



**AUDIT REPORT
ON
THE ACCOUNTS OF
UNION COUNCILS
KARACHI DIVISION
AUDIT YEAR 2014-15**

AUDITOR-GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

DAC	Departmental Accounts Committee
MFDAC	Memorandum for Department Accounts Committee
TMA	Taluka Municipal Administration
DG	Director General
GoS	Government of Sindh
LGD	Local Government Department
UC	Union Council
PAO	Principal Accounting Officer
CMA	Constitutional Miscellaneous Application
CTR	Central Treasury Rules
UA	Union Administration

Preface

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

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

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

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

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

Islamabad
Dated:

Rana Assad Amin
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, resulting in 9,960 man days and annual budget amounted to Rs 60.840 million for the 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 Union Council in Karachi division conducts its operations as per Sindh Local Government Ordinance, 1979. The Secretary is the Principal Accounting Officer (PAO). The financial provisions of the Sindh Local Government Ordinance, 1979 require the establishment of Union Councils for which Annual Budget Statement is authorized by the Union Council/Administrator in the form of Budgetary Grants.

Audit of UCs 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 244.790 million, out of which an expenditure of Rs 110.155 million was audited which in terms of percentage, was 45%. Total receipts of the UCs for the financial year 2013-2014 were Rs 250.800 million, out of this an amount of Rs 125.400 million was audited which was 50% of the total receipt.

b. Recoveries at the Instance of Audit

Recovery of Rs 18.758 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 18.758 million was not in the notice of the executive before audit.

c. Audit Methodology

Audit was performed through understanding of the business process of UCs 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, UCs have streamlined their work in accordance with rules & regulations.

e. Comments on Internal Control and Internal Audit Department

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

f. The Key Audit Findings of the Report

- i. Non- Production of record was noted in 05 cases - Rs 7.207 million.¹
- ii. Non-Compliance was noted in 14 cases - Rs 89.844 million.²

Audit paras for the audit year 2014-15 involving procedural violations including internal control weaknesses, unsound asset management and irregularities not considered worth reporting are included in MFDAC (Annexure-A)

g. Recommendations

Audit recommends that the PAO/management of UCs should ensure to resolve the following issues:

- i. Production of record to audit for verification
- ii. Fixing responsibility on officer(s) at fault for unauthorized appointments.
- iii. Fixing responsibility on officer(s) at fault for making payment through open cheques.

¹Para 1.2.1.1, 1.2.3.1, 1.2.5.1,1.2.7.1, 1.2.9.1

²Para 1.2.3.1, 1.2.3.2, 1.2.3.3, 1.2.3.4, 1.2.3.5, 1.2.3.6, 1.2.3.7, 1.2.3.8, 1.2.3.9, 1.2.3.10, 1.2.3.11, 1.2.3.12, 1.2.2.1, 1.2.2.2, 1.2.4.1, 1.2.4.2, 1.2.4.3, 1.2.4.4, 1.2.6.1, 1.2.6.2, 1.2.6.3, 1.2.8.1, 1.2.8.2, 1.2.8.3, 1.2.10.1, 1.2.10.2

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rupees in Million)

Sr.	Description	No.	Budget	
			Expenditure	Revenue
1.	Total Entities / (PAOs) in Audit Jurisdiction	209	244.790	250.800
2.	Total Entities / (PAOs) Audited	150	110.155	125.400
3.	Audit & Inspection Reports	150	110.155	125.400
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 control	-
4	Violation of rules	74.044
5	Others	7.207
Total		81.251

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	-	29.595	60.28	20.28	125.400	-	*235.555	-N/A-
2.	Amount Placed under Audit Observation	-	2.807	56.174	12.105	2.958	7.207	81.251	-N/A-
3.	Recoveries Pointed Out at the instance of Audit	-	-	-	-	2.958	-	2.958	-N/A-
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-	-	-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 audited is Rs 110.155 million for the current year.

Table 4: Irregularities Pointed Out

(Rupees in Million)

Sr.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	74.044
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	-
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	-
6	Non-production of record.	7.207
7	Others, including cases of accidents, negligence etc.	
Total		81.251

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

CHAPTER-I

KARACHI DIVISION

1.1.1 INTRODUCTION

Each Union Council of Karachi Division consists of Secretary and Administrator. Each UC comprises one Drawing and Disbursing Officer i.e. Secretary. The main functions of UCs are as follows:-

1. to collect and maintain statistical information for socio-economic surveys;
2. to consolidate village and neighbourhood development needs and prioritise them into union-wide development proposals with the approval of the Union Council and make recommendations thereof to the District Government or Taluka Municipal Administration, as the case may be;
3. to identify deficiencies in the delivery of services and make recommendations for improvement thereof to the Taluka Municipal Administration;
4. to register births, deaths and marriages and issue certificates thereof;
5. to make proposals to the Union Council for levy of rates and fees specified in the Second Schedule and to collect such rates and fees within the Union;
6. to execute the projects of the approved Union Annual Development Plan by contracting out to the private sector in the manner as may be prescribed and to obtain support of the Taluka Municipal Administration or District Government for such execution; and to assist the Village Councils or, as the case may be, Neighbourhood Councils in the Union to execute development projects.

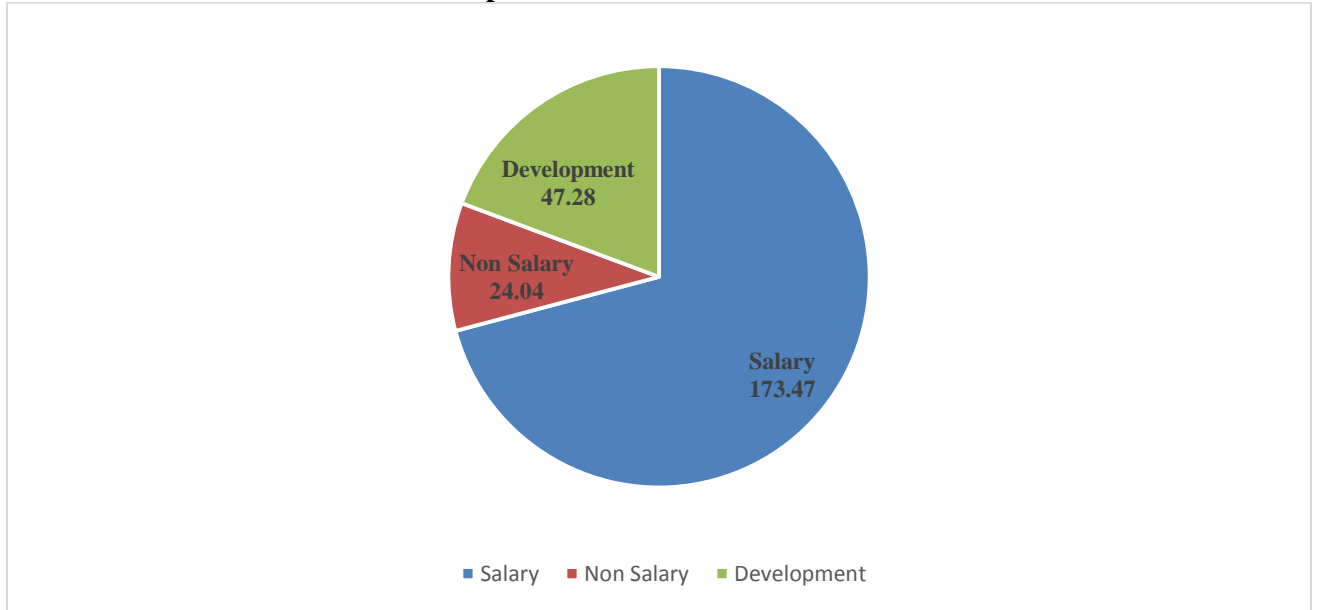
1.1.2.1 Comments on Budget and Accounts (Variance Analysis)

Karachi Division

(Rupees in Million)

Sr.	Entity		Budget	Expenditure	Excess / Savings
1	Union Councils of Distt. Karachi	Salary	39.48	35.68	3.80
		Non-salary	5.64	5.24	0.40
		Development	11.28	10.78	0.50
		Sub Total	56.40	51.70	4.70
		Revenue	56.40	56.40	0
2	Union Councils of Distt. Ghotki	Salary	33.60	33.42	0.18
		Non-salary	4.80	4.20	0.60
		Development	9.60	9.12	0.48
		Sub Total	48.00	46.74	1.26
		Revenue	48.00	48.00	0
3	Union Councils of Distt. Khairpur	Salary	63.00	59.65	3.35
		Non-salary	9.00	8.70	0.30
		Development	18.00	18.00	0
		Sub Total	90.00	86.35	3.65
		Revenue	90.00	89.49	0.51
4	Union Councils of Distt. Naushahro Feroze	Salary	42.84	41.78	1.06
		Non-salary	6.12	6.02	0.10
		Development	12.24	11.78	0.46
		Sub Total	61.20	59.58	1.62
		Revenue	61.20	61.20	0
Grand Total (Expenditure)			244.79	244.37	11.23
Grand Total (Revenue)			255.80	255.09	0.51

Expenditure 2013-14



Original budget of Rs 244.790 million was allocated to UCs of Karachi Division under various grants. 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 saving of Rs 6.010 million.

1.1.3 Brief Comments on the Status of Compliance with PAC Directives

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

Audit Year	No. of Paras	Status of PAC Meetings
2012-13	Nil	Nil
2013-14	04	Nil

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

AUDIT PARAS

DISTRICT CENTRAL

1.2.1 Non-Production of Record

1.2.1.1 Non-Production of Record

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”.

Secretaries, Union Councils, North Nazimabad Town, New Karachi Town and Liaquatabad Town, District Central, Karachi failed to open up auditable record (Complete/Partial) to audit parties deputed for the purpose of conducting audit, in violation of the above rule. Detail is provided at Annexure-B.

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

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during April, 2015 but the management failed to provide departmental points of view. Further, PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends fixing of responsibility on management on account of 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]

1.2.2 Irregularity / Non-Compliance

1.2.2.1 Payment of Salaries without Pre-Audit – Rs 1.531 Million

Sub-Para 32(2) of the Local Government Accounts Manual, states that, “Every bill shall be pre-audited by the Accounts Office. The pre-audit shall ensure that the bill has been sanctioned and that funds are available to make payment. The pre-audit shall also involve scrutinizing the bill to identify possible fraud and irregularities”.

Secretaries, Union Councils, North Nazimabad Town and Liaquatabad Town, District Central, Karachi, incurred expenditure of Rs 1.531 million, during 2013-14, on account of payment of salaries without pre audit by the concerned officer, in violation of the above rule. Detail is provided in Annexure-C.

Audit was of the view that payments without pre-audit of bills resulted into non-transparency in public spending and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during March, 2015 but the management failed to provide departmental point of view. Further, PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends fixing of responsibility against the official(s) at fault for incurring expenditure without pre-audit, under intimation to audit.

[AIR Paras: 2, 2]

1.2.2.2 Improper Maintenance of Cash Book

According to Rule 77 read with (i) and (ii) of CTR Vol-1 “All monetary transactions should be entered in the Cash Book as soon as they occur and attested by the head of the office in token of check.”

Secretaries, Union Councils, Gulberg Town and New Karachi Town, District Central, Karachi, during 2013-14 failed to maintain Cash Book, in violation of above rule. Detail is provided at Annexure-D.

Audit was of the view that due to improper maintenance of cash book the authenticity of expenditure cannot be verified which resulted into weak financial management.

Non-observance of prescribed procedure constituted weak internal control.

The matter was reported during February and March, 2015, but the management failed to provide departmental point of view. Further, PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends fixing responsibility against person(s) at fault on account of improper maintenance of cash book, under intimation to audit.

