



**AUDIT REPORT
ON
THE ACCOUNTS OF
CHIEF OFFICER, DISTRICT COUNCIL
& TALUKA MUNICIPAL
ADMINISTRATIONS
DISTRICT KHAIRPUR
AUDIT YEAR 2013-14**

AUDITOR-GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

CMA	Constitutional Miscellaneous Application
DAC	Departmental Accounts Committee
DGA	Director General Audit
FD	Finance Department
GFR	General Financial Rules
GoS	Government of Sindh
LG&CD	Local Government & Community Development
MFDAC	Memorandum for Departmental Accounts Committee
M&R	Maintenance & Repair
SLGO	Sindh Local Government Ordinance
SLG	Sindh Local Government
SLGB	Sindh Local Government Board
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
POL	Petroleum Oil and Lubricants
TAO	Taluka/Town Accounts Officer
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)

PREFACE

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

The report is based on audit of Taluka Municipal Administrations of District Khairpur for the year 2011-12. The Directorate General of Audit Local Councils Sindh, Karachi, conducted audit during 2013-14 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 observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

The observations included in this Report have been finalized without written responses.

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

Islamabad
Dated:

(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 Taluka / Town municipal Administrations and Union Councils. This Directorate General has a human resource of 33 officers and staff, resulting in 9,672 man days. Annual budget amounting to Rs 91.490 million was allocated to this office for the financial year 2013-14. 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 relevant stakeholders. This office also conducts performance audit of programmes / projects.

Each Taluka Municipal Administration in District Khairpur is headed by a Taluka Administrator and District Municipal Administration 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 Khairpur was carried out with the view to ascertaining that the expenditure was incurred with proper authorization, in conformity with laws, rules, regulations and economy was ensured in procurement of assets and hiring of services and to review, analyse 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 Khairpur for the Financial Year 2011-12 & 2012-13, auditable Budget under the jurisdiction was Rs 1,227.660 million, out of which an Budget of Rs 636.916 million was audited which in terms of percentage, was 25%.

b. Recoveries at the Instance of Audit

No recovery was pointed out during the 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 01 case - Rs 114.473 million.¹
- ii. Non-Compliance of Rules was noted in 05 cases - Rs 22.679 million.²

Audit paras for the audit year 2013-14 involving procedural violations including internal control weaknesses and irregularities not considered worth reporting to the PAC are included in MFDAC (Annexure-A).

¹ Para 1.2.2.1

² Para 1.2.2.1,1.2.2.2, 1.2.2.3, 1.2.2.4,1.2.2.5, 1.2.4.1, 1.2.4.2, 1.2.4.3, 1.2.7.1

g. Recommendations

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

- i. The TMA needs to comply with the Public Procurement Rules for economical and rational purchase of goods and services.
- ii. Inquiries need to be held to fix responsibility for fraud, misappropriation, losses, theft and wasteful expenditure.
- iii. The PAO and their teams need to ensure implementation of proper monitoring system.
- iv. The PAO needs to take appropriate action against non-production of record.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rupees in Million)

Sr.	Description	No.	Budget
1.	Total Entities (PAOs) in Audit Jurisdiction	9	1,227.660
2.	Total Entities (PAOs) Audited	2	306.916
3.	Audit & Inspection Reports	2	306.916
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	0
4	Violation of rules	22.679
5	Others	114.473
Total		137.152

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	73.614	92.661	140.641	0	306.916	-N/A-
2.	Amount Placed under Audit Observation	0	118.331	9.052	9.769	0	137.152	-N/A-
3.	Recoveries Pointed Out at the instance of Audit	0	0	0	0	0	0	-N/A-
4.	Recoveries Accepted /Established at the instance of Audit	0	0	0	0	0	0	-N/A-
5.	Recoveries Realized at the instance of Audit	0	0	0	0	0	0	-N/A-

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.	22.679
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.	0
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	0
6	Non-production of record.	114.473
7	Others, including cases of accidents, negligence etc.	0
Total		137.152

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, Khairpur

1.1.1 Introduction

As per 1998 population census, the population of District Khairpur is 1.547 million. District Khairpur comprises a Chief Officer, District Council, and Eight TMAs namely Khairpur, Gambat, Kingri, Sobho Dero, Thari Mirwah, Faiz Ganj, Nara and Kot Diji. The business of TMAs is run through the Administrator and TMO, TO (I&S), TO (Finance), TO (P&C) and TO (Regulations) under Sindh Local Government Ordinance, 1979. The functions of TMAs are as following:

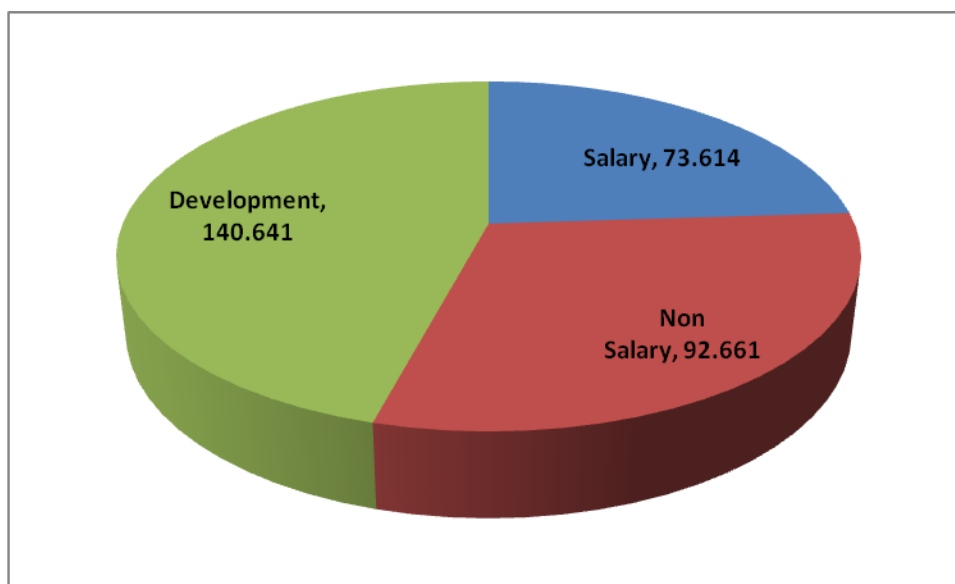
1. Prepare spatial plans for the Town including plans for land use, zoning and functions for which TMA is responsible.
2. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry, commerce markets, shopping and other employment centres, 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)

(Rupees in million)

Name of TMAs	Nature of Expenditure	Original Grant	Suppl: Grant	Revised / Final Grant	Actual Expenditure	(+) Excess (-) Saving
TMA, Kingri	Salary	40.610	0	26.513	26.513	-14.097
	Non-Salary	45.385	0	66.397	66.397	21.012
	Sub-Total	85.995	0	92.910	92.910	6.915
	Development	59.300	0	72.082	72.082	12.782
	Grand Total	145.295	0	164.992	164.992	19.697
TMA, Gambat	Salary	40.492	0	47.101	47.101	6.609
	Non-Salary	56.784	0	26.264	26.264	-30.520
	Sub-Total	97.276	0	73.365	73.365	-23.911
	Development	96.967	0	68.559	68.559	-28.408
	Grand Total	194.243	0	141.924	141.924	-52.319
Grand Total (Non-Development)		183.271	0	166.275	166.275	-16.996
Grand Total Development		156.267	0	140.641	140.641	-15.626
Grand Total		606.038	0	306.916	306.916	-299.122

Expenditure 2011-12



Original budget of Rs 606.038 million was allocated to TMA Kingi and Gambat, under various grants and no supplementary grants/re-appropriation was provided. The

revised/final budget of these offices was Rs 306.916 million. The total expenditure incurred by concerned offices during 2011-12 was Rs 306.916 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 299.122 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 to Governor of Sindh. Detail of PAC meetings is given below:

Audit Year	No. of Paras	Status of PAC Meetings
2011-12 & 2012-13	Nil	Nil

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

1.2 AUDIT PARAS

Taluka Municipal Administration, Gambat

1.2.1 Non-Compliance

1.2.1.1 Un-Authorized Expenditure- Rs 8.660 Million

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

TMA Gambat, incurred an expenditure of Rs 8.660 million, during 2011-12, without the prescribed procedure, in violation of the above rule. Detail provided in Annexure-B.

Audit is of the view that management failed to invite open tender resulting into non-transparency in public spending and non-achievement of competitive rates which constitutes weak financial management.

The matter was reported during November, 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 departments on account of non-transparency in awarding of contracts and failure in obtaining competitive rates.

[AIR Para: 05]

1.2.1.2 Non-Transparency in Government Spending - Rs 3.933 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 Gambat, incurred an expenditure of Rs 3.933 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-C.

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 constituted weak financial management.

Matter was reported during November, 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 to justify the expenditure and same be prepared, under intimation to audit.

[AIR Para: 08]

1.2.1.3 Payment Through Cash / Open Cheques Rs 3.858 Million

Rule 147 of CTR, states that, “The cheques for more than Rs.200/- drawn in favour of Corporate of Local Bodies, firms, private persons or Government servants (in respect of their personal claims) shall always be crossed”.

TMA Gambat, incurred expenditure of Rs 3.858 million, for payment of salaries of daily wages staff through open cheques instead of transferring payments to respective employee’s personal bank accounts, in violation to above rule. Detail provided in Annexure-D.

Audit was of the view that payment of wages in terms of cash constituted weak financial management.

Matter was reported during November, 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 cash payment, under intimation to audit.

