



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

AUDITOR-GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

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

Preface

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

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

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

Some of the observations included in this Report have been finalized in the light of written responses.

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

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor-General of Pakistan

EXECUTIVE SUMMARY

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

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

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

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

a. Scope of Audit

Out of total budget of the District Hyderabad for the Financial Year 2011-12, auditable expenditure under the jurisdiction was Rs 1,051.266 million, out of which an expenditure of Rs 691.420 million was audited which in terms of percentage, was 66%. Total receipts of the TMAs for the financial year 2011-2012 was Rs 40.292 million out of this, an amount of Rs 33.079 million was audited which was 82% of the total amount.

b. Recoveries at the instance of audit

Recovery of Rs 2.213 million was pointed out during the audit but no recovery was affected till the time of compilation of this Report. Total recoverable amount of Rs 2.213 million was not in the notice of the executive before audit.

c. Audit Methodology

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

d. Audit Impact

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

e. Comment on Internal Control and Internal Audit Department

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

f. The key audit findings of the report

- i. Non-Production of record was noted in 03 cases - Rs 229.858 million.¹
- ii. Non-Compliance was noted in 11 cases - Rs 82.192 million.²
- iii. Internal Control Weaknesses were noted in 05 cases - Rs 33.079 million.³

¹ Para 1.2.1.1, 1.2.3.1, 1.2.8.1

² Para 1.2.2.1, 1.2.2.2, 1.2.4.1, 1.2.6.1, 1.2.6.2, 1.2.6.3, 1.2.6.4, 1.2.6.5, 1.2.9.1, 1.2.9.2, 1.2.9.3

³ Para 1.2.5.1, 1.2.5.2, 1.2.5.3, 1.2.7.1, 1.2.10.1

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

g. Recommendations

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

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

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rupees in Million)

Sr.	Description	No.	Budget
1.	Total Entities (PAOs) in Audit Jurisdiction	05	1,051.266
2.	Total Entities (PAOs) Audited	04	691.420
3.	Audit & Inspection Reports	04	691.420
4.	Special Audit Reports	-	-
5.	Performance Audit Reports	-	-
6.	Other Reports (relating to TMAs)	-	-

Table 2: Audit observations Classified by Categories

(Rupees in Million)

Sr.	Description	Amount under audit observation
1	Asset Management	0
2	Financial Management	0
3	Internal Controls	33.079
4	Violation of rules	82.192
5	Others	229.858
Total		345.129

Table 3: Outcome Statistics

(Rupees in Million)

Sr.	Description	Expenditure on Acquiring Physical Assets (Procurement)	Salary	Non-Salary	Civil Works	Receipts (Revenue Targets)	Total Current year	Total Last year
1.	Outlays Audited	0	389.296	182.357	119.768	40.292	731.713*	Nil
2.	Amount Placed under Audit Observation of Audit	0	229.860	31.390	50.800	33.079	345.129	Nil
3.	Recoveries Pointed Out at the instance of Audit	0	0	0	2.213	731.7130	2.213	Nil
4.	Recoveries Accepted /Established at the instance of Audit	0	0	0	0	0	0	Nil
5.	Recoveries Realized at the instance of Audit	0	0	0	0	0	0	Nil

*The amount mentioned against serial No. 1 in column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure is Rs 691.420 million for the current year.

Table 4: Table of Irregularities pointed out

(Rupees in Million)

Sr.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	82.192
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	0
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal control systems.	33.079
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	0
6	Non-production of record.	229.858
7	Others, including cases of accidents, negligence etc.	0
Total		345.129

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

CHAPTER-1

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

1.1.1 INTRODUCTION

As per 1998 population census, the population of District Hyderabad is 2.500 million. District Hyderabad comprises of One Chief Officer, District Council and Four TMAs namely Hyderabad City, Hyderabad Rural, Qasimabad and Latifabad. Business of TMAs is run through the Administrator, TO (I&S), TO (Finance), TO (P&C) and TO (Regulations) under Sindh Local Government Ordinance, 1979. The functions of TMAs are as following;

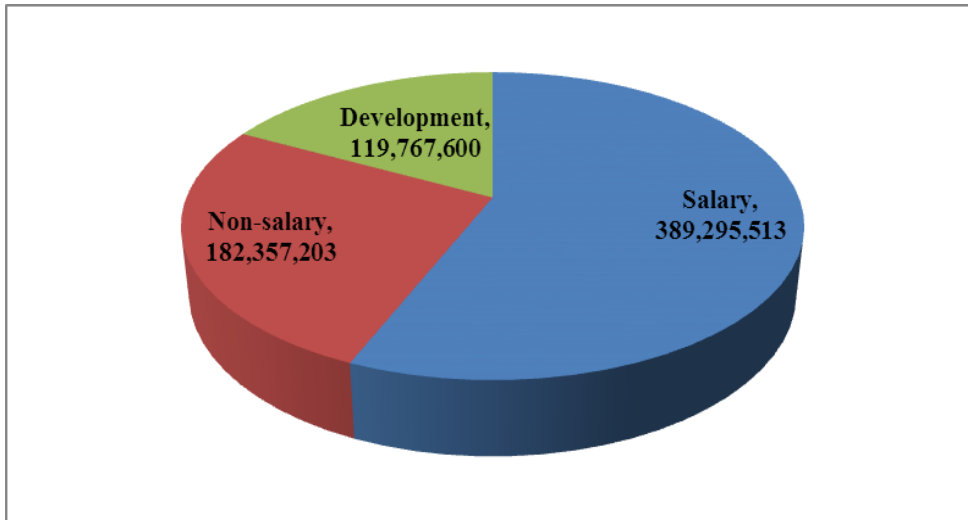
1. Prepare spatial plans for the Town including plans for land use, zoning and functions for which TMA is responsible.
2. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry, commerce markets, shopping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

1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Amount in Rupees)

Sr.	Name of TMAs	Nature of Expenditure	Original Grant	Suppl: Grant	Revised/Final Grant	Actual Expenditure	(+) Excess (-) Saving
1	Chief Officer, District Council, Hyderabad	Salary	61,434,101	0	61,434,101	55,849,183	-5,584,918
		Non-Salary	43,396,796	0	43,396,796	39,451,633	-3,945,163
		Sub-Total	104,830,897	0	104,830,897	95,300,816	-9,530,081
		Development	79,115,000	0	79,115,000	35,705,500	43,409,500
		Total	183,945,897	0	183,945,897	131,006,316	52,939,581
2	TMA Hyderabad Rural	Salary	91,872,165	0	91,872,165	83,520,150	-8,352,015
		Non-Salary	39,373,785	0	39,373,785	35,794,350	-3,579,435
		Sub-Total	131,245,950	0	131,245,950	119,314,500	-11,931,450
		Development	23,161,050	0	23,161,050	21,055,500	-2,105,550
		Total	154,407,000	0	154,407,000	140,370,000	-14,037,000
3	TMA Qasimabad	Salary	97,246,919	0	97,246,919	88,406,290	-8,840,629
		Non-Salary	41,677,251	0	41,677,251	37,888,410	-3,788,841
		Sub-Total	138,924,170	0	138,924,170	126,294,700	-12,629,470
		Development	24,516,030	0	24,516,030	22,287,300	-2,228,730
		Total	163,440,200	0	163,440,200	148,582,000	-14,858,200
4	TMA Latifabad	Salary	177,671,879	0	177,671,879	161,519,890	-16,151,989
		Non-Salary	76,145,091	0	76,145,091	69,222,810	-6,922,281
		Sub-Total	253,816,970	0	253,816,970	230,742,700	-23,074,270
		Development	44,791,230	0	44,791,230	40,719,300	-4,071,930
		Total	298,608,200	0	298,608,200	271,462,000	-27,146,200
		Salary	428,225,064	0	428,225,064	389,295,513	-38,929,551
		Non-Salary	200,592,923	0	200,592,923	182,357,203	-18,235,720
		Non-Development	628,817,987	0	628,817,987	571,652,716	-57,165,271
		Development	171,583,310	0	171,583,310	119,767,600	35,003,290
		Grand Total	800,401,297	0	800,401,297	691,420,316	-3,101,819

Expenditure 2011-12



Original budget of Talukas Rs 800.401 million was allocated to Chief Officer, District Council, Hyderabad, TMAs, Hyderabad Rural, Qasimabad and Latifabad under various grants and no supplementary grants/re-appropriation was provided. The revised/final budget of these TMAs was Rs 800.401million. The total expenditure incurred by concerned TMAs during 2011-12 was Rs 691.420 million as detailed above.

The Variance analysis of the Revised/Final Grant and Actual Expenditure for the Financial Year 2011-12 depicted that there was a saving of Rs 22.162 million.

1.1.3 Brief comments on the status of compliance with PAC Directives

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

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

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

1.2 AUDIT PARAS

Chief Officer, District Council, Hyderabad

1.2.1 Non-Production

1.2.1.1 Non-Production of Record - Rs 4.327 Million

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

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

Chief Officer, District Council, Hyderabad, incurred an expenditure of Rs 4.327 million, during 2011-12, on various development schemes but failed to provide access of record to audit, in violation of the above rule.

Audit is of the view that record was not provided to audit resulting into non-authenticity of expenditure from public funds which constitutes non-transparency in public spending.

Matter was reported during June 2013. The management vide its reply dated 05-09-2013, stated that all the record is available in office and will be shown to next audit party. The reply was not tenable since record was not made available to audit party during course of audit. The PAO failed to convene the DAC meeting to discuss audit Para despite pursuance by audit.

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

[AIR Para: 2]

1.2.2 Non-compliance

1.2.2.1 Liability - Rs 18.000 Million

Rule 11 (1) of SPPRA 2010, “Mandatory Provision of Procurement Plan, states that, “All procuring agencies shall devise a mechanism for planning in detail for all proposed procurements, determining the requirement of the procuring agency, within its available resources, and prepare an annual or a longer term rolling plan, detailing the procurement methods applicable for specific procurements”.

Chief Officer, District Council, Hyderabad, planned and executed development schemes of Rs 68.168 million, during 2011-12, when funds were actually available of Rs 50.168 million, resultantly created liability of Rs 18.000 million, in violation of the above rule.

Audit is of the view that planning expenditure without availability of budget resulted in liability which constitutes weak financial management.

Non-observance of prescribed procedure constitutes weak internal control.

The matter was reported during June, 2013. The management vide its reply dated 05-09-2013, stated that additional funds were not released by GoS which resulted into liability. Reply was not tenable because planned schemes were involving expenditure over and above of available budget. The PAO failed to convene DAC meeting to discuss audit para despite pursuance by audit.

