



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
DISTRICT MUNICIPAL CORPORATIONS  
KARACHI DIVISION  
AUDIT YEAR 2014-15**

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**AUDITOR-GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

AIR	Audit & Inspection Report
APT Rules	Appointment, Promotion & Transfer Rules
BS / BPS	Basic Scale / Basic Pay Scale
CC	Cement Concrete / Cylinder Capacity / Cubic Centimeter
CNG	Compressed Natural Gas
CPWD	Central Public Works Department
CTR	Central Treasury Rules
DAC	Departmental Accounts Committee
DDO	Drawing & Disbursing Officer
DGA	Director General Audit
DMC	District Municipal Corporation
GoS	Government of Sindh
IPSAS	International Public Sector Accounting Standards
KMC	Karachi Municipal Corporation
LGD	Local Government Department
MFDAC	Memorandum for Departmental Accounts Committee
NBP	National Bank of Pakistan
NIT	Notice Inviting Tender
NOC	No Objection Certificate
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
POL	Petroleum Oil and Lubricants
PWD	Public Works Department
RCC	Reinforced Cement Concrete
R/M	Repair/Maintenance
S&GAD	Services and General Administration Department
SE	Superintending Engineer
SFR	Sindh Financial Rules
SPPRA	Sindh Public Procurement Regulatory Authority
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)
TS	Technical Sanction
UC	Union Council

## **PREFACE**

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

The report is based on audit of District Municipal Corporations of Karachi Division for the year 2012-13 & 2013-14. The Directorate General of Audit, Local Councils Sindh, Karachi, conducted audit during 2013-14 & 2014-15 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-I of the Audit Report. The Audit observations listed in the Annexure-I shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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 105 Municipal Committees / Town Committees. This Directorate General has a human resource of 40 officers and staff, resulting in 9,960 man days and annual budget amounted to Rs 60.840 million for the financial year 2014-15. 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 Municipal Corporation (06 District Municipal Corporations) of Karachi Division is headed by Administrator dully assisted by Chief Municipal Commissioner who carries out operations as per Sindh Local Government Ordinance, 1979. Municipal Commissioner acts as coordinating and administrative officer and is responsible to control land use, its division / development and to enforce all laws including Municipal Laws, Rules and Bye-laws.

Audit of District Municipal Corporations of Karachi Division was carried out with the view to ascertaining that the expenditure was incurred with proper authorization, in conformity with laws, rules, regulations and economy was ensured in procurement of assets and hiring of services and to review, analyze and comment on various Government policies regarding different sectors.

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

### **a. Scope of Audit**

Out of total budget of the Karachi Division for the financial year 2013-14, auditable expenditure under the jurisdiction was Rs 8,526.292 million, out of which an expenditure of Rs 3,836.831 million was audited which in terms of percentage, was 45%. Total receipts of the District Municipal Corporations for the financial year 2013-14 were Rs 8,632.770 million, out of this an amount of Rs 3,884.747 million was audited which was 45% of the total receipt.

### **b. Recoveries at the Instance of Audit**

Recovery of Rs 1,714.671 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 1,714.671 million was not in the notice of the executive before audit.

**c. Audit Methodology**

Audit was performed through understanding of the business process of Municipal corporations 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, Municipal Corporations 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-I.

**f. The Key Audit Findings of the Report**

- i. Non- Production of record was noted in 05 cases - Rs 3,034.803 million.<sup>1</sup>
- ii. Non-Compliance was noted in 65 cases - Rs 5,306.727 million.<sup>2</sup>

Audit paras for the audit year 2014-15 involving procedural violations including internal control weaknesses and irregularities not considered worth reporting to Public Accounts Committee (PAC) are included in MFDAC in Annexure-I, Part-i. Besides, MFDAC for

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<sup>1</sup> Para 1.2.1.1, 1.2.3.1, 1.2.5.1,1.2.7.1, 1.2.9.1

<sup>2</sup> Para 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.2.2.4, 1.2.2.5, 1.2.2.6, 1.2.2.7, 1.2.2.8, 1.2.2.9, 1.2.2.10, 1.2.2.11, 1.2.2.12, 1.2.4.1, 1.2.4.2, 1.2.4.3, 1.2.4.4, 1.2.4.5, 1.2.4.6, 1.2.4.7, 1.2.4.8, 1.2.4.9, 1.2.4.10, 1.2.4.11, 1.2.4.12, 1.2.4.13, 1.2.6.1, 1.2.6.2, 1.2.6.3, 1.2.6.4, 1.2.6.5, 1.2.6.6, 1.2.6.7, 1.2.6.8, 1.2.6.9, 1.2.8.1, 1.2.8.2, 1.2.8.3, 1.2.8.4, 1.2.8.5, 1.2.8.6, 1.2.8.7, 1.2.8.8, 1.2.8.9,1.2.8.10, 1.2.8.11, 1.2.10.1, 1.2.10.2, 1.2.10.3, 1.2.10.4, 1.2.10.5, 1.2.10.6, 1.2.10.7, 1.2.10.8, 1.2.10.9, 1.2.10.10, 1.2.11.1, 1.2.11.2, 1.2.11.3, 1.2.11.4, 1.2.11.5, 1.2.11.6, 1.2.11.7, 1.2.11.8, 1.2.11.9, 1.2.11.10

the audit year 2013-14 has been reproduced vide Annexure-I, Part-ii since paras were not discussed in DAC meeting and no compliance was reported by auditee departments.

**g. Recommendations**

Audit recommends the Municipal Corporations to focus on the following issues:

- i. Head of the Municipal Corporations need to conduct physical stock taking of fixed and current assets.
- ii. The Municipal Corporations need 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 Municipal Corporations need to make efforts for expediting the realization of various Government receipts.
- v. The Municipal Corporations and their teams need to ensure implementation of proper monitoring system.
- vi. The Municipal Corporations need to be directed to produce record for audit in addition to action against official(s) concerned.
- vii. The Municipal Corporations need to rationalize their budget with respect to utilization.



## SUMMARY TABLES & CHARTS

**Table 1: Audit Work Statistics**

(Rupees in Million)

Sr.	Description	No.	Budget	
			Expenditure	Revenue
1	Total Entities (PAOs) in Audit Jurisdiction	06	8,526.292	8,632.770
2	Total Entities (PAOs) Audited	05	3,836.831	3,884.747
3	Audit & Inspection Reports	05	3,836.831	3,884.747
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	-
2	Financial Management	-
3	Internal controls	-
4	Violation of rules	5,306.727
5	Others	3,034.803
<b>Total</b>		<b>8,341.53</b>

**Table 3: Outcome Statistics**

(Rupees in Million)

Sr.	Description	Expenditure on Acquiring Physical Assets (Procurement)	Salary	Non-Salary	Civil Works	Receipts (Revenue Targets)	Others	Total Current year	Total Last year
1	Outlays Audited	-	852.629	4,689.461	2,984.202	8,632.770*	-	17,159.062	-N/A-
2.	Amount Placed under Audit Observation	-	241.854	2,393.043	1,119.369	1,552.461	3,034.803**	8,341.530	-N/A-
3.	Recoveries Pointed Out at the instance of Audit	-	18.575	143.635	-	1,552.461	-	1,714.671	-N/A-
4.	Recoveries Accepted /Established at the instance of Audit	-	18.575	143.635	-	1,552.461	-	1,714.671	-N/A-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-	-	-N/A-

\*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 8,632.770 million for the current year.

\*\*The amount placed under observations is more than the outlays audited for the current year because the audit observations include observations pertaining to previous years also.

**Table 4: Irregularities Pointed Out**

(Rupees in Million)

<b>Sr.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	5,306.727
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM <sup>3</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	-
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	-
6	Non-production of record.	3,034.803
7	Others, including cases of accidents, negligence etc.	-
<b>Total</b>		<b>8,341.530</b>

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<sup>3</sup> The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash) compliant.

# CHAPTER-1

## 1.1 INTRODUCTION

### 1.1.1 Karachi Division

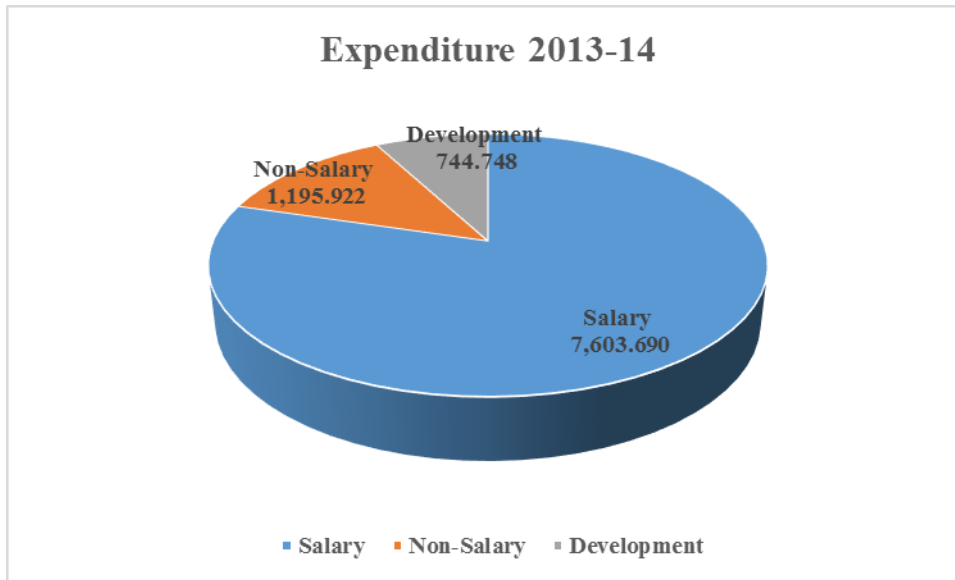
Karachi Division has been divided into 6 District Municipal Corporations, namely, Karachi East, West, South, Central, Malir & Korangi. Business of Municipal Corporation is run through the Administrator / Municipal Commissioner, Director, Deputy Director and officers namely TO (I&S), TO (Finance), TO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

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

## 1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Rupees in Million)

Sr.	Entity	Particulars	Budget	Expenditure / Revenue	Excess (+) Savings (-)
<b>Karachi Division</b>					
1	DMC Central Karachi	Salary	1,145.420	1,312.000	166.580
		Non Salary	260.540	258.345	(2.195)
		Development	130.270	78.162	(52.108)
		Revenue	1,852.490	1,204.119	(648.372)
2	DMC South Karachi	Salary	1,162.840	1,231.000	68.160
		Non Salary	207.880	206.400	(1.480)
		Development	103.940	62.364	(41.576)
		Revenue	1,478.060	960.739	(517.321)
3	DMC West Karachi	Salary	1,475.420	1,512.120	36.700
		Non Salary	263.760	250.320	(13.440)
		Development	131.880	79.128	(52.752)
		Revenue	1,875.380	1,218.997	(656.383)
4	DMC East Karachi	Salary	1,499.210	1,543.230	44.020
		Non Salary	268.010	250.223	(17.787)
		Development	134.010	80.406	(53.604)
		Revenue	1,905.610	1,238.647	(666.964)
5	DMC Malir Karachi	Salary	1,196.800	1,255.340	58.540
		Non Salary	213.950	100.234	(113.716)
		Development	106.980	64.188	(42.792)
		Revenue	1,521.230	988.800	(532.431)
6	DMC Korangi Karachi	Salary	807.600	750.000	(57.600)
		Non Salary	134.600	130.400	(4.200)
		Development	403.800	380.500	(23.300)
		Revenue	1,346.000	1,260.900	(85.100)
<b>Salary</b>			<b>7,287.290</b>	<b>7,603.690</b>	316.400
<b>Non-Salary</b>			<b>1,348.740</b>	<b>1,195.922</b>	(152.818)
<b>Development</b>			<b>1,010.880</b>	<b>744.748</b>	(266.132)
<b>Grand Total</b>			<b>9,646.910</b>	<b>9,544.360</b>	(102.550)
<b>Revenue</b>			<b>9,978.770</b>	<b>6,872.201</b>	(3,106.570)



Original budget of Rs 9,646.910 million was allocated to Municipal Corporations of Karachi Division under various grants and no supplementary grants/re-appropriation was provided. Variance Analysis of the Revised/Final Grant and Actual Expenditure for the Financial Year 2013-14 for the audited entities depicted that there was a savings of Rs 102.550 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:

<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
2012-13	08	Nil
2013-14	07	Nil

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

**DMC, WEST, KARACHI DIVISION**

## **1.2 AUDIT PARAS**

### **1.2.1 Non-Production of Record**

#### **1.2.1.1 Non-Production of Record – Rs 558.892 Million**

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

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

Administrator, Municipal Corporation, DMC West, failed to open up auditable record amounting to Rs 558.892 million (partial) to audit parties deputed for the purpose of conducting audit for financial years 2012-14, in violation of the above rule. Detail is provided in Annexure-III.

Audit was of the view that non-provision of record resulted into non-authenticity of expenditure from public funds and non-transparency in public spending.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported from February to December 2014, 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 fixing of responsibility on management for non-provision of record and take action in accordance with express instructions of Chief Secretary, GoS, under intimation to audit.

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



## **1.2.2 Irregularity / Non-Compliance**

### **1.2.2.1 Non-Transparency in Govt. Spending – Rs 337.384 Million**

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

Administrator, Municipal Corporation, DMC West, incurred an expenditure amounting to Rs 337.384 million, during 2012-14, on purchase of POL for official vehicles but failed to justify the expenditure by preparation of Log Books, History Sheets and Petrol account Registers, in violation of above rule. Detail is provided in Annexure-IV.

Audit was 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 and weak financial management.

Deviation from prescribed procedure resulted into unauthorized expenditure and weak internal control.

The matter was reported during August-2013 & June to December-2014, but the 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 fixing responsibility on management for incurring expenditure without supporting record and same may be prepared to justify the expenditure, under intimation to audit.

[AIR Paras: 14, 26, 11, 8, 9, 8]

### **1.2.2.2 Less-Realization of Targeted Receipts - Rs 198.990 Million**

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

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

Administrator, Municipal Corporation, DMC West, during 2012-14, levied taxes / fees on different accounts to Rs 257.425 million but failed to realize estimated revenue targets by short recovery of Rs 198.990 million, in violation of above rule. Detail is provided in Annexure-V.

Audit was of the view that management failed to take all out measures to realize outstanding huge amount resulting into short receipt of revenue and weak financial management.

Deviation from prescribed rule resulted into less collection of revenue and weak internal control.

The matter was reported during December-2013, February-2014 & December-2014, 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 fixing responsibility on official(s) at fault and outstanding public revenue may be recovered, under intimation to audit.

[AIR Paras: 20, 12, 20, 2, 4, 3]

### **1.2.2.3 Non-Deduction of Sales Tax - Rs 102.886 Million**

Section 2 and 3 of the Sindh Sales Tax Special Procedure (Withholding) Rules, 2011, states that, federal and provincial government including local and district government, department and offices have been prescribed as Withholding Agent for the purpose of deduction and deposit of Sales Tax at applicable rate from unregistered persons and one fifth of applicable rate from registered persons.

Further, Part-B of Second Schedule annexed to Sindh Sales Tax on Services Act 2011, states that, prescribed applicable rate of sales tax at 16% against services provided or rendered by persons engaged in contractual execution of work or furnishing supplies.

Administrator, Municipal Corporation, DMC West, paid Rs 643.036 million, during 2012-14, to various contractors against services rendered but failed to deduct Sales tax @ 16% amounting to Rs 102.886 million, in violation of above rule. Detail is at Annexure-VI.

Audit was of the view that non-deduction of sales tax resulted into less receipts and weak financial management.

Deviation from prescribed rules resulted into loss of government revenue and weak internal control.

The matter was reported during June & December, 2014, 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 fixing responsibility on management for non-deduction of sales tax from contractor's bills. Besides, same may be recovered, under intimation to audit.

[AIR Paras: 2, 4, 6, 5]

#### **1.2.2.4 Illegal Appointments - Rs 91.266 Million**

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

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

Administrator, Municipal Corporation, DMC West appointed new 604 employees on contract basis and incurred an expenditure of Rs 91.266 million, during 2012-13, without going through prescribed procedure, in violation of the above rules. Detail is as under:

(Rupees in Million)

<b>Sr.</b>	<b>F.Y</b>	<b>Name of Zone</b>	<b>No. of Employees</b>	<b>Amount</b>
1	2012-2013	Orangi Zone	340	48.640
2	2012-2013	SITE Zone	264	42.626
<b>Total</b>				<b>91.266</b>

Audit was of the view that recruitments were made without following prescribed procedure resulting into non-transparency into recruitment and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during August-2013 & June-2014 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 for fixing of responsibility on management for expenditure incurred on employees appointed without following prescribed procedure, under intimation to audit.

[AIR Paras: 16, 36]

### 1.2.2.5 Un-Authorized Utilization of Funds - Rs 67.760 Million

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

Further, Para 188 of SFR Volume-I, states that, “no payment should be made without the budget provision or prior permission be obtained from Finance department in order to incur such expenditure”.

Administrator, Municipal Corporation, DMC West, during 2012-13, transferred funds amounting to Rs 67.760 million from different public accounts heads meant specifically to clear liabilities of employees against the DMC to other head of accounts, in violation of above rules. Detail is as under:

(Rupees in Million)

Sr.	F.Y	Name of Zone	Amount
1	2012-2013	SITE Zone	30.723
2	2012-2013	Baldia Zone	37.037
<b>Total</b>			<b>67.760</b>

Audit was of the view that management disbursed payments from amount deposited by employees as Provident Fund, Group Insurance, and Pension Contribution etc. without approval of competent authority resulted into weak financial management.

Deviation from prescribed rules resulted into unauthorized withdrawal of money from deposited amounts of employees and weak internal control.

The matter was reported during December-2013 & February-2014, but management failed to provide their 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 on official(s) at fault for transfer and utilization of public accounts money. Besides, same amount may be deposited into relevant head of account, under intimation to audit.

[AIR Paras: 17, 17]

### 1.2.2.6 Expenditure without Technical Sanction by Competent Authority- Rs 49.174 Million

Director General (Technical) Local Government Department, Govt. of Sindh Hyderabad letter No.DB/ 329/ 2005 Hyderabad Dated 16-08-2005, states that, “officers of grade-18 and above have the powers as under: -

S. No.	Category	Financial Powers
1	Assistant Engineer/ TO (I&S) (of B-17/ Below)	No Powers
2	Executive Engineer/ TO (I&S) (of B-18)	Cost of Rs.0.6 Million
3	Superintending Engineer (of B-19)	Cost of Rs.3.0 Million
4	Director General/ Chief Engineer (of B-20)	No limit (full powers)

Administrator, Municipal Corporation, DMC West, during 2012-13, obtained technical sanction of works costing Rs 49.174 million from different officials instead of competent authority, in violation of above rule. Detail is as under:

(Rupees in Million)

Sr.	F.Y	Name of Zone	Amount
1	2012-2013	Orangi Zone	6.504
2	2012-2013	SITE Zone	42.670
<b>Total</b>			<b>49.174</b>

Audit was of the view that exercise of powers by authority without delegation of financial powers resulted into unauthorized sanction of works and weak financial management.

Deviation from prescribed rule resulted into unauthorized expenditure and weak internal control.

The matter was reported during February to June-2014, 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 fixing responsibility on management for execution of works without technical sanction from the competent authority, under intimation to audit.

[AIR Paras: 7, 13]

### 1.2.2.7 Non-Hoisting of Bid Evaluation Report on SPPRA Website - Rs 36.610 Million

Rule 10 of Sindh Public Procurement Rules 2010 states that, “The procuring agency shall, immediately upon award of contract, make the evaluation report of the bid,

and the contract agreement to public through hoisting on the Authority’s website as well as on procuring agency’s website, if the procuring agency has such a website.”

Administrator, Municipal Corporation, DMC West, during 2012-13, invited open tenders costing Rs 36.610 million for various development works but failed to hoist bid evaluation reports on the SPPRA website, in violation of above rule. Detail is as under:

(Rupees in Million)

Sr.	F.Y	Name of Zone	Amount
1	2012-2013	Orangi Zone	9.161
2	2012-2013	SITE Zone	27.449
<b>Total</b>			<b>36.610</b>

Audit was of the view that violation of SPPRA rules resulted into non-transparency in award of contracts and weak financial management.

Deviation from prescribed rule resulted into weak internal control.

The matter was reported during February & June-2014 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 fixing responsibility on the departments for non-transparency in awarding of contracts and non-hoisting of bid evaluation reports on authority’s website, under intimation to audit.

[AIR Paras: 9, 14]

### **1.2.2.8 Expenditure without Tender – Rs 27.785 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”.

Administrator, Municipal Corporation, DMC West, incurred an expenditure of Rs 27.785 million, during 2012-14, on procurement & execution of development schemes through quotations instead of inviting tenders and advertising on authority’s website and print media, in violation of the above rule. Detail is provided in Annexure-VII.

Audit was of the view that management failed to invite tenders to obtain competitive rates resulting into non-transparency in award of contracts and weak financial management.

Deviation from prescribed rule resulted into unauthorized expenditure and weak internal control.

The matter was reported during June-2014 & December 2014, but the 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 for fixing of responsibility on management for execution of works / procurement without tenders and non-achievement of competitive rates, under intimation to audit.

[AIR Paras: 6, 25, 5, 7, 6]

### **1.2.2.9 Unauthorized Expenditure on Overtime - Rs 15.076 Million**

Rule-5 of SFR Volume-I, states that, “The amount of allowance such as travelling allowance, over time granted to meet expenditure of a particular type should be so regulated that the allowance are not on whole source of profit to the receipt”.

Further, Para 88 of SFR Volume-I, states that, “no payment should be made without the budget provision or prior permission be obtained from Finance department in order to incur such expenditure”.

Administrator, Municipal Corporation, DMC West, incurred expenditure of Rs 15.076 million, during 2013-14, on account of overtime as regular feature to the staff without maintenance of attendance register, other supported record and detail of additional services rendered by the said staff to justify the expenditure, in violation of above rules. Detail is as under:

(Rupees in Million)

<b>Sr.</b>	<b>F.Y</b>	<b>Name of Zone</b>	<b>Amount</b>
1	2013-2014	SITE Zone	1.939
2	2013-2014	Baldia Zone	2.302
3	2013-2014	Orangi Zone	10.835
<b>Total</b>			<b>15.076</b>

Audit was of the view that expenditure on overtime to staff without supporting documents resulted into unauthorized payments and weak financial management.

Deviation from rules resulted into undue favor and weak internal control.

The matter was reported during January-2015 but the 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 fixing responsibility on management for allowing overtime without supporting evidence, under intimation to audit.

[AIR Paras: 1, 3, 2]

#### **1.2.2.10 Irregular Payment through Open Cheques - Rs 9.431 Million**

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

Administrator, Municipal Corporation, DMC West, paid Rs 9.431 million to various suppliers/firms through cash/open cheque instead of crossed cheque, during the financial year 2012-13, in violation of above rule. Detail is provided in Annexure-VIII.

Audit was of the view that payments made through cash/open cheques resulted into doubtful transactions and weak financial management. Besides, chances of misappropriation of public money cannot be ruled out.

Deviation from prescribed rule resulted into non-transparency in expenditure from public funds and weak internal control.

The matter was reported during June-2014 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 official(s) at fault for payment through cash/open cheques, under intimation to audit.

[AIR Para: 20]

#### **1.2.2.11 Excess Expenditure – Rs 7.913 Million**

Clause (e) Sub Rule (1) Rule 16 of Sindh Public Procurement Rules, 2010 states that, “Repeat Orders means procurement of additional quantities of the item(s) from the original contractor or supplier, where, after the items originally envisaged for the project or scheme have been procured through open competitive bidding, and such additional quantities of the same item(s) of goods or works are needed to meet the requirements of the project or scheme; Provided that, (i) the cost of additional quantities of item (s) shall not exceed 15% of the original contract amount”.



Administrator, Municipal Corporation, DMC West, during 2012-13, awarded various works dully revised to Rs 19.174 million i.e. in excess of 15% permissible limit amounting to Rs 7.913 million without re-tendering, in violation of above rule. Detail is provided at Annexure-IX.