[AIR Paras: 2, 2]

DISTRICT KORANGI

1.2.3 Non-Production of Record

1.2.3.1 Non-Production of Record – 2.370 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”.

Secretaries, Union Councils, Korangi Town, Landhi Town, and Shah Faisal Town, District Korangi, Karachi failed to open up auditable record (Partial) to audit parties deputed for the purpose of conducting audit, in violation of the above rule. Detail is provided at Annexure-E:

(Rupees in Million)	
Town	Amount
Korangi Town	2.370
Landhi Town	-
Shah Faisal Town	-
Total	2.370

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

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during February, 2015 but the management failed to provide departmental points of view. Further, PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends fixing of responsibility on management on account of non-provision of record and take action in accordance with instructions of Chief Secretary, GoS, under intimation to audit.

[AIR Paras: 1, 1, 1]

1.2.4 Irregularity / Non-Compliance

1.2.4.1 Expenditure without approval of budget – Rs 47.452 Million

Section 110 (1) of the Sindh Local Government Act, 2013, states that, “The Council shall in the prescribed manner, prepare and sanction before the commencement of each financial year, a statement of its estimated receipts and expenditure for that year, hereinafter referred to as the budget, and forward a copy thereof to Government.

Further, Section 110(2) *ibid* states that, “if the budget is not prepared or sanctioned by a Council before the commencement of any financial year, Government may have the necessary statement prepared and certify it and such certified statement shall be deemed to be the sanctioned budget of the Council”.

Secretaries, Union Councils, Korangi Town, Landhi Town, and Shah Faisal Town, District Korangi, Karachi, incurred expenditure of Rs 47.452 million, during 2013-14, without approval of budget from the competent authority, in violation of above rules. Detail is provided at Annexure-F.

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

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during February, 2015, but management failed to provide departmental points of view. Further, PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends fixing of responsibility for incurring expenditure without approval of budget, under intimation to audit.

[AIR Paras: 5, 2, 2]

1.2.4.2 Expenditure without Tenders – 10.683 Million

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

Secretaries, Union Councils, Korangi Town and Landhi Town, District Korangi, Karachi awarded works amounting to Rs 10.683 million, during 2013-14, to various contractors without inviting tenders and advertising on authority’s website & print media. Detail is provided in Annexure-G.

Audit was of the view that management failed to invite tenders to obtain competitive rates resulting in non-transparent award of contracts without competitive bidding in violation of SPPRA rules.

Deviation from prescribed rules resulted in unauthorized award of works and expenditure on this account.

The matter was reported during February, 2015 but the management failed to provide departmental points of view. Further, PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends for fixing of responsibility on account of award and execution of works / procurement without tenders, under intimation to audit.

[AIR Paras: 2, 3]

1.2.4.3 Unauthorized Payments through Open Cheques – Rs 6.098 Million

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

Further, Finance Department, Government of Sindh, Karachi letter No. FD(1-II)1(10)/2006 dated 12-09-2006 states that “Claims on account of purchases of material supplied and services rendered exceeding Rs.10,000 are payable through cheques to the suppliers in order to ascertain the transparency and accuracy”.

Secretaries, Union Councils, Korangi Town, Landhi Town, and Shah Faisal Town, District Korangi, Karachi, paid Rs 6.098 million, during 2013-14, to various suppliers/contractors through open cheques instead of crossed cheques, in violation of rules. Detail is provided at Annexure-H.

Audit was of the view that withdrawal of cash through open cheques and release of payments to contractors/suppliers instead of crossed cheques is a serious deviation from laid down rules and procedures. The method of payment on cash basis has rendered the whole process doubtful.

The release of payment to contractor and supplier on cash basis shows lack of internal control.

The matter was reported during February, 2015 but management failed to provide departmental points of view. Further, PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends fixing of responsibility on official(s) at fault on account of payments through open cheques, under intimation to audit.

[AIR Paras: 3, 4, 4]

1.2.4.4 Appointments in Excess of Sanctioned Posts

According to the Government of Sindh, Local Government Department office letter No.SOA/LG/4 (18)/2011 Dated 18-05-2012 states that, “The sanctioned strength was revised for Union Councils of Karachi as per Schedule of new Establishment”. Details are as under: -

Sr. No.	Designation	Scale	Quantity
01	Secretary, Union Council	07/08	01
02	Computer Operator	09	01
03	Jr. Clerk	07	02
04	Naib Qasid	01	02
05	Malhi	01	02
06	Chowkidar	01	02
Total			10

Further, according to Para 188 of Sindh Financial Rules Volume-I “No payment should be made without the budget provision or prior permission be obtained from Finance Department in order to incur such expenditure”.

Secretaries, Union Councils, Korangi Town, and Shah Faisal Town, District Korangi, Karachi, incurred expenditure of Rs 10.444 million, during 2013-14, appointed 69 employees over & above the sanctioned posts in budget book and without prior permission of Finance Department, GoS, in violation of the above rule. Detail is as under:

Sanctioned posts	Appointed Staff	Excess Appointment
54	123	69

(Detail at Annexure-I)

Audit was of the view that payments made on account of salaries to employees appointed in excess of sanctioned strength and without permission of Finance Department led to incurrence of unauthorized expenditure and misuse of authority.

Appointment of employees over and above the sanctioned strength was due to disregard to the system of budgetary control.

The matter was reported during February, 2015 but the management failed to provide departmental point of view. Further, 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 in excess of sanctioned strength, under intimation to audit.

[AIR Paras: 4, 3]

DISTRICT MALIR

1.2.5 Non-Production of Record

1.2.5.1 Non-Production of Record

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”.

Secretaries, Union Councils, Malir Town, Gadap Town, and Bin Qasim Town, District Malir, Karachi failed to open up auditable record (Complete/Partial) to audit parties deputed for the purpose of conducting audit, in violation of the above rule. Detail is as under (Further detail is provided at Annexure-J):

S. No.	Town	Non-Production
1	Malir Town	Complete
2	Gadap Town	Partial
3	Bin Qasim Town	Partial

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

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during April, 2015 but the management failed to provide departmental points of view. Further, PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends fixing of responsibility on management on account of 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]

1.2.6 Irregularity / Non-Compliance

1.2.6.1 Less-Realization of Targeted Receipts - Rs 2.958 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”.

Secretaries, Union Councils, Gadap Town and Bin Qasim Town, District Malir, Karachi, during 2013-14, failed to recover rent & loan amounting to Rs 2.958 million. Detail is provided in Annexure-K.

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 April, 2015, but management failed to provide departmental point of view. Further, 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, 4]

1.2.6.2 Payment of Salaries without Pre-Audit – Rs 0.635 Million

Sub-Para 32(2) of the Local Government Accounts Manual, states that, “Every bill shall be pre-audited by the Accounts Office. The pre-audit shall ensure that the bill has been sanctioned and that funds are available to make payment. The pre-audit shall also involve scrutinizing the bill to identify possible fraud and irregularities”.

Secretaries, Union Councils, Bin Qasim Town, District Malir, Karachi, incurred expenditure of Rs 0.635 million, during 2013-14, on account of payments of salaries without pre audit by the concerned officer, in violation of the above rule. Detail is

provided in Annexure-L.

Audit was of the view that payments without pre-audit of bills resulted into non-transparency in public spending and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported from during May, 2015 but the management failed to provide departmental point of view. Further, PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends fixing of responsibility against the official(s) at fault for incurring expenditure without pre-audit, under intimation to audit.

[AIR Para: 5]

1.2.6.3 Appointments in Excess of Sanctioned Posts

According to the Government of Sindh, Local Government Department office letter No.SOA/LG/4 (18)/2011 Dated 18-05-2012 states that, “The sanctioned strength was revised for Union Councils of Karachi as per Schedule of new Establishment”. Details are as under: -

Sr. No.	Designation	Scale	Quantity
01	Secretary, Union Council	07/08	01
02	Computer Operator	09	01
03	Jr. Clerk	07	02
04	Naib Qasid	01	02
05	Malhi	01	02
06	Chowkidar	01	02
	Total		10

Further, according to Para 188 of Sindh Financial Rules Volume-I “No payment should be made without the budget provision or prior permission be obtained from Finance Department in order to incur such expenditure”.

Secretaries, Union Councils, Gadap Town and Bin Qasim Town, District Malir, Karachi, during 2013-14, appointed 61 employees over & above the sanctioned posts in budget book and without prior permission of Finance Department, GoS, in violation of the above rule. Detail is as under (Further detail is provided at Annexure-M):

Sanctioned posts	Appointed Staff	Excess Appointment
52	113	61

Audit was of the view that payments made on account of salaries to employees appointed in excess of sanctioned strength and without permission of Finance Department led to incurrence of unauthorized expenditure and misuse of authority.

Appointment of employees over and above the sanctioned strength was due to disregard to the system of budgetary control.

The matter was reported during April, 2015 but the management failed to provide departmental point of view. Further, PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends investigation for fixing of responsibility on management (s) for expenditure incurred on employees appointed in excess of sanctioned strength, under intimation to audit.

[AIR Paras: 2, 2]

DISTRICT WEST

1.2.7 Non-Production of Record

1.2.7.1 Non-Production of Record

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”.

Secretaries, Union Councils, SITE Town, Orangi Town, and Baldia Town, District West, Karachi failed to provide requisitioned record (Complete/Partial) to audit parties deputed for conducting audit, in violation of the above rule. Detail is provided at Annexure-N:

Audit was of the view that non-provision of record to audit resulted in withholding of auditable record from audit in violation of rules.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during April, 2015 but the management failed to provide departmental points of view. Further, PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends fixing of responsibility on account of non-provision of record and take action against the officers/officials responsible, under intimation to audit.

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

1.2.8 Irregularity / Non-Compliance

1.2.8.1 Unauthorized Payments through Open Cheques – Rs 3.305 Million

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

Further, Finance Department, Government of Sindh, Karachi letter No. FD(1-II)1(10)/2006 dated 12-09-2006 states that “Claims on account of purchases of material supplied and services rendered exceeding Rs.10,000 are payable through cheques to the suppliers in order to ascertain the transparency and accuracy”.

Secretaries, Union Councils, Baldia Town, Orangi Town, and SITE Town, District West, Karachi, paid Rs 3.305 million, during 2013-14, to various suppliers/contractors through open cheques instead of crossed cheques, in violation of rules. Detail is provided at Annexure-O.

Audit was of the view that withdrawal of cash through open cheques and release of payments to contractors/suppliers instead of crossed cheques is a serious deviation from laid down rules and procedures. The method of payment on cash basis has rendered the whole process doubtful.

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

The matter was reported during March, 2015 but management failed to provide departmental points of view. Further, PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends fixing of responsibility on official(s) at fault on account of payments through open cheques, under intimation to audit.

[AIR Paras: 2, 2, 2]

1.2.8.2 Expenditure without Tenders – 1.422 Million

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

Secretaries, Union Councils, Baldia Town and Orangi Town, District West, Karachi awarded works amounting to Rs 1.422 million, during 2013-14, to various contractors through quotations instead of inviting tenders and advertising on authority's website & print media, in violation of the above rules. Detail is provided in Annexure-P.

Audit was of the view that management failed to invite tenders to obtain competitive rates resulting in non-transparent award of contracts without competitive bidding in violation of SPPRA rules.

Deviation from prescribed rules resulted in unauthorized award of works and expenditure on this account.

The matter was reported during March, 2015 but the management failed to provide departmental points of view. Further, PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends for fixing of responsibility on account of award and execution of works / procurement without tenders, under intimation to audit.

[AIR Paras: 3, 3]

1.2.8.3 Payments without Pre-Audit – Rs 0.641 Million

Sub-Para 32(2) of the Local Government Accounts Manual, states that, "Every bill shall be pre-audited by the Accounts Office. The pre-audit shall ensure that the bill has been sanctioned and that funds are available to make payment. The pre-audit shall also involve scrutinizing the bill to identify possible fraud and irregularities".

Secretaries, Union Councils, Orangi Town and SITE Town, District West, Karachi, incurred expenditure of Rs 0.641 million, during 2013-14, on account of payments of salaries and contractors' bills without pre audit by the concerned officer, in violation of the above rule. Detail is provided in Annexure-Q.

Audit was of the view that payments without pre-audit of bills resulted into non-transparency in public spending and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported from during March, 2015 but the management failed to provide departmental point of view. Further, PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends fixing of responsibility against the official(s) at fault for incurring expenditure without pre-audit, under intimation to audit.