Audit recommends fixing responsibility on account of creation of liability.

[AIR Para: 8]

1.2.2.2 Wasteful Expenditure - Rs 7.100 Million

Chief Minister Secretariat, Sindh, Karachi, letter No DS(III) /DEV/22(10)/09/165 dated 10-07-2010, states that, “There is a ban on construction of decorative gates, community centres or monuments”.

Chief Officer, District Council, Hyderabad, incurred an expenditure of Rs 7.100 million, during 2011-12, on constructions of community centres and monuments, in violation of the above rule. Detail provided in Annexure-B.

Audit is of the view that execution of development schemes related to community centres and monuments banned by the GoS resulted into unauthorized expenditure which constitutes weak financial management.

Expenditure in deviation of ban imposed constitutes weak internal control.

Matter was reported during June, 2013. The management vide its reply dated 05-09-2013, partially agreed to audit point of view and stated that monuments were constructed for the beatification of the city. Reply was not tenable because on the ground that construction of monuments was carried out despite of ban imposed by GoS. The PAO failed to convene DAC meeting to discuss audit para despite pursuance by audit.

Audit recommends fixing of responsibility on account of wasteful expenditure.

[AIR Para: 34]

Taluka Municipal Administration, Latifabad

1.2.3 Non-Production

1.2.3.1 Non-Production of Record - Rs 10.531 Million

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

Further, the Constitutional provision was stressed by the Orders of the Honorable Supreme Court of Pakistan Dated: 7 May, 2013 given in CMA No.2376/2013, “where the amount is charged on the Consolidated Fund or relates to the Public Accounts of the Federation or of the Provinces, the same may be audited by the Auditor- General without exception”.

TMO, Latifabad, incurred an expenditure of Rs 10.531 million, during 2011-12, on disaster management but failed to provide access of record to audit, in violation of the above rule.

Audit is of the view that record was not provided to audit resulting into non-authenticity of expenditure from public funds which constitutes non-transparency in public spending.

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

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

[AIR Para: 4]

1.2.4 Non-compliance

1.2.4.1 Non-Utilization of Slaughter House

Para 10(1) of GFR Volume-1, states that, “Every public officer is expected to exercise same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money”.

TMA, Latifabad, was handed over Modern Slaughter House funded by Asian Development Bank (ADB) at Cattle Colony, Latifabad, Tando Muhammad Khan Road,

Hyderabad, but failed to utilize the facility, during 2011-12, in violation of the above rule.

Audit is of the view that due to non-utilization of modern slaughter house spread over 4 acres of land deprived the public of basic facility and constitutes weak financial management.

Non-utilization of slaughter house resulted into deprivation of facility meant for public which constitutes weak internal control.

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

Audit recommends fixing responsibility on account of non-utilization of modern facility and same may be utilized for public benefit without further delay.

[AIR Para: 7]

1.2.5 Internal Control Weaknesses

1.2.5.1 Non-Recovery of Rent - Rs 16.358 Million

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

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

TMA, Latifabad, allotted shops to different subscribers at fix rates, during 2011-12, but failed to realize rent of 426 shops resulting into outstanding dues of Rs 16.358 million, in violation of the above rules. Detail provided in Annexure-C.

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

Non-realization of government revenue constitutes weak internal control.

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

Audit recommends fixing responsibility on account of laxity of management to recover outstanding dues and same may be realized, under intimation to audit.

[AIR Para: 5]

1.2.5.2 Outstanding Dues - Rs 5.470 Million

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

TMA, Latifabad, awarded contract for collection of advertisement charges of Rs 5.470 million, during 2011-12, but failed to realize the receipt from contractor, in violation of the above rule.

Audit is of the view that due to non-realization of revenue authority was deprived of revenue resulted into loss of revenue which constitutes weak financial management.

Non-realization of government revenue constitutes weak internal control.

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

Audit recommends fixing responsibility on account non-recovery of outstanding dues and same may be realized, under intimation to audit.

[AIR Para: 16]

1.2.5.3 Loss Due to Non-Auction - Rs 5.000 Million

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

TMA, Latifabad, constructed 78 cabins in commercial zones of area, during 2011-12, but failed to auction the property for public benefit on reasonable rents resulting into loss of Rs 5.000 million towards rents, as provided revenue target in budget, in violation of above rules.

Audit is of the view that due non-auction of cabins authority sustained a loss which constitutes weak financial management.

Non-auction of cabins deprived authority of revenue which constitutes weak internal control.

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

Audit recommends fixing responsibility on account of non-auction of cabins and same may be auctioned at the earliest, under intimation to audit.

[AIR Para: 25]

Taluka Municipal Administration, Hyderabad Rural

1.2.6 Non-compliance

1.2.6.1 Less Allocation of Development Budget for CCB Schemes Rs 27.500 Million

Section 119 for CCB schemes vide Section 109(6) of SLGO 2001, states that, “The development budget shall be prioritized in accordance with the bottom up planning system as laid down in Section 119 provided that (a) not less than twenty five percent of the development budget”.

TMA, Hyderabad Rural, allocated less development funds of Rs 27.500 million, for CCB schemes, during 2011-12, in violation of above rule. Detail is as under:

(Amount in Rupees)

Financial Year	Development Budget	25% Share of Development Budget	CCB Funds Allocation		CCB Funds Less Allocated
			Amount	%	
2011-12	110,000,000	27,500,000	0	0	27,500,000

Audit is of the view that management failed to observe rules for providing 25% of development budget to CCBs which constitute weak financial management.

Non-observance of laid down procedure resulted into less development carried out by CCBs which constitute weak internal control.

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

Audit recommends investigation to fix responsibility on account of less allocation provided to CCBs.

[AIR Para: 17]

1.2.6.2 Wasteful Expenditure - Rs 12.437 Million

Chief Minister Secretariat, Sindh, Karachi, letter No DS(III) /DEV/22(10)/09/165 dated 10-07-2010, states that, “there is a ban on construction of decorative gates, community centres or monuments”.

TMA, Hyderabad Rural, incurred an expenditure of Rs 12.437 million, during 2011-12, on construction of community centre, in violation of the above rule. Detail is as under:

(Rupees in Million)

Name of Work	W.O #	Amount
Construction of Shaheed Benazir Bhutto Community Centre/Town Hall at UC Tando Jam	104/12-08-2010	12.437

Audit is of the view that execution of development scheme related to community centre banned by the GoS resulted into unauthorized expenditure which constitutes weak financial management.

Expenditure in deviation of ban imposed constitutes weak internal control.

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

Audit recommends fixing of responsibility on account of wasteful expenditure.

[AIR Para: 19]

1.2.6.3 Un-authorized Award of Works - Rs 5.025 Million

Rule 12 (1) of SPPRA 2010, states that, “Save as otherwise provided and subject to the regulations made by the Authority a procuring agency shall prepare in accordance with Rule 11 above all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements already grouped allocated and scheduled in the Procurement Plan”.

TMA, Hyderabad Rural, incurred an expenditure of Rs 5.025 million, by awarding various works by splitting-up sanction orders to avoid the sanction of competent authority, during 2011-12, in violation of the above rule. Detail provided in Annexure-D.

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

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

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

Audit recommends fixing responsibility on account of unauthorized expenditure.

[AIR Para: 21]

1.2.6.4 Non-Transparency in Government Spending - Rs 2.312 Million

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

TMA, Hyderabad Rural, incurred an amount of Rs 2.312 million, during 2011-12, on purchase of POL for official vehicles but the log books, history sheets and petrol account registers were not maintained to justify the expenditure, in violation of the above rule. Detail provided in Annexure-E.

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

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

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

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

[AIR Para: 26]

1.2.6.5 Non-Imposition of Penalty – Rs 2.213 Million

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

TMA, Hyderabad Rural, did not impose penalty upon the contractors of Rs 2.213 million, during 2011-12, for not completing works within the stipulated time, in violation of the above. Detail provided in Annexure-F.

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

Non-observance of rules constitutes weak internal control.

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

Audit recommends fixing responsibility for delay in completion of work, besides, penalty of Rs 2.213 million may be recovered, under intimation to audit.

[AIR Para: 27]

1.2.7 Internal Control Weaknesses

1.2.7.1 Non-Deposit of Income Tax - Rs 2.025 Million

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

TMA, Hyderabad Rural, deducted an amount of Rs 2.025 million, during 2011-12, from the contractors on account of income tax, but failed to deposit the same into treasury, in violation of the above rule. Detail provided in Annexure-G.

Audit is of the view that due to non-deposit of collected tax into treasury, the government sustained financial loss which constitutes weak financial management.

The non-remittance of revenue into the government treasury constitutes weak internal control.

Matter was reported to management during June, 2013, but no departmental point of view was provided The PAO failed to convene DAC meeting to discuss audit para despite pursuance by audit.

Audit recommends fixing responsibility for non-deposit of government receipt and recovered amount deposited into treasury, under intimation to audit.

[AIR Para: 28]

Taluka Municipal Administration, Qasimabad

1.2.8 Non-Production

1.2.8.1 Non-Production of Record - Rs 215.000 Million

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

Further, the Constitutional provision was stressed by the Orders of the Honorable Supreme Court of Pakistan Dated: 7 May, 2013 given in CMA No.2376/2013, “where the amount is charged on the Consolidated Fund or relates to the Public Accounts of the Federation or of the Provinces, the same may be audited by the Auditor- General without exception”.

TMA, Qasimabad, incurred an expenditure of Rs 215.000 million, during 2011-12, on salary of staff and officers but failed to provide access of record to audit, in violation of the above rules.

Audit is of the view that record was not provided to audit resulting into non-authenticity of expenditure from public funds which constitutes non-transparency in public spending.

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

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

[AIR Para: 39]

1.2.9 Non-compliance

1.2.9.1 Non-Posting of Evaluation Report

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

TMA, Qasimabad, awarded development schemes to various contractors of Rs 90.426 million, during 2011-12, through N.I.T but failed to post evaluation report on SPPRA website, in violation of above rule.

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

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

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

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

[AIR Para: 1]

1.2.9.2 Non-transparency in Government Spending - Rs 5.918 Million

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

TMA, Qasimabad, incurred an expenditure of Rs 5.918 million, during 2011-12, on purchase of POL for official vehicles but the log books, history sheets and petrol account registers were not maintained to justify the expenditure, in violation of the above rule. Detail provided in Annexure-H.