Audit was of the view that expenditure incurred above the prescribed limit without re-tendering resulting into unauthorized expenditure and weak financial management.

Deviation from prescribed rule resulted into undue favour to contractor and weak internal control.

The matter was reported during December-2013 but the 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 for unauthorized expenditure, under intimation to audit.

[AIR Para: 6]

### **1.2.2.12 Purchases without Constitution of Procurement Committee Rs 7.036 Million**

Rule 7 of SPPRA 2010, states that, “The procuring agency shall, with approval of its Head of the Department, Constitute as many procuring committees, as it deems fit, each comprising odd number of persons and headed by the gazetted officer not below the rank of BPS-18, or if not available, the officer of the highest grade, and shall ensure that at least one third of the members of a procurement committee are from the agencies or departments other than the procuring agency”.

Administrator Municipal Corporation, DMC West, incurred expenditure of Rs 7.036 million, during 2012-13, on procurements without constitution of procurement committee, in violation of above rule. Detail is as under:

(Rupees in Million)

<b>Sr.</b>	<b>F.Y</b>	<b>Name of Zone</b>	<b>Amount</b>
1	2012-13	Orangi Zone	3.298
2	2012-13	SITE Zone	3.738
<b>Total</b>			<b>7.036</b>

Audit was of the view that violation of SPPRA rules resulted into non-transparency in the award of contracts and weak financial management.

Deviation from SPPRA rules resulted into unauthorized expenditure and weak internal control.

The matter was reported during February-2014 & June-2014 but the 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 fixing responsibility on the management for non-transparency in awarding of contracts, under intimation to audit.

[AIR Paras: 5, 27]

**DMC, SOUTH, KARACHI DIVISION**

### **1.2.3 Non-Production of Record**

#### **1.2.3.1 Non-Production of Record – Rs 900.124 Million**

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

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

Administrator, Municipal Corporation, DMC South, failed to open up complete/partial auditable record amounting to Rs 900.124 million to audit parties deputed for the purpose of conducting audit for financial years 2011-14, in violation of the above rules. Detail is provided in Annexure-X.

Audit was of the view that non-provision of record resulted into non-authenticity of expenditure and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during February-2014 & December, 2014, 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 fixing of responsibility on management for non-provision of record and take action in accordance with express instructions of Chief Secretary, GoS, under intimation to audit.

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

## 1.2.4 Irregularity / Non-Compliance

### 1.2.4.1 Non-Transparency in Govt. Spending – Rs 353.301 Million

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

Administrator Municipal Corporation, DMC South, incurred an expenditure amounting to Rs 353.301 million, during 2011-14, on purchase of POL for official vehicles but failed to justify the expenditure by preparation of Log Books, History Sheets and Petrol account Registers, in violation of above rule. Detail is as under:

(Rupees in Million)

Sr.	F.Y	Name of Zone	Amount
1	2013-14	Saddar Zone	152.399
2	2011-13	Lyari Zone	60.541
3	2013-14	Lyari Zone	140.361
<b>Total</b>			<b>353.301</b>

Audit was 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 and weak financial management.

Deviation from prescribed procedure resulted into unauthorized expenditure and weak internal control.

The matter was reported during January-2014, February-2014 & December 2014, but the 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 fixing responsibility on management for incurring expenditure without supporting record and same may be prepared to justify the expenditure, under intimation to audit.

[AIR Paras: 3, 14, 2]

### 1.2.4.2 Less-Realization of Receipts - Rs 85.422 Million

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

Administrator Municipal Corporation, DMC South, failed to collect various outstanding recoveries/dues amounting to Rs 85.422 million, during 2013-14, in violation of above rule. Detail is as under:

(Rupees in Million)

Sr.	F.Y	Name of Zone	Allocation	Recovery	Shortfall
1	2013-14	Saddar Zone	232.215	197.280	34.935
2	2013-14	Lyari Zone	54.945	4.008	50.487
<b>Total</b>			<b>287.160</b>	<b>201.288</b>	<b>85.422</b>

Audit was of the view that management failed to take all out measures to realize outstanding huge amount resulting into short receipt of revenue and weak financial management.

Deviation from prescribed rule resulted into less collection of revenue and weak internal control.

The matter was reported during December, 2014, but the 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 fixing responsibility on official(s) at fault and outstanding public revenue may be recovered, under intimation to audit.

[AIR Paras: 4, 5]

### **1.2.4.3 Non-Clearance of Outstanding Liabilities - Rs 56.298 Million**

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

Administrator Municipal Corporation, DMC South, incurred expenditure of Rs 56.298 million, during 2013-14, from various heads of accounts, but failed to clear outstanding liabilities of different contractors & supplies, in violation of above rule.

Audit was of the view that management failed to clear outstanding liabilities resulting into weak financial management.

Deviation from prescribed rule resulted into weak internal control.

The matter was reported during December, 2014, 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 for non-clearance of outstanding liabilities, under intimation to audit.

[AIR Para: 04]

#### **1.2.4.4 Unauthorized Appointments – Rs 45.325 Million**

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

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

Administrator, Municipal Corporation, DMC South, incurred an expenditure of Rs 45.325 million, during 2011-14, on the salaries of 244 newly appointed staff on contract basis without going through prescribed procedure, in violation of the above rules. Detail is as under:

(Rupees in Million)				
<b>Sr.</b>	<b>F.Y</b>	<b>Name of Zone</b>	<b>No. of Employees</b>	<b>Amount</b>
1	2013-14	Saddar Zone	20	4.363
2	2011-13	Lyari Zone	211	37.279
3	2013-14	Lyari Zone	13	3.683
<b>Total</b>				<b>45.325</b>

Audit was of the view that payments made on account of salaries to employees appointed without going through prescribed procedure resulted into unauthorized expenditure and weak financial management.

Deviation from prescribed rules resulted into unauthorized payments and weak internal control.

The matter was reported during February & December 2014, 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 for fixing of responsibility on management for expenditure incurred on employees appointed without following prescribed procedure, under intimation to audit.

[AIR Paras: 11, 11, 10]

#### **1.2.4.5 Un-Authorized Payment of Non-Scheduled Items - Rs 29.278 Million**

Para No.08 (3) of the Schedule of Rate (Composite) for finished items of works, 2012, states that, “The Superintending Engineers shall sanction rate analysis for Non-Schedule Items up to Rs.1, 000/- Per Standard Unit and the rates exceeding this amount shall be sanctioned by the Chief Engineer/ Officers exercising power of Chief Engineer.”

Administrator, Municipal Corporation, DMC South incurred expenditure of Rs 29.278 million, during 2013-14, on non-schedule items beyond financial powers, in violation of above rule. Detail provided in Annexure-XI.

Audit was of the view that expenditure incurred beyond financial powers resulting into unauthorized expenditure and weak financial management.

Deviation from prescribed rule resulted into excess payment and weak internal control.

The matter was reported during December 2014, 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 fixing responsibility on management for incurring unauthorized expenditure in respect of non-scheduled items beyond financial powers, under intimation to audit.

[AIR Paras: 6, 8]



#### **1.2.4.6 Un-Authorized Award of Work on Withheld NIT - Rs 23.000 Million**

Rule-50 of the Sindh Public Procurement Rules, 2010, states that, “Within seven days of the award of contract, procuring agency shall publish on the website of the Authority and on its own website, if such a website exists, the results of the bidding process, identifying the bid through procurement identifying number, if any, and the following information:

- (1) Evaluation Report;
- (2) Form of Contract and Letter of Award;
- (3) Bill of Quantities or Schedule of Requirement”.

Administrator Municipal Corporation, DMC South, awarded work Rs 23.000 million, during 2013-14, on with-held NIT of entity by SPPRA, in violation of the above rule.

Audit was of the view that work was awarded without release of withheld NIT resulted into unauthorized award of contract and weak financial management.

Deviation from prescribed rule resulted into weak internal control.

The matter was reported during December 2014, 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 for award of work in withheld NIT, under intimation to audit.

[AIR Para: 7]

#### **1.2.4.7 Over-payment of House Rent Allowance - Rs 18.575 Million**

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

Administrator Municipal Corporation, DMC South, made over-payment amounting to Rs 18.575 million (only illustrative not exhaustive), during 2012-13, on account of house rent @ 65% instead of 45%, in violation of above rule. Detail is provided in Annexure-XII.

Audit was of the view that over payment of house rent allowance to employees resulted into loss to public exchequer and weak financial management.

Deviation from prescribed rule resulted into unauthorized payments and weak internal control.

The matter was reported during December 2014, 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 for overpayment to officials. Besides, overpayment may be calculated for all employees and affect recovery, under intimation to audit.

[AIR Para: 19]

#### **1.2.4.8 Expenditure by way of Splitting - Rs 16.267 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".

Administrator, Municipal Corporation, DMC South, during 2011-14, incurred expenditure of Rs 16.267 million, on various procurements by way of splitting up into parts to avoid tender, in violation of above rule. Detail is provided in Annexure-XIII.

Audit was of the view that due to splitting management failed to achieve competitive rates resulted into undue favour to contractors and weak financial management.

Deviation from prescribed rules resulted into unauthorized expenditure and weak internal control.

The matter was reported during January to December-2014 but the 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 fixing of responsibility on management for splitting of work orders in procurements, under intimation to audit.

[AIR Paras: 14, 16, 9]

### **1.2.4.9 Irregular Expenditure on Hajj Scheme – Rs 9.098 Million**

Section 05 (2) of the Sindh Local Government Act, 2013 “In the performance of their functions, the Council shall not impede or prejudice the exercise of the Executive Authority of Government”.

Administrator, Municipal Corporation, DMC South, incurred expenditure of Rs 9.098 million, during 2013-14, on performance of Hajj for employees, during different periods, without approval & fulfilment of prescribed procedure, in violation of the above rule. Detail provided in Annexure-XIV.

Audit was of the view that management incurred expenditure without provision in budget resulted into unauthorized expenditure and weak financial management.

Deviation from prescribed rule resulted into weak internal control.

The matter was reported during December 2014, 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 for incurring expenditure on Hajj scheme of employees without provision in budget, under intimation to audit.

[AIR Para: 09]

### **1.2.4.10 Unauthorized Technical Sanction - Rs 6.754 Million**

Director General (Technical) Local Government Department, Govt. of Sindh Hyderabad letter No.DB/ 329/ 2005 Hyderabad Dated 16-08-2005 states that, “officers of grade-18 and above have the powers as under: -

<b>S. No.</b>	<b>Category</b>	<b>Financial Powers</b>
1	Assistant Engineer/ TO (I&S) (of B-17/ Below)	No Powers
2	Executive Engineer/ TO (I&S) (of B-18)	Cost of Rs.0.6 Million.
3	Superintending Engineer (of B-19)	Cost of Rs.3.0 Million
4	Director General/ Chief Engineer (of B-20)	No limit (full powers)

Administrator, Municipal Corporation, DMC South, obtained technical sanction of work worth Rs 6.754 million, during 2013-14, from official authority who was not competent instead of competent authority, in violation of the above rule. Detail is as under:

(Amount in Rupees)

Name of Work	Name of Contractor	Technical Sanction No. & Date	TS Accorded By	Amount
Improvement of Street Light System at different Roads of <i>Lyari Town</i>	M/s S.S.K. Enterprises	Nil	S.E	6,754,100
<b>Total</b>				<b>6,754,100</b>

Audit was of the view that exercise of powers by authority without delegation of financial powers resulted into unauthorized sanction of work and weak financial management.

Deviation from prescribed rule resulted into unauthorized expenditure and weak internal control.

The matter was reported during December 2014, 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 for execution of work without technical sanction from the competent authority, under intimation to audit.

[AIR Para: 7]

#### **1.2.4.11 Non-Deduction of Sales Tax – Rs 4.470 Million**

Section 2 and 3 of the Sindh Sales Tax Special Procedure (Withholding) Rules, 2011, states that, federal and provincial government including local and district government, department and offices have been prescribed as Withholding Agent for the purpose of deduction and deposit of Sales Tax at applicable rate from unregistered persons and one fifth of applicable rate from registered persons.

Further, Part-B of Second Schedule annexed to Sindh Sales Tax on Services Act 2011, states that, prescribed applicable rate of sales tax at 16% against services provided or rendered by persons engaged in contractual execution of work or furnishing supplies”.

Administrator, Municipal Corporation, DMC South, paid Rs 27.936 million, during 2013-14, to various contractors against services rendered but failed to deduct sales tax @ 16% amounting to Rs 4.470 million, in violation of the above rules. Detail is as under:

(Amount in Rupees)

V. No.	Date	Name of Work	Name of Contractor	Amount	S.T 16%
069	20-02-2013	Providing Conservancy Services in Kehkashan Scheme-5 (Block 1 to 7), Clifton, Old Clifton Area and Main Roads <i>Saddar Division</i>	M/s Z. R. Co. (Pvt.) Ltd.	27,936,000	4,469,760
<b>Total</b>				<b>27,936,000</b>	<b>4,469,760</b>

Audit was of the view that due to failure of management on account of non-deduction of tax government sustained loss of public revenue resulting into weak financial management.

Deviation from prescribed rules resulted into short receipt of public revenue resulted into weak internal control

The matter was reported during December-2014 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 for non-deduction of sales tax from contractor's bills. Besides, same may be recovered, under intimation to audit.

[AIR Para: 10]

#### **1.2.4.12 Unauthorized Advance - Rs 4.000 Million**

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

Further, Para 188 of SFR Volume-I, states that, "no payment should be made without the budget provision or prior permission be obtained from Finance department in order to incur such expenditure".

Administrator, Municipal Corporation, DMC South, made advance payment of Rs 4.000 million, during 2013-14, to staff outside the department for incurring expenditure on different heads, in violation of the above rules. Detail is as under:

(Amount in Rupees)

Bill No.	Payee	Bank Account No.	Cheque No.	Date	Bill Amount
114	District Health Officer DMC (South) <i>Saddar Division</i>	673-8	3416018	11-10-2013	4,000,000

Audit was of the view that amount was transferred to agency outside the department resulted into non-transparency in expenditure from public money and weak financial management.

Deviation from prescribed rules resulted into wastage of public money and weak internal control.

The matter was reported during December 2014, 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 for advance payment from public funds to outside department, under intimation to audit.

[AIR Para: 13]

#### **1.2.4.13 Non-Recovery of Outstanding Dues – Rs 3.677 Million**

Sub Rule (3) of Rule 4 of the Sindh Local Government (Property) Rules 2001, states that, “In managing council property the Incharge shall exercise the same amount of prudence as he would have exercised if such property had been his own property”.

Further, Sub Rule (5) ibid states that, “The Incharge of the office shall be personally responsible for any loss or waste or misappropriation of council property placed under his charge”.

Administrator, Municipal Corporation, DMC South, failed to recover an amount of Rs 3.677 million, during 2011-13, against various heads of accounts, in violation of the above rules. Detail is as under:

(Rupees in Million)

Sr. No.	F.Y	Name of Zone	Amount
1	2011-13	Lyari Zone	1.027
2	2011-13	Lyari Zone	2.650
<b>Total</b>			<b>3.677</b>

Audit was of the view that management failed to recover outstanding arrears from

various defaulters resulted into loss to government revenue and weak financial management.

Deviation from prescribed rules resulted into less availability of funds and weak internal control

The matter was reported during February 2014, but the 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 fixing responsibility for laxity of management and recover outstanding arrears without further delay, under intimation to audit.

[AIR Paras: 12, 13]

**DMC, MALIR, KARACHI DIVISION**



## **1.2.5 Non-Production of Record**

### **1.2.5.1 Non-Production of Record - Rs 315.303 Million**

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

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

Administrator, Municipal Corporation, DMC Malir, failed to open up auditable record amounting to Rs 315.303 million (Partial) to audit parties deputed for the purpose of conducting audit for financial years 2012-14, in violation of the above rules. Detail is provided in Annexure-XV.

Audit was of the view that non-provision of record resulted into non-authenticity of expenditure from public funds and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during March, June & December-2014, but the 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 fixing of responsibility on management for non-provision of record and take action in accordance with express instructions of Chief Secretary, GoS, under intimation to audit.

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

## **1.2.6 Irregularity / Non-Compliance**

### **1.2.6.1 Non-Transparency in Govt. Spending – Rs 119.495 Million**

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

Administrator, Municipal Corporation, DMC Malir, incurred an expenditure amounting to Rs 119.495 million, during 2012-14, on purchase of POL for official vehicles but failed to justify the expenditure by preparation of Log Books, History Sheets and Petrol account Registers, in violation of above rule. Detail is provided in Annexure-XVI.

Audit was 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 and weak financial management.

Deviation from prescribed procedure resulted into unauthorized expenditure and weak internal control.

The matter was reported during March-2014 & June-2014, but the 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 fixing responsibility on management for incurring expenditure without supporting record. Besides, same may be prepared to justify the expenditure, under intimation to audit.

[AIR Paras: 13, 14]

### **1.2.6.2 Unauthorized Technical Sanction - Rs 53.433 Million**

As per Director General (Technical) Local Government Department, Govt. of Sindh Hyderabad letter No. DB/ 329/ 2005 Hyderabad Dated. 16-08-2005. states: officers of grade-18 and above have the powers as under:

<b>S. No.</b>	<b>Category</b>	<b>Delegated Financial Power</b>
1	Assistant Engineer/ TO (I&S) (BPS-17)	No Power
2	Executive Engineer/ TO (I&S) (BPS-18)	Cost of Rs. 0.6 million
3	Superintending Engineer (BPS-19)	Cost of Rs. 3.00 million
4	Director General/ Chief Engineer (BPS-20)	Full Powers

Administrator, Municipal Commissioner, DMC Malir, obtained technical sanction

of development schemes worth Rs 53.433 million, during 2011-12, from TO (I&S) instead of competent authority, in violation of the above rule. Detail is provided in Annexure-XVII.

Audit was of the view that exercise of powers by authority without delegation of financial powers resulting into weak financial management.

Deviation from prescribed rule resulted into unauthorized expenditure and weak internal control.

The matter was reported during August-2014, but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss the audit para despite pursuance by audit.

Audit recommends fixing responsibility on management for execution of work without technical sanction from the competent authority, under intimation to audit.

[AIR Para: 6]

### **1.2.6.3 Non-Hoisting of Bid Evaluation Reports - Rs 41.065 Million**

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

Administrator, Municipal Corporation, DMC Malir, during 2012-13, invited open tenders costing Rs 41.065 million for various development works but failed to hoist bid evaluation reports on the SPPRA website, in violation of above rule. Detail is provided at Annexure-XVIII.

Audit was of the view that violation of SPPRA rules resulted into non-transparency in the award of contracts and weak financial management.

Deviation from prescribed rule resulted into weak internal control.

The matter was reported in June, 2014 but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss the audit para despite pursuance by audit.

Audit recommends fixing responsibility on the department for non-hoisting of bid evaluation reports on authority’s website, under intimation to audit.

[AIR Para: 3]

#### 1.2.6.4 Non-Achievement of Targeted Receipts - Rs 34.782 Million

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

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

Administrator, Municipal Commissioner, DMC Malir, during 2012-13, levied taxes / fees on different accounts to Rs 43.300 million but failed to realize estimated revenue targets by short recovery of Rs 34.782 million, in violation of above rules. Detail is as under:

(Amount in Rupees)

Sr.	Description	Target Recovery	Amount Recovered	Less Recovery
1	1% Immovable property tax	30,000,000	4,360,447	25,639,553
2	Property tax	12,000,000	3,608,000	8,392,000
3	Mama Bath charges	600,000	160,520	439,480
4	Water Charges	700,000	389,270	310,730
<b>Total</b>		<b>43,300,000</b>	<b>8,518,237</b>	<b>34,781,763</b>

Audit was of the view that management failed to take all out measures to realize outstanding huge amount resulting into short receipt of revenue and weak financial management.

Deviation from prescribed rule resulted into less collection of revenue and weak internal control.

The matter was reported during June-2014 but the management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss the audit paras despite pursuance by audit.

Audit recommends fixing responsibility on management for laxity to realize targeted revenues, under intimation to audit.

[AIR Paras: 4, 7]

#### 1.2.6.5 Expenditure by way of Splitting - Rs 12.244 Million

Rule 12(1) of SPPRA Rules 2010, states that, “Save as otherwise provided and subject to the regulations made by the Authority, a procuring agency shall prepare, in

accordance with Rule 11 above, all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements already grouped, allocated and scheduled in the Procurement Plan;

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

Administrator, Municipal Corporation, DMC Malir, during 2012-14, incurred expenditure of Rs 12.244 million, on various development works through quotations by way of splitting up into parts to avoid tender, in violation of above rules. Detail is provided in Annexure-XIX.

Audit was of the view that non-observance of laid down rules resulted into irregular expenditure and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during June, 2014 & December-2014, but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss the audit paras despite pursuance by audit.

Audit recommends fixing of responsibility on management for splitting of work orders in development works, under intimation to audit.

[AIR Paras: 7, 4]

#### **1.2.6.6 Execution of Work without Technical Sanction - Rs 10.728 Million**

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

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

Administrator, Municipal Corporation, DMC Malir, executed works worth Rs 10.728 million, during 2012-13, without obtaining technical sanction from competent

authority, in violation of the above rules. Detail is as under:

(Amount in Rupees)

<b>Sr.</b>	<b>Particular</b>	<b>Amount</b>
1	Construction of M/Road from U.C Office Yusuf Goth ph-II Gali No-15 UC Yusuf Goth	3,783,554
2	Construction of m/road from garam chashma to mari Goth ph-I UC Manghopir	2,365,251
3	Construction of m/road at siddique Goth jam chakro ph-II UC Manghopir	4,578,739
<b>Total</b>		<b>10,727,544</b>

Audit was of the view that award of work without sanction of detailed design and estimate from competent authority resulted into unauthorized expenditure and weak financial management.

Deviation from prescribed rules resulted into unauthorized expenditure and weak internal control.

The matter was reported during June, 2014 but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss the audit para despite pursuance by audit.

Audit recommends fixing responsibility on the department for execution of works without obtaining technical sanction from competent authority, under intimation to audit.

[AIR Para: 10]

#### **1.2.6.7 Non-Deduction of Sales Tax - Rs 4.357 Million**

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

Further, Rule 2(4) of Sales tax Special Procedure (Withholding) Rules, 2007, states that, “where the purchases are made a government department, the following procedure shall be observed, namely .....

“The drawing & disbursing officer (DDO) preparing the bill for the accounting office shall indicate the amount of sales tax withheld”.

Administrator, Municipal Commissioner, DMC Malir, paid Rs 25.631 million, during 2013-14, to various contractors but failed to deduct Sales tax @ 17% amounting to

Rs 4.357 million, in violation of above rules. Detail is as under:

(Amount in Rupees)

Sr.	AIR No.	F.Y	Name of Office	Expenditure	Amount of S.T
1	6	2013-14	DMC Malir	14,631,643	2,487,379
2	9	2013-14	DMC Malir	11,000,000	1,870,000
<b>Total</b>				<b>25,631,643</b>	<b>4,357,379</b>

Audit was of the view that non-deduction of sales tax resulted into less receipts and weak financial management.

Deviation from prescribed rules resulted into loss of government revenue and weak internal control.

The matter was reported during December-2014, 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 fixing responsibility on management for non-deduction of sales tax from contractor's bills. Besides, same may be recovered, under intimation to audit.

[AIR Paras: 6, 9]

### **1.2.6.8 Payments through Open Cheques - Rs 2.134 Million**

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

Administrator, Municipal Commissioner, DMC Malir, paid Rs 2.134 million, during 2013-14, to various suppliers/firms through cash/open cheque instead of crossed cheque, in violation of above rule. Detail is provided in Annexure-XX.

Audit was of the view that payments made through cash/open cheques resulted into doubtful transactions and weak financial management. Besides, chances of misappropriation of public money cannot be ruled out.

Deviation from prescribed rule resulted into non-transparency in expenditure from public funds and weak internal control.

The matter was reported during December-2014 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 official(s) at fault for payment through cash/open cheques, under intimation to audit.