[AIR Para: 08]

Taluka Municipal Administration, Kingri

1.2.2 Non-Production

1.2.2.1 Non-Production of Record - Rs 114.473 Million

Article 170(2) of the Constitution of the Islamic Republic of Pakistan, 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”.

TMA, Kingri, incurred an expenditure of Rs 114.473 million, during 2011-12, on various heads but failed to provide record to audit, in violation of the above rules. Detail provided in Annexure-E.

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

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

Audit recommends fixing responsibility on account of non-provision of auditable record to justify the expenditure from public funds, under intimation to audit.

[AIR Para: 1]

1.2.3 Non-Compliance

1.2.3.1 Non-Transparency in Government Spending - Rs 5.119 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 Kingri, incurred an expenditure of Rs 5.119 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.

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 constituted weak financial management.

Matter was reported during November, 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 to justify the expenditure and same be prepared, under intimation to audit.

[AIR Para: 07]

1.2.3.2 Un-Authorized Expenditure without Tender - Rs 1.109 Million

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

TMA Kingri, incurred an expenditure of Rs 1.109 million, during 2011-12, without the prescribed procedure, in violation of the above rule. Detail is provided in Annexure-F.

Audit is of the view that management failed to invite open tender resulting into non-transparency in public spending and non-achievement of competitive rates which constitutes weak financial management.

The matter was reported during November, 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 departments on account of non-transparency in awarding of contracts and failure in obtaining competitive rates.

[AIR Para: 05]

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	TMA Gambat	11	Non-reconciliation of income tax deposited with the income tax department	1.300
2	-do-	13	Unjustified expenditure made against liability	0.091
3	TMA Kingri	02	Fraudulent payment through cheques	0.500
4	-do-	06	Recovery against unjustified repair of car against off road vehicle # GL-3178	0.384
5	-do-	08	Doubtful expenditure incurred on repair of vehicle	0.830

Un-authorized Expenditure

(Amount in Rupees)

Sr #	Vr # / date	Ch # / date	Bill # / Date	Paid to	Description	Amount
General Purchase						
1	Nil / Nil	691072 / 01-08-2011	Nil	Allah Wahai electric store	Electric Material	340,000
2	Nil / Nil	691091 / 12-08-2011	Nil	M/S Latif & Co	Electric Material	400,000
3	Nil / Nil	691092 / 12-08-2011	Nil	M/S Latif & Co	Electric Material	380,000
4	Nil / Nil	691093 / 12-08-2011	Nil	M/S City electric store	Electric Material	180,000
5	Nil / Nil	691100 / 13-08-2011	Nil	Abdul Jabbar	Electric Material	380,000
6	Nil / Nil	191844 / 10-09-2011	Nil	M/S Rehman Pipe & Machine	Dewatering Pipe	380,000
7	Nil / Nil	692558 / 18-10-2011	Nil	Abdul Jabbar	Electric Material	200,000
8	Nil / Nil	692974 / 23-10-2011	Nil	M/S Latif & Co	Sanitation material	200,000
9	Nil / Nil	54177541 / 22-05-2011	Nil	M/S City electric store	Electric Material	250,000
10	Nil / Nil	54177540 / 22-05-2012	Nil	M/S Latif & Co	Sanitation material	350,000
11	Nil / Nil	54181410 / 25-05-2012	Nil	Allah Wahai electric store	Electric Material	430,000
12	Nil / Nil	691096 / 12-08-2011	Nil	M/S Anwar	Repair of transformers	285,000
Total (A)						3,775,000
Development Work						
1	Nil	691052 / 03-08-2011	Nil	M/s Jamel Ahmed	C.C block	300,000
2	Nil	691083 / 03-08-2011	Nil	M/s Pervaiz Ahmed	Const. S/ drain	280,000
3	Nil	691081 / 03-08-2011	Nil	M/s Imran Ahmed	CC topping	425,000
4	Nil	691084 / 03-08-2011	Nil	M/s Javeed Ahmed	CC topping	315,000
5	Nil	691843 / 10-09-2011	Nil	M/s Javeed Ahmed	CC topping	315,000
6	Nil	682966 / 19-12-2011	Nil	M/s M Ali	CC block	280,000
7	Nil	691099 / 13-08-2011	Nil	M/s Masroor	Earth filling	280,000
8	Nil	691826 / 30-08-2011	Nil	M/s Jaffar	Earth filling	335,000
9	Nil	691841 / 10-09-2011	Nil	M/s Jaffar	Earth filling	350,000
10	Nil	692914 / 04-11-2011	Nil	M/s Javeed Ahemd	Earth filling	366,600

(Amount in Rupees)