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

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

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

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

[AIR Para: 33]

1.2.9.3 Un-authorized Expenditure - Rs 1.687 Million

Rule 3 (v) of Sindh District Government and Taluka/Town Municipal Administration (Budget) Rules, 2002, states that, “TMO is responsible for ensuring that funds allocated are spent on the activities for which the money was provided”.

Further, Para 209 of GFR Volume-I, states that, “Unless it is otherwise ordered by government every grant made for a specific object is subject to the implied conditions: (i) that the grant will be spent upon the object within a reasonable time, if no time limit has been fixed by the sanctioning authority and (ii) that any portion of the amount that is not ultimately required for expenditure upon the object should be duly surrendered to government”.

TMA, Qasimabad, incurred an amount of Rs 1.687million, during 2011-12, on account of construction and cleaning of the sewerage line which was not in the purview of authority, in violation of above rules. Detail provided in Annexure-I.

Audit is of the view that due to utilization of TMA funds on scheme outside the purview of authority resulted into loss of Rs 1.687 million which constitutes weak financial management.

Incurring expenditure on construction and cleaning of the sewerage lines deprived the authority for completing other development schemes within the areas of responsibility which constitutes weak internal control.

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

Audit recommends investigation to fix responsibility for un- authorized utilization of funds.

[AIR Para: 30]

1.2.10 Internal Control Weaknesses

1.2.10.1 Non-Recovery of Outstanding Dues - Rs 4.226 Million

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

TMA, Qasimabad, failed to recover outstanding revenue on account of advertisement fee of Rs 4.226 million, during 2011-12, from contractor, in violation of the above rule.

Audit is of the view that non-recovery of revenue resulted into short receipt which constitutes weak financial management.

Non-recovery of government revenue constitutes weak internal control.

Matter was reported during June, 2013, but no departmental point of view was provided. The PAO failed to convene DAC meeting to discuss audit para despite pursuance by audit.

Audit recommends fixing responsibility on the official(s) at fault and outstanding revenue may be recovered, under intimation to audit.

[AIR Para: 8]

ANNEXURES

Annexure-A**Memorandum for Departmental Accounts Committee (MFDAC) Paras**

(Rupees in Million)

Sr.	Name of Formation	Para No	Title of Para	Amount of Audit Observation
1	Chief Officer District Council Hyderabad	3	Non-recovery of rents of shops	0.268
2	TMA Latifabad	4	Recovery amount for the sale of used lubricant oil	0.375
3	TMA Hyderabad Rural	3	Recoverable amount due to use of government vehicle beyond entitlement	0.800
4	TMA Qasimabad	3	Non-recovery of outstanding dues on account of thalla thela fee	0.765

Details of Wasteful Expenditure

(Amount in Rupees)

Sr.	Name of work	Date of N.I.T	Amount
1	Construction of community centre at village Kando Nahiyoon	No.DC- H/DV/2042/2012 Dated. 11-02- 2012	700,000
2	Beatification /monument at UC Sehri	-do-	1,600,000
3	Beatification /monument at UC Hoosri	-do-	1,600,000
4	Beatification /monument at UC Hatri	-do-	1,600,000
5	Beatification /monument at UC Tando Hyder	-do-	1,600,000
Total			7,100,000

Details of Non-Recovery of Rent

(Amount in Rupees)

Sr.	Qty. of Shops	Market Name	Dues
1	36	Siddique Plaza Sabzi Market	565,815
2	4	Near Chungi Naka Sabzi market	153,523
3	63	Mir Garden Shoping Center	751,174
4	1	Media Center Mir Garden	42,126
5	3	Large Plots Masha Khor Sabzi Market	125,196
6	100	Small Plots masha Khor	4,337,395
Sub-Total			5,975,229
1	10	Iqbal Petrol Pump	39,126
2	2	Mincipal Quarter	6,771
3	34	Hazrat Aisha Park Unit No.8 Phase-I	58,947
4	24	Hazrat Aisha Park Shoping Center Unit No.8 Phase-II	115,790
5	20	Latifabad Gosht Market Unit No.6	805,359
6	48	Latifabad Gosht Market Unit No.8	1,142,842
7	10	Latifabad Gosht Market Unit No.10	816,781
8	56	Latifabad General	5,957,450
9	5	Samber Latifabad	19,092
10	10	Doctor Chamber Latifabad Unit No.9	1,420,975
Sub-Total			10,383,633
Grand Total			16,358,362

Annexure-D

Details of Splitting of Work Orders

(Amount in Rupees)

V#	Chq#	Wrk odr #	Work	Contractor	Amount
170	0404079/ 26-8-11	1184/24-8-11	construction and repairing room and p/l/j pvc pipe line at khameso khan zoone	Shahjee enterprises	42,400
65	404035/ 19-8-11	1128/15-8-11	cont./ repair od surface drain and crosses in hosri	Shahjee enterprises	85,000
227	0642018/ 30-8-11	1109/7-7-11	Construction of cc block at umrani mohalla mori mangi	Sodho Banbhro	89,746
189	0404085/ 27-8-11	1187/24-8-11	P/I/J PVC pipe line at UC Masu bhurgi	khoso builder	94,333
188	0404085/ 27-8-11	1186/24-8-11	Providing line jointly PVC pipe line at UC Masu bhurgi	khoso builder	94,333
127	0404052/ 25-8-11	1186/24-8-11	Hire charges for excavator near main sewer line tando jam	Mohammad bux	95,800
59	404033/ 17-8-11	901/23-5-11	Construction of surface drain type ab in various street in village bahwal zounr	Inderpass bashir	97,239
230	642019/ 30-8-12	1195/24-8-11	Construction of cc block in shaikh mohalla mori mangi	Naeem Enterprise	97,935
134	0404054/ 25-8-11	1088/29-9-11	const. of ccb at village sher Mohammad burgri	Aisha Constt. Co	98,383
133	0404054/ 25-8-11	1136/18-8-11	P/I/J PVC pipe line at UC Seri	Aisha Constt. Co	98,383
132	0404054/ 25-8-11	1086/29-6-11	const. of ccb at village sher Mohammad burgri	Aisha Constt. Co	98,383
131	0404054/ 25-8-11	1087/29-6-11	const. of ccb at village sher Mohammad burgri	Aisha Constt. Co	98,383
173	0404080/ 26-8-11	1138/18-8-11	Repair of surface drain at various places in Masu Burgi	Ali Shah and brothers	98,452
229	642019/ 30-8-11	1113/7-7-11	Construction of cc block in shaikh mohalla mori mangi	Naeem Enterprise	98,477
228	642019/ 30-8-13	1112/7-7-11	Construction of cc block in shaikh mohalla mori mangi	Naeem Enterprise	98,477
226	0642018/ 30-8-12	1175/7-7-11	Construction of cc block at umrani mohalla mori mangi	Sodho Banbhro	98,477
185	0404083/ 27-8-11	1149/18-8-11	Hire charges for excavator in village allni	Rasool Bux panhwar	98,800
184	0404083/ 27-8-11	1148/18-8-11	Hire charges for excavator in village Ilyas solangi	Rasool Bux panhwar	98,800
186	0404087/ 27-8-12	1147/18-8-11	Hire charges for excavator in various places	Rasool Bux panhwar	98,800
183	0404083/ 27-8-11	1150/18-8-11	Hire charges for excavator in mirza form	Rasool Bux panhwar	98,800
172	0404079/ 26-8-11	1183/24-8-11	Construction of bore and water supply	Shahjee enterprises	98,832

	26-8-11		line in village khamiso khan zonno		
175	0404080/ 26-8-11	1139/18-8-11	P/I/J PVC pipe line at UC Seri	Ali Shah and brothers	98,965
191	0404086/ 27-8-11	1144/18-8-11	Construction of crosses rain emergency for disposing of rain water at various places	Rasool Bux panhwar	99,137
168	0404078/ 26-8-11	1176/24-8-11	Construction of surface drain in mehbob twonmoosa khalari	Aaftab Const: and co.	99,233
192	0404086/ 27-8-11	1145/18-8-11	Construction of crosses rain emergency for disposing of rain water at various places	Rasool Bux panhwar	99,376
192	0404086/ 27-8-11	1146/18-8-11	Construction of crosses rain emergency for disposing of rain water at various places	Rasool Bux panhwar	99,376
161	0404076/ 26-8-11	1129/15-8-11	Construction of cc block at Allah bux brohi	Mohammad Pannah Jamali	99,475
174	0404080/ 26-8-11	1137/18-8-11	Construction of cc block at various street	Ali Shah and brothers	99,476
169	0404078/ 26-8-11	1175/24-8-11	construction of surface drain in mehbob twonmoosa khalari	Aaftab Const: and co.	100,000
160	0404076/ 26-8-11	1130/15-8-11	construction of cc block at Allah bux brohi	Mohammad Pannah Jamali	100,000
159	0404076/ 26-8-11	1131/15-8-11	Construction of cc block at Allah bux brohi	Mohammad Pannah Jamali	100,000
128	0404053/ 25-8-11	1073/27-6-11	Repair of matelic road at uc Tando fazal	Farhan Sidiqi	100,000
91	404040	874/19-5-11	P/I/J PVC pipe line at UC Masu bhurgi	Inderpass bashir	100,000
60	404033/ 17-8-11	900/23-5-11	P/I/J PVC pipe line at UC Masu bhurgi	Inderpass bashir	100,000
45/12-12-11	1180533	1380/30-11-11	PLJ PVC Pipe line 4" dia at Mithoo Lund	M. Bux	98,984
46/12-12-11	1180533	1379/30-11-11	PLJ PVC Pipe line 4" dia at Mithoo Lund	M. Bux	98,984
47/12-12-11	1180533	1379/30-11-11	PLJ PVC Pipe line 4" dia at Mithoo Lund	M. Bux	98,984
41/09-12-11	1180530	1315b/25-11-11	Constt of culverty at Noonari Goth	Rahim Enterprises	82,992
40/09-12-11	1180530	1315c/26-11-11	Constt of culverty at Noonari Goth	Rahim Enterprises	89,000
105/16-12-11	1180560	1852/08-12-11	PF ain hole cover in various places Tando Jam	Majnoon Engineering	97,743
106/16-12-11	1180560	1852/08-12-11	PF ain hole cover in various places Tando Jam	Majnoon Engineering	97,743
108/16-12-11	1180561	1407b/06-10-11	Constt of CC block at Chandio Mohalla Gharibabad Tando Jam	Abid Ali Mangio	96,000
109/16-12-11	1180561	1401b/12-10-11	Constt of open surface drain at Kaim Khani Mohallah Gharibabad Tando Jam	Abid Ali Mangio	100,000
158/29-12-11	1180572	1853/08-12-11	EF at Memon Mohallah village Arban Nahyoon	M. Bux	98,589
157/29-12-11	1180572	1854/08-12-11	EF at Sama Mohallah village Arban Nahyoon	M. Bux	98,589
156/29-12-11	1180572	1857/08-12-11	EF at Memon Mohallah village Arban Nahyoon	M. Bux	98,589
155/29-12-11	1180572	1856/08-12-11	EF at Sama Mohallah village Arban	M. Bux	98,589