[AIR Para: 15]

### **1.2.6.9 Unauthorized Appointments – Rs 4.745 Million**

Govt. of Sindh, Appointment, Promotion & Transfer Rules 1974 (11), states that, “Initial appointment to the post in BPS-3 to 15 shall be made on the recommendation of the Departmental Selection Committee after the vacancies in these BPSs have been advertised in the newspaper. (16) Posts in BPS-1 and 2 shall ordinarily be filled on local basis”.

Further, Local Government Department letter vide No. SOA/(LG)1(27)/2011 Dated: 6.6.2011, by SO Admn, In continuation to this department’s letter of even number dated: 27.5.2011 and 28.5.2011, states that, “I am directed to convey that no appointment in any grade shall be made henceforth without consolidated advertisement and fresh approval of Government. Approval, if any, earlier issued in this regard may be treated cancelled/withdrawn. In view of the above, you are directed to strictly adhere to the above instructions of competent authority. Any deviation from above will render the defaulter(s) liable for disciplinary action”.

Administrator, Municipal Commissioner, DMC Malir, incurred an expenditure of Rs 4.745 million, during 2012-13, on the salaries of 21 newly appointed staff without going through prescribed procedure, in violation of the above rules. Detail is provided in Annexure-XXI.

Audit was of the view that payments made on account of salaries to employees appointed without going through prescribed procedure resulted into unauthorized expenditure and weak financial management.

Deviation from prescribed rules resulted into unauthorized payment and weak internal control.

The matter was reported during June, 2014 but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss the audit para despite pursuance by audit.

Audit recommends investigation for fixing of responsibility on management for expenditure incurred on employees appointed without following prescribed procedure, under intimation to audit.

[AIR Para: 11]



**DMC, EAST, KARACHI DIVISION**

## **1.2.7 Non-Production of Record**

### **1.2.7.1 Non-Production of Record - Rs 1,089.432 Million**

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

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

Administrator, Municipal Commissioner, DMC East, incurred expenditure of Rs 1,089.432 million on various heads of accounts but failed to open up auditable record (partial) to audit parties deputed for the purpose for financial years 2012-14, in violation of the above rules. Detail is provided in Annexure-XXII.

Audit was of the view that non provision of record resulted into non-authenticity of expenditure from public funds and non-transparency in public spending.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported from September to December-2014, but the 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 fixing of responsibility on management for non-provision of record and take action in accordance with express instructions of Chief Secretary, GoS, under intimation to audit.

[AIR Paras: 1, 1, 1]

## **1.2.8 Irregularity / Non-Compliance**

### **1.2.8.1 Less-Realization of Targeted Receipts - Rs 532.908 Million**

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

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

Administrator, Municipal Corporation, DMC East, during 2012-14, levied taxes / fees on different accounts to Rs 790.789 million but failed to realize estimated revenue targets by short recovery of Rs 532.908 million, in violation of above rules. Detail is provided in Annexure-XXIII.

Audit was of the view that management failed to take all out measures to realize outstanding huge amount resulting into short receipt of revenue and weak financial management.

Deviation from prescribed rule resulted into less collection of revenue and weak internal control.

The matter was reported during November & December-2014, 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 fixing responsibility on management on account of laxity to realize targeted revenues, under intimation to audit.

[AIR Paras: 5, 7, 2, 2]

### **1.2.8.2 Non-Transparency in Govt. Spending - Rs 202.488 Million**

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

Administrator, Municipal Corporation, DMC East, incurred an expenditure amounting to Rs 202.488 million, during 2011-14, on purchase of POL for official vehicles but failed to justify the expenditure by preparation of Log Books, History Sheets

and Petrol account Registers, in violation of above rule. Detail is provided in Annexure-XXIV.

Audit was 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 and weak financial management.

Deviation from prescribed procedure resulted into unauthorized expenditure and weak internal control.

The matter was reported from March-2014 to December-2014, but the 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 fixing responsibility on management for incurring expenditure without supporting record and same may be prepared to justify the expenditure, under intimation to audit.

[AIR Paras: 29, 6, 3, 6, 7]

### **1.2.8.3 Un-Justified Transfer of Funds - Rs 149.654 Million**

Rule 88 of SFR Vol-I, states that, “every public officer should exercise the same vigilance in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in spending his own money”.

Administrator, Municipal Commissioner, DMC East, during 2012-13, transferred an amount of Rs 149.654 million, from one bank account to other bank without justification, in violation of above rules. Detail is provided in Annexure-XXV.

Audit was of the view that transfer of funds from government account without details resulted into non-transparency in expenditure from public funds and weak financial management. Besides, misappropriation of public money cannot be ruled out.

Deviation from prescribed rules resulted into unauthorized withdrawal of public money and weak internal control.

The matter was reported during the month of June 2014, 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 management for transfer of funds without supporting detail. Besides, the same may be recovered and deposited into government receipts, under intimation to audit.

[AIR Para: 01]

#### **1.2.8.4 Unauthorized Technical Sanction - Rs 122.661 Million**

As per Director General (Technical) Local Government Department, Govt. of Sindh Hyderabad letter No.DB/ 329/ 2005 Hyderabad Dated 16-08-2005 “officers of grade-18 and above have the powers as under:

<b>S. No.</b>	<b>Category</b>	<b>Financial Powers</b>
1	Assistant Engineer/ TO (I&S) (of B-17/ Below)	No Powers
2	Executive Engineer/ TO (I&S) (of B-18)	Cost of Rs.0.6 Million.
3	Superintending Engineer (of B-19)	Cost of Rs.3.0 Million.
4	Director General/ Chief Engineer (of B-20)	No limit (full powers)

Administrator, Municipal Commissioner, DMC East, accorded technical sanction of works worth Rs 122.661 million, during 2012-13, instead of obtained from competent authority, in violation of the above rule. Detail is provided in Annexure-XXVI.

Audit was of the view that exercise of powers by authority without delegation of financial powers resulting into weak financial management.

Deviation from prescribed rule resulted into unauthorized expenditure and weak internal control.

The matter was reported during June-2014, 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 for execution of work without technical sanction from the competent authority, under intimation to audit.

[AIR Para: 2]

#### **1.2.8.5 Un-Authorized Award of Work on Withheld NIT Rs 105.321 Million**

Rule-50 of the Sindh Public Procurement Rules, 2010, states that, “Within seven days of the award of contract, procuring agency shall publish on the website of the Authority and on its own website, if such a website exists, the results of the bidding process, identifying the bid through procurement identifying number, if any, and the following information:

- (1) Evaluation Report;
- (2) Form of Contract and Letter of Award;
- (3) Bill of Quantities or Schedule of Requirement”.

Administrator, Municipal Corporation, DMC East, awarded work Rs 105.321 million, during 2013-14, on with-held NIT by SPPRA, in violation of the above rule. Detail is as under:

(Rupees in Million)

S. No. (SPPRA)	SPPRA Tender ID	Title	Upload on	Advertise date	Closing date	Remarks	Amount
19199	1575214812 SPPRA ID Withheld	Local Govt. Deptt. DMC Karachi East. R/M of road	03-Mar-14	03-Mar-14	21-Mar-14	BER, CS,TER, AOC Required	105.321

Audit was of the view that work was awarded without release of withheld NIT resulting into weak financial management.

Deviation from prescribed rule resulted weak internal control.

The matter was reported during December 2014, 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 for award of work in withheld NIT, under intimation to audit.

[AIR Para: 3]

#### 1.2.8.6 Expenditure without Tender – Rs 71.231 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”.

Administrator, Municipal Corporation, DMC East, incurred an expenditure of Rs 71.231 million, during 2012-13, on various schemes through quotations instead of inviting tenders and advertising on authority’s website and print media, in violation of the above rule. Detail is as under:

(Amount in Rupees)

S. No.	Name of Work	Name of Agency	Sanctioned Cost	Amount
1	Lifting of Garbage from Garbage Transfer Station to Landfill Area Jam Chakro	M/s. Sanco Technologies	100,035,000	66,428,354
2	Repairing & Maintenance of Street Lights at Various Street of Jamshed Town	M/s. Al-Ahmer Enterprises	9,607,593	4,802,520
<b>Grand Total</b>			<b>109,642,593</b>	<b>71,230,874</b>

Audit was of the view that management's failure to invite tenders to obtain competitive rates resulting into non-transparency in award of contract and weak financial management.

Deviation from prescribed rule resulted into unauthorized expenditure and weak internal control.

The matter was reported during June, 2014 but the 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 for fixing of responsibility on management for execution of works without tenders and non-achievement of competitive rates, under intimation to audit.

[AIR Para: 26]

### 1.2.8.7 Unauthorized Approval of Development Schemes - Rs 23.273 Million

SPPRA Rules 2010 2.22 that PC-I/II of schemes/projects prepared by the administrative department is required to be placed before the Development Working Party/committee according to the cost /competency of the forum as enumerate below:

Sr.	Competent Forum	Cost of Scheme Up to
1	District Development Working Committee (DDWC)	20 million
2	Departmental Development Working Party (DDWP)	40 million
3	Provincial Development Working Party (PDWP)	50 million
4	Central Development Working Party (CDWP)	One Billion
5	Executive Committee of the National Economic Council (ECNEC) after Clearance from CDWP	Above One Billion

Administrator, Municipal Corporation, DMC East, approved various development schemes costing Rs 23.273 million, during 2013-14, exceeding the delegation of power and without referring to the competent forum, in violation of above rule. Detail is as under:

(Amount in Rupees)

S. No.	Name of work	Contractor	Sanctioned amount
1	Improvement / Repair of Jamshed Ansari Park & ST-08, Family Park & Departmental Nursery in Gulshan e Iqbal Town	M/S Hameed Builders	6,799,911
2	Const. of park at block 4/A, Sahafi colony, Gulshan e Iqbal Zone, DMC East	M/S Noman Builders	7,394,345
3	Repair & Maintenance of Chandni Park, UC No.2, Gulshan e Iqbal Zone, DMC east.	M/S A.A enterprises	9,079,571
<b>Total</b>			<b>23,273,827</b>

Audit was of the view that approval of the development schemes by administrator resulted into unauthorized exercise of powers and weak financial management.

Deviation from prescribed rule resulted into unauthorized execution of works and weak internal control.

The matter was of reported during December, 2014 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 official (s) at fault for non-obtaining of approval on development schemes from competent authority, under intimation to audit.

[AIR Para: 13]

### **1.2.8.8 Unauthorized Appointments – Rs 11.167 Million**

As per Government of Sindh APT Rules 1974 (11), states that, “Initial appointment to the post in BPS-3 to 15 shall be made on the recommendation of the Departmental Selection Committee after the vacancies in these BPSs have been advertised in the newspaper. (16) Posts in BPS-1 and 2 shall ordinarily be filled on local basis”.

Further, Local Government Department Sindh, Karachi Notification No. SOA/(LG)1/(27)/2011, dated 6th June 2011 states that, “In continuation to this department’s letter even number dated 27-5-2011 ad 28-5-2011, i am directed to convey that no appointment in any grade shall be made henceforth without consolidated advertisement and fresh approval of the government. Moreover, approval, if any, earlier issued in this regard may be treated cancelled/withdrawn”.

Administrator, Municipal Commissioner, DMC East, during 2011-13, appointed 282 employees without going through prescribed procedure, in violation of the above rules. Detail is as under:

(Rupees in Million)

<b>Sr.</b>	<b>F.Y</b>	<b>Name of Zone</b>	<b>No. of Employees</b>	<b>Amount</b>
1	2012-13	Jamshed Zone	105	0
2	2011-12	Jamshed Zone	177	11.166
<b>Total</b>				<b>11.166</b>

Audit was of the view that payments made on account of salaries to employees appointed without going through prescribed procedure resulted into unauthorized expenditure and weak financial management.



Deviation from prescribed rules resulted into unauthorized payments and weak internal control.

The matter was reported during June-2014 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 for fixing of responsibility on management for expenditure incurred on employees appointed without following prescribed procedure, under intimation to audit.

[AIR Paras: 3, 2]

### **1.2.8.9 Splitting of Works - Rs 7.528 Million**

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

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

Administrator, Municipal Commissioner, DMC East, during 2011-13, incurred expenditure of Rs 7.528 million, on various procurements/development works by way of splitting up to avoid tender, in violation of above rules. Detail is provided in Annexure-XXVII.

Audit was of the view that non-observance of laid down rules resulted into unauthorized expenditure and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported from June to November, 2014 but the 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 fixing of responsibility on management for splitting of work orders in procurement(s)/development works, under intimation to audit.

[AIR Paras: 9, 15]

### 1.2.8.10 Failure of Preparing Annual Procurement Plan - Rs 6.479 Million

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

Administrator, Municipal Commissioner, DMC East, during 2013-14, incurred expenditure of Rs 6.479 million, on procurements but failed to prepare annual procurement plan, in violation of above rule. Detail is as under.

(Rupees in Million)

Sr.	Name of Work	Name of Contractor	Work Order No. & Date	Amount
1	Construction of Road at Community Centre street near hill park general Hospital block 07/08 DMCHS	M/s Kamran & Company	PS/S.E/DMC(E)/57/14 dated 10-04-2014	1.634
2	Desalting of Nallas including winching from Hindu Basti to Marium Masjid and repair of RCC Slab in <i>Jamshed Zone</i> , DMC East"	M/s Fasahat & Co.	PS/S.E/DMC(E)/ /14 dated 10-04-2014	4.845
<b>Total</b>				<b>6.479</b>

Audit was of the view that department failed to prepare annual procurement plan resulting into non-transparency and weak financial management.

Deviation from prescribed rule resulted into weak internal control.

The matter was reported during December, 2014, but the 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 for non-preparation of annual procurement plan, under intimation to audit.

[AIR Para: 9]

### 1.2.8.11 Non-Hoisting of Bid Evaluation Reports on SPPRA Website - Rs 4.845 Million

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

as on procuring agency's website, if the procuring agency has such a website.”

Administrator, Municipal Corporation, DMC East, during 2013-14, invited open tenders costing Rs 4.845 million for various development works but failed to hoist bid evaluation reports on the SPPRA website, in violation of above rule.

Audit was of the view that violation of SPPRA rule resulted into non-transparency in the award of contracts and weak financial management.

Deviation from prescribed rule resulted into unauthorized work and weak internal control.

The matter was reported during November-2014 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 the department for non-hoisting of bid evaluation reports on authority's website, under intimation to audit.

[AIR Para: 8]

**DMC, CENTRAL, KARACHI DIVISION**

## **1.2.9 Non-Production of Record**

### **1.2.9.1 Non-Production of Record – 123.411 Million**

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

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

Administrator, Municipal Corporation, DMC Central, during 2011-14, failed to open up complete/partial auditable record to audit parties deputed for the purpose of conducting audit for financial year 2011-14, in violation of the above rule. Detail is provided at Annexure-XXVIII.

Audit was of the view that non provision of record resulted into non-authenticity of expenditure from public funds and non-transparency in public spending.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during May to December-2014, 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 fixing of responsibility on management for non-provision of record and take action in accordance with express instructions of Chief Secretary, GoS, under intimation to audit.

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

## **1.2.10 Irregularity / Non-Compliance**

### **1.2.10.1 Less-Realization of Targeted Receipts - Rs 642.128 Million**

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

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

Administrator, Municipal Corporation, DMC Central, during 2011-13, levied taxes / fees on different accounts to Rs 1,234.136 million but failed to realize estimated revenue targets by short recovery of Rs 642.128 million, in violation of above rules. Detail is at Annexure-XXIX.

Audit was of the view that due to non-realization of estimated receipts authority was deprived of genuine public revenue and resulting into weak financial management.

Deviation from prescribed rules resulted into less availability of funds resulted into weak internal control.

The matter was reported during May-2014 & December-2014, 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 fixing responsibility on management for laxity to realize targeted revenues, under intimation to audit.

[AIR Paras: 2, 1, 8, 6]

### **1.2.10.2 Non-Transparency in Govt. Spending – Rs 581.744 Million**

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

Administrator, Municipal Corporation, DMC Central, incurred an expenditure amounting to Rs 581.744 million, during 2011-13 on purchase of POL for official vehicles but failed to justify the expenditure by preparation of Log Books, History Sheets

and Petrol account Registers, in violation of above rule. Detail is provided in Annexure-XXX.

Audit was 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 and weak financial management.

Deviation from prescribed procedure resulted into unauthorized expenditure and weak internal control.

The matter was reported during May-2014 to December-2014, but the 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 fixing responsibility on management for incurring expenditure without supporting record. Besides, same may be prepared to justify the expenditure, under intimation to audit.

[AIR Paras: 18, 4, 13, 15]

### **1.2.10.3 Non-Hoisting of Bid Evaluation Reports on SPPRA Website - Rs 44.323 Million**

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

Administrator, Municipal Corporation, DMC Central, during 2012-13, invited open tenders costing Rs 44.323 million for various development works but failed to hoist bid evaluation reports on the SPPRA website, in violation of above rule. Detail is as under:

(Rupees in Million)			
<b>Sr.</b>	<b>F.Y</b>	<b>Name of Zone</b>	<b>Amount</b>
1	2012-13	New Karachi Zone	38.810
2	2012-13	North Nazimabad Zone	5.513
<b>Total</b>			<b>44.323</b>

Audit was of the view that violation of SPPRA rules resulted into non-transparency in the award of contracts and weak financial management.

Deviation from prescribed rule resulted into weak internal control.

The matter was reported during May-2014 to June-2014 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 fixing responsibility on the departments for non-hoisting of bid evaluation reports on authority's website, under intimation to audit.

[AIR Paras: 12, 15]

#### **1.2.10.4 Expenditure without Tender – Rs 28.935 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".

Administrator, Municipal Corporation, DMC Central, incurred an expenditure of Rs 28.935 million, during 2012-13, on procurement & execution of development schemes through quotations instead of inviting tenders and advertising on authority's website and print media, in violation of the above rule. Detail is provided in Annexure-XXXI.

Audit was of the view that management failed to invite tenders to obtain competitive rates resulting into non-transparency in award of contract and weak financial management.

Deviation from prescribed rule resulted into unauthorized expenditure and weak internal control.

The matter was reported during June-2014, but the 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 for fixing of responsibility on management for execution of works / procurement without tenders, under intimation to audit.

[AIR Para: 10]

#### **1.2.10.5 Non-Deduction of Sales Tax - Rs 28.245 Million**

Section 2 and 3 of the Sindh Sales Tax Special Procedure (Withholding) Rules, 2011, states that, federal and provincial government including local and district



government, department and offices have been prescribed as Withholding Agent for the purpose of deduction and deposit of Sales Tax at applicable rate from unregistered persons and one fifth of applicable rate from registered persons.

Further, Part-B of Second Schedule annexed to Sindh Sales Tax on Services Act 2011, states that, prescribed applicable rate of sales tax at 16% against services provided or rendered by persons engaged in contractual execution of work or furnishing supplies”.

Administrator, Municipal Corporation, DMC Central, paid Rs 176.533 million, during 2012-13, to various contractors against services rendered but failed to deduct Sales tax @ 16% amounting to Rs 28.245 million, in violation of above rule. Detail is as under:

(Amount in Rupees)

S. No.	Description	F.Y	Expenditure
1	Expenditure on R/M & Development	2011-12	94,815,277
2		2012-13	81,718,166
<b>Total Expenditure</b>			<b>176,533,443</b>
<b>Sales Tax not Deducted @16%</b>			<b>28,245,350</b>

Audit was of the view that due to failure of management on account of non-deduction of tax resulted into loss of public revenue and weak financial management.

Deviation from prescribed rules resulted into short receipt of public revenue and weak internal control

The matter was reported during December-2014 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 fixing responsibility on management for non-deduction of sales tax from contractor’s bills. Besides, same may be recovered and deposited into government account, under intimation to audit.

[AIR Paras: 3, 11]

#### **1.2.10.6 Execution of Work without Technical Sanction - Rs 21.837 Million**

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

technical sanction to the estimate”.

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

Administrator, Municipal Corporation, DMC Central, executed works worth Rs 21.837 million, during 2012-13, without obtaining technical sanction from competent authority, in violation of the above rule. Detail is as under:

(Amount in Rupees)

S. No.	Work	Contractor	WO No. & Dated	Amount
1	Lighting arrangements at Arif Hussain Shaheed Mini Zoo Park Sector 11-B North Karachi	M/s. Al-Maqbool Associates	No.TMA/NKT/M&E/140/2012 Dtd:15-11-12	3,926,975
2	Improvement Repair of Rood in Area of UC No. 07 New Karachi Town	M/s. Hasham & Co.	-	17,910,023
<b>Total</b>				<b>21,836,998</b>

Audit was of the view that award of work without sanction of detailed design and estimate from competent authority resulted into unauthorized expenditure and weak financial management.

Deviation from prescribed rules resulted into unauthorized expenditure and weak internal control.

The matter was reported during November-2014 but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss the audit para despite pursuance by audit.

Audit recommends fixing responsibility on the department for execution of works without obtaining technical sanction from competent authority, under intimation to audit.

[AIR Para: 15]

### **1.2.10.7 Failure of Preparing Annual Procurement Plan - Rs 11.441 Million**

Rule 12 (1), 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.”

Administrator, Municipal Commissioner, DMC Central, during 2012-13, incurred expenditure of Rs 11.441 million, on procurements but failed to prepare annual procurement plan, in violation of above rule. Detail is as under.

(Amount in Rupees)

S. No.	Name of Work	Amount
1	“Up-lifting of Jogging Track & Repair/Maintenance of Park Sector 11/B St-18 in New Karachi Town”	11,440,834

Audit was of the view that department failed to prepare annual procurement plan resulting into non-transparency and weak financial management.

Deviation from prescribed rule resulted into weak internal control.

Matter was reported to the management during May, 2014, but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss the audit para despite pursuance by audit.

Audit recommends fixing responsibility on management for non-preparation of annual procurement plan, under intimation to audit.

[AIR Para: 13]

### **1.2.10.8 Un-authorized Repair of Vehicles Despite Government Workshop - Rs 11.054 Million**

Rule 7-B of the Second Schedule of the West Pakistan Delegation of Powers under the Financial Rules & the Powers of Re-appropriation Rules, 1962 “Power to Sanction and incur expenditure on repairs, replacement, over-hauling etc. to the light machinery, motor vehicles and other tools and plants subject to the restrictions: -

- (i) That the repairs are carried in the Government Workshop.
- (ii) In absence of Government Workshop open tenders are invited.
- (iii) The expenditure should be economical with reference to the service period of the tools, plants or machinery;

Administrator, Municipal Corporation, DMC Central, incurred expenditure of Rs 11.054 million, during 2012-13, on repair of vehicle from local market despite availability of government workshop, in violation of above rule.

Audit was of the view that management incurred expenditure on repair of vehicles from local market without obtaining NOC from KMC workshop resulted into unauthorized expenditure and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during May, 2014, but the 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 management for incurring expenditure without NOC from government workshop, under intimation to audit.

[AIR Para: 19]

### **1.2.10.9 Unauthorized Purchase of Vehicle - Rs 2.247 Million**

Local Government Department, Government of Sindh, vide Notification No. SO-V(LG) 35-03/2013 dated 31-7-2013, states that, “No Vehicle, Furniture, Fixtures, entertainment, AC, Fridge and other electronic items should be purchased without prior approval of this department”.

Further, Rule 42(2) of Sindh Local Government Budget Rules 2001, States that, “No expenditure shall be incurred without necessary appropriation or in excess of the sanctioned appropriation”.

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

Administrator, Municipal Corporation, DMC Central, purchased three vehicles for staff at the cost of Rs 2.247 million, during 2012-13, during ban period and without entitlement, in violation of above rules. Detail is as under:

(Amount in Rupees)

<b>Sr.</b>	<b>Model of vehicles</b>	<b>Reg. No.</b>	<b>F/Year</b>	<b>Amount</b>
01	Suzuki Alto VXR CNG	AWV – 082	2011-12	749,000
02	Suzuki Alto VXR CNG	AWV – 084	2011-12	749,000
03	Suzuki Alto VXR CNG	AWV – 081	2011-12	749,000
<b>TOTAL</b>				<b>2,247,000</b>

Audit was of the view that management procured vehicles during ban period & without entitlement resulted into unauthorized purchase of vehicles and weak financial management.

Deviation from prescribed rules resulted into wastage of public funds meant for development and weak internal control.