[AIR Paras: 4, 4]

DISTRICT EAST

1.2.9 Non-Production of Record

1.2.9.1 Non-Production of Record

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”.

Secretaries of all Union Councils, District East, Karachi failed to open up auditable record (Complete) to audit parties deputed for the purpose of conducting audit, in violation of the above rule.

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

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during March, 2015 but the management failed to provide departmental points of view. Further, PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends fixing of responsibility on management on account of non-provision of record and take action in accordance with express instructions of Chief Secretary, GoS, under intimation to audit.

[AIR Para: 1]

DISTRICT SOUTH

1.2.10 Irregularity / Non-Compliance

1.2.10.1 Unauthorized Payments through Open Cheques – Rs 1.050 Million

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

Further, Finance Department, Government of Sindh, Karachi letter No. FD(1-II)1(10)/2006 dated 12-09-2006 states that “Claims on account of purchases of material supplied and services rendered exceeding Rs.10,000 are payable through cheques to the suppliers in order to ascertain the transparency and accuracy”.

Secretaries of different Union Councils, Lyari Town, District South, Karachi, paid Rs 1.050 million, during 2012-13, to various employees/suppliers/contractors through open cheques instead of crossed cheques, in violation of rules. Detail is provided at Annexure-R.

Audit was of the view that withdrawal of cash through open cheques and release of payments to contractors/suppliers instead of crossed cheques is a serious deviation from laid down rules and procedures. The method of payment on cash basis has rendered the whole process doubtful.

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

The matter was reported during April, 2014 and discussed on 26-02-2014 but management failed to provide substantial justification. Further, PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends fixing of responsibility on official(s) at fault on account of payments through open cheques, under intimation to audit.

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

1.2.10.2 Non-Deduction of Sales Tax - Rs 0.269 Million

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

schedule in which the taxable service is listed”.

Further, Sub Section (2) of Section (9), states that, “Where a service is taxable by virtue of sub section (2) of section (3), the liability to pay the tax shall be on the persons receiving the service”.

Secretaries of different Union Councils, Lyari Town, District South, Karachi, paid an amount of Rs 1.683 million, during 2011-12, to various contractors/suppliers but failed to deduct Sales tax @ 16% amounting to Rs 0.269 million, in violation of above rules. Detail is provided at Annexure-S.

Audit was of the view that due to failure of management on account of non-deduction of tax government sustained loss in realization 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 April, 2014 and discussed on 26-02-2014 but management failed to provide substantial justification. Further, 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. Besides, same may be recovered and deposited into government account, under intimation to audit.

[AIR Paras: 2, 2, 2, 2, 2, 2, 2, 2, 2, 2]

ANNEXURES

Annexure-A
(f of Executive Summary, page v)

Memorandum for departmental accounts Committee (MFDAC)

District Central		
Gulberg Town		
S. No.	Description	Amount
1	Non-Maintenance of Dead Stock Register	
New Karachi Town		
1	Non-Accountal of Stores	1.137
District Malir		
Gadap Town		
1	Appointment Of Staff Over & Above Sanctioned Strength	
2	Non-achievement of Targeted Receipts	5.529
Site Town		
1	Expenditure by way of Splitting	0.298

Non-Production of Record

North Nazimabad

Name of UC	Description	Amount
Paposh Nagar (UC-01)	Complete Non Production of record	
Pahar Ganj (UC-02)	Budget book.	
	Income & expenditure statement for the year 2013-14.	
	Copy of Pay Bills.	
	Personal files / service books of the staff.	
	Detail of approved SNE along with Job Description.	
Khando Goth (UC-03)	List of broken and un-serviceable stock articles.	
	Personal files / service books of the staff.	
	Detail of approved SNE along with Job Description.	
Hydri (UC-04)	List of broken and un-serviceable stock articles.	
	Personal files / service books of the staff.	
	Detail of income generated though Misc. Certificates.	
Sakhi Hassan (UC-05)	Detail of approved SNE along with Job Description.	
	Budget book.	
	Personal files / service books of the staff.	
Farooq e Azam (UC-06)	Detail of income generated though Misc. Certificates.	
	Detail of approved SNE along with Job Description.	
	Personal files / service books of the staff.	
Nusrat Bhutto (UC-07)	Detail of approved SNE along with Job Description.	
	Budget book.	
	Copy of Pay Bills.	
	Personal files / service books of the staff.	
Shadman Town (UC-08)	Detail of approved SNE along with Job Description.	
	Personal files / service books of the staff.	
Buffer Zone -II (UC-09)	Detail of approved SNE along with Job Description.	
	Copy of rent agreement of office premises.	180,000
	Personal files / service books of the staff.	
Buffer Zone -I (UC-10)	Detail of approved SNE along with Job Description.	
	Budget book.	
	Copy of Pay Bills.	
	Personal files / service books of the staff.	

New Karachi

Name of UC	Description
Kalyana (UC- 01)	Personal files / service books of the staff.
	Detail of approved SNE along with Job Description.
	Detail of income generated through issuance of misc. Certificates.

Name of UC	Description
Sir Syed (UC-02)	Personal files / service books of the staff.
	Detail of approved SNE along with Job Description.
	List of broken and un-serviceable stock articles.
UC-03	Complete non production
UC-04	Complete non production
Abuzar Ghaffari (UC-05)	Personal files / service books of the staff.
	Detail of approved SNE along with Job Description.
	List of broken and un-serviceable stock article`.
UC-06	Complete non production
Madina Colony (UC-07)	Personal files / service books of the staff.
	Detail of approved SNE along with Job Description.
	List of broken and un-serviceable stock articles.
Faisal (UC-08)	Personal files / service books of the staff.
	Detail of approved SNE along with Job Description.
	List of broken and un-serviceable stock articles.
UC-09	Complete non production
Mustafa Colony (UC-10)	Personal files / service books of the staff.
	Detail of approved SNE along with Job Description.
	List of broken and un-serviceable stock articles.
UC-11	Complete non production
Gulshan e Saeed (UC-12)	Personal files / service books of the staff.
	Detail of approved SNE along with Job Description.
	List of broken and un-serviceable stock articles.
Shahnawaz Bhutto Colony (UC-13)	Personal files / service books of the staff.
	Detail of approved SNE along with Job Description.
	List of broken and un-serviceable stock articles.

Liaquatabad Town

Name	Description
Rizvia Society (UC-01)	Complete non-production
Firdous Colony (UC-02)	Complete non-production
Super Market (UC-03)	Complete non-production
Dakkhana (UC-04)	Complete non-production
Qasimabad (UC-05)	Detail of certificates received and issued during 2013-14.
	Personal files / service books of the staff.
	Detail of approved SNE along with Job Description.
Bandhani (UC-06)	Detail of certificates received and issued during 2013-14.
	Personal files / service books of the staff.
	Detail of approved SNE along with Job Description.
Sharifabad (UC-07)	Complete non-production
Commercial Area (UC-08)	Complete non-production
Mujahid Colony (UC-09)	Detail of certificates received and issued during 2013-14.
	Personal files / service books of the staff.
	Detail of approved SNE along with Job Description.

Name	Description
Naziabad No.1 (UC-010)	Income & expenditure statement for the year 2013-14.
	Copy of Pay bills.
	Detail of certificates received and issued during 2013-14.
	Personal files / service books of the staff.
	Detail of approved SNE along with Job Description.
Abbasi Shaheed (UC-011)	Complete non-production

Payment of Salaries without Pre-Audit

(Amount in Rupees)

S. No.	UC Name	Name of employee	Description	Amount
North Nazimabad Town				
1	Khando Goth (UC-03)	Muhammad Anwar	Salary	15,738
2		Mehboob Ahmed	Salary	15,412
3		Hunain Masood	Salary	15,306
4		Faheem Ahmed	Salary	12,900
5		Shahzad Baig	Salary	12,697
6		Muhammad Rashid	Salary	12,697
7		Aamir Khan	Salary	12,697
Sub-Total				97,447
1	Hydri (UC-04)	Several employees	Salary for two months	261,057
Sub-Total				261,057
1	Sakhi Hassan (UC-05)		Salary	255,811
2			Salary	101,246
Sub-Total				357,057
1	Farooq e Azam (UC-06)	Sultan Mehmood Khan	Salary	15,786
2		S. Baqir Hussain Jafri	Salary	15,412
3		Hafiz M Billal Yamini	Salary	14,986
4		M. Kashif Khan	Salary	14,554
5		Muhammad Junaid	Salary	12,750
6		M Farhan	Salary	12,547
7		Abu Bakar Ghori	Salary	12,547
8		Syed Rashid Ali	Salary	12,547
Sub-Total				111,129
1	Shadman (UC-08)	Ghullam Shabir	Salary	12,750
2		Sohail Ali	Salary	12,750
3		Azam Ali	Salary	12,750
4		Sadiq	Salary	12,750
5		M. Danish	Salary	12,750
6		Muhammad Suleman Khan	Salary	15,674
7		Kamran	Salary	12,768
8		Mujahid	Salary	12,618
9		Shehzad Ahmed	Salary	14,874
10		M. Irfan	Salary	15,240
11		Junaid	Salary	15,412
Sub-Total				150,336
1	Buffer Zone II, UC- 09	Syed Fahad Ali	Salary	14,452
2		Mubashir Manzoor	Salary	14,068
3		Noman Talib	Salary	14,782
4		Amir Khan	Salary	11,827

(Amount in Rupees)

S. No.	UC Name	Name of employee	Description	Amount	
5		Mohammad Faisal	Salary	11,827	
6		Baqar Hussain	Salary	11,827	
7		Furqan	Salary	11,827	
8		Azeemullah Khan	Salary	15,418	
9		Azeemullah Khan	Salary	15,850	
10		Syed Fahad Ali	Salary	15,418	
11		Mubashir Manzoor	Salary	14,986	
12		Baqar Hussain	Salary	12,750	
13		Mehmood	Salary	12,750	
14		Amir Khan	Salary	12,750	
15		Furqan	Salary	12,750	
16		Mohammad Faisal	Salary	12,750	
Sub-Total				216,032	
Total				1,193,058	
Liaquatabad Town					
1		Bhandani (UC-06)	M Nasir	Salary	11,627
2	M. Shahid		Salary	11,627	
3	Sami		Salary	13,344	
4	Mustafa		Salary	11,627	
5	Asad Ali		Salary	15,786	
6	Asfand Khan		Salary	13,344	
7	Asif Ali		Salary	13,344	
8	Mumtaz Ali		Salary	13,705	
9	Samiullah		Salary	13,344	
10	M.Rizwan		Salary	13,344	
11	M.Rashid Rajput		Salary	14,142	
12	Irfan Ali		Salary	13,684	
13	M.Mustafa Khan		Salary	11,627	
Sub-Total				170,545	
1	Mujahid Colony (UC- 09)	Shahzaman	Salary June 2014	15,418	
2		Syed Zohaib Ali	Salary June 2014	15,412	
3		Muhammad Ashfaq Qureshi	Salary June 2014	14,922	
4		Muhammad Fayyaz	Salary June 2014	14,922	
5		Kashif Ansari	Salary June 2014	14,922	
6		Muhammad Imran	Salary June 2014	14,922	
7		Muhamamd Shahzad	Salary June 2014	12,750	
8		Muhammad Sharif	Salary June 2014	12,750	
9		Mehboob Asghar	Salary June 2014	12,750	
10		Muhammad Nadeem	Salary June 2014	12,750	
11		Noordin	Salary June 2014	12,750	
12		Arif Khan	Salary June 2014	12,750	
Sub-Total				167,018	
Total				337,563	
Grand Total				1,530,621	