			Nahyoon		
154/29-12-11	1180572	1855/08-12-11	EF at Sama Mohallah village Arban Nahyoon	M. Bux	98,589
152/29-12-11	1180572	1850/08-12-11	EF at Sama Mohallah village Arban Nahyoon	M. Bux	98,589
127/04-11-11	0027957	660/06-05-11	Constt of Culvert at Shikh Bhirkio road link oad villag Qaim Babar UC Moolan	Rasool Bux Pahore	100,000
128/04-11-11	0027957	555/06-05-11	Constt of Culvert at villag Tahir Sonaro	Rasool Bux Pahore	100,000
129/04-11-11	0027957	661/06-05-11	Constt of Culvert at villag Tahir Sonaro	Rasool Bux Pahore	100,000
				TOTAL	5,025,235

Details of Non-Transparency in Government Spending

(Amount in Rupees)

CV#	Cheq#	Bill#	Description	Payee	Amount
52/12-12-11	1180534	N/13-11-11	HSD Tractor for Nov'11 @953	Tando Jam FS	23,419
48/12-12-11	1180534	N/13-11-11	HSD Tractor for Nov'11	Tando Jam FS	63,058
50/12-12-11	1180534	N/13-11-11	HSD Generator for Nov'11	Tando Jam FS	12,477
51/12-12-11	1180534	N/13-11-11	HSD & Super Fire Birgade for Nov'11	Tando Jam FS	43,123
49/12-12-11	1180534	N/13-11-11	HSD Tractor for Nov'11	Tando Jam FS	52,405
90/15-12-11	1180557	07/08-12-11	POL & CNG for GS-0590 Nov'11	Poonam Petrol Pump	67,107
81/15-12-11	1180557	03/08-12-11	POL & CNG for TMA Hyd Nov'11	Poonam Petrol Pump	10,925
92/15-12-11	1180557	05/08-12-11	POL & CNG for New Mehran Nov'11	Poonam Petrol Pump	12,799
93/15-12-11	1180557	01/08-12-11	POL & CNG for GL7150 Mehran Nov'11	Poonam Petrol Pump	12,799
94/15-12-11	1180557	01/08-12-11	POL & CNG for GL7150 Mehran Nov'11	Poonam Petrol Pump	10,776
96/15-12-11	1180557	06/08-12-11	HSD Generator Nov'11	Poonam Petrol Pump	3,040
95/15-12-11	1180557	06/08-12-11	POL HDZ-9633 Motor Cycle Nov'11	Poonam Petrol Pump	5,209
97/15-12-11	1180557	03/08-12-11	POL & CNG for Suzuki Pickup TMA Hyd Oct'11	Poonam Petrol Pump	12,777
98/16-12-11	1180558	N/30-11-11	HSD Tractor for Nov'11	Tando Jam FS	44,144
99/16-12-11	1180558	N/30-11-11	HSD Generator Hoosri, Seri, Tando Hyder for Nov'11	Tando Jam FS	150,689
100/16-12-11	1180558	003/30-11-11	HSD for Generator Nov'11	Tando Jam FS	53,747
102/16-12-11	1180558	N/30-11-11	HSD & Super Fire Birgade for Nov'11	Tando Jam FS	70,921
103/16-12-11	1180558	004/13-11-11	HSD Tractor for Nov'11	Tando Jam FS	48,946
104/16-12-11	1180559	04/08-12-11	POL & CNG for GL-7125 Nov'11	Poonam Petrol Pump	13,156
37/02-12-11	1180516	Nov'11	HSD tranctor front loader	Pir Bux FS Tando Jam	85,921
36/02-12-11	1180516		HSD tranctor front loader	Pir Bux FS Tando Jam	71,571
167	0404077/ 26-8-11	1040/18-8-11, 1041/19-8-11 and 1042/21-8-11	POL for de-watering machine due to heavy rain fall	M/s Tando jam Filling station	175,198
122	404050/ 23-8-11	07/8-8-11	POL for generator	M/s poonampetrolium service hyd	21,383
115	404049/ 23-8-11	002/15-8-11	POL for de-watering machine due to heavy rain fall	M/s Tando jam Filling station	112,728
114	404049/ 23-8-11	013/15-8-11	POL for de-watering machine due to heavy rain fall	M/s Tando jam Filling station	25,500
113	404049/ 23-8-11	006/15-8-11	POL for de-watering machine due to heavy rain fall	M/s Tando jam Filling station	28,182
112	404049/	003/15-8-11	POL for de-watering machine	M/s Tando jam Filling	27,148

(Amount in Rupees)

CV#	Cheq#	Bill#	Description	Payee	Amount
	23-8-11		due to heavy rain fall	station	
111	404049/ 23-8-11	14/15-8-11	POL for de-watering machine due to heavy rain fall	M/s Tando jam Filling station	17,882
110	404049/ 23-8-11	12/10-8-11	POL for de-watering machine due to heavy rain fall	M/s Tando jam Filling station	20,820
109	404049/ 23-8-11	004/15-8-11	POL for de-watering machine due to heavy rain fall	M/s Tando jam Filling station	20,666
108	404049/ 23-8-11	010/15-8-11	POL for de-watering machine due to heavy rain fall	M/s Tando jam Filling station	37,576
107	404049/ 23-8-11	05/15-8-11	POL for de-watering machine due to heavy rain fall	M/s Tando jam Filling station	112,728
106	404049/ 23-8-11	008/15-8-11	POL for de-watering machine due to heavy rain fall	M/s Tando jam Filling station	28,128
105	404049/ 23-8-11	007/15-8-11	POL for de-watering machine due to heavy rain fall	M/s Tando jam Filling station	28,182
104	404049/ 23-8-11	001/15-8-11	POL for de-watering machine due to heavy rain fall	M/s Tando jam Filling station	25,739
103	404049/ 23-8-11	016/15-8-11	POL for de-watering machine due to heavy rain fall	M/s Tando jam Filling station	20,820
102	404049/ 23-8-11	015/15-8-11	POL for de-watering machine due to heavy rain fall	M/s Tando jam Filling station	20,820
101	404049/ 23-8-11	017/15-8-11	POL for de-watering machine due to heavy rain fall	M/s Tando jam Filling station	20,820
64	0404034/ 18-8-11	447/31-7-11	POL for tractor	M/s Tando jam Filling station	25,269
63	0404034/ 18-8-11	446/31-7-11	POL for tractor	M/s Tando jam Filling station	25,550
61	0404034/ 18-8-11	448/31-7-11	POL for tractor	M/s Tando jam Filling station	26,959
62	0404034/ 18-8-11	450/31-7-11	POL for fire bridge	M/s Tando jam Filling station	24,894
62	0404034/ 18-8-11	449/00	POL pol for generator	M/s Tando jam Filling station	79,849
53	404029/ 17-8-11	various bills	POL	M/s Tando jam Filling station	358,079
49	00277660 /4-8-11	433/3-6-11	POL for generator	M/s Tando jam Filling station	20,816
48	00277660 /4-8-11	437/30-6-11	POL for tractor	M/s Tando jam Filling station	22,256
47	00277660 /4-8-11	436/30-6-11	POL for tractor	M/s Tando jam Filling station	25,901
46	00277660 /4-8-11	438/30-6-11	POL for tractor	M/s Tando jam Filling station	23,025
45	00277660 /4-8-13	434/30-6-11	POL for generator	M/s Tando jam Filling station	65,716
Total					2,311,643

Annexure-F

Detail of Non-Imposition of Penalty

(Amount in Rupees)

WO#	Work Name	Contract or	Est: Cost	Date of Start	Stipulated date of completion	Actual date of completion	Penalty
305/05-04-11	Repair of metalled road from Tando Jam Tando Qaiser road to Village Arbab Nahyoon	M. Bux	2,500,000	10/4/11	10/7/11	WIP	250,000
516/06-06-12	Constt of surface drain & CC block at Haji M. Sarki UC Hatri (2)	Mir Hassan Khosos	1,000,000	7/6/12	24-06-12	5/9/12	100,000
339/10-04-12	Constt of CC Behrab Solangi	Qasim Enterprises	1,000,000	18-04-12	27-04-12	17-07-12	100,000
104/12-08-10 & 185/08-12-11	Constt of Shaheed BB Community Centre/Town Hall UC Tando Jam	Main Abdul Jabbar	16,629,000	15-08-10	10 months	WIP	1,662,900
879/04-11-11& 16/11-02-11	Reconditiona/repair of metalled road in UC Tando Fazal Seri	S. Shahid Ali	1,000,000	11/11/11	11/4/11	WIP	100,000
Total			22129,000				2,212,900

Details of Non-Deposit of Income Tax

(Amount in Rupees)