The matter was reported during May, 2014, but the 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 official (s) for purchase of vehicles without entitlement and during ban period, under intimation to audit.

[AIR Para: 05]

### **1.2.10.10 Un-Authorized Payment of Premium Beyond Permissible Limit - Rs 1.953 Million**

Chief Engineer, Buildings Department Sindh, Hyderabad letter No: Scheduled/Rates-T(ii)/D.S/1133 Dated 28-02-2009 , states that, “the ceiling of premium fixed by this department as under: -

S. No.	Name of Schedule of Rates	Maximum ceiling on Cost estimate
1	Schedule of Rates Volume-III Part-II General Finished item of work fifth Edition-2004	20 % Above
2	Schedule of Rates Volume-III Part-VB For W/S & S/F finished item 3 <sup>rd</sup> Edition-2004	50 % Above
3	Schedule of Rates Volume-III Part-V For PHE Finished item of work fifth Edition-2004.	20 % Above
4	Schedule of Rates Electrical (Composite) 1 <sup>st</sup> Edition-2004.	20 % Above

Administrator, Municipal Corporation, DMC Central, during 2012-13, allowed premium more than permissible limit and made excess payment of Rs 1.953 million to the contractors on various schemes, in violation of above rule. Detail is as under.

(Amount in Rupees)

Sr.	Description	Bill Amount As Per Schedule	Premium Paid (110%)	Allowed Premium (20%)	Difference
01	1 <sup>st</sup> & 2 <sup>nd</sup> /Final R/A Bill	2,169,736	2,386,710	433,947	1,952,763

Audit was of the view that due to allowing premium over and above of permissible limit resulted into loss to government and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during June, 2014 but the 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 management for allowing extra premium to the contractors and affects the recovery of overpaid amount, under intimation to audit.

[AIR Para: 14]

**DMC, KORANGI, KARACHI DIVISION**

## **1.2.11 Irregularity / Non-Compliance**

### **1.2.11.1 Non-Transparency in Government Spending -Rs 342.288 Million**

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

Administrator, Municipal Corporation, DMC Korangi, incurred an expenditure amounting to Rs 342.288 million, during 2011-14, on purchase of POL of official vehicles but failed to justify the expenditure by preparation of Log Books, History Sheets and Petrol account Registers, in violation of above rule. Detail is provided in Annexure-XXXII.

Audit was 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 and weak financial management.

Deviation from prescribed procedure resulted into unauthorized expenditure and weak internal control.

The matter was reported during June-2014 to December-2014, but the 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 fixing responsibility on officials for incurring expenditure without supporting record. Besides, same may be prepared to justify the expenditure, under intimation to audit.

[AIR Paras: 14, 11, 4, 15, 2, 3]

### **1.2.11.2 Irregular Execution of Work without PC-I – Rs 95.100 Million**

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

- a) Approval of PC-I/ PC-II from Competent Forum;
- b) Issuance of Administrative Approval (A.A) for development Schemes;
- c) Technical Sanction (T.S) of a detailed estimate is obtained; and
- d) Funds are either released or anticipated to be released before award of contract.



Administrator, Municipal Corporation, DMC Korangi, executed various development schemes costing Rs 95.100 million, during 2011-14, without approval of PC-I from competent forum, in violation of above rule. Detail is provided in Annexure-XXXIII.

Audit was of the view that execution of schemes without approval of PC-I from competent forum resulted into unauthorized works and weak financial management.

Deviation from prescribed rule resulted into non-observance of delegated financial powers and weak internal control.

The matter was of reported during June to December, 2014 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 fixing responsibility on official(s) at fault for non-obtaining of approval of development schemes from competent authority, under intimation to audit.

[AIR Paras: 9, 11, 13, 13, 10, 12]

### **1.2.11.3 Un-authorized Award of Works without Execution of Contract Agreements - Rs 50.573 Million**

Para 89 (c) of CPWD Code, states that, “The agreement with the contractors selected must be in writing and should be precisely and definitely expressed; it should state the quantity and quality of the work to be done, the specifications to be complied with, the time within which the work is to be completed”.

Administrator, Municipal Corporation, DMC, Korangi, awarded various development works costing Rs 50.573 million, during 2011-14, to different contractors without executing contract agreements, in violation of the above rule. Detail is as under:

(Rupees in Million)

<b>Sr.</b>	<b>F.Y</b>	<b>Name of Zone</b>	<b>Amount</b>
1	2011-2013	Korangi Zone	44.865
2	2013-2014	Landhi Zone	5.708
<b>Total</b>			<b>50.573</b>

Audit was of the view that government interest was not safe guard by non-execution of contracts with the contractor resulted into weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during June to November 2014 but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss the audit paras despite pursuance by audit.

Audit recommends fixing of responsibility on management on account of award of work without execution of contract agreements, under intimation to audit.

[AIR Paras: 14, 15]

#### 1.2.11.4 Less-Realization of Targeted Receipts - Rs 58.231 Million

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

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

Administrator, Municipal Corporation, DMC, Korangi, during 2013-14, levied taxes/ fees on different accounts to Rs 80.000 million but failed to realize estimated revenue targets by short recovery of Rs 58.231 million, in violation of above rule. Detail is as under.

(Rupees in Million)

Sr.	F.Y	Name of Zone	Allocation	Recovery	Shortfall
1	2013-14	Shah Faisal Zone	50.500	14.589	35.911
2	2013-14	Landhi Zone	29.500	7.180	22.320
<b>Total</b>			<b>80.000</b>	<b>21.769</b>	<b>58.231</b>

Audit was of the view that management failed to take all out measures to realize outstanding huge amount resulting into short receipt of revenue and weak financial management.

Deviation from prescribed rule resulted into less collection of revenue and weak internal control.

The matter was reported during December-2014, 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 fixing responsibility on official(s) at fault and outstanding public revenue may be recovered, under intimation to audit.

[AIR Paras: 2, 1]

### 1.2.11.5 Non-Hoisting of Bid Evaluation Reports - Rs 57.930 Million

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

Administrator, Municipal Corporation, DMC Korangi, during 2013-14, invited open tenders costing Rs 57.930 million for various development works but failed to hoist bid evaluation reports on the SPPRA website, in violation of above rule. Detail is as under:

(Rupees in Million)

Sr.	AIR No.	F.Y	Name of Zone	Amount
1	6	2013-14	Shah Faisal Zone	34.489
2	3	2013-14	Korangi Zone	23.441
<b>Total</b>				<b>57.930</b>

Audit was of the view that violation of SPPRA rules resulted into non-transparency in the award of contracts and weak financial management.

Deviation from prescribed rule resulted into weak internal control.

The matter was reported in November-2014 but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss the audit paras despite pursuance by audit.

Audit recommends fixing responsibility on the departments for non-transparency in awarding of contracts and non-hoisting of bid evaluation reports on authority’s website, under intimation to audit.

[AIR Paras: 6, 3]

### 1.2.11.6 Unauthorized Execution of Work - Rs 44.478 Million

Para 56 of CPW departmental code, states that, “For each individual work proposed to be carried out, except petty works petty repairs and repairs for which a lump

sum provision has been sanctioned under paragraph 106, a properly detailed estimate must be prepared for sanction of competent authority this sanction is known as the technical sanction to the estimate”.

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

Administrator, Municipal Corporation, DMC, Korangi, executed works worth Rs 44.478 million, during 2011-2014, without obtaining technical sanction from competent authority, in violation of the above rules. Detail is provided in Annexure-XXXIV.

Audit was of the view that award of work without sanction of detailed design and estimate from competent authority resulted into unauthorized expenditure and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during June to November 2014 but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss the audit paras despite pursuance by audit.

Audit recommends fixing responsibility on the departments for execution of works without obtaining technical sanction from competent authority, under intimation to audit.

[AIR Paras: 4, 3, 4, 8]

### **1.2.11.7 Unauthorized Technical Sanction - Rs 43.860 Million**

As per Director General (Technical) Local Government Department, Govt. of Sindh Hyderabad letter No.DB/ 329/ 2005 Hyderabad Dated 16-08-2005 “officers of grade-18 and above have the powers as under: -

<b>S. No.</b>	<b>Category</b>	<b>Financial Powers</b>
1	Assistant Engineer/ TO (I&S) (of B-17/ Below)	No Powers
2	Executive Engineer/ TO (I&S) (of B-18)	Cost of Rs.0.6 Million.
3	Superintending Engineer (of B-19)	Cost of Rs.3.0 Million
4	Director General/ Chief Engineer (of B-20)	No limit (full powers)

Administrator, Municipal Commissioner, DMC, Korangi, accorded technical sanction of works costing Rs 43.860 million, during 2011-13, instead of obtaining from

competent authority, in violation of the above rule. Detail is provided in Annexure-XXXV.

Audit was of the view that exercise of powers by authority without delegation of financial powers resulting into unauthorized sanction of work and weak financial management.

Deviation from prescribed rule resulted into weak internal control.

The matter was reported during June 2014, 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 fixing responsibility on management for execution of work without technical sanction from the competent authority, under intimation to audit.

[AIR Paras: 4, 8, 6]

### **1.2.11.8 Splitting of Works - Rs 10.964 Million**

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

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

Administrator, Municipal Corporation, DMC Korangi, during 2011-14, incurred expenditure of Rs 10.964 million, on various development works through quotations by way of splitting up into parts to avoid tender, in violation of above rules. Detail is provided in Annexure-XXXVI.

Audit was of the view that non-observance of laid down rules resulted into irregular expenditure and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during June to November-2014, but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to

discuss the audit paras despite pursuance by audit.

Audit recommends fixing of responsibility on management for splitting of work orders in development works, under intimation to audit.

[AIR Paras: 7, 5, 5, 9, 12, 7]

### **1.2.11.9 Expenditure without Tender – Rs 5.150 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”.

Administrator, Municipal Corporation, DMC, Korangi, incurred an expenditure of Rs 5.150 million, during 2011-13, on procurement & execution of development schemes through quotations instead of inviting tenders and advertising on authority’s website and print media, in violation of the above rule. Detail is provided in Annexure-XXXVII.

Audit was of the view that management failed to invite tenders to obtain competitive rates resulting into non-transparency in award of contract and weak financial management.

Deviation from prescribed rule resulted into unauthorized expenditure and weak internal control.

The matter was reported during June-2014, but the 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 for fixing of responsibility on management for execution of works / procurement without tenders, under intimation to audit.

[AIR Para: 9]

### **1.2.11.10 Unauthorized Appointments – Rs 3.016 Million**

Government of Sindh APT Rules 1974 (11), states that, “Initial appointment to the post in BPS-3 to 15 shall be made on the recommendation of the Departmental Selection Committee after the vacancies in these BPSs have been advertised in the newspaper. (16) Posts in BPS-1 and 2 shall ordinarily be filled on local basis”.

Further, Local Government Department Sindh, Karachi Notification No SOA/(LG)1/(27)/2011, dated 6th June 2011 states that, “In continuation to this department’s letter even number dated 27-5-2011 ad 28-5-2011, i am directed to convey that no appointment in any grade shall be made henceforth without consolidated advertisement and fresh approval of the government. Moreover, approval, if any, earlier issued in this regard may be treated cancelled/withdrawn”.

Administrator, Municipal Commissioner, DMC, Korangi, during 2011-13, appointed employees without going through prescribed procedure, in violation of the above rules. Detail is as under:

(Rupees in Million)

Sr.	F.Y	Name of Zone	No. of Employees	Amount
1	2011-13	Shah Faisal	8	1.294
3	2011-13	Landhi	3	1.722
<b>Total</b>				<b>3.016</b>

Audit was of the view that payments made on account of salaries to employees appointed without going through prescribed procedure resulted into unauthorized expenditure and weak financial management.

Deviation from prescribed rules resulted into unauthorized payment and weak internal control.

The matter was reported during June-2014 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 for fixing of responsibility on management for expenditure incurred on employees appointed without following prescribed procedure, under intimation to audit.

[AIR Paras: 2, 1]

## **ANNEXURES**



**Annexure-I**  
**(f of Executive Summary, page v)**

**I. Memorandum for departmental accounts Committee (MFDAC)**

**i. Part-i Paras related to current Audit Year 2014-15**

(Rupees in Million)

<b>Para No.</b>	<b>Description</b>	<b>Amount</b>
<b>TMA-20</b>	<b>Municipal Commissioner (South) Saddar Town Karachi 2012-13</b>	
14	Irregular & unauthorized repair of vehicles	0.798
17	Irregular & unauthorized expenditure on world environment day	0.459
18	Irregular & unauthorized payment on account of medical reimbursement charges	0.214
22	Loss due to excess rate payment from lowest supplier	0.260
23	Loss due to excess execution of item of work for development schemes	0.167
24	Non removal of encroachment from TMA Jurisdiction	-
<b>TMA-24</b>	<b>Administrator, DMC, Orangi Zone, Karachi 2012-13</b>	
1	Non deduction of sales tax	0.052
2	Loss due to non-deduction of stamp duty	0.003
15	Unjustified expenditure on private vehicle	0.301
<b>TMA-25</b>	<b>Administrator, DMC, Baldia Zone, Karachi 2012-13</b>	
1	Loss due to non-deduction of water charges	0.295
2	Loss due to non-deduction of Sales tax	0.030
3	Loss due to non-deduction of Professional tax	0.006
4	Loss due to non-deduction of Stamp duty	0.001
<b>TMA-30</b>	<b>Administrator, DMC, Lyari Zone, Karachi 2012-13</b>	
17	Unauthorized medical reimbursement bill	0.760
20	Non Recovery of professional tax	0.005
<b>TMA-35</b>	<b>TMA/ Municipal Commissioner Korangi 2012-13</b>	
6	Unauthorized use of Government vehicles beyond entitlement	-
17	Non Recovery of water charges	0.256
26	Unauthorized payments on account of contingencies from house building loan account	0.693
27	Irregular appointment of staff	0.930
<b>TMA-52</b>	<b>TMA/ Administrator Municipal Commissioner, Gulberg Zone</b>	
1	Non production of record	553.395
<b>TMA-53</b>	<b>TMA/ Administrator Municipal Commissioner, Liaquatabad Zone</b>	
1	Non production of record	778.605
<b>TMA-56</b>	<b>Administrator/ MC DMC (Malir) Bin Qasim Zone Karachi 2012-13</b>	
10	Non Recovery of professional tax	0.108
19	Doubtful payment on account of Financial Assistance	0.800
22	Non utilization of development funds	0.185
26	Non preparation of annual finance accounts	0.190
27	Non-preparation of annual appropriation accounts	0.190
<b>TMA-57</b>	<b>Municipal Commissioner Korangi, Shah Faisal Zone, Karachi 2012-13</b>	
5	Unauthorized use of Government vehicles beyond entitlement	-
10	Unauthorized payment of premium beyond permissible limit	0.543

(Rupees in Million)

<b>Para No.</b>	<b>Description</b>	<b>Amount</b>
21	Non accountal of stationery in relevant register	1.243
<b>TMA-60</b>	<b>Municipal Commissioner Korangi, Landhi Zone</b>	
3	Unauthorized use of Government vehicles beyond entitlement	-
8	Unauthorized payment of premium beyond permissible limit	0.991
21	Recovery of water charges	0.118
22	Non-maintenance of annual appropriation account	1.025
<b>TMA-84</b>	<b>TMA/ Administrator/MC DMC (Malir)</b>	
22	Non-account of various purchase in stock register	0.585
24	Non-preparation of annual finance accounts	0.178
25	Non preparation of annual appropriation account	0.178
<b>TMA-96</b>	<b>Municipal Commissioner Malir, Malir Zone</b>	
3	Unauthorized use of Government vehicle beyond entitlement	-
8	Unauthorized payment of premium Beyond permissible limit	0.293
22	Recovery of water charges	0.125
25	Improper maintenance of cash book	-
<b>TMA-106</b>	<b>Municipal Commissioner (East), Gulshan-e-Iqbal Zone</b>	
3	Irregular expenditure on payment of leave encashment to staff without supporting documents / evidences	1.052
14	Non maintenance of property record	-
<b>TMA-107</b>	<b>TMA Jamshed Town</b>	
8	Recovery of Water Charges	0.291
9	Unauthorized refund of security deposits before completion of defect liability period	0.737
<b>TMA-108</b>	<b>TMA Bin Qasim Town</b>	
10	Recovery of unauthorized POL granted to staff	0.619
18	Failure to comply with mandatory procurement plan	-
<b>TMA-110</b>	<b>DMC (West) Site Zone Karachi 2013-2014</b>	
5	Loss due to non-deduction of sales tax on purchases from unregistered person	0.832
6	Loss to Government due to non-recovery of conveyance allowance	0.685
7	Loss due to non-recovery of professional tax	0.089
8	Recovery of unjustified Bhatta payment	0.139
9	Late deposition of tender fee & earnest money	0.892
<b>TMA-111</b>	<b>Municipal Commissioner (East), Jamshed Zone</b>	
5	Irregular & unjustified promotion	-
6	Irregular expenditure on payment of leave encashment to staff without supporting documents / evidences	0.638
7	Irregular expenditure on payment of financial assistance without supporting documents / evidence	0.800
<b>TMA-118</b>	<b>Administrator/ MC Malir</b>	
15	Non accountal of purchased material in stock register	0.870

**Annexure-I**  
**(f of Executive Summary, page v)**

**ii. Part-ii Paras related to previous Audit Year 2013-14**

(Rupees in Million)

Sr.	Name of Formation	Para No.	Title of Para	Amount of Audit Observation
1	TMA Orangi	01	Loss due to non-deduction of sales tax	0.180
2	-do-	02	Non-deduction of house rent allowance + 5% maintenance charges	0.228
3	-do-	03	Unjustified payment of allowances	0.042
4	TMA Baldia	01	Loss due to non-deduction of income tax	0.049
5	-do-	05	Loss due to non-deduction of professional tax	0.012
6	-do-	07	Loss due to non-deduction of sales tax	0.013

## **II. Audit Impact Summary**

### **1. Non-Production of Record – Rs 246.337 Million**

Administrator, Municipal Corporation, SITE & Baldia, DMC West, Karachi Division, during 2012-13 incurred expenditure of Rs 246.337 million from various heads of accounts, during 2012-13, but failed to provide access over record to audit.

### **2. Non-Transparency in Govt. Spending – Rs 153.461 Million**

Administrator, Orangi & SITE, DMC West, Karachi Division, incurred an expenditure of Rs 153.461million , during 2012-13, on account of purchase of POL for official vehicles, but the Log Books, History Sheets and Petrol account Registers were not maintained to justify the expenditure.

### **3. Less-Realization of Receipts - Rs 112.013 Million**

Administrator Municipal Corporation DMC West SITE Division & Baldia Division, failed to collect various outstanding recoveries/dues amounting to Rs 112.013 million, during 2012-13.

### **4. Illegal appointments of 604 employees – Rs 91.265 Million**

Administrator Municipal Corporation, Orangi & SITE, DMC West, during 2012-13, appointed 604 new employees on contract basis without going through prescribed procedure.

### **5. Un-authorized utilization of funds Rs 67.228 Million**

Administrator, Municipal Corporation, SITE & Baldia, DMC West, Karachi Division, during 2012-13 obtained utilized funds of Rs 67.228 million from different head of accounts which were liability against the DMC from different employees & contractors.

### **6. Technical Sanction beyond financial powers Rs 49.174 Million**

Administrator Municipal Corporation DMC West, Orangi & SITE, Karachi Division, during 2012-13 obtained Technical Sanction of Rs 49.174 million from different officials who were not competent for the said work.

**7. Non-posting of Bid evaluation report on SPPRA website Rs 36.031 Million**

Administrator Municipal Corporation, DMC West, Orangi & SITE, Karachi Division, during 2012-13, awarded work of Rs 36.031 million through N.I.T but failed to post evaluation report on SPPRA website.

**8. Illegal appointments of 244 employees – Rs 45.336 Million**

Administrator Municipal Corporation DMC South Saddar & Lyari Karachi Division, during 2011-2012, 2012-2013 & 2013-14, appointed 244 new employees on contract basis without going through prescribed procedure.

**9. Over-payment of HRA – Rs 18.574 Million**

Administrator Municipal Corporation, DMC South, Saddar, Karachi Division incurred expenditure of Rs 18.574 million on over-payment of House Rent Allowance @ 65% to employees, during 2012-2013.

**10. Un-authorized Technical Sanction by Transgression of Financial Powers - Rs 53.432 Million**

Municipal Commissioner, DMC Malir, Bin Qasim Zone, during 2011-12, obtained technical sanction of various development schemes worth Rs.53.432 million from TO (I&S) beyond his delegated financial powers.

**Annexure-III**  
**[Para No. 1.2.1.1]**

**III. Non-Production of Record**

(Rupees in Million)

<b>S. No.</b>	<b>AIR No.</b>	<b>F.Y</b>	<b>Name of Zone</b>	<b>Amount</b>
1	1	2012-2013	SITE Zone	78.880
2	5	2012-2013	Baldia Zone	167.457
3	1	2013-2014	Baldia Zone	292.166
4	1	2013-2014	Orangi Zone	20.389
<b>Total</b>				<b>558.892</b>

**Annexure-IV**  
**[Para No. 1.2.2.1]**

**IV. Non-Transparency in Government Spending**

(Rupees in Million)

<b>S. No.</b>	<b>AIR No.</b>	<b>F.Y</b>	<b>Name of Zone</b>	<b>Amount</b>
1	14	2012-2013	Orangi Zone	96.363
2	26	2012-2013	SITE Zone	57.098
3	11	2012-2013	Baldia Zone	77.412
4	8	2013-2014	SITE Zone	27.387
5	9	2013-2014	Baldia Zone	29.305
6	8	2013-2014	Orangi Zone	49.819
<b>Total</b>				<b>337.384</b>

**Annexure-V**  
**[Para No.1.2.2.2]**

**V. Less recovery against targeted receipts**

(Rupees in Million)

<b>Sr. No.</b>	<b>AIR No.</b>	<b>F.Y</b>	<b>Name of Zone</b>	<b>Allocation</b>	<b>Recovery</b>	<b>Shortfall</b>
1	20	2012-2013	Orangi Zone	60.600	10.501	50.099
2	12	2012-2013	SITE Zone	20.100	0.900	19.200
3	20	2012-2013	Baldia Zone	44.100	1.386	42.714
4	2	2013-2014	SITE Zone	61.525	13.740	47.785
5	4	2013-2014	Baldia Zone	52.100	29.979	22.121
6	3	2013-2014	Orangi Zone	19.000	1.929	17.071
<b>Total</b>				<b>257.425</b>	<b>58.435</b>	<b>198.990</b>

**Annexure-VI**  
**[Para No.1.2.2.3]**

**VI. Non-Deduction of Sales Tax**

(Amount in Rupees)

<b>Sr. No.</b>	<b>AIR No.</b>	<b>F.Y</b>	<b>Name of Zone</b>	<b>Expenditure</b>	<b>Amount of S.T</b>
1	2	2012-2013	SITE Zone	166,460,034	26,633,605
2	4	2013-2014	SITE Zone	287,772,180	46,043,549
3	6	2013-2014	Baldia Zone	32,055,380	5,128,861
4	5	2013-2014	Orangi Zone	156,748,649	25,079,784
<b>Total</b>				<b>643,036,243</b>	<b>102,885,799</b>

**Annexure-VII**  
**[Para No.1.2.2.8]**

**VII. Expenditure without inviting tender**

(Rupees in Million)

<b>Sr. No.</b>	<b>AIR No.</b>	<b>F.Y</b>	<b>Name of Zone</b>	<b>Amount</b>
1	6	2012-2013	Orangi Zone	1.540
2	25	2012-2013	SITE Zone	15.601
3	5	2013-2014	SITE Zone	4.744
4	7	2013-2014	Baldia Zone	4.323
5	6	2013-2014	Orangi Zone	1.577
<b>Total</b>				<b>27.785</b>



**Annexure-VIII**  
**[Para No.1.2.2.10]**

**VIII. Payment through open cheques**

(Amount in Rupees)