Improper Maintenance of Cash Book

Gulberg Town

UC Name	Detail
Azizabad UC-01	Pages of the cash book were not counted as the certificate duly signed by the DDO at the start of the cash book was not recorded.
	Cuttings and over-writings were not attested.
	Many transactions were not signed by the ADLG Karachi.
	Cheque numbers & voucher numbers were not mentioned in several transactions.
Karimabad UC-02	Pages of the cash book were not counted as the certificate duly signed by the DDO at the start of the cash book was not recorded.
	Cuttings and over-writings were not attested.
	Many transactions were not signed by the ADLG Karachi.
	Cheque numbers & voucher numbers were not mentioned in several transactions.
Aisha Manzil UC-03	Pages of the cash book were not counted as the certificate duly signed by the DDO at the start of the cash book was not recorded.
	Cuttings and over-writings were not attested.
	Many transactions were not signed by the ADLG Karachi.
	Cheque numbers & voucher numbers were not mentioned in several transactions.
Ancholi UC-04	Pages of the cash book were not counted as the certificate duly signed by the DDO at the start of the cash book was not recorded.
	Cuttings and over-writings were not attested.
	Many transactions were not signed by the ADLG Karachi.
	Cheque numbers & voucher numbers were not mentioned in several transactions.
Naseerabad UC-05	Pages of the cash book were not counted as the certificate duly signed by the DDO at the start of the cash book was not recorded.
	Cuttings and over-writings were not attested.
	Many transactions were not signed by the ADLG Karachi.
	Cheque numbers & voucher numbers were not mentioned in several transactions.
Yaseenabad UC-06	Pages of the cash book were not counted as the certificate duly signed by the DDO at the start of the cash book was not recorded.
	Cuttings and over-writings were not attested.
	Many transactions were not signed by the ADLG Karachi.
	Cheque numbers & voucher numbers were not mentioned in several transactions.
Water Pump UC-07	Pages of the cash book were not counted as the certificate duly signed by the DDO at the start of the cash book was not recorded.
	Cuttings and over-writings were not attested.
	Many transactions were not signed by the ADLG Karachi.
	Cheque numbers & voucher numbers were not mentioned in several transactions.
UC-08	Pages of the cash book were not counted as the certificate duly signed by the DDO at the start of the cash book was not recorded.
	Cuttings and over-writings were not attested.
	Many transactions were not signed by the ADLG Karachi.
	Cheque numbers & voucher numbers were not mentioned in several transactions.

New Karachi Town

Name of Office	Detail	Amount
Kalyana (UC-01)	Transaction of dated 20-06-2014 was found blank.	125,000
	Pages of the cash book were not counted as the certificate duly signed by the DDO at the start of the cash book was not recorded.	
	Cuttings and over-writings were not attested.	
	Many transactions were not signed by the ADLG Karachi.	
	Cheque numbers & voucher numbers were not mentioned in several transactions.	
Sir Syed (UC-02)	Transaction dated 20-06-2014 was found blank.	125,000
	Pages of the cash book were not counted as the certificate duly signed by the DDO at the start of the cash book was not recorded.	
	Cuttings and over-writings were not attested.	
	Many transactions were not signed by the ADLG Karachi.	
	Cheque numbers & voucher numbers were not mentioned in several transactions.	
Abuzar Ghaffari (UC-05)	Transaction dated 20-06-2014 was found blank.	125,000
	Pages of the cash book were not counted as the certificate duly signed by the DDO at the start of the cash book was not recorded.	
	Cuttings and over-writings were not attested.	
	Many transactions were not signed by the ADLG Karachi.	
	Cheque numbers & voucher numbers were not mentioned in several transactions.	
Madina Colony (UC-07)	Transaction of dated 20-06-2014 was found blank.	125,000
	Pages of the cash book were not counted as the certificate duly signed by the DDO at the start of the cash book was not recorded.	
	Cuttings and over-writings were not attested.	
	Many transactions were not signed by the ADLG Karachi.	
	Cheque numbers & voucher numbers were not mentioned in several transactions.	
Faisal (UC-08)	Transaction dated 20-06-2014 was found blank.	265,000
	Pages of the cash book were not counted as the certificate duly signed by the DDO at the start of the cash book was not recorded.	
	Cuttings and over-writings were not attested.	
	Many transactions were not signed by the ADLG Karachi.	
	Cheque numbers & voucher numbers were not mentioned in several transactions.	

Name of Office	Detail	Amount
Mustafa Colony (UC-10)	Transaction dated 20-06-2014 was found blank.	125,000
	Pages of the cash book were not counted as the certificate duly signed by the DDO at the start of the cash book was not recorded.	
	Cuttings and over-writings were not attested.	
	Many transactions were not signed by the ADLG Karachi.	
	Cheque numbers & voucher numbers were not mentioned in several transactions.	
Gulshan e Saeed (UC-12)	Pages of the cash book were not counted as the certificate duly signed by the DDO at the start of the cash book was not recorded.	
	Cuttings and over-writings were not attested.	
	Many transactions were not signed by the ADLG Karachi.	
	Cheque numbers & voucher numbers were not mentioned in several transactions.	
Shah Nawaz Bhutto Colony (UC-13)	Transaction dated 20-06-2014 was found blank.	125,000
	Pages of the cash book were not counted as the certificate duly signed by the DDO at the start of the cash book was not recorded.	
	Cuttings and over-writings were not attested.	
	Many transactions were not signed by the ADLG Karachi.	
	Cheque numbers & voucher numbers were not mentioned in several transactions.	
Total		1,015,000

Annexure-E
[Para No.1.2.3.1]

Non-Production of Record

Korangi Town				
O.M No.	UC No.	Name of UC	Description of Record	Amount
01	01	Bilal Colony	Service Books, Personal Files, NADRA CRMS Data	
01	02	Nasir Colony	OZT Grant (Entire Record)	2.370
01	03	Chakra Goth	Service Books, Personal Files, NADRA CRMS Data	
01	04	Mustafa Taj Colony	Service Books, Personal Files, NADRA CRMS Data	
01	05	100 Quarters	Service Books, Personal Files, NADRA CRMS Data	
01	06	Gulzar Colony	Service Books, Personal Files, NADRA CRMS Data	
01	07	Korangi-33	Service Books, Personal Files, NADRA CRMS Data	
01	08	Zaman Town	Service Books, Personal Files, NADRA CRMS Data	
01	09	Hasrat Mohani	Service Books, Personal Files, NADRA CRMS Data	
Total				
Landhi Town				
O.M No.	UC No.	Name of UC	Description of Record	
01	01	Muzaffarabad Colony	Service Books, Personal Files, NADRA CRMS Data	
01	02	Muslimabad	Service Books, Personal Files, NADRA CRMS Data	
01	03	Daud Chowrangi	Service Books, Personal Files, NADRA CRMS Data	
01	04	Moinabad	Service Books, Personal Files, NADRA CRMS Data	
01	05	Sharafi Goth	Service Books, Personal Files, NADRA CRMS Data	
01	06	Bhutto Nagar	Service Books, Personal Files, NADRA CRMS Data	
01	07	Khuwaja Ajmer Colony	Service Books, Personal Files, NADRA CRMS Data	
01	08	Landhi	Service Books, Personal Files, NADRA CRMS Data	
01	09	Awami Colony	Service Books, Personal Files, NADRA CRMS Data	
01	10	Burmee Colony	Service Books, Personal Files, NADRA CRMS Data	
01	11	Korangi	Service Books, Personal Files, NADRA CRMS Data	
01	12	Sherabad	Service Books, Personal Files, NADRA CRMS Data	
Shah Faisal Town				
O.M No.	UC No.	Name of UC	Description of Record	
01	01	Natha Khan Goth	Service Books, Personal Files, NADRA CRMS Data	
01	02	Pak Sadat	Service Books, Personal Files, NADRA CRMS Data	
01	03	Drigh Colony	Service Books, Personal Files, NADRA CRMS Data	
01	04	Reta Plot	Service Books, Personal Files, NADRA CRMS Data	
01	05	Moria Khan Goth	Service Books, Personal Files, NADRA CRMS Data	
01	06	Rafah-e-Aam	Service Books, Personal Files, NADRA CRMS Data	
01	07	Al-Falah	Service Books, Personal Files, NADRA CRMS Data	
Grand Total				2.370

Annexure-F
[Para No.1.2.4.1]

Expenditure without approval of budget

(Amount in Rupees)

O.M No.	UC No.	Name of UC	Description	Amount
Korangi Town				
02	05	100 Quarters	Expenditure during the financial year	2,185,011
Total				2,185,011
Landhi Town				
02	01	Muzaffarabad Colony	Expenditure during the financial year	2,367,321
03	02	Muslimabad	Expenditure during the financial year	2,343,836
03	03	Daud Chowrangi	Expenditure during the financial year	2,376,955
03	04	Moinabad	Expenditure during the financial year	2,390,122
03	05	Sharafi Goth	Expenditure during the financial year	2,678,826
03	06	Bhutto Nagar	Expenditure during the financial year	2,369,195
02	07	Khuwaja Ajmer Colony	Expenditure during the financial year	2,355,881
03	08	Landhi	Expenditure during the financial year	2,372,541
03	09	Awami Colony	Expenditure during the financial year	2,374,906
03	10	Burmee Colony	Expenditure during the financial year	2,387,570
02	11	Korangi	Expenditure during the financial year	2,587,310
03	12	Sherabad	Expenditure during the financial year	2,277,678
Total				28,882,141
Shah Faisal Town				
02	01	Natha Khan Goth	Expenditure during the financial year	2,293,945
02	02	Pak Sadat	Expenditure during the financial year	2,351,736
02	03	Drigh Colony	Expenditure during the financial year	2,372,361
03	04	Reta Plot	Expenditure during the financial year	2,314,620
02	05	Moria Khan Goth	Expenditure during the financial year	2,241,702
02	06	Rafah-e-Aam	Expenditure during the financial year	2,431,185
03	07	Al-Falah	Expenditure during the financial year	2,379,700
Total				16,385,249
Grand Total				47,452,401

Expenditure without Tenders

Korangi Town

(Amount in Rupees)

UC No.	Name of UC	Cheque No.	Date	Name of Work	Name of Payee	Utilization
1	Bilal Colony	8030586	18-04-2014	Development Work	-	250,000
		8030597	19-06-2014	Development Work	-	265,000
		9663401	23-06-2014	Development Work	-	100,000
		Sub Total				
3	Chakra Goth	5906401	16-04-2014	Development Work	-	250,000
		5906414	17-06-2014	Development Work	-	265,000
		5906436	19-06-2014	Development Work	-	100,000
		Sub Total				
4	Mustafa Taj Colony	4967554	17-04-2014	Development Work	-	250,000
		4967563	17-06-2014	Development Work	-	265,000
		4967579	23-06-2014	Development Work	-	100,000
		Sub Total				
5	100 Quarters	4701083	21-04-2014	Development Work	-	250,000
		4701084	19-06-2014	Development Work	-	265,000
		Sub Total				
6	Gulzar Colony	5788019	18-04-2014	Development Work	-	250,000
		5878029	17-06-2014	Development Work	-	265,000
		5878061	19-06-2014	Development Work	-	100,000
		Sub Total				
7	Korangi-33	5173538	18-04-2014	Development Work	-	250,000
		5173547	17-06-2014	Development Work	-	265,000
		Sub Total				
8	Zaman Town	4862743	16-04-2014	Development Work	-	250,000
		4862758	17-06-2014	Development Work	-	265,000
		4862780	18-06-2014	Development Work	-	100,000
		Sub Total				
9	Hasrat Mohani	4991959	16-04-2014	Development Work	-	250,000
		4991966	17-06-2014	Development Work	-	265,000
		4991989	19-06-2014	Development Work	-	100,000
		Sub Total				
Grand Total						4,720,000

Landhi Town

(Amount in Rupees)