CV#	Bill#	Description	Payee	Amout	IT
Purchase of Electric Material					
81/14-12-11	143/15-08-11	Wiring at Suboffice Tando Jam	Riyan Electric H/W store TandoJam	27,500	0
84/15-12-11	757/08-12-11	11 HPIT@7800, 2 3/36 Coil@1625, Service Wire 7/52 twin@8300, 2 Main Switch@650	Ali Shah & Bros	98,700	5922
85/15-12-11	742/08-12-11	12 HRC saver 85w@4450, 2 7/52 Coil@7800, 2 copper wire 7/36 twin@1850	Ali Shah & Bros	73,530	4412
85/15-12-11	742/08-12-11	10 sodium lights 250w complete@9100 , 2 7/29 Coil@3400	Ali Shah & Bros	98,500	5910
87/15-12-11	740/08-12-11	Battery NS 150, distributor head rolling@11300, distributor headrolling pump@3500	Ali Shah & Bros	33,825	2030
82/15-12-11	758/08-12-11	10 sodium lights 250w complete@8400 ,Service wire 7/64 twin@9300, wire 3/36 Coil@1625	Ali Shah & Bros	94,950	5697
83/15-12-11	760/08-12-11	15 HRC saver 85w@4500, 2 7/52 Coil@8300, 2 copper wire 3/36 twin@1625	Ali Shah & Bros	99,675	5981
128/17-12-11	768/03-12-11	15 HRC saver 85w@5450, twin Service wire 7/64@9325, 2 Copper wire 7/29 @4510	Ali Shah & Bros	96,360	5782
122/17-12-11	807/04-12-11	11 HPIT@7800, 4 copper wire 7/29@3250	Ali Shah & Bros	91,500	5490
127/17-12-11	766/04-12-11	11 HPIT@7800, 4 copper wire 7/29@3250	Ali Shah & Bros	91,500	5490
129/17-12-11	769/04-12-11	Electric Material	Ali Shah & Bros	26,345	1581
120/17-12-11	805/04-12-11	Tyre tube flap 6-50-16 for fire vehicle	Ali Shah & Bros	49,600	1736
119/17-12-11	766/04-12-11	Electric Material	Ali Shah & Bros	42,430	1485
114/17-12-11	806/04-12-11	Air Starter completer 20HP@24400, Winding of motor 30 HP @26500	Ali Shah & Bros	78,050	4683
115/17-12-11	804/04-12-11	Rewinding of motor 25 HP @26400,	Ali Shah & Bros	72,875	4373
117/17-12-11	802/04-12-11	Rewinding of motor 20 HP @22400,	Ali Shah & Bros	64,340	3860
125/17-12-11	764/04-12-11	10 HPIT@7700, 4 3/36 Coil@1600, Service Wire 7/52 twin@8200, 2 Main Switch@630	Ali Shah & Bros	92,280	5537
124/17-12-11	801/03-12-11	12 HRC saver 85w@2250, 4 3/36 Coil@1125	Ali Shah & Bros	27,500	1650
118/17-12-11	801/03-12-11	M&R of vehilce GL-7125 Suzuki Cultus	Ali Shah & Bros	46,735	2804
126/17-12-11	765/03-12-11	10 HPIT@8300, 2 3/36 Coil@1600, Service Wire 7/64 twin@9200	Ali Shah & Bros	95,425	5726
121/17-12-11	811/04-12-11	10 HRC sodium light 250w@8350, twin service wire 7/64 9400	Ali Shah & Bros	99,900	5994
135/17-12-11	25/03-12-11	15 Fox light complete 400w@6300, 1 7/29 coil@3200	Nameed Shahzad	98,975	5939
136/17-12-11	25/03-12-11	15 Fox light complete 400w@6300, 1 7/29 coil@3200	Nameed Shahzad	98,975	5939

(Amount in Rupees)

CV#	Bill#	Description	Payee	Amount	IT
137/17-12-11	25/03-12-11	15 Fox light complete 400w@6300, 1 7/29 coil@3200	Nameed Shahzad	98,975	5939
138/17-12-11	74/03-12-11	15 Fox light complete 400w@6300, 1 7/29 coil@3200	Nameed Shahzad	98,975	5939
139/17-12-11	71/03-12-11	15 Fox light complete 400w@6300, 1 7/29 coil@3200	Nameed Shahzad	98,975	5939
140/17-12-11	66/03-12-11	15 Fox light complete 400w@6300, 1 7/29 coil@3200	Nameed Shahzad	98,975	5939
141/17-12-11	61/03-12-11	15 Fox light complete 400w@6300, 1 7/29 coil@3200	Nameed Shahzad	98,975	5939
142/17-12-11	77/03-12-11	15 Fox light complete 400w@6300, 1 7/29 coil@3200	Nameed Shahzad	98,975	5939
143/17-12-11	66/03-12-11	15 Fox light complete 400w@6300, 1 7/29 coil@3200	Nameed Shahzad	98,975	5939
144/17-12-11	64/03-12-11	15 Fox light complete 400w@6300, 1 7/29 coil@3200	Nameed Shahzad	98,975	5939
145/17-12-11	65/03-12-11	15 Fox light complete 400w@6300, 1 7/29 coil@3200	Nameed Shahzad	98,975	5939
146/17-12-11	62/03-12-11	15 Fox light complete 400w@6300, 1 7/29 coil@3200	Nameed Shahzad	98,975	5939
147/17-12-11	63/03-12-11	15 Fox light complete 400w@6300, 1 7/29 coil@3200	Nameed Shahzad	98,975	5939
			Sub-total	2,788,195	163341
Purchase of Skips					
88/15-12-11	n/05-12-11	2 Garbage Skips Rs.41000 each	Majnoon Engineering Works	82,000	4920
88/15-12-11	n/08-12-11	2 Garbage Skips Rs.41000 each	-do-	82,000	4920
			Sub-total	164,000	9840
Hire Charge					
80/14-12-11	N/19-09-11	Hire charges of excavator@2390 p.h. village Hyder Shah	11 Enterprises	97,990	5879
79/14-12-11	Nil	Hire charges of excavator@2390 p.h. village Nooh Jhanjanjo	11 Enterprises	97,990	5879
78/14-12-11	N/19-09-11	Hire charges of excavator@2390 p.h. village Mahroof	11 Enterprises	97,990	5879
77/14-12-11	N/19-09-11	Hire charges of excavator@2390 p.h. village Khuda Bux Khaskheli	11 Enterprises	97,990	5879
76/14-12-11	N/19-09-11	Hire charges of excavator@2390 p.h. village Rehman Shoro	11 Enterprises	97,990	5879
75/14-12-11	N/19-09-11	Hire charges of excavator@2390 p.h. village Kako Machi	11 Enterprises	97,990	5879
74/14-12-11	N/19-09-11	Hire charges of excavator@2390 p.h. village UmedAli Khokhar	11 Enterprises	97,990	5879
72/14-12-11	N/19-09-11	Hire charges of excavator@2390 p.h. village UmedAli Khokhar	11 Enterprises	97,990	5879
71/14-12-11	N/19-09-11	Hire charges of excavator@2390 p.h. village Bando Khaskheli	11 Enterprises	97,990	5879
73/14-12-11	N/19-09-11	Hire charges of excavator@2390 p.h. village Akbar Pakali	11 Enterprises	97,990	5879
108-118/ 04-11-11	Nil/18-09-11	Hire charges of excavator@2390 p.h. village Ghulam Hyder Solangi	Aftab Constt Co.	97,990	5879

(Amount in Rupees)

CV#	Bill#	Description	Payee	Amount	IT
109/04-11-11	Nil/18-09-11	Hire charges of excavator@2390 p.h. village Bakar Panhwar	Aftab Constt Co.	97,990	5879
110/04-11-11	Nil/18-09-11	Hire charges of excavator@2390 p.h. village Habib Boro	Aftab Constt Co.	97,990	5879
111/04-11-11	Nil/18-09-11	Hire charges of excavator@2390 p.h. village Rehmatullah Shoro	Aftab Constt Co.	97,990	5879
112/04-11-11	Nil/18-09-11	Hire charges of excavator@2390 p.h. village Mehab Solangi	Aftab Constt Co.	97,990	5879
113/04-11-11	Nil/18-09-11	Hire charges of excavator@2390 p.h. village Mola Dino Panhwar	Aftab Constt Co.	97,990	5879
114/04-11-11	Nil/18-09-11	Hire charges of excavator@2390 p.h. village Hyder Panhwar	Aftab Constt Co.	97,990	5879
115/04-11-11	Nil/18-09-11	Hire charges of excavator@2390 p.h. village Khamiso Shoro	Aftab Constt Co.	97,990	5879
116/04-11-11	Nil/18-09-11	Hire charges of excavator@2390 p.h. village Solo Solangi	Aftab Constt Co.	97,990	5879
117/04-11-11	Nil/18-09-11	Hire charges of excavator@2390 p.h. village Long Panhwar	Aftab Constt Co.	97,990	5879
118/04-11-11	Nil/18-09-11	Hire charges of excavator@2390 p.h. village Qasim Panhwar	Aftab Constt Co.	97,990	5879
18527-08-11	Nil	Hire charges for excavator in village allni	M/s Rasool Bux panhwar	98,800	5928
184/27-08-11	Nil	Hire charges for excavator in village Ilyas solangi	-do-	98,800	5928
186/27-08-11	Nil	Hire charges for excavator in various places	-do-	98,800	5928
183/27-08-11	Nil	Hire charges for excavator in mirza form	-do-	98,800	5928
127/25-08-11	Nil	Hire charges for excavator near main sewer line tando jam	M/s Mohammad bux	95,800	5748
			Sub-total	2,548,790	152927
Repair of Machinery					
23/02-12-11	N/29-11-11	Repair of Motor & Pump @ Jamghar	Nadeem Shahzad	95,500	5730
24/02-12-11	N/29-11-11	Repair of Motor & Pump @ Mehboob Town	-do-	99,500	5970
28/02-12-11	N/28-11-11	Repair of Motor & Pump @ Mehboob Town	-do-	99,700	5982
27/02-12-11	N/28-11-11	Repair of Motor & Pump @ Wapda Colony Tando Jam	-do-	99,700	5982
26/02-12-11	N/28-11-11	Repair of Motor & Pump @ Mori Mangar	-do-	95,500	5730
25/02-12-11	N/28-11-11	Repair of Motor & Pump @ Sahib Khan Merani	-do-	99,700	5982
109/17-12-11	25/27-11-11	2 motorwinding 25HP@8000	Ansari Electrical Engineering Works	16,000	0
149/17-12-11	N/12-12-11	Repair of Motor and pump at Main Sewerage Tando Jam Hyd	Nadeem Shahzad	97,750	5865
150/17-12-11	N/12-12-11	Repair of Motor and pump at Main Sewerage Tando Jam Hyd	Nadeem Shahzad	97,750	5865
64/13-12-11	N/29-11-11	Repair of Motor and pump at Main Sewerage Tando Jam Hyd	Nadeem Shahzad	97,750	5865
65/13-12-11	N/29-11-11	Repair of Motor and pump at Mirpara Tando Jam Hyd	Nadeem Shahzad	97,750	5865
149/25-11-11	N/23-11-11	Rep of pump at village Morimangar	Sunny Constt Co.	99,200	5952
			Sub-total	1,095,800	64788
First & Final Bill					
45/12-12-11	1380/30-11-11	PLJ PVC Pipe line 4" dia at Mithoo Lund	M. Bux	98,984	5939

(Amount in Rupees)