<b>S. No</b>	<b>Date</b>	<b>Instrument No.</b>	<b>Amount</b>	<b>A/c No</b>	<b>Bank</b>
1	03-07-2012	1621684	50,500	15543-0	NBP Site Karachi
2	03-07-2012	1621685	16,450	15543-1	NBP Site Karachi
3	04-07-2012	1621696	5,600	15543-2	NBP Site Karachi
4	17-08-2012	1621814	30,000	15543-3	NBP Site Karachi
5	18-08-2012	1621892	560,000	15543-4	NBP Site Karachi
6	31-08-2012	1621907	35,250	15543-5	NBP Site Karachi
7	31-08-2012	1621909	78,555	15543-6	NBP Site Karachi
8	31-08-2012	1621910	48,700	15543-7	NBP Site Karachi
9	31-08-2012	1621911	83,880	15543-8	NBP Site Karachi
10	31-08-2012	1621912	17,750	15543-9	NBP Site Karachi
11	31-08-2012	1621913	89,700	15543-10	NBP Site Karachi
12	05-09-2012	1621914	31,500	15543-11	NBP Site Karachi
13	05-09-2012	1621915	48,000	15543-12	NBP Site Karachi
14	07-09-2012	1621810	1,200	15543-13	NBP Site Karachi
15	07-09-2012	1621811	2,990	15543-14	NBP Site Karachi
16	07-09-2012	1621830	2,990	15543-15	NBP Site Karachi
17	11-09-2012	1621930	2,400	15543-16	NBP Site Karachi
18	11-09-2012	1621975	9,995	15543-17	NBP Site Karachi
19	11-09-2012	1621977	65,550	15543-18	NBP Site Karachi
20	11-09-2012	1621978	5,600	15543-19	NBP Site Karachi
21	11-09-2012	1621981	74,770	15543-20	NBP Site Karachi
22	11-09-2012	1621987	53,860	15543-21	NBP Site Karachi
23	11-09-2012	1621989	90,000	15543-22	NBP Site Karachi
24	11-09-2012	1621990	32,000	15543-23	NBP Site Karachi
25	11-09-2012	1621991	77,620	15543-24	NBP Site Karachi
26	12-09-2012	1621921	279,000	15543-25	NBP Site Karachi
27	12-09-2012	1621922	550,000	15543-26	NBP Site Karachi
28	12-09-2012	1621923	30,000	15543-27	NBP Site Karachi
29	12-09-2012	1621982	159,534	15543-28	NBP Site Karachi
30	12-09-2012	1621983	160,000	15543-29	NBP Site Karachi
31	12-09-2012	1621984	97,100	15543-30	NBP Site Karachi
32	17-09-2012	1839315	196,800	15543-31	NBP Site Karachi
33	27-09-2012	1839318	79,810	15543-32	NBP Site Karachi
34	27-09-2012	1839319	46,800	15543-33	NBP Site Karachi
35	27-09-2012	1839320	42,700	15543-34	NBP Site Karachi
36	28-09-2012	1839316	116,550	15543-35	NBP Site Karachi
37	02-10-2012	1839330	33,500	15543-36	NBP Site Karachi
38	10-10-2012	1839385	46,200	15543-37	NBP Site Karachi

(Amount in Rupees)

S. No	Date	Instrument No.	Amount	A/c No	Bank
39	10-10-2012	1839386	82,035	15543-38	NBP Site Karachi
40	10-10-2012	1839387	34,990	15543-39	NBP Site Karachi
41	19-10-2012	3078638	79,120	15543-40	NBP Site Karachi
42	19-10-2012	3078639	70,890	15543-41	NBP Site Karachi
43	19-10-2012	3078640	60,000	15543-42	NBP Site Karachi
44	19-10-2012	3078641	20,200	15543-43	NBP Site Karachi
45	19-10-2012	3078642	27,800	15543-44	NBP Site Karachi
46	19-10-2012	3078657	18,100	15543-45	NBP Site Karachi
47	23-10-2012	3078688	59,200	15543-46	NBP Site Karachi
48	23-10-2012	3078689	71,500	15543-47	NBP Site Karachi
49	01-11-2012	3078714	65,000	15543-48	NBP Site Karachi
50	01-11-2012	3078715	85,955	15543-49	NBP Site Karachi
51	01-11-2012	3078716	18,050	15543-50	NBP Site Karachi
52	01-11-2012	3078717	14,755	15543-51	NBP Site Karachi
53	01-11-2012	3078718	23,250	15543-52	NBP Site Karachi
54	02-11-2012	3078732	48,080	15543-53	NBP Site Karachi
55	02-11-2012	3078733	82,860	15543-54	NBP Site Karachi
56	02-11-2012	3078734	83,040	15543-55	NBP Site Karachi
57	02-11-2012	3078735	81,600	15543-56	NBP Site Karachi
58	02-11-2012	3078736	83,500	15543-57	NBP Site Karachi
59	02-11-2012	3078737	12,990	15543-58	NBP Site Karachi
60	30-04-2013	3078898	9,990	15543-59	NBP Site Karachi
61	30-04-2013	3078899	9,980	15543-60	NBP Site Karachi
62	30-04-2013	3078924	9,995	15543-61	NBP Site Karachi
63	30-04-2013	3078925	9,980	15543-62	NBP Site Karachi
64	02-05-2013	3078874	12,518	15543-63	NBP Site Karachi
65	02-05-2013	3078878	13,600	15543-64	NBP Site Karachi
66	02-05-2013	3078883	31,500	15543-65	NBP Site Karachi
67	02-05-2013	3078884	86,220	15543-66	NBP Site Karachi
68	02-05-2013	3078885	84,550	15543-67	NBP Site Karachi
69	02-05-2013	3078886	60,000	15543-68	NBP Site Karachi
70	02-05-2013	3078897	23,410	15543-69	NBP Site Karachi
71	03-05-2013	3078888	58,000	15543-70	NBP Site Karachi
72	07-05-2013	3078875	55,000	15543-71	NBP Site Karachi
73	07-05-2013	3078879	10,000	15543-72	NBP Site Karachi
74	13-05-2013	3078877	22,360	15543-73	NBP Site Karachi
75	30-05-2013	3078942	9,995	15543-74	NBP Site Karachi
76	30-05-2013	3078944	9,990	15543-75	NBP Site Karachi
77	31-05-2013	3078945	35,500	15543-76	NBP Site Karachi
78	28-06-2013	3078953	167,474	15543-77	NBP Site Karachi
79	24-10-2012	1716935	500,000	0314-061553-1000	Sindh Bank Site Karachi
80	28-11-2012	1717078	65,000	0314-061553-1001	Sindh Bank Site Karachi
81	28-11-2012	1717089	63,000	0314-061553-1002	Sindh Bank Site Karachi
82	28-11-2012	1717092	31,000	0314-061553-1003	Sindh Bank Site Karachi
83	28-11-2012	1717094	33,000	0314-061553-1004	Sindh Bank Site Karachi

(Amount in Rupees)

S. No	Date	Instrument No.	Amount	A/c No	Bank
84	28-11-2012	1717093	32,500	0314-061553-1005	Sindh Bank Site Karachi
85	28-11-2012	1717091	42,400	0314-061553-1006	Sindh Bank Site Karachi
86	30-11-2012	1717101	105,600	0314-061553-1007	Sindh Bank Site Karachi
87	06-12-2012	1717279	31,525	0314-061553-1008	Sindh Bank Site Karachi
88	06-12-2012	1717277	89,230	0314-061553-1009	Sindh Bank Site Karachi
89	06-12-2012	1717276	27,200	0314-061553-1010	Sindh Bank Site Karachi
90	10-01-2013	1717369	560,000	0314-061553-1011	Sindh Bank Site Karachi
91	10-01-2013	1717367	79,895	0314-061553-1012	Sindh Bank Site Karachi
92	10-01-2013	1717368	55,100	0314-061553-1013	Sindh Bank Site Karachi
93	10-01-2013	1717370	143,000	0314-061553-1014	Sindh Bank Site Karachi
94	10-01-2013	1717403	89,500	0314-061553-1015	Sindh Bank Site Karachi
95	10-01-2013	1717402	91,500	0314-061553-1016	Sindh Bank Site Karachi
96	10-01-2013	1717404	90,500	0314-061553-1017	Sindh Bank Site Karachi
97	10-01-2013	1717405	40,200	0314-061553-1018	Sindh Bank Site Karachi
98	10-01-2013	1717371	91,070	0314-061553-1019	Sindh Bank Site Karachi
99	11-01-2013	1717453	91,200	0314-061553-1020	Sindh Bank Site Karachi
100	19-02-2013	10003268	85,000	0314-061553-1021	Sindh Bank Site Karachi
101	19-02-2013	10003270	61,000	0314-061553-1022	Sindh Bank Site Karachi
102	19-02-2013	10003269	72,405	0314-061553-1023	Sindh Bank Site Karachi
103	19-02-2013	10003272	96,845	0314-061553-1024	Sindh Bank Site Karachi
104	21-02-2013	10003279	222,300	0314-061553-1025	Sindh Bank Site Karachi
105	21-02-2013	10003280	100,300	0314-061553-1026	Sindh Bank Site Karachi
106	21-02-2013	10003278	200,000	0314-061553-1027	Sindh Bank Site Karachi
107	22-02-2013	10003307	133,370	0314-061553-1028	Sindh Bank Site Karachi
108	22-02-2013	10003299	57,000	0314-061553-1029	Sindh Bank Site Karachi
109	22-02-2013	10003303	85,000	0314-061553-1030	Sindh Bank Site Karachi
110	22-02-2013	10003300	85,270	0314-061553-1031	Sindh Bank Site Karachi
111	03-05-2013	10003528	607,110	0314-061553-1032	Sindh Bank Site Karachi
112	28-06-2013	10003688	76,800	0314-061553-1033	Sindh Bank Site Karachi
<b>Total</b>			<b>9,430,651</b>		

**Annexure-IX**  
**[Para No.1.2.2.11]**

**IX. Un-authorized Revised Expenditure beyond Prescribed Limit**

(Amount in Rupees)

<b>W.O No.</b>	<b>Date</b>	<b>Name of Work</b>	<b>Original Estimate</b>	<b>Revised Estimate</b>	<b>Excess Amount</b>	<b>Excess %</b>
23	17-11-2011	Providing & Laying RCC Pipe line at different streets in UC-04	2,757,847	5,239,910	2,482,063	90.00%
03	17-11-2011	Providing & Laying RCC Pipe lines Afridi Chowk to Zero Point Nallah Inter link Makki Masjid Ittehad Town in UC-02	8,503,929	13,934,419	5,430,490	63.86%
<b>Total</b>			<b>11,261,776</b>	<b>19,174,329</b>	<b>7,912,553</b>	

**Annexure-X**  
**[Para No.1.2.3.1]**

**X. Non-Production of Record**

(Rupees in Million)

<b>Sr. No.</b>	<b>AIR No.</b>	<b>F.Y</b>	<b>Name of Zone</b>	<b>Amount</b>	<b>Non-Production</b>
1	1	2013-14	Saddar Zone	197.280	Partial
2	6	2011-13	Lyari Zone	0.906	Partial
3	1	2013-14	Lyari Zone	9.345	Partial
4	1	2013-14	Keamari Zone	692.593	Complete
<b>Total</b>				<b>900.124</b>	

**Annexure-XI**  
**[Para No.1.2.4.5]**

**XI. Un-authorized Sanction of Non-schedule items beyond powers**

(Rupees in Million)

Summary				
Sr. No.	AIR No.	F.Y	Name of Zone	Amount
1	6	2013-14	Saddar Zone	27.936
2	8	2013-14	Lyari Zone	1.342
<b>Total</b>				<b>29.278</b>

(Amount in Rupees)

W.O No.	Date	Name of Work	Tender Amount	Name of Item	Quantity	Rate	Months	Amount
<b>Saddar Zone [Para No.06, 2013-2014]</b>								
069	20-02-2013	Providing Conservancy Services in Kehkashan Scheme-5 (Block 1 to 7), Clifton, Old Clifton Area and Main Roads	27,936,000	Item No.01 (Supervisors)	2	15,500	12	372,000
				Item No.02 (Sanitary Workers)	100	11,500	12	13,800,000
				Item No.03 (Special Sweeping Gang)	20	11,500	12	2,760,000
				Item No.04 (Removal of Garbage)	1	210,000	12	2,520,000
				Item No.05 (Lifting of Garbage & debris))	5	2,920	30 days x 12 months	5,256,000
				Item No.06 (Tractor with Blade)	1	6,300	30 days x 12 months	2,268,000
				Item No.07 (Tools & Plants)	1	80,000	12	960,000
<b>Total</b>			<b>27,936,000</b>					<b>27,936,000</b>

[Amount in Rupees]

Work Order No.	Date	Name of Work	Name of Contractor	Tender Amount	Name of Item	Quantity	Rate	Amount
<b>Lyari Zone [Para No.8,2013-2014]</b>								
Nil	2012	Improvement of internal road near Peoples Play Ground	M/s J.B Enterprises	2,154,425	Item No.06 M/H i/c Concrete Steel and i/c C.I Frame	28	2,500	70,000
					Item No.07 P/F Heavy Type T. Iron angle i/c dismantling etc.	2	150,000	300,000
					Item No.08 Laying to pipes lime and grade asphalt plaint mixing with power etc.	27,000	3,600	972,000
<b>Total</b>				<b>2,154,425</b>				<b>1,342,000</b>

**Annexure-XII**  
**[Para No. 1.2.4.7]**

**XII. Over-payment of House Rent Allowance**

(Amount in Rupees)

HRA Admissible	42,600,168	Details are provided in following tables
HRA Drawn	61,174,764	
Difference / Over Paid	<b>18,574,596</b>	

(Amount in Rupees)

S. No.	Basic Pay Scale	No. of Employees	Monthly Rate of HRA	HRA Admissible	
				Monthly	Yearly
1	1	229	1,337	306,173	3,674,076
2	2	1,164	1,366	1,590,024	19,080,288
3	3	59	1,413	83,367	1,000,404
4	4	61	1,458	88,938	1,067,256
5	5	202	1,503	303,606	3,643,272
6	6	15	1,544	23,160	277,920
7	7	163	1,589	259,007	3,108,084
8	8	1	1,649	1,649	19,788
9	9	44	1,719	75,636	907,632
10	10	12	1,780	21,360	256,320
11	11	93	1,852	172,236	2,066,832
12	12	36	1,960	70,560	846,720
13	13	3	2,090	6,270	75,240
14	14	84	2,214	185,976	2,231,712
15	15	0	2,349	-	-
16	16	48	2,727	130,896	1,570,752
17	17	22	4,433	97,526	1,170,312
18	18	23	5,810	133,630	1,603,560
<b>Total</b>		<b>2,259</b>		<b>3,550,014</b>	<b>42,600,168</b>

## HRA Drawn

(Amount in Rupees)

S. No.	Department	Basic Pay Scale																	Total No. of Empl.	HRA Drawn
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	16	17	18		
1	Law	0	2	0	0	5	0	2	0	0	0	0	1	0	1	0	0	1	12	33,812
2	Planning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	8,392
3	Library	2	9	3	0	0	0	2	0	0	0	4	0	0	0	0	1	0	21	49,435
4	Purchase	1	4	0	0	0	0	3	0	1	0	1	1	0	0	0	1	0	12	30,976
5	Accounts	5	16	0	0	4	0	6	0	2	0	3	5	0	1	6	2	3	53	151,851
6	Parks	55	167	25	1	22	2	11	0	2	1	2	5	0	11	2	4	0	310	661,388
7	M.Regulation	50	151	2	2	48	0	70	0	8	4	21	18	3	25	17	8	5	432	1,049,308
8	Engineering	37	42	28	1	75	12	32	1	15	3	13	0	0	15	5	6	4	289	690,975
9	Health	79	773	1	57	48	1	37	0	16	4	49	6	0	31	18	0	9	1,129	2,421,760
<b>Grand Total</b>		<b>229</b>	<b>1,164</b>	<b>59</b>	<b>61</b>	<b>202</b>	<b>15</b>	<b>163</b>	<b>1</b>	<b>44</b>	<b>12</b>	<b>93</b>	<b>36</b>	<b>3</b>	<b>84</b>	<b>48</b>	<b>22</b>	<b>23</b>	<b>2,259</b>	<b>5,097,897</b>
<b>Grand Total per year</b>																			<b>61,174,764</b>	



**Annexure-XIII**  
**[Para No.1.2.4.8]**

**XIII. Irregular expenditure by way of Splitting**

(Rupees in Million)

Summary				
Sr. No.	AIR No.	F.Y	Name of Zone	Amount
1	14	2013-14	Saddar Zone	3.212
2	16	2011-13	Lyari Zone	11.918
3	9	2013-14	Lyari Zone	1.137
<b>Total</b>				<b>16.267</b>

**1. Saddar Zone [Para No.14, 2013-2014]**

(Amount in Rupees)

Voucher No.	Date	Name of Work	Name of Contractor	Amount
61	11-02-2014	R/M & improvement of Altaf Hussain Hali Road (Lighting System)	M/s New Spectrum Enterprises	99,580
62	11-02-2014	R/M & STREET LIGHTS work at Ranchore lane Area (Lighting System)	M/s New Spectrum Enterprises	99,980
86	20-11-2013	R/M & improvement of STREET LIGHTS at Katchi Abadies	M/s New Spectrum Enterprises	99,940
88	20-11-2013	R/M & improvement of STREET LIGHTS at Shaikh Saadi	M/s New Spectrum Enterprises	99,400
90	20-11-2013	R/M & improvement of STREET LIGHTS at Shah-e-Iran	M/s New Spectrum Enterprises	99,800
47	14-05-2014	R/M & STREET LIGHTS work at Gari Khata Area	M/s New Spectrum Enterprises	99,304
52	14-05-2014	R/M & STREET LIGHTS work at Jamila Street Area	M/s New Spectrum Enterprises	99,470
50	14-05-2014	R/M & STREET LIGHTS work at Preedy Street Area	M/s New Spectrum Enterprises	99,980
54	14-05-2014	R/M & STREET LIGHTS work at Badshahi Road Area	M/s New Spectrum Enterprises	99,855
58	11-02-2014	R/M & improvement of Bara Imam Bargah Kharadar Area (Lighting System)	M/s Ovais & Bilal Enterprises	99,825
37	04-02-2014	Supply of machinery on rental basis for Anti-encroachment campaign	M/s Ovais & Bilal Enterprises	99,000
39	04-02-2014	Supply of machinery on rental basis for Anti-encroachment campaign	M/s Ovais & Bilal Enterprises	99,000
41	04-02-2014	Supply of machinery on rental basis for Anti-encroachment campaign	M/s Ovais & Bilal Enterprises	96,000
56	11-02-2014	R&M of street Lights at Paan Mandi Area	M/s Ovais & Bilal Enterprises	99,210

(Amount in Rupees)

Voucher No.	Date	Name of Work	Name of Contractor	Amount
54	11-02-2014	R/M & STREET LIGHTS work at Zaki Imam Bargah Sheer Banoo Imam Bargah	M/s Ovais & Bilal Enterprises	99,840
52	11-02-2014	R/M & STREET LIGHTS work at Jodia Bazaar Area	M/s Ovais & Bilal Enterprises	99,840
96	20-02-2014	R/M & STREET LIGHTS work at Garden Area	M/s Ovais & Bilal Enterprises	99,850
94	20-02-2014	R/M & STREET LIGHTS work at Old Clifton Area	M/s Ovais & Bilal Enterprises	99,680
92	20-02-2014	R/M & STREET LIGHTS work at Ghanchi Para Area	M/s Ovais & Bilal Enterprises	99,460
57	14-05-2014	Supply of machinery for Sanitation Campaign	M/s Ovais & Bilal Enterprises	99,500
58	14-05-2014	R/M & STREET LIGHTS work at Cantt Area	M/s Ovais & Bilal Enterprises	99,510
60	14-05-2014	R/M & STREET LIGHTS work at Nehre-e-Khayam Area	M/s Ovais & Bilal Enterprises	99,635
15	07-11-2013	Maintenance of Green Belt near Columbus Tower	M/s Ovais & Bilal Enterprises	97,450
36	08-10-2013	R/M & STREET LIGHTS work at Cantt Area	M/s Ovais & Bilal Enterprises	99,590
22	02-10-2013	R/M & STREET LIGHTS work at Clifton Area	M/s Ovais & Bilal Enterprises	99,820
26	02-10-2013	R/M & STREET LIGHTS work at Clifton Area	M/s Ovais & Bilal Enterprises	99,040
28	02-10-2013	R/M & STREET LIGHTS work at Clifton Area	M/s Ovais & Bilal Enterprises	99,936
111	10-07-2013	Supply of HCL Powder	M/s Shahzad Builder	48,750
109	10-07-2013	Supply of Jackets for sanitation staff	M/s Shahzad Builder	86,250
93	10-10-2013	Supply of Brushes with handles	M/s Shahid Enterprise	99,000
93	20-11-2013	Supply of Wheel Barrow	M/s Shahzad Builder	99,875
96	20-11-2013	Supply of Lime slack	M/s Shahzad Builder	97,500
97	10-10-2013	Supply of Lime slack	M/s Younus Enterprise	97,500
<b>Total</b>				<b>3,212,370</b>

## 2. Lyari Zone [Para No.16, 2011-2013]

### DEVELOPMENT WORKS (B&R) FOR 2011-12

(Amount in Rupees)

S. No.	V. No. & Date	W.O No. & Date	Name of Agency	Name of Work	Expenditure incurred
1	79 / 18-4-12	49/12, 13-03-12	SM Builders	P/L CC Plain site at Juna Masjid at Ahmed Shah Bukhari Road	96,827
2	81 / 18-4-12	46/12, 13-03-12	SM Builders	Imp. Of CC Street at Baloch UC-02	99,089
3	97 / 16-2-12	03/11 19-11-11	Riaz Associates	P/L Carpeting at opposite at Kara Bhai Karim Jee Road	99,221
4	98 / 16-2-12	05/11 21-11-11	Riaz Associates	P/L alphas Concreting at st. No.17 Taj Masjid Road	99,254
5	99 / 16-2-12	09/11 23-11-11	Riaz Associates	P/L alphas Concreting at st. No.15 Taj Masjid Road	99,221
6	100 / 16-2-12	10/11, 23-11-11	Riaz Associates	P/L asphalt Carpeting in near Bughdadi Police Station Lyari	99,254
7	101 / 16-2-12	08/11, 22-11-11	Riaz Associates	P/L asphalt Concerting Street No.17-F uc-1 Lyari	99,252
8	101 / 18-4-12	-	Karama Enterprises	Repair of Pot Hole at sheedi Village Road	99,291
9	102 / 18-4-12	-	Karama Enterprises	Repair of Pot hole at Meera naka Road	99,291
10	103 / 16-2-12	04/11, 21-11-11	Riaz Associates	P/L asphalt concreting in Haji Ismail Road UC-4 Lyari	99,221
11	103 / 18-4-12	-	Karama Enterprises	Repair of pot hole at Juna Masjid Shah Abdul Latif Road	99,291
12	104 / 16-2-12	01/11, 19-11-11	Riaz Associates	P/L asphalt concreting in Mir Muhammad Balouch Road UC-4 Lyari	99,254
13	104 / 18-4-12	-	Karama Enterprises	Repair of pot hole at Chakiwara Road	99,291
14	105 / 16-2-12	02/11, 19-11-11	Riaz Associates	P/L asphalt concreting in Imam Bargah UC-4 Lyari	99,221
15	105 / 18-4-12	61/12, 26-03-12	Karama Enterprises	Repair pot hole at Usman Brohi Road	99,291
16	106 / 18-4-12	60/12, 26-03-12	Karama Enterprises	Repair of pot hole at Tannery Road	99,291
17	107 / 16-2-12	07/11, 22-11-11	Riaz Associates	P/L asphalt concreting in Imam Bargah UC-4 Lyari	99,254
18	107 / 16-2-12	12/11, 25-11-11	SM Builders	P/L asphalt Carpeting in near Shah Latif Hall, Lyari	99,221
19	107 / 18-4-12	-	Karama Enterprises	Repair of Pot hole near Madina Masjid Road	99,291
20	108 / 16-2-12	11/11, 25-11-11	SM Builders	P/L asphalt Carpeting in near Imam Bargah Hussainia UC-01, Lyari	99,221

(Amount in Rupees)