UC No.	Name of UC	Cheque No.	Date	Name of Work	Name of Payee	Utilization
02	Muslimabad	4701083	21-04-2014	Development work	-	250,000
		4701084	19-06-2014	Development work	-	265,000
		4701097	23-06-2014	Development work	-	100,000
		4701094	23-06-2014	Sewerage Purpose	M/s Adnan & Bro.	93,971
		4701095	19-06-2014	Sewerage Purpose		93,688
		Sub Total				
03	Daud Chowrangi	4375297	18-04-2014	Development work	-	250,000
		5975807	19-06-2014	Development work	-	265,000
		5975815	19-06-2014	Development work	-	100,000
		Sub Total				
04	Moinabad	5227054	18-04-2014	Development work	-	250,000
		5220756	19-06-2014	Development work	-	265,000
		5220775	19-06-2014	Development work	-	100,000
		Sub Total				
05	Sharafi Goth	4565684	22-04-2014	Development work	-	250,000
		4565685	19-06-2014	Development work	-	265,000
		6265902	20-06-2014	Development work	-	100,000
		Sub Total				
06	Bhutto Nagar	5075770	16-04-2014	Development work	-	250,000
		5075797	19-06-2014	Development work	-	265,000
		6317101	19-06-2014	Development work	-	100,000
		Sub Total				
08	Landhi	-	16-04-2014	Development Work	M/s Adil Brothers	250,000
		-	16-04-2014	Development Work		160,000
		-	17-06-2014	Development Work		265,000
		Sub Total				
09	Awami Colony	4211882	18-04-2014	Development Expenditure	-	250,000
		4211883	21-04-2014	Development Expenditure	-	100,000
		6165506	20-06-2014	Development Expenditure	-	265,000
		6165519	20-06-2014	Development Expenditure	-	100,000
		Sub Total				
10	Burmee Colony	5690615	16-04-2014	Development Expenditure	-	250,000
		5690628	19-06-2014	Development Expenditure	-	265,000
		5690635	19-06-2014	Development Expenditure	-	100,000
		Sub Total				

(Amount in Rupees)

UC No.	Name of UC	Cheque No.	Date	Name of Work	Name of Payee	Utilization
12	Sherabad	5498653	16-04-2014	Construction of Manhole Covers 4'' dia with RCC Manhole covers	M/s Raees & Sons	130,000
		5498657	23-04-2014	Development work of different areas of UC	-do-	200,000
		5498667	17-06-2014	Construction of Manhole Covers 4'' dia with RCC Manhole covers	-do-	265,000
		5498668	18-06-2014	De-silting of Manholes in difference areas of UC-12	-do-	100,000
		Sub Total				
Grand Total						5,962,659

Payments through Open Cheques

Korangi Town

(Amount in Rupees)

Cheque No.	Date	Nature of payment	Amount
Union Council No.07 Korangi-33, Korangi Town, District Korangi (O.M No.03)			
3504049	18-07-2013	Cash	11,526
3504050	18-07-2013	Cash	16,106
3504051	18-07-2013	Cash	13,344
3504052	18-07-2013	Cash	14,152
3504053	18-07-2013	Cash	46,840
3504054	20-08-2013	Cash	13,727
3504055	20-08-2013	Cash	11,526
3504056	20-08-2013	Cash	11,526
3504057	20-08-2013	Cash	11,526
3504058	20-08-2013	Cash	11,526
3504059	20-08-2013	Cash	9,350
3504060	20-08-2013	Cash	9,350
3504061	20-08-2013	Cash	9,350
3504062	20-08-2013	Cash	11,526
3504063	03-09-2013	Cash	16,106
3504064	03-09-2013	Cash	13,344
3504065	03-09-2013	Cash	14,152
3504066	03-09-2013	Cash	11,526
3504067	03-09-2013	Cash	46,840
3504069	07-10-2013	Cash	13,727
3504070	07-10-2013	Cash	13,344
3504071	07-10-2013	Cash	11,526
3504072	07-10-2013	Cash	11,526
3504073	07-10-2013	Cash	11,526
3504074	07-10-2013	Cash	11,526
3504081	09-10-2013	Cash	28,000
3504078	22-10-2013	Cash	16,106
3504079	22-10-2013	Cash	11,526
3504080	22-10-2013	Cash	11,526
3504082	22-10-2013	Cash	11,526
3504083	22-10-2013	Cash	28,000
3504084	22-10-2013	Cash	11,526

(Amount in Rupees)

Cheque No.	Date	Nature of payment	Amount
3504085	21-11-2013	Cash	13,727
3504086	21-11-2013	Cash	13,344
3504087	21-11-2013	Cash	14,152
3504088	21-11-2013	Cash	11,526
3504089	21-11-2013	Cash	11,526
3504090	21-11-2013	Cash	11,526
3504091	21-11-2013	Cash	9,610
3504092	21-11-2013	Cash	9,610
3504093	21-11-2013	Cash	96,610
3504100	24-11-2013	Cash	28,000
5173502	23-01-2014	Cash	13,727
5173503	23-01-2014	Cash	13,344
5173504	23-01-2014	Cash	11,526
5173505	23-01-2014	Cash	11,526
5173506	23-01-2014	Cash	11,526
5173507	23-01-2014	Cash	14,152
5173508	23-01-2014	Cash	26,000
5173509	19-02-2014	Cash	13,727
5173510	19-02-2014	Cash	16,106
5173511	19-02-2014	Cash	14,486
5173512	19-02-2014	Cash	11,526
5173513	19-02-2014	Cash	11,526
5173514	19-02-2014	Cash	11,526
5173516	19-02-2014	Cash	14,000
5173521	24-03-2014	Cash	14,152
5173523	24-03-2014	Cash	21,000
5173517	25-03-2014	Cash	11,526
5173518	25-03-2014	Cash	11,526
5173520	25-03-2014	Cash	14,554
5173522	25-03-2014	Cash	13,727
5173519	03-04-2014	Cash	11,526
5173535	16-04-2014	Cash	46,840
5173536	16-04-2014	Cash	46,840
5173537	16-04-2014	Cash	46,840
5173525	17-04-2014	Cash	14,818
5173526	17-04-2014	Cash	15,118
5173527	17-04-2014	Cash	17,310
5173528	17-04-2014	Cash	14,554
5173529	17-04-2014	Cash	12,652
5173530	17-04-2014	Cash	12,652
5173531	17-04-2014	Cash	12,652

(Amount in Rupees)

Cheque No.	Date	Nature of payment	Amount
5173532	17-04-2014	Cash	12,450
5173534	17-04-2014	Cash	12,450
5173524	21-04-2014	Cash	11,526
5173533	21-04-2014	Cash	12,450
5173539	24-04-2014	Cash	13,727
5173540	24-04-2014	Cash	14,554
5173541	24-04-2014	Cash	16,106
5173543	24-04-2014	Cash	11,526
5173544	24-04-2014	Cash	11,526
5173545	24-04-2014	Cash	11,526
5173546	24-04-2014	Cash	21,000
5173548	29-05-2014	Cash	13,727
5173549	29-05-2014	Cash	14,152
5173550	29-05-2014	Cash	14,554
5173554	29-05-2014	Cash	28,000
5173552	30-05-2014	Cash	11,526
5173553	30-05-2014	Cash	11,526
5173551	02-06-2014	Cash	11,526
5173555	17-06-2014	Cash	14,818
5173556	17-06-2014	Cash	17,310
5173557	17-06-2014	Cash	14,554
5173559	17-06-2014	Cash	15,118
5173560	17-06-2014	Cash	12,650
5173561	17-06-2014	Cash	12,650
5173562	17-06-2014	Cash	12,650
5173563	17-06-2014	Cash	12,452
5173564	17-06-2014	Cash	12,452
5173566	17-06-2014	Cash	28,000
5173567	18-06-2014	Cash	46,840
5173568	18-06-2014	Cash	46,840
5173565	23-06-2014	Cash	12,452
		Total	1,759,982
Union Council No.09 Hasrat Mohani, Korangi Town, District Korangi (O.M No.03)			
3250775	18-07-2013	Cash	14,100
3250771	19-07-2013	Cash	11,527
3250774	19-07-2013	Cash	13,344
3250776	19-07-2013	Cash	14,239
3250777	19-07-2013	Cash	12,000
3250772	22-07-2013	Cash	11,527
3250773	07-08-2013	Cash	11,527

(Amount in Rupees)

Cheque No.	Date	Nature of payment	Amount
3250779	28-08-2013	Cash	27,926
3250780	28-08-2013	Cash	11,527
3250781	28-08-2013	Cash	11,527
3250782	28-08-2013	Cash	17,493
3250783	03-09-2013	Cash	20,000
3250784	05-09-2013	Cash	11,527
3250785	05-09-2013	Cash	11,527
3250786	05-09-2013	Cash	14,100
3250787	05-09-2013	Cash	11,527
3250788	05-09-2013	Cash	11,527
3250789	05-09-2013	Cash	13,344
3250790	05-09-2013	Cash	11,527
3250791	05-09-2013	Cash	15,080
3250793	07-10-2013	Cash	11,527
3250794	07-10-2013	Cash	11,527
3250795	07-10-2013	Cash	13,344
3250796	07-10-2013	Cash	11,527
3250797	07-10-2013	Cash	11,527
3250799	07-10-2013	Cash	13,963
3250800	09-10-2013	Cash	25,500
4991901	14-10-2013	Cash	20,000
4991902	14-10-2013	Cash	15,418
4991903	14-10-2013	Cash	11,527
4991904	14-10-2013	Cash	11,527
4991905	14-10-2013	Cash	11,527
4991906	14-10-2013	Cash	11,527
4991907	14-10-2013	Cash	11,527
4991908	21-11-2013	Cash	5,000
4991909	21-11-2013	Cash	15,418
4991910	21-11-2013	Cash	15,418
4991911	21-11-2013	Cash	14,274
4991912	21-11-2013	Cash	12,650
4991913	21-11-2013	Cash	12,650
4991914	20-12-2013	Cash	29,000
4991915	20-12-2013	Cash	12,650
4991916	20-12-2013	Cash	12,447
4991917	20-12-2013	Cash	12,447
4991918	20-12-2013	Cash	12,447
4991919	20-12-2013	Cash	15,412
4991920	20-12-2013	Cash	15,418
4991921	20-12-2013	Cash	23,000

(Amount in Rupees)

Cheque No.	Date	Nature of payment	Amount
4991922	23-01-2014	Cash	15,418
4991923	23-01-2014	Cash	12,447
4991924	23-01-2014	Cash	12,447
4991926	23-01-2014	Cash	12,447
4991927	23-01-2014	Cash	12,447
4991928	23-01-2014	Cash	12,447
4991929	23-01-2014	Cash	14,000
4991931	21-02-2014	Cash	12,620
4991932	21-02-2014	Cash	15,412
4991933	21-02-2014	Cash	12,447
4991934	21-02-2014	Cash	12,447
4991935	21-02-2014	Cash	15,418
4991936	21-02-2014	Cash	15,000
4991937	21-02-2014	Cash	14,200
4991938	21-02-2014	Cash	12,447
4991943	25-03-2014	Cash	21,000
4991946	26-03-2014	Cash	15,418
4991947	26-03-2014	Cash	8,500
4991948	14-04-2014	Cash	25,300
4991949	14-04-2014	Cash	25,194
4991950	14-04-2014	Cash	24,894
4991951	14-04-2014	Cash	29,108
4991952	14-04-2014	Cash	30,824
4991953	14-04-2014	Cash	31,476
4991954	14-04-2014	Cash	31,476
4991956	14-04-2014	Cash	24,894
4991957	14-04-2014	Cash	25,300
4991961	14-04-2014	Cash	46,946
4991961	14-04-2014	Cash	46,946
4991955	15-04-2014	Cash	25,300
4991958	22-04-2014	Cash	12,447
4991960	22-04-2014	Cash	12,447
4991967	22-04-2014	Cash	15,738
4991968	29-05-2014	Cash	12,447
4991969	29-05-2014	Cash	12,447
4991970	29-05-2014	Cash	20,000
4991971	29-05-2014	Cash	12,447
4991972	29-05-2014	Cash	15,418
4991973	29-05-2014	Cash	12,447
4991974	16-06-2014	Cash	12,650
4991976	17-06-2014	Cash	15,418

(Amount in Rupees)