CV#	Bill#	Description	Payee	Amount	IT
46/12-12-11	1379/30-11-11	PLJ PVC Pipe line 4" dia at Mithoo Lund	M. Bux	98,984	5939
47/12-12-11	1379/30-11-11	PLJ PVC Pipe line 4" dia at Mithoo Lund	M. Bux	98,984	5939
41/09-12-11	1315b/25-11-11	Constt of culverty at Noonari Goth	Rahim Enterprises	82,992	4980
40/09-12-11	1315c/26-11-11	Constt of culverty at Noonari Goth	Rahim Enterprises	89,000	5340
105/16-12-11	1852/08-12-11	PF ain hole cover in various places Tando Jam	Majnoon Engineering	97,743	5865
106/16-12-11	1852/08-12-11	PF ain hole cover in various places Tando Jam	Majnoon Engineering	97,743	5865
108/16-12-11	1407b/06-10-11	Constt of CC block at Chandio Mohalla Gharibabad Tando Jam	Abid Ali Mangio	96,000	5760
109/16-12-11	1401b/12-10-11	Constt of open surface drain at Kaim Khani Mohallah Gharibabad Tando Jam	Abid Ali Mangio	100,000	6000
158/29-12-11	1853/08-12-11	EF at Memon Mohallah village Arban Nahyoon	M. Bux	98,589	5915
157/29-12-11	1854/08-12-11	EF at Sama Mohallah village Arban Nahyoon	M. Bux	98,589	5915
156/29-12-11	1857/08-12-11	EF at Memon Mohallah village Arban Nahyoon	M. Bux	98,589	5915
155/29-12-11	1856/08-12-11	EF at Sama Mohallah village Arban Nahyoon	M. Bux	98,589	5915
154/29-12-11	1855/08-12-11	EF at Sama Mohallah village Arban Nahyoon	M. Bux	98,589	5915
152/29-12-11	1850/08-12-11	EF at Sama Mohallah village Arban Nahyoon	M. Bux	98,589	5915
159/29-12-11	1070/27-06-11	Constt of surface drain Sama Mohallah UC Sawan Khan	Noor Constt Co.	649,216	38953
127/04-11-11	660/06-05-11	Constt of Culvert at Shikh Bhirkio road link oad villag Qaim Babar UC Moolan	Rasool Bux Pahore	100,000	6000
128/04-11-11	555/06-05-11	Constt of Culvert at villag Tahir Sonaro	Rasool Bux Pahore	100,000	6000
129/04-11-11	661/06-05-11	Constt of Culvert at villag Tahir Sonaro	Rasool Bux Pahore	100,000	6000
229	1113/7-7-11	Construction of cc block in shaikh mohalla mori mangi	M/S Naeem Enterprise	98,477	5909
230	1195/24-8-11	Construction of cc block in shaikh mohalla mori mangi	M/S Naeem Enterprise	97,935	5876
228	1112/7-7-11	Construction of cc block in shaikh mohalla mori mangi	M/S Naeem Enterprise	98,477	5909
227	1109/7-7-11	Construction of cc block at umrani mohalla mori mangi	M/S Sodho Banbhro	89,746	5385
226	1175/7-7-11	Construction of cc block at umrani mohalla mori mangi	M/S Sodho Banbhro	98,477	5909
192	1145/18-8-11	Construction of crosses rain emergency for disposing of rain water at various places	M/s Rasool Bux panhwar	99,376	5963
192	1146/18-8-11	Construction of crosses rain emergency for disposing of rain water at various places	M/s Rasool Bux panhwar	99,376	5963
191	1144/18-8-11	Construction of crosses rain emergency for disposing of rain water at various places	M/s Rasool Bux panhwar	99,137	5948
190	2011/11-6-11	construction of brick pavement of various street at UC Mosa Bhurdghi	M/s Rasool Bux panhwar	991,241	59474
189	1187/24-8-11	P/I/J PVC pipe line at UC Masu bhurgi	M/s khoso builder	94,333	5660
188	1186/24-8-11	providing line jointly PVC pipe line at UC Masu bhurgi	M/s khoso builder	94,333	5660
187	1075/27-6-11	Construction cc block street Tando qaisar	M/s zainulabdin	785,652	47139

(Amount in Rupees)

CV#	Bill#	Description	Payee	Amount	IT
			bhugri		
185	1149/18-8-11	Hire charges for excavator in village allni	M/s Rasool Bux panhwar	98,800	5928
184	1148/18-8-11	Hire charges for excavator in village Ilyas solangi	M/s Rasool Bux panhwar	98,800	5928
186	1147/18-8-11	Hire charges for excavator in various places	M/s Rasool Bux panhwar	98,800	5928
183	1150/18-8-11	Hire charges for excavator in mirza form	M/s Rasool Bux panhwar	98,800	5928
175	1139/18-8-11	P/I/J PVC pipe line at UC Seri	M/s Ali Shah and brothers	98,965	5938
174	1137/18-8-11	Construction of cc block at various street	M/s Ali Shah and brothers	99,476	5969
173	1138/18-8-11	repair of surface drain at various places in Masu Burgi	M/s Ali Shah and brothers	98,452	5907
172	1183/24-8-11	construction of bore and water supply line in village khamiso khan zonno	M/s Shahjee enterprises	98,832	5930
170	1184/24-8-11	construction and repairing room and p/l/j pvc pipe line at khameso khan zoone	M/s Shahjee enterprises	42,400	2544
169	1175/24-8-11	construction of surface drain in mehbob twonmoosa khalari	M/s Aaftab Const: and co.	100,000	6000
168	1176/24-8-11	construction of surface drain in mehbob twonmoosa khalari	M/s Aaftab Const: and co.	99,233	5954
161	1129/15-8-11	construction of cc block at Allah bux brohi	M/s Mohammad Pannah Jamali	99,475	5969
160	1130/15-8-11	construction of cc block at Allah bux brohi	-do-	100,000	6000
159	1131/15-8-11	construction of cc block at Allah bux brohi	M/s Mohammad Pannah Jamali	100,000	6000
136	1089/29-6-11	Construction of water supply tank and pvc pipe line village kako mogwano UC hatri phase-II	M/s Aisha Constt. Co	789,684	47381
134	1088/29-9-11	const. of ccb at village sher Mohammad burgri	-do-	98,383	5903
133	1136/18-8-11	P/I/J PVC pipe line at UC Seri	-do-	98,383	5903
132	1086/29-6-11	const. of ccb at village sher Mohammad burgri	-do-	98,383	5903
131	1087/29-6-11	const. of ccb at village sher Mohammad burgri	-do-	98,383	5903
128	1073/27-6-11	repair of matelic road at uc Tando fazal	M/s Farhan Siddiqui	100,000	6000
127	1186/24-8-11	Hire charges for excavator near main sewer line tando jam	M/s Mohammad bux	95,800	5748
125	1052/24-6-11	repair of path work of various roads	M/s Mohammad bux	997,836	59870
124	1083/29-6-11	const. of surface drain and ccb at village Sijjawal Jhanjo	M/s Mohammad bux	259,682	15581
123	1884/29-6-11	earth filling work at village jaro Panwar phase-II	M/s Sarang cont.	999,674	59980
94	1074/27-6-11	const. of ccb at various street mosa khari	M/s Qasim enterprises	481,737	28904
91	874/19-5-11	P/I/J PVC pipe line at UC Masu bhurgi	M/s Inderpass bashir	100,000	6000
66	1054/24-6-11	Const. of cc work at dargah gul shah uc	M/S Naeem	266,132	15968

(Amount in Rupees)

CV#	Bill#	Description	Payee	Amount	IT
		hosri	Enterprise		
65	1128/15-8-11	cont./ repair od surface drain and crosses in hosri	M/s Shahjee enterprises	85,000	5100
60	900/23-5-11	P/I/J PVC pipe line at UC Masu bhurgi	M/s Inderpass bashir	100,000	6000
59	901/23-5-11	construction of surface drain type ab in various street in village bahwal zounr	M/s Inderpass bashir	97,239	5834
58	1082/29-6-11	providing and fixing PVC pipe line i/c motor pump from baig mugul road to village Jano magsi	M/s Inderpass bashir	737,073	44224
57	974/10-6-11	repair of diposal pump tando qaisar	M/s salmalman das	560,857	33651
56	882/20-5-11	reconst. Of metalic road in UC tando Fazal and seri	M/s Syed shahid ali	945,979	56759
55	282/2-4-11	Const. of link road village ishaque pawharee uc hosri	M/s Sarang Const.	2614,437	156866
54	1050/24-6-11	const. of surface drain at villagre hayat bhatti	M/s Sarang Const.	369,243	22155
52	973/10-6-11	const. of surface drains tando qaisar	M/s Inderpass bashir	512,654	30759
51	1052/10-6-11	const. of surface drain in various places in Taluka hyd. Rural	M/s khoso builder	457,895	27474
49	1078/22-6-11	const. of culverts link road village ishaque pawhare	M/s Sarang Const.	377,176	22631
48	513/27-4-11	const. of surface drain at village khair Mohammad shah	M/s Sarang Const.	932,494	55950
47	139/22-3-11	const. of open surface drain tando hyder uc Tando hyder	M/s Sarang Const.	341,763	20506
46	551/6-5-11	const. of bricks road in village gul lashari uc moolan	M/s Rasool Bux panhwar	298,961	17938
			Sub-total	19,394,621	1163677
Supply of Motor Pumps					
37	284/8-7-11	Supply of Motor pump material	M/s Ali Shah & brothers	78,080	2733
26	281/8-7-11	Supply of Motor pump material	-do-	25,480	892
207	01/17-8-11	Supply of new pump material	M/s Aaftab Const: Co.	68,200	2387
205	14/17-8-11	Supply of hardware material	-do-	97,400	3409
195	13/17-8-11	Supply of hardware material	-do-	94,950	3323
182	461/20-8-11	supply of electric mmaterial	M/s Ali Shah & brothers	53,535	1874
181	465/20-8-11	supply of electric and hardware material	-do-	98,400	5904
180	464/20-8-11	supply of electric and hardware material	-do-	78,242	4695
178	463/20-8-11	supply of electricity material	-do-	98,940	5936
177	466/20-8-11	supply of electricity material	-do-	95,655	5739
171	0/25-8-11	supply of motor with pump 2hp	M/s shahjee enterprises	92,750	3246
76	435/11-8-11	Supply of diesel engine pump	M/s Ali Shah & brothers	97,325	3406
77	437/11-8-11	Supply of 16 hp diesel engine pump	-do-	97,300	3406
78	433/11-8-11	Supply of electric material and hardware	-do-	80,691	2824
79	438/11-8-11	Supply of mono block pump motor	-do-	97,500	3413
80	440/11-8-11	Supply of mono block pump motor	-do-	87,450	3061