Sr #	Vr # / date	Ch # / date	Bill # / Date	Paid to	Description	Amount
11	Nil	692915 /04-11-2011	Nil	M/s Javeed Ahemd	Earth filling	319,600
12	Nil	692916 /04-11-2011	Nil	M/s Siraj	Earth filling	324,000
13	Nil	692954 / 14-12-2011	Nil	M/s Jaffar	Earth filling	319,600
14	Nil	692982 / 23-12-2011	Nil	M/s Syed Mujahid	Earth filling	100,000
15	Nil	692991 / 23-12-2011	Nil	M/s Javeed Ahmed	Earth filling	200,000
16	Nil	693000 / 23-12-2011	Nil	M/s Imran Ahmed	Earth filling	225,000
17	Nil	54181437 / 08-06-2012	Nil	M/s Pervaiz Ahmed	Earth filling	150,400
Total (B)						4,885,200
Grand total (A+B)						8,660,200

Non-Transparency in Government Spending

(Amount in Rupees)

Sr #	Ch # / Date	Paid to	Amount
1	691055 / 01-08-2011	Sajjad Petrol Pump	100,000
2	691070 / 01-08-2011	Sajid Petrol Pump	294,000
3	691071 / 01-08-2011	Sindhri petrol Pump	199,500
4	691815 / 22-08-2011	Sindhri petrol Pump	240,000
5	692951 / 15-02-2011	Sajid Petrol Pump	600,000
6	692957 / 28-02-2011	Sajid Petrol Pump	200,000
7	177521 / 21-05-2011	Sajid Petrol Pump	600,000
8	54179974 / 21-05-2011	Sajid Petrol Pump	600,000
9	54180480 / 05-06-2012	Sajid Petrol Pump	600,000
10	54181448 / 26-06-2012	Sajid Petrol Pump	500,000
Total			3,933,500

Annexure-D**Payment through Cash / Open Cheques**

(Amount in Rupees)

Sr #	Vr # / Date	Ch # /Date	Bill # / Date	Paid to	Description	Amount
1	Nil	691085 / 04-08-2011	Nil	Lal Dino	Payment of daily wages of employees	398,000
2	Nil	691823 / 25-08-2011	Nil	Lal Dino	Payment of daily wages of employees	318,000
3	Nil	691894 / 01-10-2011	Nil	Lal Dino	Payment of daily wages of employees	318,000
4	Nil	692592 / 04-11-2011	Nil	Lal Dino	Payment of daily wages of employees	334,000
5	Nil	692950 / 17-12-2011	Nil	Lal Dino	Payment of daily wages of employees	318,000
6	Nil	54177522 / 16-03-2012	Nil	Lal Dino	Payment of daily wages of employees	395,000
7	Nil	54178889 / 19-04-2012	Nil	Lal Dino	Payment of daily wages of employees	395,000
8	Nil	54181422 / 06-06-2012	Nil	Lal Dino	Payment of daily wages of employees	440,000
9	Nil	691067 / 09-07-2011	Nil	Accountant	Nil	547,835
10	Nil	691099 / 13-08-2011	Nil	M/S Jaffar	Nil	395,000
Total						3,858,835

Non-Production of Record

(Amount in Rupees)

Sr #	Description	Amount
1	POL bills amounting	5,119,369
2	Stationary charges amounting	1,702,013
3	Maintenance & purchase for material for street lights amounting	5,183,879
4	Silt Clearance	14,696,592
5	Supply of earth & Sand	6,364,714
6	Labour engaged on work charge	9,324,500
7	Development from own source (2011-12 scheme)	72,082,383
8	Bank statement 2011-12	0
9	Personal files / service books of the staff.	0
10	List of fresh appointment of staff (if any).	0
11	Tender files / contract files.	0
12	Head wise detail of Revenue / Income.	0
13	Statement of arrears of income upto 2011-12.	0
14	Detail of TMA's property and income generated from it.	0
15	Rent agreements of TMA's property.	0
16	List of registered contractors at TMA (Defunct) Kingri.	0
17	Progressive Statement of Development schemes upto 2011-12.	0
18	List of unserviceable items.	0
19	Detail of accommodation provided to officers / employees of the office (if any).	0
Total		114,473,450

Un-authorized Expenditure

(Amount in Rupees)

Sr #	Vr # / date	Ch # / date	Paid to	Description	Amount
1	91 / 18-01-2012	482012	M. Ibrahim Mangrio	Purchase of Sanitation Material	1,75,000
2	50 / 10-10-2011	479068	Momi	Purchase of Sanitation Material	1,50,000
3	89 / 18-01-2012	482010	Rashid Ali	Purchase of Fog machine	1,50,000
4	65 / 10-10-2011	479082	Javeed Enterprises	Repair of vehicle	3,84,000
5	12 / 01-12-2011	479855	Javeed Enterprises	Repair of vehicle	1,50,000
6	51 / 14-02-2012	482082	M/S Rashid Ali	Repair of fogging machine	1,00,000
Total					1,109,000