Cheque No.	Date	Nature of payment	Amount
4991977	18-06-2014	Cash	12,650
4991978	18-06-2014	Cash	15,453
4991979	18-06-2014	Cash	12,650
4991980	18-06-2014	Cash	12,447
4991981	18-06-2014	Cash	12,650
4991982	18-06-2014	Cash	31,476
4991983	18-06-2014	Cash	12,447
4991984	18-06-2014	Cash	12,447
4991985	18-06-2014	Cash	12,447
4991986	18-06-2014	Cash	28,000
4991987	18-06-2014	Cash	46,996
4991990	18-06-2014	Cash	14,553
4991975	18-06-2014	Cash	15,738
Sub Total			1,685,175
Grand Total			3,445,157

Landhi Town

(Amount in Rupees)

Cheque No.	Date	Nature of payment	Amount
Union Council No.12 Sherabad, Landhi Town, District Korangi (O.M No.04)			
4544601	18-07-2013	Cash	13,683
4544602	18-07-2013	Cash	12,007
4544603	18-07-2013	Cash	12,007
4544605	18-07-2013	Cash	12,007
4544606	18-07-2013	Cash	12,007
4544607	18-07-2013	Cash	26,000
4544604	19-07-2013	Cash	12,007
4544625	27-08-2013	Cash	13,300
4544626	27-08-2013	Cash	12,007
4544620	28-08-2013	Cash	12,007
4544621	28-08-2013	Cash	12,007
4544622	28-08-2013	Cash	12,007
4544627	05-09-2013	Cash	12,007
4544628	05-09-2013	Cash	12,007
4544629	05-09-2013	Cash	12,007
4544630	05-09-2013	Cash	12,007
4544631	05-09-2013	Cash	13,683
4544634	05-09-2013	Cash	13,000

(Amount in Rupees)

Cheque No.	Date	Nature of payment	Amount
4544632	06-09-2013	Cash	20,000
4544635	07-10-2013	Cash	5,000
4544636	08-10-2013	Cash	20,000
4544640	08-10-2013	Cash	12,007
4544641	08-10-2013	Cash	12,007
4544642	08-10-2013	Cash	16,000
4544638	09-10-2013	Cash	12,007
4544648	21-10-2013	Cash	12,500
4544649	22-10-2013	Cash	12,500
4544650	20-11-2013	Cash	12,500
4544663	20-11-2013	Cash	12,007
4544664	20-11-2013	Cash	12,007
4544665	20-11-2013	Cash	12,007
4544666	20-11-2013	Cash	12,007
4544667	20-11-2013	Cash	14,000
4544668	20-11-2013	Cash	20,000
4544669	20-11-2013	Cash	6,000
4544670	20-12-2013	Cash	12,007
4544687	20-12-2013	Cash	7,000
4544688	20-12-2013	Cash	7,000
4544689	23-12-2013	Cash	7,000
4544681	23-12-2013	Cash	15,738
4544682	23-12-2013	Cash	12,068
4544683	23-12-2013	Cash	12,068
4544685	23-12-2013	Cash	12,068
4544686	23-12-2013	Cash	12,068
4544690	17-01-2014	Cash	12,068
4544691	17-01-2014	Cash	12,068
4544692	17-01-2014	Cash	12,068
4544693	17-01-2014	Cash	12,068
4544694	17-01-2014	Cash	12,068
4544695	17-01-2014	Cash	15,738
4544696	17-01-2014	Cash	7,500
4544697	17-01-2014	Cash	7,500
4544699	23-01-2014	Cash	9,000
4598602	20-02-2014	Cash	15,738
5498603	20-02-2014	Cash	15,738
5498604	20-02-2014	Cash	12,060
5498605	20-02-2014	Cash	12,060
5498606	20-02-2014	Cash	12,060
5498607	20-02-2014	Cash	12,060

(Amount in Rupees)

Cheque No.	Date	Nature of payment	Amount
5498608	19-03-2014	Cash	5,284
5498609	19-03-2014	Cash	12,068
5498610	19-03-2014	Cash	12,068
5498611	19-03-2014	Cash	12,068
5498612	19-03-2014	Cash	12,068
5498613	19-03-2014	Cash	12,068
5498614	19-03-2014	Cash	15,738
5498615	19-03-2014	Cash	20,000
5498616	19-03-2014	Cash	3,500
5498630	15-04-2014	Cash	12,068
5498631	15-04-2014	Cash	12,068
5498632	15-04-2014	Cash	12,068
5498633	15-04-2014	Cash	12,068
5498635	15-04-2014	Cash	12,068
5498636	15-04-2014	Cash	12,068
5498637	15-04-2014	Cash	13,300
5498638	15-04-2014	Cash	13,300
5498639	15-04-2014	Cash	30,476
5498641	16-04-2014	Cash	12,068
5498642	16-04-2014	Cash	12,068
5498643	16-04-2014	Cash	12,068
5498645	16-04-2014	Cash	12,068
5498646	16-04-2014	Cash	12,068
5498647	16-04-2014	Cash	12,068
5498649	16-04-2014	Cash	12,068
5498650	16-04-2014	Cash	12,068
5498651	16-04-2014	Cash	13,000
5498652	16-04-2014	Cash	13,000
5498653	16-04-2014	Cash	130,000
5498654	16-04-2014	Cash	20,000
5498634	21-04-2014	Cash	12,068
5498648	21-04-2014	Cash	12,068
5498658	28-04-2014	Cash	6,000
5498659	16-06-2014	Cash	12,068
5498661	16-06-2014	Cash	12,068
5498664	16-06-2014	Cash	16,000
5498670	16-06-2014	Cash	12,068
5498671	16-06-2014	Cash	12,068
5498672	16-06-2014	Cash	12,068
5498673	16-06-2014	Cash	12,068
5498674	16-06-2014	Cash	13,000

(Amount in Rupees)

Cheque No.	Date	Nature of payment	Amount
5498675	16-06-2014	Cash	12,068
5498678	16-06-2014	Cash	12,068
5498679	16-06-2014	Cash	12,068
5498682	17-06-2014	Cash	12,068
5498685	26-06-2014	Cash	12,068
5498663	26-06-2014	Cash	13,000
5498666	26-06-2014	Cash	3,000
5498689	26-06-2014	Cash	32,000
5498690	26-06-2014	Cash	12,068
5498691	26-06-2014	Cash	10,000
5498693	26-06-2014	Cash	6,000
5498695	26-06-2014	Cash	13,000
Total			1,522,959

Shah Faisal Town

(Amount in Rupees)

Cheque No.	Date	Nature of payment	Amount
Union Council No.01 Natha Khan Goth, Shah Faisal Town, District Korangi (O.M No.03)			
4267528	12-07-2013	Cash	50,000
4267523	16-07-2013	Cash	13,344
4267547	18-09-2013	Cash	13,344
4267548	18-09-2013	Cash	13,344
4267543	19-09-2013	Cash	14,004
4267544	19-09-2013	Cash	14,004
4267545	19-09-2013	Cash	14,004
4267558	03-10-2013	Cash	11,527
4267557	04-10-2013	Cash	28,000
4267560	04-10-2013	Cash	11,527
4267561	04-10-2013	Cash	28,746
4267562	04-10-2013	Cash	28,746
4267563	04-10-2013	Cash	11,527
4267559	07-10-2013	Cash	11,527
4267567	07-10-2013	Cash	15,418
4267568	07-10-2013	Cash	13,344
4267570	07-10-2013	Cash	11,977
4267572	07-10-2013	Cash	19,164
4267566	08-10-2013	Cash	13,344
4267571	09-10-2013	Cash	13,746
4267574	11-10-2013	Cash	14,986

(Amount in Rupees)

Cheque No.	Date	Nature of payment	Amount
4267575	11-10-2013	Cash	18,900
4267576	11-10-2013	Cash	28,350
4267577	11-10-2013	Cash	15,418
4267578	31-10-2013	Cash	37,836
4267584	18-11-2013	Cash	19,960
4267579	20-11-2013	Cash	11,527
4267580	20-11-2013	Cash	15,418
4267582	20-11-2013	Cash	13,344
4267583	20-11-2013	Cash	15,418
4267581	22-11-2013	Cash	13,746
4267588	20-12-2013	Cash	14,068
4267591	20-12-2013	Cash	19,960
4267592	20-12-2013	Cash	9,980
5562117	24-03-2014	Cash	12,650
5562130	14-04-2014	Cash	15,412
5562106	15-04-2014	Cash	19,960
5562107	15-04-2014	Cash	9,980
5562123	15-04-2014	Cash	15,786
5562126	15-04-2014	Cash	15,786
5562132	15-04-2014	Cash	11,977
5562133	15-04-2014	Cash	12,650
5562134	15-04-2014	Cash	11,527
5562135	15-04-2014	Cash	3,613
5562136	15-04-2014	Cash	9,980
5562137	15-04-2014	Cash	9,980
5562139	15-04-2014	Cash	9,980
5562140	15-04-2014	Cash	9,980
5562141	15-04-2014	Cash	9,980
5562142	15-04-2014	Cash	9,980
5562143	15-04-2014	Cash	9,980
5562144	15-04-2014	Cash	9,980
5562145	15-04-2014	Cash	9,980
5562146	15-04-2014	Cash	9,980
5562147	15-04-2014	Cash	9,980
5562148	15-04-2014	Cash	19,960
5562149	15-04-2014	Cash	19,960
5562150	15-04-2014	Cash	19,960
5562129	16-04-2014	Cash	13,746
5562131	21-04-2014	Cash	11,527
5562138	15-05-2014	Cash	12,650
5562127	26-05-2014	Cash	13,344

(Amount in Rupees)

Cheque No.	Date	Nature of payment	Amount
5562153	26-05-2014	Cash	15,786
5562157	26-05-2014	Cash	14,068
5562159	26-05-2014	Cash	19,960
5562160	27-05-2014	Cash	9,980
5562163	17-06-2014	Cash	14,068
5562161	18-06-2014	Cash	15,786
5562168	18-06-2014	Cash	15,412
5562171	18-06-2014	Cash	12,650
5562172	18-06-2014	Cash	12,650
5562173	18-06-2014	Cash	12,650
5562177	18-06-2014	Cash	10,000
5562174	19-06-2014	Cash	12,650
5562166	23-06-2014	Cash	14,068
Total			1,129,544

Annexure-I
[Para No.1.2.4.4]

Appointments in Excess of Sanctioned Posts

(Amount in Rupees)

UC No.	Name of UC	Designation	BPS	Sanctioned Strength	Employees Posted	Excess Staff			
						Excess Posts	Pay	Months	Total
Korangi Town									
1	Bilal Colony	Jr. Clerk	7	2	4	2	13,443	12	322,632
		Naib Qasid	1	2	3	1	11,627	12	139,524
		Chowkidar	1	2	3	1	11,627	12	139,524
		Malhi	1	2	3	1	11,627	12	139,524
		Sub Total					5		
3	Chakra Goth	Jr. Clerk	7	2	6	4	13,684	12	656,832
		Malhi	1	2	3	1	11,827	12	141,924
		Sub Total					5		
4	Mustafa Taj Colony	Jr. Clerk	7	2	3	1	13,443	12	161,316
		Naib Qasid	1	2	4	2	11,627	12	279,048
		Malhi	1	2	3	1	11,627	12	139,524
		Sub Total					4		
6	Gulzar Colony	Naib Qasid	1	2	6	4	11,627	12	558,096
		Chowkidar	1	2	3	1	11,627	12	139,524
		Sub Total					5		
8	Zaman Town	Jr. Clerk	7	2	3	1	13,443	12	161,316
		Naib Qasid	1	2	4	2	11,627	12	279,048
		Malhi	1	2	3	1	11,627	12	139,524
		Sub Total					4		
Total						23			3,397,176
Shah Faisal Town									
2	Pak Sadat	Jr. Clerk	7	2	5	3	13,443	12	483,948
		Sub Total					3		
3	Drigh Colony	Jr. Clerk	7	2	4	2	13,344	12	320,256
		Naib Qasid	1	2	7	5	11,627	12	697,620
		Sub Total					7		
4	Reta Plot	Jr. Clerk	7	2	3	1	13,684	12	164,208
		Naib Qasid	1	2	6	4	11,827	12	567,696
		Chowkidar	1	2	3	1	11,827	12	141,924
		Sub Total					6		
5	Moria Khan Goth	Jr. Clerk	7	2	6	4	13,644	12	654,912
		Naib Qasid	1	2	5	3	11,701	12	421,236
		Sub Total					7		
6	Rafah-e-Aam	Computer Operator	9	1	2	1	14,482	12	173,784
		Jr. Clerk	7	2	7	5	13,684	12	821,040
		Naib Qasid	1	2	3	1	11,827	12	141,924
		Sub Total					7		