(Amount in Rupees)

CV#	Bill#	Description	Payee	Amount	IT
81	419/6-8-11	Supply of delivery line pipe	-do-	90,900	3182
82	424/6-8-11	Supply of delivery line pipe	-do-	95,400	3339
83	428/6-8-11	Supply of petrol engine pumps	-do-	99,180	3471
85	434/8-8-11	Supply of petrol engine pumps	-do-	99,940	3498
87	421/6-8-11	Supply of petrol engine pumps	-do-	94,010	3290
88	430/6-8-11	Supply of petrol engine pumps	-do-	99,560	3485
89	432/10-8-11	Supply of diesel engine pump 16 hp	-do-	99,300	3476
90	420/6-8-11	Supply of hardware material	-do-	94,600	3311
75	436/11-8-11	Supply of 16 hp diesel engine pump	-do-	97,300	3406
73	431/10-10-11	Supply of 16 hp diesel engine pump	-do-	99,100	3469
72	426/6-8-11	Supply of 16 hp diesel engine pump	-do-	99,,100	3469
70	425/6-8-11	Supply of petrol engine pumps	-do-	98,,525	3448
69	429/6-8-11	Supply of petrol engine pumps	-do-	99,,050	3467
68	422/6-8-11	Supply of petrol engine pumps	-do-	99,,940	3498
67	423/6-8-11	Supply of 16 hp diesel engine pump	-do-	99,,100	3469
36	294/30-7-11	Supply of hardware material for water supply schemes at Magsi goth UC hatri	-do-	64,170	2246
35	293/30-7-11	Supply of electricity material	-do-	96,050	3362
			Sub-total	2,967,123	113130
Repair of Vehicle					
71	292/23-6-11	purchase of tyre tube for tractor trolley	M/s Ali Shah & brothers	70,500	2468
35	283/28-7-11	repair of master refusal van	-do-	39,665	1388
138	712/4-10-11	purchase of no.4 tyres for GS.0590	-do-	31,120	1089
			Sub-total	141,285	4945
Repair of Electric Machinery					
206	6/17-8-11	16 hp repair of diesel engine pump	M/s Aaftab Const: Co.	32,555	1139
202	2/22-8-11	20 hp repair of diesel engine pump	-do-	47,399	1659
201	7/17-8-11	7 hp repair of diesel engine pump	-do-	24,676	864
200	11/17-8-11	16 hp repair of diesel engine pump	-do-	21,328	746
196	8/20-8-11	repair of diesel engine pump	-do-	27,822	974
179	462/20-8-11	repair of diesel engine pump	M/s Ali Shah & brothers	85,720	5143
126	0/26-8-11	repair of motor 25 HP and others	M/s Mohammad bux	99,600	5976
29	0/29-6-11	R/o 25 HP pump	M/s Nadeem Shahzad	99,000	5940
28	0/25-6-11	R/o transformer	-do-	99,500	3483
27	0/15-6-11	R/o transformer	-do-	99,500	3483
26	0/27-6-11	R/o transformer	-do-	99,500	3483
			Sub-total	736,600	32889
Sanitation Services Contract					
35/02-12-11	Nil	Sanitation & Sewerage 71 workers	M.Bux	500,000	30000
34/02-12-11	Nil	Sanitation & Sewerage 56 workers various Ucs at TMA Rural	M.Bux	800,000	48000
148/17-12-11	Nil	sanitation services during Ashora	Suhail Ahmed Shah Chief Officer Tando Jam	330,000	0
67/13-12-11	n/14-11-11	UC Maso Bhurgari Tractor 28hrs@900, Excavator 20hrs@2200	Nadeem Shahzad	69,200	4152
55/13-12-11	n/14-11-11	UC Hatri Tractor 28hrs@900, Excavator	Nadeem Shahzad	69,200	4152

(Amount in Rupees)

CV#	Bill#	Description	Payee	Amount	IT
		20hrs@2200			
56/13-12-11	n/14-11-11	UC Moosa Khatian Tractor 28hrs@900, Excavator 20hrs@2200	Nadeem Shahzad	69,200	4152
57/13-12-11	n/14-11-11	UC Tando Fazal Tractor 28hrs@900, Excavator 20hrs@2200	Nadeem Shahzad	69,200	4152
58/13-12-11	n/14-11-11	UC Tando Qaiser Tractor 28hrs@900, Excavator 20hrs@2200	Nadeem Shahzad	69,200	4152
59/13-12-11	n/14-11-11	UC Tando Hyder Tractor 28hrs@900, Excavator 20hrs@2200	Nadeem Shahzad	69,200	4152
60/13-12-11	n/14-11-11	UC Haji Sawan Khan Gopang Tractor 28hrs@900, Excavator 20hrs@2200	Nadeem Shahzad	69,200	4152
61/13-12-11	n/14-11-11	UC Tando Jam Tractor 28hrs@900, Excavator 20hrs@2200	Nadeem Shahzad	69,200	4152
62/13-12-11	n/14-11-11	UC Moolan Tractor 28hrs@900, Excavator 20hrs@2200	Nadeem Shahzad	69,200	4152
63/13-12-11	n/14-11-11	UC Sehri Tractor 28hrs@900, Excavator 20hrs@2200	Nadeem Shahzad	69,200	4152
64/13-12-11	n/14-11-11	UC Hoosri Tractor 28hrs@900, Excavator 20hrs@2200	Nadeem Shahzad	69,200	4152
			Sub-total	2,391,200	123,672
Tender work					
130/04-11-11	104/02-08-10	Costruction of Shaheed BB Community Centre/Town Hall over Amenity Plot of Town Hall UC Tando Jam	Mian Abdul Jabbar Chandio	1,505,454	90,327
31/04-11-11	305/05-04-11	Costruction of metalled road from Rando Jam to Tando Qaiser to Village Asbab Nahyoon	M. Bux	1,761,597	105,696
			SUB-TOTAL	3,267,051	196,023
			TOTAL	35,494,665	2,025,233

Annexure-H

Detail of Non-Transparency in Government Spending

(Amount in Rupees)

S.NO	VEHICLE NO	DESCRIPTION	SUPPLIER	BILL NO	DATE	AMOUNT
1	Blade	HSD	Poonam Petroleum Service Hyd	22	05-08-11	89,251
2	Blade	HSD		12	09-07-11	85,473
3	Blade	HSD		11	05-09-11	83,770
SUB-TOTAL						258,494
1	Fire Brigade No.1 & 2	HSD	Poonam Petroleum Service Hyd	1	08-08-11	128,298
2	Fire Brigade No.1 & 2	HSD		1	08-07-11	147,794
3	Fire Brigade No.1 & 2	HSD		3	04-06-12	134,875
4	Fire Brigade No.1 & 2	HSD		1	08-09-11	98,336
SUB-TOTAL						509,303
1	GL-0214	POL/CNG	Poonam Petroleum Service Hyd	2	08-08-11	21,188
2	GL-0214	POL/CNG		2	08-07-11	25,830
3	GL-0214	POL/CNG		1	04-06-12	28,234
SUB-TOTAL						75,252
1	GL-0216	POL/CNG	Poonam Petroleum Service Hyd	3	08-08-11	14,981
2	GL-0216	POL/CNG		4	08-07-11	13,240
SUB-TOTAL						28,221
1	GS-5832	POL/CNG	Poonam Petroleum Service Hyd	7	04-06-12	56,314
SUB-TOTAL						56,314
1	GS-5990	POL/CNG	Poonam Petroleum Service Hyd	6	04-06-12	42,073
SUB-TOTAL						42,073
1	HINO-1	HSD	Poonam Petroleum Service Hyd	1	05-08-11	85,532
2	HINO-1	HSD		1	09-07-11	82,624
3	HINO-1	HSD		1	05-09-11	80,997
SUB-TOTAL						249,153
1	HINO-2	HSD	Poonam Petroleum Service Hyd	2	05-08-11	80,884
2	HINO-2	HSD		2	09-07-11	85,473
3	HINO-2	HSD		2	05-09-11	83,754
SUB-TOTAL						250,111
1	HINO-3	HSD	Poonam Petroleum Service Hyd	3	05-08-11	86,462
2	HINO-3	HSD		3	09-07-11	91,171
3	HINO-3	HSD		3	05-09-11	78,192
SUB-TOTAL						255,825
1	HINO-4	HSD	Poonam Petroleum Service Hyd	4	05-08-11	80,884
2	HINO-4	HSD		4	09-07-11	85,473
3	HINO-4	HSD		4	05-09-11	80,964
SUB-TOTAL						247,321
1	Loder	HSD	Poonam Petroleum Service Hyd	7	05-08-11	109,705
2	Loder	HSD		7	09-07-11	118,712
3	Loder	HSD		7	05-09-11	99,325
SUB-TOTAL						327,742
1	Malaria Spray	HSD	Poonam Petroleum Service Hyd	5	08-07-11	20,893
2	Malaria Spray	HSD		8	04-06-12	84,162
SUB-TOTAL						105,055
1	Master	HSD	Poonam Petroleum Service Hyd	9	05-08-11	78,094
2	Master	HSD		9	09-07-11	74,077

(Amount in Rupees)

