

S.No	Property Type	No. of Units
1	Shops	1615
2	Stalls	625
3	Flats	99
4	Rooms	45
5	Plots	353
6	Cabins	55
7	Piri Sheds	67
8	Houses (Quarters)	16
9	Roofs	3
10	Cinema/ Medical Store	2
11	Media Centers	1
12	Canteen/ Hotels	8
13	Warehouses/ Godown	33
14	Musafir Khanas	3
15	Parking Plots	2
16	Stone for Dhobi Ghat	46
17	Office	1
Total		2974

Detail of rental dues of Property of Hyderabad Municipal Corporation

Amount in Rupees

S.No	Property Location	Dues
1	Gurr market	716,051
2	Khatta Mitha Market	29,520
3	Pan Mandi	19,142
4	Murghi Market	8,978
5	Missri Market	23,327
6	Nusrat Bazar	40,842
7	Market Blow Fort Are	14,868
8	Home Stated Hall	44,310
9	Canteen inside HMC	13,292
10	Habib Bank Meat Market	281,050
11	Haji Ahsan Meat Market	404,894

Amount in Rupees

S.No	Property Location	Dues
12	Noval Roi Meat Market	205,736
13	Noval Roi Meat Market Beef	38,273
14	Liaqat Meat Market	546,743
15	Massan Road Meet Markt	99,270
16	Haji Ahsan Fish Market	211,881
17	Haji Ahsan Fish Market-II	641,048
18	Noval Roi Fish Market	37,580
19	Station Market	1,876,896
20	Cool Godown	12,480
21	Goods Naka Market	109,044
22	Musafir Khana Market	599,046
23	Hafiz Mubarak Ali Shah Shoping Center (M)	521,432
24	Habib Chari Resham Bazar	518,491
25	Hafiz Mubarak Ali Shah Hospital (FF)	9,432
26	Hafiz Mubarak Ali Shah Shoping Center (GF)	283,645
27	Sabzi Mandi	112,507
28	Session Court Center (FF)	588,364
29	Session Court Center (SF)	528,471
30	Circular Building	2,932,783
31	Market Godown	43,746
32	Piri Shade	343,537
33	Shutter Gate	3,368
34	Noval Roi Market	215,994
35	Fruit Market	11,250
36	Baldia Shoping Centre	1,001,698
37	Choti Gitti	10,783
38	NBP HMC Main Building	577,500
39	Thora Chari Market	260,756
40	Haji Ahsan Market	107,584
41	Sindh Homeopathic College	1,836
42	New Wing Food Market	5,691
43	Phullali Bazar Market	18,735
44	Khursheed Begum Girls School Phullali	5,120
45	Piri Shade Fruit Market Tower	750
46	Old Cattle Colony	5,888,352

Amount in Rupees

S.No	Property Location	Dues
47	Sabzi Mandi Hali Road Plot	290,430
48	Rikshaw Market near Station	63,844
49	Meer Garden Flat Rikshaw Market	4,971
50	Meer Garden Media Center Afzal Shah	173,526
51	Municipal Quarter Railway Station	14,473
52	Hotel near Station Market	10,408
53	Hotel near Musafir Khana Market Station	73,028
54	Masha Khori Plots Latifabad	3,161,855
55	Masha Khori Large Plots Latifabad	135,350
56	Chungi Naka Hali Road	10,882
57	Station Market near Mosque	5,154
58	Mosque Latifabad	360
59	Aisha Park Shoping Center Latifabad (Ph-I)	18,598
60	Aisha Park Shoping Center Latifabad (Ph-II)	10,929
61	Latifabad Meat Market	6,852
62	Doctors Chamber	763,117
63	Pakki Market Latifabad No.10 (Meat Section)	251,419
64	Pakki Market Latifabad No.10 (General Section)	2,547,137
Total		27,508,429