S. No.	V. No. & Date	W.O No. & Date	Name of Agency	Name of Work	Expenditure incurred
21	108 / 18-4-12	62/12, 26-03-12	Karama Enterprises	Repair of pot hole at Shah Abdul Latif Road	99,291
22	109 / 16-2-12	13/11, 25-11-11	SM Builders	P/L asphalt Carpeting in near street No18 UC-01, Lyari	99,221
23	111 / 16-2-12	15/11, 26-11-11	SM Builders	P/L asphalt Carpeting in Haji Ismail Road , Lyari	97,609
24	126 / 11-5-12	122/11 20-8-11	Jan Muhammad & Co	P/L Aggregates Base Course at Fida Hussain Shaikha Road	99,450
25	126 / 16-3-12	121/11 19-8-11	Jan Muhammad & Co	P/L Aggregates Base Course at Shah Waliullah Road	99,450
26	133 / 16-3-12	22/12 15-2-12	Niaz Muhammad Const.	Repairing Damaged CC Street Shah Baig Lane UC-6 Lyari	99,018
27	135 / 16-3-12	24/12 16-2-12	Niaz Muhammad Const.	Repairing Damaged CC Street Shah Baig Lane UC-6 Lyari	99,165
28	136 / 16-3-12	25/12 16-2-12	Niaz Muhammad Const.	Repairing Damaged CC Street Nayabad UC-3 Lyari	99,018
29	137 / 16-3-12	21/12 15-2-12	Niaz Muhammad Const.	Repairing Damaged CC Street Band Mohalla Lyari	99,460
30	140 / 16-3-12	26/12, 20-02-11	SM Builders	Repairing Damaged CC Street UC-05 Moosa Lane Lyari	99,444
31	141 / 16-3-12	30/12 21-2-12	SM Builders	Repairing Damaged CC Street UC-03 Lyari	99,620
32	141 / 18-4-12	55/12, 19-03-12	Hammad Enterprises	Cleaning of Chowk Point in front of Gareeb Shah New Kumharwara Road	99,784
33	142 / 18-4-12	51/12, 19-03-12	Hammad Enterprises	Cleaning of Chowk Point HBL Tannery Road	99,784
34	143 / 16-3-12	28/12 20-2-12	SM Builders	Repairing Damaged CC Street UC-09 Lyari	99,165
35	143 / 18-4-12	54/12, 19-03-12	Hammad Enterprises	Cleaning of Chowk point Khausar Masjid Shah Abdul Latif Bukhari	99,784
36	144 / 11-5-12	79/12, 30-03-12	Karama Enterprises	Cleaning of Choked point at pitchurd Road	99,784
37	144 / 16-3-12	27/12 20-2-12	SM Builders	Repairing Damaged CC Street UC-02 Lyari	99,018
38	145 / 16-3-12	19/12 11-2-12	SM Builders	Repairing Damaged CC Street UC-10 Lyari	99,153
39	145 / 18-4-12	59/12, 20-03-12	Hammad Enterprises	Cleaning of Chowk point in front of Chawkiwara Road Lyari DMC(S)	99,784
40	146 / 16-3-12	17/12 11-2-12	SM Builders	Repairing Damaged CC Street UC-3 Lyari	99,811

(Amount in Rupees)

S. No.	V. No. & Date	W.O No. & Date	Name of Agency	Name of Work	Expenditure incurred
41	147 / 16-3-12	18/12 11-2-12	SM Builders	Repairing Damaged CC Street UC-5 Lyari	99,869
42	147 / 18-4-12	53/12, 19-03-12	Hammad Enterprises	Cleaning of Chowk point in front of police quarter New Kumharwara Road	99,784
43	148 / 18-4-12	49/12, 13-03-12	SM Builders	Const. of CC 1.2.4 Site wall near Hall Ali Muhammad Mohalla at Shah Abdul Latif Rd.	97,557
44	149 / 16-3-12	33/12 23-2-12	Almas Enterprises	Desalting of Nallah at Tanga Stand	99,000
45	149 / 18-4-12	50/12, 19-03-12	Hammad Enterprises	Repairing centre island in front of Gulistan Colony of Tannery Road	99,473
46	150 / 16-3-12	31/12 23-2-12	Almas Enterprises	Desalting at Kalri Nallah UC-2	99,000
47	150 / 18-4-12	52/12, 19-03-12	Hammad Enterprises	Cleaning of Chowk point in front of Al Jameel Hotel Denso Road	99,784
48	151 / 16-3-12	34/12 23-2-12	Almas Enterprises	Desalting of Nallah at Madina Cloth Market	99,000
49	152 / 16-3-12	32/12 23-2-12	Almas Enterprises	Desalting of Nallah at Picture Road UC-5	99,000
50	153 / 15-5-12	76/11 21-5-11	Omera Enterprises	Imp. Of CC Street Flooring at st.No5 Al Falah Road	99,972
51	154 / 11-5-12	76/12, 30-03-12	SM Builders	Repairing Central Island in front of Baloch Para	99,473
52	156 / 11-5-12	57/12, 20-03-12	Hammad Enterprises	Cleaning of Chowk point in front of Lyari General Hospital	99,784
53	157 / 11-5-12	71/12, 30-03-12	SM Builders	Repairing Centre Island in front of Post Office Road	99,473
54	NIL	58/12, 20-03-12	Hammad Enterprises	Cleaning of Chowk point in front of police station Shah Abdul Latif Road	99,784
55	NIL	154/12, 30-03-12	SM Builders	Repairing centre island at Shah Abdul Latif Road	99,473
56	NIL	73/12, 30-03-12	SM Builders	Repairing of Footpaths at Sheedi Village Road	99,473
57	NIL	78/12, 30-03-12	SM Builders	Repairing Centre Island in front of Lyari General Hospital	99,473
58	NIL	48/12, 13-03-12	SM Builders	P/F Iron grill near Juna masjid Lyari	97,442
59	NIL	74/12, 30-03-12	SM Builders	Repairing Central Island at Shah Latif Road	99,473
60	NIL	100/12, 14-05-12	Ovais & Bilal	Replacement of Main Hole cover at UC-08	99,241
61	NIL	95/12, 14-05-12	Ovais & Bilal	Pot Hole repair damage area UC-01 Lyari	99,940
62	NIL	72/12, 30-03-12	SM Builders	Repairing centre Island of Denso Road in front of Govt. Boys School	99,473

(Amount in Rupees)

S. No.	V. No. & Date	W.O No. & Date	Name of Agency	Name of Work	Expenditure incurred
63	NIL	96/12, 14-05-12	Ovais & Bilal	Replacement of Main Hole cover at UC-07	99,241
65	NIL	75/12, 30-03-12	SM Builders	Repairing centre Island Baghdadi Police Station	99,473
66	NIL	56/12, 20-03-12	Hammad Enterprises	Cleaning of Chowk point in front of Riaz Hotel Shah Abdul Latif Bhitai Road	99,784
67	NIL	99/12, 14-05-12	Ovais & Bilal	Replacement of Main Hole cover at UC-09	99,241
68	NIL	98/12, 14-05-12	Ovais & Bilal	Replacement of Main Hole cover at UC-06	99,241
69	NIL	94/12, 12-05-12	Ovais & Bilal	Replacement of Main Hole cover at UC-09	99,241
70	NIL	93/12, 12-05-12	Ovais & Bilal	Replacement of Main Hole cover at UC-02	99,241
71	NIL	101/12, 14-05-12	Ovais & Bilal	Replacement of Main Hole cover at UC-04	99,241
72	NIL	97/12, 14-05-12	Ovais & Bilal	Replacement of Main Hole cover at UC-05	99,940
73	NIL	14/11, 26-11-11	SM Builders	P/L asphalt Carpeting in near Masjid Road , Lyari	99,221
74	NIL	28/12, 20-02-11	SM Builders	Repairing Damaged CC Street UC-09 Singhoo Lane Lyari	99,165
75	NIL	20/12 13-2-12	SM Builders	Repairing Damaged CC Street Shah Baig Lane Lyari	99,018
76	NIL	91/12 13-4-12	Omera Enterprises	Repairing & Stair Case 2nd & 3rd Floor Lyari Zone	99,473
<b>Sub-Total</b>					<b>7,445,821</b>
<b>2012-13</b>					
1	78 / 22-1-13	113/12, 13-11-12	Maslihuddin & Sons	P/F Main hole lover, Missing Area UC-1 Lyari Town	98,708
2	77 / 22-1-13	114/12 13-11-12	Maslihuddin & Sons	P/F Main hole lover, Missing Area UC-8 Lyari Town	98,708
4	79 / 22-1-13	116/12 14-11-12	Maslihuddin & Sons	P/F Main hole lover, Missing Area UC-2 Lyari Town	98,708
5	84 / 22-1-13	117/12 14-11-12	Maslihuddin & Sons	P/F Main hole lover, Missing Area UC-5 Lyari Town	98,708
6	81 / 22-1-13	118/12 15-11-12	Maslihuddin & Sons	Repairing Foot Path at Haji Pir Muhammad Road Lyari Town	99,893
7	Nil	119/12 14-11-12	Maslihuddin & Sons	Repairing Foot Path at Shah Abdul Latif Bittai Road Lyari Town	99,994
8	Nil	120/12 16-11-12	Maslihuddin & Sons	Repairing Foot Path with surface at Chawkiwara Road Lyari Town	99,994
9	Nil	121/12 16-11-12	Maslihuddin & Sons	Repairing Foot Path at Shah Bukhari Road Lyari Town	99,994

(Amount in Rupees)

S. No.	V. No. & Date	W.O No. & Date	Name of Agency	Name of Work	Expenditure incurred
10	Nil	122/12 14-11-12	Maslihuddin & Sons	Repairing Foot Path at 8th Chowk Lyari Town	99,994
11	109 / 18-4-12	147/12 13-12-11	M.Saleem Fazdar & Sons	R/M, Para Fat wall of Picture Nallah Lyari Town	98,086
12	Nil	144/11 12-12-11	M.Saleem Fazdar & Sons	Repair of Foot Path in front of Safi Lane Lyari Town	98,075
13	111 / 18-4-12	145/11 12-12-11	M.Saleem Fazdar & Sons	R/M, para fat wall of Nallah adjacent to UC-5 Lyari Town	99,108
15	100 / 22-1-13	106/12 12-12-12	Al Habib Enterprises	P/L Main Hole Cover UC-7 Lyari Town	99,708
16	98 / 22-1-13	102/12 12-12-12	Al Habib Enterprises	Repairing Foot Path at Chawkiwara Road Lyari Town	99,893
17	96 / 22-1-13	116/12 19-12-12	Al Habib Enterprises	P/L Aggregrli Damage Portion Lyari Town	99,760
18	97 / 22-1-13	112/12 19-12-12	Al Habib Enterprises	P/L Aggregrli Base course at Diff: Area Lyari Town	99,760
19	Nil	105/12 12-12-12	Al Habib Enterprises	Repairing Center Island UC-11 Lyari Town	99,893
20	Nil	104/12 12-12-12	Al Habib Enterprises	Repairing Center Island UC-2 Lyari Town	99,893
21	17 / 14-11-12	107/12 12-7-12	S.M.Builders	Cleaning Sewerage Line at Shah Latif Bhattai Road Lyari Town	99,784
22		107/12 14-12-12	A.B.Shaikh Builders	P/S Fixing Main Hole Cover UC-10 Lyari Town	99,708
23	13 / 14-11-12	109/12 12-7-12	S.M.Bulders	Repairing Foot Path at UC-4 Lyari Town	99,473
24	Nil	110/12 13-7-12	S.M.Bulders	Repairing Center Island Jama Masjid Road Lyari Town	99,473
25	11 / 14-11-12	111/12 13-7-12	S.M.Bulders	Repairing Center Island Chawkiwara Road Lyari Town	99,473
26	12 / 14-11-12	108/12 12-7-12	S.M.Bulders	Repairing Center Island UC-9 Lyari Town	99,473
27	Nil	123/12 14-12-12	A.B.Shaikh Builders	P/L Fixing Main Hole Cover Missing Area Lyari Town	98,708
28	95 / 22-1-13	103/12 12-12-12	Al Habib Enterprises	Repairing Center Island UC-6 Lyari Town	99,893
29	101 / 22-1-13	115/12 19-12-12	Al Habib Enterprises	P/L Aggregrli Damage area UC-1 Lyari Town	99,760
30	Nil	114/12 19-12-12	Al Habib Enterprises	P/L Aggregrli Damage area Lyari Town	99,760
31	Nil	125/12 14-12-12	A.B.Shaikh Builders	P/F Main Hole Cover UC-3 Lyari Town	98,708

(Amount in Rupees)

S. No.	V. No. & Date	W.O No. & Date	Name of Agency	Name of Work	Expenditure incurred
32	Nil	127/12 14-12-12	A.B.Shaikh Builders	P/F Main Hole Cover UC-9 Lyari Town	98,708
33	Nil	124/12 14-12-12	A.B.Shaikh Builders	P/S Fixing Main Hole Cover UC-4 Lyari Town	98,708
34	Nil	132/13 11-1-13	S.M.Bulders	P/F RCC Ring Slab UC-4 Lyari Town	98,708
35	Nil	131/13 11-1-13	S.M.Bulders	P/F RCC Ring Slab UC-3 Lyari Town	99,708
36	Nil	133/13 11-1-13	S.M.Bulders	P/F RCC Ring Slab UC-5 Lyari Town	99,708
37	Nil	134/13 11-1-13	S.M.Bulders	P/F RCC Ring Slab UC-6 Lyari Town	98,708
38	71 / 15-02-13	136/13 11-1-13	S.M.Bulders	P/F RCC Ring Slab UC-8 Lyari Town	98,708
39	72. / 15-02-13	135/13 11-1-13	S.M.Bulders	P/F RCC Ring Slab UC-7 Lyari Town	98,708
40	Nil	142/13 18-1-13	Niaz M. Const. Co	P/L Aggregrli Damage area UC-2 Lyari Town	99,760
41	96 / 15-02-13	143/13 18-1-13	Niaz Muhammad Const. Co	P/L Aggregrli Damage area UC-1 Lyari Town	99,760
42	90 / 15-02-13	144/13 17-1-13	Maslihuddin & Sons	P/L Aggregrli Damage area UC-4 Lyari Town	99,760
43	94 / 15-02-13	145/13 17-1-13	Maslihuddin & Sons	P/L Aggregrli Damage area UC-7 Lyari Town	99,760
44	91 / 15-02-13	146/13 17-1-13	Maslihuddin & Sons	P/L Aggregrli Damage area UC-8 Lyari Town	99,760
45	93 / 15-02-13	147/13 17-1-13	Maslihuddin & Sons	P/L Aggregrli Damage area UC-9 Lyari Town	99,760
46	92 / 15-02-13	148/13 17-1-13	Maslihuddin & Sons	P/L Aggregrli Damage area UC-10,11 Lyari Town	99,760
47	Nil	137/13 11-1-13	S.M.Bulders	P/F RCC Ring Slab UC-9 Lyari Town	98,708
<b>Sub-Total</b>					<b>4,471,782</b>
<b>Grand Total</b>					<b>11,917,603</b>

### 3. Lyari Zone [Para No.09, 2013-2014]

(Amount in Rupees)

V. No.	Date	Particulars	Contractor/Supplier	Amount
425	21-03-2014	Providing & fixing manhole covers in missing area of UC No.03	M/s Aziz & Co.	98,708
31	28-04-2014	Construction of Manhole in damaged area of UC No.01	M/s Aziz & Co.	99,924



(Amount in Rupees)

<b>V. No.</b>	<b>Date</b>	<b>Particulars</b>	<b>Contractor/Supplier</b>	<b>Amount</b>
431	28-04-2014	Construction of Manhole in damaged area of UC No.04	M/s Aziz & Co.	99,924
431	28-04-2014	Construction of Manhole in damaged area of UC No.02	M/s Aziz & Co.	99,924
431	28-04-2014	Providing & fixing manhole covers in missing area of UC No.05	M/s Aziz & Co.	98,708
519	27-01-2014	Providing heavy vehicle basis cleaning at Singo Lane UC No.09	M/s S.M Builder	98,676
01	02-08-2013	-	M/s Lasi Decorators	80,030
46	10-10-2013	-	M/s Lasi Decorators	89,150
04	20-02-2014	-	M/s Cortex	83,040
018	24-02-2014	-	M/s Ghulam Abbas Enterprises	89,228
45-46	24-02-2014	-	M/s Lasi Decorators	100,000
47-48	24-02-2014	-	M/s Aziz & Co.	100,000
<b>Total</b>				<b>1,137,312</b>

**Annexure-XIV**  
**[Para No.1.2.4.9]**

**XIV. Irregular Expenditure on Hajj Scheme**

[Amount in Rupees]

Voucher No.	Date	Name of Employee	Designation	Hajj Scheme	Total Irregular Amount
102	20 May 2014	<b>Saddar Division</b>		2011-12	4,400,000
		Mr. Nadeem Hussain	Computer Operator		
		Mr. S. M. Shakir Khan	Internal Auditor		
		Mr. Muhammad Rasheed	Driver		
		Mr. Ibrahim	Munshi		
		Mr. Muhammad Aslam	Security Guard		
		Mr. Abdul Hameed	Muccadum		
		<b>Lyari Division</b>			
		Mr. Muhammad Ashraf	Supervisor		
		Mr. Ramzan Ali	Machine Man		
		Mr. Sheeraz Ali	Naib Qasid		
		Mr. Allahuddin	Machine Man		
		-	-		
-	-	-	-	2010	1,410,000
-	-	-	-	2011	1,710,000
<b>Total</b>					<b>9,098,000</b>

**Annexure-XV**  
**[Para No.1.2.5.1]**

**XV. Non-Production of Record**

(Rupees in Million)

<b>Sr. No.</b>	<b>AIR No.</b>	<b>F.Y</b>	<b>Name of office</b>	<b>Amount</b>
1	1	2012-2013	DMC, Malir (Malir Zone)	23.122
2	1	2012-2013	DMC, Malir (Bin Qasim)	1.955
3	1	2012-2013	DMC, Malir (Gadap)	1.461
4	1	2013-2014	DMC, Malir	288.765
<b>Total</b>				<b>315.303</b>

**Annexure-XVI**  
**[Para No.1.2.6.1]**

**XVI. Non-Transparency in Government Spending**

(Rupees in Million)

<b>Sr. No.</b>	<b>AIR No.</b>	<b>F.Y</b>	<b>Name of office</b>	<b>Amount</b>
1	13	2013-2014	DMC Malir	107.526
2	14	2012-2013	Bin Qasim Zone	11.969
<b>Total</b>				<b>119.495</b>

**Annexure-XVII**  
**[Para No.1.2.6.2]**

**XVII. Un-authorized Technical Sanction**

(Amount in Rupees)

S. No.	Name of Schemes	Name of Agency	Estimated Cost	Tender Cost	Work Order Amount	Revised Amount
1	Repair and maintenance of metaled road patch work different area CC-4	M/s H.S Constt: CO	956,500	1,856,171	1,856,171	_____
2	Repair and maintenance of metaled road at Chargah colony UC-4	M/s Feroze A.B CO	1,451,000	2,435,053	2,435,035	_____
3	Repair and maintenance of metaled road at Gulshan society to UC-4	M/s Aftab Enterprise	1,450,000	2,440,758	2,440,758	4,883,000
4	Repair and maintenance of metaled road at marvi Goth to UC office UC-4	M/s Ghulam Nabi Enterprise	1,000,000	1,678,369	1,678,369	_____
5	Repair & maintenance of metaled road from UC office to dear Afridi colony UC-4	M/s Al-Hyder Constt: CO	1,051,000	1,780,161	1,780,161	3,512,000
6	Repair & maintenance of metaled road at Madina town UC-4	M/s M.M Rehman Enterprise	2,051,300	3,283,372	3,283,372	6,740,900
7	Repair & maintenance of street light in jurisdiction of UC-4	M/s A,Bismillah enterprise	1,034,836	1,034,836	1,034,836	2,069,651
8	Repair & maintenance of metaled road at Shah Ali Gul Muhammad para UC-5 Landhi	M/s Unique enterprise	400,000	648,070	648,070	_____
9	Repair & maintenance of Malik centre foot ball ground at jam kando Goth UC-5 Landhi	M/s M. Rafique Constt: CO	700,000+offer rate	7,907,128	7,907,128	10,617,800
10	Repairing of metaled road at Shafi Muhammad Goth UC-5 Landhi	M/s Bhambhore Constt: CO		1,258,293	1,258,293	_____
11	Repairing of metaled at Master Allama Panhwar Goth UC-5 Landhi	M/s Roshan Enterprise		944,899	939,899	4,962,000
12	Repair of metaled road from main Chowk to house No:C-15 UC-6	M/s Ellahi Constt: CO	1,000,000	1,689,312	1,689,312	_____
13	Repair of metaled road from house from Chowk extension side opposite H/NO C-15 UC-6	M/s Sharfullah Ghumro	950,000	1,604,273	1,604,273	_____

(Amount in Rupees)

S. No.	Name of Schemes	Name of Agency	Estimated Cost	Tender Cost	Work Order Amount	Revised Amount
14	Repair of metaled road from house NO:C-15 to end of KESC colony wall UC-6	M/s Islam Khan & sons	1,050,000	1,774,400	1,774,400	_____
15	Repair of Metaled road from house NO:C-15 to end of KESC colony wall UC-6 (extension side)	M/s Manzoor Ali Enterprise	900,000	1,521,202	1,521,202	_____
16	Repair of metaled road from end of KESC colony wall to substation NO:9 UC-6	M/s Amir Ashraf & CO	1,100,000	1,859,439	1,859,439	_____
17	Repair of metaled road from extension side KESC colony wall to substation NO:9 UC-6	M/s Abdul Latif Kumbhar & CO	1,050,000	1,774,400	1,774,400	_____
18	Repair of metaled road from KESC substation NO:9 H/NO:C-60 UC-6	M/s Abdul Latif Kumbhar & CO	1,070,000	1,808,012	1,808,012	_____
19	Repair of metaled road from KESC substation NO:9 to extension side H/NO: C-60 UC-6	M/s Asim Enterprise	980,000	1,655,700	1,655,700	5,089,300
20	Repair from metaled road from H/NO: C-60 to end of road extension side UC-6	M/s Mehran Associate	990,000	1,673,514	1,673,514	17,973,300
21	Repair of metaled road from H/NO: C-60 to end of road extension side UC-6	M/s Mehran Associate	1,010,000	1,707,127	1,707,127	_____
22	Repair & maintenance of street light in jurisdiction of UC-6	M/S I.B.S Enterprise		1,034,836	1,034,836	
23	Repair & maintenance of metaled road at sattal Goth UC-7 Ghaghar	M/s Abdul Latif Kumbhar & CO		997,176	997,076	3,784,500
24	Repair & maintenance of par at haji muh khan jokhio Goth UC-7	M/s M. Hussain & Brothers	500,000+offer rate	2,533,073	2,533,062	_____
25	Repair & maintenance of street light in jurisdiction of UC-7	M/s Muslim commercial company	1,034,836	1,034,836	1,034,836	_____
26	Repair/maintenance & rewinding of old water supply machinery i/c installation of new machinery for water supply jurisdiction TMA bin Qasim Town	M/s H.M Enterprise	offer rate	5,498,484	5,498,484	5,686,820
<b>Total</b>				<b>53,432,894</b>	<b>53,427,765</b>	

**Annexure-XVIII**  
**[Para No.1.2.6.3]**

**XVIII. Non-Hoisting of Bid Evaluation Report**

(Amount in Rupees)