(Amount in Rupees)

UC	Name	Designation	BPS	Sanctioned	Employees	Excess Staff			
7	Al-Falah	Computer Operator	9	1	2	1	14,129	12	169,548
		Jr. Clerk	7	2	11	9	13,443	12	1,451,844
		Machine Operator	1	0	1	1	11,626	12	139,512
		Naib Qasid	1	2	7	5	11,627	12	697,620
		Sub Total					16		
Total					46			7,047,072	
Grand Total					69			10,444,248	

Non-Production of Record

Gadap Town

Name of UC	Description
Union Council Murad Memon (UC-01)	Detail of security papers received from NADRA.
	Detail of certificates issued.
	Copy of pay bills
	Personal files / service books of the staff.
Union Council Darsano Chano (UC-02)	Detail of security papers received from NADRA.
	Detail of certificates issued.
	Copy of contract agreement of Ghosia Hotel.
	Detail of Bank accounts.
	Copy of pay bills.
Union Council Gadap (UC-03)	Personal files / service books of the staff.
	Detail of security papers received from NADRA.
	Detail of certificates issued.
	Details / copy rent agreements of Shopping Centre.
	Copy of Pay bills
Union Council Gujro (UC-04)	Personal files / service books of the staff.
	Detail of security papers received from NADRA.
	Detail of certificates issued.
	Detail of bank account maintained during 2013-14.
	Detail of OZT / income generated during 2013-14.
	Detail of approved working & Sanction Strength
Union Councils Songal (UC-05)	Personal files / service books of the staff.
	Detail of security papers received from NADRA.
	Detail of certificates issued.
	Detail of OZT / Actual income generated 2013-14.
	Detail of working & Sanction strength
	Copy of pay bills
Union Council Maymarabad (UC-06)	Development bills
	Personal files / service books of the staff.
	Detail of security papers received from NADRA.
	Detail of certificates issued.
Union Council Yousuf Goth (UC-07)	Copy of pay bills Rs.
	Personal files / service books of the staff.
Union Council Manghopir (UC-08)	Complete Record not produced.
	Detail of security papers received from NADRA.
	Detail of certificates issued.
	Detail of OZT / Actual income generated 2013-14.
	Detail of working & Sanction strength
	Copy of pay bills Rs.
Union Council Manghopir (UC-08)	Development bills
	Personal files / service books of the staff.

Bin Qasim Town

UC Name	Detail
Union Council Ibrahim Hyderi (UC-01)	Detail of security papers received from NADRA.
	Detail of certificates issued.
	Personal files / service books of the staff.
Union Council Rehri (UC-02)	Detail of security papers received from NADRA.
	Detail of certificates issued.
	Personal files / service books of the staff.
Union Council Cattle Colony (UC-03)	Detail of security papers received from NADRA.
	Detail of certificates issued.
	Copy of Bank Statement (Sindh Bank).
	Personal files / service books of the staff.
Union Council Quaidabad (UC-04)	Detail of security papers received from NADRA.
	Detail of certificates issued.
	Pay bills 2013-14.
	Personal files / service books of the staff.
Union Council Landhi (UC-05)	Detail of security papers received from NADRA.
	Detail of certificates issued.
	Personal files / service books of the staff.
	Detail of sanction & working strength.
	Pay bills 2013-14.
Union Council Gulshan E Hadeed (UC-06)	Detail of security papers received from NADRA.
	Detail of certificates issued.
	Personal files / service books of the staff.
Union Council Ghaghar (UC-07)	Detail of security papers received from NADRA.
	Detail of certificates issued.
	Personal files / service books of the staff.

Annexure-K
[Para No.1.2.6.1]

Less-Realization of Targeted Receipts

(Amount in Rupees)

Name of UC	Sr #	Source of Income	Budgeted Income	Actual Income	Short fall
Union Councils Murad Memon	1	Recovery loan amount from Defunct TMA Tando Adam District Sanghar	2,500,000	-	2,500,000
Union Councils Darsano Channo	2	Rent of Ghosia Hotel	235,260		235,260
Union Council Gadap	3	Shopping Center rent	150,000	76,450	73,550
Union Councils Maymarabad (UC-06)	4	Shopping center rent	150,000	-	150,000
Total			3,035,260	76,450	2,958,810

Annexure-L
[Para No.1.2.6.2]

Payment of Salaries without Pre-Audit

(Amount in Rupees)

Sr	UC Name	Month	Name of employee	Designation	Description	Amount
1	Ibrahim Hydri (UC-01)	Apr-14	A.Samad	Secretary	Salary	25,377
2			Muhammad	Senior Clerk	Salary	28,130
3			Alam Shah	N.Q	Salary	19,558
4			Qasim Shah		Salary	17,632
5		May-14	Ahsan Ali	Computer Operator	Salary	15,794
6			A.Razzak	Junior Clerk	Salary	14,986
7			M.Raseid	Junior Clerk	Salary	14,986
8			Imran		Salary	11,728
Total						148,191
1	Rehri (UC-02)	Jul-13	Abdul Ghafoor	Malhi	Salary	11,827
2		Sep-13	Yaseen	Junior Clerk	Salary	13,584
3		Oct-13	Haris	Junior Clerk	Salary	13,584
4		Nov-13	Aziz	N/Q	Salary	20,779
5		Jan-14	Ibrahim	Peon	Salary	21,859
6		Feb-14	Baboo	Senior Clerk	Salary	26,783
7		Mar-14	Amjad Majeed	Secretary	Salary	15,738
Total						124,154
1	Cattle Colony (UC-03)	May-14	Irfan Yaqoob	Secretary	Salary	15,788
2			M. Zeeshan	Clerk	Salary	19,222
3			M.Zahid	Clerk	Salary	14,901
4			M.Panah	N/Q	Salary	17,164
5			M.Amir	Clerk	Salary	10,000
6			Sheeraz	Malhi	Salary	8,000
7			Rizwan	Chowkidar	Salary	11,000
8			Amanullah	Chowkidar	Salary	11,000
9			Najeeb	Clerk	Salary	8,000
Total						115,075
1	Gulshan e Hadeed (UC-06)	Mar-14	Ubaidullah Jokhio	Secretary	Salary	15,738
2		Mar-14	Saifullah Sheikh	Junior Clerk	Salary	15,306
3		Mar-14	Junoon Khan	Naib Qasid	Salary	12,900
4		Mar-14	Ayaz Ahmed	Junior Clerk	Salary	15,306
5		Mar-14	Saeed Ahmed	Computer operator	Salary	14,482

(Amount in Rupees)

Sr	UC Name	Month	Name of employee	Designation	Description	Amount
6		Oct-13	Imtiaz Ahmed	Naib Qasid	Salary	12,750
7		Jan-14	Ghullam Nabi	Chowkidar	Salary	12,900
8		Sep-13	Juman	Chowkidar	Salary	12,750
Total						112,132
1	Ghaghar (UC-07)	Nov-13	Muhammad Sultan	Chowkidar	Salary	14,512
2		Dec-13	Zaheer Ahmed	Malhi	Salary	11,577
3		Dec-13	Nail Muhamamd	Malhi	Salary	11,577
4		Dec-13	Muhamamd Saleem	Malhi	Salary	11,577
5		Dec-13	Muhammad Yassin	Malhi	Salary	11,577
6		Dec-13	Azizullah	Machine Operator	Salary	11,577
7		Dec-13	Allah Bachayo	Chowkidar	Salary	11,577
8		Feb-14	Abdul Majid	Clerk	Salary	18,595
9		Mar-14	Abdul Majid	Clerk	Salary	18,595
10		Mar-14	Zaheeruddin Jokhio	Secretary	Salary	14,328
Total						135,492
Grand Total						635,044

Annexure-M
[Para No.1.2.6.3]

Appointments in Excess of Sanctioned Posts

Name of UC	Name of Post	Sanctioned posts	Working Post	Excess post
Gadap Town				
Union Council Murad Memon (UC-01)	Computer operator	1	2	1
	Naib Qasid	3	4	1
		4	6	2
Union Council Darsano Channo (UC-02)	Computer operator	2	3	1
	Junior Clerk	4	6	2
	Chowkidar	3	4	1
		9	13	4
Union Council Gadap (UC-03)	Junior Clerk	2	6	4
	Naib Qasid	2	5	3
	Chowkidar	2	4	2
	Malhi	2	3	1
		8	18	10
Union Council Maymarabad (UC-06)	Junior Clerk	2	4	2
	Naib Qasid	2	3	1
	Chowkidar	2	3	1
		6	10	4
Total		27	47	20
Bin Qasim Town				
Union Council Ibrahim Hyderi (UC-01)	Sr. Clerk	1	2	1
	Jr. Clerk	1	2	1
		2	4	2
Union Council Rehri (UC-02)	Jr. Clerk	1	2	1
	Naib Qasid	1	3	2
	Malhi	1	2	1
		3	7	4
Union Council Cattle Colony (UC-03)	Jr. Clerk	1	5	4
	Naib Qasid	1	2	1
	Malhi	1	2	1
	Chowkidar	1	2	1
		4	11	7

Name of UC	Name of Post	Sanctioned posts	Working Post	Excess post
Union Council Quaidabad (UC-04)	Jr. Clerk	1	7	6
	Naib Qasid	1	5	4
		2	12	10
Union Council Gulshan E Hadeed (UC-06)	Computer Operator	1	2	1
	Jr. Clerk	2	8	6
	Malhi	2	3	1
	Chowkidar	2	3	1
		7	16	9
Union Council Ghaghar UC-07	Computer Operator	1	3	2
	Jr. Clerk	2	6	4
	Naib Qasid	2	3	1
	Malhi	2	4	2
		7	16	9
Total		25	66	41
Grand Total		52	113	61

Non-Production of Record

Complete

S. No	Town	UC No	Detail of UC
1	SITE Town	UC-3	Nil
2	SITE Town	UC-4	Nil
3	Orangi Town	UC-1	Mominabad
4	Orangi Town	UC-2	Haryana Colony
5	Orangi Town	UC-7	Chishti Nagar
6	Orangi Town	UC-9	Iqbal Baloch Colony
7	Orangi Town	UC-10	Gabol Colony
8	Orangi Town	UC-13	Baloch Goth
9	Baldia Town	UC-1	Gulshan e Ghazi
10	Baldia Town	UC-3	Islam Nagar
11	Baldia Town	UC-5	Saeedabad
12	Baldia Town	UC-6	Muslim Mujahid

Partial

UC No. & Town	Description of Record
UC 1,2,5,6,7,8 & 9 Site Town	<ul style="list-style-type: none"> • Cheque issue register. • Details of account maintained with Sindh Bank. • Voucher wise details of receipts and deposits there off. • Service books/personal files of officials. • Details of promotions and appointments during 2013-14 and seniority list thereof. • Sanctioned Strength of Union Council. • Internal audit report. • Incumbency details.
UC 3,4,5,6,8,11 & 12 Orangi Town	<ul style="list-style-type: none"> • Cheque issue register. • Details of account maintained with Sindh Bank. • Voucher wise details of receipts and deposits there off. • Service books/personal files of officials. • Details of promotions and appointments during 2013-14 and seniority list thereof. • Sanctioned Strength of Union Council. • Internal audit report. • Incumbency details.

UC No. & Town	Description of Record
<p style="text-align: center;">UC 2,4,7 & 8 BaldiaTown</p>	<ul style="list-style-type: none"> • Cheque issue Register. • Details of account maintained with Sindh Bank. • Voucher wise details of receipts and deposits there off. • Service books/personal files of officials. • Details of promotions and appointments during 2013-14 and seniority list thereof. • Sanctioned Strength of Union Council. • Internal audit report. • Incumbency details.