S.NO	VEHICLE NO	DESCRIPTION	SUPPLIER	BILL NO	DATE	AMOUNT
3	Master	HSD		16	05-09-11	88,402
SUB-TOTAL						240,573
1	Pump Odh Colony	HSD	Poonam Petroleum Service Hyd	8	05-08-11	55,782
2	Pump M Fathe	HSD		6	05-08-11	57,641
3	Pump Budho Palari	HSD		11	05-08-11	57,641
4	Pump Karan Shoro	HSD		15	05-08-11	58,571
5	Pump Chang Goth	HSD		17	05-08-11	9,297
6	Pump Javed Shsh	HSD		5	05-08-11	61,360
7	Pump Karan Shoro	HSD		15	09-07-11	57,932
8	Pump Odh Colony	HSD		8	09-07-11	58,881
9	Pump Javed Shsh	HSD		8	09-07-11	58,881
10	Pump Budho Palari	HSD		11	09-07-11	56,982
11	Pump M Fathe	HSD	Poonam Petroleum Service Hyd	6	09-07-11	51,284
12	Pump M Fathe	HSD		6	05-09-11	53,987
13	Pump Odh Colony	HSD		8	05-09-11	59,567
14	Pump Karan Shoro	HSD		14	05-09-11	76,300
15	Pump Budho Palari	HSD		12	05-09-11	53,976
16	Pump Abbas Bhai Park	HSD		22	05-09-11	39,998
17	Pump Qasimabad F-3	HSD		38	05-09-11	3,718
18	Pump Qasimabad F-1	HSD		37	05-09-11	3,718
19	Pump Prince Town	HSD		24	05-09-11	3,718
20	Pump SRTC Colony	HSD		17	05-09-11	7,437
21	Pump Hadi Nagar	HSD	26	05-09-11	9,297	
22	Pump Eden Grammer School	HSD	39	05-09-11	10,691	
23	Pump Hasan Soomro	HSD	35	05-09-11	11,156	
24	Pump Shah Wali Alah Colony	HSD	25	05-09-11	13,015	
25	Pump Koli Village	HSD	21	05-09-11	16,734	
26	Pump New Wahdat Colony	HSD	34	05-09-11	17,664	
27	Pump Gulshan Mehran	HSD	36	05-09-11	18,594	
28	Pump M Bux Shoro	HSD	32	05-09-11	18,604	
29	Pump Abdullah Town	HSD	20	05-09-11	19,534	
30	Pump Chang Goth	HSD	Poonam Petroleum Service Hyd	27	05-09-11	19,988
31	Pump Waqar Town (Mix)	HSD		40	05-09-11	20,945
32	Pump Anwar Villas	HSD		30	05-09-11	23,772
33	Pump Shahbaz Colony	HSD		29	05-09-11	26,982
34	Pump Jattoi Goth	HSD		28	05-09-11	5,578
35	Pump ZOO	HSD		23	05-09-11	53,976
36	Pump Javed Shsh	HSD		5	05-09-11	58,635
37	Pump Sajan Detha Village	HSD		18	05-09-11	13,945
38	Pump Ibraheem Palari	HSD		19	05-09-11	16,734
39	Pump Marvi Town	HSD		33	05-09-11	43,695
40	Pump Bhattai town	HSD		15	05-09-11	59,116
41	Pump Seez Full Lori	HSD	31	05-09-11	63,273	
SUB-TOTAL						1,428,599
1	Sanitation Vehicle	HSD	Poonam Petroleum Service Hyd	1	04-06-12	33,988
2	Sanitation Vehicle	HSD		3	04-06-12	35,607
3	Sanitation Vehicle	HSD		4	04-06-12	28,593
4	Sanitation Vehicle	HSD		5	04-06-12	32,909
5	Sanitation Vehicle	HSD		9	04-06-12	46,397
6	Sanitation Vehicle	HSD		21	04-06-12	32,909

(Amount in Rupees)

S.NO	VEHICLE NO	DESCRIPTION	SUPPLIER	BILL NO	DATE	AMOUNT	
7	Sanitation Vehicle	HSD	Poonam Petroleum Service Hyd	16	04-06-12	33,988	
8	Sanitation Vehicle	HSD		19	04-06-12	33,449	
9	Sanitation Vehicle	HSD			04-06-12	28,054	
10	Sanitation Vehicle	HSD		20	04-06-12	23,738	
11	Sanitation Vehicle	HSD		22	04-06-12	33,449	
12	Sanitation Vehicle	HSD		2	04-06-12	30,212	
13	Sanitation Vehicle	HSD		6	04-06-12	20,501	
14	Sanitation Vehicle	HSD		7	04-06-12	31,291	
15	Sanitation Vehicle	HSD		8	04-06-12	33,449	
16	Sanitation Vehicle	HSD		10	04-06-12	32,370	
17	Sanitation Vehicle	HSD		11	04-06-12	30,751	
18	Sanitation Vehicle	HSD		12	04-06-12	32,370	
19	Sanitation Vehicle	HSD		13	04-06-12	28,054	
20	Sanitation Vehicle	HSD		14	04-06-12	32,909	
21	Sanitation Vehicle	HSD		15	04-06-12	33,988	
22	Sanitation Vehicle	HSD		18	04-06-12	32,909	
23	Sanitation Vehicle	HSD		23	04-06-12	10,790	
24	Sanitation Vehicle	HSD		24	04-06-12	33,449	
25	Sanitation Vehicle	HSD		25	04-06-12	32,370	
26	Sanitation Vehicle	HSD		26	04-06-12	33,988	
27	Sanitation Vehicle	HSD		27	04-06-12	32,909	
28	Sanitation Vehicle	HSD		28	04-06-12	35,067	
29	Sanitation Vehicle	HSD		29	04-06-12	33,449	
30	Sanitation Vehicle	HSD		30	04-06-12	35,067	
31	Sanitation Vehicle	HSD		31	04-06-12	32,370	
SUB-TOTAL						981,344	
1	SN-13	HSD		Poonam Petroleum Service Hyd	10	05-08-11	80,883
2	SN-13	HSD			10	09-07-11	82,642
3	SN-13	HSD				05-09-11	93,996
SUB-TOTAL						257,521	
1	SN-22	HSD		Poonam Petroleum Service Hyd	16	09-07-11	56,982
SUB-TOTAL						56,982	
1	SN-29	HSD	Poonam Petroleum Service Hyd	13	05-08-11	80,884	
2	SN-29	HSD		16	05-08-11	2,789	
3	SN-29	HSD		13	09-07-11	82,624	
4	SN-29	HSD		10	05-09-11	72,597	
SUB-TOTAL						238,894	
1	Trali	HSD	Poonam Petroleum Service Hyd	14	09-07-11	88,322	
2	Trali	HSD		13	05-09-11	92,169	
SUB-TOTAL						180,491	
1	Trali-1	HSD	Poonam Petroleum Service Hyd	14	05-08-11	83,673	
SUB-TOTAL						83,673	
1	Trali-2	HSD	Poonam Petroleum Service Hyd	18	05-08-11	44,626	
SUB-TOTAL						44,626	
GRAND TOTAL POONAM PETROLEUM SERVICE HYD						5,917,567	

Annexure-I

Details of Work beyond Purview

(Amount in Rupees)

Q#	WO#	Work	Contractor	Start date	Compl date	Amount
334/ 31-12-11	11/b/ 18-01-12	Cleaning of Choked sewer line 24" dia Retiring its full capacity using suitable labour & equipment at Shidi Pumping Station to Ghafoor Shah Chowk UC-1	M/s Khokher Enterprises	19-01-12	20-01-12	99,825
339/ 31-12-11	8/d/ 16-01-12	Cleaning of Choked sewer line 24" dia Retiring its full capacity using suitable labour & equipment at Sajjad Pumping station to Prime Cottage UC-3	M/s Khokher Enterprises	17-01-12	20-01-12	99,825
340/ 31-12-11	9/d/ 16-01-12	Cleaning of Choked sewer line 24" dia Retiring its full capacity using suitable labour & equipment at the Prime Cottage to Highway Underpass UC-3	M/s Khokher Enterprises	17-01-12	20-01-12	99,825
341/ 31-12-11	10/d/ 18-01-12	Cleaning of Choked sewer line 24" dia Retiring its full capacity using suitable labour & equipment at Shidi Pumping Station to Ghafoor Shah Chowk UC-1	M/s Khokher Enterprises	19-01-12	20-01-12	99,825
344/ 31-12-11	8/f/ 16-01-12	Cleaning of Choked sewer line 24" dia Retiring its full capacity using labour & suitable equipment at Arif Builders to Bhatti Town Town Underpass UC-3	M/s Khokher Enterprises	17-01-12	20-01-12	99,825
344/ 31-12-11	10/e/ 16-01-12	Cleaning of Choked sewer line 24" dia Retiring its full capacity using labour & suitable equipment from London Bungalows to End City School UC-1	M/s Khokher Enterprises	17-01-12	20-01-12	99,825
346/ 31-12-11	11/d/ 18-01-12	Cleaning of Choked sewer line 24" dia Retiring its full capacity using labour & suitable equipment at London Town Booking Office UC-1	M/s Khokher Enterprises	18-01-12	20-01-12	99,825
347/ 31-12-11	12/c/ 18-01-12	Cleaning of Choked sewer line 24" dia Retiring its full capacity using suitable labour & equipment at Alreheem village to House no.A/23 Arif Builders UC-3	M/s Khokher Enterprises	18-01-12	20-01-12	99,825
294/31- 12-11	03/c/09- 01-12	P/L/J/T RCC ASTM pipe 18" dia@ Gulsha Kareem Plot No.A28 to Dr. Tufain Memon House UC-3	M/s Umer Enterprises	9/1/2012	14-01-12	98,056
293/13- 12-11	01/b/07- 01-12	P/L/J/T RCC ASTM pipe 18" dia@ Gulsha Kareem, Mumtaz Sehto House	M/s Umer Enterprises	7/1/2012	14-01-12	98,056

(Amount in Rupees)

Q#	WO#	Work	Contractor	Start date	Compl date	Amount
		to Kari Hous UC-3				
273/14-12-12	276/i/22-12-11	Constt of Sewage Line 12" dia RCC pipe line at Main Road to MH house Gulshan-e-Kareem UC-3	M/s Umer Enterprises	22-12-11	28-12-11	100,000
173/c/07-04-11	178/d/12-04-11	Constt of Sewage Line 12" dia RCC pipe line Mastoi General Store to Nazir Ahmed Attar House	M/s Muhammad Ramzan	13-04-11	19-04-11	99,909
290/31-12-11	05/09-01-12	P/L/J/T RCC ASTM pipe 18" dia @ Khidmat-e-Sindh foundation Javed Umer House UC-3	M/s Umer Enterprises	9/1/2012	14-01-12	98,056
290/31-12-11	03/b/09-01-12	P/L/J/T RCC ASTM pipe 18" dia @ Gulshan-e-Kareem Plot 3, Javed Jeelani House UC-3	M/s Umer Enterprises	9/1/2012	14-01-12	98,056
292/31-12-11	04/b/09-01-12	P/L/J/T RCC ASTM pipe 18" dia @ Gulshan-e-Kareem Plot A/28 to Mumtaz Sehto house UC-3	M/s Umer Enterprises	9/1/2012	14-01-12	98,056
295/31-12-11	04/c/09-01-12	P/L/J/T RCC ASTM pipe 18" dia @ Gulshan-e-Kareem Plot A/21 to Saifuddin Abro House UC-3	M/s Umer Enterprises	9/1/2012	14-01-12	98,056
273/c/41-12-11	276/e/22-12-11	Constt of Sewage Line 12" dia RCC Pipe line at Gulshan-e-Kareem	M/s Umer Enterprises	22-12-11	28-12-11	100,000
TOTAL						1,686,845