<b>S. No.</b>	<b>Bill No</b>	<b>Date</b>	<b>Particular</b>	<b>Paid To</b>	<b>Amount</b>
1	101	27-6-13	Improvement of sewerage system at Yousif Goth	MS Construction zone Karachi	677,146
2	208	Nil	Providing /laying M.S Pipe line at brohi Mohalla Baloch Mohalla	M/S Waqar Builders	1,608,366
3	210	Nil	Const of M/Road from U.C Office yousuf Goth ph-II Gali No-15 uc yousuf Goth	M/S A.A Ent	3,783,554
4	212	Nil	Const of C.C Street & road at siddique Goth uc D/Channa	M/S Ghulam Rasool	1,173,211
5	214	Nil	Const of C.C Streets st.Qadoo Jokhio Goth uc songal	M/S A.Waheed & Bro	999,024
6	215	Nil	Const of m/road from garam chashma to mari Goth ph-I UC Manghopir	M/S Khaludin Govt contractor	2,365,251
7	217	Nil	Const of public park at sector 5d sector 06 uc maymarabad	M/S K.Khan & co	1,888,391
8	218	Nil	Const of m/road at siddique Goth jam chakro ph-II UC Manghopir	M/S Haji saloodin & bro	4,578,739
9	219	Nil	Providing of W/S/S at Goth peer Bux chutto band jhang uc Gadap	M/S Noorani const co	681,197
10	220	Nil	Const of children park at gajjan Goth uc Gadap	M/S Humayoun Ent	1,619,550
11	224	Nil	Const of surface dressed road at bikak uc Gadap	M/S Domekey & Bros	2,305,369
12	225	Nil	Const of M/Road from Baboo Bagh to Langagi ph-II UC Songal	M/S Estra gold Associates	2,419,756
13	226	Nil	Const of U/G Water tank raising of c/wall for W/S/S Hashim khaskheli Goth uc M/Memon	M/S Raja Ghani Associates	1,299,630
14	227	Nil	Const of public park at sector -7 st No -15 uc Maymarabad	M/S Altaf Hussain jatoi & co	2,324,436
15	228	Nil	Const of public park st-sector 7/B Street No 09 uc maymarabad	M/S Barkat Ali Sangi	1,905,446
16	230	Nil	P/F Flood lights at Muhammad foot ball stadium near Eid Gah Memon GOTH uc Murad Memon	M/S Deca Ent	4,723,670
17	231	Nil	Const of M/Road St.Various street of sector 7/B UC MAYMARABAD	M/S Irfan Ent	2,397,793
18	26	19-4-13	P/L electric cable core 16 mm for various Ucs of Gadap	MS Aijaz Ahmed Builder	1,995,000
19	38	19-4-13	Construction of metaled road to Bhangwar Mohalla UC Gujro	MS Ali Builder	952,891
20	106	27-6-13	Payment for the work of constt. Of overhead water tank, pipe line UC Gadap	MS Al Mehdi Co.	190,862
21	107	26-6-13	Payment for the work of constt. Of public park at UC Gadap	MS Everest Enterprises	925,432
22	110	27-6-13	Constt. Of makhera stadium Memon Goth uc Moradabad	MS Rauf Enterprises	250,087
<b>Total</b>					<b>41,064,801</b>

**Annexure-XIX**  
**[Para No. 1.2.6.5]**

**XIX. Splitting up of Expenditure to Avoid Tender**

(Rupees in Million)

Summary				
Sr. No.	AIR No.	F.Y	Name of Zone	Amount
1	7	2012-2013	Malir Zone	1,244
2	4	2013-2014	Malir Zone	11,000
<b>Total</b>				<b>12,244</b>

(Amount in Rupees)

S. No.	Name of Work	Name of Contractor	Amount
1	P/L Road (Lane Marking) Thermoplastic Paint Mohabbat Nagar	M/s. Al-Noor Builders	99,817
2	P/L Road (Lane Marking) Ice Factory	M/s. Al-Noor Builders	99,960
3	R/M Garbage & Other Vehicles CH-3002, GL-7390, CH-100980, CH-067	M/s. Harram Associates	87,080
4	R/M Garbage & Other Vehicles CH-3600533, GL-095, CH-0107	M/s. Harram Associates	94,220
5	R/M of Vehicle CH-1360053, CH-16039	M/s. Decipher Services	95,060
6	R/M of Vehicle CH-10039, CH-08022, CH-05715981	M/s. Decipher Services	95,620
7	R/M of Vehicle no. 0107	M/s. Decipher Services	96,600
8	R/M for Flood Light at Jaffar-e-Tayyar UC-05	M/s. Al-Abbas Electric	98,700
9	R/M for Flood Light at Urdu Nagar UC-03	M/s. Al-Abbas Electric	98,700
10	R/M for Flood Light at RCD Ground UC-03	M/s. Al-Abbas Electric	92,100
11	R/M Providing Ornamental Plants Parks	M/s. Hania Enterprises	95,525
12	R/M Providing of Garden Tools for Nursery	M/s. Hania Enterprises	97,200
13	R/M Provided & Wheel Barrow Park Services	M/s. Al-Ahmer Enterprises	97,500
14	R/M of Boring Electric Motor at Green Belt	M/s. Al-Ahmer Enterprises	95,900
15	S/O Insecticide & Larvicedes for Mosquito Control for DMC Malir	M/s. International Enterprises	99,000
16	S/O Insecticide & Larvicedes for Mosquito Control for DMC Malir	M/s. International Enterprises	99,000
17	S/O Insecticide & Larvicedes for Mosquito Control for DMC Malir	M/s. International Enterprises	99,000
18	S/O Insecticide & Larvicedes for Mosquito Control for DMC Malir	M/s. International Enterprises	78,843
<b>Total</b>			<b>1,719,825</b>

(Amount in Rupees)

Date	Cheque No.	Payee	Name of Work	Amount
03-03-2014	10776556	Orient Energy Systems (Pvt) Ltd	Advance Payment for purchase of wheel Loader, Skid Steers	11,000,000
<b>Total</b>				<b>11,000,000</b>

**XX. Payment through open cheques**

(Amount in Rupees)

<b>Cheque No.</b>	<b>Date</b>	<b>Particulars</b>	<b>Amount</b>
227513	28-Aug-13	Cash	15,000
227517	28-Aug-13	Cash	32,000
227516	28-Aug-13	Cash	20,000
227677	4-Sep-13	Cash	56,400
227681	18-Sep-13	Cash	50,000
227682	18-Sep-13	Cash	10,000
227705	25-Sep-13	Cash	290,845
227996	27-Sep-13	Cash	20,000
227997	27-Sep-13	Cash	32,000
227987	27-Sep-13	Cash	20,304
227988	27-Sep-13	Cash	22,560
228000	30-Sep-13	Cash	5,000
227687	1-Oct-13	Cash	914,490
228030	9-Oct-13	Cash	95,962
228029	9-Oct-13	Cash	213,500
228033	9-Oct-13	Cash	335,500
<b>Total</b>			<b>2,133,561</b>



**Annexure-XXI**  
**[Para No. 1.2.6.9]**

**XXI. Unauthorized Appointments**

[Amount in Rupees]

<b>S.No.</b>	<b>Name</b>	<b>BS</b>	<b>Designation</b>	<b>Annual Salary</b>
1	Mohammad Arif	BS-07	Junior Clerk	266,456
2	Abdul Jalil	BS-07	Junior Clerk	266,456
3	Mumtaz Ali	BS-07	Junior Clerk	266,456
4	Mehfooz Ali	BS-07	Junior Clerk	266,456
5	Amjad Ali	BS-01	Sweeper	229,938
6	Abdul Haleem	BS-01	Sweeper	229,938
7	Ghulam Sarwar	BS-01	Sweeper	229,938
8	Fida Hussain	BS-01	Chowkidar	229,938
9	Kashif	BS-01	Malhi	229,938
10	Amjad Hussain	BS-01	Sweeper	229,938
11	Sultan Ahmed	BS-01	Malhi	229,938
12	Shabbir Ahmed	BS-01	Naib Qasid	229,938
13	Naseer Ahmed	BS-01	Chowkidar	229,938
14	Waseem Ahmed	BS-01	Chowkidar	229,938
15	Shakeel	BS-01	Malhi	229,938
16	Abdul Hafeez	BS-01	Sweeper	229,938
17	Sanaullah	BS-01	Chowkidar	229,938
18	Shah Jahan	BS-01	Sweeper	229,938
19	Abdul Hafeez	BS-01	Malhi	229,938
20	Sunil	BS-01	Sweeper	229,938
<b>Total</b>				<b>4,744,832</b>

**Annexure-XXII**  
**[Para No. 1.2.7.1]**

**XXII. Non-Production of Record**

(Rupees in Million)

Summary				
Sr. No.	AIR No.	F.Y	Name of Zone	Amount
1	1	2012-2013	Gulshan-e-Iqbal Zone	608.757
2	1	2012-2013	Jamshed Zone	409.460
3	1	2013-2014	Jamshed Zone	71.215
<b>Total</b>				<b>1,089.432</b>

**Annexure-XXIII**  
**[Para No. 1.2.8.1]**

**XXIII. Non-Achievement of Targeted Revenue**

(Rupees in Million)

Sr. No.	AIR No.	F.Y	Name of Zone	Allocation	Recovery	Shortfall
1	5	2012-2013	Jamshed Zone	203.000	82.219	120.781
2	7	2012-2013	Gulshan-e-Iqbal Zone	229.100	82.280	146.820
3	2	2013-2014	Jamshed Zone	222.000	4.442	217.558
4	2	2013-2014	Gulshan-e-Iqbal Zone	136.689	88.940	47.749
<b>Total</b>				<b>790.789</b>	<b>257.881</b>	<b>532.908</b>

**Annexure-XXIV**  
**[Para No.1.2.8.2]**

**XXIV. Non-Transparency in Govt. Spending**

(Rupees in Million)

<b>Sr. No.</b>	<b>AIR No.</b>	<b>F.Y</b>	<b>Name of Zone</b>	<b>Amount</b>
1	29	2011-2012	Jamshed Zone	88.807
2	6	2012-2013	Jamshed Zone	25.522
3	3	2013-2014	Jamshed Zone	44.555
4	6	2012-2013	Gulshan-e-Iqbal	4.372
5	7	2013-2014	Gulshan-e-Iqbal	39.232
<b>Total</b>				<b>202.488</b>

**Annexure-XXV**  
**[Para No. 1.2.8.3]**

**XXV. Un-justified transfer of funds**

(Amount in Rupees)

<b>Date</b>	<b>Cheque #</b>	<b>V #</b>	<b>Transfer From</b>	<b>Transfer to</b>	<b>Amount</b>
15-08-2012	2598202	2/3	NBP-3590-7	Transfer to Sindh Bank	477,492
04-09-2012	2598209	Nil	NBP-3590-7	Transfer to HBL KDA	3,000,000
11-10-2012	1086818	Nil	HBL KDA Branch	HBL KDA Branch	22,000,000
15-10-2012	8096178	67	Nil	Sind Bank Ltd	767,235
05-12-2012	1086857	Nil	Sind Bank	HBL KDA Branch A/c # 368025	5,408,790
06-12-2012	1086966	Nil	Sind Bank	HBL KDA Branch	3,000,000
31-12-2012	1087052	Nil	Sind Bank	HBL KDA Branch	12,000,000
22-01-2013	1087207	Nil	Sind Bank	HBL KDA Branch	22,000,000
02-04-2013	1087255	7	Sind Bank	HBL KDA Branch	25,000,000
30-04-2013	1087276	Nil	Sind Bank	HBL KDA Branch	25,000,000
02-05-2013	1087280	Nil	Sind Bank	HBL KDA Branch	2,000,000
20-06-2013	1089337	Nil	Sind Bank	HBL KDA Branch	25,000,000
10-04-2013	1087267	Nil	Sind Bank	Transferred to 36802-5	4,000,000
<b>Total</b>					<b>149,653,517</b>

**Annexure-XXVI**  
**[Para No. 1.2.8.4]**

**XXVI. Technical Sanction beyond financial powers**

(Amount in Rupees)

<b>S. No</b>	<b>Name of Work</b>	<b>Name of Agency</b>	<b>Sanctioned Cost</b>	<b>Amount</b>
1	Lifting of Garbage from Garbage Transfer Station to Landfill Area Jam Chakro	M/s. Sanco Technologies	100,035,000	66,428,354
2	Lifting of Garbage from Dumping Point to Landfill Area	M/s. Astrotech International	6,828,000	6,828,000
3	Providing of Machinery & Making Necessary Arrangements on the Occasion of Eid-ul-Azha	M/s. Balaji Enterprises	6,190,067	6,096,736
4	Repairing & Maintenance of Street Lights at Various Street of Jamshed Town	M/s. Al-Ahmer Enterprises	9,607,593	4,802,520
<b>Total</b>			<b>122,660,660</b>	<b>84,155,610</b>

**XXVII. Splitting works in parts to avoid tenders**

(Rupees in Million)

Summary				
Sr. No.	AIR No.	F.Y	Name of Zone	Amount
1	9	2012-2013	Gulshan-e-Iqbal Zone	2.044
2	15	2012-2013	Jamshed Zone	5.484
<b>Total</b>				<b>7.528</b>

**1. Gulshan-e-Iqbal Zone [Para No.9, 2012-2013]**

[Amount in Rupees]

Sr.	Date	Description of Item	Payees Name	Total
1	22-10-2012	Supply of Telephone Exchange	M/s. D.R Packages	47,200
2	22-10-2012	Supply of Pakistani Flags	M/s. D.R Packages	82,000
3	05-11-2012	Printing of Publication	M/s. The Classic Printer	96,700
4	05-11-2012	Printing of Publication	M/s. The Classic Printer	95,700
5	05-11-2012	Printing of Publication	M/s. The Classic Printer	95,700
6	19-12-2012	Printing of Banners	M/s. The Classic Printers	47,044
7	19-12-2012	Printing of Banners	M/s. The Classic Printers	93,364
8	30-01-2013	Printing of Banners	M/s. The Classic Printers	80,110
9	30-01-2013	Printing of Banners	M/s. The Classic Printers	38,850
10	19-02-2013	Supply of LCD display	M/s. D.R Packages	82,025
11	19-02-2013	Supply of Finger Tech face ID Machine	M/s. D.R Packages	95,052
12	19-02-2013	Supply of K-Othrine 1 Liter	M/s. Top Star Printers	71,000
13	19-02-2013	Packing / Supply of Tyre	M/s. Top Star Printers	93,400
14	19-02-2013	Supply of Stationery	M/s. Farooqui Enterprises	82,381
15	19-02-2013	Supply of Stationery	M/s. Shad Printers	81,318
16	30-04-2013	Printing of Banners	M/s. The Classic Printers	98,500
17	30-04-2013	Printing of Banners	M/s. The Classic Printers	99,456
18	02-05-2013	Printing of Banners	M/s. Classic Printers	91,941
19	02-05-2013	Printing of Banners	M/s. Classic Printers	93,051
20	20-05-2013	Supply of Name Band	M/s. Top Star Printers	80,168
21	20-05-2013	Supply of Tyre / Battery	M/s. Top Star Printers	89,890
22	20-05-2013	Supply of Laptop	M/s. Top Star Printers	81,000
23	20-05-2013	Supply of Laptop	M/s. Top Star Printers	81,000
24	28-06-2013	Supply of Tyre / Battery	M/s. Farooqui Enterprises	67,610
25	28-06-2013	Supply of Tyre Tube / Flags	M/s. Farooqui Enterprises	79,130
<b>Total</b>				<b>2,043,590</b>

## 2. Jamshed Zone [Para-15, 2012-13]

(Amount in Rupees)

Account # 0202-6746 FWBL PECHS				
Date	V.No	Name of Payee	Particulars	Total
02-01-2013	4	M/s. Balaji E/P	Providing Sweet Earth & Cow Dung for Ayesha Park	98,602
02-01-2013	5	M/s. Balaji E/P	Providing Sweet Earth & Cow Dung for UC-05	98,524
02-01-2013	6	M/s. Balaji E/P	Providing Sweet Earth & Cow Dung for UC-04	98,098
02-01-2013	7	M/s. Balaji E/P	Providing Sweet Earth & Cow Dung for UC-05	98,224
02-01-2013	8	M/s. Balaji E/P	Providing Sweet Earth & Cow Dung for UC-07	98,350
02-01-2013	9	M/s. Balaji E/P	Providing Sweet Earth & Cow Dung for UC-06	98,266
02-01-2013	10	M/s. Balaji E/P	Providing Sweet Earth & Cow Dung for UC-05	98,266
02-01-2013	11	M/s. Balaji E/P	Providing Sweet Earth & Cow Dung for UC-05 Green Belt	98,266
02-01-2013	12	M/s. Balaji E/P	P/L of Base Course Various Areas of UC-05	95,110
02-01-2013	13	M/s. Balaji E/P	P/L of Base Course Various Areas of UC-13	96,666
02-01-2013	14	M/s. Balaji E/P	P/L of Base Course Various Areas of UC-11	96,472
11-02-2013	5	M/s. Balaji E/P	Payment of Repairing of Surface by Sub Base at UC-06	96,770
11-02-2013	6	M/s. Balaji E/P	Providing Spreading Sub Base UC-08	96,525
11-02-2013	7	M/s. Balaji E/P	Providing Spreading Sub Base UC-06	97,215
11-02-2013	8	M/s. Balaji E/P	Repair Sub Base Masjid UC-06	97,829
11-02-2013	9	M/s. Balaji E/P	Construction of Dustbin UC-08	86,477
11-02-2013	10	M/s. Balaji E/P	Sub Base in front of CPC Check Post	98,144
13-02-2013	25	M/s. Bilal Brothers	Supplying of Ring Slab	98,237
13-02-2013	26	M/s. Bilal Brothers	Cleaning of Nallah from Qassi Chowk to Karachi Road	94,451
13-02-2013	27	M/s. Bilal Brothers	Hiring of Machinery on Emergency Basis for Muharram	90,000
13-02-2013	28	M/s. Bilal Brothers	Hiring of Machinery UC-02	90,000
13-02-2013	29	M/s. Bilal Brothers	Providing Main Hole Cover at Department	98,334
13-02-2013	30	M/s. Bilal Brothers	Cleaning & Desalting of Nallah UC-08	98,969
13-02-2013	31	M/s. Bilal Brothers	Cleaning & Desalting of Nallah UC-08	99,117
13-02-2013	32	M/s. Bilal Brothers	Cleaning of Storm Water Drain from Haza Milk UC-08	96,533
13-02-2013	33	M/s. Bilal Brothers	Work of Improvement & Construction of Steps at Administrator Office & Construction of Main Hole at Ferozabad Thaana & Rehmania Mosque	98,546
13-02-2013	34	M/s. Bilal Brothers	Desalting of Nallah UC-09	94,743
18-05-2013	18	M/s. Bjaod Enterprises	Work of Improvement of Foot Path by CC Flooring Dada Bhai Town	99,141
18-05-2013	19	M/s. Bjaod Enterprises	Work of Improvement of Foot Path by CC Flooring in Front of Bilal Town UC-05	97,067
18-05-2013	20	M/s. Bjaod Enterprises	Repair of Road Patch Work UC-05	98,059
18-05-2013	21	M/s. Bjaod Enterprises	Repair of Road Patch Work UC-22	98,845
18-05-2013	22	M/s. Bjaod Enterprises	Improvement of Road Dada Bhai Town UC-05	95,198
18-05-2013	23	M/s. Bjaod Enterprises	Patch Work RC UC-05	97,525
18-05-2013	24	M/s. Bjaod Enterprises	P/L of Kerb Stone RCC Flooring Bilal Town	96,161

(Amount in Rupees)

<b>Account # 0202-6746 FWBL PECHS</b>				
<b>Date</b>	<b>V.No</b>	<b>Name of Payee</b>	<b>Particulars</b>	<b>Total</b>
18-05-2013	25	M/s. Bjaod Enterprises	Maintenance of Foot Path HN 1795	95,803
18-05-2013	26	M/s. Bjaod Enterprises	Improvement of Road by Patch Work	97,647
18-05-2013	27	M/s. Bjaod Enterprises	Maintenance of Foot Paths UC-05	97,762
18-05-2013	28	M/s. Bjaod Enterprises	Maintenance of Foot Paths	98,232
18-05-2013	29	M/s. Bjaod Enterprises	Maintenance of Foot Paths Dada Bhai UC-05	96,439
18-05-2013	30	M/s. Bjaod Enterprises	P/L of Kerb Stone RCC Flooring	97,307
18-05-2013	31	M/s. Bjaod Enterprises	Improvement of Foot Path UC-05	95,130
18-05-2013	32	M/s. Bjaod Enterprises	Improvement of Foot Paths Dada Bhai Town-UC-05	95,735
18-05-2013	33	M/s. Bjaod Enterprises	P/L of Kerb Stone RCC Flooring	97,159
18-05-2013	34	M/s. Bjaod Enterprises	P/L of Kerb Stone RCC Flooring	98,288
18-05-2013	35	M/s. Bjaod Enterprises	P/L of Kerb Stone RCC Flooring	96,103
28-06-2013	3	M/s. Raheel Enterprises	Construction of Dustbin Siraj Colony	71,896
28-06-2013	4	M/s. Raheel Enterprises	Construction of Dustbin Martin Quarter	88,699
28-06-2013	8	M/s. Balaji E/P	Cleaning / Desalting of Nallah at Business Recorder Road, JT	96,948
28-06-2013	9	M/s. Balaji E/P	Cleaning of Nallah at Modern Club, JT	96,430
28-06-2013	10	M/s. Balaji E/P	Cleaning of Nallah to Back of Holy Family Hospital Garden East , JT	97,876
28-06-2013	11	M/s. Balaji E/P	Cleaning of Nallah Beside The Mandir Street at Soldier Bazar, Jamshed Town	98,105
28-06-2013	12	M/s. Balaji E/P	P/S/S of Base Course Near Furniture Market Rehmat Road UC-02 Zone DMC (East)	97,766
28-06-2013	13	M/s. Balaji E/P	P/S/S of Base Course Near Pakistani Haleem Center UC-02 Zone DMC (East)	98,067
28-06-2013	14	M/s. Balaji E/P	Cleaning of Nallah Adjacent to Soldier Bazar, JT	97,585
28-06-2013	15	M/s. Balaji E/P	Desalting/Cleaning of Sewer Line Behind Basharat Park, JT	96,130
28-06-2013	16	M/s. Balaji E/P	Supplying Base Course at TMA Office, JT	96,645
28-06-2013	17	M/s. Balaji E/P	Desalting/Cleaning of Sewer Line at Masjid-e-Tayyaba Road, JT	94,353
<b>Total</b>				<b>5,484,835</b>



**Annexure-XXVIII**  
**[Para No. 1.2.9.1]**

**XXVIII. Non-Production of Record**

(Rupees in Million)

Sr. No.	Para No.	Entity	F.Y (Complete)	F.Y (Partial)	Amount
1	1	Gulberg	2011-12	2012-13	58.700
2	1 & 7	Liaquatabad	2011-12	2012-13	12.169
3	1	New Karachi	2011-12	2012-13	52.542
<b>Total</b>					<b>123.411</b>

**Annexure-XXIV**  
**[Para No. 1.2.10.1]**

**XXIX. Less-Realization of Receipts**

[Rupees in Million]

Sr.	F.Y	Name of Zone	Allocation	Recovery	Shortfall
1	2011-2013	New Karachi Zone	210.907	78.376	132.531
2	2011-2013	Nazimabad Zone	314.438	117.044	197.394
3	2011-2013	Liaquatabad Zone	55.750	18.323	37.427
4	2011-2013	Gulberg Zone	653.041	378.265	274.776
<b>Total</b>			<b>1234.136</b>	<b>592.008</b>	<b>642.128</b>

**Annexure-XXX**  
**[Para No. 1.2.10.2]**

**XXX. Non-Transparency in Govt. Spending**

[Rupees in Million]

Sr.	F.Y	Name of Zone	Amount
1	2011-2013	New Karachi	136.609
2	2011-2013	Nazimabad	216.681
3	2011-2013	Liaquatabad	143.617
4	2011-2013	Gulberg	84.837
<b>Total</b>			<b>581.744</b>

**Annexure-XXXI**  
**[Para No. 1.2.10.4]**

**XXXI. Irregular Expenditure without Inviting Tender**

(Amount in Rupees)