Annexure-O
[Para No.1.2.8.1]

Payments through Open Cheques

(Amount in Rupees)

U.C Details	Date	Instrument	Amount
Baldia Town			
UC.2 Itehad Town	09-10-2013	3681047	11,677
	09-10-2013	3681048	27,352
	09-10-2013	3681050	14,485
	09-10-2013	3681053	69,275
	21-11-2013	3681058	34,995
	12-04-2014	3681093	24,954
	12-04-2014	3681098	24,344
Sub-Total			207,082
UC.4 Nai Abadi	03-10-2013	4105966	43,164
	04-10-2013	4105974	96,500
	23-04-2014	8844759	33,000
Sub-Total			172,664
UC-8 Rasheedabad	15-04-2014	9268104	54,504
	15-04-2014	9268117	50,000
	15-04-2014	9268118	40,000
	18-06-2014	9268140	81,756
Sub-Total			226,260
Total			606,006
Orangi Town			
UC.5 Madina Colony	15-04-2014	5152056	180,000
	24-04-2014	5152059	220,000
	16-06-2014	5152076	162,500
Sub-Total			562,500
UC.8 Madina Colony	10-04-2014	8512030	31,476
	10-04-2014	8512032	28,136
	10-04-2014	8512033	14,068
	10-04-2014	8512034	28,136
	10-04-2014	8512036	28,136
	10-04-2014	8512042	58,000
	10-04-2014	8512043	57,000
Sub-Total			244,952
UC.11 Data Nagar	09-07-2013	6794686	36,000
	04-10-2013	6794696	31,054
	04-10-2013	6794697	42,000
	09-10-2013	5112912	47,000
	11-04-2014	5112969	47,000
	11-04-2014	5112970	47,000
Sub-Total			250,054

(Amount in Rupees)

U.C Details	Date	Instrument	Amount
UC.12 Mujahidabad	08-07-2013	6907793	35,000
	05-10-2013	4685112	40,000
	05-10-2013	4685113	20,000
	09-10-2013	4685120	44,000
	17-06-2014	6271114	75,000
	Sub-Total		
Total			1,271,506
SITE Town			
UC.2 Old Golimar	12-04-2014	5281964	93,530
	16-06-2014	5281992	93,295
	16-06-2014	5281993	93,295
	17-06-2014	5281994	93,295
	Sub-Total		
UC.6 Frontier Colony	17-04-2014	5334972	48,250
	17-04-2014	5334973	48,250
	26-05-2014	5334975	25,873
	17-06-2014	5334986	63,690
	17-03-2014	5334937	25,972
	11-04-2014	5334954	25,873
	11-04-2014	5334966	25,873
Sub-Total			263,781
UC.8 Qasba Colony	16-06-2014	5335094	93,060
	22-04-2014	5335058	30,824
	21-04-2014	5335057	30,836
	18-04-2014	5335067	46,765
	12-04-2014	5335064	46,765
	12-10-2013	4115387	32,500
Sub-Total			280,750
UC.9 Qasba Colony	10-07-2013	3541895	35,000
	03-10-2013	4890302	20,000
	03-10-2013	4890303	20,000
	11-04-2014	4890393	93,530
	11-04-2014	4890394	16,800
	11-04-2014	4890395	25,090
	11-04-2014	4890396	25,090
	11-04-2014	4890399	29,112
	12-04-2014	6014403	30,580
	14-04-2014	4890397	29,112
	14-04-2014	4890398	25,090
	14-04-2014	6014401	25,090
	14-04-2014	6014402	25,090
	17-04-2014	6014405	50,000
Sub-Total			509,276
Total			1,427,222
Grand Total			3,304,734

Annexure-P
[Para No.1.2.8.2]

Expenditure without Tender

(Amount in Rupees)

U.C	Date	Cheque	To Whom paid	Description	Amount
Union Council No.07, Baldia Town					
1	17-06-2014	8897952	Nil	Cleaning of nala at different places of UC-7	265,000
Orangi Town					
UC.5 Madina Colony	16-06-2014	5152076	S.K Murtaza	Lifting of garbage	162,500
	17-06-2014	5152066	Aisha Enterprise	Lifting of garbage	265,000
*Data extracted from Cash book				Sub-Total	427,500
UC.6 Ghaziabad	17-06-2014	5169079	Nil	Development work	130,000
	17-06-2014	5169085	Nil	Development work	135,000
	25-06-2014	6389102	Nil	Development work	100,000
				Sub-Total	365,000
UC.8 Bilal Colony	17-06-2014	8512051	Aisha Enterprise	Lifting garbage	265,000
	19-06-2014	7350888	Arshad Enterprise	Man hole covers	100,000
*Data extracted from Cash book				Total	365,000
Total					1,157,500
Grand Total					1,422,500

Annexure-Q
[Para No.1.2.8.3]

Payment of Bills without Pre-Audit

(Amount in Rupees)

Details of U.C	Cheque/date	To whom paid	Particulars	Amount
Orangi Town				
UC.4 Muhammad Nagar	4152463/19-12-2013	M.S enterprise	Supplying fixing of 36” dia 5 RCC ring slabs	16,500
	4152464/26-12-2013	M.S enterprise	Supplying fixing of 21” dia 20 main hole covers	15,800
	5900139/16-06-2014	M.S enterprise	Supply of 25 Bamboos for sewerage lines	48,750
	5900132/16-06-2014	M.S enterprise	Supplying fixing of 36” dia 15 RCC ring slabs	49,500
	5900131/13-06-2014	M.S enterprise	Supply of 15 Bamboos for sewerage lines	29,250
	5900144/16-06-2014	M.S enterprise	Supply of 60 Mercury bulb for street lights	28,800
	4152457/19-12-2013	M.Junaid, Computer operator	Salary for m/o May 2013	14,673
	4152458/19-12-2013	Shaheen A, Jr, Clerk	Salary for m/o May 2013	13,741
	5900126/13-06-2014	Altaf Gohar, Secretary	Salary for m/o May 2013	32,693
Sub-Total				249,707
UC.11 Data Nagar	5112928	Mr. Asif Ali, Secretary	Salary m/o Dec-13	15,838
	Nil	Mr. Waseem, Malhi	Salary m/o Dec-13	11,528
	5112930	Mr. Waseem, Malhi	Salary m/o Nov-13	11,528
	5112931	Mr. Jameel Ahmed, N.Q	Salary m/o Nov-13	11,528
	Nil	Mr. Shamshad Hyder, N.Q	Salary m/o Nov-13	11,528
	5112932	Mr.Naseebullah, Malhi	Salary m/o Nov-13	11,528
	Nil	Mr. Asif Shameem, Computer Operator	Salary m/o Nov-13	14,482
	Nil		Salary m/o Oct-13	14,482
	Nil	Mr.Azeem, Computer Operator	Salary m/o Oct-13	14,482
	Nil	Mr. M.Shehzad	Salary m/o Nov-13	11,528
Sub-Total				128,452
UC.12 Mujahidabad	4685144	Mr. Barkat Ali, J.clerk	Salary m/o Dec-13	15,900
	4685135	Mr. Amjad Ali, Secretary	Salary m/o Dec-13	15,578
	4685136	Mr. Saeed, Malhi	Salary m/o Dec-13	11,527
	4685137	Mr. Mehfooz Raza, N.Q	Salary m/o Dec-13	11,527
	4685140	Mr. Sajjad Ali, Jr.clerk	Salary m/o Nov-13	14065
	Nil	Mr.Liaquat Ali, N.Q	Salary m/o Nov-13	12,527

(Amount in Rupees)

Details of U.C	Cheque/date	To whom paid	Particulars	Amount
	4685138	Mr. Shakeel Ahmed, Malhi	Salary m/o Nov-13	12,527
	Nil	Mr.Arshad Islam, Peon	Salary m/o Dec-13	11,528
	Nil	Mr.Zahid Ali, Malhi	Salary m/o Dec-13	11,528
	Nil	Mr. Owais, Chowkidar	Salary m/o Dec-13	11,528
	Nil	Mr. Qazim Raza, Computer operator	Salary m/o Dec-13	14,448
Sub-Total				142,683
Total				520,842
SITE Town				
UC.1 Pak Colony	Nil/21-01-2014	SK Murtaza	Work of cleaning main hole covers	20,850
	Nil/04-04-2014	Aisha Enterprise	Work of lifting garbage	49,750
	Nil/04-04-2014	Aisha Enterprise	Work of lifting garbage	49,750
Total				120,350
Grand Total				641,192

Payments through Open Cheques

UC 1

S. No.	Date	Description	Amount
1	13-06-2013	Cash	20,400
2	13-06-2013	Cash	14,242
3	13-06-2013	Cash	18,000
4	13-06-2013	Cash	17,000
5	17-06-2013	Cash	11,978
6	21-06-2013	Cash	11,828
		Total	93,448

UC 2

S. No.	Date	Description	Amount
1	01-04-2013	Cash	13,684
2	01-04-2013	Cash	24,000
3	02-04-2013	Cash	23,589
4	02-04-2013	Cash	14,004
5	20-02-2013	Cash	27,075
		Total	102,352

UC 3

S. No.	Date	Description	Amount
1	16-08-2012	Cash	26,172
2	16-08-2012	Cash	45,125
3	16-08-2012	Cash	28,880
		Total	100,177

UC 4

S.No.	Date	Description	Amount
1	14-12-2012	Cash	14,068
2	14-12-2012	Cash	13,684
3	14-12-2012	Cash	11,628
4	14-12-2012	Cash	11,628
5	14-12-2012	Cash	18,000
6	17-12-2012	Cash	25,000
7	19-12-2012	Cash	500
		Total	94,508

UC 5

S.No.	Date	Description	Amount
1	22-10-2012	Cash	20,000
2	22-10-2012	Cash	19,200

3	17-12-2012	Cash	14,068
4	17-12-2012	Cash	9,638
5	17-12-2012	Cash	18,000
6	17-12-2012	Cash	22,562
		Total	103,468

UC 7

S.No.	Date	Description	Amount
1	17-12-2012	Cash	14,068
2	17-12-2012	Cash	11,828
3	17-12-2012	Cash	11,828
4	17-12-2012	Cash	24,000
5	17-12-2012	Cash	24,900
		Total	86,624

UC 8

S.No.	Date	Description	Amount
1	13-06-2013	Cash	14,388
2	13-06-2013	Cash	24,000
3	14-06-2013	Cash	11,828
4	17-06-2013	Cash	21,660
5	21-06-2013	Cash	14,004
6	26-06-2013	Cash	1,400
		Total	87,280

UC 9

S.No.	Date	Description	Amount
1	22-10-2012	Cash	24,000
2	22-10-2012	Cash	25,270
3	17-12-2012	Cash	14,068
4	17-12-2012	Cash	13,684
5	17-12-2012	Cash	11,828
6	17-12-2012	Cash	24,000
7	17-12-2012	Cash	25,000
7	17-12-2012	Cash	11,200
		Total	149,050

UC 10

S.No.	Date	Description	Amount
1	19-02-2013	Cash	14,388
2	19-02-2013	Cash	36,100
3	19-02-2013	Cash	11,828
4	22-02-2013	Cash	9,916
5	22-02-2013	Cash	9,916
6	05-04-2013	Cash	11,828
7	05-04-2013	Cash	11,828

8	05-04-2013	Cash	24,000
9	05-04-2013	Cash	24,000
10	05-04-2013	Cash	14,388
11	05-04-2013	Cash	14,004
		Total	182,196

UC 11

Lyari town Karachi

Financial Year 2012-2013

S.No.	Date	Description	Amount
1	18-12-2012	Cash	13,684
2	18-12-2012	Cash	11,828
3	18-12-2012	Cash	11,828
4	24-12-2012	Cash	13,684
		Total	51,024

Non-Deduction of Sales Tax

(Amount in Rupees)

S. No.	UC No.	Amount	Sales Tax @ 16%
1	2	241,900	38,704
2	3	243,000	38,880
3	4	238,750	38,200
4	8	243,650	38,984
5	9	241,163	38,586
6	10	226,250	36,200
7	11	248,750	39,800
Total		1,683,463	269,354