Sr.	Description of Work	Estimated cost
1	Providing 3" CC flooring at Town store st-2 Sector 11-I New Karachi Town	1,216,868
2	Desalting of SW drain in the area of New Karachi Town	591,505
3	Desalting of SW drain in the area of North Karachi TMA New Karachi Town	609,429
4	Improvement of CIL i/c road winding from 5000 road to 3000 Road New Karachi Town	1,345,147
5	Improvement of CIL at 2200 road from 7000 road to 5000 road New Karachi Town	913,034
6	Improvement / repair of roads from Nadeem flour mill to Arslan house UC -13 in New Karachi Town	420,321
7	Improvement / repair of roads & internal streets in area on New Karachi Town	1,450,890
8	Improvement of CC Street in area of UC - 09 New Karachi Town	2,020,034
9	Improvement of CC Street in the area of Sector 5 - G New Karachi Town	1,817,591
10	Improvement / repair of main Town Building ST - 1 UC - 5 New Karachi Town	2,262,571
11	Improvement of roads b/w sector - 5 - M / 5-I New Karachi Town	639,662
12	Improvement / repair of RCC culvert & RCC PP wall in area of New Karachi Town	1,899,307
13	Improvement / repair of roads footpath RCC culvert & SW drains (annual) New Karachi Town	2,437,357
14	Improvement / repair of internal roads in the area of North Karachi	1,558,215
15	Repair / maintenance of work shop sector 11 -1 TMA New Karachi Town	586,801
16	Imp / repair of water & Sewerage system in the area of New Karachi Town	1,742,061
17	Improvement of 2400 road from 5000 road to 3100 road in New Karachi Town	3,485,648
18	Improvement / repair of RCC internal street UC - 10 in area of New Karachi Town	824,173
19	Repair / maintenance of work of play ground of UC 3, 4, 5, 6, 7, 8 & 9 TMA New Karachi Town	767,327
20	Repair / maintenance of work of play ground of UC 2, 10, 11, 12, & 13, TMA New Karachi Town	1,317,837
21	Improvement of guard room in play ground TMA New Karachi Town	570,268
22	Repair / Maintenance of Arif Shaheed Park sector 11 - B ST - 18 New Karachi Town	150,702
23	Repair / Maintenance of Central Iceland of different area of New Karachi Town	114,015
24	Improvement of Parks in UC - 11 Sector - 5 ST - 3 New Karachi Town	194,530
<b>Total</b>		<b>28,935,293</b>

**Annexure-XXXII**  
**[Para No. 1.2.11.1]**

**XXXII. Non-Transparency in Government Spending**

(Rupees in Million)

<b>Sr.</b>	<b>AIR No.</b>	<b>F.Y</b>	<b>Name of Zone</b>	<b>Amount</b>
1	14	2013-2014	Korangi	7.670
2	11	2013-2014	Landhi	32.589
3	4	2011-2013	Korangi	112.515
4	15	2013-2014	Shah Faisal	8.104
5	2	2011-2013	Landhi	147.870
6	3	2011-2013	Shah Faisal	33.540
<b>Total</b>				<b>342.288</b>

**Annexure-XXXIII**  
**[Para No. 1.2.11.2]**

**XXXIII. Irregular Execution of Work without PC-1**

(Rupees in Million)

<b>Sr.</b>	<b>F.Y</b>	<b>Name of Zone</b>	<b>Amount</b>
1	2013-2014	Landhi Zone	2.303
2	2013-2014	Korangi Zone	4.051
3	2013-2014	Shah Faisal Zone	10.997
4	2011-2013	Korangi	41.455
5	2011-2013	Landhi Zone	16.417
6	2011-2013	Shah Faisal Zone	19.877
<b>Total</b>			<b>95.100</b>

**Annexure-XXXIV**  
**[Para No. 1.2.11.6]**

**XXXIV. Unauthorized Execution of Work**

(Rupees in Million)

<b>Sr. No.</b>	<b>AIR No.</b>	<b>F.Y</b>	<b>Name of Zone</b>	<b>Amount</b>
1	4	2013-2014	Korangi	7.836
2	3	2013-2014	Landhi	1.689
3	4	2013-2014	Shah Faisal	12.498
4	8	2011-2013	Shah Faisal	22.455
<b>Total</b>				<b>44.478</b>

**Annexure-XXXV**  
**[Para No. 1.2.11.7]**

**XXXV. Unauthorized Technical Sanction**

[Amount in Rupees]

Sr.	Name of Scheme	Amount
<b>Shah Faisal Zone [Para No.4, 2013-2014]</b>		
1	Re-modeling / Improvement of 5 numbers of Round About SFT	5,206,311
2	Improvement of Ladies Park at Azeem Pura Double Road in UC-03, SFT	7,634,771
3	Repair of Roads in UC-06 & 07 SFT	3,593,276
4	Providing & Fixing of Physical Appliances for Various Parks in SFT	2,578,200
5	R/M & Cleaning of SW Drain from P.A.F Boundary to Qaid Park in SFT	3,442,926
<b>Total</b>		<b>22,455,484</b>
<b>Korangi Zone [Para No.8, 2011-2013]</b>		
	Construction of Central Island at Bismillah Stop 9000 Road to 7000 Road UC # 07, Korangi	3,385,009
	R/M of Park at UC # 05, Korangi	1,603,183
<b>Total</b>		<b>4,988,192</b>
<b>Landhi Zone [Para No.6, 2013-2014]</b>		
	Maintenance / Improvement of Parks Green Belts & Round about	2,664,664
	P/F Steel Tabular Poles P/F Other Electrical Accessories	5,232,000
	Construction of Road from Gulshan-e-Millat to Jamia Masjid	8,520,524
<b>Total</b>		<b>16,417,188</b>
<b>Grand Total</b>		<b>43,860,864</b>

**XXXVI. Splitting of Works**

(Rupees in Million)

Summary				
Sr. No.	AIR No.	F.Y	Name of Zone	Amount
1	7	2013-2014	Korangi Zone	1.831
2	5	2013-2014	Landhi Zone	1.779
3	5	2013-2014	Shah Faisal Zone	1.906
4	9	2011-2013	Shah Faisal Zone	1.676
5	12	2011-2013	Korangi Zone	2.274
6	7	2011-2013	Landhi Zone	1.498
<b>Total</b>				<b>10.964</b>

**1. Korangi zone [Para No.7, 2013-2014]**

[Amount in Rupees]

S. No.	Date	Particular	Paid To	Amount
1	3/4/2014	Providing and fixing of name board	MS Kashif Hafeez	99,000
2	3/4/2014	Providing and fixing of name board	MS Kashif Hafeez	49,100
3	18-4-14	Base course material in road uc 2 Korangi	MS Kashif Hafeez	99,606
4	18-4-14	Base course material in road uc 2 Korangi	MS Kashif Hafeez	99,606
5	18-4-14	Desalting of nalla at Korangi zone	MS W N Builders	99,762
6	18-4-14	Desalting of nalla at Korangi zone	MS W N Builders	99,762
7	18-4-14	Desalting of nalla along 13000 road Korangi zone	MS W N Builders	99,826
8	21-4-14	Repair of vehicle GL 6643	Ahmer Enterprises	98,800
9	21-4-14	Repair of vehicle GL 7267	Ahmer Enterprises	98,500
10	21-4-14	Repair of vehicle GL 0401	Ahmer Enterprises	98,200
11	21-4-14	Repair of vehicle GL 701013	Ahmer Enterprises	98,500
12	5/6/2014	Desalting /cleaning of nallah along 13000 road uc 9 Korangi	Kashif Hafeez	99,931
13	5/6/2014	Desalting /cleaning of nallah street 51-c Korangi	Kashif Hafeez	99,958
14	10/6/2014	R/M of HPIT 400/W (Sun) lights by replacing the internal damage accessories bulb, chock, ignators, wiring system Korangi	MS S.M Echo sound	99,000
15	10/6/2014	R/sM of HRC 250 watts street light, etc at shaikh Qadir road uc 9 at 9000 road and ghose pak road of Korangi	MS S.M Echo sound	98,600
16	10/6/2014	Supplying of sweet earth and cow dung manure for different parks uc 6 Korangi	M /S Faisal Brothers	97,350

[Amount in Rupees]

S. No.	Date	Particular	Paid To	Amount
17	10/6/2014	Supplying of sweet earth and cow dung manure for different parks ucs Korangi	M /S Faisal Brothers	97,350
18	18-6-2014	Rep & maintenance of Parapet wall of nallah near chakra goth Korangi	M/S Rashid ent	99,456
19	18-6-2014	Rep of damaged portion of nallah along 12000 road Korangi	M/S Rashid Ent.	98,660
<b>Total</b>				<b>1,830,967</b>

## 2. Landhi Zone [Para 5, 2013-2014]

(Amount in Rupees)

Sr.	Date	Particular	Paid To	Amount
1	06-06-2014	Hiring of dumper for solid waste TMA Landhi	MS Noor builders	99,600
2	06-06-2014	Hiring of dumper for solid waste TMA Landhi	MS Noor builders	89,700
3	06-06-2014	Hiring of dumper for solid waste TMA Landhi	MS Noor builders	39,900
4	06-06-2014	Hiring of dumper for solid waste TMA Landhi	MS Noor builders	99,600
5	18-06-2014	Payment for water purification plant & electrical accessories	MS Apex builders	99,600
6	18-06-2014	Payment for water purification plant & electrical accessories	MS Apex builders	99,200
7	18-06-2014	Payment for water purification plant & electrical accessories	MS Apex builders	99,200
8	18-06-2014	preparation of CC foundation at zamanabad	MS Apex builders	99,600
9	23-06-2014	Repair of 400 hpit lights at UC 6 Landhi zone	MS Sania Enterprises	99,000
10	23-06-2014	Repair of 400 hpit lights at UC 9 Landhi zone	MS Sania Enterprises	99,000
11	23-06-2014	Repair of 250 watt street lights at UC 9 Landhi zone	MS Sania Enterprises	98,800
12	23-06-2014	Supply of cow dung manure at different parks of uc 10	MS Lal Mohammad	99,792
13	23-06-2014	Supplying of sweet earth for different parks	MS Lal Mohammad	99,000
14	30-06-2014	Supply of cow dung manure at different parks of uc 10	MS Lal Mohammad	99,792
15	30-06-2014	supplying of lime for Landhi zone	MS Zeshan zone	99,000
17	15-04-2014	Improvement and repair of stadium Landhi no 5 1/2 uc 8	Ayub traders	79,430
18	15-04-2014	Improvement and repair of boundary wall opposite jamia audsi masjid uc 8	Ayub traders	78,806
19	20-05-2014	Desalting of nalla TMA Landhi	MS NUA Enterprises	99,815
20	20-05-2014	Payment of RCC ring slab Landhi town	MS NUA Enterprises	99,774
<b>Total</b>				<b>1,778,609</b>

### 3. Shah Faisal Zone [Para No.5, 2013-2014]

(Amount in Rupees)

S. No.	Bill No	Date	Particular	Paid To	Amount
1	40	04-06-2014	Improvement of sewerage in Gulshan e Malir	MS Al Rehman	99,368
2	41	04-06-2014	Improvement of sewerage in Khalid Aziz Town	MS Al Rehman	98,751
3	44	04-06-2014	Supply of wheel barrow Night shift	MS Abdullah Enterprises	98,880
4	45	04-06-2014	Supply of wheel barrow Night shift	MS Abdullah Enterprises	98,880
5	67	10-06-2014	Work of SS & Spreading sweet earth in Gulshan Rafi	MS ZA Brothers	93,360
6	68	10-06-2014	Work of SS & Spreading sweet earth in UC 6	MS ZA Brothers	97,159
7	101	15-04-2014	Repair and maintenance of street lights at Shah Faisal No.3	MS ZS Enterprises	98,500
8	100	15-04-2014	Repair and maintenance of street lights at Shah Faisal	MS ZS Enterprises	98,500
9	107	28-04-2014	Cleaning of nalla in block 5	MS Moin Enterprises	83,428
10	108	28-04-2014	Cleaning of nalla in shah faisal zone	MS Moin Enterprises	83,980
11	51	04-06-2014	Hiring machinery for lifting garbage	MS Abdullah Enterprises	95,500
12	50	04-06-2014	Hiring machinery for lifting garbage uc 5	MS Iqbal progressive Builders	95,500
13	49	04-06-2014	Hiring machinery for lifting garbage shah faisal zone	MS Iqbal progressive Builders	95,500
14	48	04-06-2014	Hiring machinery for lifting garbage shah faisal zone	MS Iqbal progressive Builders	95,500
15	52	04-06-2014	Hiring machinery for lifting garbage Bag e Malir	MS Abdullah Enterprises	95,500
16	53	04-06-2014	Hiring machinery for lifting garbage Malir 15	MS Abdullah Enterprises	95,500
17	54	04-06-2014	Hiring machinery for lifting garbage UC 6	MS Aan Builders	95,500
18	55	04-06-2014	Hiring machinery for lifting garbage Azim Pur	MS Aan Builders	95,500
19	56	04-06-2014	Hiring machinery for lifting garbage UC 4	MS Saima Traders	95,500
20	57	04-06-2014	Hiring machinery for lifting garbage UC 2	MS Saima Traders	95,500
<b>Total</b>					<b>1,905,806</b>



#### 4. Shah Faisal Zone [Para No.9, 2011-2013]

(Amount in Rupees)

S. No.	Name of Work	Name of Contractor	Estimated Amount	Sanctioned Amount	Payment Date
1	R/M of Foot Paths along with Fouji Foundation, Hospital, SFT	M/s. Moin E/P	98,908	98,908	26-09-2011
2	R/M of Foot Paths along with Colony Football Ground, SFT	M/s. Moin E/P	98,797	98,797	26-09-2011
3	R/M of Foot Paths MCB to Peshawari Chapli Hotel, SFT	M/s. Moin E/P	98,822	98,822	26-09-2011
4	Jungle Cutting alongwith Railway Track, Al-Falah Society, SFT	M/s. Moin E/P	98,809	98,809	26-09-2011
5	Jungle Cutting alongwith Eidgah Ground Colony Gate, Colony Graveyard, SFT	M/s. Moin E/P	98,878	98,878	26-09-2011
6	White Washing and Cleaning of Area Near Airport Station, SFT	M/s. Moin E/P	98,763	98,673	22-10-2011
7	White Washing Median Curbs and Removal of Wall Chalking alongwith Azeempura Road, SFT	M/s. Moin E/P	98,876	98,876	22-10-2011
8	Painting of Curbs near Superior College, SFT	M/s. Moin E/P	99,042	99,042	22-10-2011
9	Painting of Foot Path near National Savings Center, SFT	M/s. Moin E/P	98,509	98,509	22-10-2011
10	Improvement of Sewerage System in Sadat Colony, SFT	M/s. Moin E/P	98,021	98,021	13-11-2012
11	Improvement of Sewerage System in Block no. 4 & 5, SFT	M/s. Moin E/P	98,504	98,504	13-11-2012
12	White Washing near Raza Chowk to Imam Bargah Nasran, SFT	M/s. Moin E/P	97,874	97,874	13-11-2012
13	Renovation of Foot Path at Main Bazar no. 01, SFT	M/s. Moin E/P	98,395	98,395	13-11-2012
14	Improvement of Sewerage System near Eidgah, SFT	M/s. Moin E/P	98,748	98,748	13-11-2012
15	Arrangement of Illumination Lighting Town Office Building SFT	M/s. Faheem N. Brothers	98,250	98,250	06-02-2013
16	Arrangement of Illumination Lighting at Eidgah Ground SFT	M/s. Faheem N. Brothers	98,580	98,580	06-02-2013
17	Arrangement of Illumination Lighting for A1 to 1 number Tank, SFT	M/s. Faheem N. Brothers	99,180	99,180	06-02-2013
<b>Total</b>			<b>1,676,956</b>	<b>1,676,866</b>	

## 5. Korangi Zone [Para No.12, 2011-2013]

(Amount in Rupees)

S. No.	Name of Work	Name of Agency	Sanctioned Cost	Payment Date
1	Tree Plantation Campaign at Central Island 9000 Road from no. 2 1/2 to 16000 Road, Korangi Town	M/s. Kashif Hafeez	98,535	01-07-2013
2	Tree Plantation Campaign at Central Island 9000 Road from no. 2 1/2 to 16000 Road, Korangi Town	M/s. Kashif Hafeez	99,753	01-07-2013
3	Tree Plantation Campaign at Central Island from Bilal R/A to Bakri Petrol Pump at 9000 Road, Korangi	M/s. Kashif Hafeez	99,753	01-07-2013
4	S/S Sweet Earth Cow Dung Manure at Model Parks UC # 09, Korangi Town	M/s. Al-Ahmer E/P	99,925	20-12-2013
5	S/S Sweet Earth Cow Dung Manure at Model Parks UC # 01, Korangi Town	M/s. Al-Ahmer E/P	99,925	20-12-2013
6	P/L Grass at 9000 Road Near GPO, Korangi Town	M/s. Al-Ahmer E/P	98,446	14-02-2013
7	P/L Grass at 9000 Road, Near Bakri Petrol Pump, Korangi Town	M/s. Al-Ahmer E/P	98,446	14-02-2013
8	Supplying of Sweet Earth & Cow Dung Manure at Park UC # 06, Korangi Town	M/S. Faheem & Brothers	97,500	16-04-2013
9	Supplying of Sweet Earth & Cow Dung Manure at Park UC # 05, Korangi Town	M/S. Faheem & Brothers	94,355	16-04-2013
10	Supplying of Sweet Earth & Cow Dung Manure at Park UC # 04, Korangi Town	M/S. Faheem & Brothers	94,355	16-04-2013
11	S/S Cow Dung Manure at Park UC # 03, Korangi Town	M/s. M.I Engineering	97,450	16-04-2013
12	S/S Cow Dung Manure at Park UC # 07, Korangi Town	M/s. M.I Engineering	97,450	16-04-2013
13	Supplying of Plants for Road Sides at Bismillah Stop Sector 33-C, Korangi Town	M/s. Al-Ahmer E/P	49,950	20-11-2011
14	Supplying of Tree Plantation at Central Island 3000 Road, Korangi Town	M/s. Al-Ahmer E/P	49,950	20-11-2011
15	Supplying of Plants Between 10000 Road to 12000 Road, Sector-24, Korangi Town	M/s. Al-Ahmer E/P	49,950	01-10-2011
16	Supplying of Plants in Different Areas of Korangi Town	M/s. Al-Ahmer E/P	49,950	01-10-2011
17	Supplying of Sweet Earth & Cow Dung Manure at UC-05, Korangi Town	M/s. Al-Ahmer E/P	49,337	20-11-2011
18	Supplying of Sweet Earth at different Parks UC- 08, Korangi Town	M/s. Al-Ahmer E/P	49,960	01-10-2011
19	Supplying of Sweet Earth & Cow Dung Manure at Different Parks UC no. 01, Korangi Town	M/s. S.S E/P	49,937	11-10-2011
20	Supplying of Plants for Road Sides at 9000 Road, Korangi Town	M/s. S.S E/P	49,950	11-10-2011

(Amount in Rupees)

S. No.	Name of Work	Name of Agency	Sanctioned Cost	Payment Date
21	Supplying of Sweet Earth & Cow Dung Manure at Different Parks, UC-03, Korangi Town	M/s. S.S E/P	49,937	11-10-2011
22	Supplying of Plants for Road Sides at 5000 Road, Korangi Town	M/s. S.S E/P	49,950	11-10-2011
23	Supplying of Sweet Earth & Cow Dung Manure at Different Parks, UC-08, Korangi Town	M/s. S.S E/P	49,937	11-10-2011
24	Supplying of Plants for Road Sides at 3000 Road, Korangi Town	M/s. S.S E/P	49,950	11-10-2011
25	Supplying of Plants for Road Side at Bismillah Stop UC no. 07 Sector 33-B, Korangi Town	M/s. S.S E/P	49,950	25-10-2011
26	P/L Grass at Park, Sector 51 B UC no-09, Korangi Town	M/s. S.S E/P	49,926	25-10-2011
27	P/L Grass at C.I in front of LRBT Eye Hospital, Korangi Town	M/s. S.S E/P	49,926	25-10-2011
28	Supplying of Sweet Earth at 9000 Road, Korangi Town	M/s. S.S E/P	49,960	25-10-2011
29	Supplying of Cow Dung Manure at Korangi Nursery, Korangi Town	M/s. S.S E/P	49,950	25-10-2011
30	Supplying of Sweet Earth & Cow Dung Manure at Tariq Bin Ziad Park UC-08, Korangi Town	M/s. S.S E/P	49,950	25-10-2011
31	Supplying of Sweet Earth & Cow Dung Manure at Tayyaba Park, UC-08, Korangi Town	M/s. Al-Ahmer E/P	49,950	04-11-2011
32	Supplying of Sweet Earth at 9000 Road in front of ATC Training Center, Korangi Town	M/s. Al-Ahmer E/P	49,960	04-11-2011
33	Supplying of Sweet Earth at C.I 000 Road in Front of 15 Office, Korangi Town	M/s. Al-Ahmer E/P	49,960	04-11-2011
34	Supplying of Sweet Earth & Cow Dung Manure at C.I in front of Bakri Petrol Pump, Korangi Town	M/s. Al-Ahmer E/P	49,950	04-11-2011
<b>Total</b>			<b>2,274,133</b>	

## 6. Landhi Zone [Para No.7, 2011-2013]

(Amount in Rupees)

S. No.	Name of Work	Name of Contractor	Sanctioned Amount
1	Repair of Bath Room in Government Building	M/s. Al-Noor Builders	48,785
2	Repair & Maintenance of Government Building	M/s. Al-Noor Builders	49,636
3	P/Fixing Doors in Government Building	M/s. N.U.A Enterprises	49,187
4	Renovation of Room in Government Building	M/s. N.U.A Enterprises	48,101
5	P/Fixing Fiber Shade Main Office of TMA Landhi	M/s. N.U.A Enterprises	47,250
6	P/Fixing Fiber Shade Main Office of TMA Landhi	M/s. N.U.A Enterprises	47,250

(Amount in Rupees)

<b>S. No.</b>	<b>Name of Work</b>	<b>Name of Contractor</b>	<b>Sanctioned Amount</b>
7	Hire of Machinery for Cleaning of Nallah Chowking Points	M/s. Ali Brothers Construction Co	99,000
8	Hire of Machinery for Cleaning of Nallah Chowking Points	M/s. Ali Brothers Construction Co	48,600
9	Cleaning of Nallah Chowking Points in TMA Landhi	M/s. Ali Brothers Construction Co	98,983
10	Cleaning of Nallah Chowking Points 10000 Roads	M/s. N.U.A Enterprises	49,977
11	Removal of Chowking Points of Nallah on 13000 Road in TMA Landhi	M/s. N.U.A Enterprises	49,956
12	Improvement of S.B Ali Park UC-12, TMA Landhi	M/s. Al-Noor Builders	98,703
13	Renovation of S.B Ali Park UC-12, TMA Landhi	M/s. Al-Noor Builders	98,467
14	Painting of Central Island Stadium to Zoo	M/s. Amir Enterprises	96,126
15	Painting of Central Island Zoo to Korangi	M/s. Amir Enterprises	81,272
16	P/F Pipe Frame Wire Mesh Iron Grills	M/s. Amir Enterprises	94,545
17	P/F Pipe Frame Wire Mesh Iron Grills	M/s. Amir Enterprises	99,189
18	P/F Pipe Frame Wire Mesh Iron Grills	M/s. Amir Enterprises	99,189
19	Improvement of Green Belt	M/s. B.M Enterprises	97,648
20	Improvement of Green Belt	M/s. B.M Enterprises	95,875
<b>Total</b>			<b>1,497,739</b>

**Annexure-XXXVII**  
**[Para No. 1.2.11.9]**

**XXXVII. Expenditure without Tender**

[Amount in Rupees]

<b>Date</b>	<b>Cheque #</b>	<b>Description of Item</b>	<b>Payees Name</b>	<b>Amount</b>
21-10-2011	301068	Supply of Tyres for TMA Vehicles	M/s. Suriya Motors.	1,657,230
12-10-2012	6989506	Purchase of Tyres, M&E, KT	M/s. Suriya Motors	798,000
17-10-2012	6989526	Purchase of Tyres for different Department of KT	M/s. Geneva Tyre & Rubber Company	1,055,510
29-05-2012	443007	Purchasing of Lubricant, TMA KT	M/s. Safan Enterprises	486,221
14-12-2012	444484	Purchased Lubricant for Vehicles TMA, KT	M/s. Safan Enterprises	1,153,776
<b>Total</b>				<b>5,150,737</b>